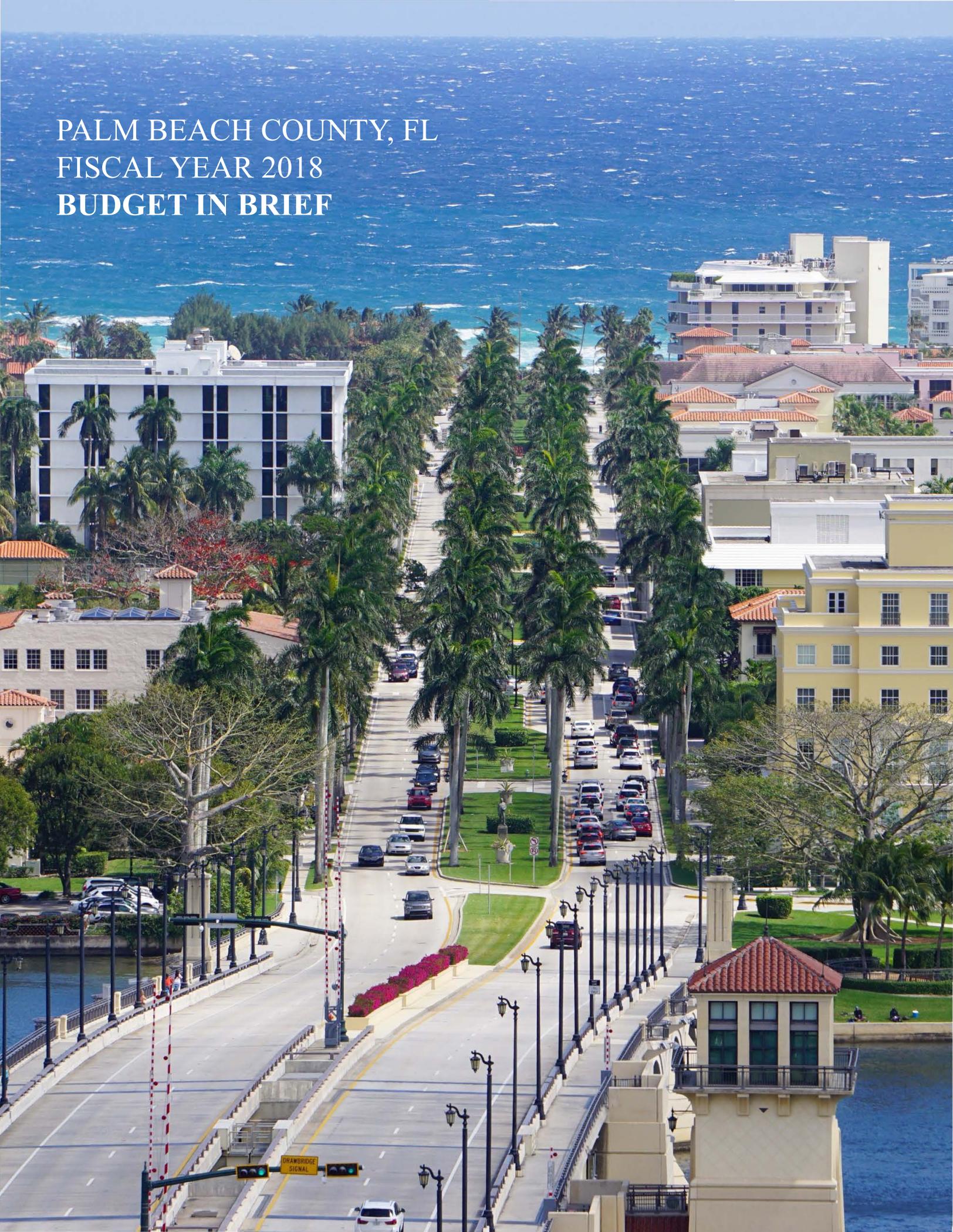


PALM BEACH COUNTY, FL
FISCAL YEAR 2018
BUDGET IN BRIEF



Palm Beach County Principal Officials

Board of County Commissioners:



Top row from left to right: Dave Kerner (District 3), Hal R. Valeche (District 1), Mary Lou Berger (District 5), and Steven L. Abrams (District 4)

Bottom row from left to right: Mack Bernard (Vice Mayor, District 7), Melissa McKinlay (Mayor, District 6), and Paulette Burdick (District 2)

Constitutional Officers:

Sharon R. Bock,
Clerk & Comptroller

Susan Bucher,
Supervisor of Elections

Dorothy Jacks,
Property Appraiser

Ric L. Bradshaw,
Sheriff

Anne M. Gannon,
Tax Collector

Appointed Officials:

Verdenia C. Baker, County Administrator

Denise Nieman, County Attorney

Joseph Bergeron, Internal Auditor

Office of Financial Management and Budget:

Sherry Brown, OFMB Director

John Wilson, Budget Director

Lisa Pontius, Assistant Budget Director

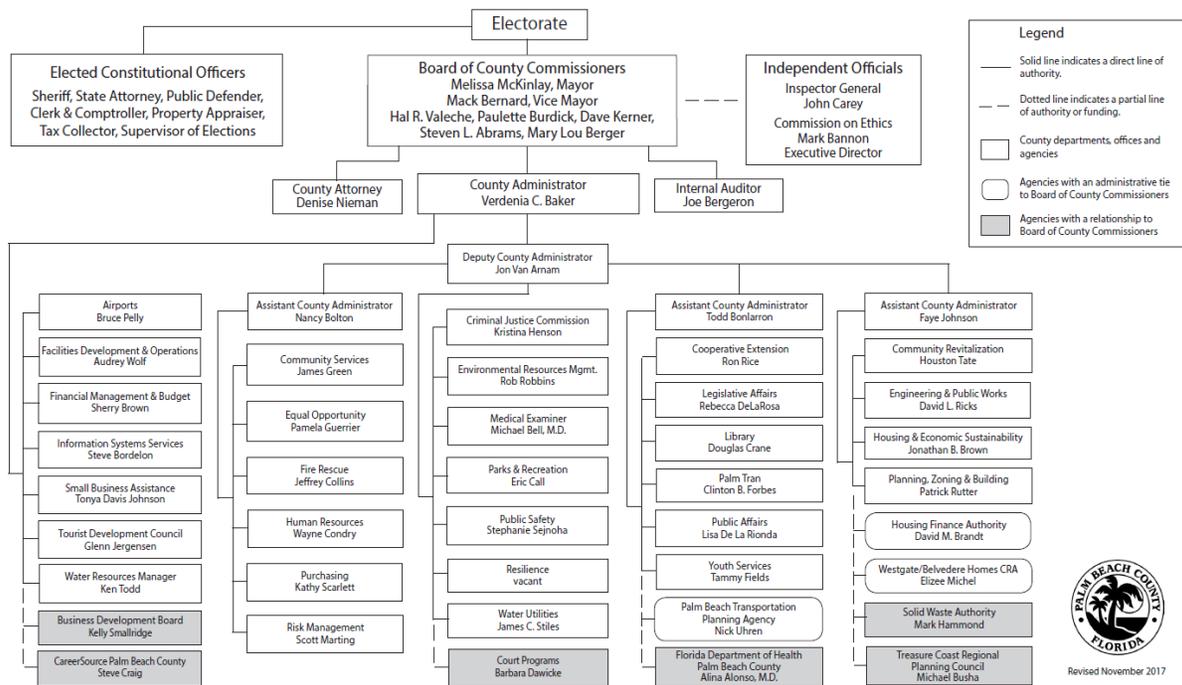
Form of Government

Palm Beach County became a "Home Rule" Charter County on January 1, 1985. This "Home Rule" allows residents, through their elected commissioners, greater independence in determining how their County government will function and what services it will provide.

Legislative Branch - Board of County Commissioners

- * Serve a four-year term; as elected by voters within the district they reside.
- * Adopt ordinances and resolutions to establish programs that protect and maintain the health, safety, and welfare of County residents.
- * Appoint the County Administrator, who implements Board-approved programs and manages the day-to-day operations of County government.

Palm Beach County Board of County Commissioners Organizational Structure



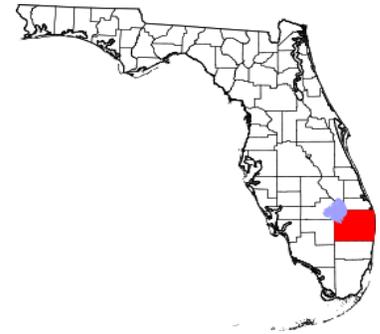
Other Branches of Government

- * The Clerk and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, Public Defender, State Attorney, and Tax Collector are the County Officials other than the County Commissioners, who are elected by the voters.
- * The Palm Beach County School System is governed by a non-partisan elected School Board and operates under the direction of a School Board-Appointed Superintendent. The County Commission has no jurisdiction over the School Board.
- * The South Florida Water Management District, Children's Services Council, Health Care District, Drainage Districts, Inlet Districts, and municipalities within the County are also not under the authority of the Board of County Commissioners.

Fact Sheet

About Palm Beach County

- Largest in area of Florida's 67 counties.
- 70 miles north of Miami and 150 miles south of Orlando
- Population – 1,414,144
- Median Age - 44
- Median Household Income - \$63,741
- Average Household Size - 2.55
- Municipalities - 39 (including newly formed municipality of Westlake)
- Registered Voters - 915,688
- Form of Government - Commission - County Administrator



Sheriff's Office

Law Enforcement Officers	1,584
Corrections Officers	697
Civilian Staff	1,905

Palm Beach County Sheriff's Office Headquarters

Fire Protection

Suppression Units	68
Advanced Life Support Units	103
Fire Stations	49
Employees (Certified Firefighters)	1,313
Employees (Non-Certified)	208
FY17 Total Fire Runs	20,012
FY17 Total EMS Runs	119,935
FY17 Average Response Time	6:34

Fire Rescue Headquarters

Parks and Recreation Amenities

Golf Course	5
Fitness Trails	11
Marina	1
Playgrounds	103
Parks	85
Water / Splash Parks / Pools	11
Dog Parks	4
Museum	1
Community / Civic Centers	4
Rec Centers	4
Nature Centers	3
Equestrian Parks	5
Beaches	16
Campgrounds	3
Amphitheaters	3

Okechee Golf Course

Budget Facts

Budget

The budget is a plan for the accomplishment of goals and objectives within programs identified as being necessary to the purpose of Palm Beach County government.

Basis for Budgeting

All funds are budgeted using the modified accrual basis of accounting, including proprietary funds. Revenues are recognized if they are measurable and available for use during the year and expenditures are recognized in the period the liabilities are incurred.

Fiscal Year

Palm Beach County's budget is based on a fiscal, rather than calendar year. Thus FY 2018 is from October 1, 2017 through September 30, 2018.

Budget Development Strategy

Maintain service levels while attempting not to increase expenses through the implementation of efficiencies and privatization efforts.

Although not exclusive, the following is a list of priorities for FY 2018

Short Term Goals

- Jobs
- Water Quality
- Public Safety
- Poverty
- Youth Services
- Environmental Protection
- Agricultural Protection
- Program Effectiveness
- Maintain Infrastructure
- Fill Key Mgmt Positions
- Transportation (PalmTran)
- Housing in the Glades
- Funding Road Repair
- Homelessness

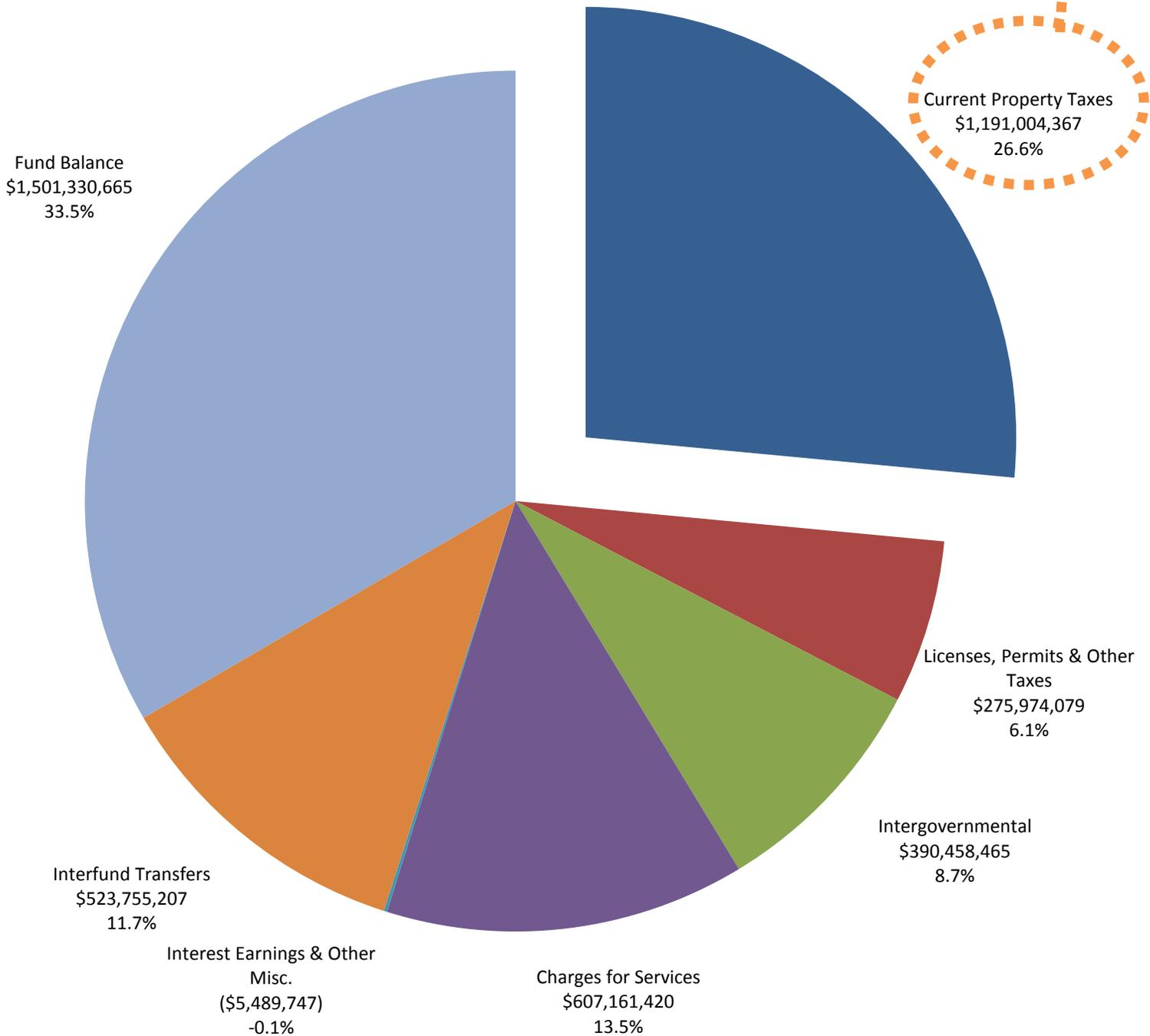
Long Term Goals & Policies

Please visit <http://www.pbcgov.com/pzb/Planning/comprehensiveplan/tableofcontent.htm> to view Palm Beach County's Comprehensive Plan.

Revenues:

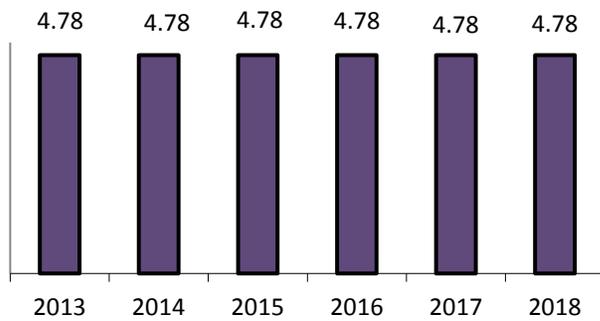
Where the Money Comes From

Total of all Sources: \$4,484,194,456



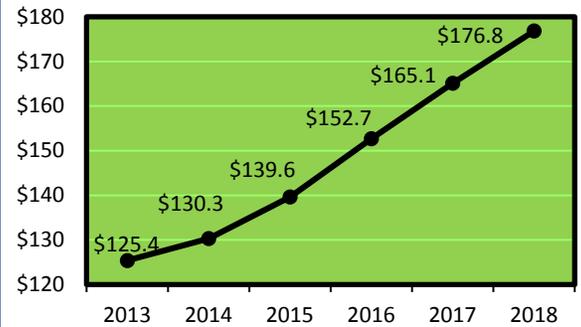
How Countywide Property Tax is Calculated

Countywide Operating Millage History
(tax per \$1,000 in taxable value)



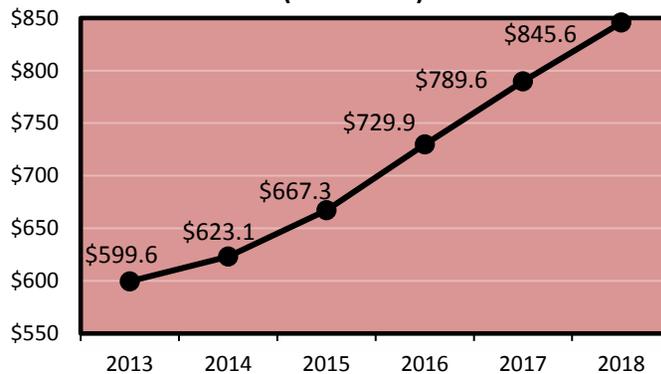
X

Taxable Values History
(in billions)



=

Countywide Ad Valorem Tax History
(in millions)



Taxing District	Millage Rate	\$ Generated
Countywide	4.7815	845,592,790
Countywide Voted Debt	0.1208	21,379,848
<i>Countywide Millage Subtotal</i>	<i>4.9023</i>	
Library District	0.5491	51,710,218
Library District Voted Debt	0.0400	3,766,907
<i>Library Millage Subtotal</i>	<i>0.5891</i>	
Fire Rescue:		
Main MSTU	3.4581	247,874,640
Jupiter MSTU	2.0038	20,679,964
		1,191,004,367

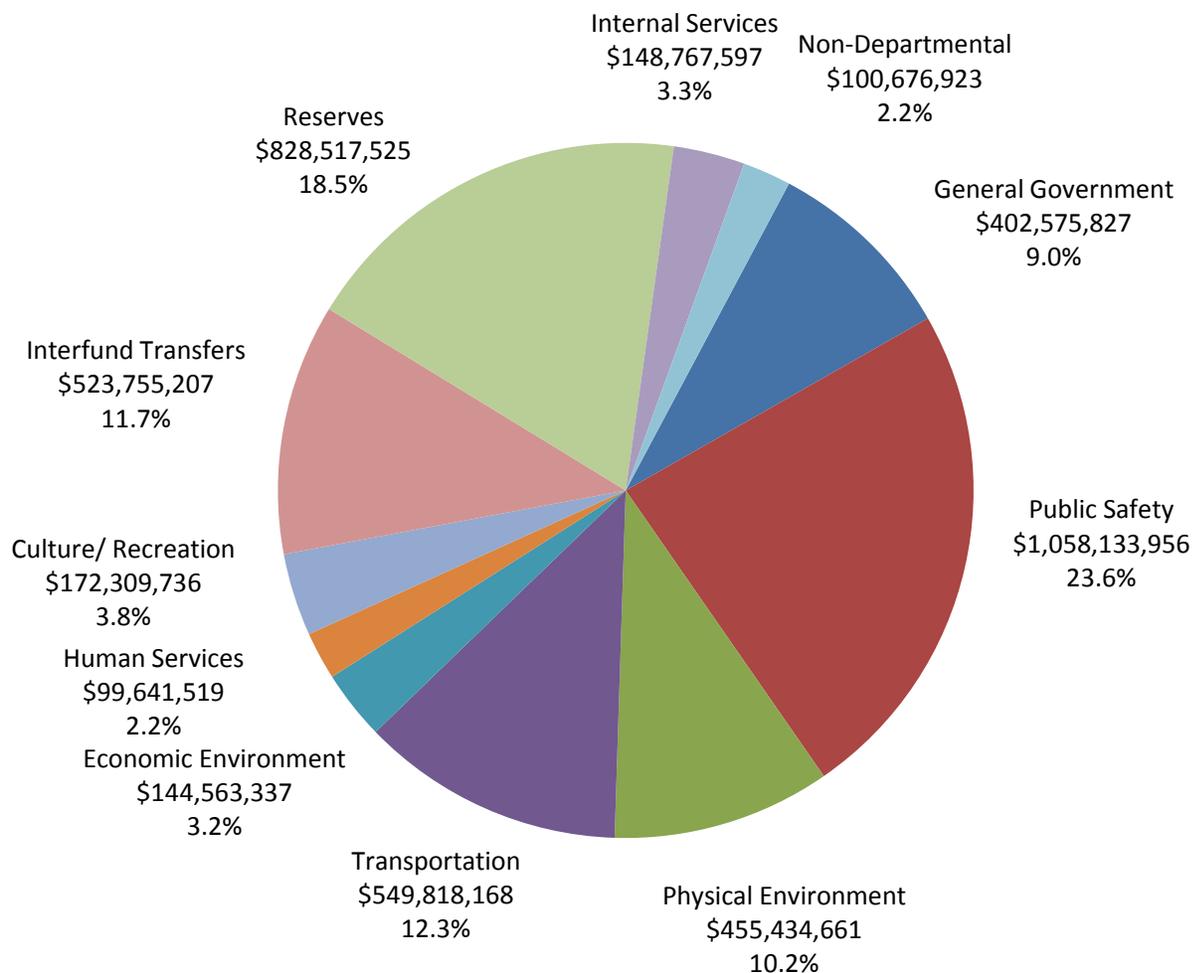
A property owner with property assessed at \$150,000 and a homestead exemption of \$50,000 will pay the Countywide millage on \$100,000 of taxable value, calculated by the following formula:

(Assessed Value Homestead Exemption) divided by 1,000 x Millage Rate = Property Tax

$(\$150,000 - 50,000) / 1,000 \times 4.9023 = \490.23

Expenses:

By Type

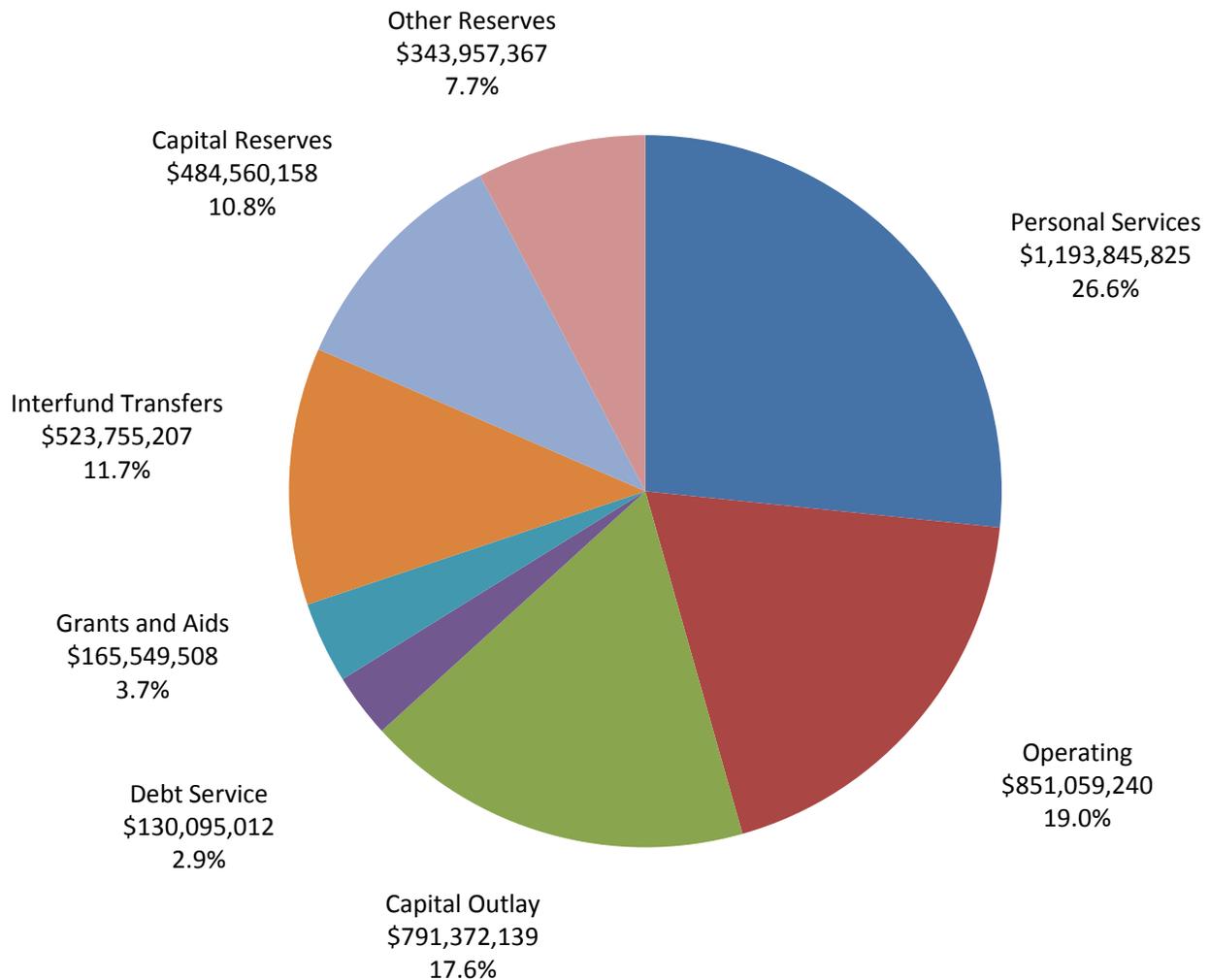


- **General Government** - For the benefit of the public and governmental body
- **Public Safety** - For the safety and security of the public, includes transfer to the Sheriff's Office
- **Physical Environment** - To achieve a satisfactory living environment for the community
- **Transportation** - For developing and improving the flow of vehicles, travelers, and pedestrians
- **Economic Environment** - For the development and improvement of the economic condition
- **Human Services** - With the purpose of promoting the general health and well being of the community
- **Culture/Recreation** - Provide opportunities and facilities for cultural, recreational, and educational programs
- **Interfund Transfers** - Transferred from one County fund to another
- **Reserves** - To provide for unseen expenses, capital projects, fund balances, and payments of principal
- **Internal Services** - For services provided by one County agency to another
- **Non-Departmental** - Not attributable to a specific program

Total of
All Funds

\$4,484,194,456

By Category



- **Personal Services** - for salaries, wages, and related employee benefits
- **Operating** - for goods and services which primarily benefit the current period
- **Capital** - for the acquisition of or addition to fixed assets
- **Debt** - Including principal, interest, and other debt services costs (except reserves for debt)
- **Grants and Aids** - Grants, subsidies, and contributions to governmental agencies / private organizations
- **Interfund Transfers** - Transferred from one County fund to another
- **Capital Reserves** - Set aside for the purpose of meeting future expenses for capital projects
- **Other Reserves** - For cash carry forward, contingencies, specific operations, and debt service

FY 2018

Summary of Departmental Tax Equivalent Funding

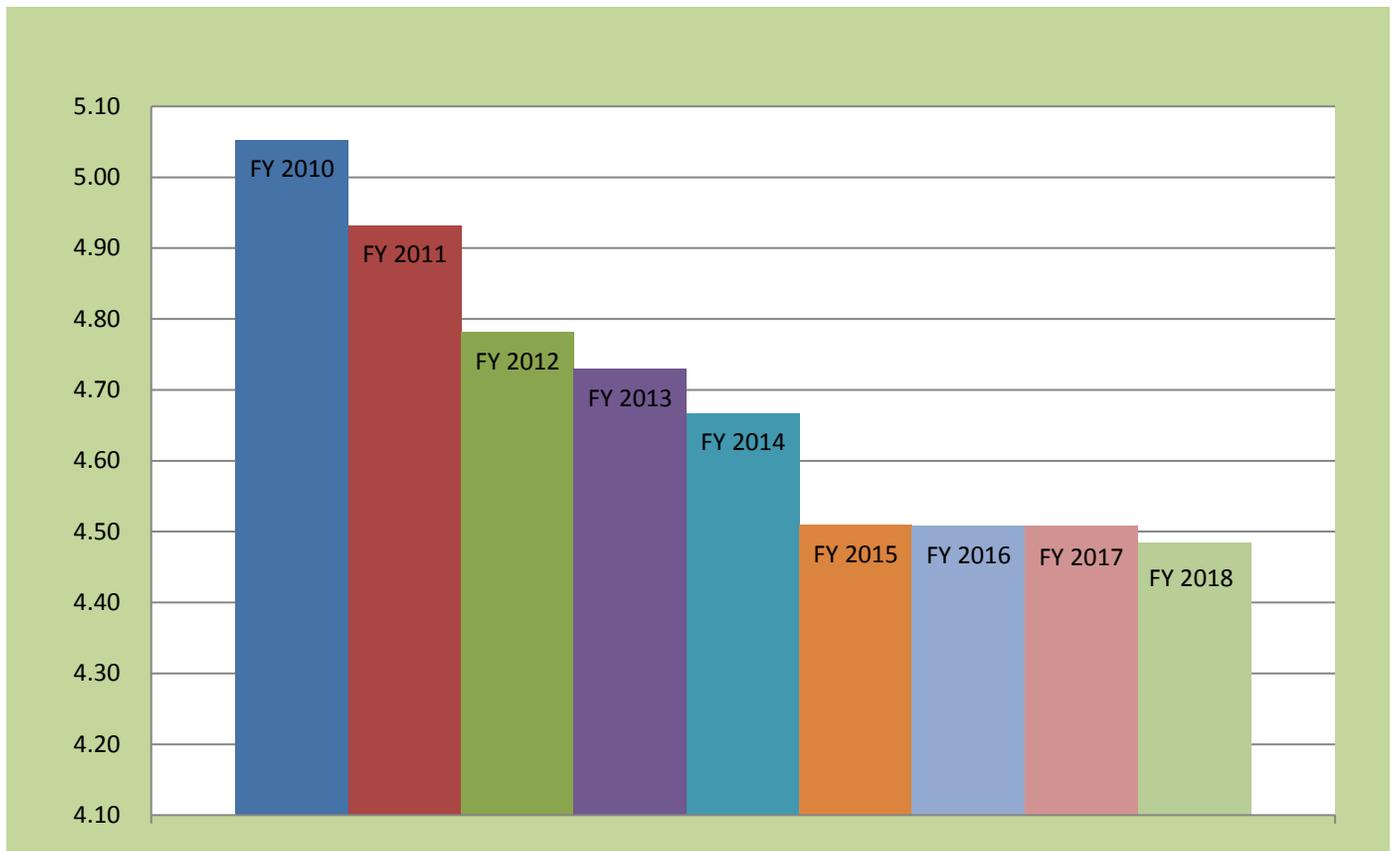
	Appropriation	Department Generated Revenue	Net Property Taxes	Positions
Countywide Departments				
Community Services	\$ 36,452,613	\$ 18,473,640	\$ 17,978,973	164
County Administration	\$ 3,879,838	\$ 425,372	3,454,466	13
County Attorney	\$ 5,963,341	\$ 2,601,400	3,361,941	42
County Commission	\$ 3,349,408	\$ -	3,349,408	27
County Cooperative Extension	\$ 2,892,208	\$ 325,445	2,566,763	31
Department of Economic Sustainability	\$ 65,945,376	\$ 61,504,756	4,440,620	54
Engineering & Public Works	\$ 56,226,111	\$ 13,417,475	42,808,636	440
Environmental Resources Management	\$ 37,937,085	\$ 25,607,090	12,329,995	126
Facilities Development & Operations	\$ 43,459,096	\$ 4,629,385	38,829,711	319
Fire Rescue-Dispatch/Drowning Prevention	\$ 13,328,005	\$ -	13,328,005	68
Fleet Management	\$ 53,697,466	\$ 53,697,466	-	59
Human Resources	\$ 3,225,917	\$ -	3,225,917	33
Information System Services	\$ 34,094,461	\$ 10,132,172	23,962,289	213
Internal Audit	\$ 1,223,488	\$ -	1,223,488	9
Legislative Affairs	\$ 476,045	\$ -	476,045	3
Medical Examiner	\$ 3,983,403	\$ 350,300	3,633,103	23
Metropolitan Planning Organization	\$ 3,795,901	\$ 3,636,339	159,562	13
Office of Financial Management & Budget	\$ 3,955,131	\$ 437,068	3,518,063	32
Palm Tran	\$ 134,992,395	\$ 71,202,075	63,790,320	623
Parks & Recreation	\$ 76,511,667	\$ 23,715,023	52,796,644	588
Planning & Zoning	\$ 18,950,193	\$ 9,290,944	9,659,249	152
Public Affairs	\$ 5,450,986	\$ 853,965	4,597,021	44
Public Safety	\$ 40,297,742	\$ 21,901,337	18,396,405	262
Purchasing	\$ 4,103,134	\$ 2,250	4,100,884	45
Risk Management	\$ 127,430,312	\$ 127,087,325	342,987	30
Youth Services	\$ 13,873,477	\$ 1,029,605	12,843,872	84
Non-Departmental:				
Criminal Justice Commission	\$ 1,891,130	\$ 1,148,423	742,707	9
Office of Community Revitalization	\$ 2,645,564	\$ 1,614,267	1,031,297	6
Office of Equal Opportunity	\$ 1,038,973	\$ 425,473	613,500	12
Office of Resilience	\$ 387,122	\$ 229,023	158,099	3
Office of Small Business Assistance	\$ 962,751	\$ 35,000	927,751	7
Total BCC Ad Valorem Funded	\$ 802,420,339	\$ 453,772,618	\$ 348,647,721	3,534

	Appropriation	Department Generated Revenue	Net Property Taxes	Positions
Other Agencies				
Airports	\$ 84,162,478	\$ 84,162,478	\$ -	157
Building Division - PZB	\$ 54,566,030	\$ 54,566,030	-	150
County Library	\$ 60,580,858	\$ 8,870,640	51,710,218	424
Fire Rescue - Main MSTU	\$ 387,423,015	\$ 139,548,375	247,874,640	1,341
Jupiter Fire Rescue MSTU	\$ 19,705,913	\$ (974,051)	20,679,964	112
Tourist Development Council	\$ 75,730,762	\$ 75,730,762	-	4
Water Utilities	\$ 175,444,620	\$ 175,444,620	-	591
Commission on Ethics	\$ 654,193	\$ -	654,193	5
Office of Inspector General	\$ 3,106,174	\$ 1,005,612	2,100,562	23
Total Other Agencies	\$ 861,374,043	\$ 538,354,466	\$ 323,019,577	2,807
Total BCC	\$ 1,663,794,382	\$ 992,127,084	\$ 671,667,298	6,341
Constitutional Officers				
Clerk and Comptroller	\$ 14,565,674	\$ 500,000	\$ 14,065,674	139
Property Appraiser	\$ 19,480,000	\$ -	19,480,000	253
Sheriff's Office	\$ 639,606,689	\$ 88,962,113	550,644,576	4,186
Supervisor of Elections	\$ 9,667,598	\$ 1,000,000	8,667,598	51
Tax Collector	\$ 14,585,000	\$ -	14,585,000	322
Total - Constitutional Officers	\$ 697,904,961	\$ 90,462,113	\$ 607,442,848	4,951
Judicial				
Court Administration	\$ 2,141,541	\$ 466,572	\$ 1,674,969	15
Court Related Information Technology	\$ 4,731,621	\$ 2,042,500	2,689,121	13
Law Library	\$ 753,802	\$ 753,802	-	5
Public Defender	\$ 267,770	\$ -	267,770	0
State Attorney	\$ 449,044	\$ -	449,044	0
Total - Judicial	\$ 8,343,778	\$ 3,262,874	\$ 5,080,904	33
Other				
Community Redevelopment Agencies	\$ 38,603,938	\$ -	\$ 38,603,938	0
Financially Asstd Agencies/ County Sponsored	\$ 12,615,187	\$ -	\$ 12,615,187	0
General Government	\$ 2,604,921	\$ -	2,604,921	0
General Government - Indirect Cost Centers	\$ (20,967,130)	\$ -	(20,967,130)	0
Health Care District	\$ 15,000,000	\$ -	15,000,000	0
Other County Funded Programs**	\$ 22,196,725	\$ -	22,196,725	0
Public Health Department	\$ 2,114,162	\$ -	2,114,162	0
Value Adjustment Board	\$ 620,000	\$ 270,000	350,000	0
Total - Other	\$ 72,787,803	\$ 270,000	\$ 72,517,803	-
Grand Total	2,442,830,924	1,086,122,071	1,356,708,853	11,325

** Other County Funded Programs includes the Tri-Rail extension operating deficit, RTA funding, County culture program, Pahokee recreation facility, and the Department of Juvenile Justice pre-disposition costs.

Employees ^{per} 1,000 Population

Because personnel costs are a major portion of the County's operating budget, changes in the number of employees per 1,000 population have a direct relationship to the cost of providing services. A decrease in employees per 1,000 population indicates the County is either becoming more efficient and/or service levels are decreasing.

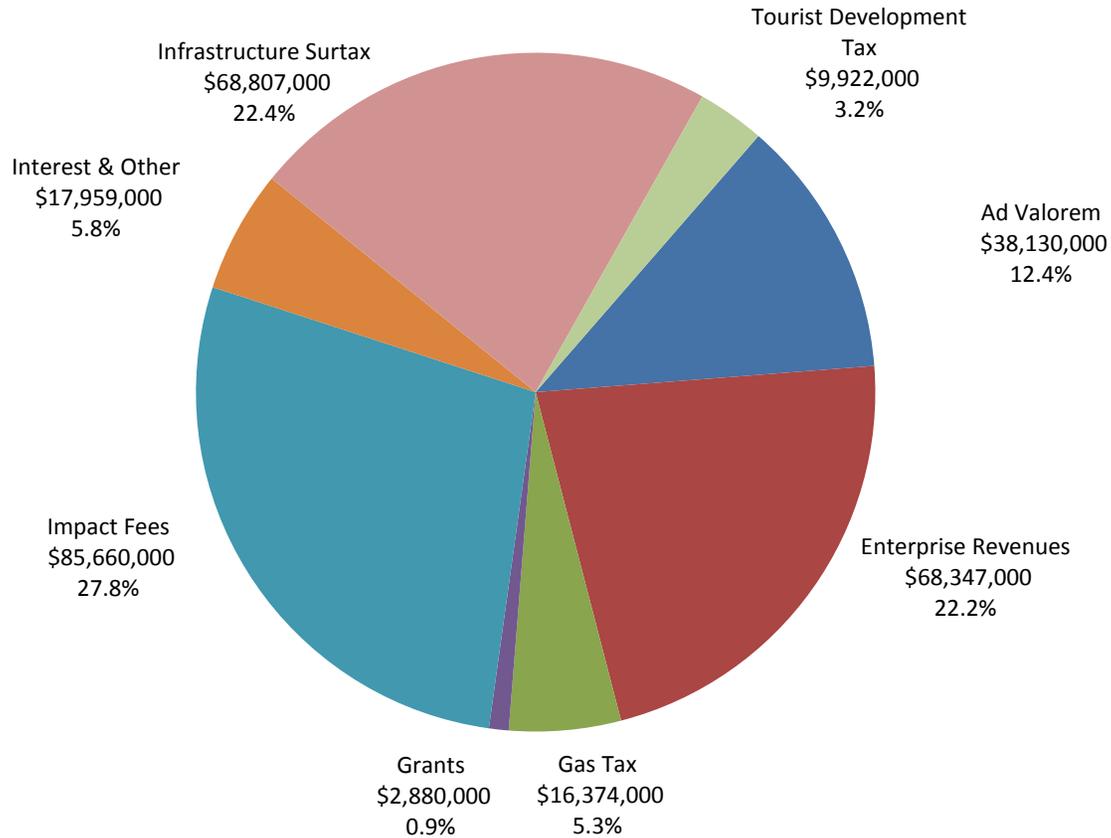


	Total BCC Employees	County Population	Employees per 1,000 population
FY 2010	6,629	1,312,016	5.05
FY 2011	6,511	1,320,134	4.93
FY 2012	6,339	1,325,758	4.78
FY 2013	6,316	1,335,415	4.73
FY 2014	6,280	1,345,652	4.67
FY 2015	6,134	1,360,238	4.51
FY 2016	6,214	1,378,417	4.51
FY 2017	6,274	1,391,741	4.51
FY 2018	6,341	1,414,144	4.48

* Information on this page regarding population is from Bureau of Economic and Business Research

2018 Capital Projects

Funding Sources for Projects



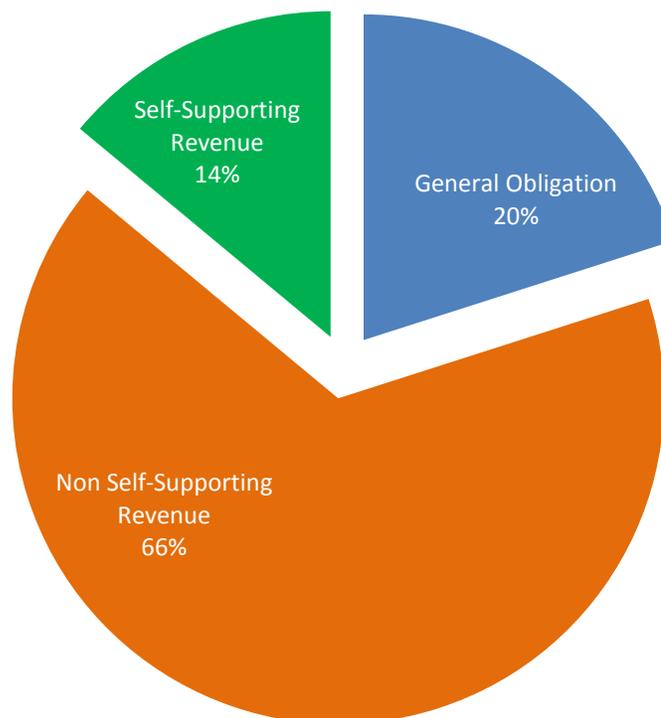
Project Funding by Department

Engineering and Public Works	\$	25,550,000
Facilities Development and Operations		72,163,000
Information Systems Services		5,000,000
Miscellaneous/ Non-Department		6,384,000
Total General Government Projects	\$	109,097,000
County Library	\$	2,213,000
Environmental Resources Management		6,604,000
Fire Resuce		5,965,000
Five Year Road Program		101,749,000
Parks and Recreation		14,104,000
Total Tax Supported Departments	\$	239,732,000
Airports	\$	5,336,000
Water Utilities		63,011,000
Total Enterprise funds	\$	68,347,000
Total CIP	\$	308,079,000

Debt Service

Fiscal Year	General Obligation	Non Self-Supporting Revenue	Self-Supporting Revenue	Total County Debt
2018	\$ 24,979,853	\$ 82,158,605	\$ 17,383,860	\$ 124,522,318
2019	25,185,893	82,307,362	19,669,447	127,162,702
2020	18,687,775	76,119,119	19,655,214	114,462,108
2021	10,898,500	74,259,844	17,373,596	102,531,940
2022	10,895,900	73,030,754	17,371,971	101,298,625
2023	10,894,000	72,973,623	17,363,970	101,231,593
Future	17,367,750	611,555,591	239,080,778	868,004,119
Total	\$ 118,909,671	\$ 1,072,404,898	\$ 347,898,835	\$ 1,539,213,404

2018 Payments



COVER PHOTO

This photograph was taken in Downtown West Palm Beach from the rooftop of One City Plaza viewing east toward the Royal Poinciana Way Bridge into Palm Beach by Alex Baker, GIS Analyst for Palm Beach County Water Utilities. A native South Floridian born in West Palm Beach, Alex Baker's passion for photography stems from his enjoyment of capturing natural beauty around urban landscapes, art and family moments (especially of his 2-year-old daughter Emerson).



Palm Beach County
Board of County Commissioners