



**Palm Beach County, FL**  
**Fiscal Year 2021**  
**BUDGET IN BRIEF**

# Palm Beach County Principal Officials

## Board of County Commissioners:



**Top row from left to right:** Hal R. Valeche (District 1), Mary Lou Berger (District 5),  
Melissa McKinlay (District 6), and Gregg K. Weiss (District 2)

**Bottom row from left to right:** Robert S. Weinroth (Vice Mayor, District 4),  
Dave Kerner (Mayor, District 3), and Mack Bernard (District 7)

## Constitutional Officers:

**Sharon R. Bock,**  
*Clerk & Comptroller*

**Wendy Sartory Link**  
*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*

*Lisa Master, Budget Director*

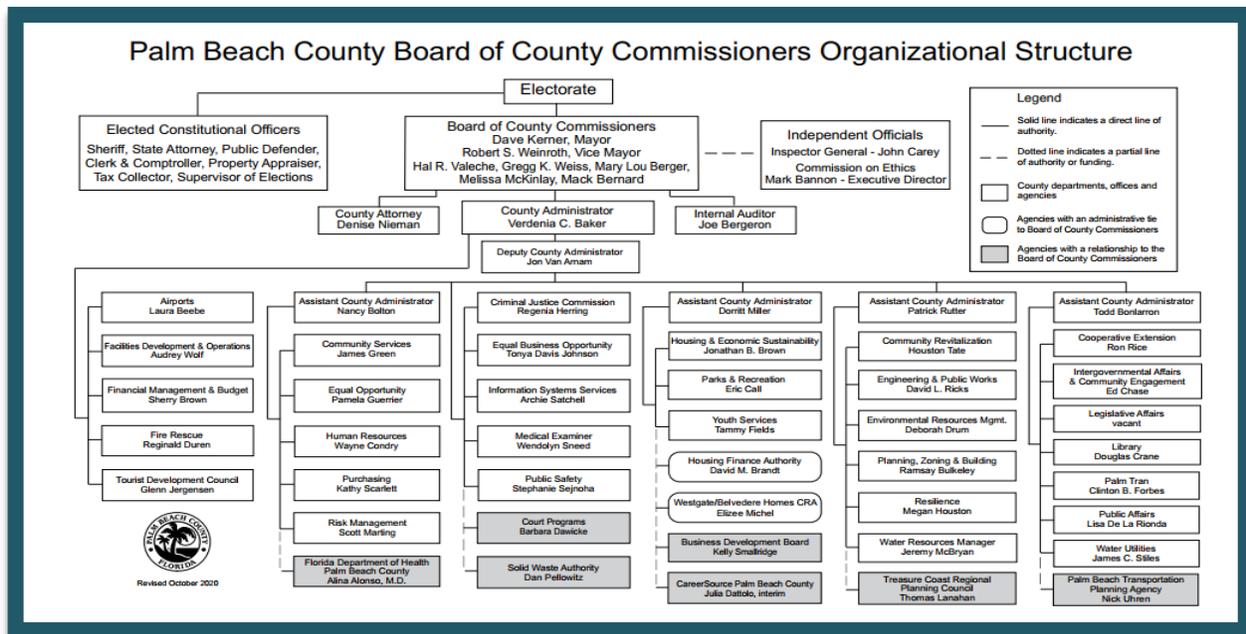
*Robyn Lawrence, Assistant Budget Director*

## 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.



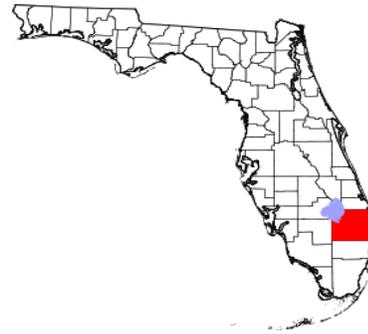
## Other Branches of Government

- \* 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 – 1,466,494
- Median Age - 43.64
- Median Household Income - \$63,869
- Average Household Size - 2.35
- Municipalities - 39
- Registered Voters - 1,013,647
- Form of Government - Commission - County Administrator



***Sheriff's Office***

Law Enforcement Officers	1,662
Corrections Officers	699
Civilian Staff	1,979

*Palm Beach County Sheriff's Office Headquarters*

***Fire Protection***

Suppression Units	68
Advanced Life Support Units	101
Fire Stations	49
Employees (Certified Firefighters)	1,475
Employees (Non-Certified)	219
FY20 Total Fire Runs	19,642
FY20 Total EMS Runs	117,519
FY20 Average Response Time	6:41

*Fire Rescue Headquarters*

***Parks and Recreation Amenities***

Golf Course	5
Exercise/Fitness Trails	11
Marina	1
Playground Sites	102
Parks	86
Water / Splash Parks / Pools	11
Dog Parks	4
Museum	1
Community / Civic Centers	4
Recreation Centers	4
Nature Centers	3
Equestrian Parks	5
Beaches	16
Campgrounds	3
Amphitheaters	3

*Okecheelee 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 2021 is from October 1, 2020 through September 30, 2021.

### Budget Development Strategy

The budget was developed based on the County's strategic priorities and department strategies. Supplemental requests include critical needs and other priorities. 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 2021

### Short Term Goals

- Economic Development
- Environmental Protection
- Housing and Homelessness
- Infrastructure
- Public Safety
- Substance Use and Behavior Disorders

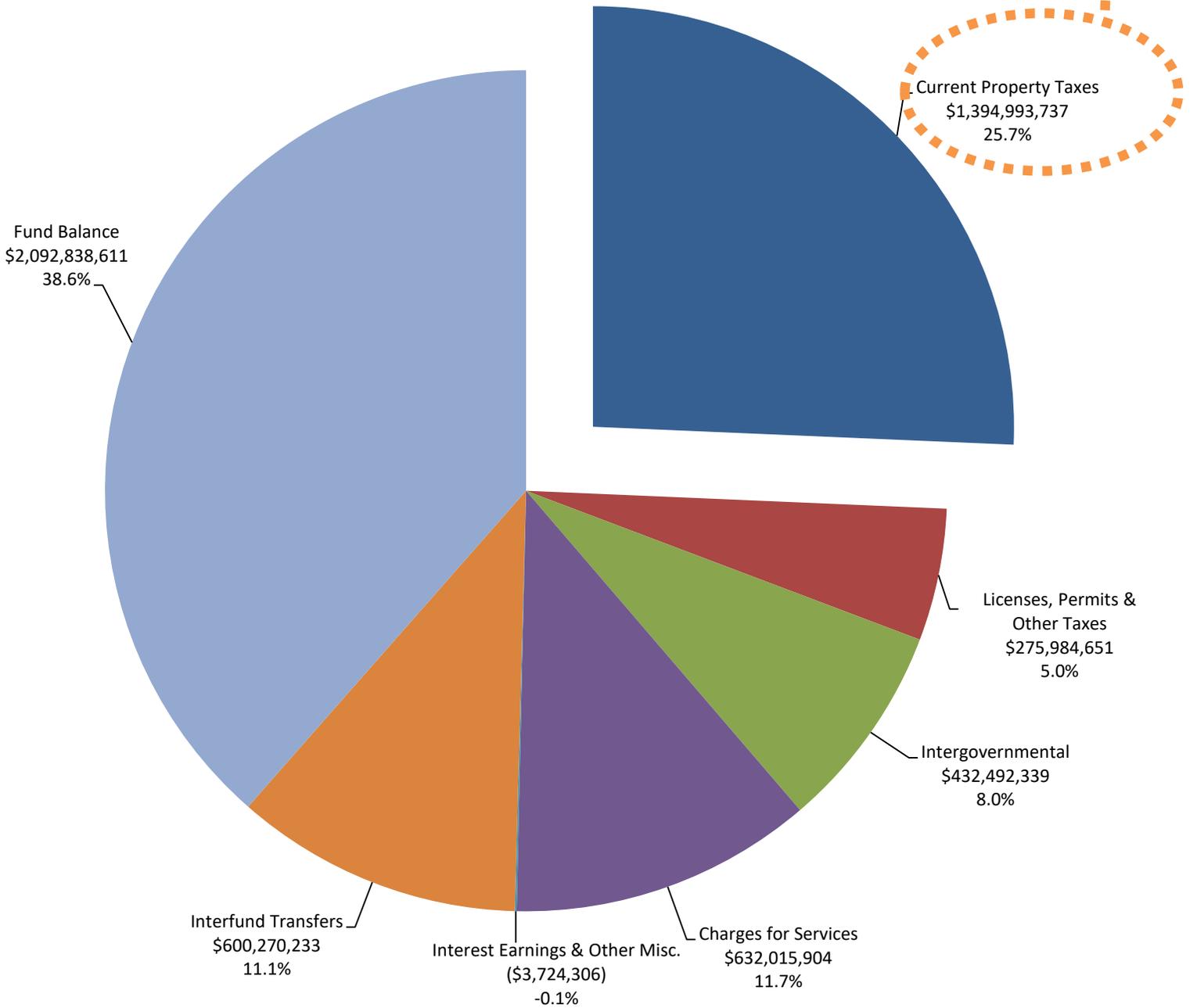
### Long Term Goals & Policies

Please visit <https://discover.pbcgov.org/pzb/planning/pages/comprehensive-plan.aspx> to view Palm Beach County's Comprehensive Plan.

# Revenues:

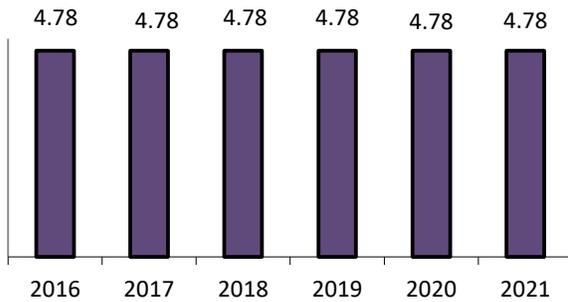
## Where the Money Comes From

Total of all Sources: \$5,424,871,169



## How Countywide Property Tax is Calculated

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



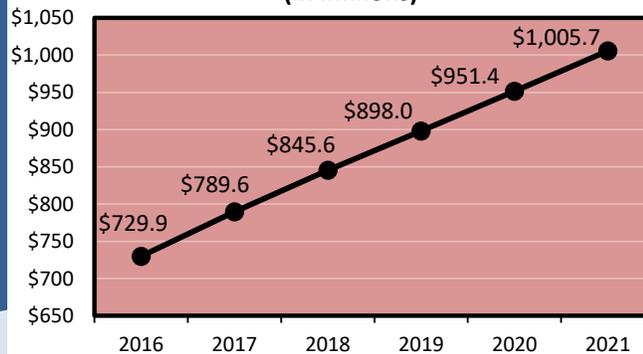
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**Taxable Values History**  
(in billions)



=

**Countywide Ad Valorem Tax History**  
(in millions)



Taxing District	Millage Rate	\$ Generated
Countywide	4.7815	1,005,656,949
Countywide Voted Debt	0.0309	6,506,040
<i>Countywide Millage Subtotal</i>	<i>4.8124</i>	
Library District	0.5491	61,271,262
Library District Voted Debt	0.0342	3,816,203
<i>Library Millage Subtotal</i>	<i>0.5833</i>	
Fire Rescue:		
Main MSTU	3.4581	295,180,299
Jupiter MSTU	1.8911	22,562,984
		<b>1,394,993,737</b>

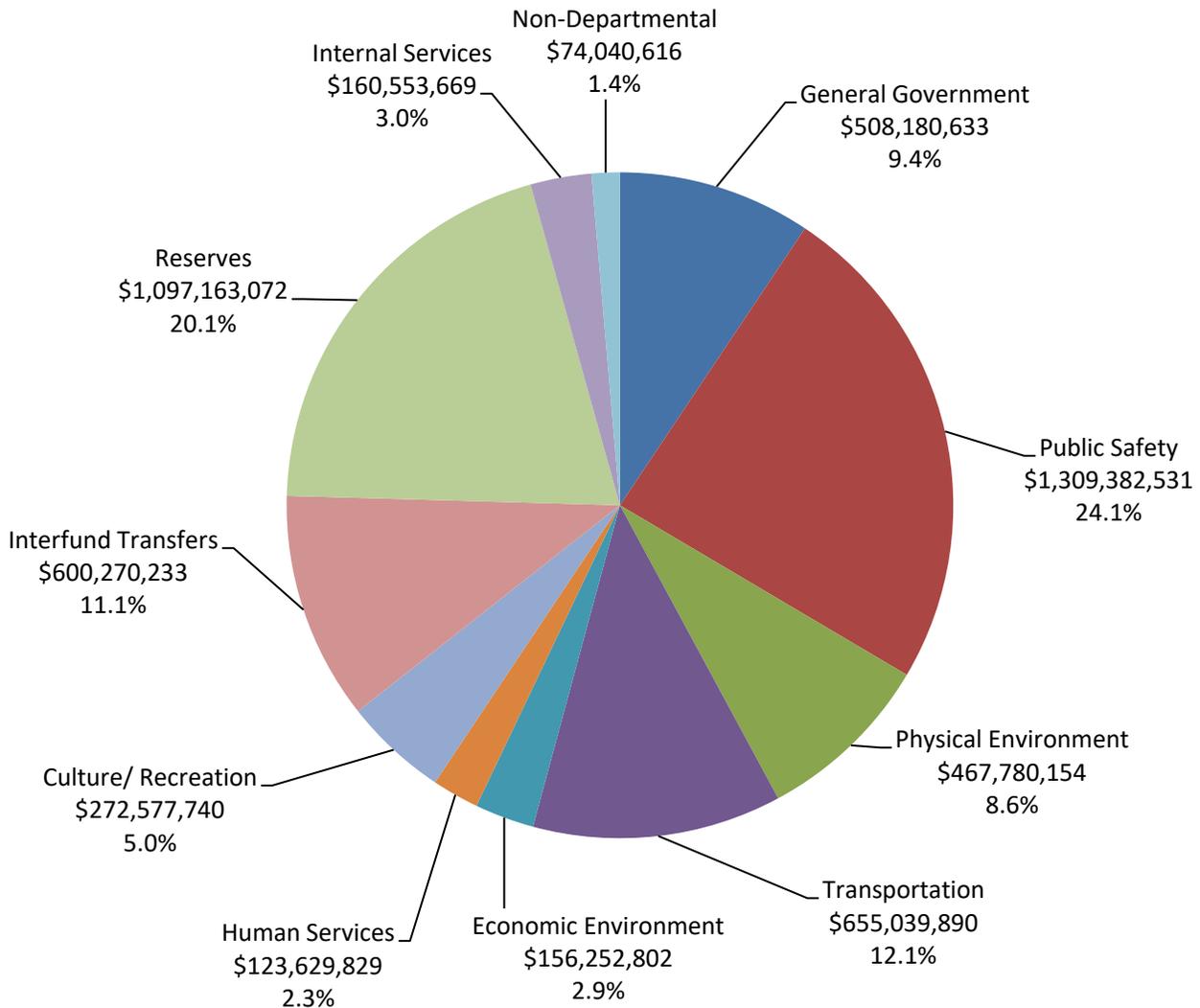
A property owner with property assessed at \$150,000 and a homestead exemption of \$50,000 will pay the Countywide millage on \$100,000 of taxable value, calculated by the following formula:

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

$(\$150,000 - 50,000) / 1,000 \times 4.8580 = \$485.80$

# Expenses:

## By Type

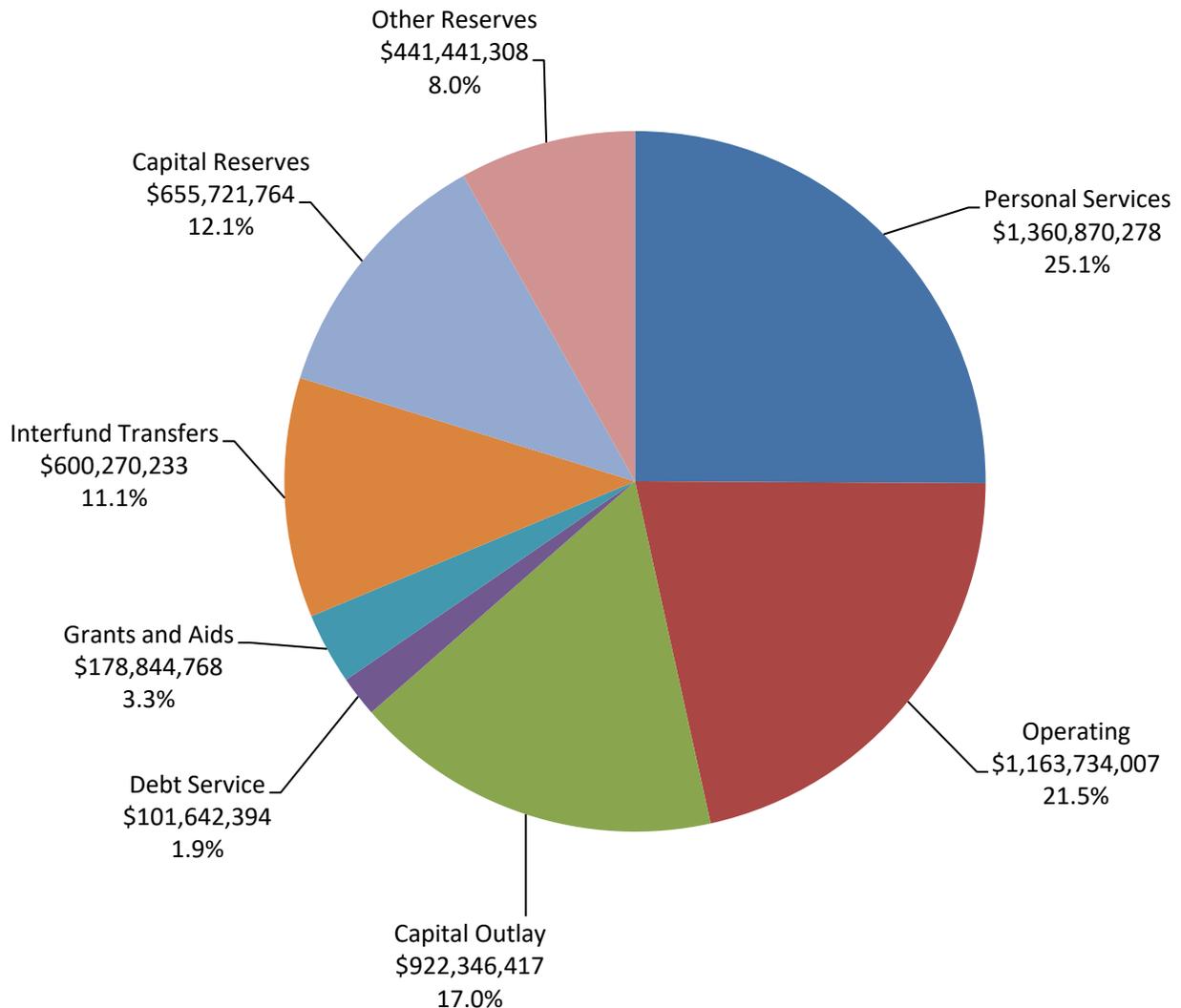


- **General Government** - For the benefit of the public and governmental body
- **Public Safety** - For the safety and security of the public, includes transfer to the Sheriff's Office
- **Physical Environment** - To achieve a satisfactory living environment for the community
- **Transportation** - 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

# \$5,424,871,169

## 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 2021

## Summary of Departmental Tax Equivalent Funding

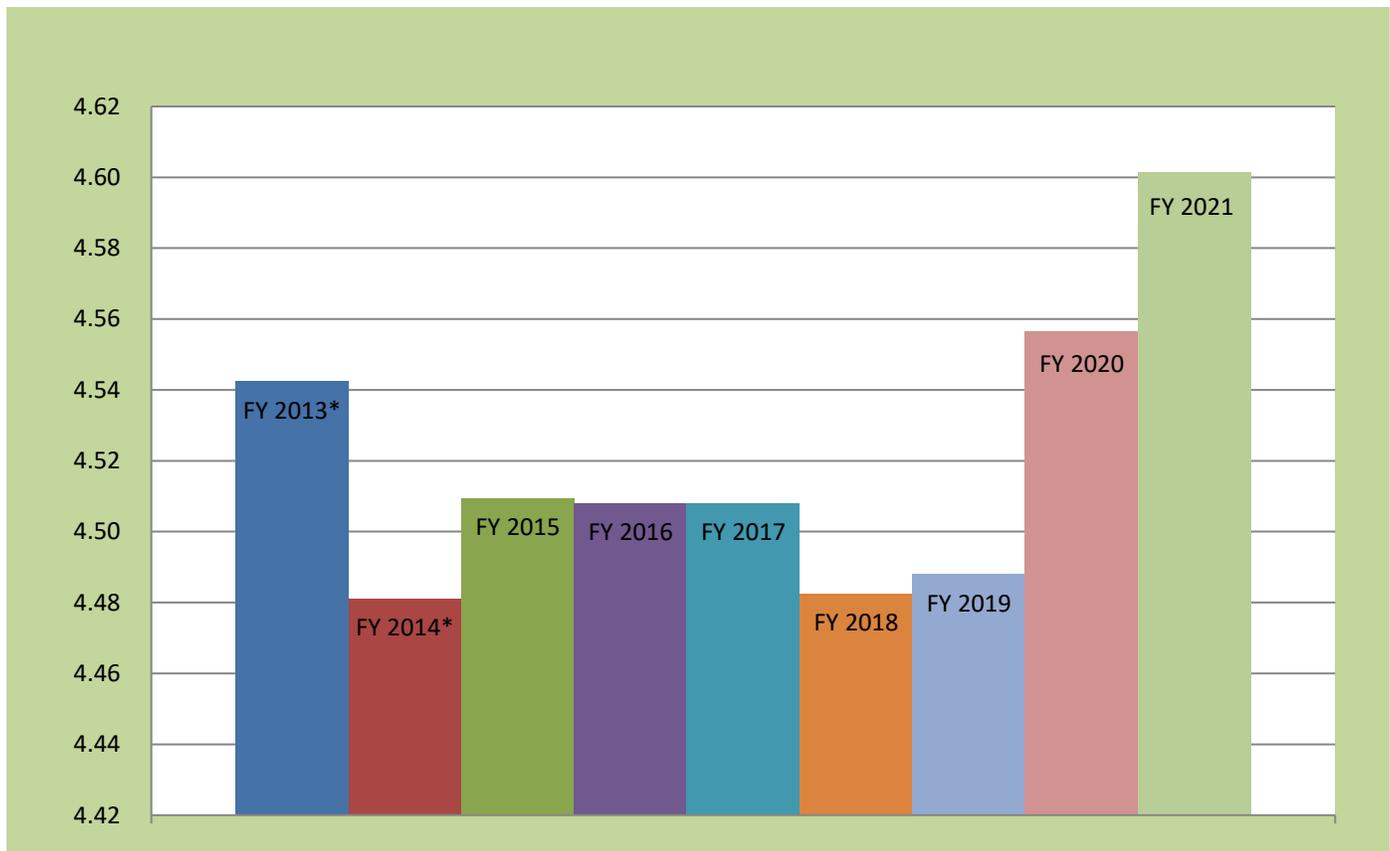
Countywide Departments	Appropriation	Department Generated Revenue	Net Property Taxes	Positions
Community Services	\$ 51,996,927	\$ 21,536,393	\$ 30,460,534	197
County Administration	2,708,053	443,321	2,264,732	13
County Attorney	6,430,032	2,407,391	4,022,641	42
County Commission	3,773,321	-	3,773,321	27
County Cooperative Extension	3,068,475	361,312	2,707,163	31
Engineering & Public Works	63,049,107	15,738,509	47,310,598	469
Environmental Resources Management	44,417,332	27,269,369	17,147,963	127
Facilities Development & Operations	47,384,128	3,317,248	44,066,880	332
Fire Rescue-Dispatch/Drowning Prevention	11,030,113	-	11,030,113	2
Housing & Economic Sustainability	68,180,092	58,053,131	10,126,961	59
Human Resources	3,398,750	-	3,398,750	34
Information System Services	34,784,936	8,745,391	26,039,545	213
Internal Auditor	1,219,282	-	1,219,282	9
Legislative Affairs	500,578	-	500,578	3
Medical Examiner	4,900,326	385,500	4,514,826	28
Office of Financial Management & Budget	4,246,221	450,565	3,795,656	34
Palm Tran	172,621,401	91,017,887	81,603,514	632
Parks & Recreation	82,462,174	23,628,787	58,833,387	593
Planning & Zoning	21,271,473	13,214,740	8,056,733	159
Public Affairs	5,835,422	635,078	5,200,344	47
Public Safety	44,637,958	23,893,646	20,744,312	271
Purchasing	4,449,810	1,610	4,448,200	46
Risk Management	135,216,420	134,840,064	376,356	30
Youth Services	15,025,862	1,090,826	13,935,036	89
<b>Non-Departmental:</b>				
Criminal Justice Commission	3,443,908	2,666,501	777,407	12
Office of Community Revitalization	2,505,241	1,313,891	1,191,350	7
Office of Diversity, Equity and Inclusion	308,175	-	308,175	3
Office of Equal Business Opportunity	1,528,278	3,600	1,524,678	12
Office of Equal Opportunity	1,223,717	330,620	893,097	12
Office of Resilience	437,119	77,012	360,107	3
<b>Total BCC Ad Valorem Funded</b>	<b>\$ 842,054,631</b>	<b>\$ 431,422,392</b>	<b>\$ 410,632,239</b>	<b>3,536</b>

Other Agencies	Appropriation	Department Generated Revenue	Net Property Taxes	Positions
Airports	\$ 76,794,133	\$ 76,794,133	\$ -	163
Building Division - PZB	43,914,278	43,914,278	-	197
County Library	74,193,341	12,922,079	61,271,262	448
Fire Rescue - Main MSTU	485,821,428	190,641,129	295,180,299	1,663
Fleet Management	71,014,672	71,014,672	-	59
Jupiter Fire Rescue MSTU	22,275,401	(287,583)	22,562,984	29
Tourist Development Council	75,488,835	75,488,835	-	5
Water Utilities	187,722,000	187,722,000	-	616
Commission on Ethics	739,876	-	739,876	5
Office of Inspector General	3,593,397	1,070,170	2,523,227	27
<b>Total Other Agencies</b>	<b>\$ 1,041,557,361</b>	<b>\$ 659,279,713</b>	<b>\$ 382,277,648</b>	<b>3,212</b>
<b>Total BCC</b>	<b>\$ 1,883,611,992</b>	<b>\$ 1,090,702,105</b>	<b>\$ 792,909,887</b>	<b>6,748</b>
<b>Constitutional Officers</b>				
Clerk and Comptroller	\$ 16,375,671	\$ 500,000	\$ 15,875,671	149
Property Appraiser	20,312,394	-	20,312,394	238
Sheriff's Office	752,340,857	99,441,869	652,898,988	4,340
Supervisor of Elections	16,555,547	1,000,000	15,555,547	61
Tax Collector	13,849,203	-	13,849,203	328
<b>Total - Constitutional Officers</b>	<b>\$ 819,433,672</b>	<b>\$ 100,941,869</b>	<b>\$ 718,491,803</b>	<b>5,116</b>
<b>Judicial</b>				
Court Administration	\$ 3,053,593	\$ 382,345	\$ 2,671,248	17
Court Related Information Technology	6,363,158	2,375,000	3,988,158	18
Law Library	508,498	400,228	108,270	5
Public Defender	279,455	-	279,455	0
State Attorney	551,832	-	551,832	0
<b>Total - Judicial</b>	<b>\$ 10,756,536</b>	<b>\$ 3,157,573</b>	<b>\$ 7,598,963</b>	<b>40</b>
<b>Other</b>				
Community Redevelopment Agencies	\$ 48,330,294	\$ -	\$ 48,330,294	0
Financially Asstd Agencies/ County Sponsored	12,976,690	-	12,976,690	0
General Government	14,968,770	100,000	14,868,770	0
General Government - Indirect Cost Centers	(23,042,130)	-	(23,042,130)	0
Health Care District	15,000,000	-	15,000,000	0
Other County Funded Programs**	21,636,373	-	21,636,373	0
Public Health Department	2,177,587	-	2,177,587	0
Value Adjustment Board	655,000	275,000	380,000	0
<b>Total - Other</b>	<b>\$ 92,702,584</b>	<b>\$ 375,000</b>	<b>\$ 92,327,584</b>	<b>\$ -</b>
<b>Grand Total</b>	<b>2,806,504,784</b>	<b>1,195,176,547</b>	<b>1,611,328,237</b>	<b>11,904</b>

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

# Employees <sup>per</sup> 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 2013*	6,066	1,335,415	4.54
FY 2014*	6,030	1,345,652	4.48
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	6,339	1,414,144	4.48
FY 2019	6,433	1,433,417	4.49
FY 2020	6,597	1,447,857	4.56
FY 2021	6,748	1,466,494	4.60

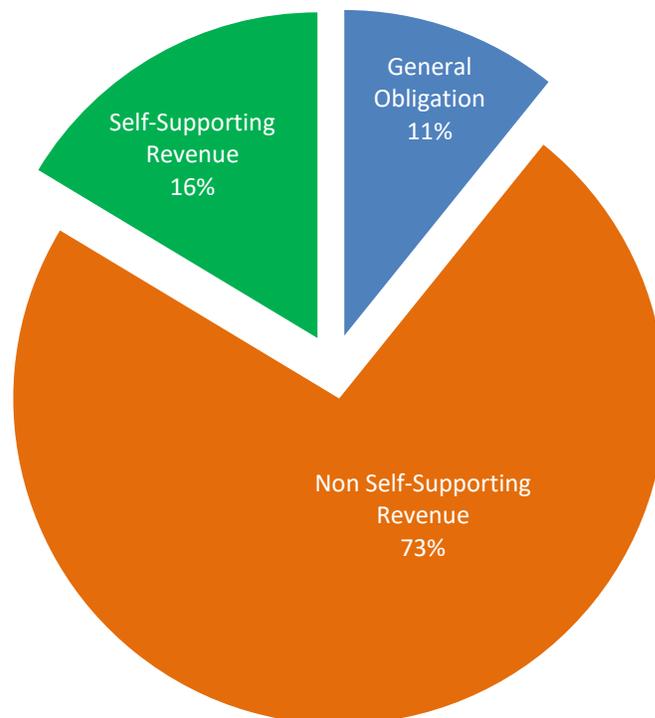
\* The above chart does not include the 250 positions that were eliminated in FY 2014 for Head Start

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

# Debt Service

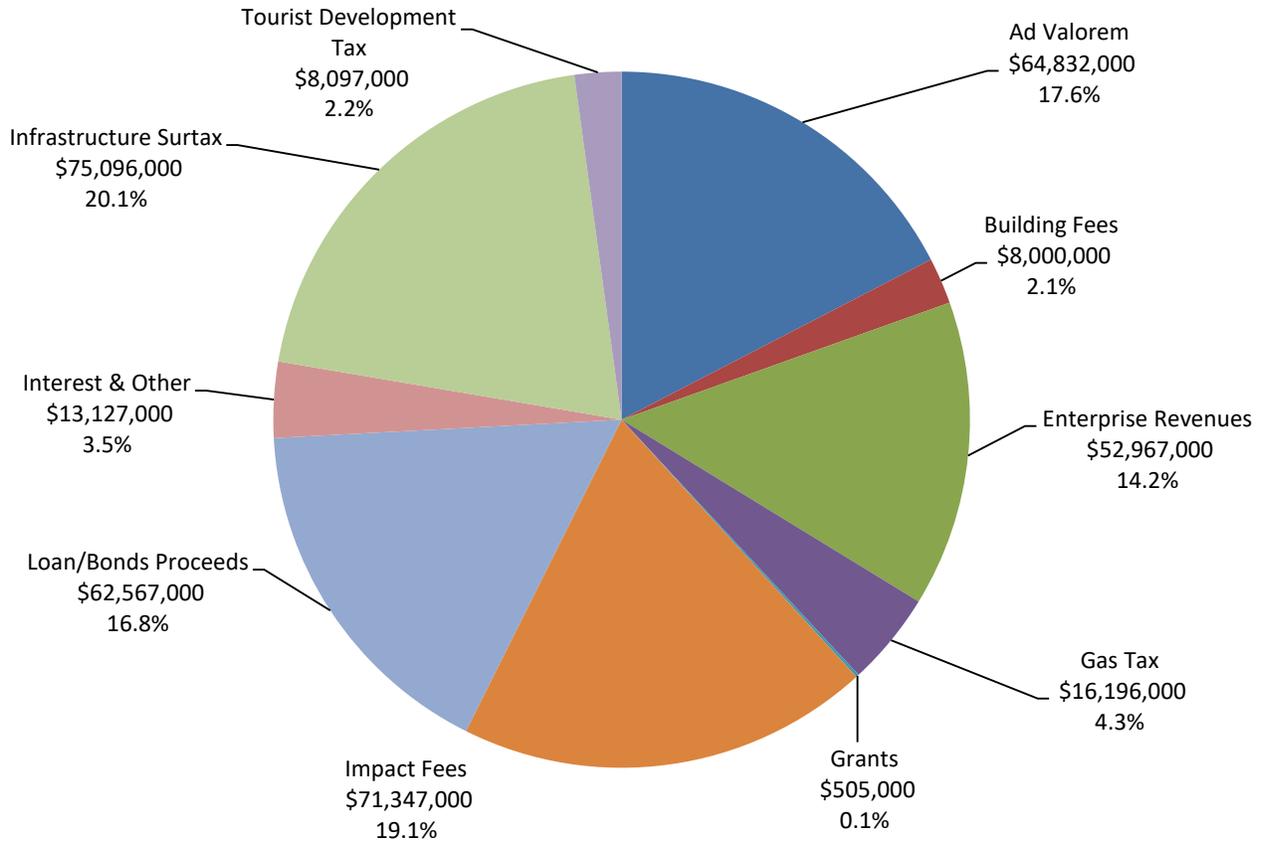
Fiscal Year	General Obligation	Non Self-Supporting Revenue	Self-Supporting Revenue	Total County Debt
2021	\$ 10,898,500	\$ 73,647,645	\$ 16,549,046	\$ 101,095,191
2022	10,895,900	72,348,035	16,552,171	99,796,106
2023	10,894,000	72,275,983	16,536,371	99,706,354
2024	6,956,800	65,670,397	16,529,821	89,157,018
2025	6,960,450	65,570,158	16,540,071	89,070,679
2026	3,450,500	51,496,597	16,523,821	71,470,918
Future	-	418,995,154	176,540,640	595,535,794
<b>Total</b>	<b>\$ 50,056,150</b>	<b>\$ 820,003,970</b>	<b>\$ 275,771,939</b>	<b>\$ 1,145,832,060</b>

## FY 2021 Payments



# FY 2021 Capital Projects

Funding Sources for Projects



Project Funding by Department

Engineering and Public Works	\$	34,760,000
Facilities Development and Operations		105,125,000
Information Systems Services		10,000,000
Miscellaneous/ Non-Department		2,145,000
<b>Total General Government Projects</b>	<b>\$</b>	<b>152,030,000</b>
Building Division (PZB)	\$	8,000,000
County Library		4,162,000
Environmental Resources Management		5,636,000
Fire Resuce		22,795,000
Five Year Road Program		83,786,000
Parks and Recreation		43,358,000
<b>Total Tax Supported Departments</b>	<b>\$</b>	<b>319,767,000</b>
Airports	\$	12,313,000
Water Utilities		40,654,000
<b>Total Enterprise funds</b>	<b>\$</b>	<b>52,967,000</b>
<b>Total CIP</b>	<b>\$</b>	<b>372,734,000</b>

**COVER PHOTO**

This photograph was taken by Adrian Gonzalez of our Water Utilities Department. Adrian captured this image of the Wishing Tree at Rosemary Square in downtown West Palm Beach. Adrian is a Palm Beach County employee and a freelance photographer with a background in graphic design, photography, and videography.



Palm Beach County  
Board of County Commissioners