

PALM BEACH COUNTY, FL

Fiscal Year 2022

Budget in Brief



Palm Beach County Principal Officials

Board of County Commissioners:



Top row from left to right: Maria G. Marino (District 1), Melissa McKinlay (District 6), Gregg K. Weiss (District 2), and Maria Sachs (District 5)

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:

Joseph Abruzzo, Clerk of the Circuit Court & Comptroller
Dorothy Jacks, Property Appraiser
Ric L. Bradshaw, Sheriff
Wendy Sartory Link, Supervisor of Elections
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:

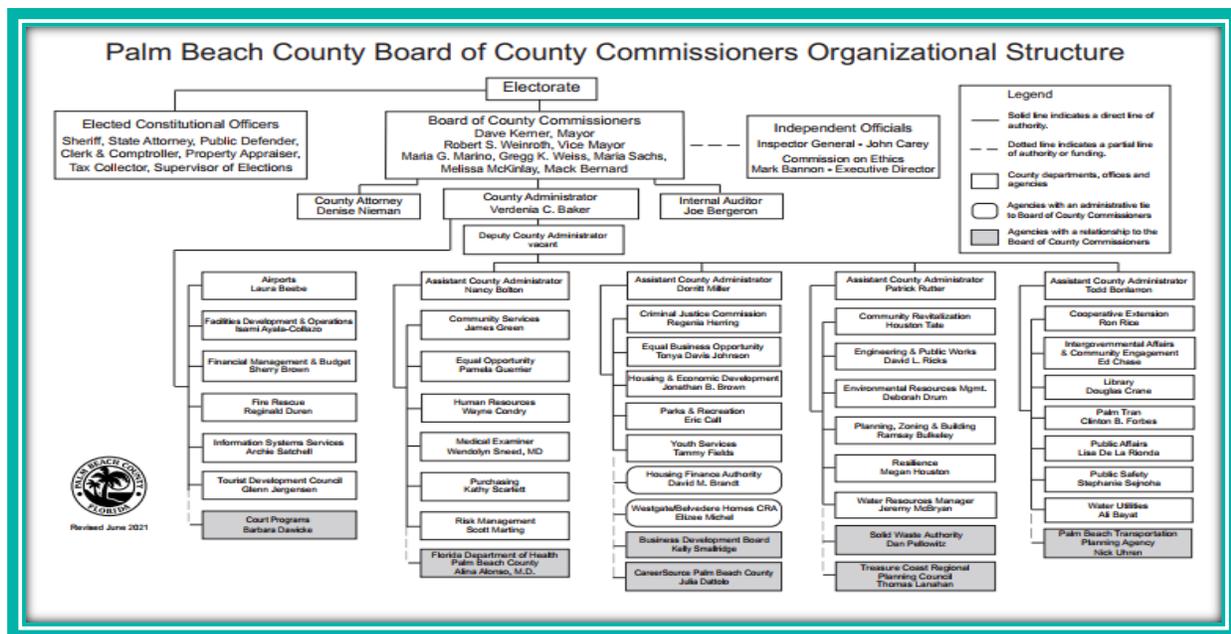
Sherry Brown, OFMB Director
Lisa Master, Budget Director
Robyn Lawrence, Assistant Budget Director

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.



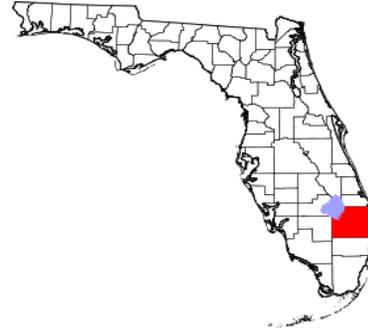
Other Branches of Government

- The Clerk of the Circuit Court 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 – 1,502,495
- Median Household Income - \$63,299
- Per Capita Income - \$39,933
- Municipalities - 39
- Registered Voters - 977,424
- Form of Government - Commission - County Administrator



47 miles of shoreline



3rd Best Airport in the U.S.

Conde Nast Traveler's 2020 Readers' Choice



160 golf courses



17 Museums



More than 110 parks and recreational facilities

operated by Palm Beach County Parks and Recreation

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 2022 is from October 1, 2021 through September 30, 2022.

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.

Short Term Goals

The following is a list of the Strategic Priorities set by the Board for FY 2022:

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

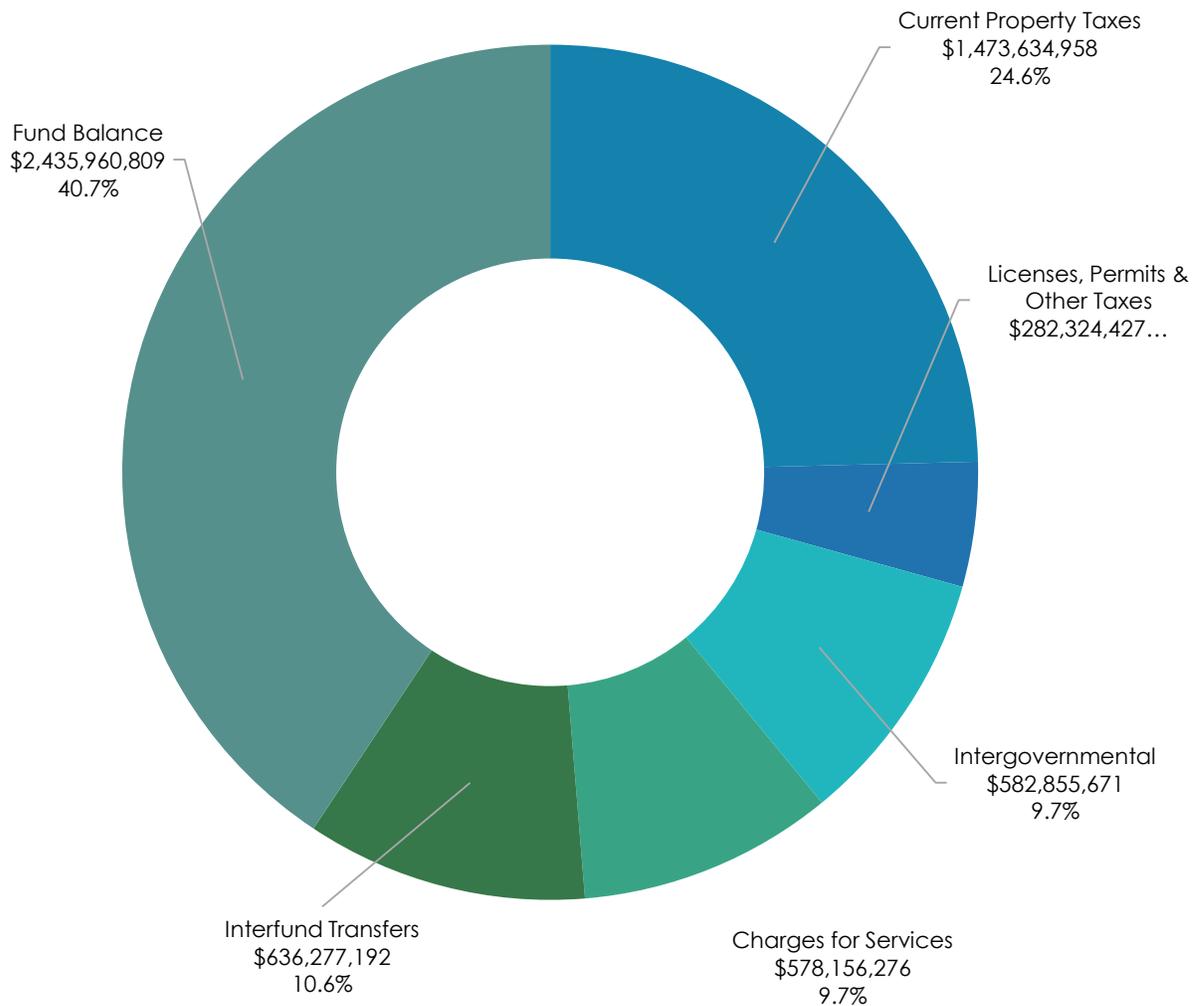
Long Term Goals & Policies

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

Revenues:

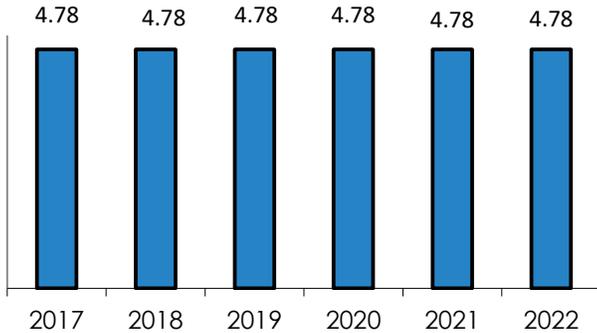
Where the Money Comes From

Total of All Sources: \$5,989,209,333

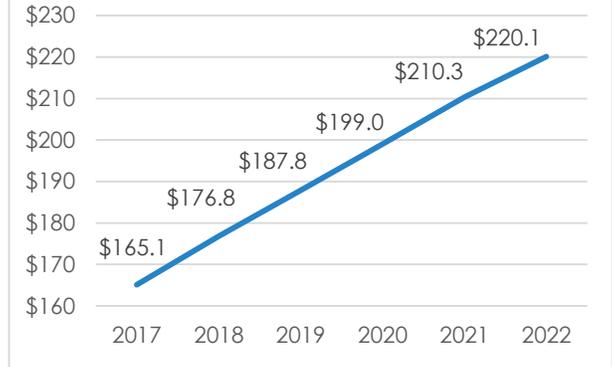


How Countywide Property Tax is Calculated

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



**Taxable Values History
(in billions)**



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



Taxing District	Millage Rate	\$ Generated
Countywide	4.7815	1,062,035,841
Countywide Voted Debt	0.0334	7,425,522
Subtotal	4.8149	
Library District	0.5491	64,676,919
Library District Voted Debt	0.0333	3,922,311
Subtotal	0.5824	
Fire Rescue:		
Main MSTU	3.4581	313,235,018
Jupiter MSTU	1.7880	22,339,347
		1,473,634,958

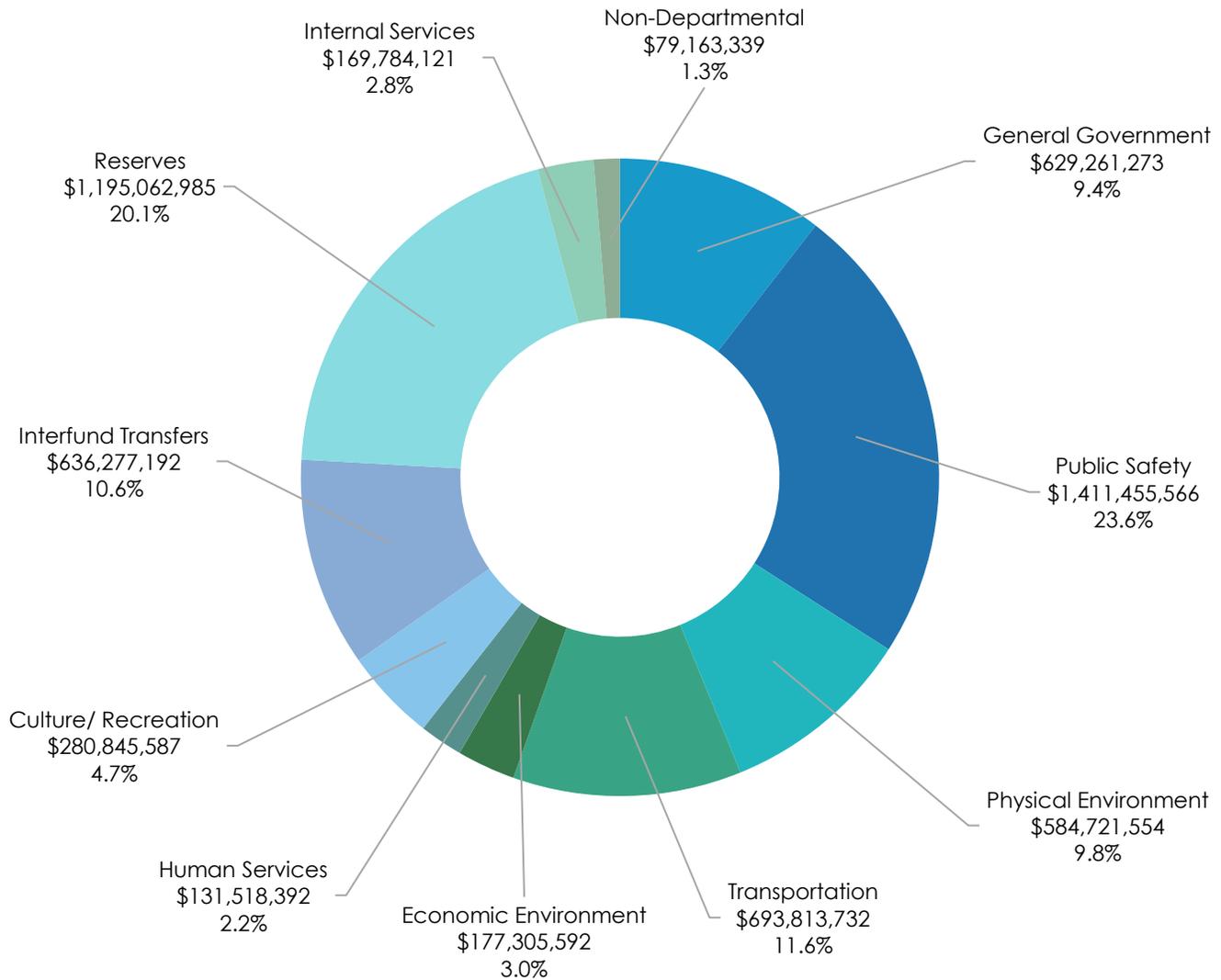
A property owner with property assessed at \$150,000 and a homestead exemption of \$50,000 will pay the Countywide millage on \$100,000 of taxable value, calculated by the following formula:

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

$(\$150,000 - 50,000) / 1,000 \times 4.8149 = \481.49

Expenses:

By Type

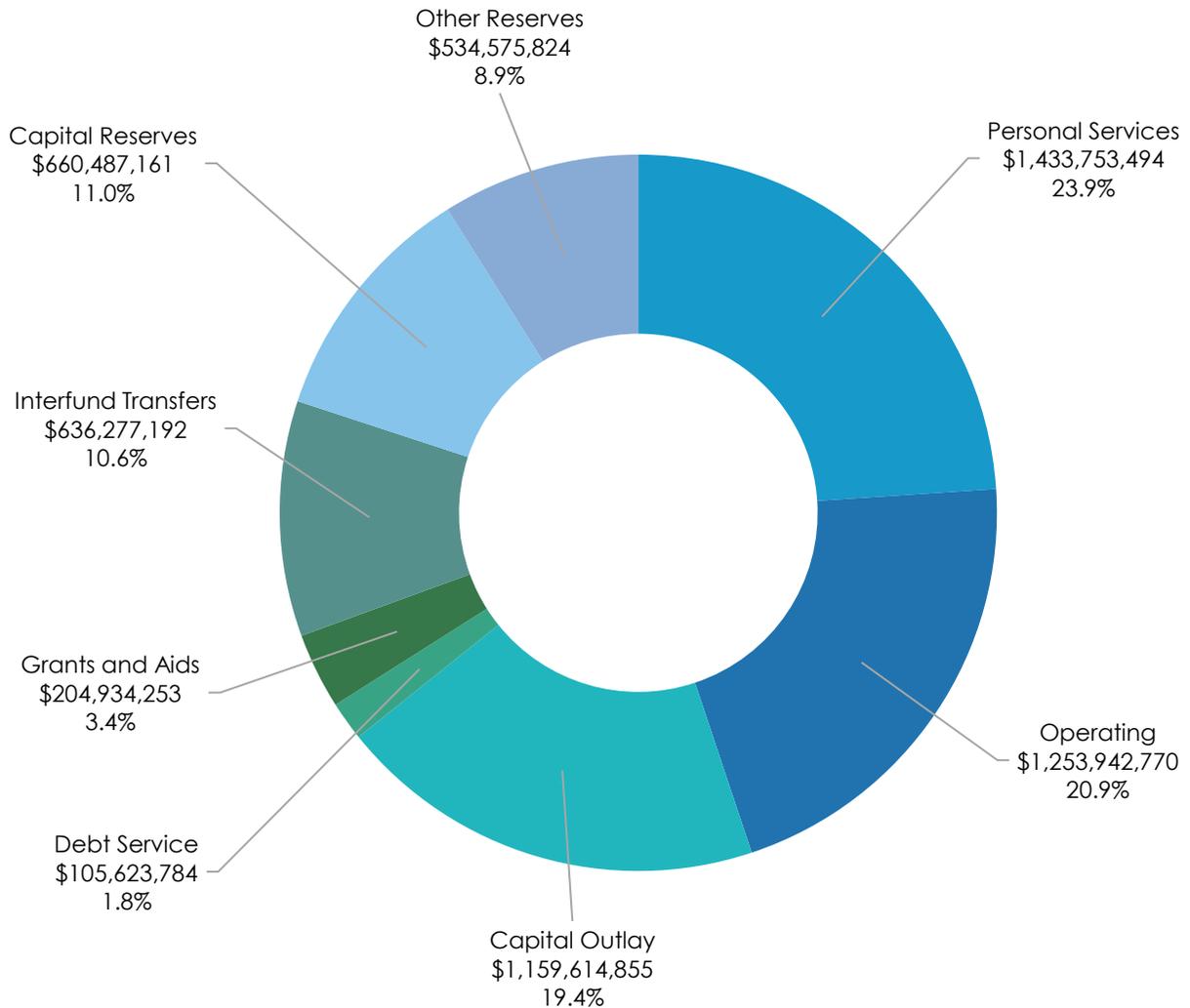


- **General Government** - For the benefit of the public and governmental body
- **Public Safety** - For the safety and security of the public, includes transfer to the Sheriff's Office
- **Physical Environment** - To achieve a satisfactory living environment for the community
- **Transportation** -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

Total of
All Funds

\$5,989,209,333

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 2022

Summary of Departmental Tax Equivalent Funding

Countywide Departments	Appropriation	Department Generated Revenue	Net Property Taxes	Positions
Community Services	\$ 55,609,517	\$ 23,701,914	\$ 31,907,603	211
County Administration	2,822,492	465,515	2,356,977	12
County Attorney	6,232,927	2,276,300	3,956,627	42
County Commission	3,944,261	-	3,944,261	28
County Cooperative Extension	3,132,430	369,905	2,762,525	31
Engineering & Public Works	64,493,737	16,036,234	48,457,503	469
Environmental Resources Management	48,398,787	30,010,662	18,388,125	127
Facilities Development & Operations	49,732,451	3,254,250	46,478,201	334
Fire Rescue-Dispatch/Drowning Prevention	12,440,986	-	12,440,986	2
Housing & Economic Development	81,718,408	71,168,942	10,549,466	59
Human Resources	3,715,630	-	3,715,630	34
Information System Services	36,567,481	9,336,048	27,231,433	213
Internal Auditor	1,274,532	-	1,274,532	9
Legislative Affairs	656,902	-	656,902	4
Medical Examiner	4,928,291	388,000	4,540,291	28
Office of Financial Management & Budget	4,246,278	631,000	3,615,278	34
Palm Tran	192,472,764	107,052,390	85,420,374	633
Parks & Recreation	84,799,376	22,668,823	62,130,553	600
Planning & Zoning	22,185,599	14,057,374	8,128,225	160
Public Affairs	6,110,895	629,694	5,481,201	47
Public Safety	47,098,830	24,740,908	22,357,922	266
Purchasing	4,652,302	1,610	4,650,692	46
Risk Management	143,105,212	142,702,521	402,691	30
Youth Services	15,520,788	1,038,284	14,482,504	89
Non-Departmental:				
Criminal Justice Commission	3,492,685	2,760,649	732,036	12
Office of Community Revitalization	2,619,163	1,319,400	1,299,763	7
Office of Diversity, Equity and Inclusion	328,037	-	328,037	3
Office of Equal Business Opportunity	1,608,844	3,600	1,605,244	12
Office of Equal Opportunity	1,265,697	330,600	935,097	12
Office of Resilience	836,997	77,012	759,985	3
Total BCC Ad Valorem Funded	\$ 906,012,299	\$ 475,021,635	\$ 430,990,664	3,557

Other Agencies	Appropriation	Department Generated Revenue	Net Property Taxes	Positions
Airports	\$ 115,271,414	\$ 115,271,414	\$ -	165
Building Division - PZB	54,230,079	54,230,079	-	219
County Library	76,797,276	12,120,357	64,676,919	456
Fire Rescue - Main MSTU	510,004,363	196,769,345	313,235,018	1700
Fleet Management	77,984,037	77,984,037	-	59
Jupiter Fire Rescue MSTU	21,463,216	(876,131)	22,339,347	29
Tourist Development Council	85,537,034	85,537,034	-	5
Water Utilities	202,753,877	202,753,877	-	622
Commission on Ethics	771,404	-	771,404	5
Office of Inspector General	3,451,756	918,906	2,532,850	27
Total Other Agencies	\$ 1,148,264,456	\$ 744,708,918	\$ 403,555,538	3,287
Total BCC	\$ 2,054,276,755	\$ 1,219,730,553	\$ 834,546,202	6,844

Constitutional Officers

Clerk of the Circuit Court and Comptroller	\$ 16,862,238	\$ 500,000	\$ 16,362,238	151
Property Appraiser	20,870,968	-	20,870,968	238
Sheriff's Office	802,282,949	101,076,964	701,205,985	4,376
Supervisor of Elections	20,948,539	1,000,000	19,948,539	65
Tax Collector	14,520,181	-	14,520,181	339
Total - Constitutional Officers	\$ 875,484,875	\$ 102,576,964	\$ 772,907,911	5,169

Judicial

Court Administration	\$ 3,229,773	\$ 354,844	\$ 2,874,929	17
Court Related Information Technology	6,793,088	2,375,000	4,418,088	19
Law Library	507,043	340,246	166,797	5
Public Defender	281,266	-	281,266	0
State Attorney	558,334	-	558,334	0
Total - Judicial	\$ 11,369,504	\$ 3,070,090	\$ 8,299,414	41

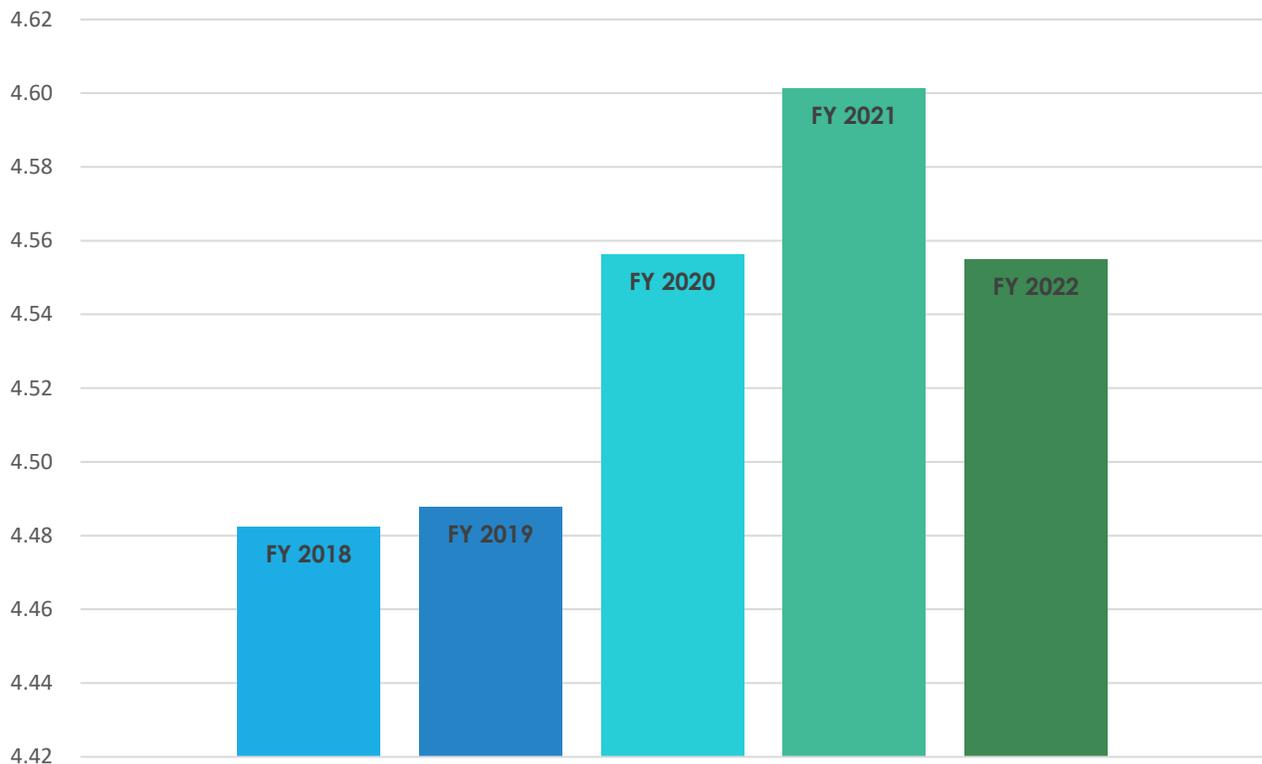
Other

Community Redevelopment Agencies	\$ 51,544,652	\$ -	\$ 51,544,652	0
Financially Asstd Agencies/ County Sponsored	13,365,991	-	13,365,991	0
General Government	9,606,544	100,000	9,506,544	0
General Government - Indirect Cost Centers	(22,108,699)	-	(22,108,699)	0
Health Care District	15,000,000	-	15,000,000	0
Other County Funded Programs**	22,060,757	-	22,060,757	0
Public Health Department	2,177,587	-	2,177,587	0
Value Adjustment Board	655,000	275,000	380,000	0
Total - Other	\$ 92,301,832	\$ 375,000	\$ 91,926,832	\$ -
Grand Total	3,033,432,966	1,325,752,607	1,707,680,359	12,054

** 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 ^{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 that the County continues to implement more effective processes to maintain current service levels.



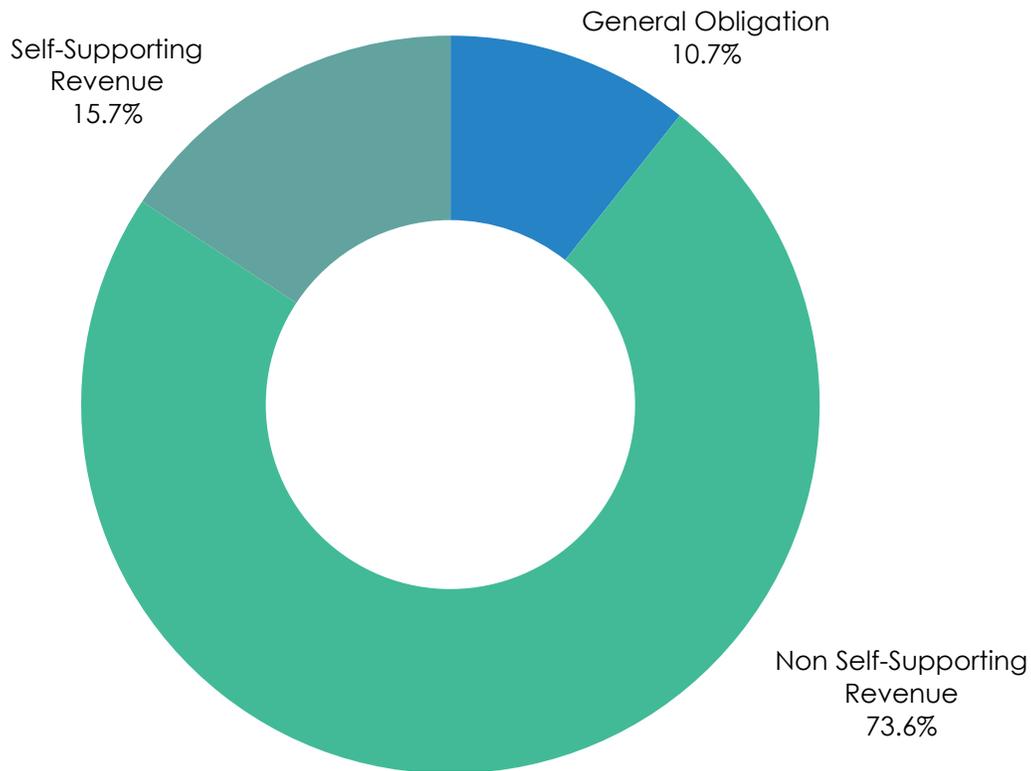
	Total BCC Employees	County Population	Employees per 1,000 population
FY 2018	6,339	1,414,144	4.48
FY 2019	6,433	1,433,417	4.49
FY 2020	6,597	1,447,857	4.56
FY 2021	6,748	1,466,494	4.60
FY 2022	6,844	1,502,495	4.56

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

Debt Service

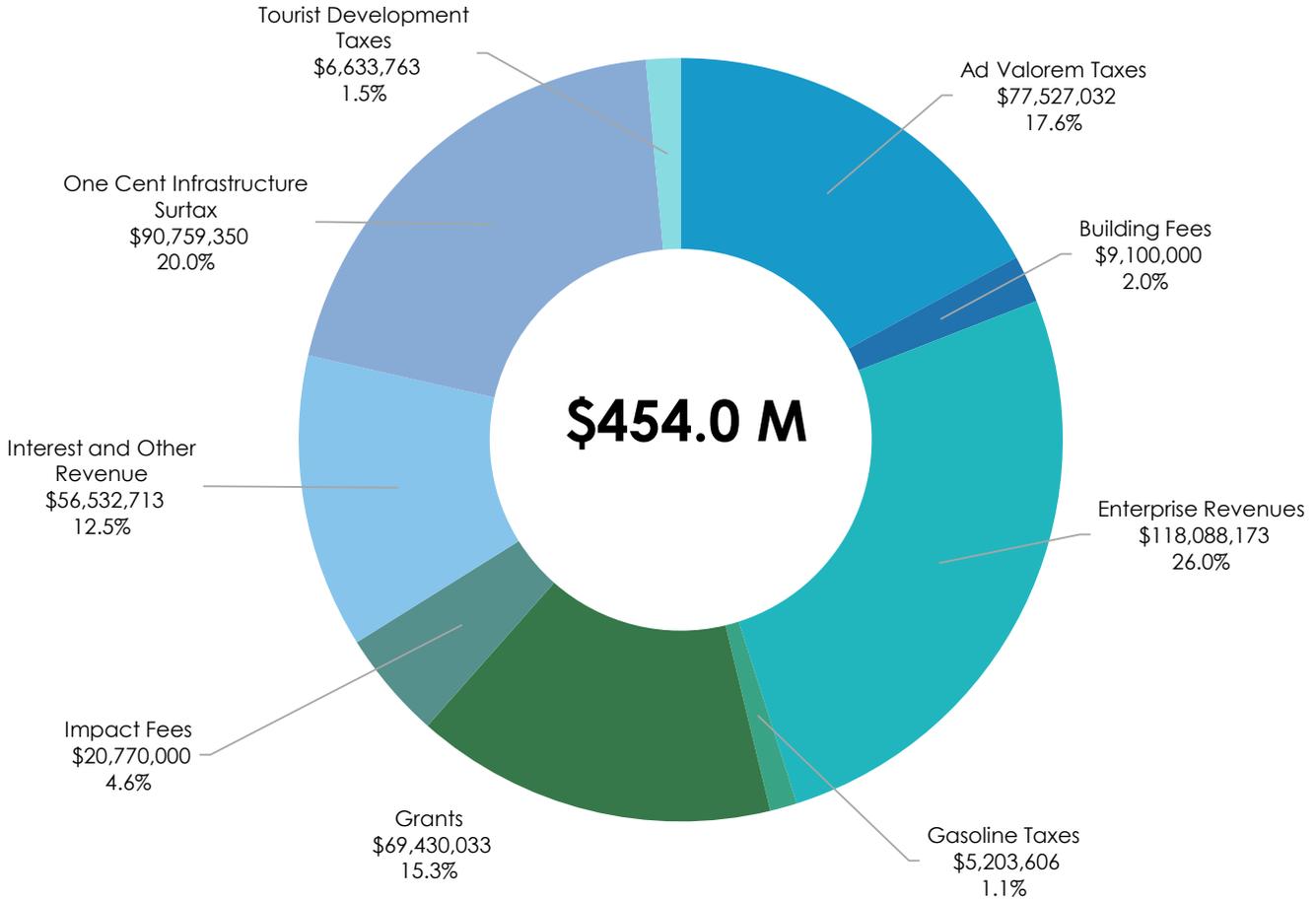
Fiscal Year	General Obligation	Non Self-Supporting Revenue	Self-Supporting Revenue	Total County Debt
2022	\$ 10,895,900	\$ 75,227,806	\$ 16,053,673	\$ 102,177,379
2023	10,894,000	75,150,728	16,056,773	102,101,502
2024	6,956,800	68,546,690	15,972,636	91,476,125
2025	6,960,450	68,450,041	15,976,261	91,386,752
2026	3,450,500	54,940,148	15,974,768	74,365,416
Future	-	468,898,735	166,290,622	635,189,357
Total	\$ 39,157,650	\$ 811,214,148	\$ 246,324,733	\$ 1,096,696,532

FY 2022 Debt Service Payments



FY 2022 Capital Projects

Funding Sources for Projects



New Capital Project Funding by Department

Engineering and Public Works	\$	26,020,000
Facilities Development and Operations		79,866,000
Information Systems Services		10,000,000
Miscellaneous/ Non-Department		545,000
Total General Government Projects	\$	116,431,000
Building Division (PZB)	\$	9,100,000
County Library		1,578,000
Environmental Resources Management		5,050,000
Fire Resuce		24,368,000
Five Year Road Program		89,331,000
Parks and Recreation		16,313,000
Total Tax Supported Departments	\$	262,171,000
Airports	\$	12,740,000
Water Utilities		118,850,000
Total Enterprise funds	\$	131,590,000
Total New Funding	\$	393,761,000