

# PALM BEACH COUNTY

## Florida

### FISCAL YEAR 2023



### BUDGET IN BRIEF



# Palm Beach County Principal Officials

Board of County Commissioners  
as of November 1, 2022



**Top row from left to right:** Maria G. Marino (District 1), Mack Bernard (District 7),  
Maria Sachs (District 5), and Melissa McKinlay (District 6)

**Bottom row from left to right:** Gregg K. Weiss (Vice Mayor, District 2),  
Robert S. Weinroth (Mayor, District 4), and Dave Kerner (District 3)

## 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 Coffman, County Attorney*

*Joseph Bergeron, Internal Auditor*

## Office of Financial Management and Budget:

*Sherry Brown, Director*

*Lisa Master, Budget Director*

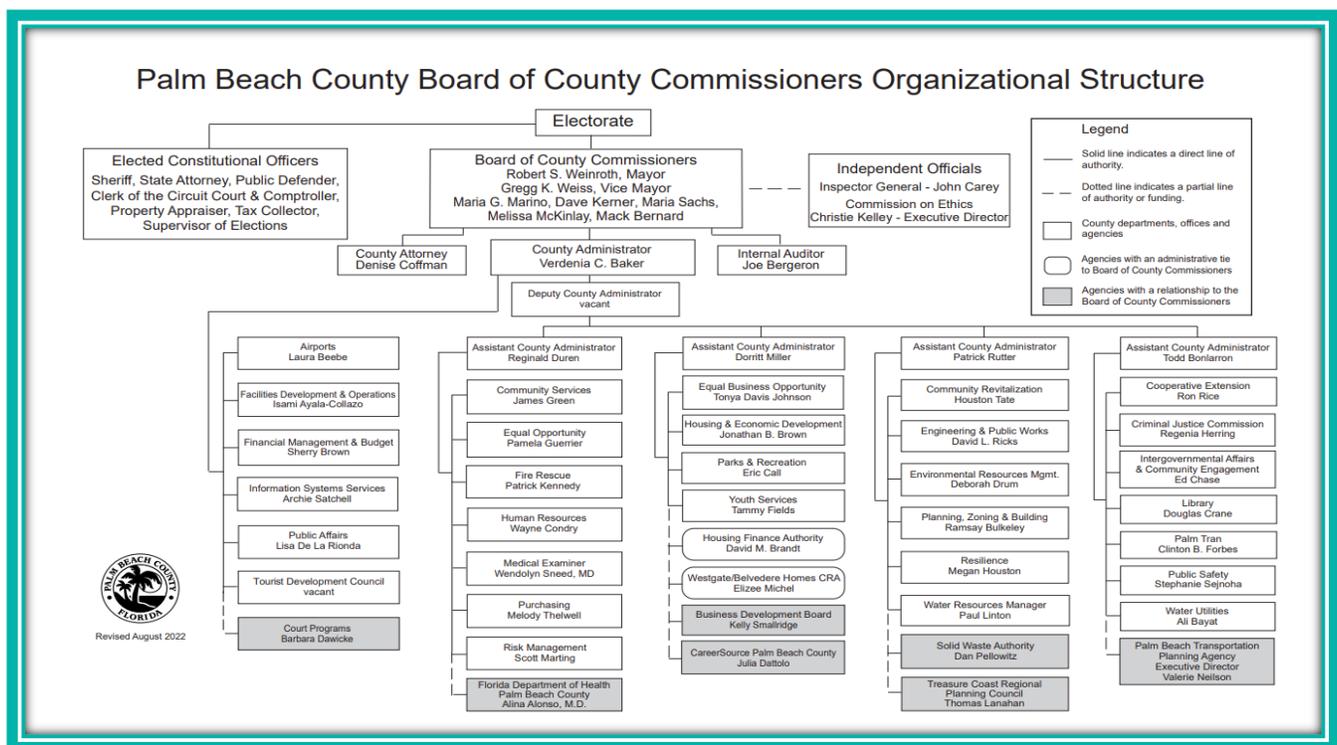
*Alicia DeAbreu, Assistant Budget Director*

## 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 & 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.

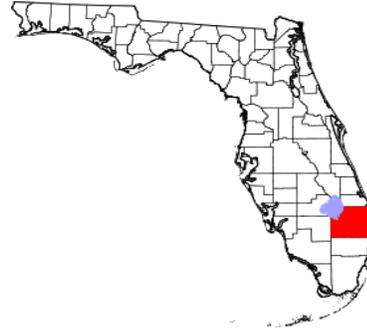
- The Palm Beach County School System is governed by a non-partisan elected School Board and operates under the direction of a School Board-Appointed Superintendent. The County Commission has no jurisdiction over the School Board.

- 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.
- North of Fort Lauderdale and Miami and south of Orlando
- Population – 1,518,152
- Median Household Income - \$65,015
- Per Capita Income - \$40,957
- Municipalities - 39
- Registered Voters - 1,007,689
- Form of Government - Commission - County Administrator



47 miles of shoreline



5th Best Airport in the U.S.

Conde Nast Traveler's 2022 Readers' Choice



160 golf courses



19 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 2023 is from October 1, 2022 through September 30, 2023.

### 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 2023:

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

### Long Term Goals & Policies

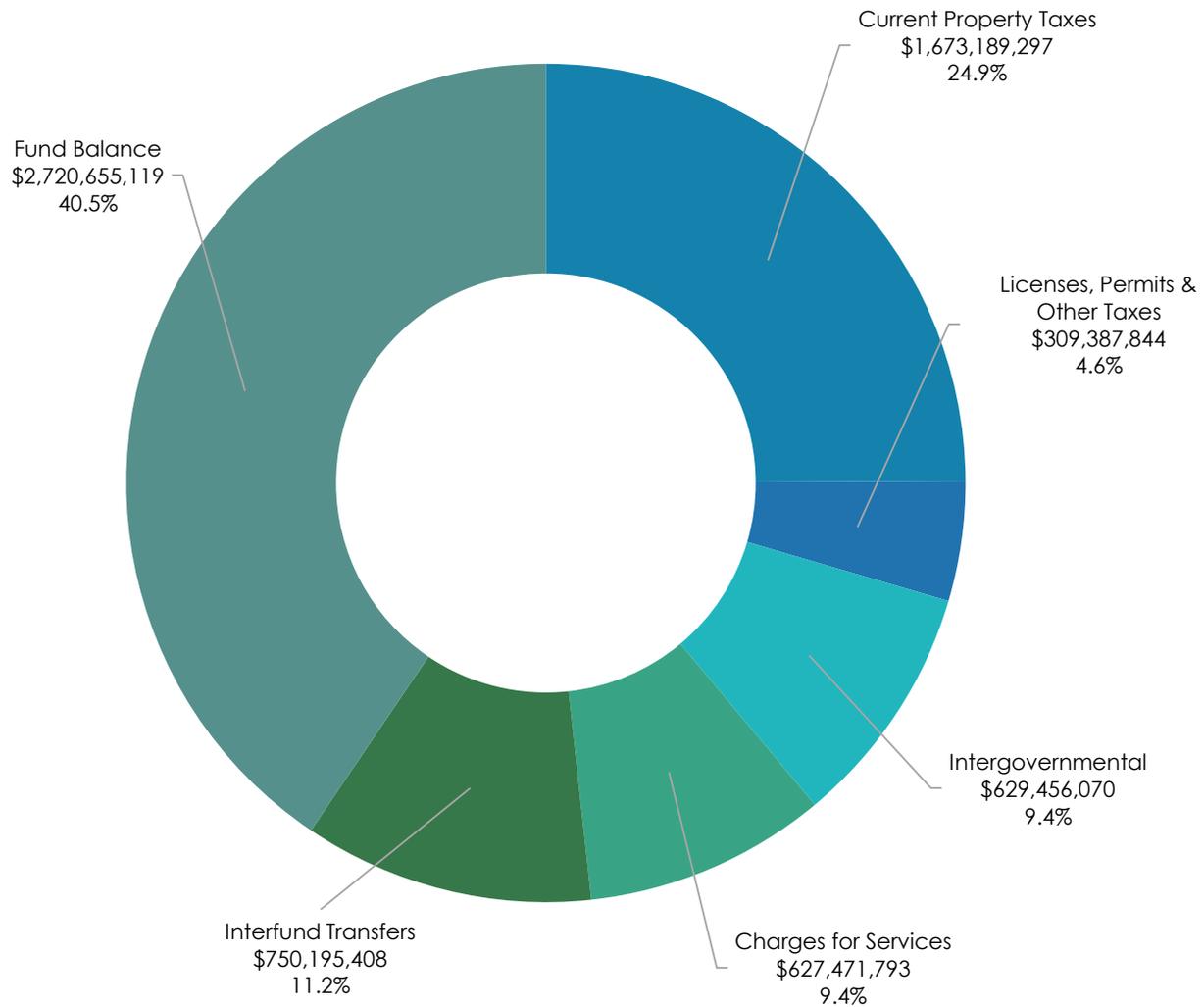
Please visit the following link to view Palm Beach County's Comprehensive Plan.

<https://discover.pbcgov.org/pzb/planning/Pages/Comprehensive-Plan.aspx>

# Revenues:

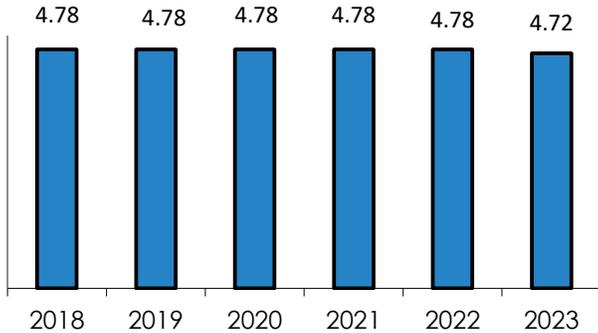
Where the Money Comes From

Total of All Sources: \$6,710,355,531

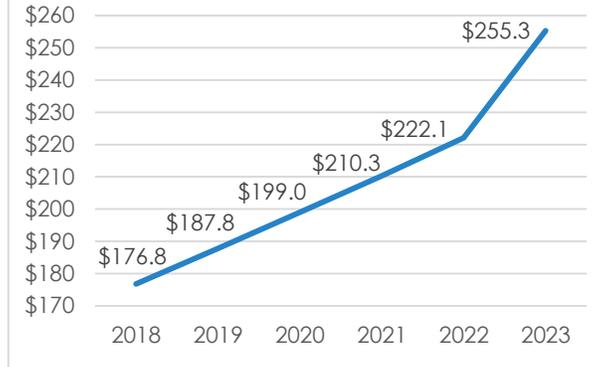


# How Countywide Property Tax is Calculated

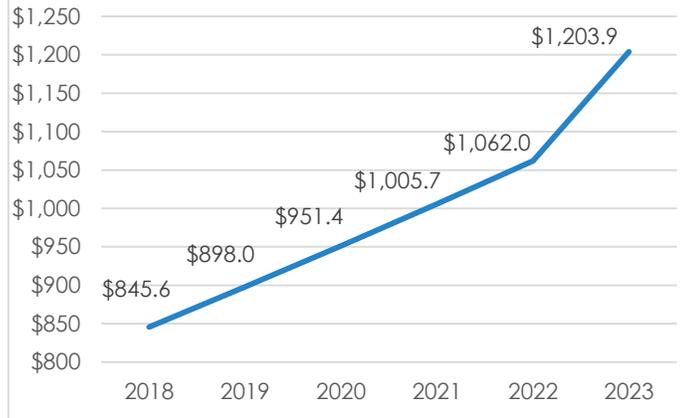
**Countywide Operating Millage History**  
(tax per \$1,000 in taxable value)



**Taxable Values History**  
(in billions)



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



Taxing District	Millage Rate	\$ Generated
Countywide	4.7150	1,203,884,310
Countywide Voted Debt	0.0289	7,384,943
<b>Subtotal</b>	<b>4.7439</b>	
Library District	0.5491	73,805,405
Library District Voted Debt	0.0290	3,897,936
<b>Subtotal</b>	<b>0.5781</b>	
Fire Rescue:		
Main MSTU	3.4581	357,798,230
Jupiter MSTU	1.8713	26,418,473
		<b>1,673,189,297</b>

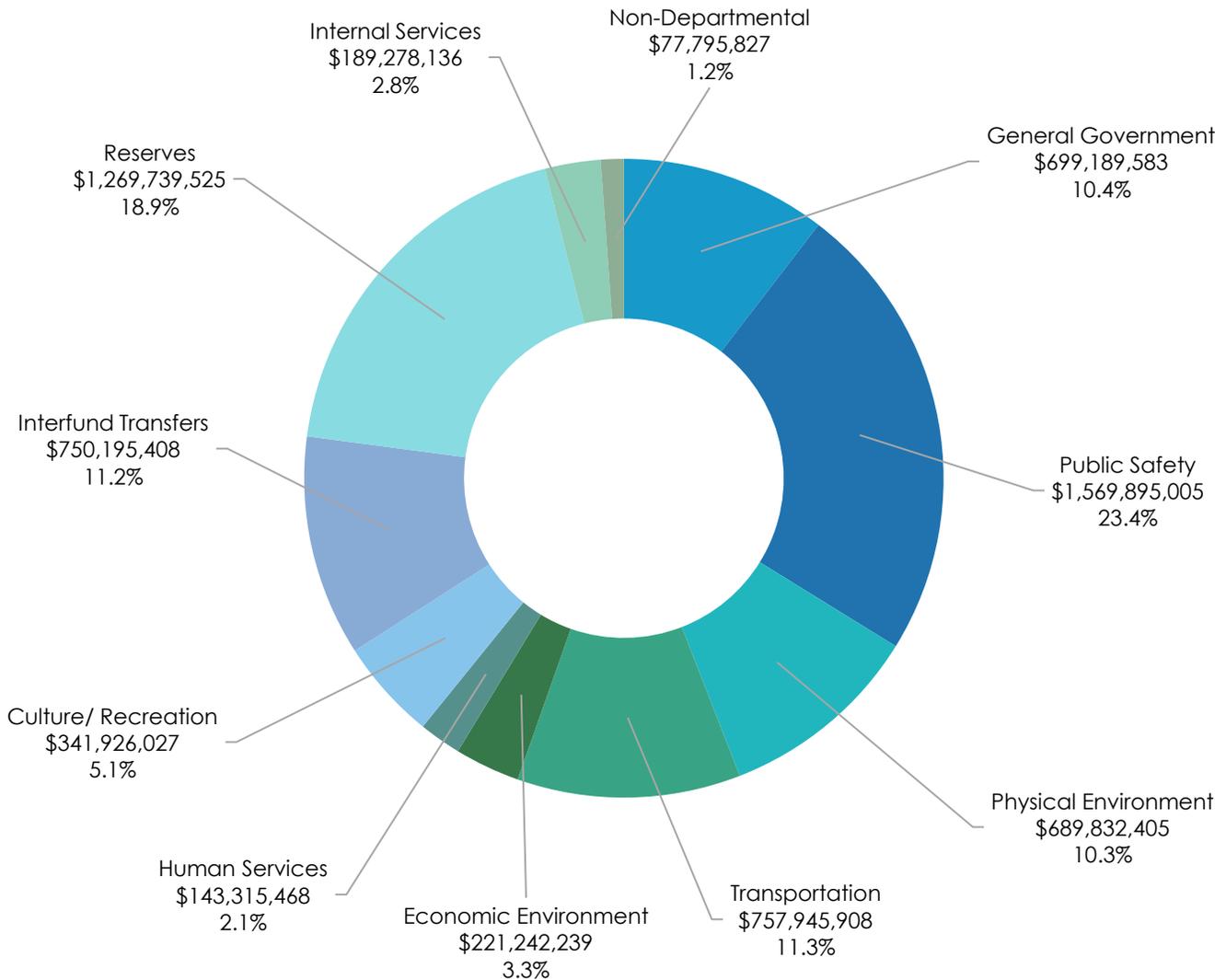
A property owner with property assessed at \$150,000 and a homestead exemption of \$50,000 will pay the Countywide millage on \$100,000 of taxable value, calculated by the following formula:

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

$(\$150,000 - 50,000) / 1,000 \times 4.7439 = \$474.39$

# Expenses:

## By Type

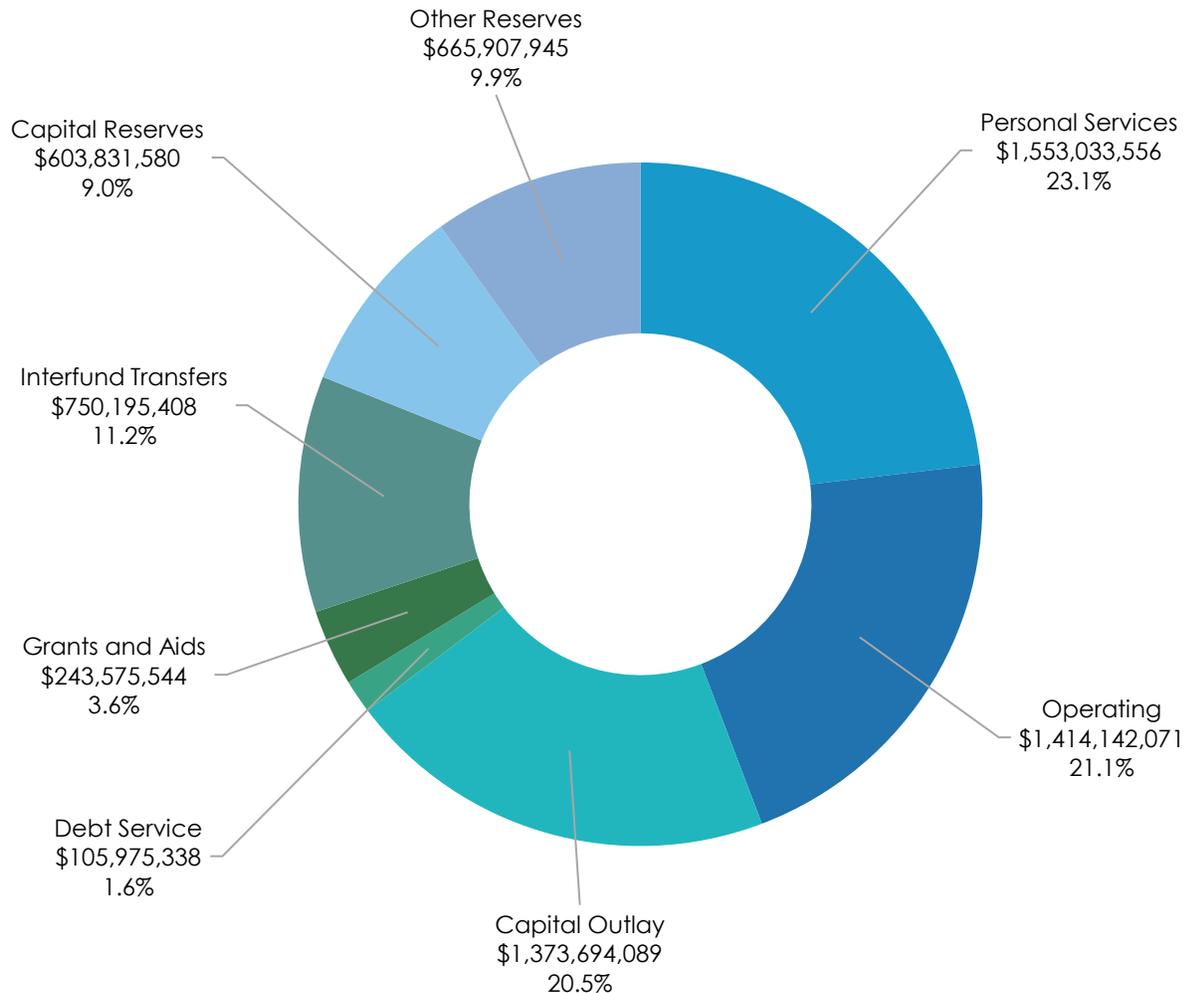


- **General Government** - For the benefit of the public and governmental body
- **Public Safety** - For the safety and security of the public, includes transfer to the Sheriff's Office
- **Physical Environment** - To achieve a satisfactory living environment for the community
- **Transportation** -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

**\$6,710,355,531**

## 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 2023

## Summary of Departmental Tax Equivalent Funding

Countywide Departments	Appropriation	Department Generated Revenue	Net Property Taxes	Positions
Community Services	\$ 62,701,317	\$ 29,032,581	\$ 33,668,736	213
County Administration	3,085,282	-	3,085,282	12
County Attorney	7,103,484	2,016,120	5,087,364	46
County Commission	4,348,362	-	4,348,362	28
County Cooperative Extension	3,126,796	346,111	2,780,685	31
Engineering & Public Works	68,693,528	16,384,733	52,308,795	469
Environmental Resources Management	51,930,636	32,709,582	19,221,054	128
Facilities Development & Operations	52,724,895	2,835,081	49,889,814	333
Fire Rescue-Dispatch/Drowning Prevention	11,846,340	-	11,846,340	2
Housing & Economic Development	107,795,182	91,940,016	15,855,166	59
Human Resources	4,070,469	-	4,070,469	35
Information System Services	38,783,962	9,502,171	29,281,791	213
Internal Auditor	1,353,712	-	1,353,712	9
Legislative Affairs	684,254	9,600	674,654	4
Medical Examiner	5,906,531	403,000	5,503,531	30
Office of Financial Management & Budget	4,672,561	665,000	4,007,561	35
Palm Tran	181,152,195	75,057,652	106,094,543	648
Parks & Recreation	95,581,745	28,089,493	67,492,252	606
Planning & Zoning	23,590,461	15,040,353	8,550,108	157
Public Affairs	6,602,115	598,735	6,003,380	48
Public Safety	51,129,402	26,542,250	24,587,152	268
Purchasing	5,060,034	1,610	5,058,424	47
Risk Management	160,635,466	154,174,981	6,460,485	30
Youth Services	15,928,429	824,358	15,104,071	91
<b>Non-Departmental:</b>				
Criminal Justice Commission	2,759,212	1,705,726	1,053,486	11
Office of Community Revitalization	2,670,180	1,274,735	1,395,445	7
Office of Diversity, Equity and Inclusion	348,083	-	348,083	3
Office of Equal Business Opportunity	1,695,834	600	1,695,234	12
Office of Equal Opportunity	1,463,570	330,600	1,132,970	12
Office of Resilience	1,336,436	800,000	536,436	3
<b>Total BCC Ad Valorem Funded</b>	<b>\$ 978,780,473</b>	<b>\$ 490,285,088</b>	<b>\$ 488,495,385</b>	<b>3,590</b>

Other Agencies	Appropriation	Department Generated Revenue	Net Property Taxes	Positions
Airports	\$ 177,461,724	\$ 177,461,724	\$ -	168
Building Division - PZB	58,039,806	58,039,806	-	229
County Library	86,791,526	12,986,121	73,805,405	464
Fire Rescue - Main MSTU	571,401,407	213,603,177	357,798,230	1,752
Fleet Management	95,388,532	95,388,532	-	59
Jupiter Fire Rescue MSTU	26,191,077	(227,396)	26,418,473	29
Tourist Development Council	121,111,195	121,111,195	-	5
Water Utilities	221,613,000	221,613,000	-	632
Commission on Ethics	863,325	-	863,325	6
Office of Inspector General	3,693,074	876,664	2,816,410	27
<b>Total Other Agencies</b>	<b>\$ 1,362,554,666</b>	<b>\$ 900,852,823</b>	<b>\$ 461,701,843</b>	<b>3,371</b>
<b>Total BCC</b>	<b>\$ 2,341,335,139</b>	<b>\$ 1,391,137,911</b>	<b>\$ 950,197,228</b>	<b>6,961</b>

#### Constitutional Officers

Clerk of the Circuit Court and Comptroller	\$ 18,053,012	\$ 500,000	\$ 17,553,012	150
Property Appraiser	22,138,990	-	22,138,990	235
Sheriff's Office	849,889,378	106,350,067	743,539,311	4,414
Supervisor of Elections	22,805,890	1,000,000	21,805,890	70
Tax Collector	21,778,988	-	21,778,988	352
<b>Total - Constitutional Officers</b>	<b>\$ 934,666,258</b>	<b>\$ 107,850,067</b>	<b>\$ 826,816,191</b>	<b>5,221</b>

#### Judicial

Court Administration	\$ 3,259,603	\$ 343,000	\$ 2,916,603	17
Court Related Information Technology	7,455,641	3,040,000	4,415,641	19
Law Library	549,689	347,270	202,419	5
Public Defender	272,503	-	272,503	0
State Attorney	537,857	-	537,857	0
<b>Total - Judicial</b>	<b>\$ 12,075,293</b>	<b>\$ 3,730,270</b>	<b>\$ 8,345,023</b>	<b>41</b>

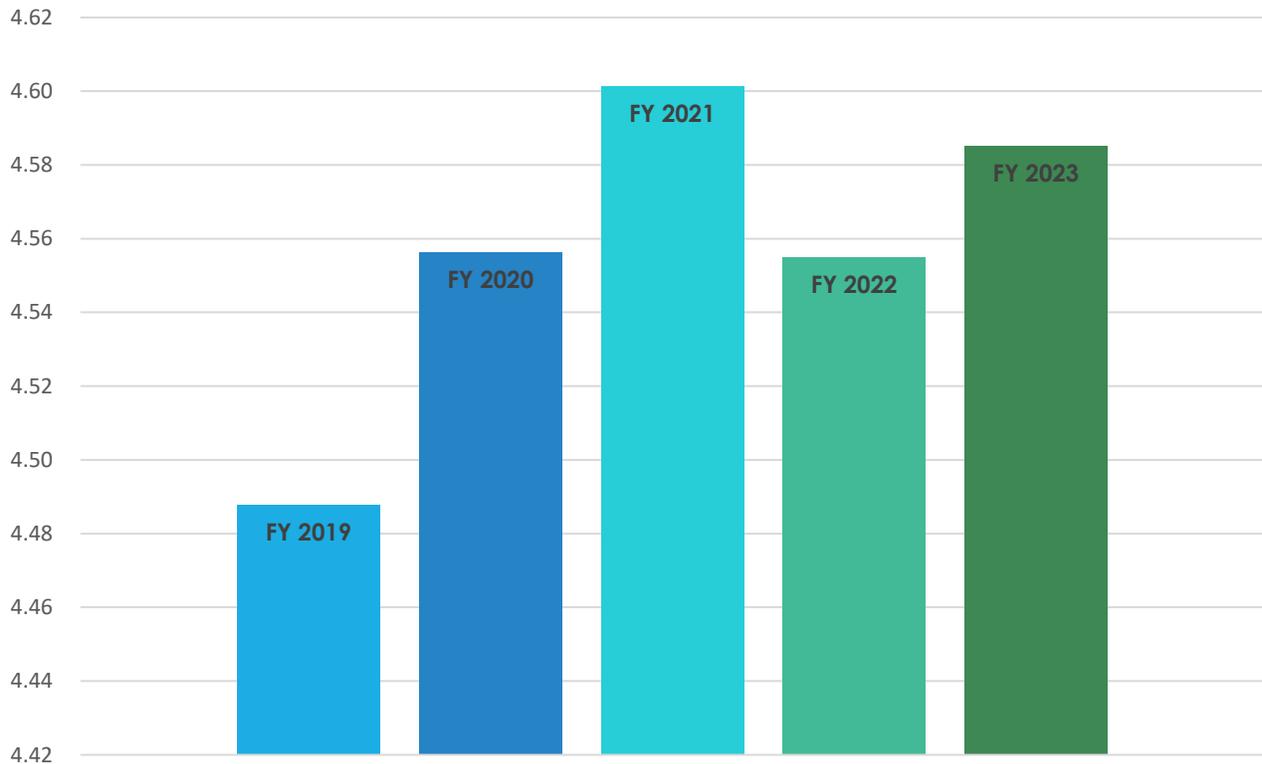
#### Other

Community Redevelopment Agencies	\$ 61,379,899	\$ -	\$ 61,379,899	0
Financially Asstd Agencies/County Sponsored	13,766,971	-	13,766,971	0
General Government	32,186,237	100,000	32,086,237	0
General Government - Indirect Cost Centers	(23,524,711)	-	(23,524,711)	0
Health Care District	15,000,000	-	15,000,000	0
Other County Funded Programs**	6,716,737	-	6,716,737	0
Public Health Department	2,192,546	-	2,192,546	0
Value Adjustment Board	799,000	270,000	529,000	0
<b>Total - Other</b>	<b>\$ 108,516,679</b>	<b>\$ 370,000</b>	<b>\$ 108,146,679</b>	<b>\$ -</b>
<b>Grand Total</b>	<b>3,396,593,369</b>	<b>1,503,088,248</b>	<b>1,893,505,121</b>	<b>12,223</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 that the County continues to implement more effective processes to maintain current service levels.



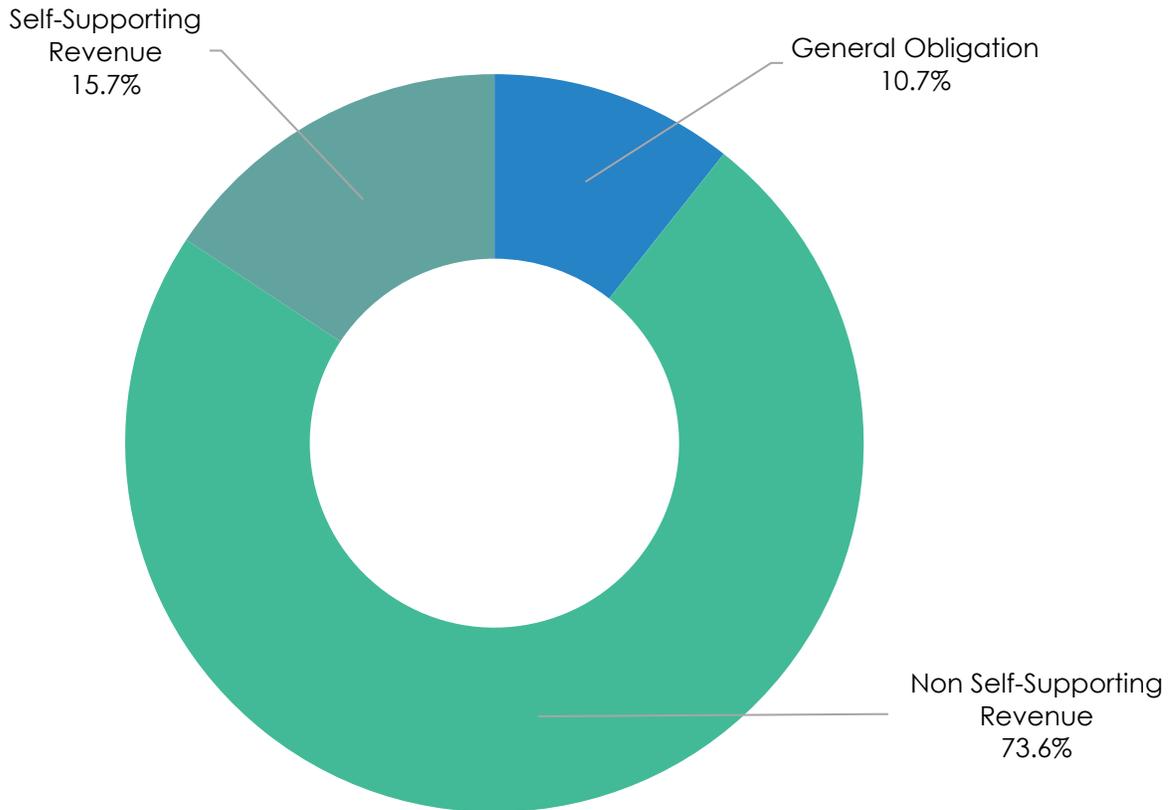
	Total BCC Employees	County Population	Employees per 1,000 population
FY 2019	6,433	1,433,417	4.49
FY 2020	6,597	1,447,857	4.56
FY 2021	6,748	1,466,494	4.60
FY 2022	6,844	1,502,495	4.56
FY 2023	6,961	1,518,152	4.59

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

# Debt Service

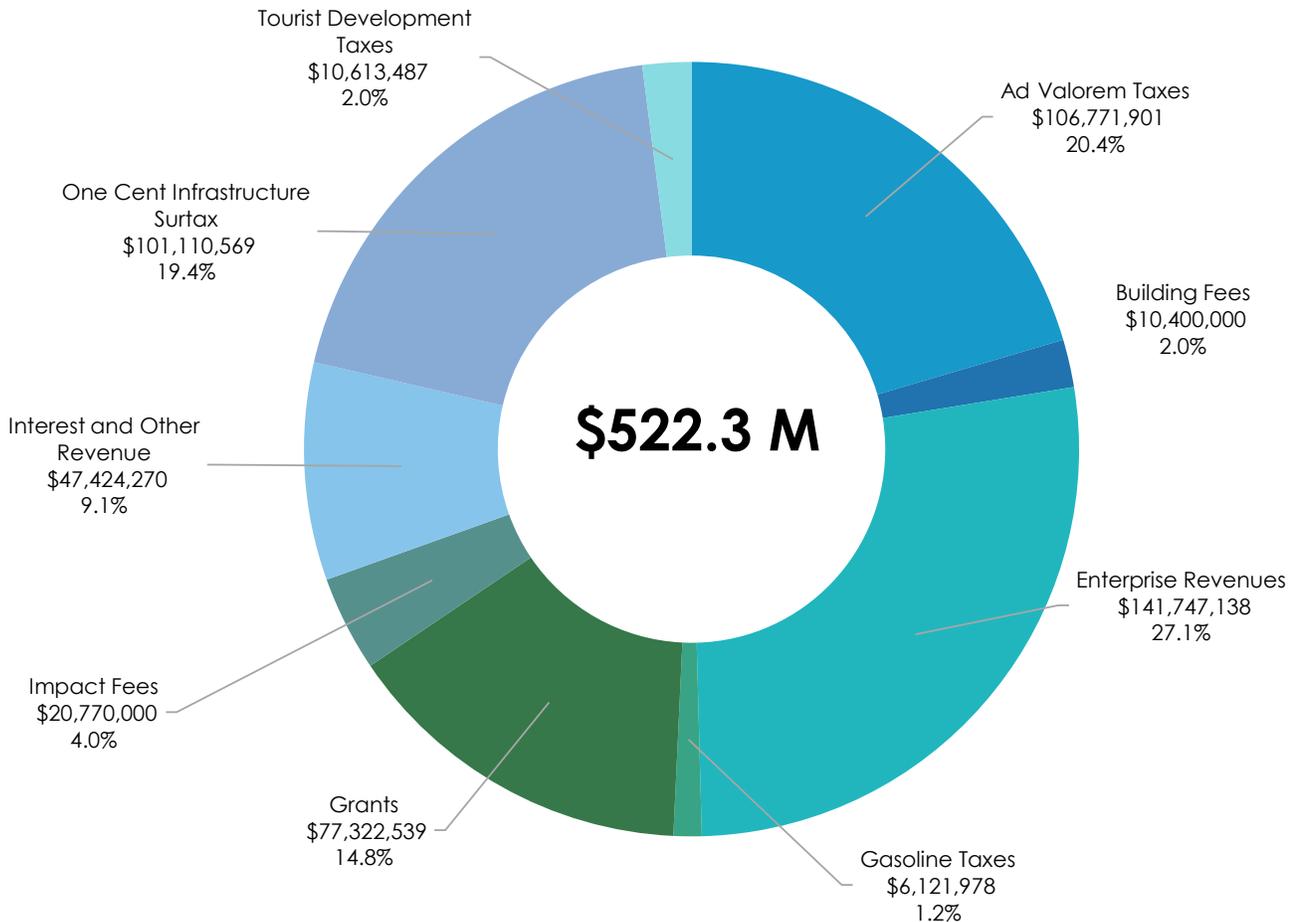
Fiscal Year	General Obligation	Non Self-Supporting Revenue	Self-Supporting Revenue	Total County Debt
2023	\$ 10,895,900	\$ 75,227,806	\$ 16,053,673	\$ 102,101,501
2024	6,956,800	68,546,690	15,972,636	91,476,126
2025	6,960,450	68,450,041	15,976,261	91,386,751
2026	3,450,500	54,940,148	15,974,768	74,365,416
2027	-	53,064,333	15,960,496	69,024,828
Future	-	415,834,402	150,330,126	566,164,528
<b>Total</b>	<b>\$ 28,261,750</b>	<b>\$ 735,986,341</b>	<b>\$ 230,271,060</b>	<b>\$ 994,519,151</b>

## FY 2023 Debt Service Payments



# FY 2023 Capital Projects

## Funding Sources for Projects



## New Capital Project Funding by Department

Engineering and Public Works	\$	30,275,000
Facilities Development and Operations		138,953,000
Information Systems Services		14,164,000
Miscellaneous/ Non-Department		646,000
<b>Total General Government Projects</b>	<b>\$</b>	<b>184,038,000</b>
Building Division (PZB)	\$	10,800,000
County Library		1,365,000
Environmental Resources Management		10,092,000
Fire Resuce		34,840,000
Five Year Road Program		72,195,000
Parks and Recreation		45,070,000
<b>Total Tax Supported Departments</b>	<b>\$</b>	<b>358,400,000</b>
Airports	\$	14,117,000
Water Utilities		117,800,000
<b>Total Enterprise funds</b>	<b>\$</b>	<b>131,917,000</b>
<b>Total New Funding</b>	<b>\$</b>	<b>490,317,000</b>