



Palm Beach County Fiscal Year 2023 Annual Budget



Final Version

Last updated 01/24/23



TABLE OF CONTENTS

Introduction	5
Budget Message	6
Principal Officials and Acknowledgements	14
County Profile	16
Organization Chart	18
Information about Palm Beach County	19
Fund Descriptions and Fund Structure	27
Financial Policies	30
Budget Process	35
Budget Overview	40
Strategic Priorities	41
Budget Assumptions/Issues	44
Goals and Policies	46
Organizational Changes	50
Budget Summary Total Comparison	51
Changes in Property (Ad Valorem) Taxes	52
Percentage Increase (Decrease) in Millage	53
Sources of Funds	54
Total Revenues by Source	55
General Fund Revenues	58
Special Revenue Funds Revenues	60
Debt Service Funds Revenues	62
Capital Projects Funds Revenues	64
Enterprise Funds Revenues	66
Internal Service Funds Revenues	68
Uses of Funds	70
Expenses	71
Other Budget Summary Information	76
Summary of Revenues and Expenditures	77
Major Funds	78
Changes in Fund Balance	81
Budget Comparison by Fund	82
Position Summary by Department	85
Forecast of Revenues and Expenditures	86
Departments	87
County Commission	88
County Attorney	93
Internal Auditor	98
County Administration	104
Airports	109
Community Services	115
County Library	122
County Cooperative Extension	129



Engineering and Public Works	135
Environmental Resources Management	142
Facilities Development and Operations	148
Fire Rescue	155
Fleet	161
Housing and Economic Development	167
Human Resources	174
Information System Services	180
Legislative Affairs	186
Medical Examiner	192
Office of Financial Management and Budget	198
Palm Tran	204
Parks & Recreation	210
Planning, Zoning and Building	217
Public Affairs	223
Public Safety	229
Purchasing	235
Risk Management	241
Water Utilities Department	247
Youth Services	253
Commission on Ethics	259
Criminal Justice Commission	265
Office of Community Revitalization	271
Office of Diversity, Equity, and Inclusion	277
Office of Equal Business Opportunity	279
Office of Equal Opportunity	286
Office of Inspector General	293
Office of Resilience	298
Tourist Development Council	304
General Government	310
Community Redevelopment Agencies (CRAs)	314
Value Adjustment Board	316
Financially Assisted Agencies	320
Health Care District	325
Public Health Department	327
Other County Funded Programs	329
Clerk of the Circuit Court & Comptroller	331
Judicial- Court Administration	336
Judicial- Court Related Information Technology	341
Judicial- Law Library	346
Judicial- State Attorney	351
Judicial- Public Defender	356
Property Appraiser	361
Sheriff	366
Supervisor of Elections	371
Tax Collector	376
Capital Improvements	379
Introduction	380
Capital Budget Revenue & Appropriation by Category	384



Capital Projects Reserves	385
History of Capital Projects by Type	387
Capital Projects	388
Operating Impact on Capital	418
Debt	420
Government-wide Debt	421
Debt Service by Fund	427
Supplemental Information	451
Glossary	452
Acronyms	462



INTRODUCTION





Budget Message

Verdenia C. Baker, County Administrator

November 1, 2022

The Honorable Robert S. Weinroth, Mayor and
Members of the Board of County Commissioners

On behalf of the County Departments and Constitutional Officers, I am pleased to present the FY 2023 adopted budget. This budget was created to preserve the current level of services, while minimizing Ad Valorem tax requirements. This document will provide you with both a broad overview of the County Budget along with more detailed information on a department level.

Budget Award

Since 1986, Palm Beach County has received the Distinguished Budget Presentation Award from the Government Finance Officers Association of the United States and Canada (GFOA). In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and as a communications device. This award is valid for one year only, and we believe that this document continues to conform to program requirements. This document will be submitted to the GFOA to determine its eligibility for next year's award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Palm Beach County Board of County Commissioners
Florida**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill
Executive Director

Budget Process

The review and adoption of the annual budget is one of the most important policy-making responsibilities of the Board of County Commissioners (BCC). The budget establishes priorities among competing governmental services and establishes levels of service that are within the fiscal capabilities of the County.

One key element of the budget development process is the identification of the County's Strategic Plan. Included in this plan is the County's Vision, Mission, Goals, Core Values, and Strategic Priorities that departments should consider when submitting their budget requests.

Budget Process (Continued)

In November 2021, the BCC held a workshop to provide staff with direction and set the following strategic plan in place:

Palm Beach County Board of County Commissioners

VISION, MISSION, VALUES, GOALS & STRATEGIC PRIORITIES



Once the strategic plan is set, departments are able to begin the budget development process. The first step is to develop instructions for the budget in the Budget Instruction Manual (BIM), which was distributed to County departments in February 2022. In this manual, departments were directed to submit their budgets with service levels status quo, and with supplemental requests included only for critical needs. Any supplemental request that was submitted had to be clearly tied to one of the BCC's six strategic priorities.

Requests for new funding in the capital budgets were also carefully reviewed and prioritized under the leadership of the County Administrator, Office of Financial Management and Budget, and the Management Team.

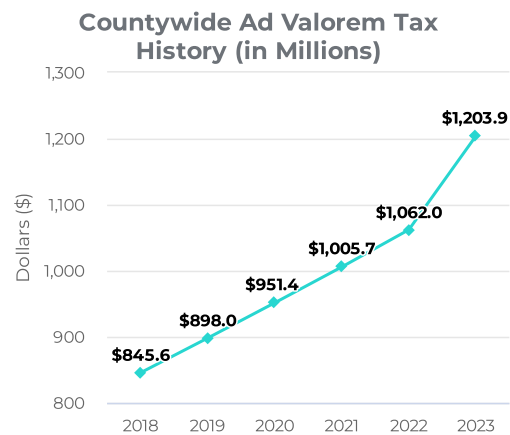
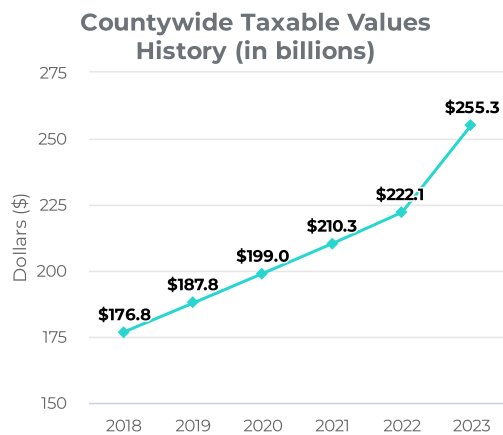
Detailed information including current financial status, recommended departmental funding changes, department program objectives and performance measures, and capital projects was presented to the BCC during budget workshops held on June 14 and July 12, 2022. Citizen input – a key component of the budget development process – was a significant segment of each workshop and throughout the entire budget development process. After reviewing major assumptions and the impact of proposed budget cuts on the community, the BCC voted to advertise the millage rate of 4.715 on Truth in Millage (TRIM) notifications, which is slightly less than the previous rate of 4.7815. During the two September public hearings, the BCC maintained and adopted the initially advertised rate.

Property Values, Millage, and Taxes

The Countywide millage rate of 4.715 is a reduction from the rate of 4.7815 that had been in effect since FY 2012, and is 11.22% above the roll back rate of 4.2392. Taxes, excluding voted debt, in comparison to roll-back and the prior year are summarized in the following table:

Taxing District	FY 2022 Adopted		FY 2023 Rollback		FY 2023 Adopted	
	Millage	Amount	Millage	Amount	Millage	Amount
Countywide	4.7815	\$1,062,035,841	4.2392	\$1,082,397,957	4.715	\$1,203,884,310
Library	0.5491	64,676,919	0.4891	65,740,710	0.5491	73,805,405
Fire Rescue						
Main MSTU	3.4581	313,235,018	3.0811	318,791,280	3.4581	357,798,230
Jupiter MSTU	1.7880	22,339,347	1.5951	22,519,161	1.8713	26,418,473
Aggregate	6.5835	\$1,462,287,125	5.9121	\$1,509,540,707	6.5088	\$1,661,906,418

Taxable property values have been rebounding since FY 2012. The taxable value as of January 1, 2022 (used in calculating millage rates for FY 2023) is \$255.3 billion, an increase of \$33.2 billion, or 15.0% over last year's valuation, including new construction of \$4.4 billion and the revaluation of existing property. This is a new record high since the peak back in FY 2008. All property values and rollback calculations are based on the preliminary tax roll submitted by the Property Appraiser on July 1. Property values are projected to increase 4-5% for the next few years. The below charts show the Countywide Taxable Values and Ad Valorem Taxes for the past several years:



Major Changes in the Budget: FY 2023 Compared to FY 2022

The total FY 2023 adopted budget totals \$6.7 billion. The net budget, which excludes internal service charges, interdepartmental charges, and interfund transfers, is \$5.8 billion and is \$599.2 million (11.6%) greater than the FY 2022 net budget.

The General Fund budget is balanced at the rate of 4.715 mills, which is a reduction from the rate of 4.7815 that had been in effect since FY 2012. This rate will generate \$1.2 billion in taxes, \$141.8 million more than last year.

A few of the major impacts on the FY 2023 budget include:

- Sheriff's net budget request - \$38.3 million
- 6% pay increase for employees - \$15.7 million
- Compensation Study Phase 3 - \$3.4 million
- Increase in reserves above policy level of 8% - \$70.7 million

The following table provides a summary of changes in funding levels in FY 2023, followed by discussion of the major factors affecting those changes:

Budget Factor	Impact on Ad Valorem Requirements (in millions of dollars)	
	Uses	Sources
Increase in Ad Valorem Taxes		141.8
Increase in Major Revenues (Including Gas Tax)		21.8
Increase in Balance Brought Forward (Net of Sheriff Carryforward)		43.8
Decrease in one-time funding sources, other revenue, statutory reserves	3.0	
Increase in Sheriff (net of revenue and Prior year Carryforward)	38.3	
Increase in Other Constitutional Officers and Judicial (net of revenue)	11.6	
Appropriations:		
Increase in Board Departments and Agencies	49.3	
Increase in Capital Projects	18.0	
Increase in Non-Departmental Operations	16.6	
Decrease in Debt Service		0.1
Increase in Reserves	70.7	

Ad Valorem Taxes: The millage rate of 4.715 will generate \$141.8 million more Ad Valorem taxes than last year.

Sheriff's Budget: The Sheriff's budget, representing nearly half of the tax equivalent budget, continues to be the major component in the budget development process. The net budget increase over FY 2022 is \$38.3 million or 5.6%

Other Constitutional Officers/Judicial:

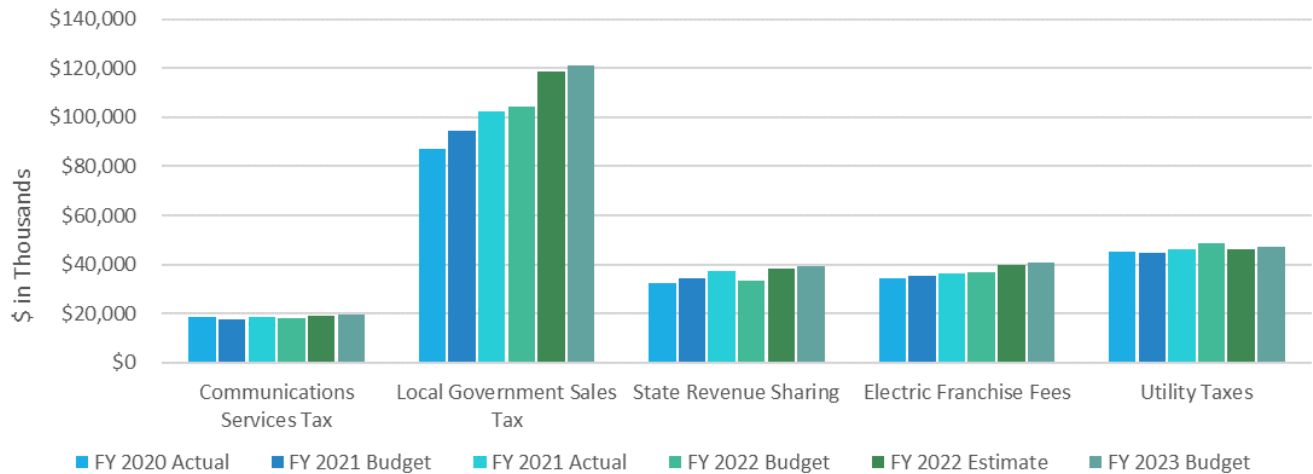
	FY 2022	FY 2023	\$ Change	% Change
Clerk & Comptroller	\$16,362,238	\$17,553,012	\$1,190,774	7.3%
Property Appraiser	20,870,968	22,138,990	1,268,022	6.1%
Supervisor of Elections	19,948,539	21,805,890	1,857,351	9.3%
Tax Collector	14,520,181	21,778,988	7,258,807	50.0%
Judicial	8,299,414	8,345,023	45,609	0.5%
Total	\$80,001,340	\$91,621,903	\$11,620,563	14.5%

The FY 2023 Budget for the Tax Collector increased as a result of the construction costs of their new location in Northern Palm Beach County. The increased capital costs for this facility will cause a reduction in the excess fees that are returned to the County.

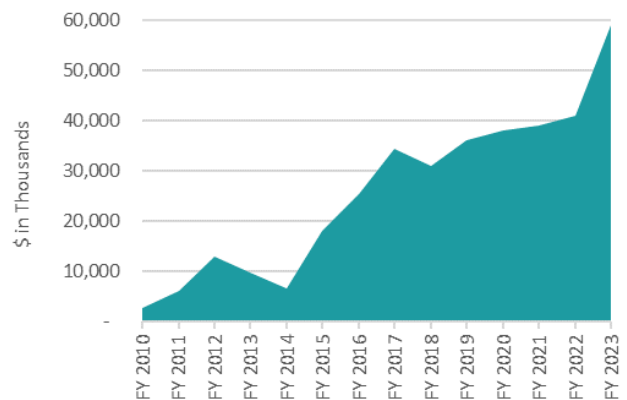
Major Changes in the Budget: FY 2023 Compared to FY 2022 (Continued)

Major Revenues: The below chart reflects a summary of the General Fund major revenue sources for the past few years:

The FY 2023 total major revenue budget is \$267.4 million, which is 10.7% higher than the FY 2022 budget of \$241.5 million. Major revenues were significantly affected by the COVID-19 Pandemic. During FY 2021, recovery was greater and faster than we anticipated, and we expect to meet or exceed our budget for FY 2022. However, to keep conservative with our revenue forecasts, we only modestly increased our FY 2023 budget from or FY 2022 estimates.



Capital Projects: The FY 2023 budget includes \$59.0 million in new General Fund Ad Valorem funding. This reflects an \$18.0 million increase in net Ad Valorem support compared to FY 2022. During the recession, we reduced pay as you go capital almost completely to balance our budget, but we have been slowly building back our program. This amount brings us back to our annual funding level prior to the economic downturn.



Board Departments and Agencies: The primary reason for the increases are the addition of 15 Ad Valorem tax funded new positions and a 6% employee pay increase and the implementation of phase three of the Compensation Study, which were both effective October 1, 2022.

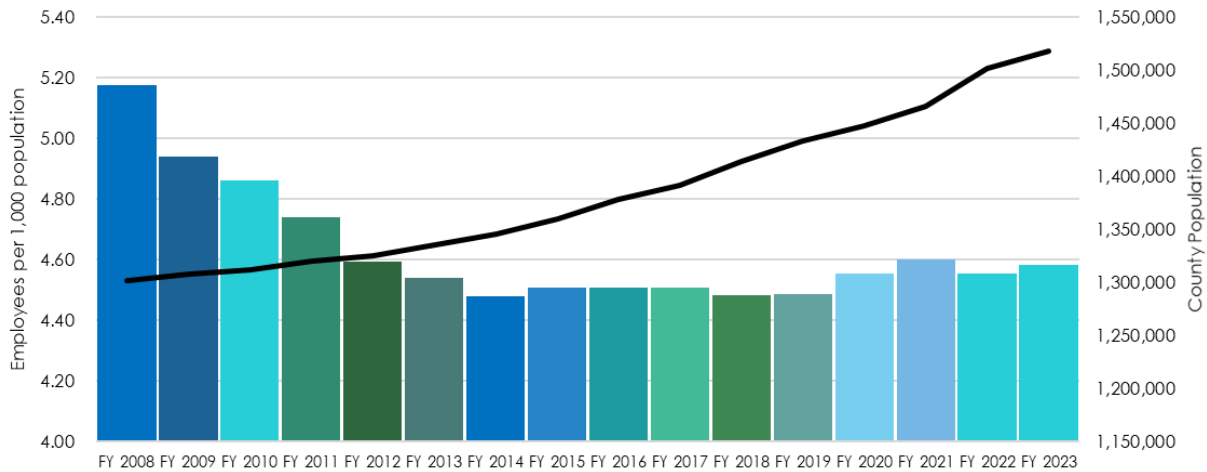
Non-Departmental Operations: The increase is primarily attributable funding requirements for Community Redevelopment Agencies.

Reserves: General Fund Undesignated reserves for FY 2023 increased \$70.7 million to \$260.4 million, or 13.7% of the total fund budget. This is within the County's preferred policy level. The availability of reserves for use in a financial emergency is one indication that a government is financially strong. Reserves provide the flexibility to fund special opportunities and emergencies and are a key consideration when rating agencies evaluate future borrowings. The County, one of only 49 in the country, maintains AAA ratings from all three rating agencies.

Size of the Workforce

The FY 2023 budget provides for 12,223 positions, of which 6,961 are funded in departments controlled by the BCC. The budget includes a net of 96 new BCC positions. The new positions are primarily in Fire Rescue (52), Water Utilities (10), County Library (8), Planning, Zoning, and Building (7), Parks & Recreation (6), Facilities Development & Operations (3), and Airports (3).

The size of the workforce in departments controlled by the BCC has grown 3.22% compared to the peak in FY 2008, however, population has increased approximately 16.56%. 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.

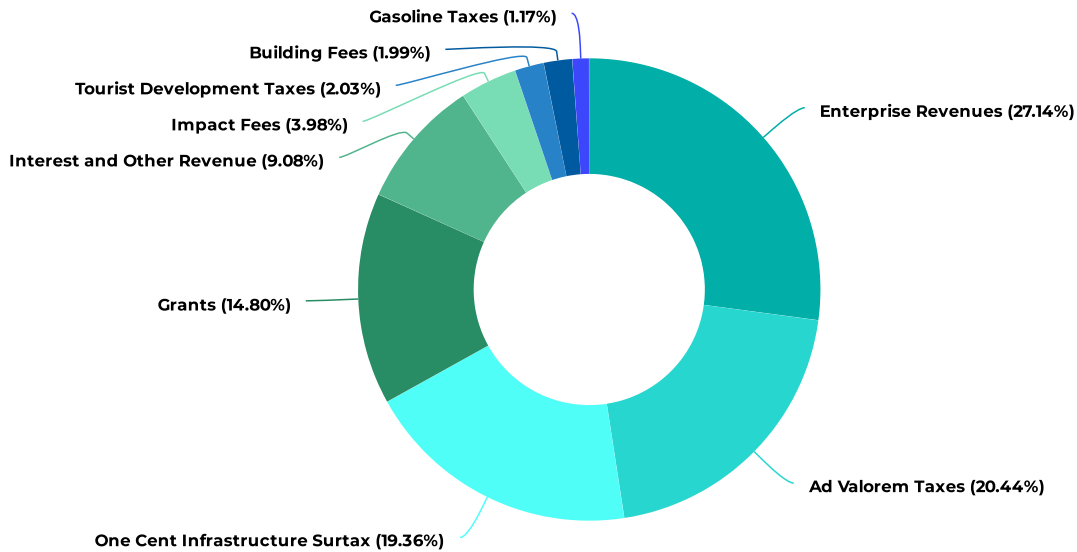


	Employees	County Population	Employees per 1,000 population
FY 2008	6,744	1,302,451	5.18
FY 2009	6,463	1,307,784	4.94
FY 2010	6,379	1,312,016	4.86
FY 2011	6,261	1,320,134	4.74
FY 2012	6,089	1,325,758	4.59
FY 2013	6,066	1,335,415	4.54
FY 2014	6,030	1,345,652	4.48
FY 2015	6,134	1,360,238	4.51
FY 2016	6,214	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
FY 2022	6,844	1,502,495	4.56
FY 2023	6,961	1,518,152	4.59

Capital Improvement Program

The FY 2023 Capital Improvement Program (CIP), including interfund transfers and debt service, totals \$2.38 billion. Of this, \$1.85 billion is funding carried over from previous years and approximately \$522.3 million comes from the different revenue sources per the below chart:

Sources of Capital Funding



A detailed list of newly funded projects are located in the [FY 2023 Capital Improvement Program \(http://discover.pbcgov.org/ofmb/budget/Pages/Capital-2023.aspx\)](http://discover.pbcgov.org/ofmb/budget/Pages/Capital-2023.aspx).

New capital projects usually impact the County's operating budget in future years. This impact is an important consideration in determining the approval of new projects; each department is required to provide estimated operating expenses when requesting capital projects during the budget development process. Further discussion of operating impact can be found in the Capital section of this document and in the CIP document.

Criteria for capital project prioritization are established in the Capital Improvement Element of the Comprehensive Plan (Comp Plan). These criteria address issues such as why the project is needed, what type of service the project will support and the physical location of the proposed project. The Comp Plan is based on an overall goal of maintaining a high quality of life in Palm Beach County. Further discussion of the Comp Plan can be found in the Introduction section of the Budget Document, under Long-Term Goals and Policies.

The County's five-year CIP is published in a separate document and includes capital and operating costs with funding sources for the current fiscal year plus four years into the future. County Administration, the Planning Division, and the Budget Office staff work together to review and revise the levels of service previously adopted in the Comp Plan. The Comp Plan is the basis for prioritizing capital projects and for determining if an amendment to the Capital Improvement Element of the Comp Plan is necessary.

For the Future

The local economy has rebounded and is continuing the trends the County saw for years where corporations are relocating to the County providing high paying jobs and stimulating other aspects of the economy. Palm Beach County has one of the highest average wages in the state. The County's taxable value increased 15.0% for FY 2023 and we expect a strong increase in values for FY 2024 due to an active real estate market. In July 2022, the median price for a single family home in Palm Beach County hit \$600,000. While this was a decrease from \$620,000 in June 2022, it is still 20% higher than July 2021. Since then, prices have dropped slightly, but the median home price is still 23.0% higher than 2021. We expect future years to level off to approximately 4-5% annual increases for the next few years. Each 1% increase in taxable property values, over the current year, will generate \$12.6 million at the current millage rate.

However, the County will still have budget challenges next year which include the following:

- The Sheriff's gross budget is \$835.1 million, which includes a \$19.2 million carryforward from FY 2022, but does not include any operating capital in FY 2023. Balancing next year's budget, without impacting BCC Departments or others programs, will likely hinge on his budget request.
- The FY 2023 budget includes a 6% pay increase for general County employees, and the implementation of the final phase of the Compensation Study that was completed during FY 2019. While the Study has been fully implemented with this budget, it also assumed we would continue providing annual 3% pay increases, which are approximately \$7.8 million per year.
- Affordable Housing continues to be a priority. We have included a \$10 million annual contribution for Workforce Housing, but we may need to increase this contribution further.

Conclusion

This budget exceeds the Board's directive of maintaining service levels with no increase in the millage rate.

Budget preparation is truly a team effort. The work and support of the Management Team, the Office of Financial Management and Budget, and the individual departments is greatly appreciated. Special appreciation is directed to the Board of County Commissioners for their commitment to addressing the difficult policy decisions inherent in the budget process.

Sincerely,



Verdenia C. Baker
County Administrator

Principal Officials of Palm Beach County



Top row from left to right: Maria G. Marino (District 1), Mack Bernard (District 7), Maria Sachs (District 5), Melissa McKinlay (District 6)
Bottom Row from left to right: Gregg K. Weiss (Vice Mayor, District 2), Robert S. Weinroth (Mayor, District 4), 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

Acknowledgements

Special recognition is given to the following individuals for their efforts in coordinating and preparing the FY 2023 Budget.

Office of Financial Management & Budget

Sherry Brown	Director
Lisa Master	Budget Director
Alicia DeAbreu	Assistant Budget Director
Lauren Magierowski	Budget Manager
Lyne Johnson	Budget Analyst III
Ken Nash	Budget Analyst II
Marc Georges	Budget Analyst II
Javarious Jackson	Budget Analyst I
Ed Williams	Budget Analyst I
Marcus Bentley	Staff Budget Analyst
Jessika Buzzelli	Fiscal Specialist III
Jasmine Aiken	Administrative Assistant III
Andrew Howell	Student Intern
Keith Clinkscale	Director of Strategic Planning and Performance Management
Marcela Millett	Senior Strategic Planning Performance Analyst
Mark Braun	County Debt Manager

Special Thanks to:

County Commissioners for their early and continuous involvement in the budget process.

County Administrator and Assistant County Administrators for their expanded participation in this year's budget process.

Department Heads and their Staff for their extraordinary effort in formulating the budget.





Palm Beach County

2023 County Profile

Discover what we offer



47 miles of shoreline



5th Best Airport in the U.S.
Condé Nast Traveler's 2022 Readers' Choice



160 golf courses



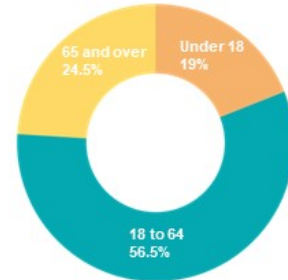
19 Museums



more than 110 parks and recreational facilities
operated by Palm Beach County Parks and Recreation

Discover who we are

Population of **1,518,152**



Discover how we learn

110 Elementary Schools

34 Middle Schools

24 High Schools

30 Adult Education Schools

11 Alternative Schools

PK-12

Student Enrollment

188,186



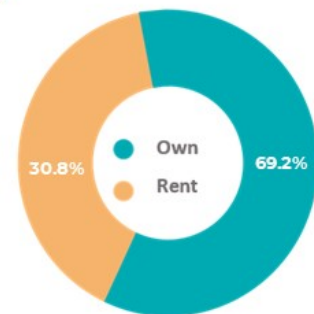
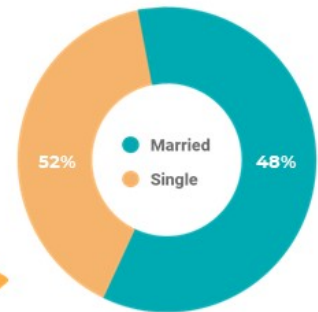
Total Households

565,598



Education

Discover how we live

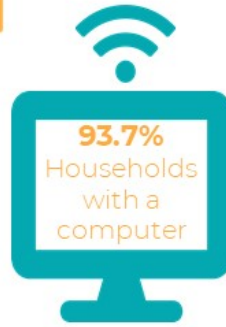
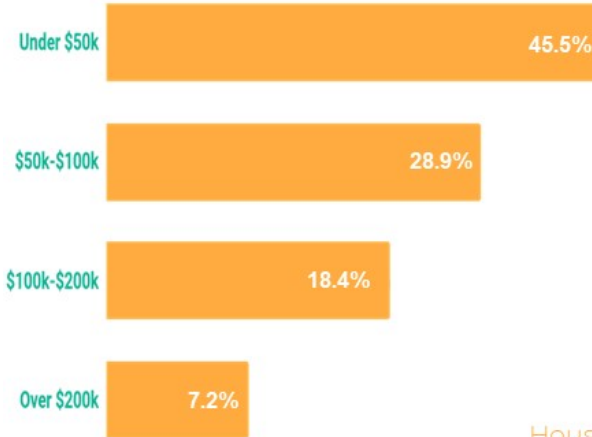


\$65,015
Median Household Income
\$40,957
Per Capita Income



\$1,452
Median Monthly Rent
\$570,000

Median sales price for a
single family home
(as of October 2022)



93.7%
Households
with a
computer
86.9%
Households with a Broadband
Internet Subscription

Mean Travel Time to Work
26.2 Minutes



Discover how we work

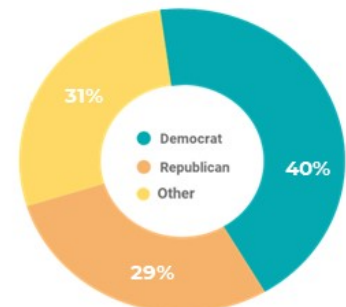
Occupations



1,007,689
Registered Voters

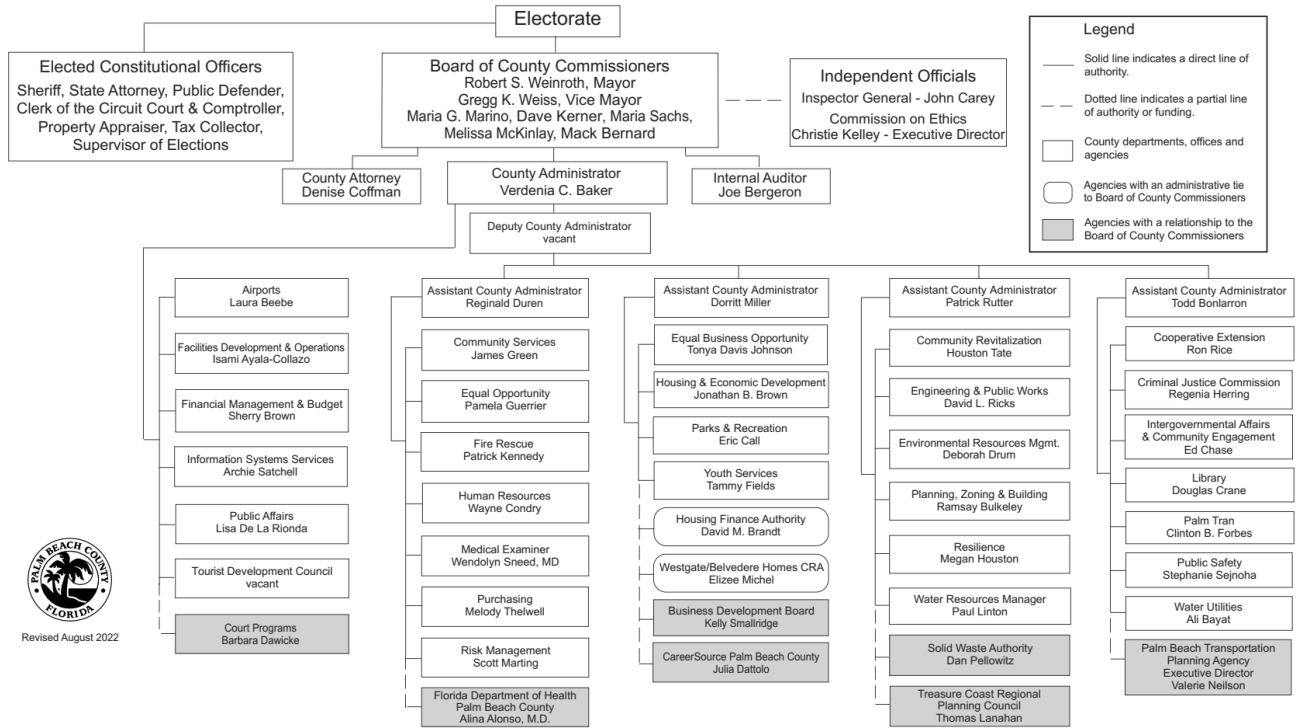


9,180
women-owned firms
6,934
minority-owned firms
2,602
veteran-owned firms



Organization Chart

Palm Beach County Board of County Commissioners Organizational Structure



Location



Located on the southeast coast, Palm Beach County is the largest of Florida's 67 counties. As part of Florida's Gold Coast, Palm Beach County is bordered on the east by the Atlantic Ocean with 47 miles of shoreline. It is located north of Fort Lauderdale and Miami, and south of Orlando. The County's 2,385 square miles include 1,977 square miles of land and 408 square miles of surface water, making it one of the largest counties east of the Mississippi River. The surface water areas include the Intracoastal Waterway and approximately one-third of Lake Okeechobee, which is the largest freshwater lake in the state and the largest in the United States except for the Great Lakes.

Palm Beach County's climate has enhanced its image as a location that provides a high quality of life to its residents. The average temperature is 89 degrees in the summer and 74 degrees in the winter. The wet season extends from June through October, with an average annual rainfall of 62 inches.

There are 39 municipalities within the County encompassing a total of 337 square miles, or approximately 17% of the County's land area. As of FY 2023, an estimated 56% of the County's population resides within the municipalities. The change in population since the FY 2022 reporting reflects an increase of 15,657 with a municipal growth of 7,415 and a concurrent increase of approximately 8,242 in the unincorporated area.

West Palm Beach remains the largest city in population with approximately 119,971 residents within 53.81 square miles. Palm Beach Gardens is the largest city in land area with approximately 60,675 residents within 56.72 miles. Cloud Lake and Briny Breezes are the smallest in land area, with approximately 139 and 498 people respectively, living within about 0.05 and 0.06 square miles each. In addition, 14 municipalities are less than one square mile each.

Population estimates for each of the 39 municipalities, as well as, the mailing addresses for each Town/City Hall can be found at the following link:

Municipal Members (palmbeachcountyleagueofcities.com) 

Sources used: Palm Beach County - PZB, Planning Division, County Profile; Palm Beach County Interesting Facts and Figures; University of Florida, Bureau of Economic and Business Research

History



The first settlers, in what is now Palm Beach County, were Indian tribes such as the Tequesta, Jeaga, Caloosa, and later the Seminoles. The next settlers arrived in 1860 when the Jupiter Lighthouse was built to aid sailors navigating the Atlantic Ocean. Homesteading began in the late 1800's with the majority of the settlers coming to the area to farm. Early farmers found the soil to be highly productive and earned most of their income by growing vegetables for the northern winter market.

The late 1800's also marked the beginning of the tourism industry. Transportation improvements, particularly to the railroad system, provided easier access to the area. Hotels to serve tourists and the first winter homes for seasonal residents were constructed. In 1892, Henry Flagler visited Palm Beach and decided to build a large resort hotel, the Royal Poinciana, and extend the Florida East Coast Railroad to West Palm Beach from Jacksonville. These developments made Palm Beach the nation's premier winter resort. Flagler considered the mainland area a perfect satellite location to service his resort and a good place for his workers to live. This area was incorporated as West Palm Beach in 1894.

Other cities, such as Linton and Boynton Beach, were established soon after West Palm Beach. Linton was founded in 1894 by William S. Linton, the postmaster of Saginaw, Michigan. He and a friend purchased 160 acres of land and sold it in five-acre tracts through ads in Michigan newspapers. In 1901, they renamed the town Delray Beach, after a Detroit suburb. Boynton Beach was founded in 1895 when Civil War officer Major Nathan S. Boynton built a 50-room resort hotel on the beach. One year later the railroad came through on its way to Miami.

The State Legislature established Palm Beach County as Florida's 47th County on July 1, 1909. Prior to that time, the area was part of Dade County. Palm Beach County originally encompassed Lake Okeechobee and the areas that became Broward County in 1915, Okeechobee County in 1917, and Martin County in 1925. In 1963, the State of Florida partitioned Lake Okeechobee among all of the counties that border it.

The first County Commission meeting was held on July 6, 1909 and West Palm Beach was designated as the County Seat. By 1910, the County's population had grown to more than 5,500 residents. The entire County experienced tremendous growth and development following World War I. The building and population increase produced a great land boom in the early 1920's. Contributing to the land boom was the climate, as well as an increase in the use of the automobile along with a growing network of roads. The State encouraged the influx of new residents during this period by promising never to pass state income or inheritance taxes. The 1926 Florida Land Bust, the 1926 and 1928 hurricanes, and the 1929 stock market crash drastically affected the local economy, but these events did not stop growth entirely due to the prior establishment of major transportation facilities.

World War II brought many changes to the County, including air bases and new jobs. After the war, Grace Morrison Field was expanded and became Palm Beach International Airport. During the same time period, small specialized businesses, many electronic-oriented, joined industrial giants like Pratt-Whitney and IBM in establishing plants in Palm Beach County.

The County remained largely undeveloped through the 1950's as evidenced by a 1960 population of less than 250,000. Although some citizens felt that it had lost its natural, unspoiled quality, many leaders welcomed urbanization and actively promoted growth and development.

In the late 1960's and early 1970's, large numbers of middle and upper income retirees began to move to Florida, prompting developers to build new subdivisions and cities. During this same period, the advent of air conditioning greatly enhanced the living and working environment, further increasing the pace of development.

Throughout the 1980's, the economy and the construction industry thrived as the population grew by approximately 5% per year. The national recession that occurred in the early 1990's reduced the County's growth rate to an average of approximately 3.1% annually. The County's FY 2023 population is estimated to be 1,518,152, a 1.0% increase from FY 2022.

Sources used include: Business Development Board of Palm Beach County; University of Florida, Bureau of Economic and Business Research

Form of Government

As a result of the November 6, 1984 general election, 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. Major advantages resulting from changing to this form of government include:

- allowing the County to pass its own ordinances and laws as long as they do not conflict with state and federal laws;
- providing initiative procedures that allow voters to create, modify and amend local laws;
- providing a process to modify or amend the Charter;
- and providing voters with a process to recall County Commissioners for cause.

The Board of County Commissioners (BCC), which is the legislative branch of County government, adopts ordinances and resolutions to establish programs that protect and maintain the health, safety, and welfare of County residents. In 1990, the BCC changed from five at-large Commissioners to seven, each representing a single-member district. Each Commissioner is elected to a four-year term by voters in the district in which they reside. Commissioners elect a Mayor to preside over meetings and serve as the ceremonial head of the County. A Vice Mayor is also selected to assume these duties in the absence of the Mayor.

The BCC considers major problems facing County government and guides the growth and development of the County consistent with the public interest. Major areas of public interest under the control of the Board include:

- provision of fire protection and disaster relief services;
- construction and maintenance of County buildings, roads, and bridges;
- provision of programs of housing, community development, slum clearance, conservation, flood and beach erosion control, and air pollution control;
- adoption and enforcement of building and housing codes and regulations;
- preservation of natural resources;
- preparation, review, and periodic amendment of the Comprehensive Land Use Plan for the development of the unincorporated portion of the County;
- and provision of cultural and recreational facilities and programs.

Additionally, the BCC may enter into agreements with other governmental agencies for the joint performance of duties.

The Commission appoints the Chief Executive Officer, i.e., the County Administrator, who implements BCC- approved programs and manages the day-to-day operations of County government. With BCC approval, the County Administrator appoints Assistant County Administrators and Department Directors.

The County's Departments under the County Administrator are organized into two groups: General Operations Departments, which provide direct services to residents, and Central Services Departments.

General Operations Departments Include	
Airports	Medical Examiner
Community Services	Palm Tran
County Cooperative Extension Services	Parks & Recreation
County Library	Planning, Zoning, and Building
Engineering & Public Works	Public Safety
Environmental Resources Management	Water Utilities
Fire Rescue	Youth Services
Housing and Economic Development	

Central Services Departments Include	
County Administration	Information Systems Services
Facilities Development & Operations	Public Affairs
Financial Management & Budget	Purchasing
Human Resources	Risk Management

There are also eight separate Offices that are under the authority of the County Administrator. These are: Criminal Justice Commission, Legislative Affairs, Office of Community Revitalization, Office of Diversity, Equity and Inclusion, Office of Equal Business Opportunity, Office of Equal Opportunity, Office of Resilience, and Tourist Development Council. The County Attorney and Internal Auditor are appointed by the Board of County Commissioners.

In addition to the County Administrator, the BCC appoints County residents to serve as volunteers on various citizens' boards, commissions, committees, and councils. These groups are established for advisory and/or regulatory purposes. State law creates some advisory boards, while others are formed by the BCC to meet special needs and to help solve challenging issues facing County government.

Constitutional Officers and Judiciary are County Officials, other than the BCC, who are elected for four-year terms by the voters in general elections. The officers include the Clerk of the Circuit Court & Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, Public Defender, State Attorney, and Tax Collector.

Palm Beach County is not a consolidated or "metro" form of government. 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 BCC 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 BCC.

Economic Trends

Palm Beach County is Florida's largest county in area and fourth in population. Growth predominantly from in-migration, has historically been a major influencing factor in the County. On average, population has increased 1.14% annually from 2011 to 2022 and is estimated to increase through FY 2023.

Current economic indicators for Palm Beach County point to an economy which is increasingly healthy over the past several years. Significant investments made to develop the Biotechnology Industry in the County has spurred growth in that sector, pushing it into a tie with Retail Trade as the second largest industry behind only Educational, Health Care, and Social Services.

Tourism, construction, and agriculture continue to play a prominent role in the County's economy.

Tourism - In FY 2022 the Tourism Industry had a robust recovery from the COVID-19 pandemic as the leisure traveler had pent-up demand to visit Palm Beach County. After enduring two years of restrictions and compromised events due to the pandemic, the Florida drive market & Sports Tourism industry has shown an incredible resolve, expecting to have 8.5 million visitors to Palm Beach County by year end. These numbers are bolstered by visitors wanting to experience paradise in Palm Beach County. The additional visitors have created a surge in hotel & non-hotel (Airbnb/VRBO) bookings throughout Palm Beach County and played a key role in reaching new heights with collections. Tourist Development Tax collections for FY 2022 are \$77.8M, up 44% from our 2019 pre-pandemic collections of \$54.2M. An estimated 92,300 people employed in the Leisure & Hospitality industry in August 2022 puts Palm Beach County in a position to serve the additional visitors. Business travel in FY 2023 is estimated to increase as companies look to resume in-person meetings and conferences in hotels and the PBC Convention Center.

Construction - During FY 2022, the total number of permits issued decreased to 74,963, from 82,990 in FY 2021, or by 10%. Building Permit revenues also decreased by 2% to \$31.5 million as compared to \$32.1 million in the prior year. In residential construction, 1,003 multi-family and 1,600 single-family unit starts occurred in FY 2022, as compared to 1,011 multi-family and 2,614 single-family unit starts in FY 2021. The total value of new residential construction was 33% lower at \$748 million in FY 2022, as compared to \$1.117 billion in FY 2021. However, the total value of all construction permitted decreased 6.2%, from just under \$2.4 billion in FY 2021 to just over \$2.25 billion in FY 2022.

Agriculture - The USDA 2019 Census of Agriculture documents Palm Beach County agriculture cropland at 438,911 acres. Market value revenue from agricultural sales are roughly \$1.4 billion. Palm Beach County continues to lead the state of Florida in agricultural proceeds, as well as all counties east of the Mississippi River for agricultural crop income. Palm Beach County leads the nation in sugarcane and fresh sweet corn production. The County is also Florida's top producer of sweet bell peppers, rice, lettuce, radishes, Chinese vegetables, specialty leafy crops, celery, eggplant, herbs, and sod.

Land under agriculture represents 35% of the total County land area. According to a 2016 UF/IFAS analysis of Florida's environmental horticulture industry, the Palm Beach County nursery industry ranked third in the state, employing roughly 2,600 people, while garnering \$375 million per year in economic activity from greenhouse, nursery, and floriculture businesses. Bagasse is the fibrous by-product that remains after sugarcane stalks have been milled to extract sugar. The sugarcane industry re-purposes this bagasse as a "green fuel" for water boilers that generate the electricity to power the mill machinery and adjacent office complex. Bagasse is also the agricultural raw material used in a "green manufacturing facility" that produces 100% compostable plates, bowls, and takeout containers. Bagasse, along with other plant-based products, serve as the fuel source for the largest agriculturally based biomass co-generation (electricity) plant in North America.

Equestrian acreage in Palm Beach County remains stable at roughly 8,800 acres, ranking as the second largest equine county in Florida, following Marion County. World-class equestrian competitions take place during the winter season, including international polo, dressage, and show jumping. A recent study by the Palm Beach Sports Commission indicates that the 2022 Winter Equestrian Festival (a 12-week event in Wellington) contributed a \$304 million impact to the local County economy.

Manufacturing - Manufacturing plays an important role in the County's local economy. Medical and pharmaceutical goods, military and commercial aircraft, electronics, and other high tech products are all manufactured in Palm Beach County. In 2021, the manufacturing industry employed 19,898 residents, with an average annual wage of \$79,856. Note that 2021 manufacturing wages increased by \$3,863 annually and overall jobs reported were up by 817, likely due to widespread adoption of remote work during Covid-19 and a friendly regulatory and business environment that makes it easier to start and grow a business.



Bio Science - Scripps Research Institute and Max Planck Florida Institute are anchors to an eight million square foot Bioscience Cluster in Northern Palm Beach County. A “cluster” of related biotechnology businesses will form a hub to strengthen the County’s position as a leader in this industry. The sector includes over 700 companies from small to large, with recent growth primarily in R&D, providing strong opportunities to expand the Pharmaceutical and Medicine manufacturing industry and keep production within the County. In 2021 the University of Florida (UF) announced that the UF College of Medicine was in discussions with the Scripps Research Institute to integrate with Palm Beach County based Scripps Research Florida. This effort would build upon both institutions' research strengths, while expanding UF offerings in Southeast Florida. On April 21, 2022 the Florida campus of Scripps Biomedical Research integrated with, and is now a part of UF's academic health center as UF Scripps Biomedical Research. It's expected that additional employment growth will occur in 2023.

Financial and Professional Services - The County continues to be one of the wealthiest in the nation due to the prevalence of a number of high wage industries resulting from marketing efforts and increased migration of industries from high tax states. Several of these industries also witnessed significant 2021 annual wage increases over 2020, including: Management of Companies and Enterprises \$200,156 (+\$13,374), Finance and Insurance \$183,621 (+\$39,621), Utilities \$128,794 (+\$1,663), Financial Activities \$138,328 (+\$27,700), Wholesale Trade \$100,856 (+\$18,071) and Information Services at \$103,123 (+\$13,295). In addition, plans were announced to bring a UF expansion to downtown West Palm Beach, which would focus on graduate studies in financial services, financial technology, and Artificial Intelligence. On August 23, 2022, Palm Beach County Commissioners approved an agreement for the creation of a 12-acre graduate campus, featuring five acres of county owned land. This would further bolster efforts to attract high wage industries, while helping to retain local talent who have historically relocated out of state to attain higher education in these fields.

Sources used include: Tourism Economics, Florida Department of Economic Opportunity, VisaVue® Travel, TNS Travel America, PBC Tax Collector, Florida Department of Electronic Planning, Zoning and Building (ePZB) permitting system; Palm Beach County, Cooperative Extension Service; Florida Department of Economic Opportunity Quarterly Census of Employment and Wages; Career Source Palm Beach County

Unemployment Rate

The County's median household income is \$65,015. The County's labor force employed is estimated to be 773,178. As the economy recovers from the COVID-19 pandemic, the unemployment rate decreased from 4.1 % in September 2021 to roughly 2.9% in September 2022. Additionally, the rate in Palm Beach County is lower than the national rate and slightly higher than the state rate.

Sources used include: United States Census Bureau; Business Development Board of Palm Beach County; Career Source Palm Beach County

Property Taxes

Property taxes are a lien on all taxable property as of January 1st of each year. Taxes are due November 1st and are payable by April 1st of the following year. Each parcel of property is assessed to the last known owner as established from the latest recorded deed or tax return.

There are three types of property which are subject to an Ad Valorem tax (a tax based on the assessed value of real or personal property). The three types are:

- **Real Estate** covers land and the improvements thereon;
- **Tangible Personal Property** includes property such as fixtures, equipment, and machinery; and
- **Intangible Personal Property** includes stock, bonds (except those exempt), mortgages accounts receivable, mutual funds, notes, trusts, estates, etc. (State tax handled directly by the State of FL).

All property owners who maintain their permanent home on the property are entitled to a "Homestead Exemption" which exempts the first \$25,000 of assessed value of the property from Ad Valorem taxes. Effective January 1, 2008, a property with an assessed value of \$75,000 or more receives an additional \$25,000 exemption. Additional exemptions are also available to widows/widowers, disabled veterans, totally disabled non-veterans, senior citizens, and others. The November 8th, 2016 Elections passed additional exemptions for totally and permanently disabled first responders and a homestead tax exemption for certain senior, low income, long-term residents.

The BCC levies a countywide millage that applies to all property owners in the County on the net assessed value of property. Millage is the rate used to determine the amount of tax. A mill is one-tenth of a cent, or \$1.00 of tax for every \$1,000 of net assessed value. The FY 2023 Countywide rate is 4.715 mills.



Palm Beach County Fire Rescue and the County Library are dependent districts under the control of the BCC. They levy millages that apply to all property owners in the unincorporated portion of the County and residents of the municipalities that have elected to join the districts rather than provide the services themselves. The municipalities also levy millages to finance their local government's operating costs.

In addition to the BCC and municipalities, various other taxing districts levy millages that affect all property owners in the County or property owners in the particular districts. Some other entities in the County that levy property taxes are drainage districts. These taxes are not based on the value of the property, but on the number of acres in the parcel. Each district assesses an "Acreage Levy", a fixed amount for each acre or part thereof, to cover the maintenance and debt of the drainage facilities in the district. Additionally, some districts assess a "Parcel Levy", a fixed amount per parcel, to cover the cost of road maintenance and debt within the district.

Fire Rescue Taxing Districts (MSTU)

Belle Glade	Lake Clarke Shores	Palm Springs
Cloud Lake	Lake Park	Royal Palm Beach
Glen Ridge	Lake Worth Beach	South Bay
Haverhill	Lantana	South Palm Beach
Juno Beach	Loxahatchee Groves	Wellington
Jupiter	Pahokee	Westlake

Serviced by Fire Rescue

Manalapan

Fire Rescue also has a service agreement for a portion of Martin County

Dispatched by Fire Rescue Outside the Fire Rescue Taxing District

Atlantis	Highland Beach	Palm Beach Gardens
Delray Beach	Jupiter Inlet Colony	Palm Beach Shores
Greenacres	Magonia Park	Riviera Beach
Gulf Stream	North Palm Beach	Tequesta
	West Palm Beach	

County Library Taxing Districts

Atlantis	Juno Beach	Palm Beach Gardens
Belle Glade	Jupiter	Palm Beach Shores
Briny Breezes	Jupiter Inlet Colony	Royal Palm Beach
Cloud Lake	Lake Clarke Shores	South Bay
Glen Ridge	Loxahatchee Groves	South Palm Beach
Greenacres	Magonia Park	Tequesta
Haverhill	Ocean Ridge	Wellington
Hypoluxo	Pahokee	Westlake

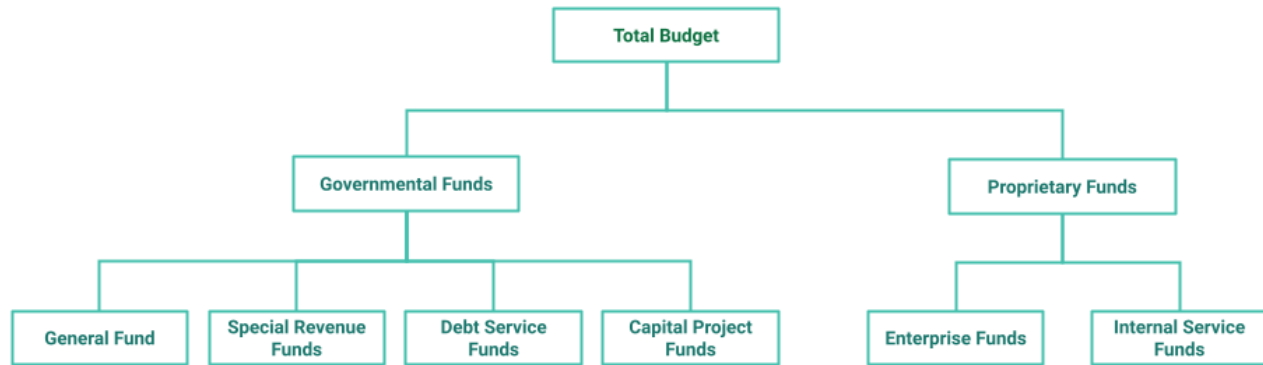
Countywide Taxing Districts

The School District of PBC 3300 Forest Hill Boulevard West Palm Beach, FL 33406 Telephone: (561) 434-8000	Health Care District 2601 10th Avenue North, Suite 100 Palm Springs, FL 33461 Telephphone: (561) 659-1270
Children's Services Council 2300 High Ridge Riad Boynton Beach, FL 33426 Telephone: (561) 740-7000	Florida Inland Navigation District 1314 Marcinski Road Jupiter, FL 33477 Telephone: (561) 627-3386
South Florida Water Management District Sotuh Water Management Basin Everglades Construction 3301 Gun Club Road West Palm Beach, FL 33406 Telephone: (561) 686-8800	

Non-Countywide Taxing Districts

Greater Boca Raton Beach & Park District 300 South Military Trail Boca Raton, FL 33486 Telephone: (561) 417-4599	
Port of Palm Beach District 1 East 11th Street Suite 600 Riveiera Beach, FL 33404 Telephone: (561) 383-4100	Jupiter Inlet District 400 N. Dekaware Boulevard Jupiter, FL 33458 Telephone: (561) 746-2223

Fund Structure



Fund Types and Descriptions

The financial accountability of Palm Beach County is measured on a fund basis in accordance with generally accepted accounting principles (GAAP). A fund is a separate fiscal and budgetary entity. Revenues and expenditures are legally recorded in the following groupings of funds, each of which must be in balance and may not show a deficit per Florida statutory requirements.

Governmental Funds

General Fund (0001)

This fund is used to account for financial transactions which are applicable to the general financial requirements of the County, except those required to be accounted for in other funds. Some of the countywide operations included in the General Fund are: Parks and Recreation, Engineering, Facilities Development and Operations, Public Safety, and Sheriff. Countywide Administration, County Attorney, Financial Management and Budget, Human Resources, and Purchasing are also included in the fund.

Special Revenue Funds (1000-1999)

These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The restricted or committed proceeds or specific revenue sources should be expected to continue to comprise a substantial portion of the inflows reported in the fund. The County uses a minimum of 50% as its definition of substantial. Some of the funds in this grouping are County Transportation Trust, Fire Rescue, Municipal Services Taxing District, County Library, and Tourist Development.

Debt Service Funds (2000-2999)

These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for debt service.

Capital Projects Funds (4000-4999)

These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facility and other capital assets. Capital project funds exclude those types of capital related outflows financed by proprietary funds.

Proprietary Funds

Enterprise Funds (4000-4999)

These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges. Airports and Water Utilities are considered Enterprise funds.

Internal Service Funds (5000-5999)

These funds are used to account for the goods and services which are provided by departments for the benefit of other County departments on a cost reimbursement basis. Fleet and Risk Management are Internal Service Funds.

Measurement Basis

In governmental accounting, the measurement basis used for the accounting system depends on the fund or funds involved.

Governmental funds use the current financial resources and the modified accrual basis of accounting. With this measurement focus, only current assets and deferred outflows, and liabilities and deferred inflows are generally included on the balance sheet. Under the modified accrual basis, revenues are recognized if they are measurable and available for use during the year. For this purpose, the County considers revenue to be available if it is collected within 60 days of year-end. Revenues not considered available are recorded as deferred revenues. Expenditures are recognized in the period the liabilities are incurred; however, debt service, as well as expenditures related to compensated absences, claims and judgments, and other post employment benefits are recorded only when payment is due.

Proprietary funds use the full accrual basis of accounting. Under this basis, revenues are recognized in the period earned and expenses are recognized in the period that the liabilities are incurred.

Financial Statements

In governmental accounting, the focus for budgeting, measuring, and reporting on financial activity depends on the funds involved.

Governmental funds are accounted for on a "financial resource flow" focus. This means that governmental fund balance sheets will only contain current assets, current liabilities, and the excess of current assets over current liabilities, which is called the fund balance or fund equity. Governmental fund operating statements present increases in resources (revenues and other financing sources), uses of resources (expenditures and other financing uses), and changes in fund balances.

Proprietary funds are accounted for on an "income determination" measurement focus. Accordingly, all assets and liabilities are included on their balance sheets. Proprietary fund operating statements present increases (revenues) and decreases (expenses) in net position.

The government-wide financial statements presentation distinguishes between activities that are supported primarily by taxes and intergovernmental revenues (governmental activities) and activities that are intended to recover all or most of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public safety, physical environment, transportation, economic environment, human services, and culture and recreation. The business-type activities of the County include the Water Utilities Department and the Department of Airports.

Fund Balance Reporting

Governmental fund balances are classified as nonspendable and spendable as follows:

- **Nonspendable Fund Balance** includes amounts that cannot be spent either because it is not in spendable form or because of legal or contractual requirements (e.g. inventory, prepaids).
- **Spendable Fund Balance** includes amounts in the following four categories:
 - **Restricted Fund Balance** includes amounts that are constrained for specific purposes which are externally imposed by providers (such as grantors or creditors) or enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers.
 - **Committed Fund Balance** includes amounts that are constrained for specific purposes, that are internally imposed by the County's highest level of decision making authority, the Board of County Commissioners (BCC). Formal action must be taken by the BCC prior to the end of the fiscal year. The same formal action must be taken by the BCC to remove or change the limitations placed on the funds.
 - **Assigned Fund Balance** includes amounts that are intended to be used for specific purposes that are neither restricted or committed. Fund Balance may be assigned by the BCC, the County Administrator, the Director of OFMB, or the Budget Director.
 - **Unassigned Fund Balance** includes amounts in the general fund that have not been classified in the previous four categories. Unassigned fund balance could also include deficit residual balances for any governmental funds after reporting amounts as restricted, committed, or assigned. Deficit amounts cannot be reported for restricted, committed, or assigned fund balances in any fund.

Order of Use of Restricted and Unrestricted Funds

When both restricted and unrestricted funds are available for expenditure, restricted funds will be used first. When committed, assigned, and unassigned funds are available for expenditure, committed funds should be spent first, assigned funds second, and unassigned funds last.



Department/Fund Relationship

The following is a matrix of County departments and agencies and their fund relationship.

Department	General Fund	Special Revenue Fund	Capital Fund	Enterprise Fund	Internal Service Fund
Board of County Commissioners					
Community Services	✓	✓			
County Administration	✓				
County Attorney	✓				
County Commission	✓				
County Cooperative Extension Service	✓	✓	✓		
Criminal Justice Commission	✓	✓			
Engineering & Public Works	✓	✓	✓		
Environmental Resources Management	✓	✓	✓		
Facilities Development & Operations	✓		✓		
Housing & Economic Development	✓	✓			
Human Resources	✓				
Information Systems Services	✓		✓		
Internal Auditor	✓				
Legislative Affairs	✓				
Medical Examiner	✓				
Office of Community Revitalization	✓	✓	✓		
Office of Diversity, Equity, & Inclusion	✓				
Office of Equal Business Opportunity	✓				
Office of Equal Opportunity	✓				
Office of Financial Mgmt & Budget	✓				
Office of Resilience	✓				
Palm Tran		✓			
Parks & Recreation	✓	✓	✓		
Public Affairs	✓	✓			
Public Safety	✓	✓	✓		
Purchasing	✓				
PZ&B - Planning & Zoning	✓				
Risk Management	✓				✓
Youth Services	✓				
Other Departments and Agencies					
Airports				✓	
PZ&B - Building Division		✓	✓		
County Library		✓	✓		
Fire-Rescue		✓	✓		
Fleet Management					✓
Tourist Development		✓			
Water Utilities				✓	
Commission on Ethics	✓				
Office of Inspector General		✓			
Constitutional Officers					
Clerk & Comptroller	✓				
15th Judicial Circuit	✓	✓			
Property Appraiser	✓				
Sheriff	✓	✓			
Supervisor of Elections	✓				
Tax Collector	✓				

Financial Policies

Palm Beach County's FY 2023 Budget has been developed using the policies described in this segment of the Budget document and is intended to facilitate management actions on financial decisions, as well as, to assist other readers of this document in understanding County finances.

The establishment of consolidated financial policies will also have the following benefits:

- Provide a concise reference guide for consideration of County financial matters.
- Direct attention to overall financial condition, rather than a narrow focus on single issues.
- Exhibit a commitment to sound financial management and fiscal integrity, establishing credibility and confidence for citizens, investors, and rating agencies.
- Demonstrate compliance with applicable Florida statutory requirements.

The financial policies on the following pages are grouped into the following categories:

- I. Budget Policies
- II. Revenue Policies
- III. Expenditure Policies
- IV. Reserve Policies
- V. Debt Policies
- VI. Capital Improvement Policies
- VII. Other - Rotation of External Auditors

I. Budget Policies

I.1 Balanced Budget

The County's Annual Budget shall be balanced; that is, the total estimated receipts, including balances brought forward, shall equal the total appropriations and reserves (Florida Statutes, 129.01(2)(b)).

I.2 Budget Adoption

The County's Annual Budget shall be adopted by the Board of County Commissioners at the fund level.

I.3 Estimates of Receipts

The budgeted receipts shall include 95% of all receipts reasonably anticipated from all sources, including taxes to be levied, and 100% of balances brought forward at the beginning of the fiscal year (Florida Statutes, 129.01(2)(b) and 200.065(2)(a)).

I.4 Contingencies

A reserve for contingencies may be budgeted in each operating and capital fund up to 10% of the total fund budget. The Board of County Commissioners may reallocate these reserves to fund unforeseen needs during the budget year (Florida Statutes, 129.01(2)(c)(1)).

I.5 Cash Carryover

A reserve for cash carryover will be budgeted in any fund which requires monies to be carried forward into the budget year to support operations until sufficient current revenues are received. This reserve will not exceed 20% of the fund budget (Florida Statutes, 129.01(2)(c)(2)). (See Section IV.1 - OPERATING RESERVES)

I.6 Budget Transfers

The Director of the Office of Financial Management & Budget has authority to approve intra-departmental transfers during the budget year. All other budget transfers (i.e. between departments, out of contingencies, and between capital projects) must be approved by the Board of County Commissioners.

II. Revenue Policies

II.1 General Revenue Policy

Generally, the County reviews estimated revenue and fee schedules as part of the budget process. Estimated revenue is conservatively projected (at 95% of estimate) for five years and updated annually. Proposed rate increases are based upon:

- Legislative Constraints Fee policies applicable to each fund or activity
- The related cost of the service provided
- The impact of inflation on the provision of services
- Equity of comparable fees
- Legislative constraints

The Revenue Policy of Palm Beach County includes these informal policies, with the addition of:

- Maintenance of a diversified and stable revenue system to shelter the County from short-run fluctuations in any one revenue source

II.2 Revenue Summaries

As part of the annual budget process, a consolidated summary of revenue sources will be prepared and incorporated into the County's budget documents.

II.3 Ad Valorem Taxes

The use of Ad Valorem tax revenues will generally be limited to the following funds:

Countywide

General

Debt Service

Dependent Districts

County Library and Library Debt Service

Fire Rescue MSTUs (Jupiter and Main Fire Rescue MSTU)

Specific allocations of such revenue will be made during the annual budget process.

II.4 Gas Taxes

The use of Gas Tax revenues will generally be limited to the following funds:

County Transportation Trust

Transportation Improvement

Mass Transit

Debt Service

II.5 Sales Taxes

The use of Sales tax revenue will generally be limited to the following funds:

General

Debt Service

II.6 Impact Fees

Palm Beach County shall require new development activity to pay impact fees for new capital facilities or expansion of existing facilities. Fees shall not exceed a pro rata share of the reasonably anticipated costs of such improvements.

Impact fees have been implemented for parks, roads, libraries, Fire Rescue, public buildings, schools, and law enforcement.

II.7 Utility Taxes

The utility tax is a tax imposed on the purchase of utility services. It provides additional revenue necessary to maintain adopted levels of service, primarily for the Sheriff's road patrol.

II.8 Tourist Development Taxes

The use of Tourist Development tax revenues will generally be limited to the Tourist Development Funds and the Beach Improvement Fund.



II.9 Grants

Only grants which can reasonably be expected to be received will be considered as revenue sources for budget development purposes. The County shall amend its Budget to reflect additional grants received during the year.

II.10 Restructured Revenues - Bonds

Revenues which have been pledged to bondholders shall be restricted and will conform in every respect to covenants.

II.11 Countywide Revenues

Countywide revenues collected on a Countywide basis will be allocated only to funds which provide Countywide services.

II.12 Cost Recovery Fees (User Charges)

Cost recovery fees, where appropriate, should be established to offset the cost of providing specific services and should be reviewed on a regular basis. Board policy provides for moving towards full recovery, and the Board will examine and act on exceptions to that policy.

Where full cost recovery is deemed inappropriate, cost recovery ratios should be established for consideration by the Board. (Upon approval by the Board, cost recovery ratios will be incorporated into the County's Financial Policies).

II.13 Private Contributions

The County provides many services to its residents; thereby, enhancing the "Quality of Life" in our County.

To the extent possible, efforts should be made to secure private contributions, whether in the form of volunteer services, equipment, or cash contributions. This is particularly important in helping to defray the taxpayer burden of providing programs and activities which may be considered primarily "Quality of Life" in nature; such as, various community services, cultural, and recreational activities.

II.14 Infrastructure Surtax

On November 8, 2016 the County's one cent infrastructure surtax referendum was passed. The purpose of this surtax is to enable the County to complete the backlog of infrastructure, repair, and replacement projects that have occurred during the last several years of budget reductions.

III. Expenditure Policies

III.1 Administrative Charges

The County has a federally approved overhead distribution system, which allocates General Fund Administrative Charges to the various County entities benefiting from such administrative activities. The existence of this system assures qualification for federal reimbursement of administrative costs associated with federal programs.

III.2 County Grants

As part of its annual budget process, the County identifies amounts to be granted to various community agencies, which provide valuable services to the County's residents.

Because of increasing demands on the County's limited resources, the County will provide a maximum of the amount budgeted to each grant recipient. In the event that a grant recipient requests additional County funding, such request will be considered in the next year's budget process.

III.3 Grant Supported County Programs

The County conducts a variety of programs which depend on outside grants to the County for partial funding. In the event of reductions in such outside funding amounts, the program service levels will be reduced and additional County support will not be provided to compensate for the reduction of outside funding.

Full recovery of vacation and sick leave for employees working under a grant shall be undertaken.



III.4 Performance Measures

The County has established an award-winning Enterprise Key Performance Indicator (eKPI) system that allows each department to input monthly, quarterly and yearly "Performance Measures" for each of its departments in order to assure that maximum productivity is being achieved. Departments review eKPI performance scorecards with County Administrators and utilize the data to assess performance and to justify budget requests.

Where Performance Measures demonstrate activities could be provided most cost effectively by outsiders, outsourcing of such activities will be considered. Likewise, services currently outsourced will be considered to be provided directly if there is a cost benefit to the County.

Performance Measures will also provide management with criteria to use in evaluating departmental requests for increased funding levels.

IV. Reserve Policies

A reserve policy is an important factor in maintaining the fiscal health of Palm Beach County. There are three primary types of reserves: Operating, Capital, and Debt. The degree of need for these reserves differs based upon the type of fund or operation involved. However, one policy statement for each type of reserve can be uniformly applied to most funds (excluding Airport and Water and Sewer, which are subject to various regulatory requirements). Board approval is required to move funds from Contingency Reserve accounts into expenditure line items.

IV.1 Operating Reserves

The adopted budget for the General Fund will include unassigned reserves (reserve for balance brought forward and contingency) in an amount which, when combined with the statutory reserve, is between 10% and 15% of net budgeted expenditures and transfers for this fund. The FY 2023 budget is 20.9%.

The adopted unassigned reserves in the General Fund shall not be less than 8% of the total General Fund budget. The FY 2023 budget is 13.7%, in line with the policy.

The County shall maintain year-end General Fund unassigned fund balance at an amount which is between 15% and 20% of audited General Fund expenditures and transfers to other funds. To the extent that the year-end audited fund balance falls outside of this range, corrective action shall be taken over a three-year period to bring the balance into conformity with this policy. As of September 30, 2021, unassigned fund balance was 17.4%.

IV.2 Capital Reserves

Capital Reserves are established primarily to set aside funds to provide for additional projects, or additions to existing budgeted projects, which may be deemed appropriate for funding after the Annual Budget is adopted.

Capital Project Funds – Fund Balance

Assigned fund balance in capital project funds include amounts which are being held for specific projects.

Amounts in bond construction funds for which the bonds were issued will be reflected as restricted fund balance.

IV.3 Debt Service Reserves

Debt reserves are established to protect bondholders from payment defaults. Adequate debt reserves may be needed to maintain good bond ratings and the marketability of bonds. The amount of debt reserves may be established with each bond issue.

Although these policy statements are intended to apply to various funds of the County, various Federal, State, and Local laws and regulations, and specific financial policies, may supersede them.

V. Debt Policies

Palm Beach County will use debt financing when it is appropriate, which will be implemented through procedures provided in county policy CW-F-074. It will be judged appropriate only when the following conditions exist:

- When non-continuous capital improvements are desired, and;
- Financing the improvement over a period not greater than the useful life of the improvement.

Additionally, the County has the following policies in relation to debt financing:

- Where practical, the County will issue general obligation bonds instead of non-self supporting revenue bonds.
- Palm Beach County maintains good communications with bond rating agencies about its financial condition.
- Palm Beach County maintains overall outstanding debt less than \$1,250 per capita.
- Debt service payments, exclusive of general obligation and self-supporting debts, will be no more than 10% of actual general governmental expenditures.

Annual budgets and long-range forecasts include debt service payments and reserve requirements for all debt currently outstanding and for all proposed debt issues.

V.1 General Obligation Debt

The County will issue general obligation bonds only upon approval of the electorate after a general election, as required by the Florida Constitution.

V.2 Non-Self-Supporting Debt

The County may issue non-self-supporting debt to the extent that pledged non-ad valorem revenues are at least twice the annual amount of debt service on the non-self-supporting debt and to the extent that variable interest rate on non-self-supporting debt is no more than 25% of total non-self-supporting debt in the aggregate.

V.3 Self-Supporting Debt

The County may issue self-supporting debt for proprietary fund activities based on analyses of revenues and expenses to be incurred as a result of the project or projects to be funded by the debt.

VI. Capital Improvement Policies

VI.1 Five-Year Program

The County will develop a five-year Capital Improvement Program as part of each year's annual budget process and will make all capital improvements in accordance with the adopted Annual County Budget.

The County will identify the estimated costs and potential funding sources for each capital project before it is submitted to the Board of County Commissioners as a component of the five-year program.

VI.2 Operating Costs

The costs of operating and maintaining all proposed projects will be identified and incorporated into five-year financial projections for operations.

VI.3 Capital Financing

The County Administrator will determine and recommend to the Board, the least costly financing method for all capital projects.

VI.4 Renewal and Replacement

The County shall develop and implement a program for identifying, scheduling, and budgeting for the renewal and replacement requirements of capital facilities.

VII. Other - Rotation of External Auditors

In December 1991, the Board approved a mandatory rotation policy for external auditors that prevented the current auditors from competing for the next contract. Auditing contracts have historically lasted seven years (an initial term of three years followed by up to four years of extensions). In September 2012, the Board removed the mandatory rotation requirement. The current firm can compete for the contract, but the principle must change if the same firm is used.

Budget Philosophy & Process

Palm Beach County is committed to providing quality service to its residents at the lowest possible cost, in order to optimize taxpayer dollars. In developing the County's financial plan, or budget, attention is first given to assure the budget will be in balance, both on an overall basis and in each of the County's funds. Any potential imbalances are eliminated by the County Administrator before the Tentative Budget is presented to the Board of County Commissioners for consideration and adoption at Public Hearings.

Fiscal Year

Palm Beach County's Budget is based on a fiscal, rather than calendar year. The year begins on October 1st and ends on September 30th. Thus, FY 2023 is from October 1, 2022 through September 30, 2023.

Statutory Requirements

In the State of Florida, county budgets are governed by State Statutes. Chapter 129 of the Florida Statutes, entitled "County Annual Budget" specifically directs that (among other requirements) a budget be prepared annually and it must be balanced. It further provides for amendment of the budget in limited circumstances and prohibits expenditures in excess of budgeted amounts.

Funds Included

The County's budget is consolidated and presents the planned disposition of all available resources in all funds. The total budget is appropriated by the Board of County Commissioners as the adopted financial plan for the County for the ensuing fiscal year.

Basis of Budgeting

All funds are budgeted using the modified accrual basis of accounting, including proprietary funds. Fund budgets are prepared using the governmental model, which in essence, is as if all funds were special revenue funds. The only exception to this policy is the annual interest expense or proprietary funds which is budgeted on the accrual basis.

Budget Development

The FY 2023 budget was developed based on the County's strategic priorities and department strategies. Supplemental requests include critical needs and other priorities. County departments maintained the same service levels as last year while attempting not to increase expenses through the implementation of efficiencies and privatization efforts.

All Department operating requests and performance measures were due March 14th, capital requests were due March 21st, and Constitutional Officers' proposed budgets due May 1st or as specified by State Statute.

A workshop was held with the Management Team in May. A workshop with the Board of County Commissioners was held on June 14th followed by the adoption of the millage rate on July 12th. Both included input from the public. Based on Board direction at these meetings, changes were made and a tentative budget was finalized.

Public Hearings were held on September 13th and September 20th to receive final public comments on the Tentative Budget and to adopt a Final FY 2023 Budget. The Board of County Commissioners adopted a millage rate of 4.715 mills for FY 2023, which is 11.22% over the rolled-back rate. The rolled-back rate is the millage which, exclusive of new construction, provides the same ad valorem tax revenue as was levied during the prior year. The adopted budget became effective on October 1, 2022.

Amendments After Adoption

Florida Statutes specifically direct that, upon final adoption, the budgets shall regulate the expenditures of the County and the itemized estimates of expenditures shall have the effect of fixed appropriations and shall not be amended or altered or exceeded except as provided by the Statutes.

The Board of County Commissioners, at any time within a fiscal year, may amend a budget as follows:

- Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund correspondingly increased with the approval of the Board provided the total appropriations of the fund are not changed.
- Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund for any lawful purpose. Expenditures can not be charged directly to the reserve for contingencies.
- The reserve for future construction and improvements may be appropriated by the Board for the purpose(s) for which the reserve was established.
- A receipt from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts, or reimbursement for damages, may, upon approval by the Board, be appropriated and expended for that purpose. Such receipts and appropriations shall be added to the budget of the proper fund.



- Increased receipts for enterprise or proprietary funds received for a particular purpose may, upon approval by the Board, be appropriated and expended for that purpose.

Florida Statutes provide for the delegation of authority to approve certain types of budget transfers. The Board of County Commissioners has established procedures by which the Director of the Office of Financial Management and Budget may authorize certain transfers which are intra-departmental in nature, such as appropriations from one line item to another within a department, transfers from designated capital reserves to establish budgets for projects previously approved, transfers from department specific operating reserves within special revenue funds and internal service funds, and transfers from reserves for donations for a specific purpose.

Departmental Performance

Annually, the Departments include a mission statement, program/service descriptions, highlights and accomplishments, the budget year's goals (objectives), and performance measures in the eKPI Performance Metric system and ultimately in the Budget Document. These functions help Administration and the County Commission evaluate the performance of each Department. The Office of Financial Management and Budget - Strategic Planning and Performance Management Division works throughout the year to help departments establish more effective performance measures, targets and stretch goals.

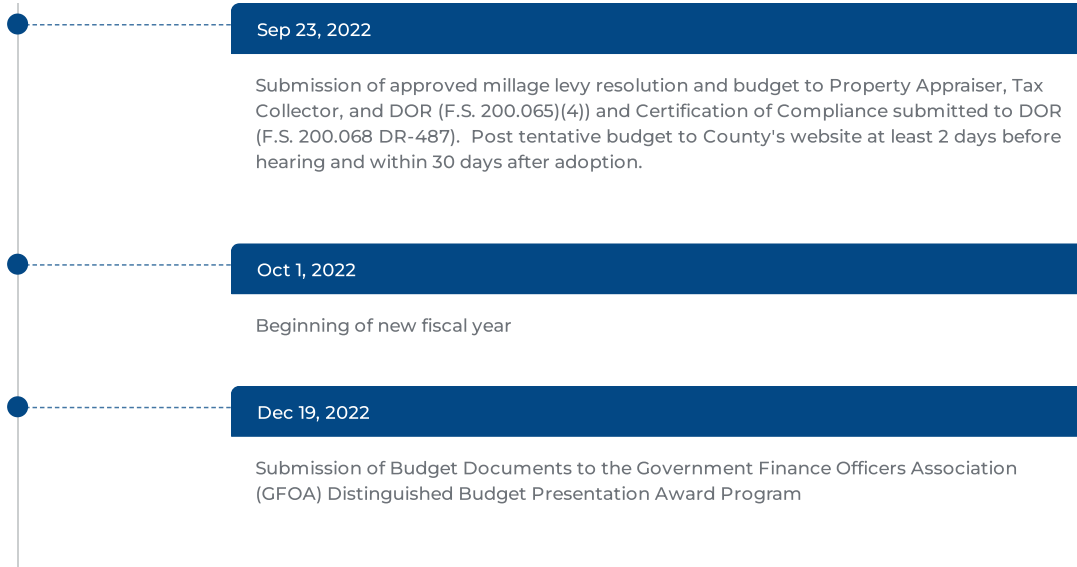
The overall objective is to verify Palm Beach County performance measures are:

- A positive tool in to gauge organizational achievements;
- Meaningful (value) to all;
- An important management tool to aid decision making;
- An accurate source to help justify resource requests; and
- A way to connect staff level activities to higher level organizational missions and objectives.

Budget Timeline







BUDGET OVERVIEW



Strategic Planning

In Fiscal Year 2017, the County created a Strategic Planning and Performance Management Division that is located within the Office of Financial Management and Budget. This division works closely with the Budget Division to create a Budget based on a strategic plan that is reviewed by the BCC annually.

At the November 23, 2021 Workshop, the BCC agreed to continue with their previously approved strategic priorities for FY 2023. These strategic priorities are listed and described in more detail below:

 ECONOMIC DEVELOPMENT Promote economic revitalization, business development and retention by driving the creation of employment opportunities while reducing disparities and improving the quality of life for everyone.	 INFRASTRUCTURE Provide and maintain the needed structures, systems and transportation services that establish the foundation required to enhance the quality of life of every resident.
 HOUSING/HOMELESSNESS Promote the quality of life through targeted programs that address the housing and homelessness needs of the residents of Palm Beach County.	 PUBLIC SAFETY To ensure a safe, secure and peaceful community.
 ENVIRONMENTAL PROTECTION Promote programs and activities that protect, preserve and enhance natural resources while providing sustainable living and developing a climate of resilience.	 SUBSTANCE USE & BEHAVIOR DISORDERS To address the substance misuse crisis and behavior disorders by providing evidence-based prevention, medication-assisted treatment, and recovery support services.

While these strategic priorities have remained consistent for the past few years, the leadership of the Strategic Planning and Performance Management Division has created a separate comprehensive document that details all of their processes and performance data by department. A link to that document can be found here:

https://pbcportal.pbcgov.org/ofmb/SPPM/Shared%20Documents/FINAL_Strategic_Planning_Book.pdf

A few examples of FY 2023 funding under each strategic priority are detailed below:

Economic Development

The Department of Housing and Economic Development includes approximately \$2.7 million in Ad Valorem funding for Economic Development Incentives that are intended to create employment opportunities, while reducing disparities, and improving the quality of life for everyone.

Housing/Homelessness

The Community Services Department includes approximately \$14 million in Ad Valorem funding for homeless resources centers in multiple locations throughout the County. The Department of Housing and Economic Development includes \$10 million in Ad Valorem funding for the affordable housing initiative. These programs are intended to address the housing and homelessness needs of its residents.

Environmental Protection

The Environmental Resources Management Department includes \$4 million in Ad Valorem funding for natural areas management. This funding as well as the \$750 thousand for the manatee protection program are intended to protect, preserve, and enhance our natural resources and develop a climate of resilience.

Infrastructure

The County has provided \$59 million in Ad Valorem funding for the Capital Improvement Program to provide the needed infrastructure required to enhance the quality of life for every resident. The County also provides \$69.7 million in Ad Valorem funding as an operating subsidy for our Palm Tran bus service and an additional \$3.6 million in for the Palm Tran vehicle replacement program. In addition to these programs, the County is also managing the Infrastructure Surtax Program that was approved by voters during the November 8, 2016 election totaling just over \$700 million for backlogged infrastructure projects that were put on hold during the Great Recession, and it is funded by the County's portion of the additional one-cent infrastructure surtax. On January 4, 2022, the BCC approved the re-estimated Infrastructure Surtax Project Plan totaling \$924 million.

Public Safety

In order to ensure a safe, secure, and peaceful community for its residents, the FY 2023 budget includes \$724 million in net Ad Valorem funding for the Sheriff. The Fire Rescue Main MSTU has also adopted an appropriation budget of \$448.6 million (net of reserves), which is funded by a separate millage rate.

Substance Use and Behavior Disorder

The Community Services Department's Office on Substance Use Disorders was created to address and implement Palm Beach County's Opioid Response Plan. This office is funded with \$2.7 million in Ad Valorem funding and is responsible for improving the quality of care and outcomes to address the needs of the affected population. The County also provides approximately \$6.2 million in Ad Valorem dollars for behavioral health and substance use disorder services through Financially Assisted Agencies.

Strategic Planning and Performance Roadmap



Palm Beach County
Board of County Commissioners
Office of Financial Management and Budget

STRATEGIC PLANNING & PERFORMANCE MANAGEMENT ROADMAP

OCTOBER

"Performance October" takes place. All Dept/Division Directors and respective Administration staff make global review of KPIs from previous FY

DECEMBER

Departments update, revise and/or create new metrics in eKPI based on recommendations from Performance October. Metrics align with BCC's Strategic Priorities confirmed in November. Strategic Planning Div. provides assistance and workshops as needed

FEBRUARY

Budget process begins for next FY. BIM is distributed. Current and previous FY KPIs are reviewed in support of supplemental requests and projected budget needs for next FY

APRIL

Budget and Strategic Planning Divisions finalize review of metrics and supplemental requests together to ensure interrelatedness. Performance Measures Book sent to print

JUNE-AUGUST

Departments continue to track and analyze data in eKPI. Strategic Planning Div. continues to provide assistance in performance management and analysis as needed

BCC = Board of County Commissioners
BIM = Budget Instructions Manual
eKPI = Enterprise Key Performance Indicators
FY = Fiscal Year
KPI = Key Performance Indicator



NOVEMBER

Budget/Strategic Planning Workshop and presentations from Cross-Departmental Teams (CDTs) take place in front of BCC to seek ongoing direction



JANUARY

Departments continue to fine-tune metrics and enter data in eKPI ensuring alignment with Strategic Priorities. All new KPIs for current FY due from Departments to Strategic Planning Div. by end of January; eKPI is locked for new KPI's



MARCH

Supplemental requests due to Budget Div. Current and previous FY KPIs are reviewed and finalized in support of supplemental requests. eKPI is locked in mid-March in preparation for Management Team Meeting



MAY

Management Team Meeting takes place to review Departments' performance measure scorecards, budgetary and supplemental requests



SEPTEMBER

Finalize all data entry for FY in eKPI, review performance management reports and scorecards. Departments identify Highlights/Accomplishments and Emerging Issues and prepare for Performance October- eKPI is locked for data entry mid-October for FY actuals

Budget Assumptions

This portion of the Budget Document provides the basic budget assumptions/directions that were approved by the County Administrator for the preparation of the FY 2023 budget and FY 2024-2027 forecast.

Factors Outside County Control

- The County's FY 2023 population estimate is 1,518,152 or a 1.04% increase from the previous year.
- Property values continue to rise for the eleventh consecutive year (15% for FY 2023) and continue to surpass the peak in FY 2008.
- As of September 2022 Palm Beach County's unemployment rate is 2.9%, which is below National and slightly higher than State levels. The County's unemployment rate has decreased by 1.2% since September 2021. Unemployment rates reached an all time high of 14.7% in April of 2020 due to the economic impact of COVID-19.
- Rates for interest income are estimated at 0.75 % for FY 2023.
- Recovering revenues from the COVID-19 pandemic and addressing future expense budgets.
- Increased costs in construction industry.
- Increased costs of natural disasters due to climate change.

Factors Within County Control

Financial

- Budgeted contingency amounts were analyzed on an individual basis.
- Budgeted cash reserve levels are adequate to provide for cash flow requirements.
- Savings from operational efficiencies.
- Bond issues are preceded by a fiscal impact analysis including potential funding sources.
- Perform and update multiyear forecast of revenues and expenditures.

Administration

- The FY 2023 budget submission incorporated:
 - A. An approach which matches spending levels to services performed;
 - B. A 6% increase for all employees of the Board of County Commissioners, while special bargaining units' employees may have different salary adjustments; and
 - C. The Evergreen Compensation Study (phase III), which provided county employees with a calculated salary adjustment increase based on years of service; it is attributed to most of the increases in Personal Services for County departments and agencies throughout this document unless otherwise noted; and
 - D. A maximization of resources to reduce the impact on existing service levels.
- Detailed analysis and justification was submitted for approval of new positions. If a new facility is scheduled to open, new positions were budgeted only for the period the new facility will be operational.
- Budget requests should be adequate to assure safety standards are met.
- Budget requests should be adequate to maintain service levels status quo.
- Contracting services were considered as a cost effective alternative, especially for new facilities.

Equipment Purchases

- Budget requests for additional equipment were accompanied by a utilization assessment, comparative buy vs. rent or lease/purchase cost analysis, and a cost analysis of associated maintenance and personnel requirements.
- Equipment replaced due to age, mileage, or condition will be disposed of as trade-in or at auction. Therefore, the level of equipment inventory should not increase. In fact, it may decrease due to more efficient equipment.

General

- New facilities, becoming operational in FY 2023, impact the budget for operations and maintenance.
- Budgeted construction management costs were shown as a component of the related project cost.
- Capital Improvement Program budget requests required identification of associated operations and maintenance costs.
- Five-year projections were developed for all County expenditures and revenues in order to facilitate the update of the Palm Beach County Comprehensive Plan.
- Departments submitted the narrative budget with updated objectives and performance measures.

Payroll Related Assumptions

- The amount of wages subject to Social Security tax was reported as \$147,000 for FY 2023 when the budget was prepared. Tax rates for Social Security and Medicare continue at 6.2% and 1.45%, respectively.
- Life and health insurance rates are \$14,400 per employee, but are subject to adjustment by Risk Management.
- Retirement rates used for budget estimations are listed below:

Regular	11.96%
Special Risk	27.96%
Senior Management	31.72%
Elected Official	57.28%
DROP	18.69%

Long Term Goals/Policies

Palm Beach County adopted a Comprehensive Plan in 1980 providing the framework for land use changes within the unincorporated area and mechanisms and standards through which changes could occur. This plan represented a rethinking and restructuring of land use planning in the County. The changes were as a result of unstable conditions in the economy of the County, the needs of the Palm Beach County residents, and state legislative requirements. The basic concept of the Plan was to permit development at urban densities in those areas where urban services could be provided efficiently and economically, and to prevent urban density development in areas which were not planned for extension of urban services.

Palm Beach County's 1989 Comprehensive Plan built upon the strengths of its predecessor. This plan is based on an overall goal of maintaining a high quality of life in the County. The mechanisms and means for attaining this goal have been incorporated into the Elements of this Plan. Element drafts took shape and developed into the 1989 Plan as a result of a successful citizen participation program. Citizen input and Board of County Commissioners' direction throughout the planning stages of this document have created a plan that not only reflects the interests of the County as a whole, but maintains and protects the unique qualities and characteristics present in its sub-regions.

In 1995, the County evaluated the Plan, in accordance with the Evaluation and Appraisal Report requirements of the Florida Statutes. As a result, the Plan was substantially amended in 1996 and 1997, to incorporate the revisions necessary to update the Plan in preparation for the next planning time frame. Additional reporting requirements were statutorily mandated during the 2006 and 2007 Florida Legislative sessions. These changes help to strengthen the connection and inter-relationship between the planning and budget development processes by identifying specific funding sources for future services required to maintain established levels of services.

House Bill (HB 7207), the Community Planning Act, was signed by the Governor on June 2, 2011, amending multiple sections of the Florida Statutes, Chapter 163, and providing significant change to growth management in Florida. This legislation changed the name of the 'Local Government Comprehensive Planning and Land Development Regulation Act' to the 'Community Planning Act'. The legislation also revised the duties of local governments and municipalities relating to comprehensive plans; reduced state oversight of land use planning and relaxed review processes; encouraged local governments to apply for certain innovative planning tools; eliminated the state mandate for transportation, schools, and parks and recreation concurrency; and authorized the state land planning agency and other appropriate state and regional agencies to provide technical assistance to local governments.

Palm Beach County's Comprehensive Plan has been prepared to address the needs and interests of the County's residents and visitors. Areas addressed include, but are not limited to, future land use, transportation, housing, fire-rescue, utility, coastal management, health and human services, and capital improvements. The following is a link to the Plan:

PBC Comprehensive Plan (pbcgov.org) 

The Goals, Objectives, and Policies presented in the Plan reflect the directives of the citizenry and the Board of County Commissioners. The following are some of the Goals (in no particular order) and what is being done in FY 2023 to accomplish them:

Accommodate the increased demand for emergency services in a comprehensive and organized fashion

The County has undergone significant changes in the concentration of its growth, namely into the western portions of the County. Much of this area is either unincorporated or contains municipalities who rely on County Fire-Rescue and Sheriff's Office services. The FY 2023 Sheriff's budget reflects the funding required to continue to provide quality service at an acceptable level.

The Fire Rescue Department continues to provide quality service. The County's service area encompasses 1,769 square miles, serving approximately 949,695 residents. The County currently provides full service to 19 municipalities and dispatches for an additional 13 municipalities. The FY 2023 budget contains funding so all rescue units are staffed with three firefighters and all stand-alone suppression units to be staffed with four firefighters.

Utilize a capital improvements program to coordinate the timing and to prioritize the delivery of public facilities and other capital projects

The County has a policy of maintaining a five-year Capital Improvement Program to identify and fund projects required to maintain minimum acceptable levels of service. Capital project proposals are ranked as either essential, necessary, or desirable when submitted to the Budget Office during the budget development process. The projects are prioritized during meetings with the County's Management Team. Each of the major departments involved in the process; Facilities Development and Operations, Engineering, Parks and Recreation, etc.; maintain their own individual objectives and performance measures to assure the success of each project.

Preserve, protect and enhance coastal resources, and to discourage development activities that would damage or destroy coastal resources

Palm Beach County has a proactive program promoting inlet management, dune restoration, and beach nourishment to strengthen the natural defenses against storms and erosion. The County works closely with federal, state, and municipal partners to ensure a quick response, if necessary, following a storm event and to help fund restoration. Annual contracts are in place to allow for quick mobilization of a dune restoration should a coastal emergency be declared by the Governor.

Ensure that the highest quality of potable water and wastewater service is provided to the customers 24/7/365

The Palm Beach County Water Utilities Department (WUD) is committed to providing the best potable water and wastewater services to its customers. WUD manages the repair and replacement schedule for over \$5 billion in County utility assets.

The Department has demonstrated its dedication to this pledge through completion of a rigorous review process to receive the International Organization for Standardization (ISO) 55001 certification. ISO 55001 is an asset management system standard to which organizations manage the lifecycle of assets. WUD is honored to be the first water utility in North America to receive this prestigious certification for its continued commitment to managing public assets in accordance with the highest industry standards worldwide and is one of only seven organizations known in North America to be awarded this certification. The asset management program will allow WUD to better prioritize its aggressive Capital Improvement Plan and prepare for future capacity and service needs.

In addition to providing potable water and wastewater services, WUD also provides reclaimed water service in limited regions of its service area. Currently, the Department produces approximately 25 million gallons of reclaimed water each day. The use of reclaimed water for irrigation demonstrates the Department's mission for being environmental stewards by offsetting the amount of potable water utilized for irrigation.

Facilitate the provision of an adequate supply of safe, sanitary, and affordable housing to meet the needs of the County's residents

Affordable and Workforce housing in Palm Beach County is a significant issue and it remains a priority area for the County. A large number of households live in cost burdened and overcrowded conditions. The negative effects of increasing sales prices and high rental rates are being felt by households at all income levels. The Department of Housing and Economic Development (HED) developed a five-year plan identifying needs and setting goals and objectives for the allocation of federal, state, and County funds to support affordable housing, allowing HED to use the available federal, state, and local funds to meet the County's affordable and workforce housing goals. Performance measures employed by HED track housing first-mortgage financing, gap financing, foreclosure prevention (mortgage assistance), housing preservation, construction, and rehabilitation. HED has a commitment to special targeted populations which ensures expedited processing for returning veterans, elderly, physically disabled, as well as those residents living in the Glades Region of the County. Current programs focus on expanding access to homeownership financing, preserving existing homeownership, and creating new affordable rental opportunities through development/redevelopment and new construction. The FY 2023 budget contains a \$10,000,000 allocation to be used for the creation and preservation of affordable housing. Additionally, the American Rescue Plan Act (ARPA) funds awarded to the County, will also assist with the creation and redevelopment of affordable and workforce housing.

Create a balanced and diversified economy

HED continues its focus on economic sustainability in Palm Beach County. Significant resources have been secured to support expansion and revitalization of the economy throughout the County, with a special emphasis on the Western Communities. Since HED was formed in January 2012, it has invested over \$300 million in business, community development/redevelopment, and housing initiatives throughout Palm Beach County, allowing us to further our mission of “changing lives and transforming neighborhoods into balanced communities.”

Current Initiatives:

1. The Economic Development Incentive Program continues to provide additional financial resources to businesses and is being utilized with greater frequency to meet the local match requirement to State incentive contracts.
2. HED partners with the County's Planning, Zoning and Building Department to utilize funds generated through the Palm Beach County Workforce Housing Program for new initiatives serving households with incomes between 60% and 140% of Area Median Income.
3. HED continues to expand search capabilities and data mining features of PBC Interactive, the County's first and only real-time business web platform.
4. HED is utilizing federal stimulus Act funds to assist homeowners impacted by COVID-19 to pay mortgage arrears and to make emergency home repairs.

Provide an interconnected multimodal transportation system which moves people, goods and services safely, efficiently with minimal impact to the environment

The County continues to maintain and implement a safe, convenient, and efficient transportation system through Palm Tran, Department of Airports (DOA), Engineering Department, and Palm Beach Transportation Planning Agency (TPA).

The Palm Tran Intermodal Center located in the West Palm Beach Central Business District is oriented land use with interconnected transportation modes including County Palm Tran bus, Regional Tri-Rail, Amtrak, Greyhound, and Local West Palm Beach Trolley.

The DOA maintains a self-sustaining business model, which provides for resources to insure these goals can be supported. This is achieved by user fees to corporate partners (airlines, car rental companies, etc.) and travelers using the airport. Additional funding is received in the form of capital grants from federal and state governments. Policy and strategic decisions are implemented through the annual budget, capital budget, and Airport's Master planning process. The DOA takes policy direction and input from the Board of County Commissioners, the Airports and Aviation Advisory Board, Department of Homeland Security, federal and state agencies, as well as input from customers to achieve a balanced approach to service delivery.

Additionally, the Palm Beach County Board of County Commissioners participate on the TPA Board which collaboratively plans, prioritizes, and funds transportation investments within an urbanized area which includes 39 municipalities and the unincorporated County with the vision of a safe, efficient, connected, and multimodal transportation system.

Provide a Library System that serves the informational, educational, and recreational reading needs of residents

To accomplish the Library's mission to “Connect Communities, Inspire Thought and Enrich Lives,” the Library provides the public with free access to an ever changing and growing collection of library materials in a variety of formats. Librarians help people of all ages find information that meets their diverse educational, professional, and recreational needs. Inquiries submitted in person, by telephone, through email, or live chat are answered promptly and accurately. Story time classes, the Summer Reading Program, and special events are provided to build children's confidence, reading skills, and sense of community. Outreach services to day care centers include story time classes for preschoolers and instruction for day care providers on how to share books with children. The Library promotes economic vitality and individual achievement by planning and presenting technology instructional activities for all ages, by offering opportunities for adults to improve their basic literacy skills, and by designing events and activities that will allow the community to learn and develop new skills. As required by the State, the Library reviews its long range plan of service annually.

Redirect growth to where services and facilities can be provided in the most efficient manner and encourage the revitalization/redevelopment to meet the long term needs of the County

The Office of Community Revitalization (OCR) is committed to strengthening and improving the quality of life in designated residential neighborhoods in unincorporated Palm Beach County. This is accomplished by engaging citizens' participation; enhancing governmental response to community needs; and providing training, technical, and financial assistance to help residents plan and implement sustainable neighborhood improvements.

The OCR offers a wide variety of tools, programs, and services to assist residents in improving their neighborhoods and provides them with a link to County government and other agencies. These tools, services, and programs are intended to empower residents to identify and, acting on neighborhood challenges and priorities, effectively advocate for their communities, address community challenges, and enhance the quality of life in Palm Beach County neighborhoods. They are also intended to bring awareness of County programs and services; create opportunities for dialogue, information sharing, partnership, and action between County government and neighborhood residents; and increase residents involvement in civic and community life.

Services include: facilitating and collaborating with other County departments on the Countywide Community Revitalization Team and Glades Technical Advisory Committees and their initiatives; facilitating neighborhood meetings and visioning workshops to identify residents' needs, and assist in the preparation of neighborhood plans; identifying and procuring funding and other resources for priority neighborhood improvement projects; assisting neighborhood groups and residents to organize and sustain effective neighborhood associations; and educating them on how to effectively access and use County services and other community resources. The OCR also provides resource referrals to help residents address community issues, and makes presentations to neighborhood groups to inform, connect, and involve citizens with a variety of topics.

Programs offered include: Back to School PBC!, the Neighborhood Engagement and Transformation Grant Program, the Neighborhood Street Lighting and Speed Hump programs, and the Resident Empowerment Training Program.

Provide a Countywide system of parks, beaches, open space, and recreational and cultural facilities to serve current and future needs of the County's population

The Parks and Recreation Department strives to meet the recreation and open space needs of countywide residents and visitors to Palm Beach County through its 110* regional, district, special facility, community, beach, and neighborhood parks encompassing 8,742 acres. The County currently exceeds the Comprehensive Plan adopted Levels of Service (LOS) for regional, beach, and district parks. As the population continues to grow, the Parks & Recreation Department will need to expand recreational facilities and opportunities to meet the future demands of our residents and visitors. The Department has a five-year capital improvement plan that identifies and funds projects required to maintain minimum acceptable levels of service and for renewal and replacement of older facilities. Capital improvement projects are primarily funded from Park Impact Fees, Grants, Ad Valorem Taxes, Bonds, and Infrastructure Surtax.

*Includes leased and undeveloped properties

Organizational Changes

Palm Beach County, like every large organization, from time to time finds it necessary to alter its organizational structure in order to more effectively manage and monitor existing programs or to add new programs. In order to gain a clearer understanding of the FY 2023 Operating Budget, the reader should be aware of organizational changes since adoption of the FY 2022 budget. The following organizational changes are incorporated into the FY 2023 Budget Document. Also included in this section is information relating to changes in the location of various operating budgets within the budget document.

PUBLIC SAFETY / YOUTH SERVICES

The Court Psychology Program provides professional psychological or expert witness services in juvenile dependency and delinquency matters pending in Palm Beach County for the benefit of the court system on an as-needed basis when requested by the Court. Effective October 1, 2022, two Psychologist positions transferred from Public Safety to the Youth Services Department's Residential Treatment and Family Counseling Division to continue juvenile competency services to the Court.

Budget Summary Total Comparison

FY 2022 Adopted to FY 2023 Adopted Budget

What is the 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. Included in the format are the estimates of the appropriations of the resources required, the tax and non-tax revenues available to support implementation, and the number of positions estimated to fulfill the level of service represented by workload measures. The budget is presented to the appropriating body for adoption, which is the legal authorization to expend County funds during the fiscal year. The budget may be amended during the fiscal year by the governing body in accordance with procedures specified by law and/or administrative order.

Total Budget

The Total Budget includes budget transfers from one fund to another and payments from one County department to another for services received.

Net Budget

The Net Budget subtracts Internal Service Charges, transfers of money from one fund to another (Interfund Transfers), and payments from one department to another for services rendered from the total Gross Budget. These reductions from the total Gross Budget are considered double-counted because they do not represent money coming into the County budget as revenue or leaving the County budget as an expense. Interfund transfers are necessary to reflect movement of revenues within the legal budget from the fund where received to the fund where the expenditure is to be recorded.

	FY 2022 <u>Adopted Budget</u>	FY 2023 <u>Adopted Budget</u>
Total Budget	\$5,989,209,333	\$6,710,355,531
Less: Internal Service Charges	(\$151,952,528)	(\$160,663,629)
Interfund Transfers	(\$636,277,192)	(\$750,195,408)
Interdepartmental Charges	(\$25,952,054)	(\$25,233,930)
Net Budget	<u>\$5,175,027,559</u>	<u>\$5,774,262,564</u>
 Budgeted Reserves	 \$1,195,062,985	 \$1,269,739,525
Budgeted Expenditures	\$3,979,964,574	\$4,504,523,039
Net Budget	<u>\$5,175,027,559</u>	<u>\$5,774,262,564</u>

Changes in Property (Ad Valorem) Taxes

	FY 2022 Budget		FY 2023 Budget		Increase / (Decrease)	
	Millage	Amount	Millage	Amount	Amount	Percent
General Fund	4.7815	\$1,062,035,841	4.7150	\$1,203,884,310	\$141,848,469	13.36%
Voted Debt Service	0.0334	7,425,522	0.0289	7,384,943	(40,579)	-0.55%
Sub-Total Countywide	4.8149	\$1,069,461,363	4.7439	\$1,211,269,253	\$141,807,890	13.26%

Dependent Districts

County Library	0.5824	\$68,599,230	0.5781	\$77,703,341	\$9,104,111	13.27%
Fire-Rescue Countywide MSTU	3.4581	313,235,018	3.4581	357,798,230	44,563,212	14.23%
Jupiter Fire MSTU	1.7880	22,339,347	1.8713	26,418,473	4,079,126	18.26%
Sub-Total Dependent Districts		\$404,173,595		\$461,920,044	\$57,746,449	14.29%

Total Property Taxes		\$1,473,634,958		\$1,673,189,297	\$199,554,339	13.54%
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Use of Property Taxes	FY 2022	FY 2023	Increase / (Decrease)	
	Budget	Budget	Amount	Percent
BCC - Countywide	\$347,354,516	435,178,676	\$87,824,160	25.28%
BCC - Voted Debt Service	7,425,522	7,384,943	(40,579)	-0.55%
County Library	68,599,230	77,703,341	9,104,111	13.27%
Fire-Rescue	335,574,365	384,216,703	48,642,338	14.50%
Sheriff	634,679,985	677,083,731	42,403,746	6.68%
Property Appraiser	20,870,968	22,138,990	1,268,022	6.08%
Judicial System	8,299,414	8,345,023	45,609	0.55%
Clerk & Comptroller	16,362,238	17,553,012	1,190,774	7.28%
Supervisor of Elections	19,948,539	21,805,890	1,857,351	9.31%
Tax Collector	14,520,181	21,778,988	7,258,807	49.99%
Total	\$1,473,634,958	\$1,673,189,297		

Percentage Increase (Decrease) in Millage

	FY 2023 Rolled-Back Rate ⁽¹⁾		FY 2023 Adopted Taxes		Adopted Increase or Decrease		
	Millage	Taxes	Millage	Taxes	Millage	Taxes	% Increase Or % (Decrease) From Rolled-Back Rate
Countywide ⁽²⁾	4.2392	\$1,082,397,957	4.7150	\$1,203,884,310	0.4758	\$121,486,353	11.22%
County Library District ⁽³⁾	0.4891	65,740,710	0.5491	73,805,405	0.0600	8,064,695	12.27%
Fire-Rescue MSTU	3.0811	318,791,280	3.4581	357,798,230	0.3770	39,006,950	12.24%
Jupiter Fire-Rescue MSTU	1.5951	22,519,161	1.8713	26,418,473	0.2762	3,899,312	17.32%
Aggregate Millage Rate ⁽⁴⁾	5.9121		6.5088		0.5967		10.09%
Total Taxes		\$1,509,540,707		\$1,661,906,418			

(1) Rolled-Back Rate is the millage rate which, exclusive of new construction, will provide the same Ad-Valorem tax revenue as was levied during the prior year.

(2) Exclusive of voted debt millage of 0.0289 mills Countywide down from 0.0334 mills in FY 2022.

(3) Exclusive of voted debt millage of 0.0290 mills County Library down from 0.0333 mills in FY 2022.

Aggregate Millage Rate is the sum of all Ad-Valorem taxes levied by the governing body of a county for countywide purposes, plus Ad-Valorem taxes levied for any district dependent to the governing body, divided by the total taxable value of the county, converted to a millage rate. The aggregate millage rate is not the

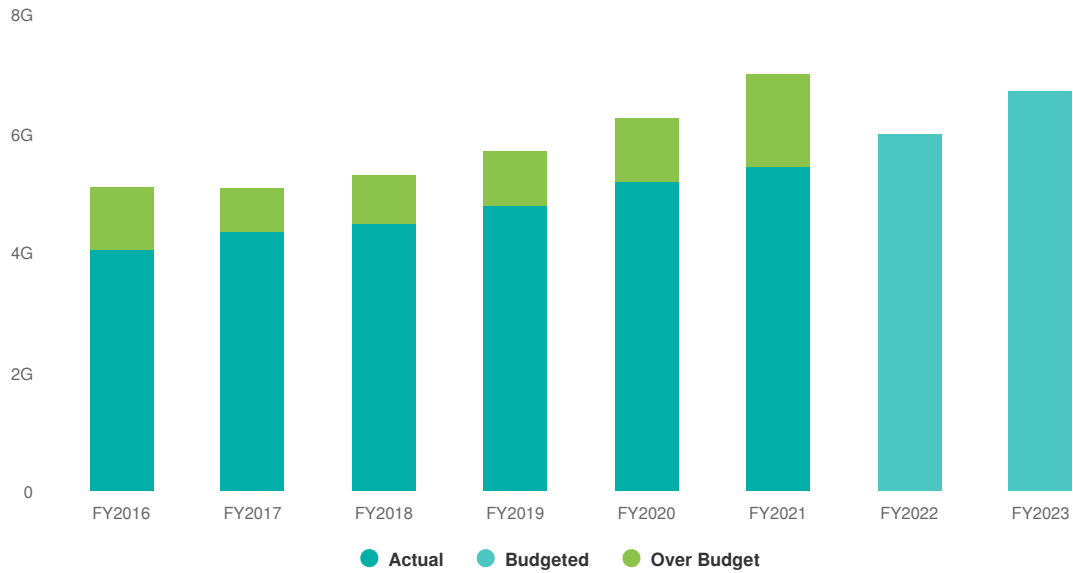
(4) sum of the individual millage rates levied for countywide and dependent districts.

SOURCES OF FUNDS

Total Revenues Summary

\$6,710,355,531 **\$721,144,798**
(12.04% vs. prior year)

Total Revenues Proposed and Historical Budget vs. Actual



Description of Revenues by Source

Current Property Taxes

Computed as a percentage of the taxable value of real property and personal property. Each year Countywide and Dependent Taxing Districts millage rates are established. A "mill" is one tenth of a penny, or \$1.00 of ad valorem tax for each \$1,000 of certified taxable value.

Licenses, Permits, and Other Taxes

Licenses include both professional and occupational licenses; permits consist of building and various other permits; and other taxes consist of user-type taxes, franchise fees, utility service taxes, and delinquent property taxes.

Intergovernmental Revenues

Includes all revenues received from federal, state, and other local governmental sources in the form of grants, shared revenues, and payments-in-lieu-of-taxes.

Charges for Services

Includes all revenues stemming from charges for current services excluding revenues of internal service funds.

Miscellaneous Revenue

Includes interest earnings, rents and royalties, special assessments, sale and compensation for loss of fixed assets, sale of surplus materials, and contributions from private sources. Miscellaneous revenues consist of sources not otherwise provided for in the preceding categories.

Interfund Transfers

Amounts received by the County which are not additions to the assets of the government as a whole, although they may be to the receiving fund. These items include inter-fund transfers and inter-fund reimbursements (except the receipts of an internal service fund).

Debt Service

Includes revenues received from bonds, loans, and certain lease-purchase agreements.

Fund Balance

Includes fund balances carried over from the previous year.

Analysis of Revenues by Source

Fund balances and interfund transfers comprise 51.7% of total budgeted revenues in Palm Beach County. Excluding these categories, the major revenue sources are property taxes, charges for services, intergovernmental revenues, and licenses, permits and other taxes.

Current Property Taxes for FY 2023 total \$1.673 billion. Of this amount, 72% is attributable to the Countywide millage rate excluding voted debt. The remaining property tax revenue is related to millages for Fire Rescue taxes (23%), the County Library (4.4%) and General Obligation debt (0.7%). The County anticipates the taxable property values to increase 4.0% annually.

Charges for Services totals \$627,306,793 for FY 2023. Water/Wastewater Utilities Charges and Interdepartmental Charges account for a majority of the revenues in this category. The other major revenues in this category include Fire Rescue charges, Parks and Recreation fees, Palm Tran fares, Sheriff fees, and other miscellaneous fees. Water/Wastewater Utilities Charges are adjusted yearly as part of the annual Consumer Price Index, and Airport revenues are based on projections in concert with a consultant service.

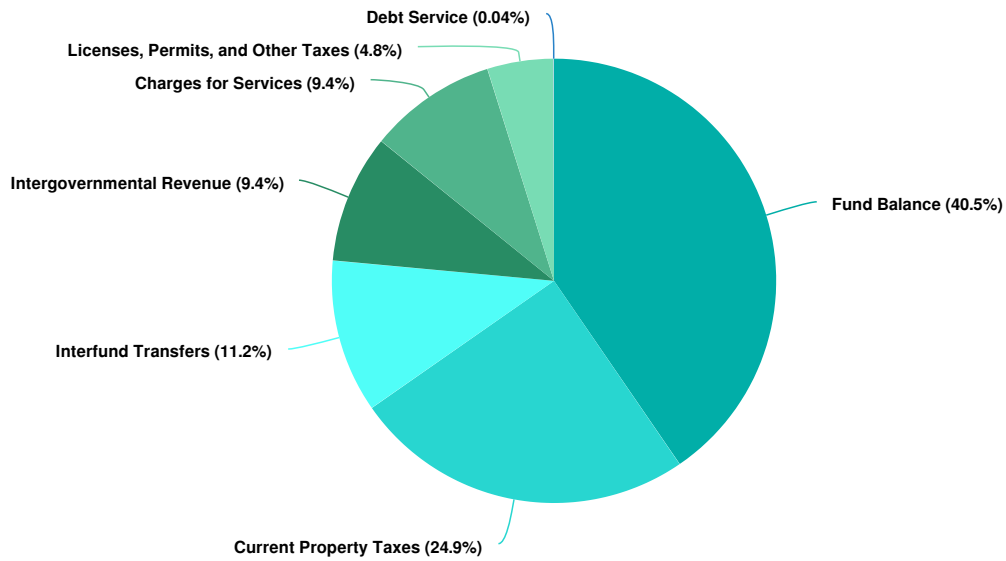
License, Permits and Other Taxes for FY 2023 total \$323,248,038 and includes Developer Contributions, Impact Fees, Tourist Development Tax, electricity and natural gas Utility Taxes, Local Option Gas Taxes, fees and taxes on public utilities including the electricity Franchise Fee, Communications Services Tax, Building Permits, and fees paid for professional and occupational licenses. Revenue forecasts are based on historical trend analysis.

Intergovernmental Revenues total \$629,456,070 for FY 2023. This category includes Federal and State Grants. The County budgets grant awards in total; however, they are usually received for multiple fiscal years. Due to this methodology, grants can fluctuate dramatically from year to year. Also included in this category are State Shared Revenues, One Half-Cent Sales Tax, Constitutional Gas Tax, Other Local Government Revenues, and Other Intergovernmental Revenues. Revenue forecasts are based on historical trend analysis.



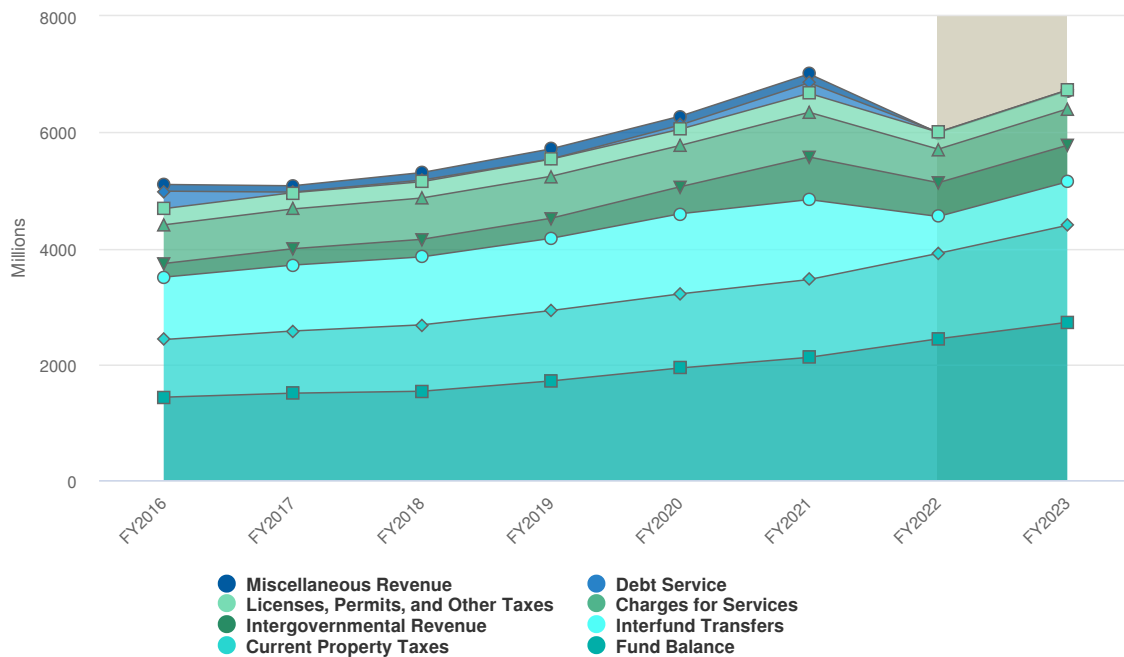
Total Revenues by Source

FY 2023 Revenues by Source



Miscellaneous Revenue excluded from this chart

Budgeted Historical Revenues by Source



Grey background indicates budgeted figures.

General Fund Revenues Summary

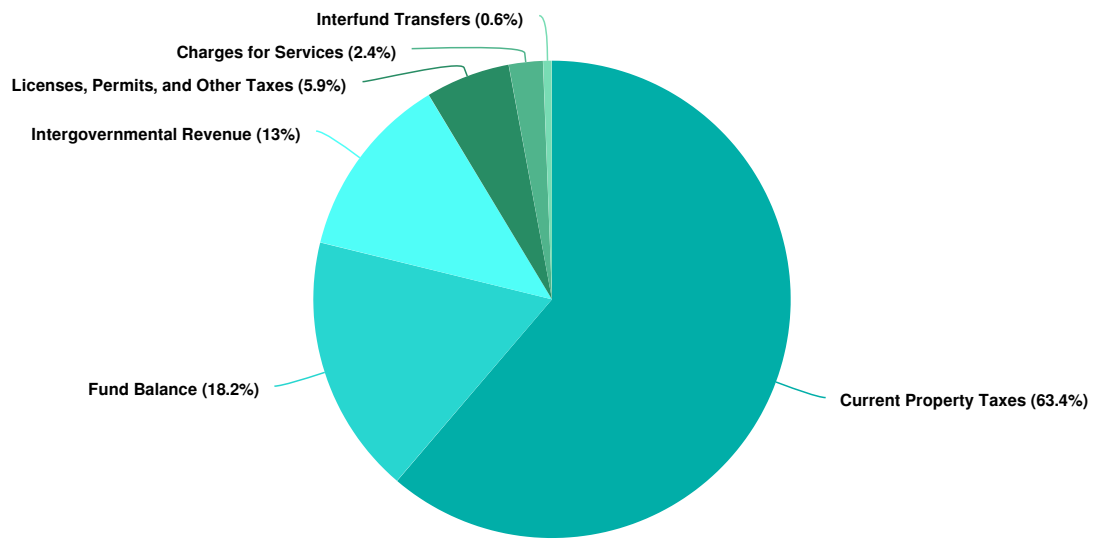
\$1,897,887,942 **\$217,998,255**
(12.98% vs. prior year)

General Fund Revenues Proposed and Historical Budget vs. Actual



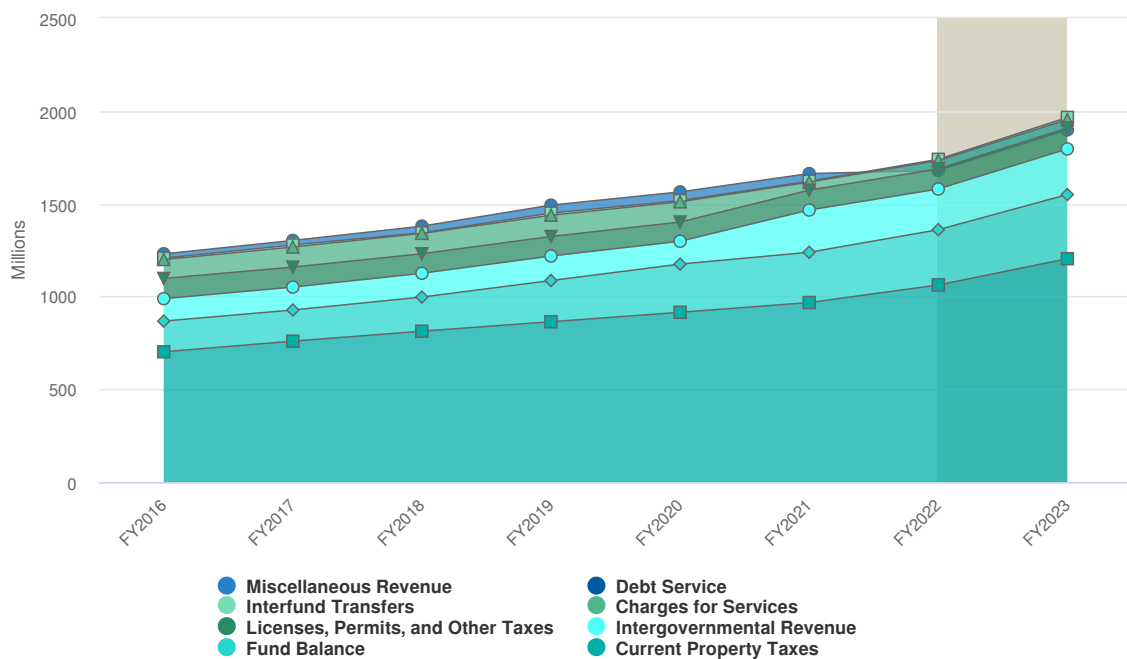
Revenues by Source

Projected 2023 Revenues by Source



Miscellaneous Revenue excluded from this chart

Budgeted and Historical 2023 Revenues by Source

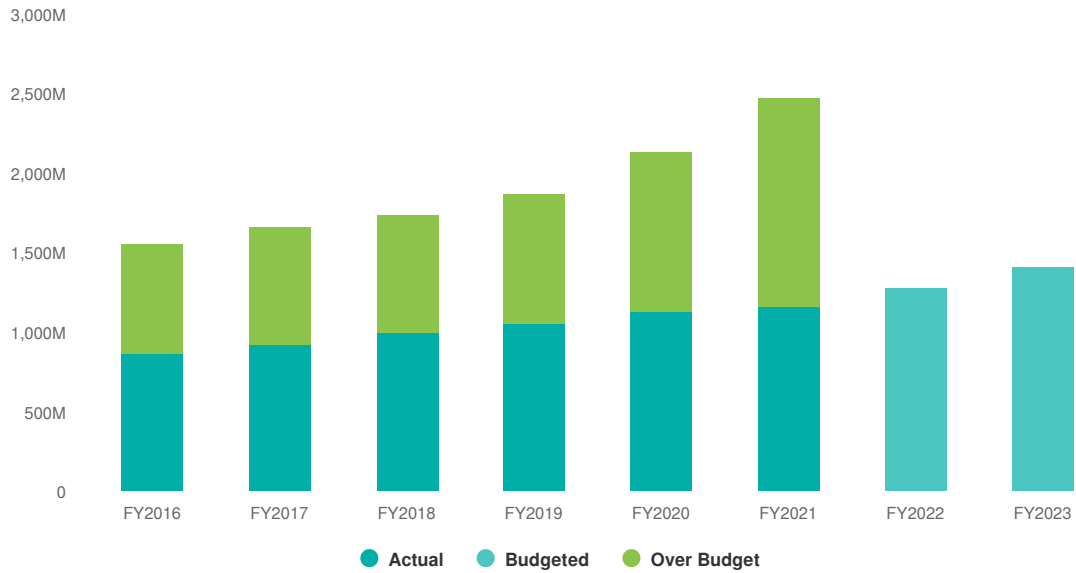


Grey background indicates budgeted figures.

Special Revenue Funds Revenues Summary

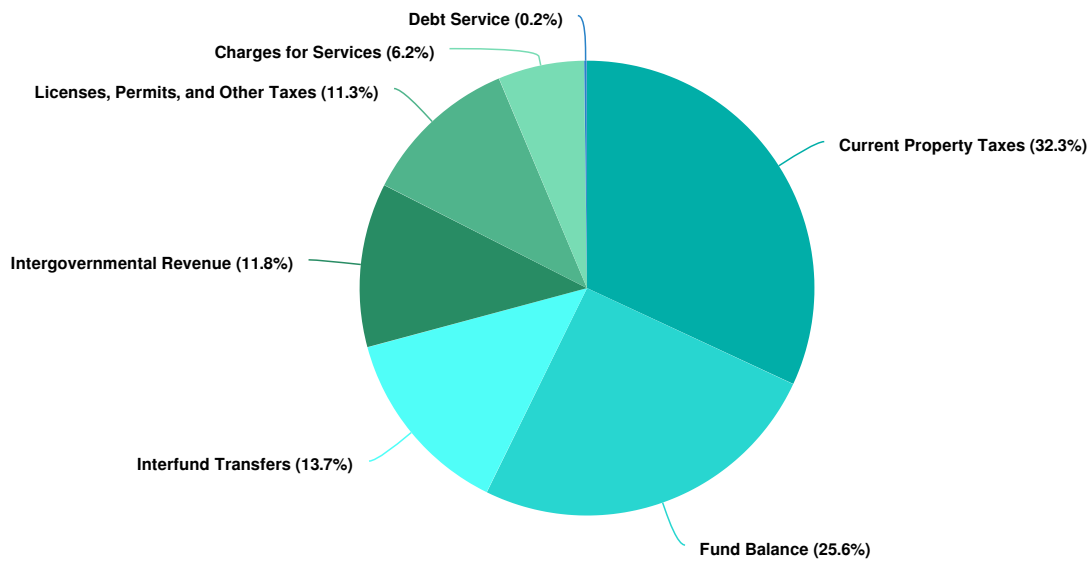
\$1,418,686,424 **\$135,329,747**
(10.54% vs. prior year)

Special Revenue Funds Revenues Proposed and Historical Budget vs. Actual



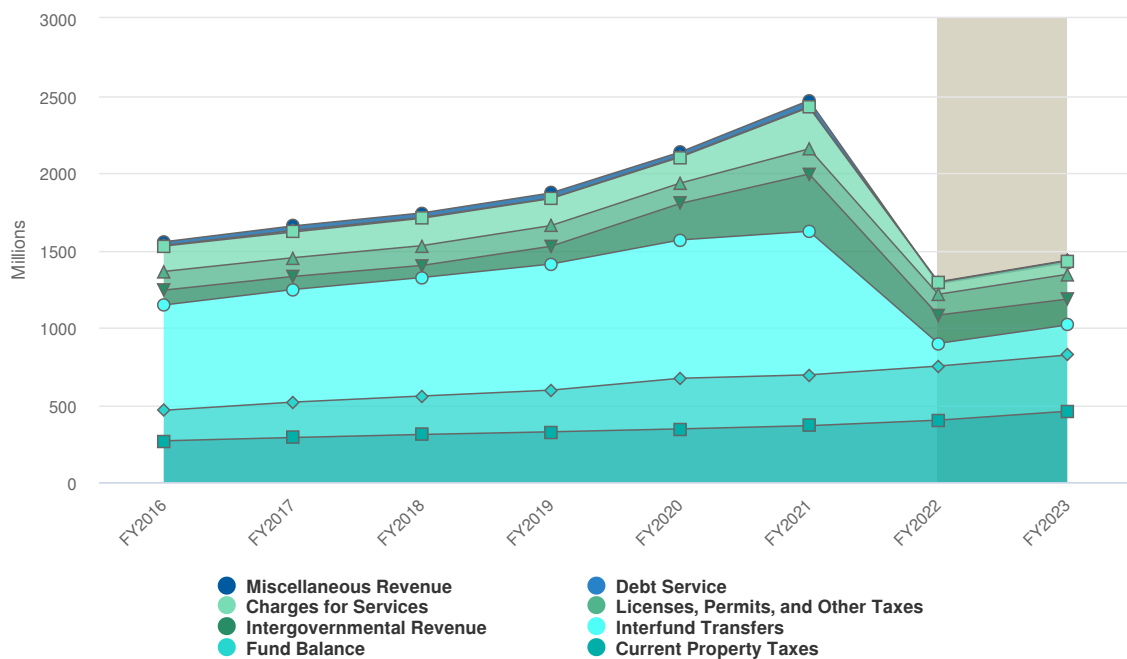
Revenues by Source

Projected 2023 Revenues by Source



Miscellaneous Revenue excluded from this chart

Budgeted and Historical 2023 Revenues by Source

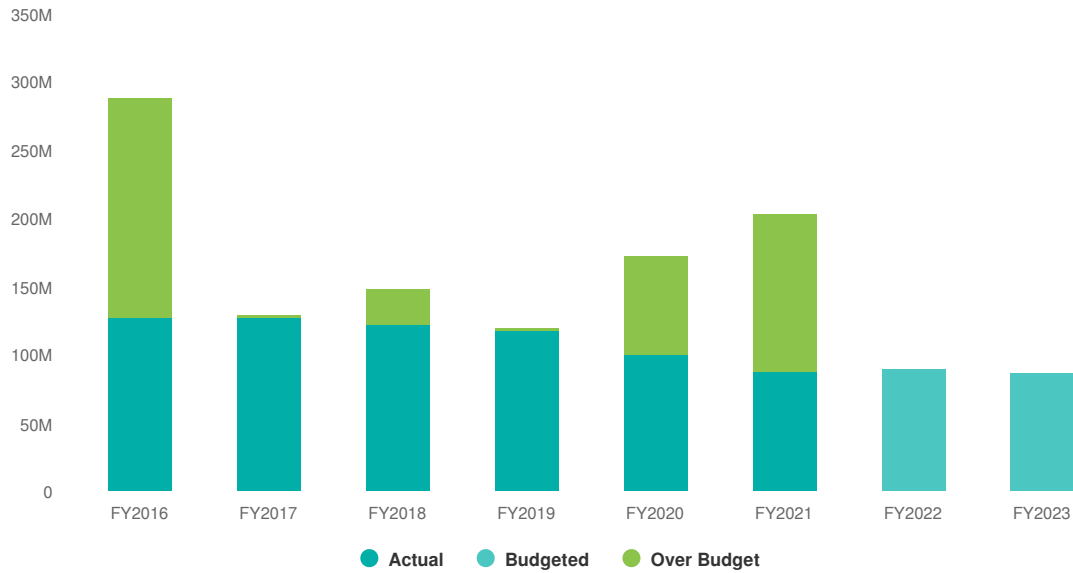


Grey background indicates budgeted figures.

Debt Service Funds Revenues Summary

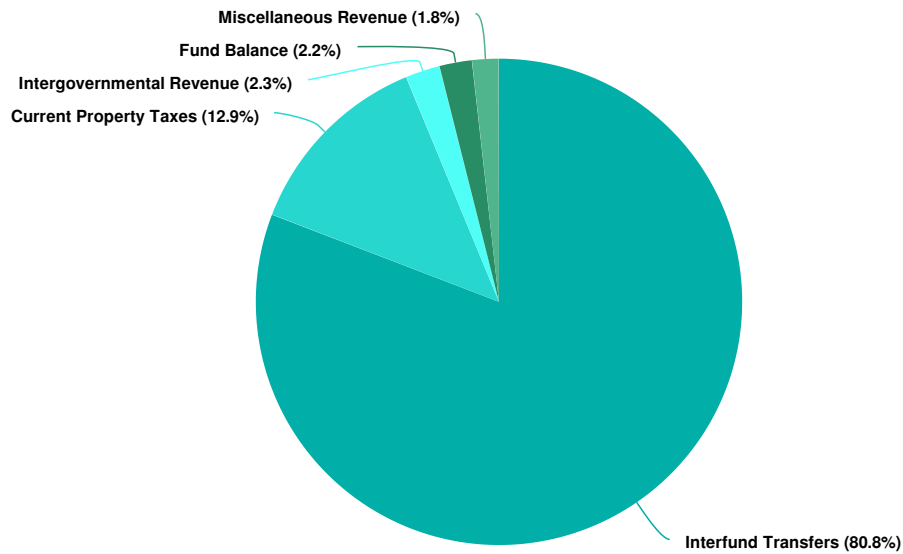
\$87,252,439 **-\$2,530,205**
(-2.82% vs. prior year)

Debt Service Funds Revenues Proposed and Historical Budget vs. Actual

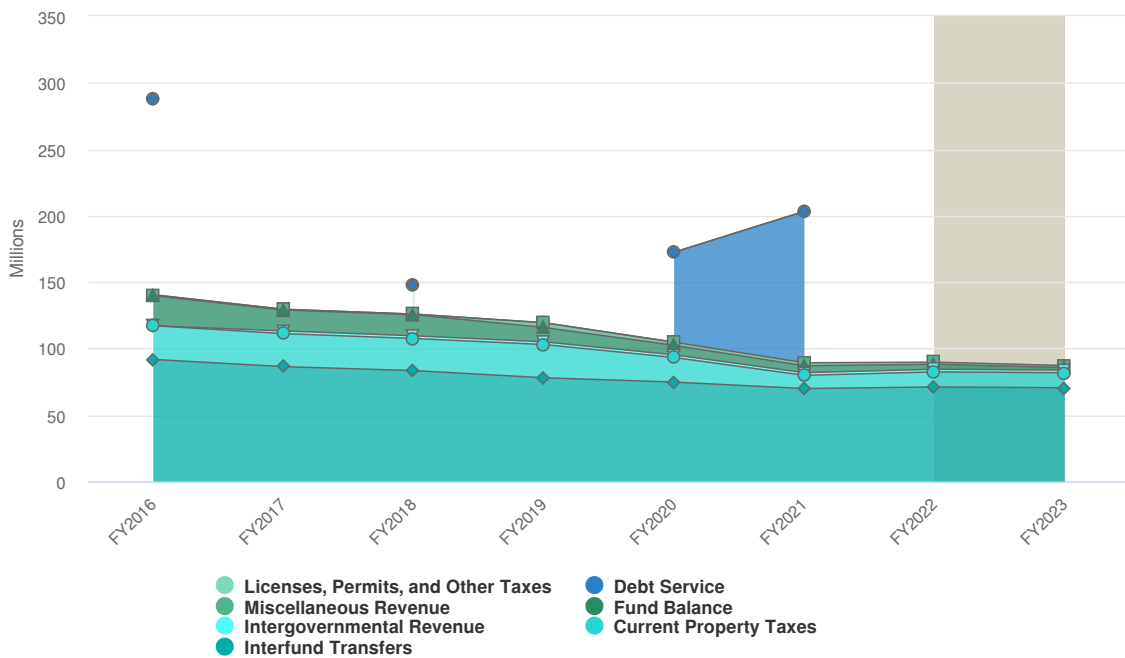


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

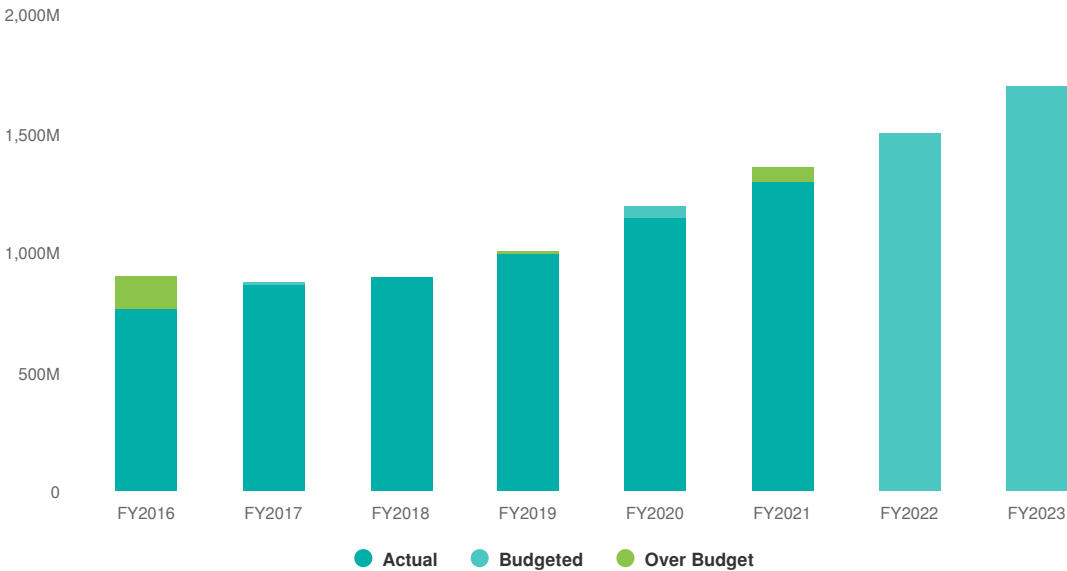
Capital Projects Funds Revenues Summary

\$1,694,980,375

\$189,088,071

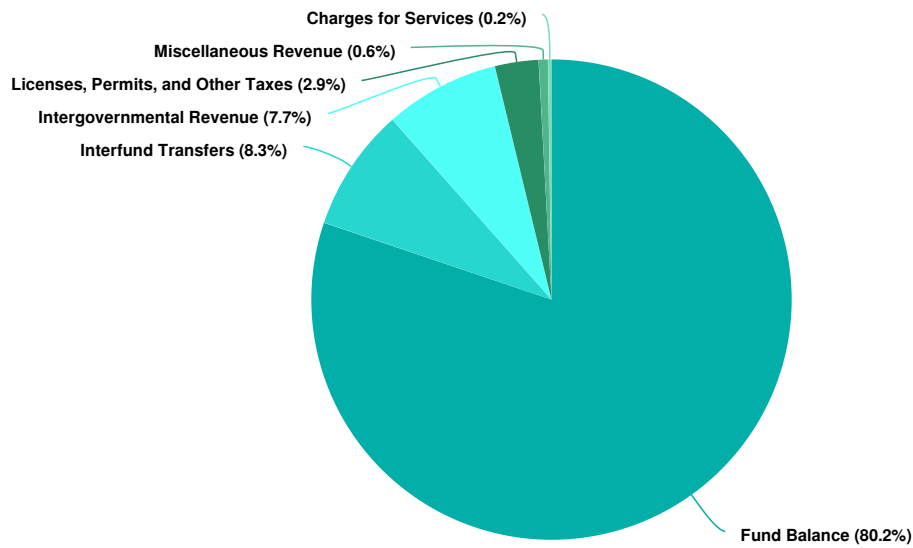
(12.56% vs. prior year)

Capital Projects Funds Revenues Proposed and Historical Budget vs. Actual

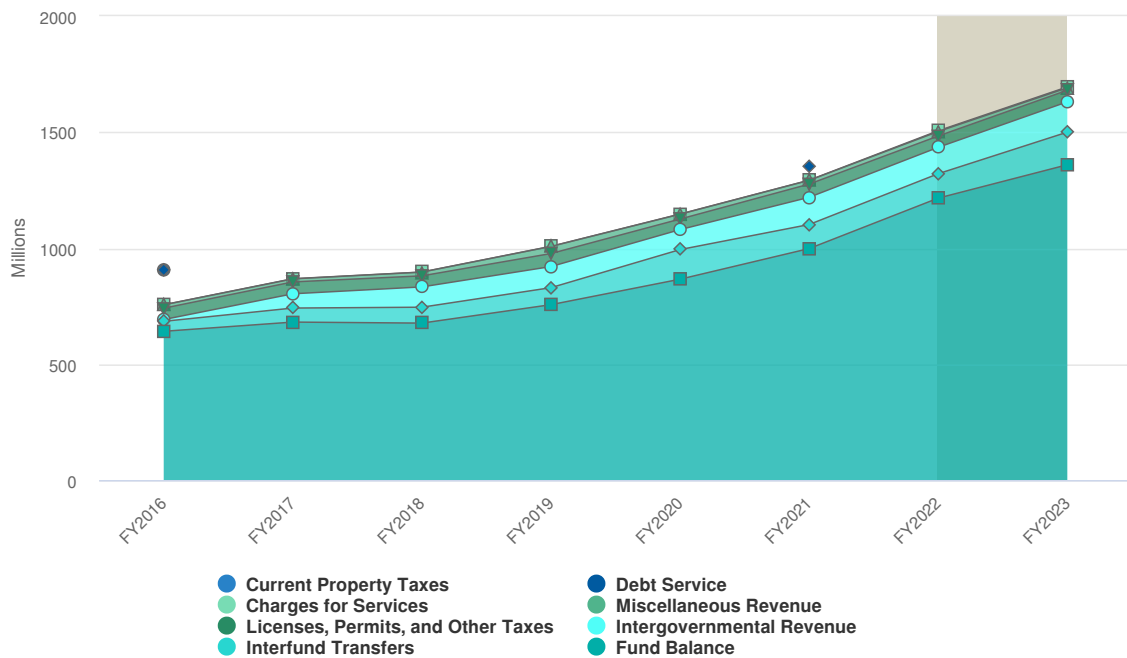


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

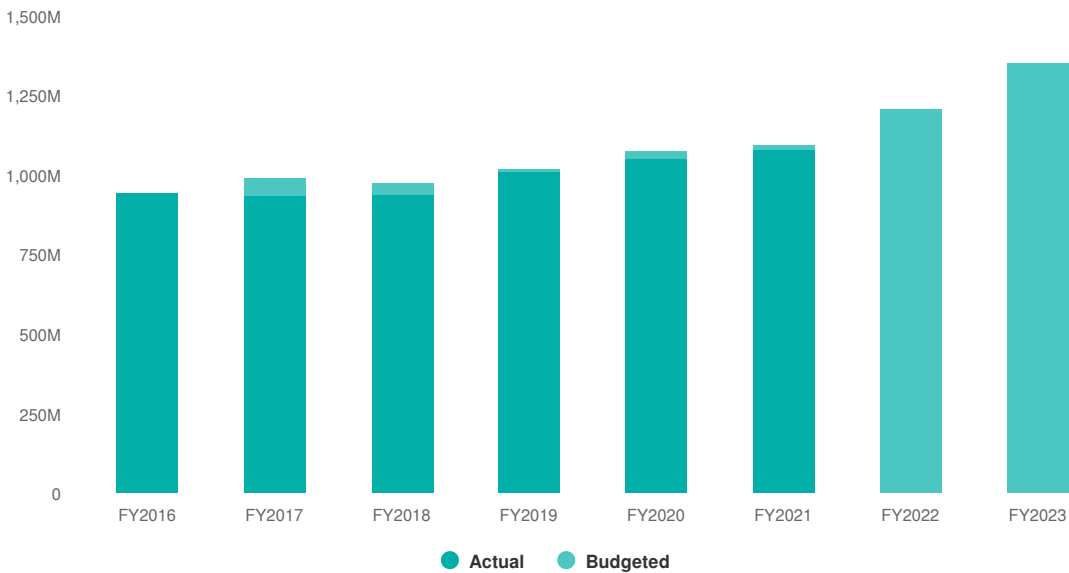
Enterprise Funds Revenues Summary

\$1,355,984,838

\$146,381,975

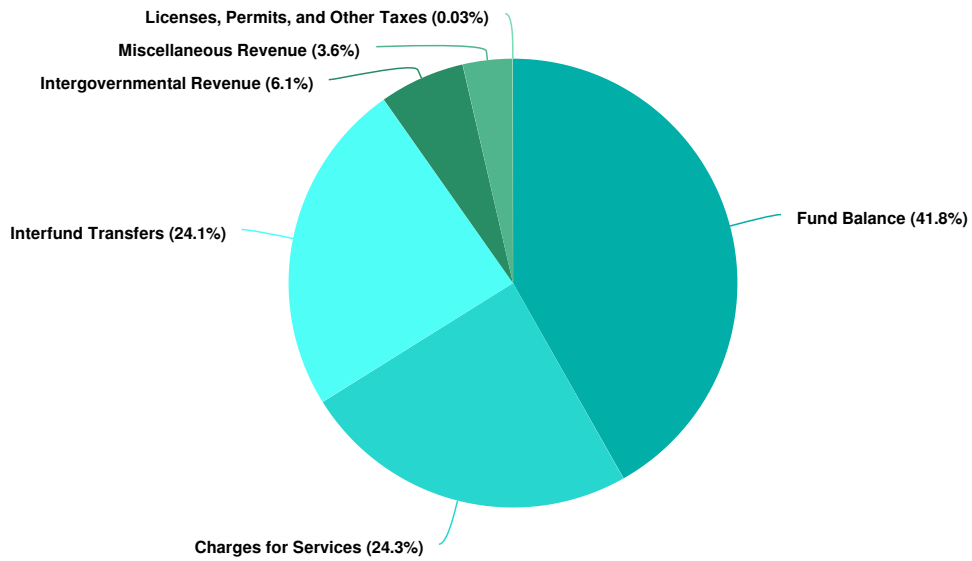
(12.10% vs. prior year)

Enterprise Funds Revenues Proposed and Historical Budget vs. Actual

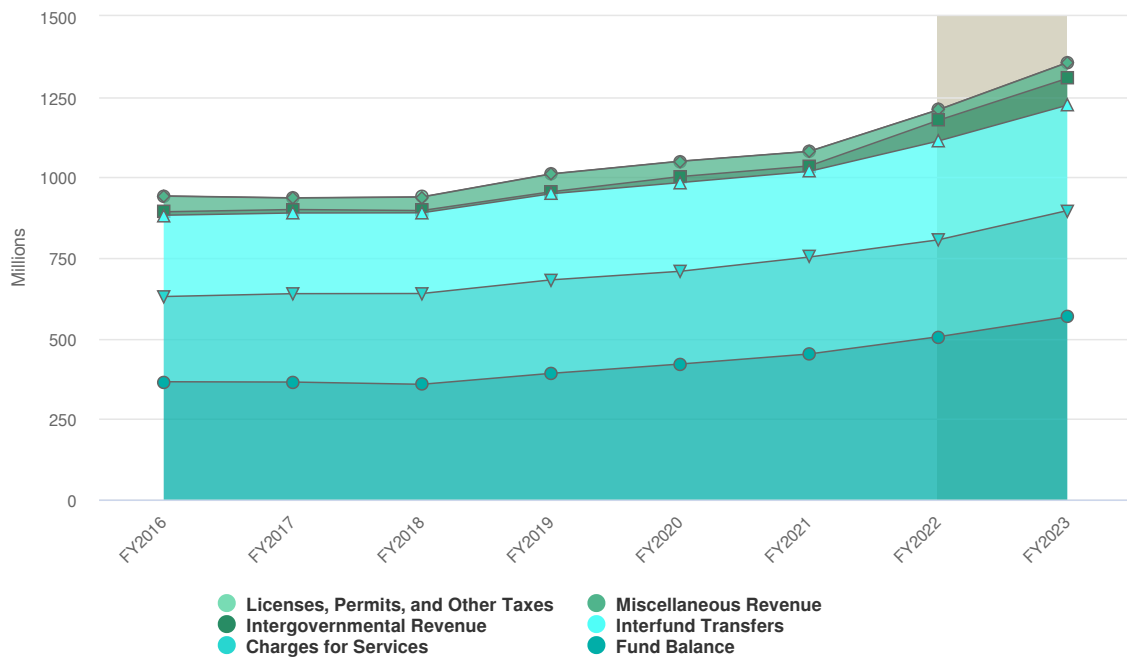


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

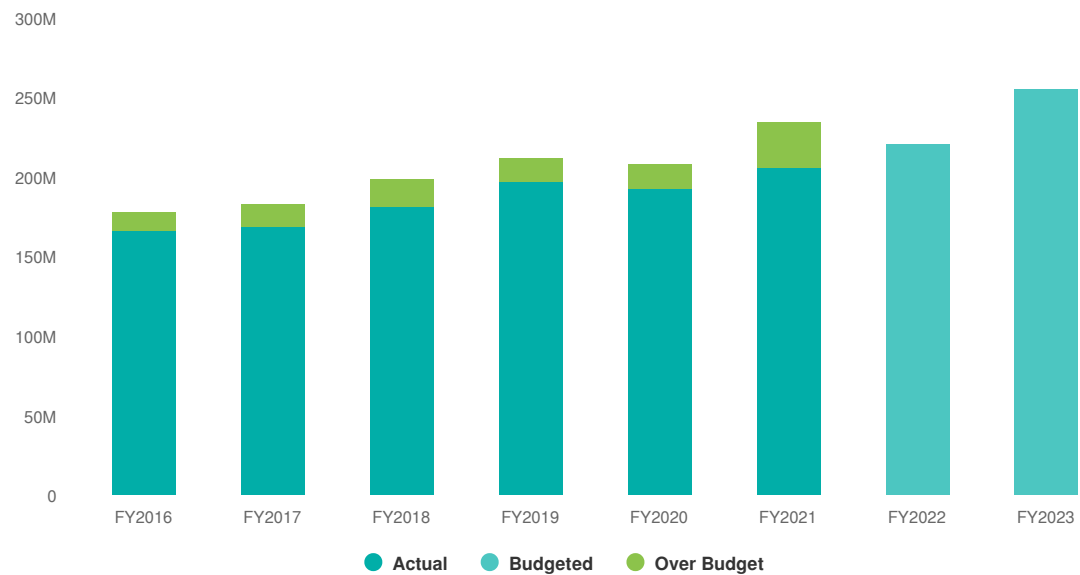
Internal Service Funds Revenues Summary

\$255,563,513

\$34,876,955

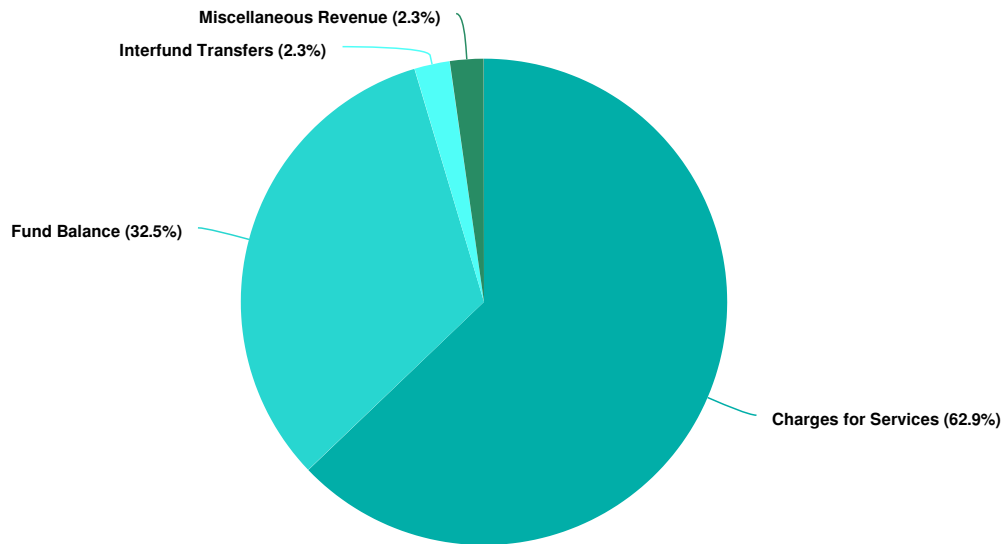
(15.80% vs. prior year)

Internal Service Funds Revenues Proposed and Historical Budget vs. Actual

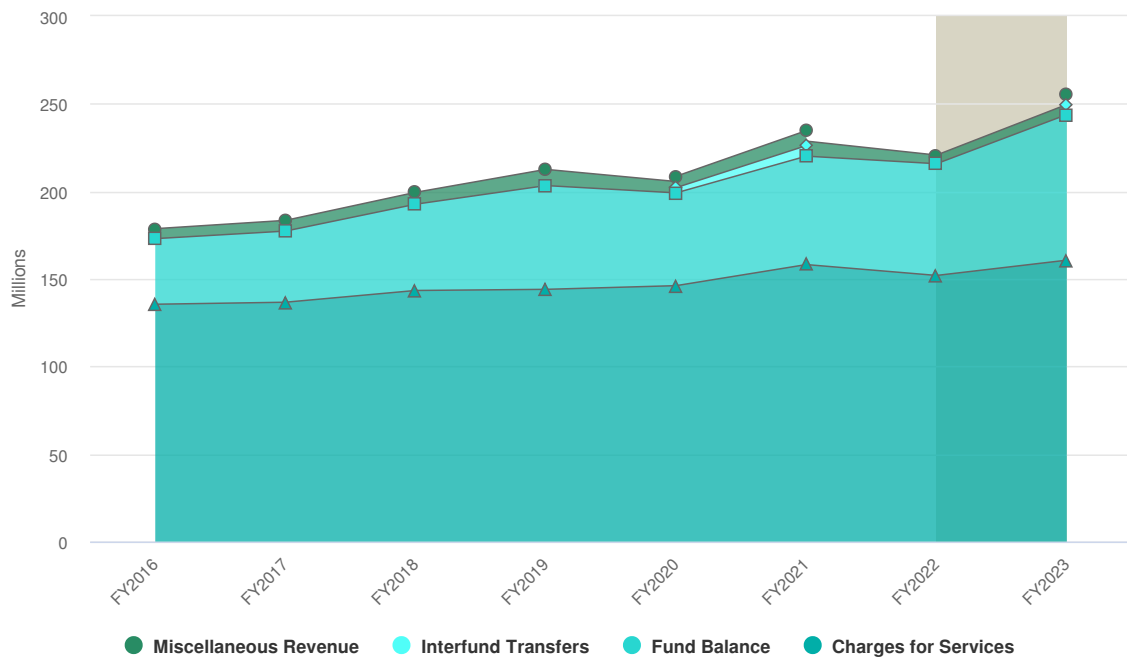


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

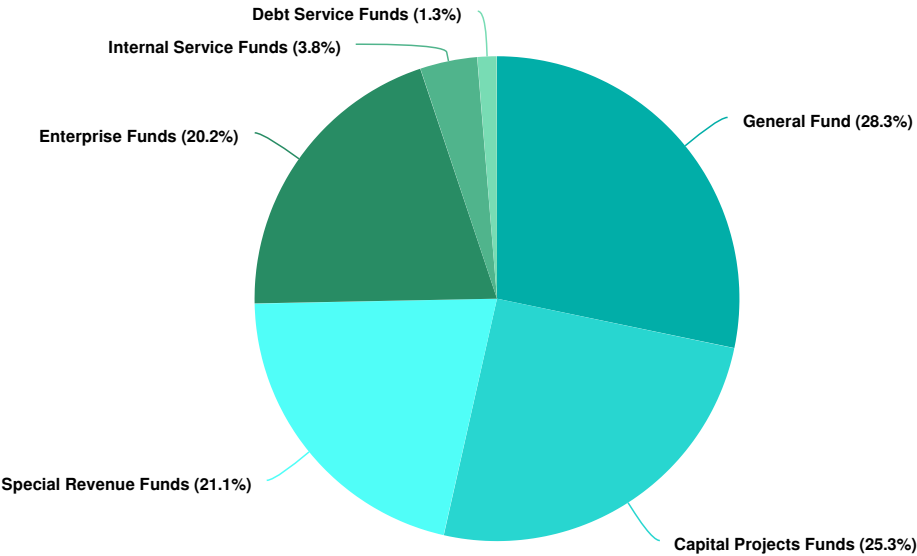
USES OF FUNDS



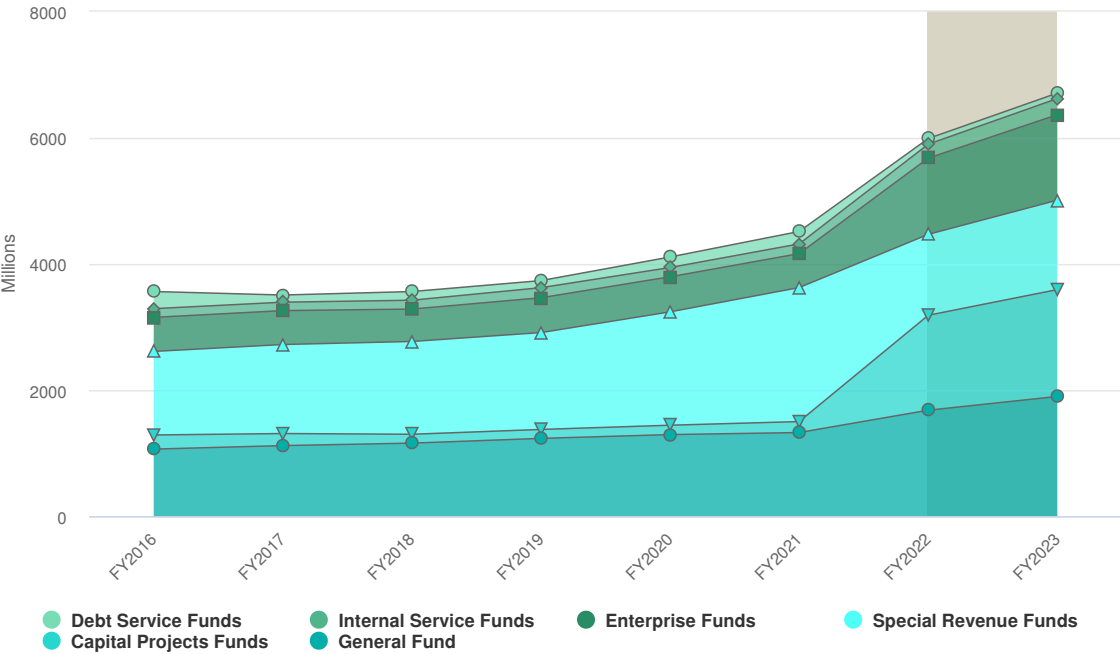


Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



Grey background indicates budgeted figures.

Description of Expenditures by Activity Type

General Government

A major class of services provided by the legislative, judicial, and administrative branches of County government as a whole. This classification encompasses the Board of County Commissioners, Administration (including central service staff departments), Auditing, Property Appraisal, Tax Collection, Finance, Legal, Planning, Judicial, Supervisor of Elections, and various other general government services.

Public Safety

A major service provided by the County for the security of persons and property. This category includes law enforcement, fire control, detention and/or correction, protective inspections, emergency and disaster relief services, ambulance and rescue services, investigative autopsies, consumer affairs, and all other costs primarily related to public safety.

Physical Environment

Consists of the cost of services provided by the County for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment. Services include water and sewage, mosquito and aquatic plant control, sand transfer and beach restoration, soil conservation and agriculture, and all other services related to the physical environment.

Transportation

Includes the costs of services provided by the County for the safe and adequate flow of vehicles, travelers, and pedestrians. This category includes the Engineering County Transportation Trust Fund, Palm Tran, Department of Airports, and various funds associated with the construction and maintenance of roads within the County Road Program.

Economic Environment

Consists of the cost of providing services which develop and improve the economic condition of the community and its citizens. Services included are industry development, veterans services, housing and community development, and all other costs primarily related to the economic environment.

Human Services

Consists of the cost of providing services for the care, treatment, and control of human illness, injury, or handicap, and for the welfare of the community as a whole and its individuals. Expenditures classified under this function include hospital services, health care, animal regulation, mental health, welfare, and other human services.

Culture and Recreation

Includes the cost of providing and maintaining cultural and recreational facilities and activities for the benefit of citizens and visitors. This category includes libraries, parks and related programs, cultural services, special events, and special recreational facilities.

Interfund Transfers

Movement of assets (usually cash) from one fund to another. Also referred to as "Transfers In/Out."

Reserves

Specified amount of funds set aside for the purpose of meeting future expenses. Expenditures may not be charged directly to reserve accounts. A budget transfer establishing a new appropriation must first be approved by the Board of County Commissioners.

Internal Services

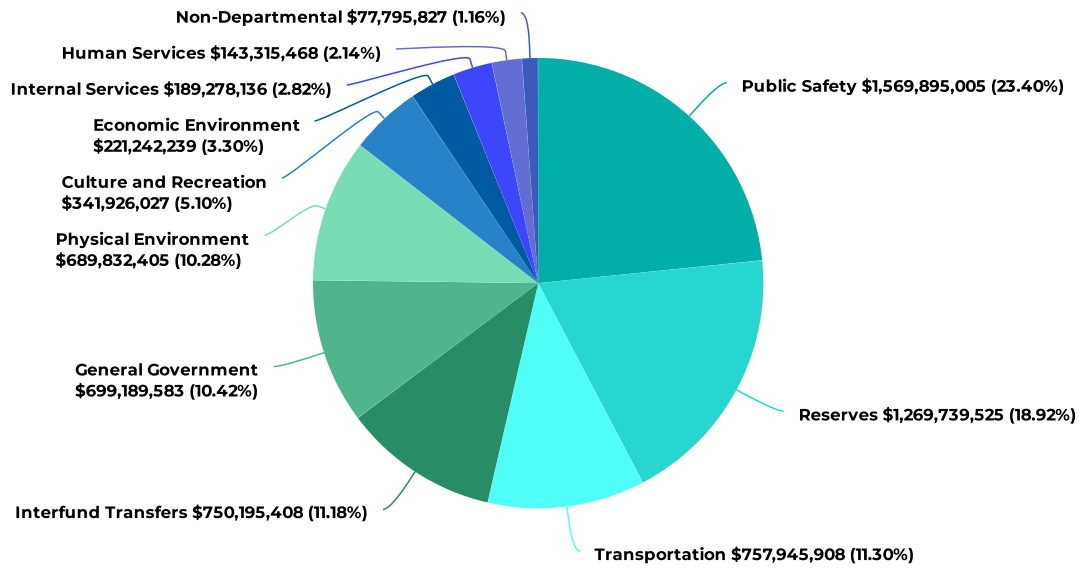
Expenses incurred exclusively by internal service funds in providing goods and services to user departments and agencies. This category includes fleet management, employee health insurance, casualty self insurance, and workers' compensation.

Non-Departmental

Costs of government services which are not directly attributable to a specific County program or operation. Examples of non-departmental expenditures include debt service obligations and contributions to Human Service organizations.

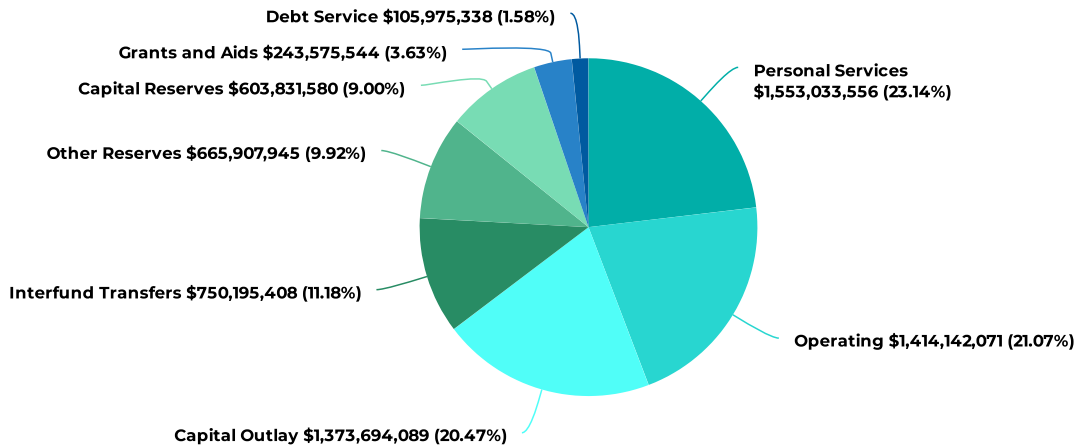


Expenditures by Activity Type



Expenditures by Expense Type

Expenditures by Expense Type



Personal Services - includes expense for salaries, wages, and related employee benefits provided for all persons employed by the County whether on full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, life and health insurance, workers' compensation, unemployment compensation insurance, and any other similar direct employee benefits.

Operating - includes expenditures for goods and services which primarily benefit the current period and are not defined as personal services or capital outlays. Examples include professional services, accounting and auditing, other contractual services, travel and per diem, communications, utilities, rentals and leases, repair and maintenance, promotional activities, office supplies, operating supplies, road material and supplies, books, publications, subscriptions, memberships, and other current charges not otherwise classified.

Capital Outlay - used for the acquisition of or addition to fixed assets. This includes land, buildings, improvements other than buildings, machinery and equipment, and construction in progress.

Debt Service - expenditures that include debt for all funds, including principal, interest, and other debt service costs, but do not include reserves for debt (\$3,537,827) which are part of Other Reserves.

Grants and Aids - includes all grants, subsidies, and contributions to other governmental agencies and private organizations, excluding transfers to agencies within the same governmental entity.

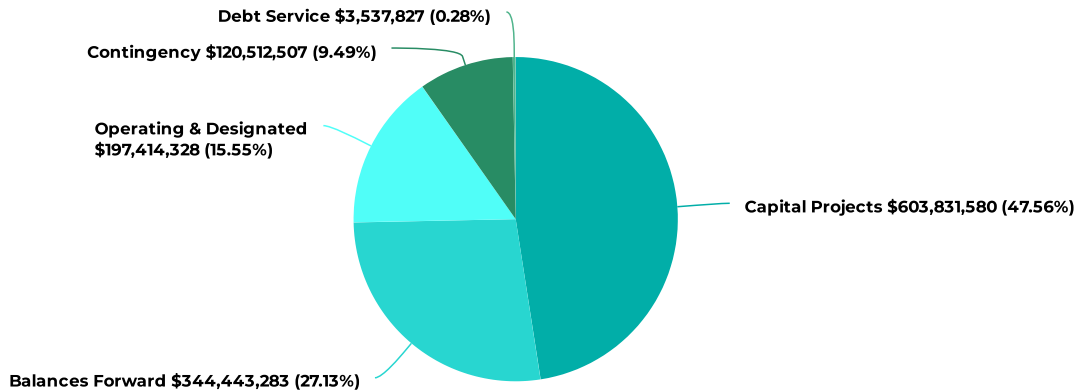
Interfund Transfers - amounts transferred from one fund to another to assist in financing the services of the recipient fund.

Capital Reserves - a specified amount of funds set aside for the purpose of meeting future expenses for capital projects.

Other Reserves - reserves for cash carry forward, contingencies, specific operations, and debt service.

Budgeted Reserves by Type

Reserves by Type



	Contingency	Capital Projects	Debt Service	Operating & Designated	Balances Forward	Total FY 2023
General Fund (0001)	\$ 20,000,000	\$ -	\$ -	\$ -	\$ 240,409,090	\$ 260,409,090
Special Revenue Funds (1000-1999)	22,511,281	-	-	138,742,151	104,034,193	265,287,625
Debt Service Funds (2000-2999)	-	-	31,002	-	-	31,002
Capital Projects Funds (3000-3999)	-	501,409,006	-	-	-	501,409,006
Enterprise Funds (4000-4999)	78,001,226	102,422,574	3,506,825	-	-	183,930,625
Internal Service Funds (5000-5999)	-	-	-	58,672,177	-	58,672,177
Total FY 2023	\$ 120,512,507	\$ 603,831,580	\$ 3,537,827	\$ 197,414,328	\$ 344,443,283	\$ 1,269,739,525

Contingency represents amounts set aside to meet unanticipated needs that may arise during the normal course of County business.

Capital Projects represents amounts set aside for capital improvement projects.

Debt Service represents funds set aside for future debt service payments in accordance with bond requirements.

Operating & Designated provides funds for a variety of specific potential needs such as economic development, tourist development, pollution recovery, or other program costs.

Balances Forward represents funds to be carried forward to the subsequent fiscal year to pay operating expenses until property taxes are received.

OTHER BUDGET SUMMARY INFORMATION



Summary of Revenues and Expenditures

	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget	% Change
REVENUES				
Current Property Taxes	\$ 1,342,066,014	\$ 1,411,930,735	\$ 1,673,189,297	18.5%
Licenses, Permits & Other Taxes				
Franchise Fee	\$ 36,176,334	\$ 39,971,000	\$ 40,770,420	2.0%
Utility Service Tax	46,166,682	46,192,000	47,037,840	1.8%
Local Option Gas Taxes	49,458,925	52,685,000	53,740,000	2.0%
Tourist Development Tax	51,004,690	68,146,241	71,553,552	5.0%
Communication Services Tax	18,639,394	19,037,000	19,417,740	2.0%
Developer Contrib & Impact Fees	80,613,735	71,564,198	56,857,336	-20.6%
Building Permits	32,181,427	30,000,000	25,000,000	-16.7%
Other Licenses, Permits & Taxes	11,417,747	9,400,353	8,871,150	-5.6%
Licenses, Permits & Other Taxes	\$ 325,658,934	\$ 336,995,792	\$ 323,248,038	-4.1%
Intergovernmental Revenues				
State Shared Revenues	\$ 37,413,680	\$ 38,316,000	\$ 39,082,320	2.0%
State Grants	33,275,699	27,903,756	94,144,171	237.4%
One-Half Cent Sales Tax	102,561,675	118,677,000	121,050,540	2.0%
Other Local Government Rev	1,487,268	2,993,798	2,633,164	-12.0%
Federal Grants	338,844,911	112,580,512	162,189,996	44.1%
Constitutional Gas Tax	17,946,107	18,347,000	17,152,000	-6.5%
Other Intergovernmental Revenues	195,302,223	196,211,489	193,203,879	-1.5%
Intergovernmental Revenues	\$ 726,831,563	\$ 515,029,555	\$ 629,458,070	22.2%
Charges for Services				
Water and Wastewater	\$ 226,929,373	\$ 235,158,000	\$ 241,137,000	2.5%
Airport	73,859,674	86,627,611	88,537,380	2.2%
Sheriff	8,978,461	9,247,815	9,432,771	2.0%
Fire Rescue	42,160,837	42,461,545	43,859,789	3.3%
Parks and Recreation	22,154,365	21,997,235	24,162,858	9.8%
Palm Tran	8,939,736	7,811,356	9,163,600	17.3%
Interdepartmental	166,188,459	174,302,590	185,897,559	6.7%
Other Charges for Services	21,529,557	20,760,546	25,280,836	21.8%
Charges for Services	\$ 576,740,463	\$ 638,366,698	\$ 627,471,793	-4.9%
Interest	\$ 27,762,657	\$ 22,371,172	\$ 21,029,417	-6.0%
Miscellaneous	117,797,184	89,502,157	89,495,928	0.0%
Interfund Transfers	572,366,821	617,324,682	750,195,408	21.5%
Debt Proceeds	181,485,197	3,975,369	2,819,303	-29.1%
Statutory Reserves	-	-	(127,204,842)	0.0%
Balance Brought Forward	2,116,506,108	2,443,035,954	2,720,655,119	11.4%
Total Revenues	\$ 5,981,214,941	\$ 6,038,532,314	\$ 6,710,355,531	11.1%
EXPENDITURES				
Personal Services	\$ 1,296,727,239	\$ 1,405,535,250	\$ 1,553,033,556	10.5%
Operating Expenses	877,010,467	842,569,593	1,414,142,071	67.8%
Equipment & Capital	255,216,898	175,578,968	1,373,694,089	682.4%
Debt Service	203,721,058	106,425,107	105,975,338	-0.4%
Grants and Aids	291,461,940	168,584,678	243,575,544	44.5%
Capital Reserves	-	-	603,831,580	0.0%
Other Reserves	-	-	665,907,945	0.0%
Interfund Transfers	572,366,821	617,324,682	750,195,408	21.5%
Total Expenditures	\$ 3,496,504,423	\$ 3,316,019,278	\$ 6,710,355,531	102.4%



Major Funds

Financial operations of the County are managed through the use of approximately 200 funds. However, only four governmental fund categories and two proprietary funds are considered major funds. Major funds are funds whose revenues, expenditures, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or proprietary funds and at least 5% of the aggregate amount for all governmental and proprietary funds.

Per the September 30, 2021 Annual Comprehensive Financial Report, the following is a description and listing of the County's major funds.

Governmental Funds

General Fund

This is the primary operating fund for the general County government. It is used to account for all financial resources of the general government except for those required to be accounted for in other funds.

0001 General Fund

Fire Rescue Special Revenue Funds

Seven special revenue funds account for Ad Valorem taxes and other revenues designated for the operations of the County Fire Rescue service. Service is provided throughout the unincorporated area and 19 of the County's municipalities through a combination of contracted services and participation in the taxing districts.

1300 Fire Rescue MSTU
1301 Fire Rescue Jupiter MSTU
1303 Aviation Battalion
1304 F/R Long-Term Disability Plan
1305 MSBU-Hydrant Rental Boca Raton
1306 MSBU-Hydrant Rental-Riviera Beach
1307 Fire Rescue Cares Provider Relief

Road Program Capital Projects

The Road Program Capital Project Funds are comprised of 14 capital funds that are used to account for costs related to the design, acquisition of rights-of-way, and construction of improvements to the County's major thoroughfare road system, primarily represented by the County's Five Year Road Program. Included are the Transportation Improvement Fund and five Road Impact Fee Funds. The County is divided into five geographic zones as related to Road Impact Fees. Impact fees are imposed upon all land uses that create an impact on road facilities. Primary funding sources also include gasoline taxes, grants, miscellaneous revenues, and balances forward.

3500 Transportation Improvement Fund
3501 Road Impact Fee Zone 1
3502 Road Impact Fee Zone 2
3503 Road Impact Fee Zone 3
3504 Road Impact Fee Zone 4
3505 Road Impact Fee Zone 5
3516 Abacoa Trust Sub Account
3519 Northlake Blvd. Agr W/NPBCID
3523 Proportionate Share Trust Fund
3541 Proportionate Share Fund - Zone 1
3542 Proportionate Share Fund - Zone 2
3543 Proportionate Share Fund - Zone 3
3544 Proportionate Share Fund - Zone 4
3545 Proportionate Share Fund - Zone 5



General Government Capital Project Funds

General Government Capital Project Funds are comprised of 24 capital funds that are used to account for costs of capital improvements not included in any other category. Projects include the Convention Center & Convention Center Hotel Site, Impact Fee Assistance Program, and facility and technology improvements. Primary funding sources are bonds, grants, and transfers from the General Fund.

3074	27.8M NAV Tax 13 CP, Convention Center Hotel
3076	68M NAV 15A CP, Pub Imp Rev Bond, Convention Center Garage
3078	65.360M NAV Pub Imp Tax Rev Bond 15C CP, Prof Sports Fac Pr
3079	56.645M NAV Pub Imp Rev Bonds, 15D CP, Prof Sports Fac Proj
3080	51.05M NAV Pub Imp rev Bonds, 21A, CP, SOE Bldg
3531	Impact Fee Assistance Program - Roads Zone 1
3532	Impact Fee Assistance Program - Roads Zone 2
3533	Impact Fee Assistance Program - Roads Zone 3
3534	Impact Fee Assistance Program - Roads Zone 4
3535	Impact Fee Assistance Program - Roads Zone 5
3621	Impact Fee Assistance Program - Parks Zone 1
3622	Impact Fee Assistance Program - Parks Zone 2
3623	Impact Fee Assistance Program - Parks Zone 3
3800	Pud Civic Site Cash Out
3801	800 Mhz RR+I Fund
3804	Public Building Improvement Fund
3805	Public Building Impact Fees
3807	TDC - Building Renewal and Replacement
3815	Impact Fee Assistance Program - Public Building
3900	Capital Outlay
3901	Information Technology Capital Improvements
3904	Building Division Capital Projects
3905	E911 Carry Forward Capital
3950	Local Government One-Cent Infrastructure Surtax

Proprietary Funds

Airports

These enterprise funds are used to finance the operating activities of the County's airport system which includes four County-owned airports. The primary funding sources for these funds are landing fees, rental fees, concessions, and transfers from the Airport Improvement and Development Fund.

4100	Airport Operations
4110	Airport Capital Projects
4111	Airports Improvement & Development Fund
4112	Airport Passenger Facility Charges
4113	Noise Abatement & Mitigation
4114	Airports Restricted Assets Fund
4115	Airports Facilities, Property Plant & Equipment
4138	Debt Service 16M PBIA Tax Rev Ref 2006B
4139	Debt Service 57M PBIA Rev Ref Bonds 2016



Water Utilities

These enterprise funds are used to finance the operating activities of the County's water and sewer utility operations. The revenues used to fund these activities is collected in the Water Utilities Revenue Fund and transferred into the Operations and Maintenance Fund. Revenue fund receipts are also transferred to other Water Utility funds to finance capital improvements and debt payments.

4000	WUD Revenue
4001	Operation & Maintenance
4010	Renewal & Replacement
4011	Capital Improvements
4013	Special Assessment Program WUD
4015	WUD FPL Reclaimed Water Renewal & Replacement
4034	Debt Service Reserve WUD All
4043	WUD FPL Debt Service Coverage Fund
4044	GUA Debt Service
4047	Debt Service WUD 2013 Ref
4048	24.97M Water & Sewer Refunding Series 2015
4049	WUD 44.105M Water & Sewer Rev Ref 2019
4050	WUD 59M Water & Sewer Rev Ref 2020

Changes in Fund Balance

Fund Balance represents the excess of assets over liabilities available within a fund. Palm Beach County has adhered to a Fund Balance Policy that establishes an acceptable minimum range (15% - 20%) in which General Fund's fund balance (including statutory reserve) should fall. The purpose of the Fund Balance Policy is to provide financial stability, by ensuring the County maintains a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unexpected one-time expenditures. The change in fund balance is projected for the fund types: General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Enterprise Funds, and Internal Service Funds.

	General Fund (0000)	Special Revenue Funds (1000-1999)	Debt Service Funds (2000-2999)	Capital Projects Funds (3000-3999)	Enterprise Funds (4000-4999)	Internal Service Funds (5000-5999)
FY 2021 Year End Actual Fund Balance	\$ 337,096,013	\$ 338,501,269	\$ 6,068,749	\$ 1,181,806,226	\$ 500,830,331	\$ 78,733,366
FY 2022 Year End Estimated Fund Balance	\$ 345,725,127	\$ 363,617,921	\$ 1,881,467	\$ 1,359,291,081	\$ 566,994,493	\$ 83,145,030
Plus: FY 2023 Net Budgeted Revenues	\$1,552,162,815	\$1,055,068,503	\$85,370,972	\$ 335,689,294	\$ 788,990,345	\$172,418,483
Less: FY 2023 Net Budgeted Expenditures	\$1,637,478,852	\$1,075,318,554	\$87,221,437	\$1,193,571,369	\$1,172,054,213	\$196,891,336
Net Adjustment to FY 2023 Based on Historical Actuals	\$ 134,229,426	\$ 161,752,208	\$ 1,806,252	\$ 945,597,377	\$ 441,909,738	\$ 10,571,248
FY 2023 Year End Estimated Fund Balance	\$ 394,638,516	\$ 505,120,078	\$ 1,837,254	\$1,447,006,383	\$ 625,840,363	\$ 69,243,425
Change in Fund Balance FY 2022 to FY 2023	\$ 48,913,389	\$ 141,502,157	\$ (44,213)	\$ 87,715,302	\$ 58,845,870	\$ (13,901,605)
Fund Balance as a % of Net Budgeted Expenditures	24.10%	46.97%	2.11%	121.23%	53.40%	35.17%

The General Fund balance is projected to be notably higher than the actual FY 2022 ending fund balance. The FY 2022 total projected expenditures have been adjusted due to position vacancies, cost savings, and expected residual dollars left in each department. In addition, the FY 2022 estimated fund balance has been adjusted to reflect variances from original revenue and expenditure projections.

The General Fund fund balance has been steadily increasing for the last several years. As a result, the fund balance in the General Fund reflects an increase from the prior year. At 24.10% of budgeted expenditures, the General Fund's projected FY 2023 ending fund balance falls above the 15% - 20% range, indicating the County's strong financial position and creditworthiness.

Budget Comparison by Fund

2021 Non-Exempt Valuation Countywide \$222,113,529,357

2022 Non-Exempt Valuation Countywide \$255,330,712,693

Fund	Fund Name	2022 Adopted				2023 Adopted			
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
0001	General Fund	4.7815	1,062,035,841	617,853,846	1,679,889,687	4.7150	1,203,884,310	694,003,632	1,897,887,942
	Operating Ad Valorem Tax Funds - Countywide	4.7815	1,062,035,841	617,853,846	1,679,889,687	4.7150	1,203,884,310	694,003,632	1,897,887,942
2525	28.7M GO 10 DS, Ref Part 25M Parks GO 03 & 05	0.0173	3,846,154	(162,154)	3,684,000	0.0149	3,807,462	(127,462)	3,680,000
2532	28.0M GO 14 DS, Ref Part 50M Waterfront GO 06	0.0161	3,579,368	(126,718)	3,452,650	0.0140	3,577,481	(123,081)	3,454,400
	Voted Debt Service Ad Valorem Tax - Countywide	0.0334	7,425,522	(288,872)	7,136,650	0.0289	7,384,943	(250,543)	7,134,400
	Total Ad Valorem Tax Funds - Countywide	4.8149	1,069,461,363	617,564,974	1,687,026,337	4.7439	1,211,269,253	693,753,089	1,905,022,342
1001	HUD- Housing and Urban Development		0	725,039	725,039		0	231,804	231,804
1003	Community Action Program		0	1,763,983	1,763,983		0	1,613,638	1,613,638
1004	Farmworker Career Development Program (FCDP)		0	231,184	231,184		0	133,985	133,985
1006	DOSS - Administration		0	11,118,815	11,118,815		0	12,929,264	12,929,264
1009	Low Income Home Energy Assistance Program Fund		0	4,896,710	4,896,710		0	5,082,874	5,082,874
1010	Ryan White Care Program		0	8,941,906	8,941,906		0	13,079,158	13,079,158
1100	Affordable Housing Trust Fund (SHIP)		0	3,716,160	3,716,160		0	19,522,333	19,522,333
1101	Housing & Community Devlpmt		0	12,032,256	12,032,256		0	9,587,960	9,587,960
1103	Home Investmnt Partnership Act		0	10,765,141	10,765,141		0	13,242,203	13,242,203
1109	Neighborhood Stabilization Program		0	7,453,347	7,453,347		0	8,364,433	8,364,433
1112	Neighborhood Stabilization Program 2		0	4,107,983	4,107,983		0	4,858,566	4,858,566
1113	Neighborhood Stabilization Program 3		0	1,451,964	1,451,964		0	2,083,099	2,083,099
1114	Workforce Housing Trust Fund		0	10,366,297	10,366,297		0	11,586,195	11,586,195
1116	Housing Initiative Fund		0	8,668,000	8,668,000		0	19,290,200	19,290,200
1151	Law Enforcement Trust Fund		0	2,697,325	2,697,325		0	2,654,503	2,654,503
1152	Sheriff's Grants		0	10,333,029	10,333,029		0	10,137,585	10,137,585
1153	LETF - Federal Justice		0	194,907	194,907		0	1,495,997	1,495,997
1154	LETF - Federal Treasury		0	141,738	141,738		0	180,478	180,478
1200	Beautification Maintenance		0	1,990,597	1,990,597		0	1,930,768	1,930,768
1201	County Transport Trust		0	52,203,325	52,203,325		0	56,133,636	56,133,636
1203	Red Light Camera Fund		0	25,059	25,059		0	25,815	25,815
1220	Natural Areas Shwrdshp Endwmnt		0	5,142,957	5,142,957		0	5,135,897	5,135,897
1222	Ag Reserve Land Management		0	2,152,550	2,152,550		0	2,749,273	2,749,273
1223	Environmental Enhance-Freshwtr		0	463,970	463,970		0	499,595	499,595
1224	Environmental Enhance-Saltwtr		0	1,085,570	1,085,570		0	1,166,904	1,166,904
1225	Environmental Enhance-Nonspec		0	4,557,057	4,557,057		0	4,470,357	4,470,357
1226	Natural Areas Fund		0	13,359,982	13,359,982		0	14,325,549	14,325,549
1227	Pollution Recovery Trust Fund		0	1,095,523	1,095,523		0	794,256	794,256
1452	TDC-Special Projects		0	2,982,168	2,982,168		0	3,488,005	3,488,005
1453	TDC-4th Cent Local Option Tax		0	16,489,929	16,489,929		0	27,910,352	27,910,352
1454	TDC-Tourism		0	23,969,718	23,969,718		0	32,179,328	32,179,328
1455	TDC-Cultural Arts		0	9,207,203	9,207,203		0	14,454,719	14,454,719
1456	TDC-Beaches		0	6,906,884	6,906,884		0	10,938,725	10,938,725
1457	TDC-Sports Commission		0	4,962,028	4,962,028		0	7,529,171	7,529,171
1458	TDC-1st Cent Tourist Local Option Tax		0	16,130,209	16,130,209		0	21,196,764	21,196,764
1470	Drug Abuse Trust Fund		0	214,161	214,161		0	262,817	262,817
1480	Driver Ed Trust FS318.121		0	2,307,548	2,307,548		0	2,410,348	2,410,348
1482	Cooperative Extension Rev fund		0	428,970	428,970		0	409,310	409,310
1483	PBC Office of Inspector General (IG)		0	3,451,756	3,451,756		0	3,693,074	3,693,074
1500	Crime Prevention Fund		0	940,884	940,884		0	989,172	989,172
1501	Domestic Violence Fund		0	651,703	651,703		0	731,931	731,931
1507	Criminal Justice Grant Fund		0	438,338	438,338		0	395,273	395,273
1512	MacArthur Foundation's Safety and Justice Challenge \$2M		0	412,710	412,710		0	0	0
1513	MacArthur Foundation's Safety and Justice Challenge \$1.4M		0	963,717	963,717		0	316,281	316,281
1521	Public Affairs Replacement Frequency		0	75,194	75,194		0	44,235	44,235
1539	Economic Development		0	5,581,216	5,581,216		0	5,886,916	5,886,916
1540	HUD Loan Repayment Account		0	11,829,978	11,829,978		0	8,372,423	8,372,423
1541	Energy Efficiency & Consvr Blk Grnt		0	353,179	353,179		0	355,135	355,135
1543	USDA Intermediary Relending Loan Program		0	919,037	919,037		0	791,520	791,520
1544	USEPA Revolving Loan Fund Program		0	956,993	956,993		0	801,673	801,673
1545	Economic Development Incentives Fund		0	3,140,241	3,140,241		0	2,653,667	2,653,667
2061	11.6M Note Payable 08 DS, ESL Jupiter		0	712,214	712,214		0	694,024	694,024
2072	13.1M NAV 13 DS, Max Planck3		0	1,106,596	1,106,596		0	1,101,930	1,101,930
2074	27.8M NAV Tax 13 DS, Convention Center Hotel		0	680,975	680,975		0	683,032	683,032
2076	68.M NAV 15 DS, Pub Imp Rev Bd, Conv Ctr Gar & Airport Ctr		0	4,402,831	4,402,831		0	4,397,506	4,397,506
2077	18.8M NAV Public Imp Tax Rev Bond 15B DS, MAX Planck		0	2,148,021	2,148,021		0	2,150,400	2,150,400
2078	65.360M NAV Pub Imp Tax Rev Bond 15C DS, Prof Sports Fac Pr		0	5,002,136	5,002,136		0	6,148,046	6,148,046
2080	51.05M NAV Pub Imp Rev Bond, 21A DS, SOE		0	3,791,041	3,791,041		0	3,790,800	3,790,800
2523	11.5M NAV Tax 10 DS, Ref 11M Conv Hotel BAN 07		0	1,099,827	1,099,827		0	1,098,461	1,098,461
2526	62.7M NAV 11 DS, Ref Part 81M Conv Cntr 04		0	3,634,725	3,634,725		0	0	0
2527	62.7M NAV 11 DSR, Ref Part 81M Conv Cntr 04		0	3,633,625	3,633,625		0	0	0
2528	16.1M NAV 12 DS, Ref 16M 4 Pts BAN 09		0	1,263,554	1,263,554		0	1,249,454	1,249,454
2529	147.0M NAV 12 DS, Ref 94M 04/38M 04A/133M 05A		0	17,397,000	17,397,000		0	0	0
2533	72.4M NAV 14A DS, Ref 14M 06/2M 07A/5M 07B/98M 07C		0	8,944,525	8,944,525		0	8,941,775	8,941,775
2534	63.64M Public Improvement Revenue Refunding Bonds, Srs. 2015		0	6,809,050	6,809,050		0	6,801,550	6,801,550
2535	121.035M NAV 16 DS, Ref 141.45M 08 Jail Expand/Pub Bldg		0	9,716,250	9,716,250		0	9,714,250	9,714,250
2536	22.5M NAV 18 DS, Ref NAV 11 Ocean Ave Bridge & Max Planck2		0	2,124,565	2,124,565		0	2,113,036	2,113,036



Fund	Fund Name	2022 Adopted				2023 Adopted			
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
1452	TDC-Special Projects		0	2,982,168	2,982,168		0	3,488,005	3,488,005
1453	TDC-4th Cent Local Option Tax		0	16,489,929	16,489,929		0	27,910,352	27,910,352
1454	TDC-Tourism		0	23,969,718	23,969,718		0	32,179,328	32,179,328
1455	TDC-Cultural Arts		0	9,207,203	9,207,203		0	14,454,719	14,454,719
1456	TDC-Beaches		0	6,906,884	6,906,884		0	10,938,725	10,938,725
1457	TDC-Sports Commission		0	4,962,028	4,962,028		0	7,529,171	7,529,171
1458	TDC-1st Cent Tourist Local Option Tax		0	16,130,209	16,130,209		0	21,196,764	21,196,764
1470	Drug Abuse Trust Fund		0	214,161	214,161		0	262,817	262,817
1480	Driver Ed Trust FS318.121		0	2,307,548	2,307,548		0	2,410,348	2,410,348
1482	Cooperative Extension Rev fund		0	428,970	428,970		0	409,310	409,310
1483	PBC Office of Inspector General (IG)		0	3,451,756	3,451,756		0	3,693,074	3,693,074
1500	Crime Prevention Fund		0	940,884	940,884		0	989,172	989,172
1501	Domestic Violence Fund		0	651,703	651,703		0	731,931	731,931
1507	Criminal Justice Grant Fund		0	438,338	438,338		0	395,273	395,273
1512	MacArthur Foundation's Safety and Justice Challenge \$2M		0	412,710	412,710		0	0	0
1513	MacArthur Foundation's Safety and Justice Challenge \$1.4M		0	963,717	963,717		0	316,281	316,281
1521	Public Affairs Replacement Frequency		0	75,194	75,194		0	44,235	44,235
1539	Economic Development		0	5,581,216	5,581,216		0	5,886,916	5,886,916
1540	HUD Loan Repayment Account		0	11,829,978	11,829,978		0	8,372,423	8,372,423
1541	Energy Efficiency & Conserv Blk Grnt		0	353,179	353,179		0	355,135	355,135
1543	USDA Intermediary Relending Loan Program		0	919,037	919,037		0	791,520	791,520
1544	USEPA Revolving Loan Fund Program		0	956,993	956,993		0	801,673	801,673
1545	Economic Development Incentives Fund		0	3,140,241	3,140,241		0	2,653,667	2,653,667
2061	11.6M Note Payable 08 DS, ESL Jupiter		0	712,214	712,214		0	694,024	694,024
2072	13.1M NAV 13 DS, Max Planck3		0	1,106,596	1,106,596		0	1,101,930	1,101,930
2074	27.8M NAV Tax 13 DS, Convention Center Hotel		0	680,975	680,975		0	683,032	683,032
2076	68.M NAV 15 DS, Pub Imp Rev Bd, Conv Ctr Gar & Airport Ctr		0	4,402,831	4,402,831		0	4,397,506	4,397,506
2077	18.8M NAV Public Imp Tax Rev Bond 15B DS, MAX Planck		0	2,148,021	2,148,021		0	2,150,400	2,150,400
2078	65.360M NAV Pub Imp Tax Rev Bond 15C DS, Prof Sports Fac Pr		0	5,002,136	5,002,136		0	6,148,046	6,148,046
2080	51.05M NAV Pub Imp Rev Bond, 21A DS, SOE		0	3,791,041	3,791,041		0	3,790,800	3,790,800
2523	11.5M NAV Tax 10 DS, Ref 11M Conv Hotel BAN 07		0	1,099,827	1,099,827		0	1,098,461	1,098,461
2526	62.7M NAV 11 DS, Ref Part 81M Conv Cntr 04		0	3,634,725	3,634,725		0	0	0
2527	62.7M NAV 11 DSR, Ref Part 81M Conv Cntr 04		0	3,633,625	3,633,625		0	0	0
2528	16.1M NAV 12 DS, Ref 16M 4 Pts BAN 09		0	1,263,554	1,263,554		0	1,249,454	1,249,454
2529	147.0M NAV 12 DS, Ref 94M 04/38M 04A/133M 05A		0	17,397,000	17,397,000		0	0	0
2533	72.4M NAV 14A DS, Ref 14M 06/2M 07A/5M 07B/98M 07C		0	8,944,525	8,944,525		0	8,941,775	8,941,775
2534	63.64M Public Improvement Revenue Refunding Bonds, Srs. 2015		0	6,809,050	6,809,050		0	6,801,550	6,801,550
2535	121.035M NAV 16 DS, Ref 141.45M 08 Jail Expand/Pub Bldg		0	9,716,250	9,716,250		0	9,714,250	9,714,250
2536	22.5M NAV 18 DS, Ref NAV 11 Ocean Ave Bridge & Max Planck2		0	2,124,565	2,124,565		0	2,113,036	2,113,036
2537	41.83M Tax NAV 2019A DS, Red 11 Conv Cntr Project		0	1,323,200	1,323,200		0	4,956,400	4,956,400
2538	25.18M Tax NAV 2019B DS, Ref 13 Tax NAV Conv Cntr Hotel Proj		0	1,095,778	1,095,778		0	1,095,728	1,095,728
2539	44.705M Tax NAV 21B DS, Ref 12 Tax NAV 3 Issues		0	1,507,436	1,507,436		0	18,898,625	18,898,625
2540	69.235M Tax NAV 21C DS, Ref 15D Prof Sports Fac Proj		0	2,487,795	2,487,795		0	2,517,822	2,517,822
3019	25.0M GO 03, Recreational & Cultural Facilities		0	357,450	357,450		0	363,204	363,204
3020	25.0M GO 05, Recreational & Cultural Facilities		0	91,169	91,169		0	115,587	115,587
3038	50.0M GO 06, Waterfront Access		0	147,174	147,174		0	932	932
3053	176.5M NAV 08 CTF, Jail Expand/Pub Bldg		0	2,095,939	2,095,939		0	2,110,783	2,110,783
3074	27.8M NAV Tax 13 CP, Convention Center Hotel		0	205,939	205,939		0	206,602	206,602
3076	68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct		0	2,587,970	2,587,970		0	1,926,036	1,926,036
3078	65.360M NAV Pub Imp Tax Rev Bond 15C CP, Prof Sports Fac Pr		0	2,296,806	2,296,806		0	914,421	914,421
3079	56.645M NAV Pub Imp Rev Bonds, 15D CP, Prof Sports Fac Proj		0	2,160,942	2,160,942		0	664,798	664,798
3080	51.05M NAV Pub Imp Rev Bonds, 21A, CP, SOE Bldg		0	63,281,249	63,281,249		0	58,268,460	58,268,460
3500	Transportation Improvmt Fund		0	177,891,550	177,891,550		0	185,195,585	185,195,585
3501	Road Impact Fee Zone 1		0	50,464,637	50,464,637		0	48,874,814	48,874,814
3502	Road Impact Fee Zone 2		0	57,560,838	57,560,838		0	58,100,895	58,100,895
3503	Road Impact Fee Zone 3		0	33,181,631	33,181,631		0	29,457,852	29,457,852
3504	Road Impact Fee Zone 4		0	42,569,480	42,569,480		0	42,301,958	42,301,958
3505	Road Impact Fee Zone 5		0	70,977,512	70,977,512		0	69,805,170	69,805,170
3516	Abacoa Trust Sub Account		0	5,946,822	5,946,822		0	0	0
3519	Northlake Blvd Agr W/Npbcd		0	379,426	379,426		0	429,873	429,873
3523	Proportionate Share Trust Fund-Briger		0	22,826,062	22,826,062		0	22,875,855	22,875,855
3531	Impact Fee Assistance Program - Roads Zone 1		0	1,435,292	1,435,292		0	1,414,569	1,414,569
3532	Impact Fee Assistance Program - Roads Zone 2		0	2,137,582	2,137,582		0	1,547,428	1,547,428
3533	Impact Fee Assistance Program - Roads Zone 3		0	648,696	648,696		0	433,339	433,339
3534	Impact Fee Assistance Program - Roads Zone 4		0	961,976	961,976		0	807,756	807,756
3535	Impact Fee Assistance Program - Roads Zone 5		0	1,628,099	1,628,099		0	1,152,916	1,152,916
3541	Proportionate Share Fund - Zone 1		0	1,367,505	1,367,505		0	1,372,505	1,372,505
3542	Proportionate Share Fund - Zone 2		0	651,182	651,182		0	656,692	656,692
3543	Proportionate Share Fund - Zone 3		0	16,226,596	16,226,596		0	43,409,926	43,409,926
3544	Proportionate Share Fund - Zone 4		0	1,541,467	1,541,467		0	2,117,245	2,117,245
3545	Proportionate Share Fund - Zone 5		0	12,109,965	12,109,965		0	12,806,027	12,806,027
3600	Park Improvemt Fund		0	13,277,511	13,277,511		0	18,763,943	18,763,943
3601	Park Impact Fees Z-1		0	3,821,924	3,821,924		0	4,310,946	4,310,946
3602	Park Impact Fees Z-2		0	7,405,681	7,405,681		0	9,424,302	9,424,302
3603	Park Impact Fees Z-3		0	11,806,259	11,806,259		0	11,001,462	11,001,462
3604	Florida Boating Improvement Program		0	2,906,132	2,906,132		0	2,798,234	2,798,234
3605	Golf Course Capital		0	0	4,366,780		0	7,006,727	7,006,727
3621	Impact Fee Assistance Program - Parks Zone 1		0	116,699	116,699		0	113,109	113,109



Fund	Fund Name	2022 Adopted				2023 Adopted			
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
3622	Impact Fee Assistance Program - Parks Zone 2		0	171,945	171,945		0	167,334	167,334
3623	Impact Fee Assistance Program - Parks Zone 3		0	208,429	208,429		0	151,096	151,096
3650	Unit 11 Acquisition/Enhancemnt		0	817,257	817,257		0	835,013	835,013
3651	South Lox Sl Wetland Restoratin		0	308,661	308,661		0	319,568	319,568
3652	Beach Improvement		0	46,804,330	46,804,330		0	50,485,743	50,485,743
3653	South Lake Worth Inlet		0	445,007	445,007		0	378,789	378,789
3654	Environmental Resources Capital Projects		0	757,021	757,021		0	2,397,936	2,397,936
3800	Pud Civic Site Cash Out		0	2,592,365	2,592,365		0	3,213,733	3,213,733
3801	RR&I for 800 Mhz Sys		0	32,298,465	32,298,465		0	32,261,747	32,261,747
3803	Law Enfc/Impct Fees Z2 Rd Patl		0	5,024,933	5,024,933		0	5,071,175	5,071,175
3804	Public Building Impr Fund		0	95,791,926	95,791,926		0	114,194,801	114,194,801
3805	Public Building Impact Fees		0	9,908,198	9,908,198		0	12,067,795	12,067,795
3807	TDC- Bldg Renewal & Replacement		0	21,338,641	21,338,641		0	30,194,264	30,194,264
3815	Impact Fee Assistance Program - Public Building		0	387,110	387,110		0	286,188	286,188
3900	Capital Outlay		0	30,598,211	30,598,211		0	39,999,648	39,999,648
3901	Information Technology Capital Improvements		0	19,161,098	19,161,098		0	24,365,834	24,365,834
3904	Building Capital Projects		0	65,338,907	65,338,907		0	75,986,864	75,986,864
3905	E911 Carry Forward Capital		0	6,246,920	6,246,920		0	6,290,343	6,290,343
3950	Local Government One-Cent Infrastructure Surtax		0	381,641,854	381,641,854		0	446,637,116	446,637,116
4000	Wud Revenue		0	247,404,000	247,404,000		0	250,419,000	250,419,000
4001	WUD Operation & Maintenance		0	202,753,877	202,753,877		0	221,613,000	221,613,000
4010	Renewal & Replacement		0	1,000,000	1,000,000		0	1,000,000	1,000,000
4011	Capital Improvements		0	371,620,737	371,620,737		0	408,280,147	408,280,147
4012	Connection Charge Account		0	9,943,000	9,943,000		0	11,603,000	11,603,000
4013	Special Assessment Prgrm Wud		0	1,332,000	1,332,000		0	1,236,000	1,236,000
4015	WUD FPL Reclaimed Water Renewal & Replacement		0	6,152,648	6,152,648		0	6,166,453	6,166,453
4034	Debt Service Reserve Wud All		0	3,506,825	3,506,825		0	3,506,825	3,506,825
4043	WUD FPL Debt Service Coverage Fund		0	2,338,422	2,338,422		0	1,407,506	1,407,506
4044	GUA Debt Service		0	725,000	725,000		0	725,000	725,000
4047	Debt Service WUD 2013 Ref		0	3,933,000	3,933,000		0	3,923,000	3,923,000
4048	WUD 26.9M Water & Sewer Refunding Series 2015		0	916,000	916,000		0	916,000	916,000
4049	WUD 44.105M Water & Sewer Rev Ref 2019 (FPL Reclaim Water)		0	2,671,000	2,671,000		0	2,676,000	2,676,000
4050	WUD 59M Water & Sewer Rev Ref 2020		0	2,587,000	2,587,000		0	2,584,000	2,584,000
4100	Airport Operations		0	115,271,414	115,271,414		0	177,461,724	177,461,724
4110	Airport Capital Projects		0	7,588,517	7,588,517		0	7,996,683	7,996,683
4111	Airports Imp & Dev Fund		0	168,065,082	168,065,082		0	187,285,160	187,285,160
4112	Airprt Passenger Facility Chgs		0	54,698,710	54,698,710		0	59,861,451	59,861,451
4113	Noise Abatement & Mitigation		0	674,246	674,246		0	854,856	854,856
4114	Airports Restricted Assets Fd		0	1,236,822	1,236,822		0	1,230,533	1,230,533
4138	Debt Serv 16M PBIA Tax Rev Ref 2006B		0	3,555	3,555		0	0	0
4139	Debt Serv 57M PBIA Rev Ref Bonds 2016		0	5,181,008	5,181,008		0	5,238,500	5,238,500
5000	Fleet Management		0	77,984,037	77,984,037		0	95,388,532	95,388,532
5010	Property & Casualty Insurance		0	24,661,421	24,661,421		0	28,470,818	28,470,818
5011	Risk Management Fund		0	20,464,755	20,464,755		0	25,860,876	25,860,876
5012	Employee Health Ins		0	97,576,345	97,576,345		0	105,843,287	105,843,287
Gross-Total Countywide Funds		4.8149	1,069,461,363	4,068,061,336	5,141,889,479	4.7439	1,211,269,253	4,532,125,485	5,743,394,738
Less: Interfund Transfers			0	(568,188,898)	(568,188,898)		0	(664,501,648)	(664,501,648)
Less: Interdepartmental Charges			0	(18,177,505)	(18,177,505)		0	(16,946,341)	(16,946,341)
Less: Internal Service Charges			0	(151,952,528)	(151,952,528)		0	(160,663,629)	(160,663,629)
Net-Total Countywide Funds		4.8149	1,069,461,363	3,329,742,405	4,403,570,548	4.7439	1,211,269,253	3,690,013,867	4,901,283,120
1180	County Library	0.5491	64,676,919	12,120,357	76,797,276	0.5491	73,805,405	12,986,121	86,791,526
1300	Fire/Rescue MSTU	3.4581	313,235,018	191,661,026	504,896,044	3.4581	357,798,230	208,576,451	566,374,681
1301	Fire/Rescue Jupiter MSTU	1.7880	22,339,347	(876,131)	21,463,216	1.8713	26,418,473	(227,396)	26,191,077
1303	Aviation Battalion		0	7,942,567	7,942,567		0	8,225,911	8,225,911
1304	F/R Long-Term Disability Plan		0	9,171,099	9,171,099		0	8,234,469	8,234,469
1305	MSBU-Hydrant Rental Boca Raton		0	381,388	381,388		0	358,046	358,046
1306	MSBU-Hydrant Rental-Riviera Bch		0	54,251	54,251		0	54,640	54,640
1400	MSTD - Building		0	54,230,079	54,230,079		0	58,039,806	58,039,806
2524	19.5M GO 10 DS, Ref Part 30M Library GO 03	0.0191	2,249,734	(94,534)	2,155,200	0.0166	2,231,232	(76,932)	2,154,300
2531	11.8M GO 14 DS, Ref Part 22M Library GO 06	0.0142	1,672,577	(62,927)	1,609,650	0.0124	1,666,704	(55,804)	1,610,900
3511	Unicorp Impr Fund		0	13,810,248	13,810,248		0	14,283,678	14,283,678
3700	Fire Rescue Improvement		0	77,378,150	77,378,150		0	107,978,534	107,978,534
3704	Fire Rescue Impact Fees		0	7,280,400	7,280,400		0	7,329,258	7,329,258
3750	Library Improvement Fund		0	13,163,748	13,163,748		0	15,792,797	15,792,797
3751	Library Expansion Prgrm		0	50,584,969	50,584,969		0	56,626,748	56,626,748
3752	Library Impact Fees		0	6,401,569	6,401,569		0	6,914,422	6,914,422
Gross-Total Dependent Districts			404,173,595	443,146,259	847,319,854		461,920,044	505,040,749	966,960,793
Less: Interfund Transfers				(68,088,294)	(68,088,294)			(85,693,760)	(85,693,760)
Less: Interdepartmental Charges				(7,774,549)	(7,774,549)			(8,287,589)	(8,287,589)
Net-Total Dependent Districts			404,173,595	367,283,416	771,457,011		461,920,044	411,059,400	872,979,444
Net-Total Countywide Funds & Dependent Districts			1,473,634,958	3,697,025,821	5,175,027,559		1,673,189,297	4,101,073,267	5,774,262,564
Gross-Total All Funds			1,473,634,958	4,511,207,595	5,989,209,333		1,673,189,297	5,037,166,234	6,710,355,531



Position Summary by Department

Department	Final	Adopted	FY 2022 Mid Year Adj			Final	Proposed FY 2023			Adopted
	FY 2021	FY 2022	Additions	Deletions	Transfers	FY 2022	Additions	Deletions	Transfers	FY 2023
<u>Board of County Commissioners</u>										
Community Services	211	211	2	0	0	213	0	0	0	213
County Administration	13	12	0	0	0	12	0	0	0	12
County Attorney	42	42	4	0	0	46	0	0	0	46
County Commission	28	28	0	0	0	28	0	0	0	28
County Cooperative Extension Service	31	31	0	0	0	31	0	0	0	31
Criminal Justice Commission	12	12	0	0	(1)	11	1	(1)	0	11
Engineering & Public Works	469	469	0	0	0	469	0	0	0	469
Environmental Resources Management	127	127	0	0	0	127	1	0	0	128
Facilities Development & Operations	332	334	0	0	(4)	330	3	0	0	333
Housing & Economic Development	59	59	0	0	0	59	0	0	0	59
Human Resources	34	34	1	0	0	35	0	0	0	35
Information Systems Services	213	213	0	0	0	213	0	0	0	213
Internal Auditor	9	9	0	0	0	9	0	0	0	9
Legislative Affairs	3	4	0	0	0	4	0	0	0	4
Medical Examiner	28	28	2	0	0	30	0	0	0	30
Office of Community Revitalization	7	7	0	0	0	7	0	0	0	7
Office of Diversity, Equity, & Inclusion	3	3	0	0	0	3	0	0	0	3
Office of Equal Business Opportunity	12	12	0	0	0	12	0	0	0	12
Office of Equal Opportunity	12	12	0	0	0	12	0	0	0	12
Office of Financial Mgmt & Budget	34	34	0	0	0	34	1	0	0	35
Office of Resilience	3	3	0	0	0	3	0	0	0	3
Palm Tran	633	633	11	0	4	648	0	0	0	648
Parks & Recreation	596	600	0	0	0	600	6	0	0	606
Public Affairs	47	47	0	0	0	47	1	0	0	48
Public Safety	266	266	1	0	1	268	2	0	(2)	268
Purchasing	46	46	0	0	0	46	1	0	0	47
PZ&B - Planning & Zoning	156	157	0	0	0	157	0	0	0	157
Risk Management	30	30	0	0	0	30	0	0	0	30
Youth Services	89	89	0	0	0	89	0	0	2	91
Total BCC General Ad Valorem Funded	3,545	3,552	19	0	0	3,573	16	(1)	0	3,588
<u>Other Departments and Agencies</u>										
Airports	163	165	0	0	0	165	3	0	0	168
PZ&B - Building Division	200	222	0	0	0	222	7	0	0	229
County Library	448	456	0	0	0	456	8	0	0	464
Fire-Rescue	1,694	1,731	0	0	0	1,731	52	0	0	1,783
Fleet Management	59	59	0	0	0	59	0	0	0	59
Tourist Development	5	5	0	0	0	5	0	0	0	5
Water Utilities	616	622	0	0	0	622	10	0	0	632
Commission on Ethics	5	5	0	0	0	5	1	0	0	6
Office of Inspector General	27	27	0	0	0	27	0	0	0	27
Total Other Departments and Agencies	3217	3,292	0	0	0	3,292	81	0	0	3,373
Total BCC	6762	6,844	19	0	0	6,865	97	-1	0	6,961
<u>Constitutional Officers</u>										
Clerk & Comptroller	149	151	0	0	0	151	0	(1)	0	150
15th Judicial Circuit	40	41	0	0	0	41	0	0	0	41
Property Appraiser	238	238	0	0	0	238	0	(3)	0	235
Sheriff	4,355	4,376	22	0	0	4,398	16	0	0	4,414
Supervisor of Elections	61	65	0	0	0	65	5	0	0	70
Tax Collector	328	339	10	0	0	349	3	0	0	352
Total Constitutional Officers	5171	5,210	32	0	0	5,242	24	-4	0	5,262
Grand Total	11933	12,054	51	0	0	12,107	121	-5	0	12,223



Forecast of Revenues and Expenditures

	Adopted		Forecast		
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
REVENUES					
Current Property Taxes	\$ 1,673,189,297	\$ 1,739,173,223	\$ 1,822,316,212	\$ 1,905,864,194	\$ 1,993,710,230
Licenses, Permits & Other Taxes					
Franchise Fee	\$ 40,770,420	\$ 41,585,828	\$ 42,417,545	\$ 43,265,896	\$ 44,131,214
Utility Service Tax	47,037,840	47,978,597	48,938,169	49,916,932	50,915,271
Local Option Gas Taxes	53,740,000	54,814,800	55,911,096	57,029,318	58,169,904
Tourist Development Tax	71,553,552	72,984,623	74,444,316	75,933,202	77,451,866
Communication Services Tax	19,417,740	19,806,095	20,202,217	20,606,261	21,018,386
Developer Contrib & Impact Fees	56,857,336	57,994,483	59,154,372	60,337,460	61,544,209
Building Permits	25,000,000	26,000,000	27,040,000	28,121,600	29,246,464
Other Licenses, Permits & Taxes	8,871,150	9,048,573	9,229,544	9,414,135	9,602,418
Licenses, Permits & Other Taxes	\$ 323,248,038	\$ 330,212,999	\$ 337,337,259	\$ 344,624,804	\$ 352,075,732
Intergovernmental Revenues					
State Shared Revenues	\$ 39,082,320	\$ 39,863,966	\$ 40,661,246	\$ 41,474,471	\$ 42,303,960
State Grants	94,144,171	96,027,054	97,947,596	99,906,547	101,904,678
One-Half Cent Sales Tax	121,050,540	123,471,551	125,940,982	128,459,801	131,028,997
Other Local Government Rev	2,633,164	2,685,827	2,739,544	2,794,335	2,850,221
Federal Grants	162,189,996	165,433,796	168,742,472	172,117,321	175,559,668
Constitutional Gas Tax	17,152,000	17,495,040	17,844,941	18,201,840	18,565,876
Other Intergovernmental Rev	193,203,879	197,067,957	201,009,316	205,029,502	209,130,092
Intergovernmental Revenues	\$ 629,486,670	\$ 642,045,191	\$ 654,886,095	\$ 667,883,817	\$ 681,343,493
Charges for Services					
Water and Wastewater	\$ 241,137,000	\$ 249,576,795	\$ 258,311,983	\$ 267,352,902	\$ 276,710,254
Airport	88,537,380	92,964,249	97,612,461	102,493,085	107,617,739
Sheriff	9,432,771	9,621,426	9,813,855	10,010,132	10,210,335
Fire Rescue	43,859,789	44,736,985	45,631,724	46,544,359	47,475,246
Parks and Recreation	24,162,858	24,646,115	25,139,037	25,641,818	26,154,655
Palm Tran	9,163,600	9,346,872	9,533,809	9,724,486	9,918,975
Interdepartmental	185,897,559	187,756,535	189,634,100	191,530,441	193,445,745
Other Charges for Services	25,280,836	25,533,644	25,788,981	26,046,871	26,307,339
Charges for Services	\$ 627,471,793	\$ 644,182,621	\$ 661,465,951	\$ 678,344,893	\$ 697,840,289
Interest	\$ 21,029,417	\$ 21,450,005	\$ 21,879,005	\$ 22,316,586	\$ 22,762,917
Miscellaneous	89,495,928	91,285,847	93,111,563	94,973,795	96,873,271
Interfund Transfers	750,195,408	765,199,316	780,503,302	796,113,369	812,035,636
Debt Proceeds	2,819,303	2,847,496	2,875,971	2,904,731	2,933,778
Statutory Reserves	(127,204,842)	(132,293,036)	(137,584,757)	(143,088,147)	(148,811,673)
Balance Brought Forward	2,720,655,119	2,829,481,324	2,942,660,577	3,060,367,000	3,182,781,680
Total Revenues	\$ 4,710,355,531	\$ 4,933,584,987	\$ 5,179,441,779	\$ 5,431,404,241	\$ 5,693,548,359
EXPENDITURES					
Personal Services	\$ 1,553,033,556	\$ 1,630,685,234	\$ 1,712,219,495	\$ 1,797,830,470	\$ 1,887,721,994
Operating Expenses	1,414,142,071	1,484,849,175	1,559,091,633	1,637,046,215	1,718,898,526
Equipment & Capital	1,373,694,089	1,428,641,853	1,485,787,527	1,545,219,028	1,607,027,789
Debt Service	105,975,338	95,349,961	95,260,588	78,239,252	72,898,664
Grants and Aids	243,575,544	255,754,321	268,542,037	281,969,139	296,067,596
Capital Reserves	603,831,580	634,023,159	665,724,317	699,010,533	733,961,059
Other Reserves	665,907,945	692,544,263	720,246,033	749,055,875	779,018,110
Interfund Transfers	750,195,408	765,199,316	780,503,302	796,113,369	812,035,636
Total Expenditures	\$ 6,710,355,531	\$ 6,987,047,381	\$ 7,287,374,933	\$ 7,584,483,880	\$ 7,907,629,373



DEPARTMENTS

County Commission

Robert S. Weinroth

Mayor

Mission Statement

To represent the citizens of Palm Beach County, promote effective government, and provide policy direction to meet community needs.

Department Overview

The Board consists of seven commissioners, each representing a single-member district. Commissioners are elected to a maximum of two four-year terms by voters in the district in which they reside. Commissioners annually elect a Mayor to preside over meetings and serve as ceremonial head of the County. A Vice Mayor is also selected to assume these duties in the absence of the Mayor. Prior to FY 2009, this was done bi-annually. The County Commission considers major problems facing County government and guides the planned growth and development of the County consistent with the public interest. Major areas of public interest under the control of the Board include smart growth, provision of fire rescue, and disaster relief; construction and maintenance of County buildings, roads, and bridges; provision of programs of housing, community development, economic development, conservation, flood, beach erosion control, and air pollution control; adoption and enforcement of building and housing codes and regulations; preservation of natural resources; and provision of cultural and recreational facilities and programs.

The current County Commissioners are as follows: Maria G. Marino, District 1; Gregg K. Weiss, District 2; Dave Kerner, District 3 - Mayor; Robert S. Weinroth, District 4 – Vice Mayor; Maria Sachs, District 5; Melissa McKinlay, District 6; and Mack Bernard, District 7.

Learn more by visiting: [County Commissioners](#) 

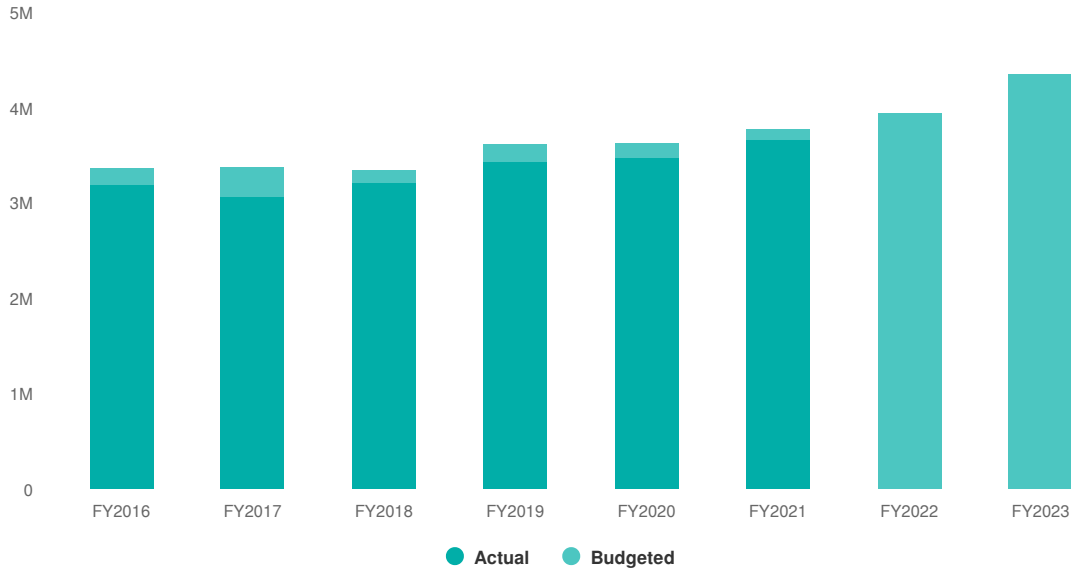
FY 2023 Strategic Priorities

- Promote economic revitalization, business development, and retention by driving the creation of employment opportunities while reducing disparities and improving the quality of life for everyone.
- Promote quality of life through targeted programs that address the housing and homelessness needs of the residents of Palm Beach County.
- Promote programs and activities that protect, preserve, and enhance natural resources while providing sustainable living and developing a climate of resilience.
- Provide and maintain the needed structures, systems, and transportation services that establish the foundation required to enhance the quality of life of every resident.
- Ensure a safe, secure, and peaceful community.
- Address the substance use crisis and behavioral disorder issues by providing evidence-based prevention, medication assisted treatment, and recovery support services.

Expenditures Summary

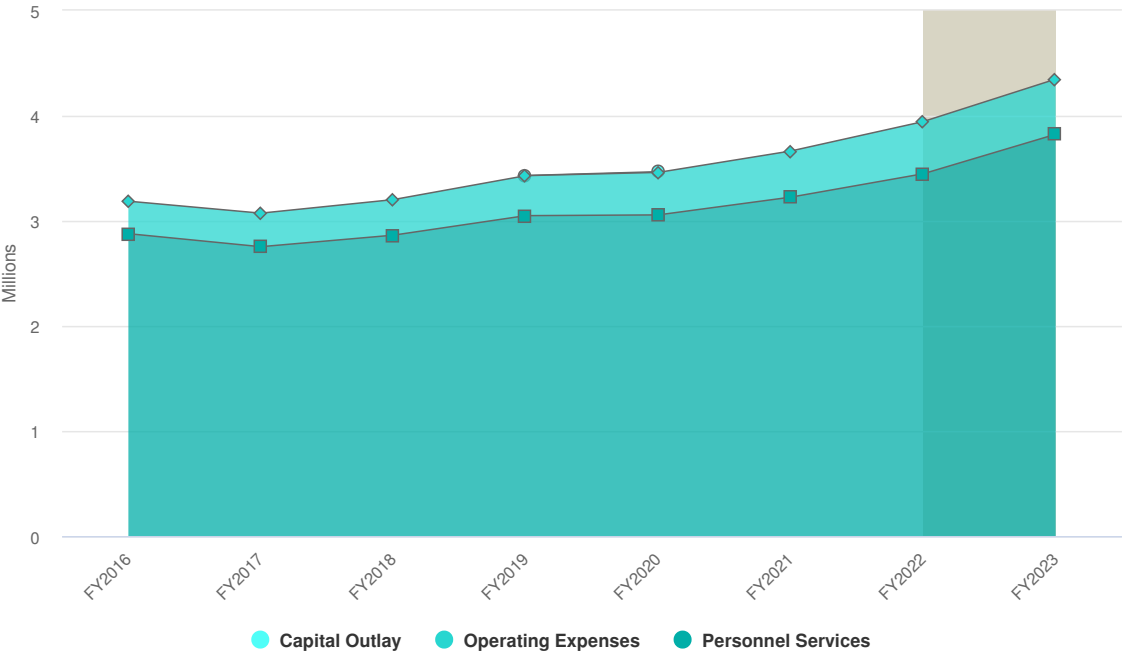
\$4,348,362 **\$404,101**
(10.25% vs. prior year)

County Commission Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

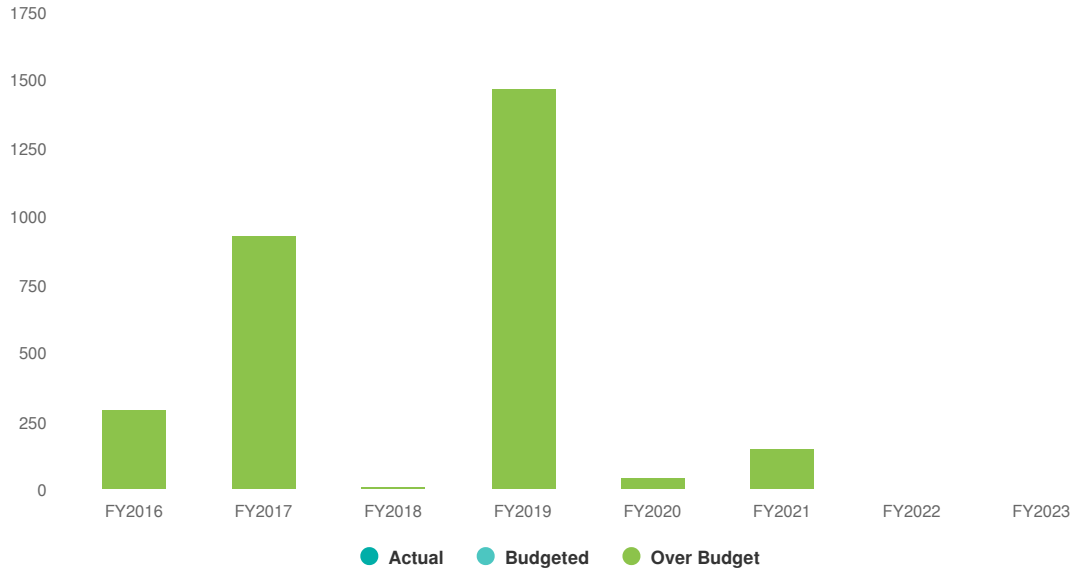


Grey background indicates budgeted figures.

Revenues Summary

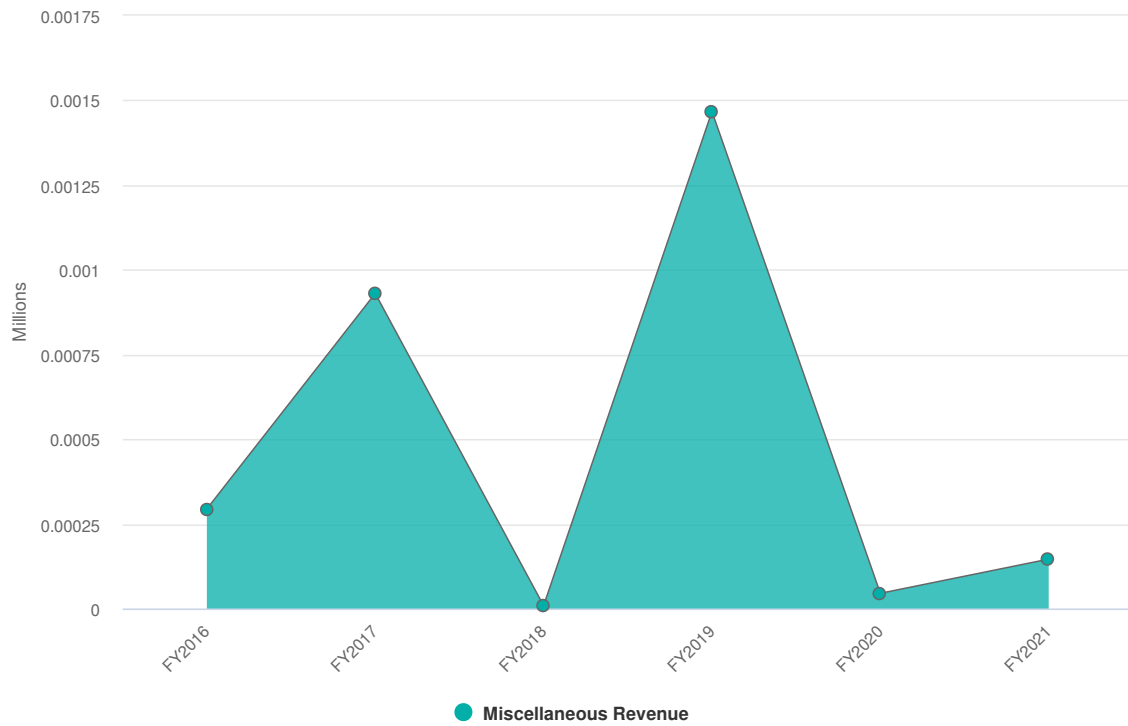
\$0 **\$0**
(% vs. prior year)

County Commission Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



County Attorney

Denise Coffman

County Attorney

Mission Statement

To provide quality legal advice and representation to the Board of County Commissioners, County Administration, and County Departments in a timely, cost-effective, and efficient manner.

Department Overview

The County Attorney's Office was established under Section 4.3 of the Charter of Palm Beach County as an independent office. The County Attorney is appointed by the Board of County Commissioners (BCC), serves at the pleasure of the BCC, and is responsible directly to the BCC. The Office represents and provides legal advice to the BCC, County Administration, County Departments, and the Solid Waste Authority. Primary services include:

1. Providing legal advice and counsel on the interpretation and enforcement of federal, state, and local laws and rules affecting county government;
2. Drafting and/or reviewing all legally binding documents (e.g. ordinances, leases, contracts, etc.);
3. Providing legal advice and representation on matters overseen by the various Boards and Commissions falling under the County's purview;
4. Handling administrative actions and hearings (e.g. personnel appeals, code enforcement, etc.);
5. Defending Palm Beach County in all litigation; and
6. Filing actions on behalf of Palm Beach County.

Learn more by visiting: [County Attorney](#) 

FY 2022 Highlights & Accomplishments

- Assisted Facilities Development & Operations (FD&O) in negotiating an agreement with the University of Florida for its urban graduate school campus in downtown West Palm Beach.
- Collected \$250,000 in fines and obtained an agreement from a developer who built a water ski lake construction project without required permits following a successful hearing.
- Assisted FD&O in negotiating and drafting Developer and Second Restated Use Agreements for renovation of the Rodger Dean Stadium.
- Obtained a temporary injunction in the Circuit Court against the City of Palm Beach Gardens for failing to collect and remit County Road impact fees.

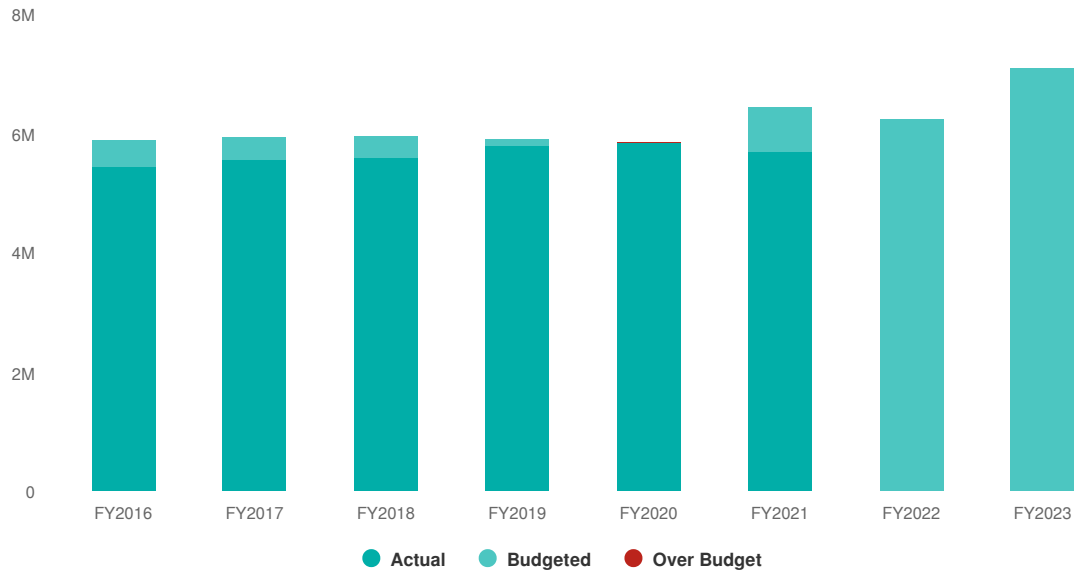
FY 2023 Emerging Issues

- Build strategies to address the threat by several municipalities to enact Mobility Fee ordinances similar to the Palm Beach Gardens' ordinance.
- Continue to work with outside counsel regarding imminent distribution of settlement funds from the opioid lawsuit with defendants and the Florida Attorney General.
- Continuous monitoring of the threat of raising the sovereign immunity cap and propose Florida Rules of Civil Procedures to enhance Rocket Dockets (civil trial within a year of filing a lawsuit).

Expenditures Summary

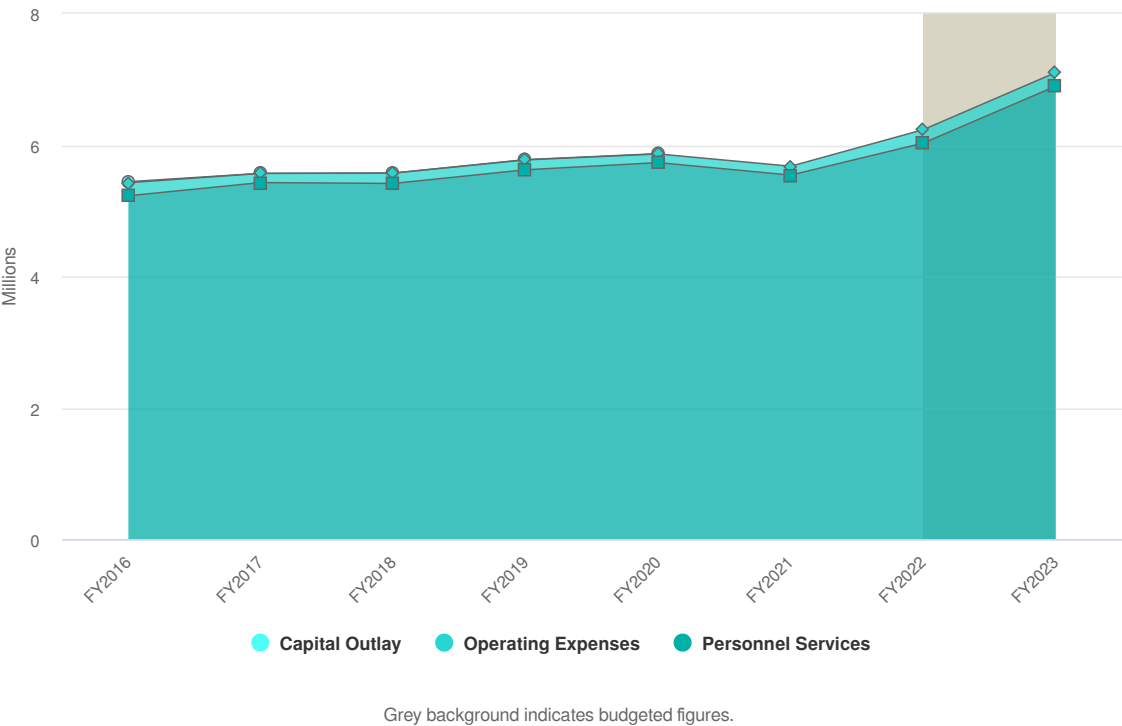
\$7,103,484 **\$870,557**
(13.97% vs. prior year)

County Attorney Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



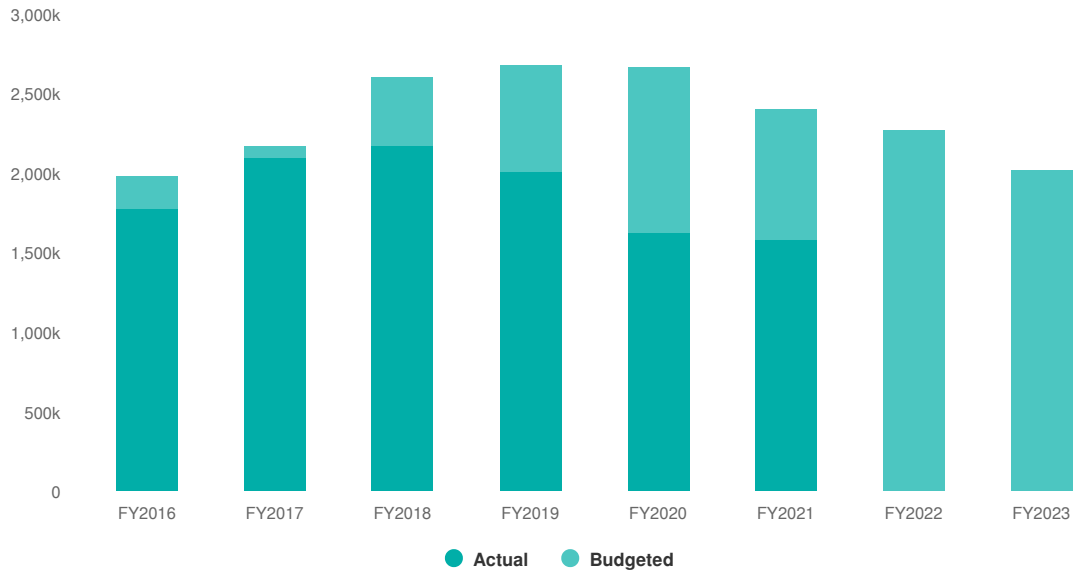
Positions

Mid Year: 2 - Assistant County Attorney III, 1 - Assistant County Attorney II, 1 - Paralegal I.

Revenues Summary

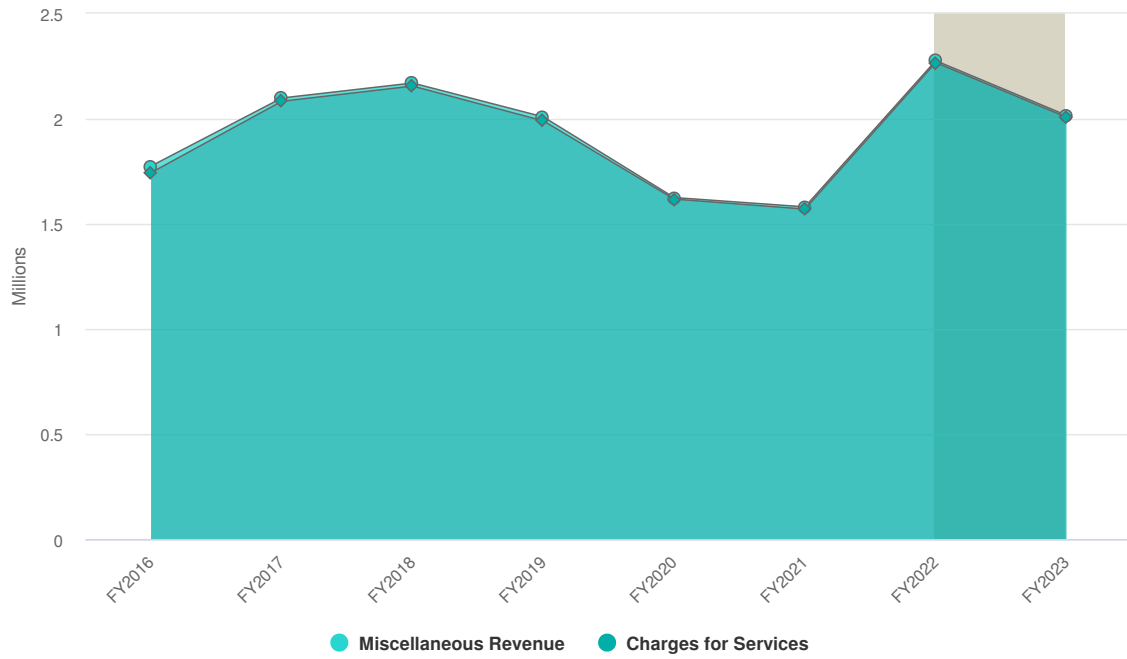
\$2,016,120 **-\$260,180**
(-11.43% vs. prior year)

County Attorney Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Charges for Services - Decrease is due to aligning the budget with historical actuals.

Internal Auditor

Joe Bergeron

County Internal Auditor

Mission Statement

To assist the Board of County Commissioners and County management in improving operational effectiveness, productivity, accountability, and financial stewardship by providing objective, relevant, and timely reviews of the County's programs and operations resulting in meaningful, value adding recommendations.

Department Overview

The Internal Auditor's Office conducts performance audits in accordance with Government Auditing Standards of departments and agencies under the Board of County Commissioners (BCC). The objective of these audits is to enhance internal controls and operational effectiveness of the audited units. The audits determine if operations are performed in accordance with laws, contracts, policies, and procedures; financial and other reports are accurate and reliable; activities are properly authorized; operations are performed in an efficient and effective manner; assets are adequately safeguarded; and stated goals are being accomplished. The Internal Auditor's Office reports directly to the BCC through an Audit Committee appointed by the BCC. The Audit Committee approves the annual work plan for the Office and reviews individual audit reports prior to issuance.

Learn more by visiting: [Internal Auditor](#) 

FY 2022 Highlights & Accomplishments

- The department received the highest possible rating (Pass) on the most recent peer review covering the three-year period ending September 30, 2019. A peer review tests our system of quality control to ensure compliance with Government Audit Standards.
- Issued 6 audit reports including 22 recommendations for improvement.
- Conducted follow-up reviews on 9 previously issued audit reports covering 28 outstanding audit recommendations.

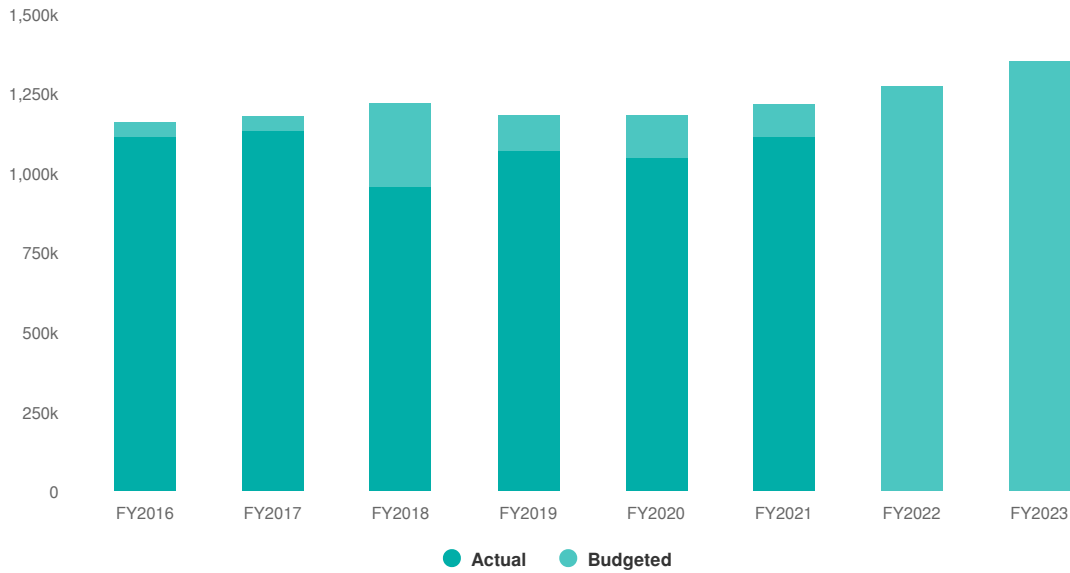
FY 2023 Emerging Issues

- Government Auditing Standards require audit organizations conducting engagements in accordance with Generally Accepted Government Auditing Standards to have a peer review every three years. The department will have a peer review covering fiscal year 2020, 2021, and 2022 during fiscal year 2023. The peer review is essentially an audit of the audit process to ensure compliance with Government Auditing Standards and that the quality control systems are effective.
- The labor market for experienced auditors is extremely tight and competitive. This represents a significant challenge to recruit and retain adequate talent, and to conduct an effective program of internal audits. The department adopted a policy of recruiting entry-level staff and developing their skills over time. While the policy addresses our recruiting challenges, it will have the effect of reducing the productivity of the office during the staff development process.
- The department has a continuing need to develop enhanced audit skills in the areas of construction auditing, information technology auditing, and grant auditing. The goal is to acquire those skills through staff development, recruitment, and/or contracting with third parties.
- Cybersecurity and IT risks rate among the highest organizational risks in recent national surveys of management. The Internal Auditor's Office does not have adequate resources to conduct the necessary risk assessments and audits of IT activities. Accordingly, additional funding may be necessary during FY 2023 to address those issues by retaining consultants to augment and enhance existing staff capabilities. We are also pursuing a strategic alliance with ISS to leverage mutual assets to address those risks.

Expenditures Summary

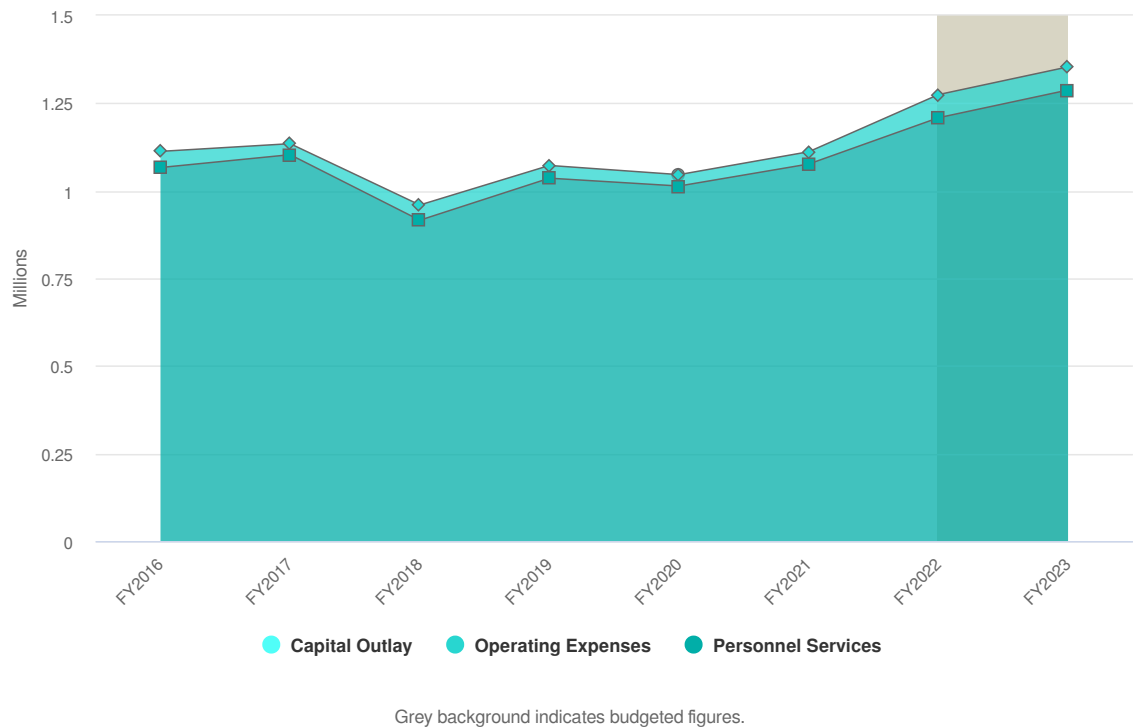
\$1,353,712 **\$79,180**
(6.21% vs. prior year)

Internal Auditor Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

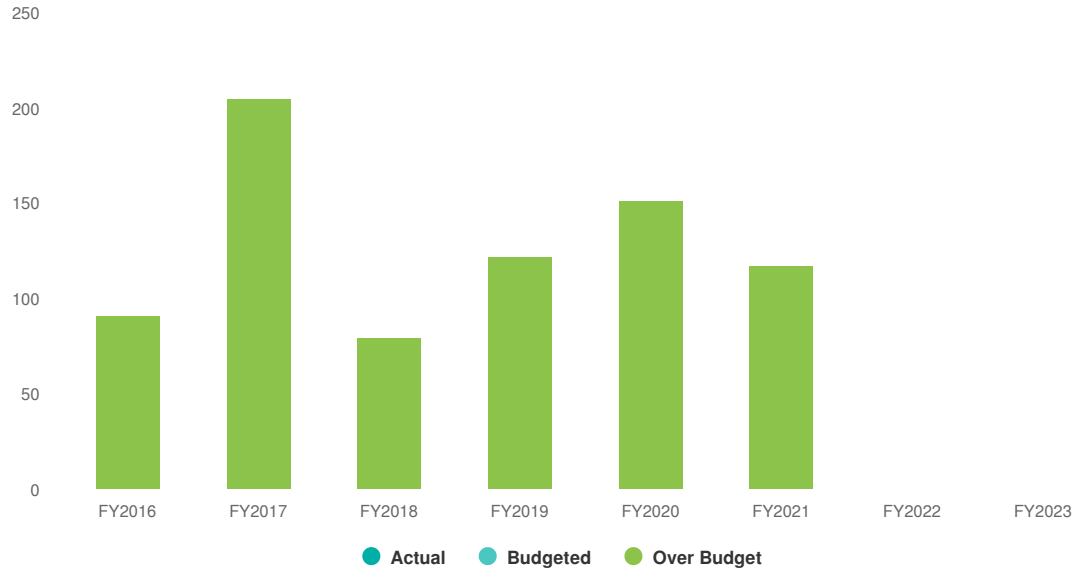
Budgeted and Historical Expenditures by Expense Type



Revenues Summary

\$0 **\$0**
(% vs. prior year)

Internal Auditor Proposed and Historical Budget vs. Actual




Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Performance Measurements

	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
PERFORMANCE MEASUREMENTS				
Average number of days to issue a discussion draft audit report after beginning fieldwork. ¹	137	100.5	120	120
 Percentage of audit recommendation follow-up reviews conducted within 90 days of notification by management that the recommendation has been implemented.	100	100	95	95
Percentage of audit recommendations accepted by management. ²	84	100	90	90
Percentage of audits from the adopted annual audit plan actually started during the fiscal year.	84	83	80	80

Comments

1. Increase in FY20 was in direct correlation to negative effects from the Covid-19 pandemic and staffing shortages. FY21 figures seem to be more in alignment with previous years.
2. Increases in FY21 could be attributed to increased collaboration with the Division of Strategic Planning and Performance Management to work with departments to improve performance metric tracking and implementation.

County Administration

Verdenia C. Baker
County Administrator

Mission Statement

To drive a continuous improvement culture of excellence that achieves a measurably high level of public satisfaction.

Department Overview

The County Administrator serves as the chief executive officer of Palm Beach County government and provides primary staff support to the Board of County Commissioners. The County Administrator's Office is staffed with 13 positions, including the Deputy County Administrator and four Assistant County Administrators. This Office directs the activities of more than 30 Board departments and acts as liaison to the Constitutional Officers and various other agencies. County Administration is responsible for the overall supervision of Board departments. Primary services include 1) arrange for the orderly scheduling of County Commission business and coordinate the development and review of agenda items for Commission meetings; 2) staff special projects and initiatives, as directed by the Board of County Commissioners (BCC); 3) present the County Administrator's recommended budget (operating and capital) for the upcoming fiscal year; 4) plan for future levels of service and capital requirements; 5) provide staff support to various appointed boards and committees; 6) serve as a liaison to local, state, and federal government entities; 7) oversee the development of policies and procedures to guide County departments; and 8) respond to public inquiries and requests for information.

Learn more by visiting: [County Administration](#) 

FY 2022 Highlights & Accomplishments

- Implemented Phase II of the Compensation and Class Study.
- Approved \$200 Million Housing Bond referendum to address county's housing affordability crisis, which was included on the November 8, 2022 General Election Ballot.
- Accepted and appropriated \$290 Million in American Rescue Plan Act (ARPA) funds based on eligible use from the Department of Treasury.
- Modified Palm Beach County rental code to include 60 day notice for rent increases and terminations.
- Initiated collaborative effort on building structures in Palm Beach County.
- Approved preliminary plans for the University of Florida downtown West Palm Beach campus.

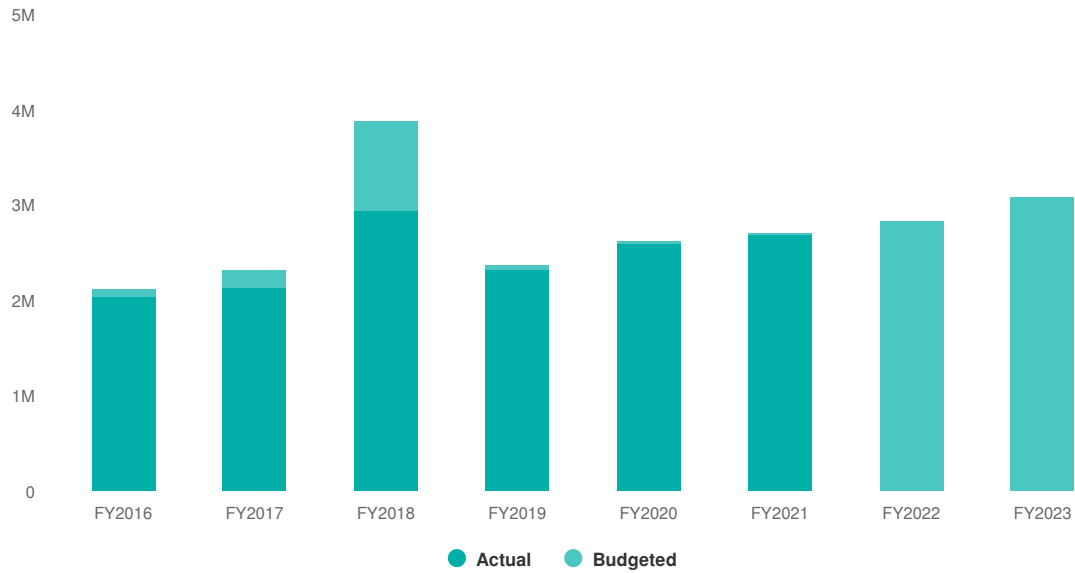
FY 2023 Emerging Issues

- Continue to address the affordable and workforce housing crisis.
- Continue to address the recruitment and retention of Palm Beach County employees.
- Address regional water challenges.

Expenditures Summary

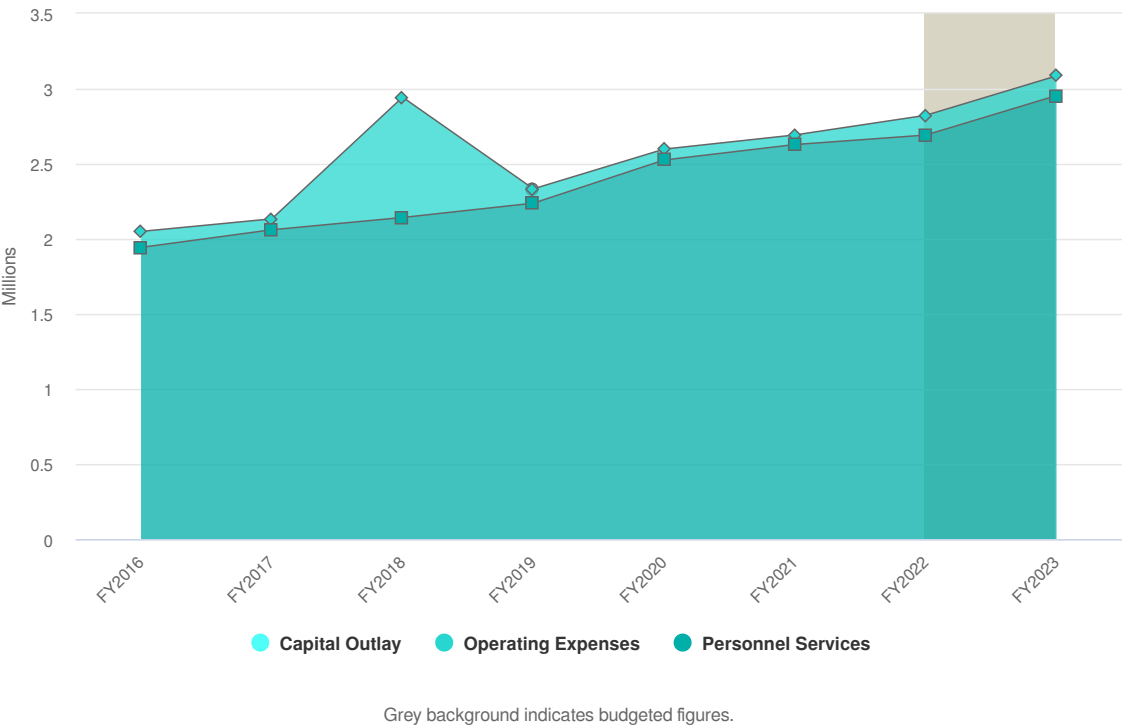
\$3,085,282 **\$262,790**
(9.31% vs. prior year)

County Administration Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

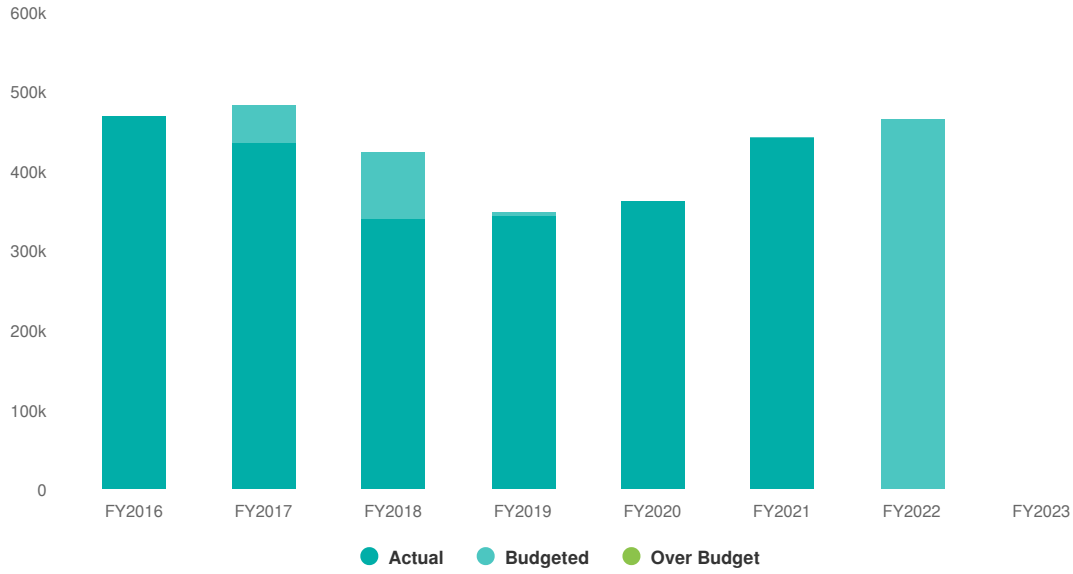
Budgeted and Historical Expenditures by Expense Type



Revenues Summary

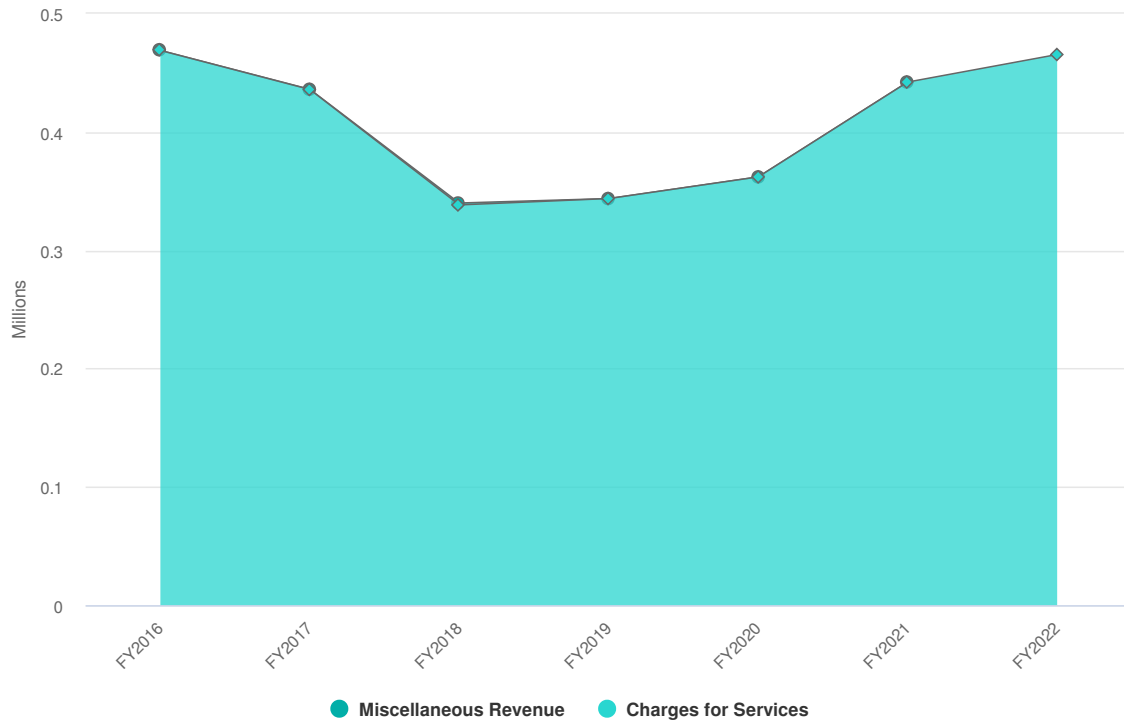
\$0 **-\$465,515**
(-100.00% vs. prior year)

County Administration Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Charges for Services - Decrease due to no longer participating in internal cost allocation that captures the time and effort of the County Administrators with County departments at the County Administration level. This will now be included in the overall County cost allocation.

Department of Airports

Laura Beebe

Director

Mission Statement

Provide for air transportation and related services that are safe, secure, comfortable, convenient, and efficient.

Department Overview

The Palm Beach County Department of Airports owns and operates Palm Beach International Airport (PBI) and three general aviation airports located in Palm Beach Gardens, Lantana, and Pahokee. The PBI McCampbell Terminal serves six million passengers a year with 12 or more airlines. PBI is also home to three fixed base operators: Jet, Signature and Atlantic Aviation serving general aviation customers making PBI one of the busiest general aviation airports in the country. The total estimated annual economic activity for PBI is \$5.6 billion with over 48,000 aviation and support activity jobs. The County's three general aviation airports generate an estimated annual economic activity of \$141.3 million while providing for over 1,000 jobs. The Department of Airports receives no Ad Valorem support; revenues are generated from tenants, users, concession providers, Passenger Facility Charges, Federal Aviation Grants, and State Aviation Transportation Grants.

Learn more by visiting: [Airports](#)

FY 2022 Highlights & Accomplishments

- PBI was voted fifth Best Domestic Airport in the renowned Travel + Leisure Magazine's 2022 World's Best Awards. For the sixth year in a row, PBI ranks in the top 10 Best Domestic Airports category for access, check-in/security, restaurants/bars, shopping, and design.
- The planning and design efforts for the expansion of Concourse B were completed by the end of fiscal year 2022 and construction of Phase I will commence in January 2023. This expansion will provide for additional gate capacity, passenger queuing and seating, expanded restrooms and holdrooms, and opportunities for enhanced concessions.
- Design efforts will be completed on several key projects throughout the airport, most notably a new Aircraft Rescue and Fire-Fighting (ARFF) facility, which will replace the current ARFF facility that has been in operation for 40+ years.
- Two new airlines initiated service at PBI in fiscal year 2022. Avelo Airlines introduced daily roundtrip service from New Haven, CT, Tweed-New Haven Airport (HVN) in December 2021 and Breeze Airways began operations with Saturday-only roundtrip service to six destinations including Akron/Canton, Ohio (CAK), Charleston, SC (CHS), Columbus, Ohio (CMH), New Orleans, LA (MSY), Norfolk, VA (ORF), and Richmond, VA (RIC) in February 2022.
- Airport Logistics Park completed its final phase of construction on 39 acres of land just west of PBI, generating additional rental revenue for the operation and maintenance of the County's Airport System. The final development will consist of approximately 600,000 square feet of warehouse space.

FY 2023 Emerging Issues

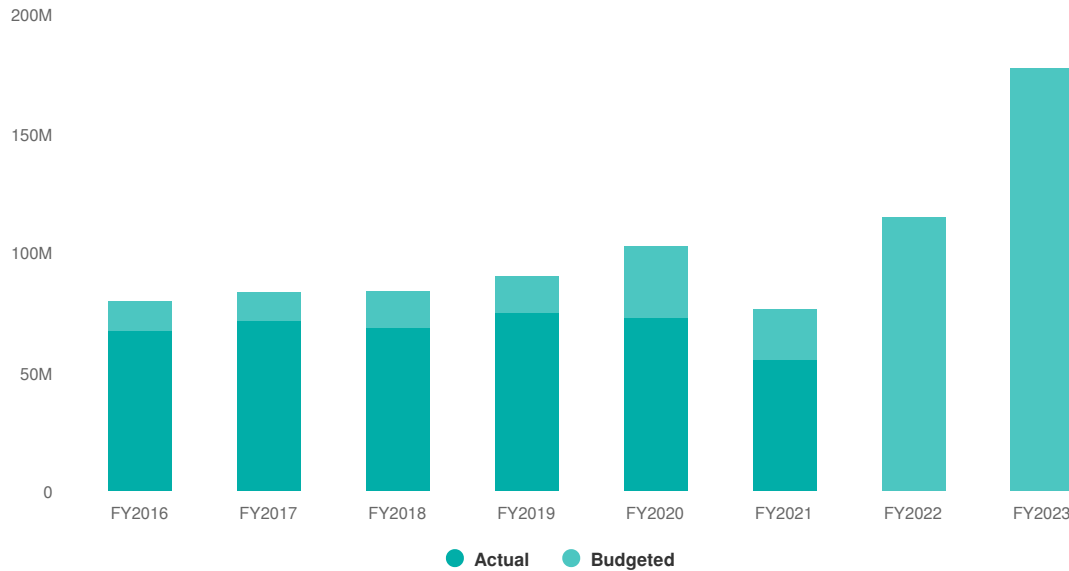
- Continue to plan for enhancements to the overall concessions program throughout the terminal and concourses at PBI. This campus-wide effort will complement the concessions improvements that will be implemented as part of the Concourse B expansion project by providing new concepts in both food and beverage and rental spaces, along with introducing a local flair to the airport.
- Continue to monitor capacity issues and bottlenecks on the airside, landside, and terminal areas at PBI in order to plan for necessary improvements to accommodate the safe and efficient return of increased passenger and aircraft operational activity.
- Continue to monitor budget impacts of the COVID-19 pandemic, including impacts on airline rates and charges. The Department will continue to assess passenger demand and available airline capacity along with current COVID-19 trends and other health/safety concerns, which could result in impacts to revenue streams tied to passenger activity, should demand decline.
- Continue to focus on safety, security, and maintaining the integrity of existing facilities.



Expenditures Summary

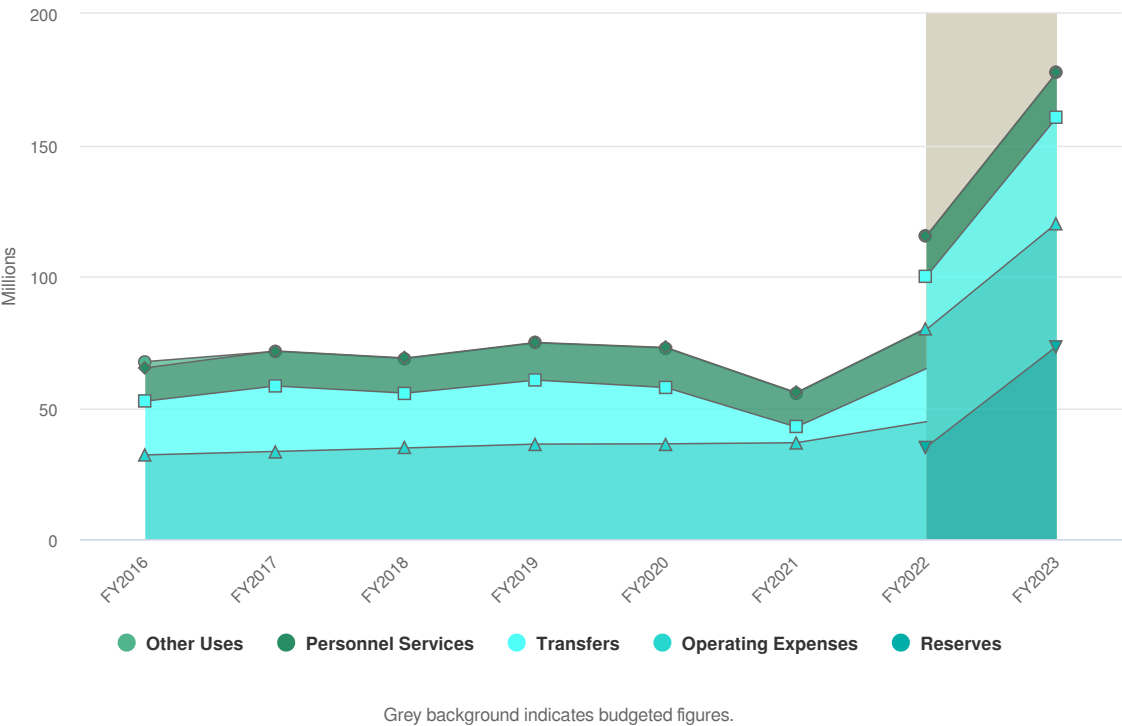
\$177,461,724 **\$62,190,310**
(53.95% vs. prior year)

Airports Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Positions

Budget Process: 1 - Airport Communications Supervisor, 1 - Financial Analyst III, 1 - General Aviation Airports Manager

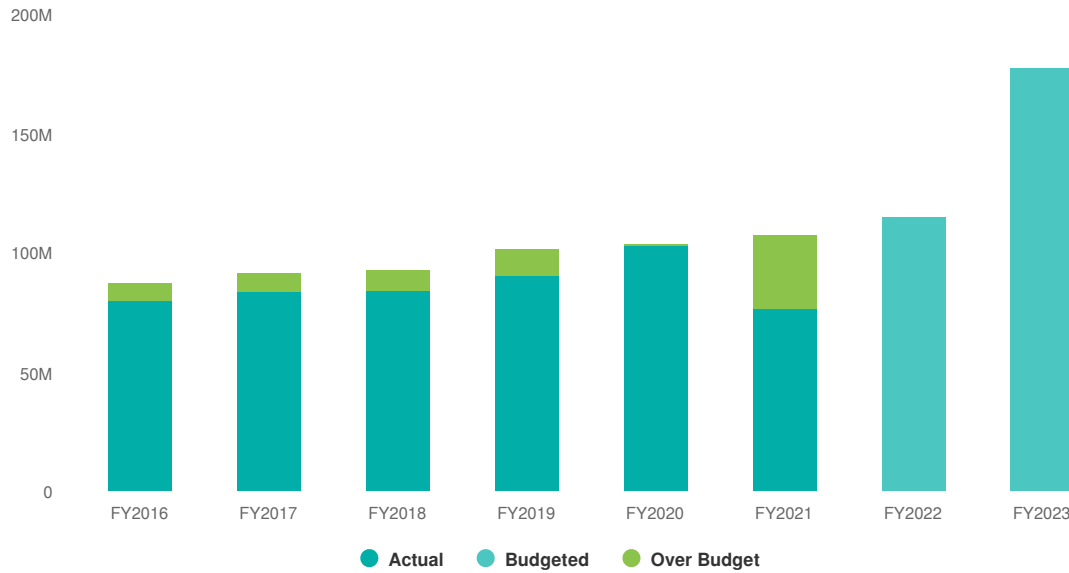
Transfers - Increase due to FY 2023 approved capital projects.

Reserves - Increase is primarily due to passenger activity returning to pre-pandemic levels.

Revenues Summary

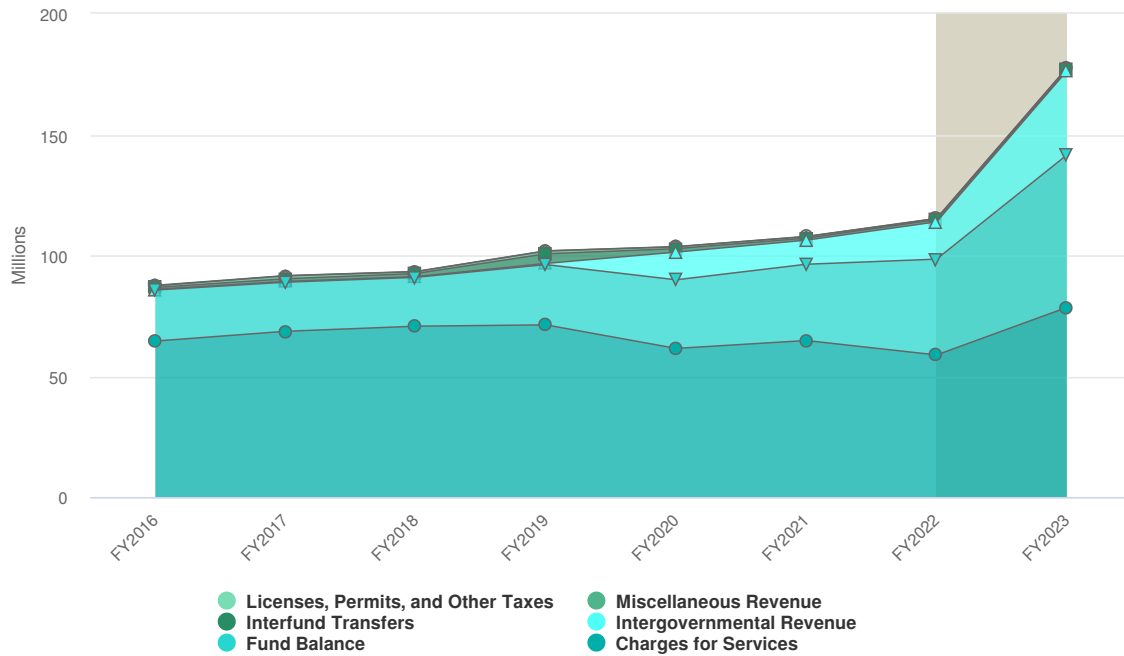
\$177,461,724 **\$62,190,310**
(53.95% vs. prior year)

Airports Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source






Grey background indicates budgeted figures.

Charges for Services - Increase is primarily due to the passenger activity approaching pre-Covid-19 pandemic levels.

Intergovernmental Revenue - Increase is due to CARES Act and American Rescue Plan Act (ARPA) funding that helped to stabilize operations during the Covid-19 pandemic.

Performance Measurements

PERFORMANCE MEASUREMENTS		Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
	Airline Cost Per Enplanement (\$8.00 or less = The Cost for Airlines to operate at PBI divided by PBI Enplanements) ¹	7.92	7.01	8.92	7.5
	Concession Revenue Per Enplanement ²	13.12	10	11.22	11.22
	Maintenance Department: Ratio of closed vs open corrective work orders.	90.5	91	85	85
	Maintenance Department: Ratio of closed vs open preventive work orders.	84.75	86	85	85
	Average overtime hours of communication center staff on the monthly basis. ³	387.25	1,518.75	1,200	1,200
	Number of completed airfield safety and regulatory inspections at PBC General Aviation Airports (LNA, PHK, F45 Airports) ⁴	43	54	180	180
	Number of completed required safety inspections at Palm Beach International Airport (PBI) ⁵	1,428	1,373	1,200	1,200

Comments

1. Increase in costs for FY20 is direct correlation to the COVID-19 Pandemic effects. FY22 and FY23 targets were adjusted to account for long-term effects and the recovery time to return to pre-pandemic costs.
2. Covid-19 continued to have a negative impact on the travel industry in FY21, but future flight schedules continue to show a trend of increased levels of service. This increased level of services is anticipated to continue in FY22 and FY23 as the pandemic subsides.
3. Covid-19 had a negative impact on the amount of hours required to provide the customer service required at PBI.
4. A new safety inspection position has been added to FY23, which should show an increase in actuals for FY22 and FY23.
5. Targets for FY22 and FY23 have been increased based on actuals achieved in FY20 and FY21.

Community Services

James E. Green
Director

Mission Statement

To promote independence and enhance the quality of life in Palm Beach County by providing effective and essential services to residents in need.

Department Overview

The department is comprised of the following divisions: Human Services and Community Action, Division of Senior and Veteran Services, Ryan White Program, and Behavioral Health and Substance Use Disorders.

Learn more by visiting: [Community Services](#)

FY 2022 Highlights & Accomplishments

- In-home services provide ongoing services to homebound seniors assisting with their activities of daily living, including American Rescue Funds provided during Covid-19.
- Provided Rapid Re-Housing services to over 200 participants. Participants were able to transition from experiencing homelessness to signing a lease in their name. Participants were provided wrap-around services to ensure housing stability.
- Assisted over 5,731 unique households with Emergency Rental Assistance Funding.
- Launched the second Recovery Community Organization and allied Recovery Community Center in Lake Worth Beach.

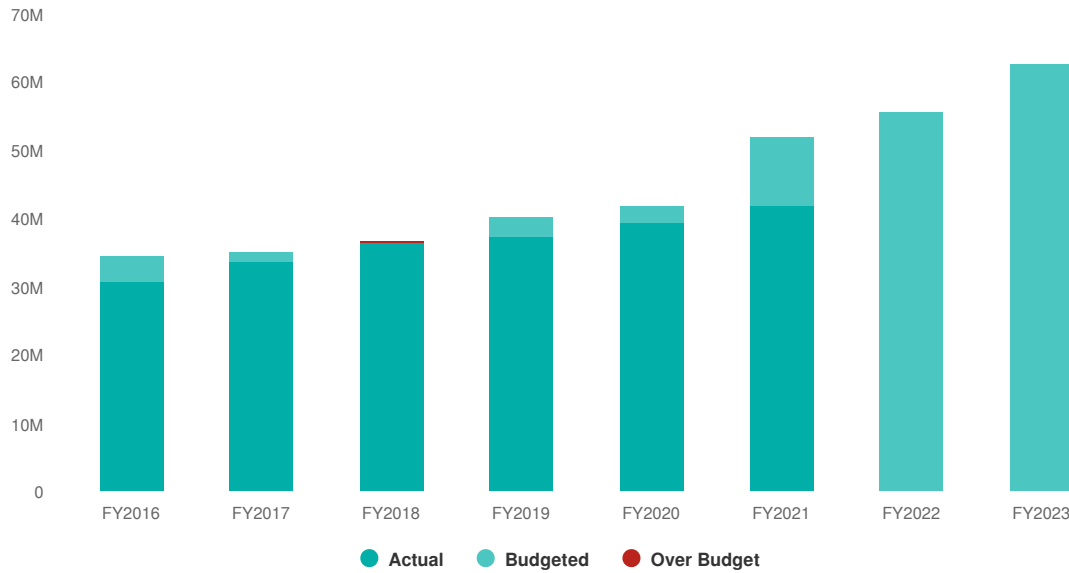
FY 2023 Emerging Issues

- As the elder population increases, the demand for services continues to grow, and has been particularly heightened by Covid-19. Challenges such as isolation, mobility issues, housing displacement, inflation and nutrition insecurities, as well as mental health concerns continue to inhibit independence, even with in-home and community-based support services in place.
- Housing costs have increased by over 30%. As a result, persons experiencing homelessness and/or housing instability cannot afford safe and affordable housing.
- Emergency Rental Assistance funding is expected to be exhausted in December 2023. Unless additional funding is received by the Treasury, the department will not be able to assist clients in crisis with their rising rent costs.
- Opioid settlement funds will be realized by the County, ensuring these funds have oversight and are appropriately planned and budgeted are critical.

Expenditures Summary

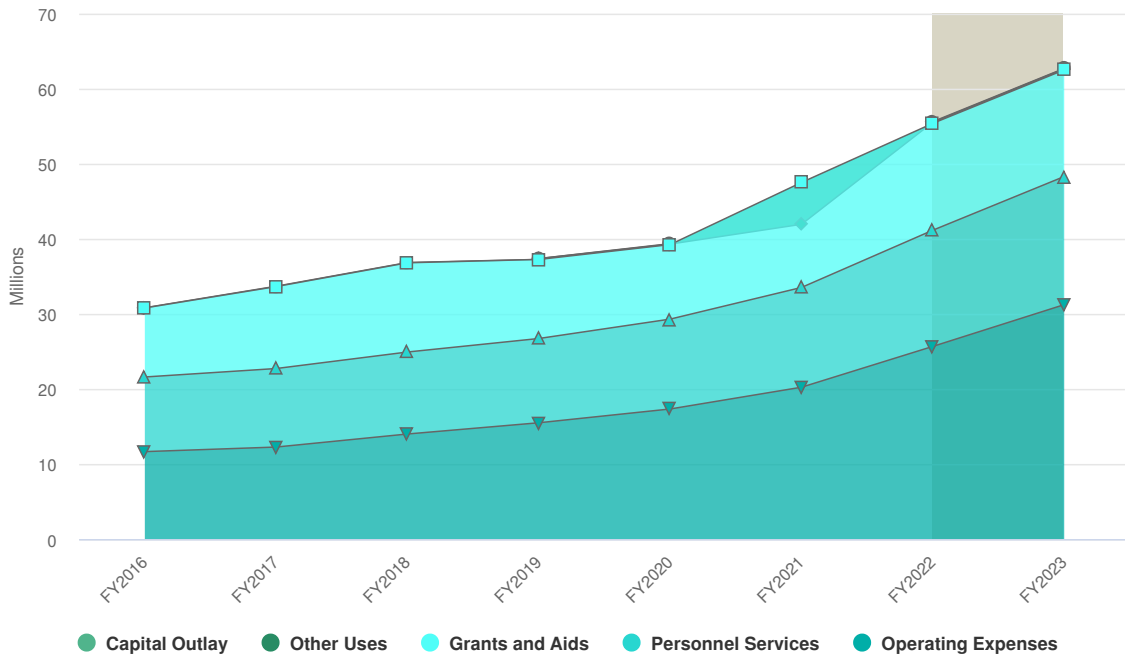
\$62,701,317 **\$7,091,800**
(12.75% vs. prior year)

Community Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Positions

Mid Year: 1 - Quality Assurance Coordinator (grant funded), 1 - Grants Compliance Specialist I

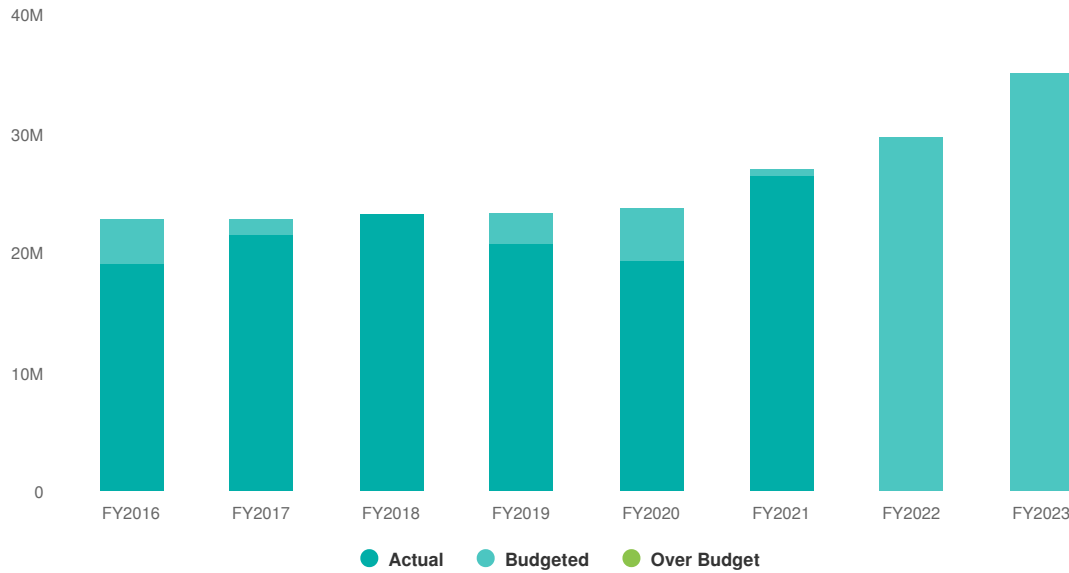
Operating Expenses - Increase is primarily due to the additional grant funding for various programs.

Capital Outlay - Decrease is primarily due to the one-time purchase of a vehicle in FY 2022.

Revenues Summary

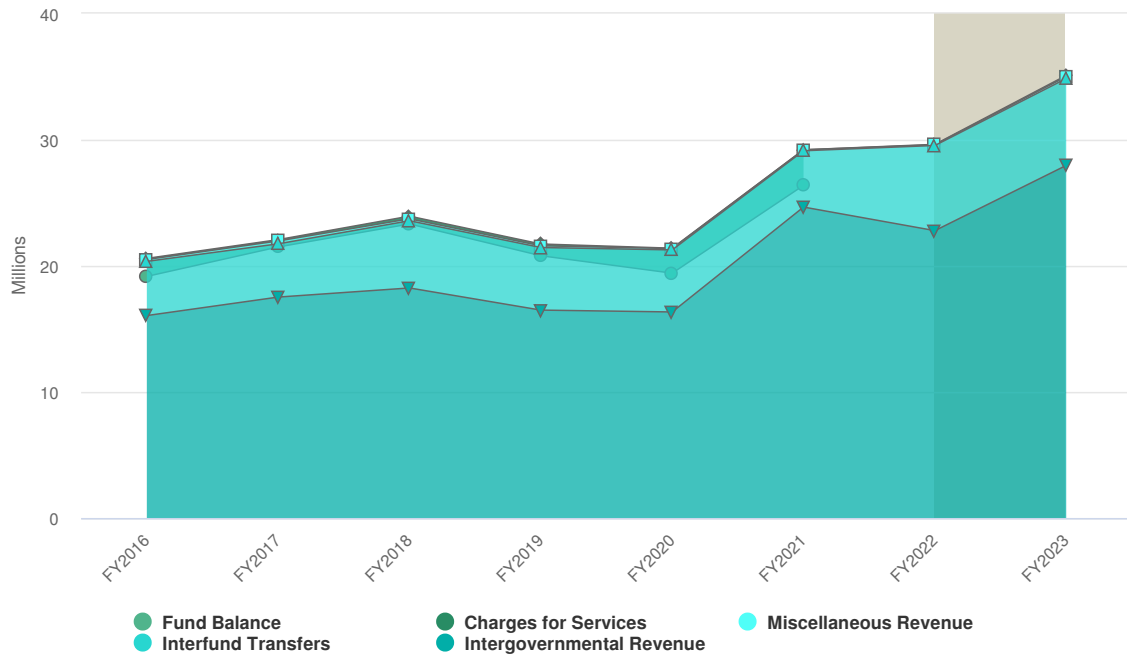
\$35,100,004 **\$5,468,746**
(18.46% vs. prior year)

Community Services Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source







Grey background indicates budgeted figures.

Charges for Services - Increase is primarily due to the reopening of programs that were previously closed as a result of Covid-19.

Intergovernmental Revenue - Increase is primarily due to additional grant funding for various programs.

Performance Measurements

	PERFORMANCE MEASUREMENTS	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
	The number households who received electrical utility assistance LIHEAP only. ¹	5,165	3,452	8,400	8,000
	The number of clients who obtained a recognized credential or certificate, including educational or vocational skills. ²	85	18	185	51
	The number of households served to prevent water utility disconnection. ³	3,942	1,022	12,000	430
	The number of households who received assistance with Tax Preparations.	316	443	553	553
	The number of new participants enrolled in the Farmworker Career Development Program. ⁴	12	10	51	51
	Number of Households stabilized through Housing Stability program ⁵	2,001	12,484	935	935
	Number of homeless clients placed in permanent housing through Rapid Rehousing ⁶	116	164	130	130
	Number of contacts (including claim processing) made via telephone, email and in-person to qualified VETERANS and/or their dependents.	3,315	2,661	2,400	2,400
	Number of hours of IN-HOME SERVICES (personal care, home-making, respite, companionship, etc.) provided to seniors.	266,431	288,006	340,000	340,000
	Number of nutritious MEALS provided to clients in need ⁷	381,849	528,500	340,000	340,000
	Percentage of PWH in PBC who are engaged in care to EHE	73.3	74.8	76.3	76.3
	Percentage of clients virally suppressed	85.3	84.43	84	84
	Number of indigent residents in PBC engaging in services at a Recovery Community Center. ⁸	2,445	356	1,800	800

Comments

1. In FY20, outcomes were not met due to the decline in applicants still experiencing challenges with online applications. Numbers started to improve during last quarter of FY20 due to partnering with 8 agencies to assist with applications online and curbside drop off. Due to Covid-19, FY21 saw a further decline. Targets were adjusted based on projections of capabilities post pandemic.
2. The target numbers are based on the availability of CSBG funding in the database.
3. The number of households served are according to available CSBG funding in the database. Targets have been adjusted based on new funding availability projections.
4. Target amount is determined by the Department of Education and the availability of funding for the potential number of Farm Workers in Palm Beach County. The program had limited trainings available in FY20 and FY21 due to school closures or limited access to schools because of the COVID-19 Pandemic.

5. Due to federal funds for Covid-19 assistance, a steep increase in numbers of households in need were able to be assisted. Targets will be adjusted accordingly based on updated fund availability.
6. Increase in FY21 is due to additional Covid-19 relief funds made available. Targets have been adjusted based on projections of what will be available in the future.
7. FY21 saw an increase in meals provided due to several collaborations with community agencies due to the Covid-19 pandemic. Targets for FY22 and FY23 are based on average actuals from pre-covid years.
8. Decreased figures in FY21 were due to Covid-19 restrictions. Target for FY22 was established on pre-Covid projections. FY23 target was established with Covid-19 ramifications still in place due to staffing needs and the slow return to pre-covid normalcy.

County Library

Douglas Crane
Director

Mission Statement

To connect communities, inspire thought, and enrich lives. The Library 'connects communities' by enhancing the role of the library in the community by building partnerships, and by promoting inclusivity and embracing diversity in all that they do. The Library 'inspires thought' by providing the public with free access to technology and library materials and resources, in a variety of formats, to meet the community's borrowing and research needs. The Library 'enriches lives' by providing educational opportunities to learn and grow for people of all ages.

Department Overview

The Library District consists of the unincorporated area of Palm Beach County and 24 municipalities that do not provide their residents with library facilities. Service is provided through the Main Library, 16 branches, and a logistical support center. Outreach services include a Bookmobile, Talking Books for the Blind, Books-by-Mail, the Adult Literacy Project, and Outreach to Children's day care programs. The Library provides access to holdings of over 2 million items and offers expanding access to electronic information. Internet access, as well as educational and recreational activities and events for children, teens, and adults, are offered at all library locations. The Library is a major distributor of Palm Tran passes in the County at the rate on average of \$120,000 annually. As required by law, all locations distribute and collect Florida voter registration applications, which are forwarded to the Supervisor of Elections office. Multiple Library branches serve as early voting locations and polling places during elections.

Learn more by visiting: [Palm Beach County Library System](#) 

FY 2022 Highlights & Accomplishments

- Renovations to the Wellington Branch and Lantana Road Branch were completed and the buildings were reopened, along with expanded hours and Sunday service at the Glades Road Branch and the Greenacres Branch.
- Received Board approval and groundbreaking for the new Canyon Branch Library in western Boynton Beach.
- Returned to in-person activities in January 2022, supported by a wide range of virtual activities.
- Partnership with the School District Food Service was renewed to provide free summer lunches to children and teens at all library locations.

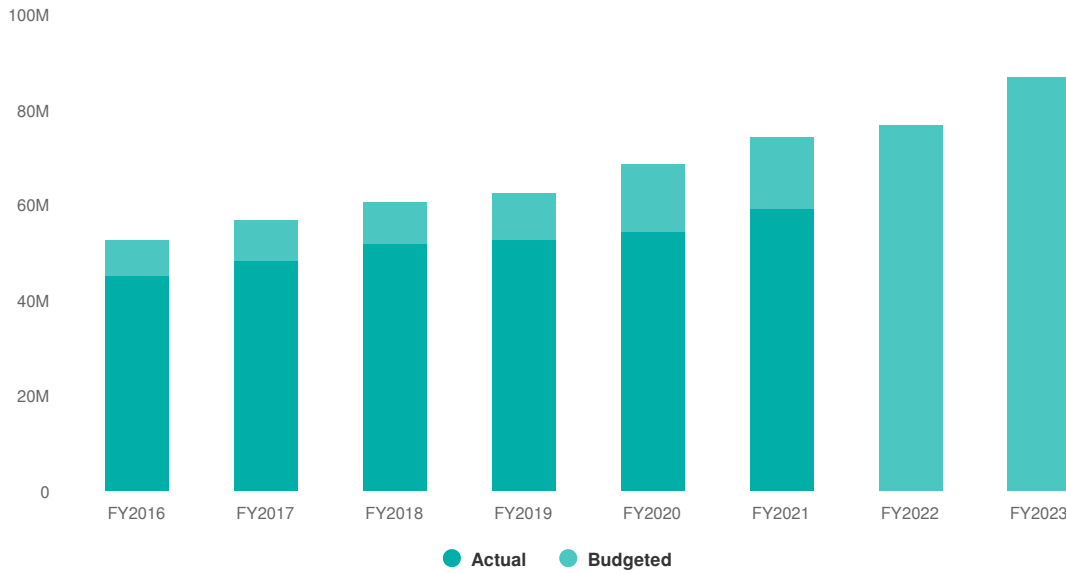
FY 2023 Emerging Issues

- As the County experiences increases in population and continued growth, the Library System will need to plan for additional library expansion projects and renovations. Areas/projects under consideration include north western Palm Beach County, Mangonia Park, and a new Main Library.
- Updating technology software and equipment including a new website management system, equipment replacement, and hosted software.
- Expanding service hours at the Okeechobee Blvd. Branch and the Royal Palm Beach Branch to include Sundays with eight permanent positions to be added.
- Construction of the Canyon Branch continues with expected opening to the public in early 2024. Operating costs and staff recruitment will occur through the fiscal year.

Expenditures Summary

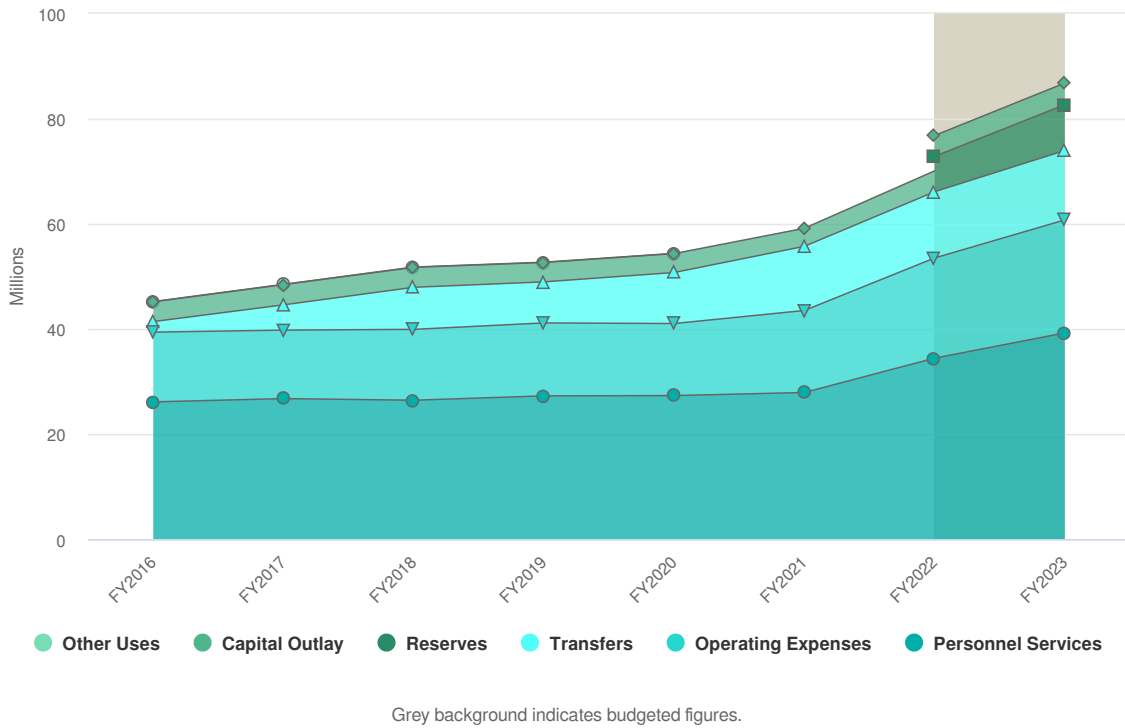
\$86,791,526 **\$9,994,250**
(13.01% vs. prior year)

County Library Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Positions

Budget Process: 4 - Librarian I, 2 - Library Associate II, 2 - Library Associate III

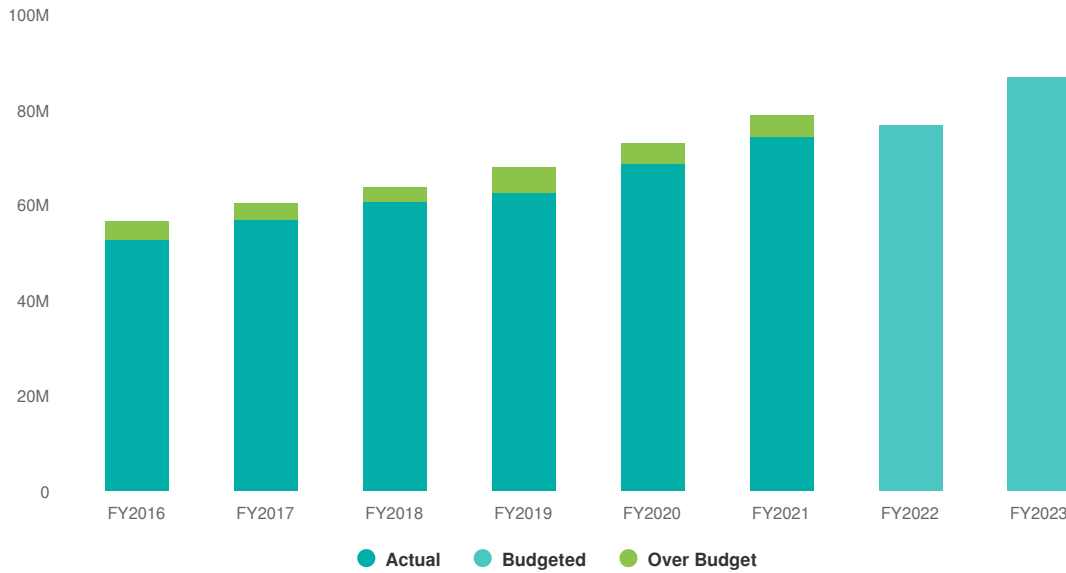
Operating Expenses - Increase is primarily due to the technology program upgrade to address aging equipment and systems, and the rising costs for materials, supplies, and services.

Reserves - Increase is due to the increase in Current Property Tax revenues from taxable values on homes in Palm Beach County.

Revenues Summary

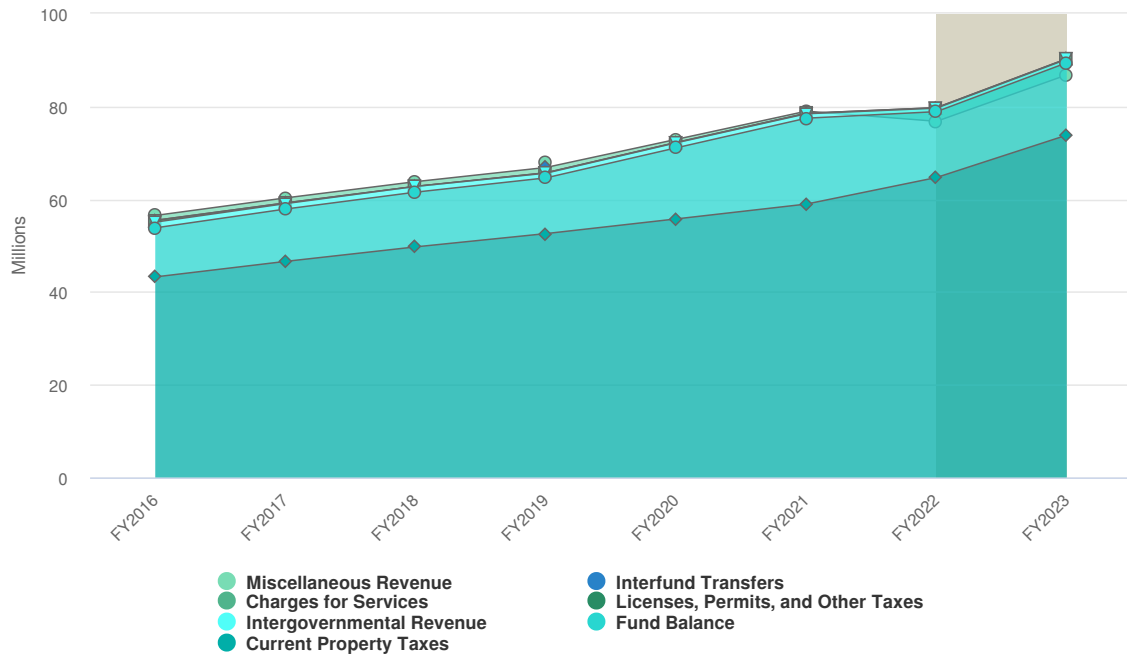
\$86,791,526 **\$9,994,250**
(13.01% vs. prior year)

County Library Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source







Grey background indicates budgeted figures.

Current Property Taxes - Increase is directly related to increased taxable values on homes in Palm Beach County. This also resulted in an increase to statutory reserves which falls under Miscellaneous Revenue.

Fund Balance - Increase is primarily due to higher than anticipated FY 2022 revenues.

Performance Measurements

	PERFORMANCE MEASUREMENTS	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
	ABC Kit lending ¹	1,995	2,736	2,095	2,763
	Adult activities and events attendance ²	31,725	23,938	32,042	26,332
	Adult literacy instructional hours ³	8,291	5,743	8,374	5,800
	Information/research transactions handled ⁴	934,407	732,074	943,751	739,395
	New Library card holders ⁵	21,986	20,255	22,206	21,268
	Story time/multimedia class attendance ⁶	83,050	46,939	84,711	51,633
	Summer Reading Program registrations ⁷	593	3,408	5,930	4,090
	Electronic content loaned ⁸	1,945,316	2,037,452	1,964,769	2,139,325
	Mobile app ⁹			235,770	308,631
	Website visits ¹⁰	6,262,519	7,103,112	7,054,807	7,174,143
	Holdings per capita	1.8	2.1	2	2.1
	Library visits ¹¹	2,366,605	1,840,835	2,388,827	1,932,877
	Physical items loaned ¹²	5,826,763	5,548,837	5,885,031	5,604,325
	Public PC sessions ¹³	372,391	248,659	376,115	251,146
	Total items loaned ¹⁴	7,772,079	7,586,289	7,849,800	7,738,015
	Summer lunches and snacks ¹⁵	40,054	35,532	40,855	36,243

Comments

1. Due to the pandemic, many child care facilities provided their own story times utilizing the materials provided in the ABC Kits because they were unable to go on field trips or welcome visitors to their classroom.
2. Due to the pandemic, all adult activities were held virtually in FY21; in-person activities are slowly resuming in FY22.
3. Due to the pandemic, some literacy tutors and students met virtually, but many chose not to meet due to technology issues. Slowly resuming in-person activities in FY22.
4. Due to the pandemic, fewer people visited the library, resulting in fewer research questions. Two branches were closed for renovations during most of FY21 and the beginning of FY22.
5. Due to the pandemic, fewer members visited the library, resulting in fewer new card holders. Two branches were closed for renovations during most of FY21 and the beginning of FY22.
6. Due to the pandemic, all story times/multimedia classes were held virtually in FY21. In-person activities are slowly resuming in FY22.
7. Due to the pandemic, Summer Reading Program registrations and activities were held virtually in FY20 and FY21. In-person activities are slowly resuming in FY22.
8. Due to the pandemic and the renovation closures of two branches during most of FY21 and the beginning of FY22, many library members accessed e-resources instead of visiting the library in-person and checking out physical materials.
9. More Library members are discovering and using the mobile app to access their library accounts.
10. Due to the pandemic and the need for social distancing, fewer public computers were made available resulting in fewer website visits. Since implementing the Mobile App in FY19, increasingly more members are

using the app to access their library accounts, resulting in fewer visits to the Library's website. Two branches were closed for renovations during most of FY21 and the beginning of FY22.

11. Continuing pandemic has resulted in fewer library members visiting library buildings. Two branches were closed for renovations during FY21 and the beginning of FY22.
12. Due to the pandemic, fewer members visited the library to check out materials. Two branches were closed for renovations during most of FY21 and the beginning of FY22.
13. Due to the pandemic and the need for social distancing, fewer computers were made available for use by the public. Two branches were closed for renovations during most of FY21 and the beginning of FY22.
14. Due to the pandemic, fewer members visit the library to check out materials. Two branches were closed for renovations during FY21 and the beginning of FY22.
15. Due to the pandemic, the Library partnered with the Youth Services Department to distribute summer meals in FY21; the school year ended two weeks later than in past years and funding did not cover the entire summer time period. Planning to resume partnership with the School District for in-person lunches at multiple libraries in FY22.

County Cooperative Extension

Ronald Rice

Director

Mission Statement

To deliver research-based education from the University of Florida (UF)/Institute of Food and Agricultural Sciences (IFAS) and similarly trusted institutions to Palm Beach County citizens, organizations, and businesses engaged in agriculture, horticulture, human sciences, and youth development. Educational outreach efforts emphasize practical and impactful solutions that improve the quality of life for residents, families, and communities; protect water resources and environmental systems; and enhance the competitiveness of agriculture in Palm Beach County.

Department Overview

The department is comprised of the following divisions: Agriculture, Agriculture Economic Development, Family, Youth and Consumer Sciences, and Mounts Botanical Garden (MBG)/Environmental Horticulture.

Learn more by visiting: [Cooperative Extension](#) 

FY 2022 Highlights & Accomplishments

- Science-based trainings for pesticide/fertilizer applicators, professional landscapers, farm safety managers, and farm workers, delivered 1,679 continuing education units required for job-related state-mandated license renewals. There were 2,608 agricultural clients trained.
- Master Gardeners provided education to 7,248 individuals and volunteered 10,733 hours (equivalent to over five full-time employees) to teach horticultural and gardening best practices and Florida Friendly Landscaping principles.
- 4-H reached over 25,000 youths with at least six hours of education through 4-H clubs, in-school enrichment activities, and after-school programs. Over 5,700 hours were volunteered by 40 trained 4-H mentors and "Teens as Teachers".
- MBG received over 95,000 visitors during FY22, spurred by multiple attractions including the opening of a permanent art installation (Moai statues), adding a new Winter Plant Sale, hosting the Holiday Garden of Lights evening event, and hosting the 5-month Nature POP! LEGO exhibit.

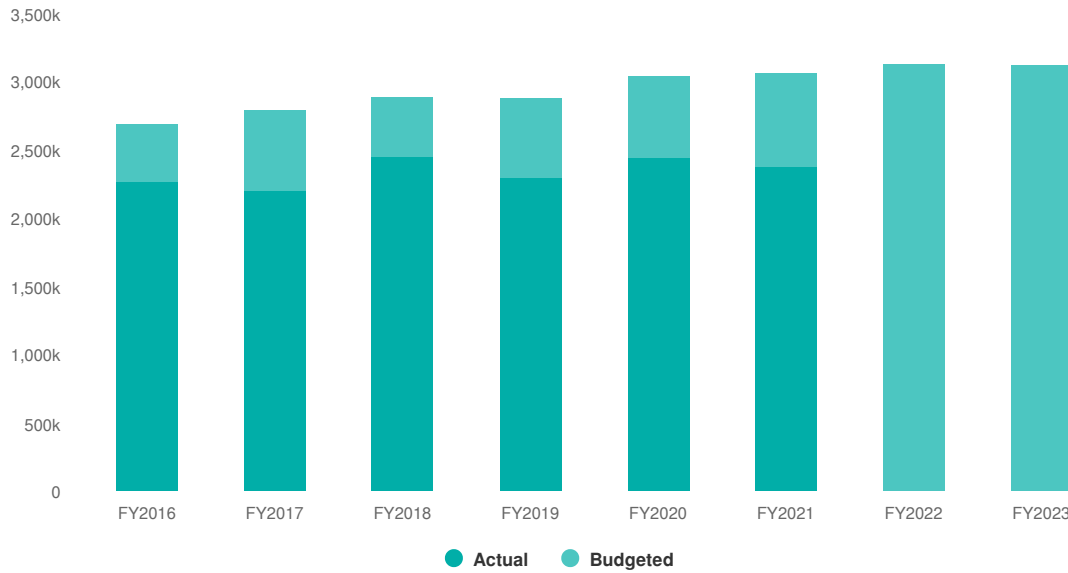
FY 2023 Emerging Issues

- 4-H will expand outreach to youth with disabilities to include independent living skills like financial literacy, personal hygiene, home maintenance/cleaning, and personal organization.
- MBG will be the first Arts & Culture organization in Florida to launch its Garden Guide in the Bloomberg Connects app (powered by Bloomberg Philanthropies).
- Home/urban landscapes will suffer incurable Lethal Bronzing (fatal to many palms) and incurable Lethal Viral Necrosis (fatal to Floratam St. Augustine grass). Phantasma scale (attacks palms) infestations continue to increase (difficult/expensive to control). Horticultural education is critical for residents, professional landscapers, and pest control operators.
- Invasive lychee erinose mite (LEM) can no longer be quarantined, thus multi-county collaborations are required to educate tropical fruit nurseries and backyard growers regarding management options. Several new pests (such as weevils, fusarium, etc.) that damage specific vegetable crops require field trials to identify effective management responses. Collaborations with the UF/IFAS First Detector program will focus on early identification and eradication of new invasive crop pests.

Expenditures Summary

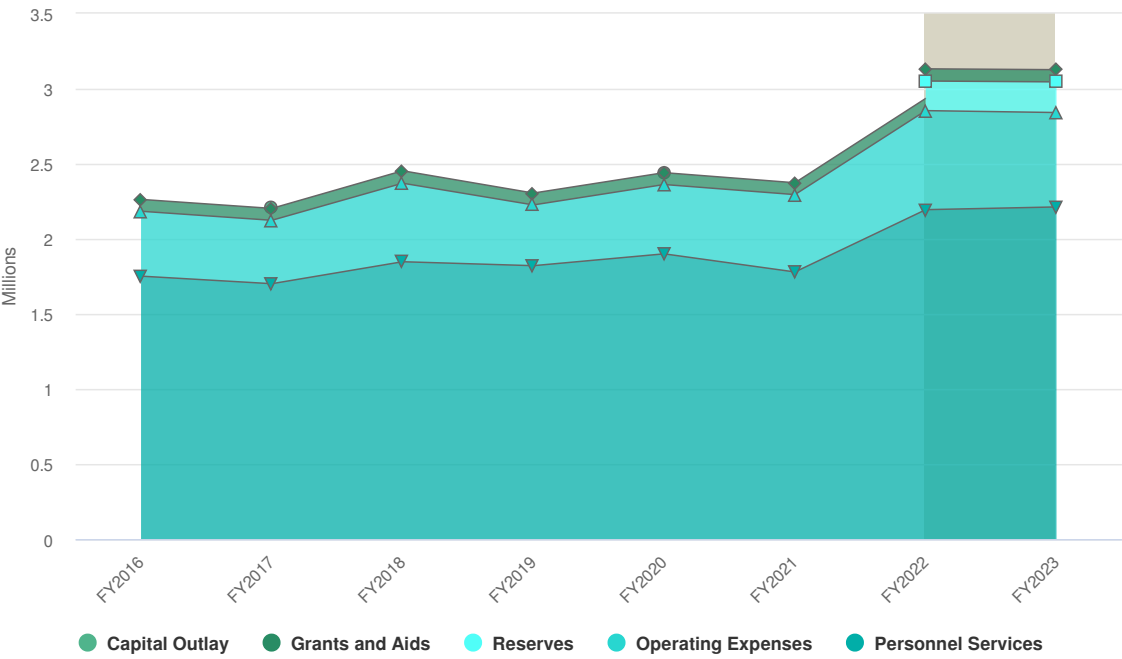
\$3,126,796 **-\$5,634**
(-0.18% vs. prior year)

County Cooperative Extension Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

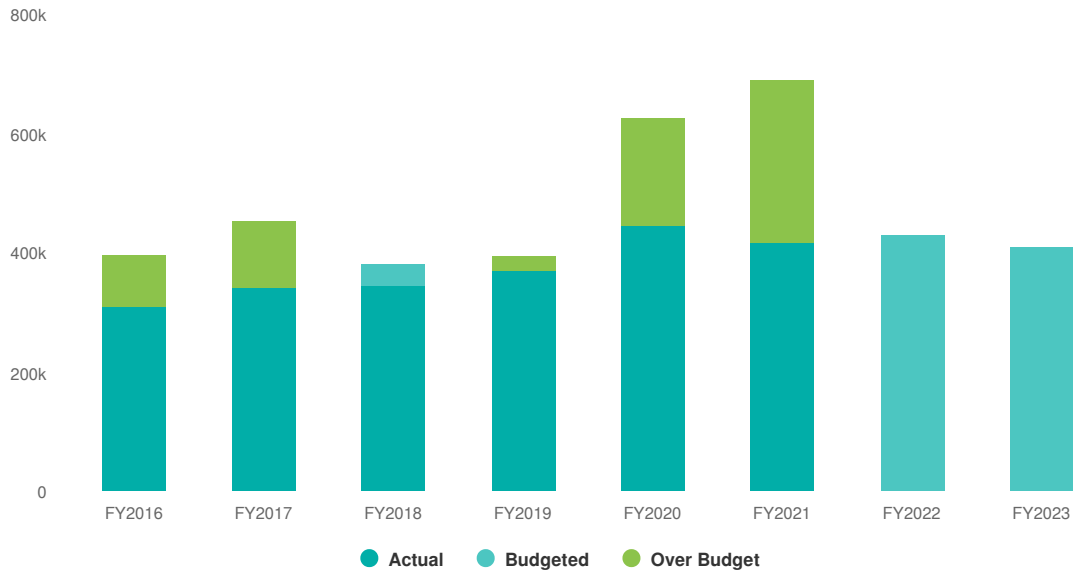


Grey background indicates budgeted figures.

Revenues Summary

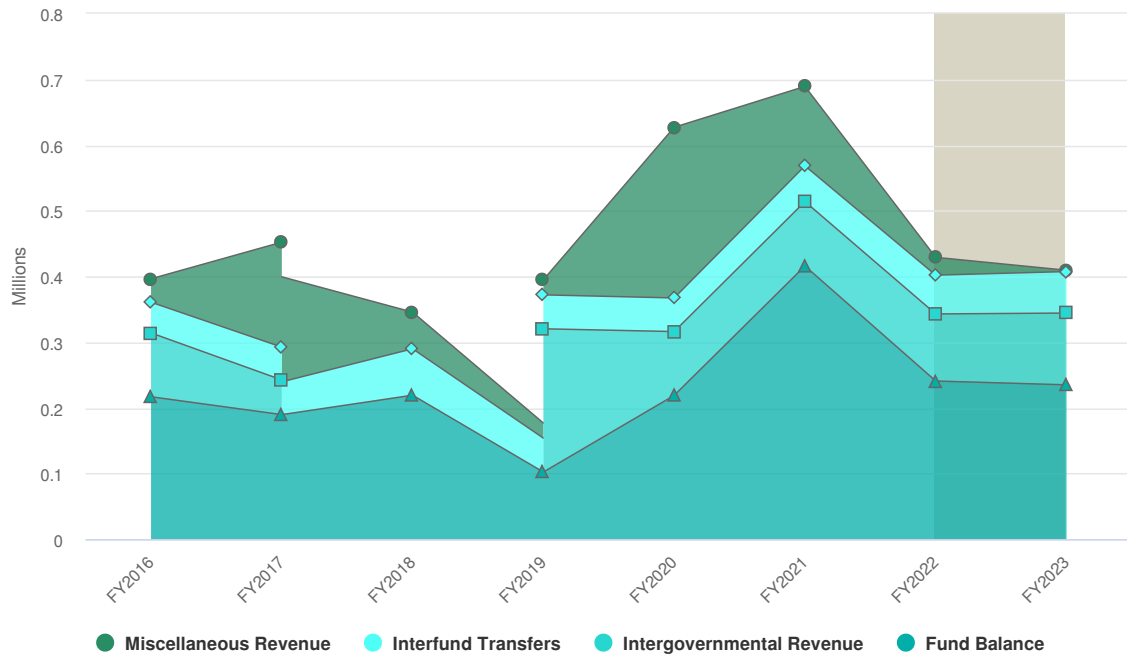
\$409,310 **-\$19,660**
(-4.58% vs. prior year)

County Cooperative Extension Proposed and Historical Budget vs. Actual



Revenues by Source




Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Miscellaneous Revenue - Decrease is directly related to the reclassification of revenues for training materials, supplies, and refreshments for educational programs to the University of Florida.

Performance Measurements

	PERFORMANCE MEASUREMENTS	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
	Gross non-grant revenue enhancement generated by the Mounts Botanical Garden ¹	1,156,367	955,570	1,020,000	1,020,000
	Number of 4-H adult/youth volunteer hours ²	8,392	3,087	6,000	6,000
	Number of people attending educational programs at Mounts Botanical Garden ³	5,235	5,977	5,400	5,400
	Number of people visiting Mounts Botanical Garden	33,855	44,798	36,000	36,000
	Number of students reached by 4-H STEM-related school enrichment educational programs	16,523	17,357	7,200	7,200
	Number of youth participating in 4-H youth development activities ⁴	4,617	2,172	3,600	3,600
	Number of clients receiving education in recommended practices and new technologies (agriculture, nurseries, landscaping) ⁵	3,125	1,947	2,040	2,040
	Number of discipline-specific CEU's delivered to clientele ⁶	3,182	1,946	1,680	1,680
	Volunteer hours (Master Gardeners) contributed ⁷	7,476	8,374	4,560	4,560
	Number of people receiving safety trainings (agriculture, nurseries, landscaping) ⁸	1,850	1,730	1,440	1,440
	Number of people receiving science-based nutrition education	21,638	23,937	30,000	30,000

Comments

1. FY21 was negatively impacted by Covid-19. Actuals include a gift of \$100k towards the Mounts Gift Shop Expansion Project. Targets are based on projections as post-covid numbers of visitors begin to increase.
2. FY21 numbers were negatively impacted by the Covid-19 Pandemic. FY22 and FY23 targets were adjusted to be more aligned with post pandemic recovery efforts.
3. FY22 targets were decreased from FY21. During COVID, face-to-face educational opportunities were severely limited, and many normal educational events were not easily addressed with virtual platforms. The absence of major crowd-pleasing exhibits also curtails educational outreach typically enjoyed in the past. Staffing limitations will persist due to non-profit Friends of MBG financial difficulties, thus the Education/Outreach Manager position continues to remain vacant until further notice.
4. FY21 was negatively impacted by Covid-19.
5. FY21 was negatively impacted by Covid-19.
6. FY21 was negatively impacted by Covid-19. FY22 and FY23 targets were decreased from FY21, a reflection of COVID realities impacting face-to-face trainings, and staff retirements/resignations that created 3 vacant agriculture/horticulture extension agent positions during late-FY21 and possibly early-FY22.
7. FY22 targets were decreased from FY21, a reflection of COVID realities impacting face-to-face volunteer availability.
8. FY22 and FY23 targets were decreased due to agencies providing their own trainings with material provided by Cooperative Extension.

Engineering and Public Works

David L. Ricks, P.E.


County Engineer

Mission Statement

To provide the community with a safe, efficient, and reliable infrastructure.

Department Overview

The department is comprised of the following divisions: Administrative Services, Construction Coordination, Land Development, Road and Bridge, Roadway Production, Streetscape Section, and Traffic.

Learn more by visiting: [Engineering and Public Works](#) 

FY 2022 Highlights & Accomplishments

- Completed 140 lane miles of countywide roadway resurfacing projects.
- Conducted major repairs to both George Bush Bascule Bridge and Donald Ross Bascule Bridge.
- Traffic worked with Palm Tran and Fire Rescue on planning, designing, and deploying Transit Signal Priority and Fire Rescue Preemption systems.
- Executed agreement between the County and the Florida Department of Transportation for the design and construction of about 1,000 street lights on the 18-mile segment of SR 80 in the Belle Glade area.
- Completed the first 20-year Stormwater Needs Analysis which required extensive multi-agency coordination.
- Construction Coordination Division managed 26 roadway projects totaling \$88.3 million.
- Provided assistance with various projects countywide ranging from assisting with erosion control repairs at the L-2 Pump Station discharge pond, restoring and upgrading the public parking along Beach Road for the Parks and Recreation department, and constructing an asphalt PBSO Marine unit milling parking lot.

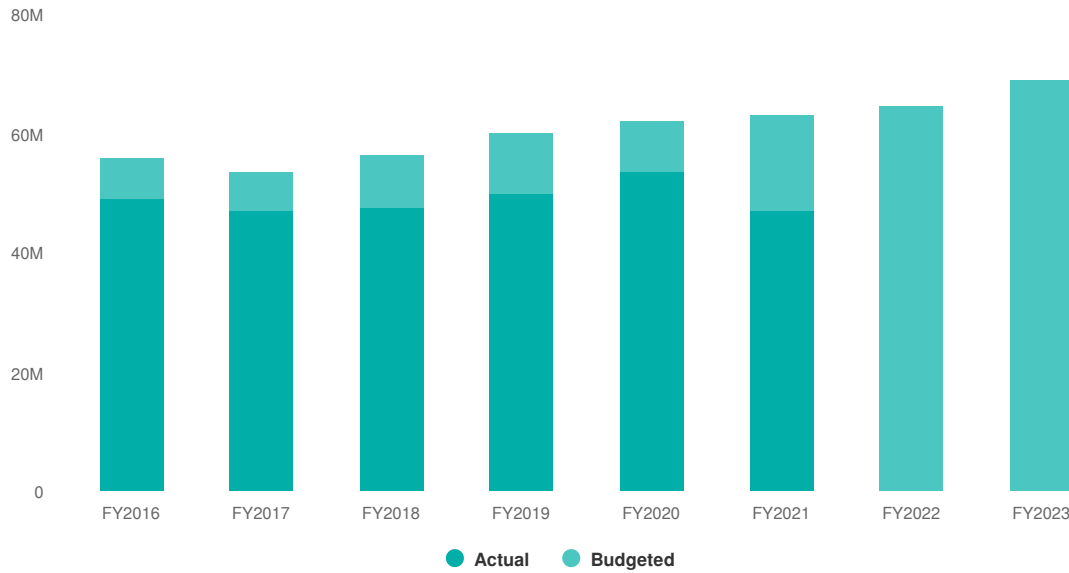
FY 2023 Emerging Issues

- Supply chain issues and material shortages/unavailability directly impacts the ongoing and upcoming construction projects and maintenance requirements of the existing infrastructure. Budget projections for construction costs have exceeded estimates as material costs for certain items continue to rise, and suppliers refuse to hold quoted prices for extended lengths of time. Rising prices for both materials and staff costs impact monies budgeted to complete projects and have already led to reduction, postponement, or cancellation of projects and necessary maintenance repairs.

Expenditures Summary

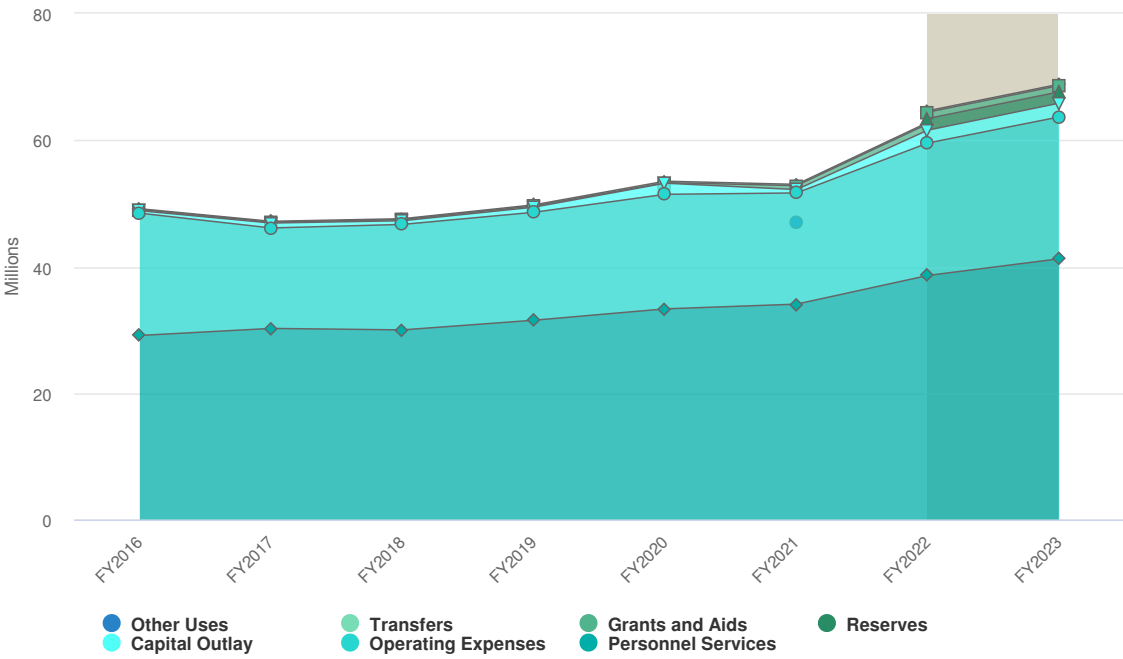
\$68,840,220 **\$4,199,791**
(6.50% vs. prior year)

Engineering and Public Works Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

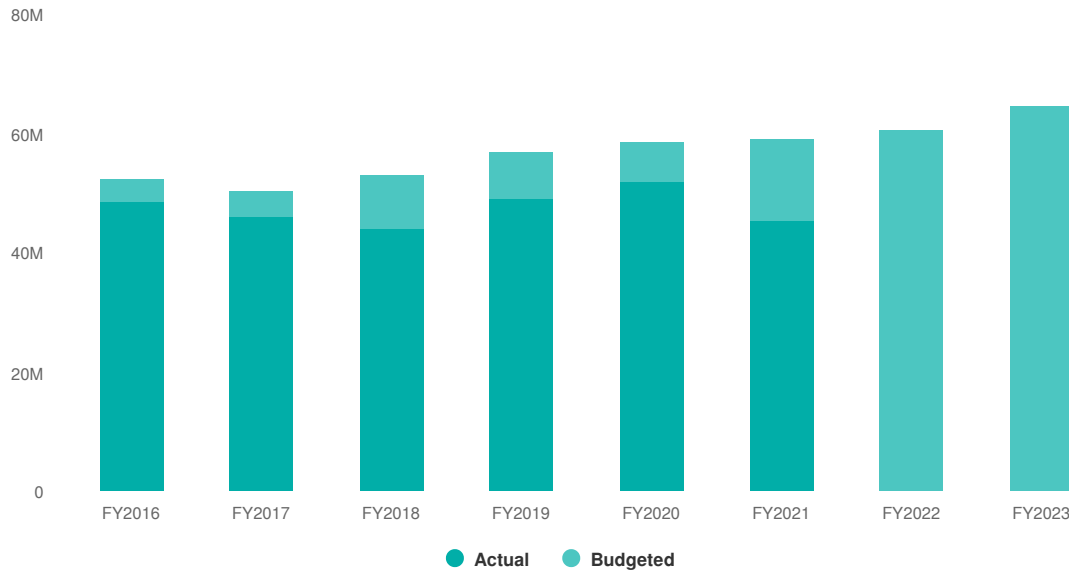


Grey background indicates budgeted figures.

Revenues Summary

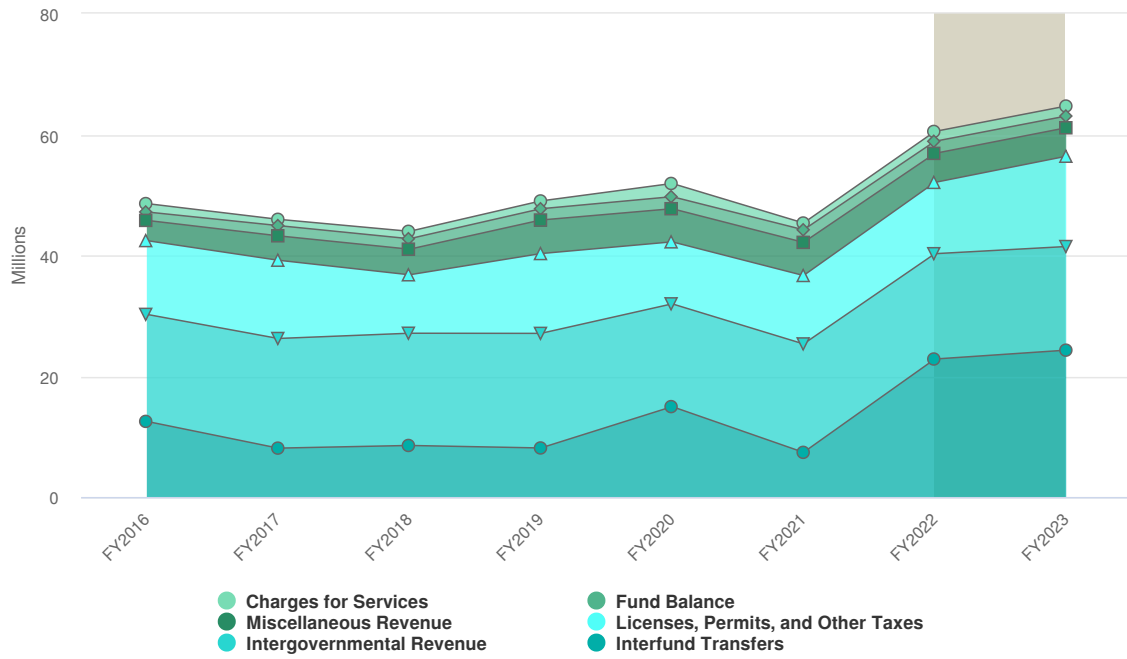
\$64,702,607 **\$4,198,127**
(6.94% vs. prior year)

Engineering and Public Works Proposed and Historical Budget vs. Actual



Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Licenses, Permits, and Other Taxes - Increase is primarily due to aligning the budget with historical and estimated actuals.

Performance Measurements

PERFORMANCE MEASUREMENTS		Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
	Average number of days to complete initial review of utility permit applications ¹	71.25	67.5	95	15
	Days to generate first comments letters for utility permit applications	71.76	47.9	60	60
	Number of corridor retiming projects conducted	4	7	8	8
	Percentage of ERC reviews completed within 30 days	100	100	95	95
	Percentage of Right-Of-Way, Plats, and Development petitions reviewed within 10 Business days	96	98.15	85	85
	Percentage of public record requests processed within 10 days of receipt	97.25	94.5	90	90
	Percentage of reviews of subdivision plats, boundary surveys, and legal descriptions and sketches completed within 30 days ²	94.84	86.38	95	95
	Percentage of technical compliance first comment letters within 30 days or less	92.25	95	95	95
	Percentage of the design contracts awarded within 10 months of consultant selection	87.5	98.75	95	95
	Percentage of total incorporated area traffic study reviewed (first comment/approval) within 30 working days of receipt	100	100	90	90
	Drainage pipes cleaned in linear feet [Vactor] ³	64,172	43,371	216,000	216,000
	Number of drainage structures cleaned [Vactor] ⁴	1,556	1,747	38,304	38,304
	Number of federally mandated annual bridge inspections completed ⁵	71	102	65	65
	Number of monthly mechanical and electrical preventative maintenance visits completed on nine bascule bridges. ⁶	226	197	96	96
	Number of quarterly preventative maintenance visits completed on 286 fixed bridges. ⁷	1,156	977	1,040	1,040

Comments

1. FY22 and FY23 were generated with staffing capacity projections.
2. Staffing vacancies have contributed to the decrease in actuals for FY21.
3. Currently there are 2 vactors for the entire County. The division continues to work diligently with the resources available while pursuing additional equipment necessary to increase actuals.
4. Currently there are 2 vactors for the entire County. The division continues to work diligently with the resources available while pursuing additional equipment necessary to increase actuals.

5. *Targets are established by federal mandates. Department exceeds minimum requirements.*
6. *The division continuously surpasses these targets. Analyses will be done to reassess appropriate targets for future fiscal years.*
7. *FY21 decrease is attributed to residual covid-19 pandemic effects causing staffing shortages. FY22 and FY23 targets were established to better align with Covid-19 recovery efforts.*

Environmental Resources Management

Deborah Drum

Director

Mission Statement

To establish, maintain, and implement programs for the protection, preservation, and enhancement of the land and water resources of Palm Beach County.

Department Overview

The department is comprised of the following divisions: Environment Enhancement and Restoration, Mosquito Control, Natural Areas, Resources Protection, and Shoreline Protection.

Learn more by visiting: [Environmental Resources Management](#) 

FY 2022 Highlights & Accomplishments

- Increased outreach initiatives gaining local and national recognition, including the award-winning documentary “Hidden Wild,” and the creation of guidance documents to assist the regulated community on vegetation preservation under Article 14 of the Unified Land Development Code (ULDC). Environmental Resources Management (ERM) projects are highlighted this year in National Geographic, Southern Living magazine, and upcoming documentary features in 2023 on Vice News and Netflix.
- Developed and implemented new geographic information systems (GIS) based applications enhancing the safety and effectiveness of ERM’s prescribed fire program, sharing water quality data with partners and stakeholders, and allowing for greater efficiencies for controlling mosquito-borne diseases.
- Completed a \$750,000 FEMA HMGP wildfire mitigation grant to conduct 878 acres of mechanical fuel reduction on 17 Natural Areas, reducing the risk of large-scale wildfires.
- Leveraged \$6.6M of county dollars to secure \$9M in external funding/grants to complete seven (7) habitat restoration and coastal nourishment projects, with a total cost of \$15.6M.

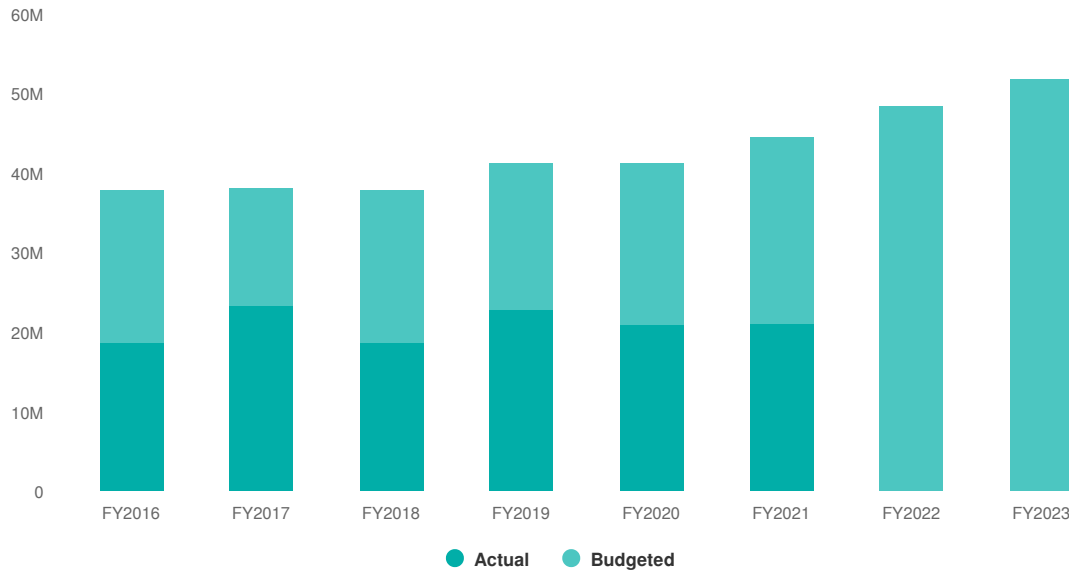
FY 2023 Emerging Issues

- Regulatory challenges associated with getting federal permits in a timely manner.
- Ability to maintain sufficient funding for aging public use facility infrastructure.
- Anticipated Cycle 5 National Pollutant Discharge Elimination Permit which will affect the County’s water quality requirements for compliance with Federal regulations.

Expenditures Summary

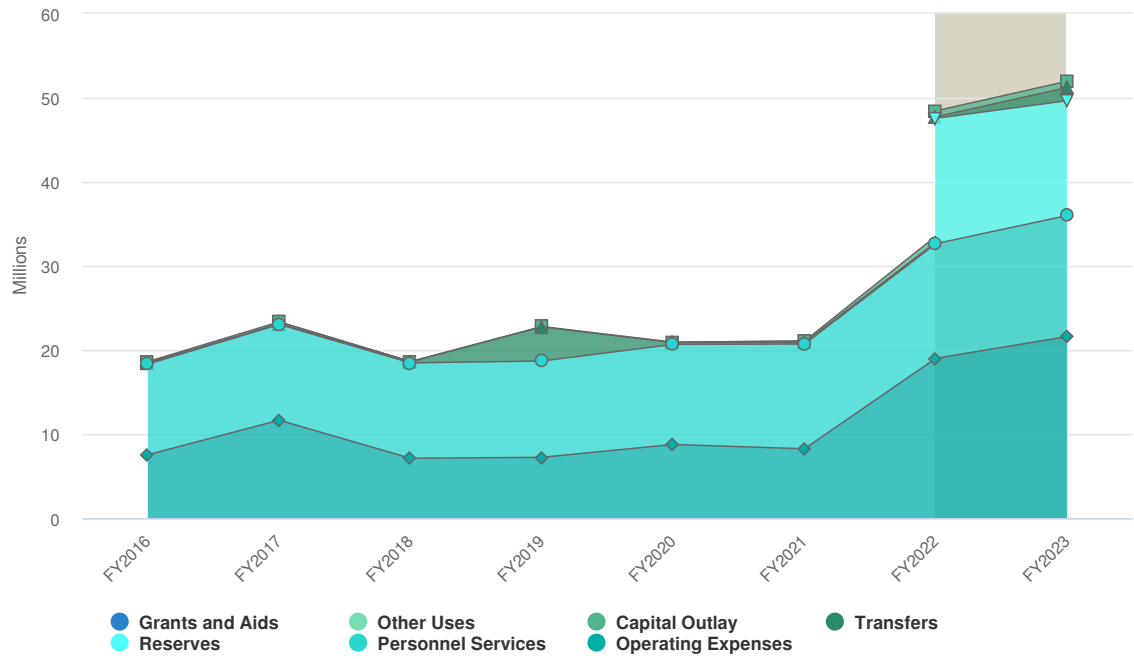
\$51,962,982 **\$3,524,789**
(7.28% vs. prior year)

Environmental Resources Management Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Operating Expenses - Increase is primarily due to grant funding to maintain the County's 37 natural areas.

Transfers - Increase is primarily due to FY 2023 approved capital projects.

Revenues Summary

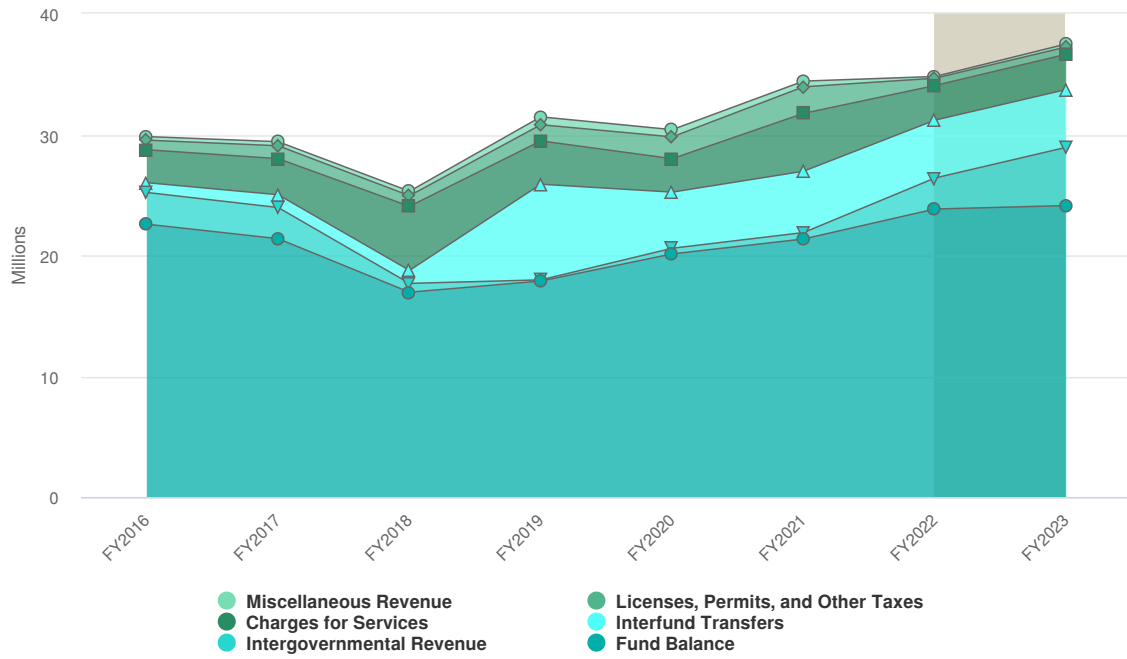
\$37,491,928 **\$2,691,860**
(7.74% vs. prior year)

Environmental Resources Management Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source




Grey background indicates budgeted figures.

Intergovernmental Revenue - Increase is primarily due to additional grant funding to maintain and manage 37 natural areas.

Miscellaneous Revenue - Increase is primarily due to a reimbursement from Marine Industries Association of Palm Beach County, Inc. for a Florida Inland Navigation District Project Agreement for the Lake Worth Inlet Flood Shoal Dredging Phase I project.

Performance Measurements

	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
PERFORMANCE MEASUREMENTS				
Average Percentage of natural area public use facilities maintained and the miles of publicly accessible trails maintained to meet standards.	96.7	100	95	95
Increased acreage in restored estuarine, and freshwater habitat projects over 10 year average ¹	11	-38	5	5
Maintain 11-year moving average of >1M cubic yards of sand placed countywide (Annual sand volume has no direct correlation to this measure).	1,270,000	1,420,000	1,000,000	1,000,000
Number of acres treated for mosquitos in compliance with Florida Statutes ²	1,091,072.21	980,385.16	625,000	700,000
 Percentage of biological and hydrological monitoring events conducted in compliance with regulatory, grant or Department policy requirements.	100	100	98	98
Percentage of facilities inspected for compliance	100	100	90	98
Percentage of mosquito service requests completed in five business days	100	100	95	95
Percentage of natural area acres where the overall level of invasive/exotic vegetation coverage is 1% or less	99	99	98	98
Percentage of petroleum cleanup sites to receive a State issued completion order	12.8	11.4	7	7
Percentage of petroleum storage tank inspections in compliance with State regulations. ³	82.85	98.36	75	75

Comments

1. Below minimum. Current 10 year moving average 7.51 acres. Expected lull in construction due to contracting, permitting and funding. 1 project was completed with work ongoing on a separate large, multi-year project. "Completed" projects are those that have been fully constructed. Metric does not include design, permitting, funding or ongoing construction. For FY20, acreage completed represents partial/ongoing construction of Tarpon Cove, a large scale, multi-year restoration project.
2. Mosquito control treatment need is based on the occurrence of service and environmental factors, including rainfall, temperature, wind and service requests from Palm Beach County residents, as well as mosquito trap counts and the incidence of mosquito borne disease. These factors dictate that the response will not trend over time, but by the increase or decrease of those factors.
3. In FY20, during the Covid Pandemic in order to achieve contractual requirements, inspectors were innovative and used virtual inspections. State funding of the Inland Protection Trust Fund (IPTF) received a reduction in FY20 due to Covid concerns. The IPTF is funded through revenue for the fuel entering the State. With the Covid pandemic, the amount of fuel received by the state was lessened, therefore creating a period of time where revenue was diminished, causing a reduction in the IPTF funding. County staff remains engaged with the State on how the reductions will impact the future funding of the program and Targets were re-adjusted based on these impacts, although it appears that FY22 and FY23 will trend up as post-pandemic recovery measures are in place.

Facilities Development and Operations

Isami Ayala - Collazo

Director

Mission Statement

To strategically plan and deliver safe, efficient, cost effective, uninterrupted, quality services in building design and construction, building maintenance, systems operation, property management, electronic systems and security and fleet management, that provide lasting asset value, flexibility to allow continuous improvement, and facilitate the missions of the departments and governmental entities which occupy County-owned buildings.

Department Overview

The Facilities Development and Operations Department (FD&O) is responsible for siting, building, and operating the County's physical plants, major equipment, and electronics systems. This includes the buildings occupied by the Sheriff's Office and the 15th Judicial Circuit Court, as well as several other Constitutional Officers including the Property Appraiser, Supervisor of Elections, and the Tax Collector. More specifically, this includes the implementation of capital building and land improvement projects, the maintenance and operation of more than 800 occupied structures, and the countywide public safety radio system operations and maintenance.

Learn more by visiting: [Facilities Development & Operations](#)

FY 2022 Highlights & Accomplishments

- Commenced construction of several priority projects following years of prior planning, including the Supervisor of Elections Production Facility in unincorporated West Palm Beach, Homeless Resource Center 2 in unincorporated Palm Springs, Fire-Rescue Station No. 40 in unincorporated Boynton Beach, and Glades Road Communication Tower in unincorporated Boca Raton.
- Obtained Board direction on the approach to redeveloping the South County Administrative Complex in the City of Delray Beach, and immediately commenced work on that direction.
- Coordinated with the University of Florida (UF) to prepare a Development and Conveyance Agreement for the County's +/-5.03 acre holding on Government Hill in downtown West Palm Beach in support of a proposed UF Urban Campus focused on graduate, post-graduate, professional, and executive offerings.
- Obtained Board approval of a Development Agreement and Second Restated Sports Facility Use Agreement with Jupiter Stadium, LTD. in support of renovations and continued occupancy of Roger Dean Chevrolet Stadium in the Town of Jupiter.

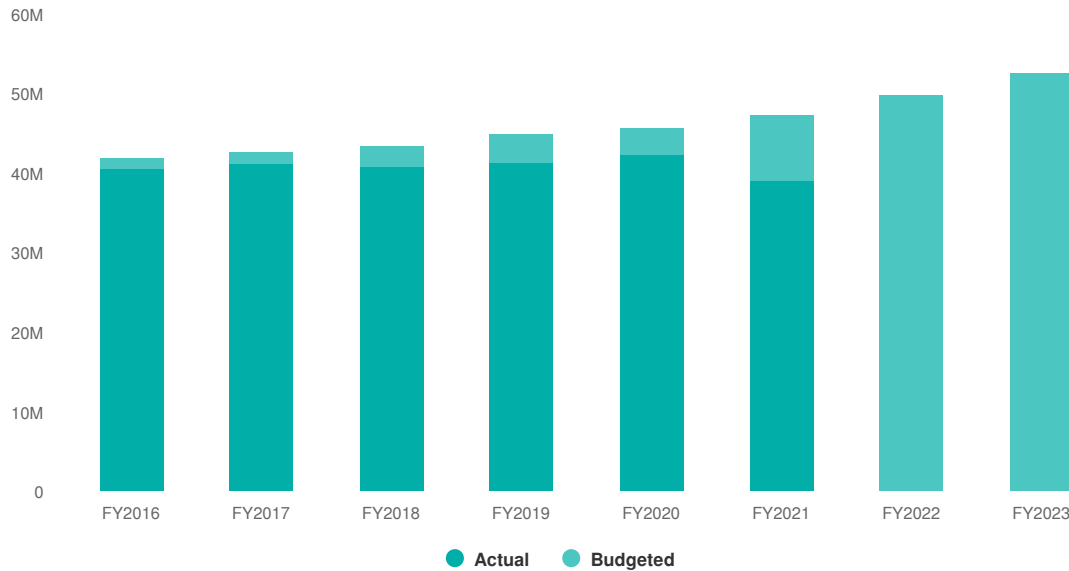
FY 2023 Emerging Issues

- Historically high cost for building materials and labor, combined with supply chain disruptions and long lead times, will continue to present challenges for capital project budgeting and scheduling.
- Overall volume of work and unplanned priorities will continue to challenge workforce capacity, preventing a backlog of outstanding assignments, and timely commencement on new projects.
- Recruitment of real estate, project management, and skilled trade professionals remains especially challenging due to the number of private sector opportunities that create direct competition for filling vacancies.

Expenditures Summary

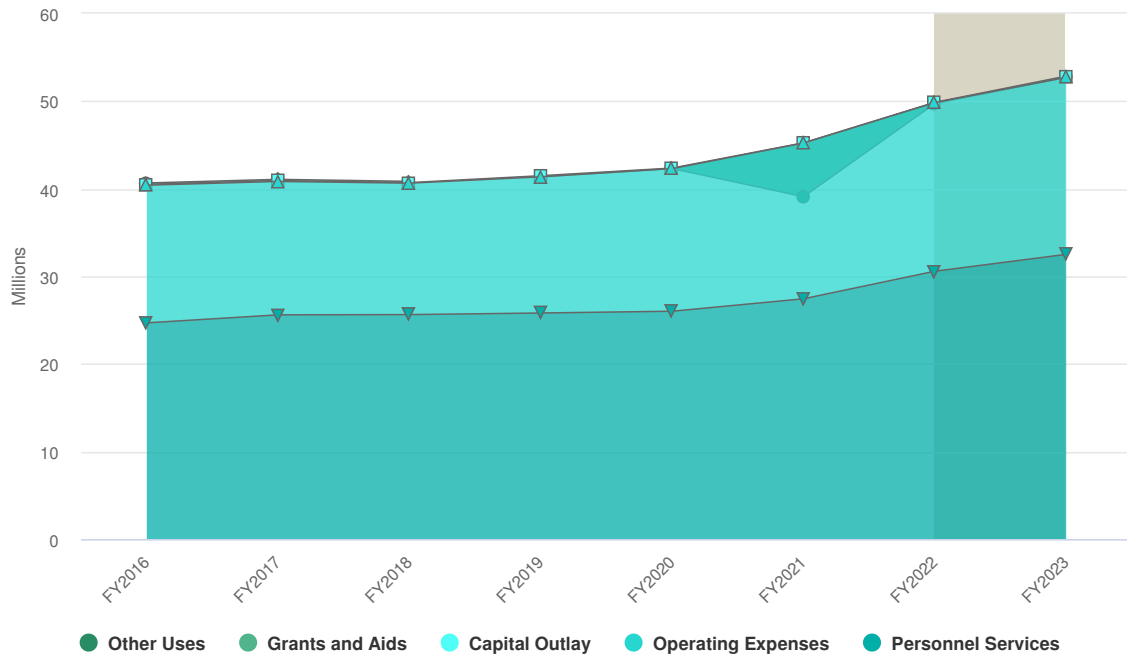
\$52,724,895 **\$2,992,444**
(6.02% vs. prior year)

Facilities Development and Operations Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Positions

Mid Year: (4) - Electronic Technicians transferred to Palm Tran

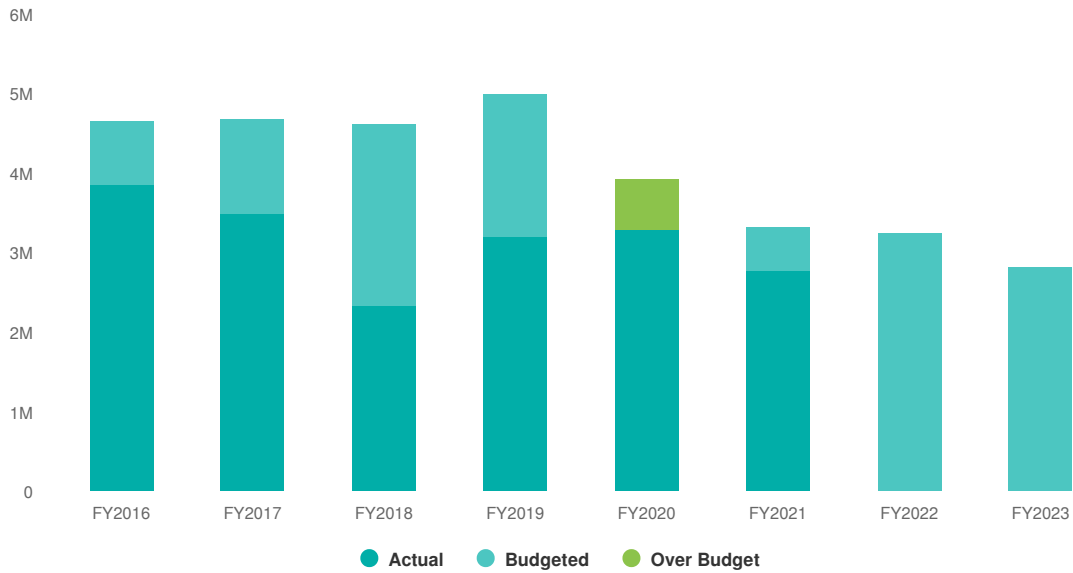
Budget Process: 1 - Information Management System Specialist, 2- Facilities/Systems Project Managers

Capital Outlay - Increase is due to the Emergency Notification System (ENS) pilot program.

Revenues Summary

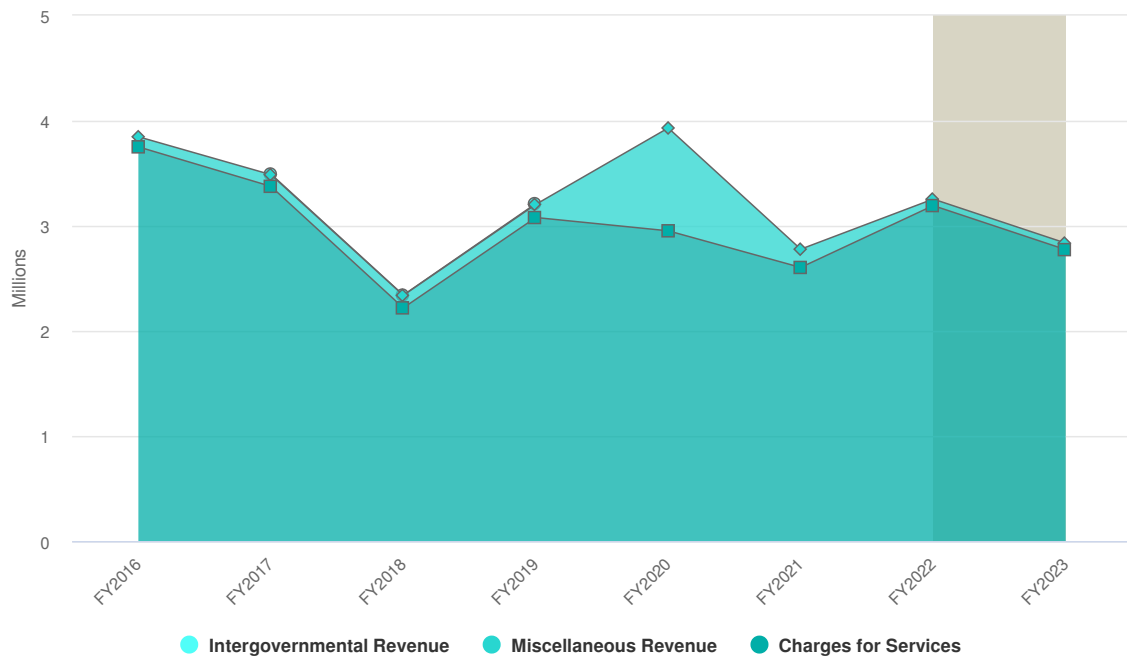
\$2,835,081 **-\$419,169**
(-12.88% vs. prior year)

Facilities Development and Operations Proposed and Historical Budget vs. Actual



Revenues by Source


Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Charges for Services - Decrease is directly related to the transfer of four positions from the Electronic Services and Security Division to Palm Tran.

Performance Measures

	<u>Actual</u> <u>FY 2020</u>	<u>Actual</u> <u>FY 2021</u>	<u>Target</u> <u>FY 2022</u>	<u>Target</u> <u>FY 2023</u>
PERFORMANCE MEASUREMENTS				
Average Number of Business Days per Month For CID to Review, Process and Forward Project Pay Applications to FDO Fiscal	1.92	2.17	3	3
Average Number of Business Days per Month to Have a Non-Emergency RFPA Evaluated and Assigned to a Project Manager	5.22	6.49	7	7
Average number of business days per month to complete Work Orders for corrective actions	3.37	3.43	5	5
Average number of business days to process County Use Permits closed during month ¹			10	10
Average time (in months) between substantial and final completions and contract close-out.	5.5	5.67	5.6	5.6
Number of business hours per month where any FD&O managed building(s) or facility(s) countywide requires an operational accommodation to sustain business as a result of a FMD maintained building system ²	40.75	19.04	160	160
Number of installed software on management computers; input existing key tracking information into program for 47 sites.	0	2	1	1
Number of surplus properties disposed ³	8	13	40	40
Percentage of all leases in current financial standing per month	98.78	95.7	95	95
Percentage of all open Work Orders "closed" per month	53.32	50.8	50	50
Percentage of good or excellent assessments on 50% of the overall maintained square footage ⁴	56	38	70	70
Percentage of orders processed per month by all Procurement Specialists within the expected 24-hrs turnaround time. ⁵			95	95
Ratio of Preventative Maintenance hours to Corrective Maintenance work hours per month	77.24	78.48	65	65
 Complete audit of judicial facilities to include card access, security protocols, and emergency response procedures.	3	2	2	2
Implement monthly successful testing of prohibited items with a goal of not less than 108 annually.	108	118	108	108
Increase the Average number of customer			276	250

appointments handled by the ESS Access
Section on a monthly basis. ⁶

Sites requiring card access replacement to new Criminal Justice card access system. ⁷	3	2	2	2
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Comments

1. New metric for FY21/22. No historic data or baseline yet.
2. In FY20, emergency repairs to the HVAC system was required in June and July; equipment was brought in maintain reasonable temperatures. In September, Vendor had difficulty acquiring the needed part for the HVAC system. Spot coolers were installed to offset the heat load. FY21 saw much less need for accommodations.
3. Surplus properties are being held for affordable housing.
4. A large percentage of the building audits were not completed in FY20 or FY21 due to time constraints and lack of manpower. The department is looking into ways in which the outcome of this metric can be improved.
5. New metric for FY21/22. No historic data or baseline yet.
6. New metric for FY21/22. No historic data or baseline yet.
7. Due to Covid-19 barriers, replacements were not completed in FY19. Completed 3 replacements in FY20 to make up for previous year. FY21 returned to normal pace.

Fire Rescue

Patrick Kennedy

Fire Rescue Administrator

Mission Statement

To protect life and property against injury and fire through education and code compliance. To respond to medical emergencies, fire, and hazardous material incidents.

Department Overview

Palm Beach County Fire Rescue was created by County Ordinance in 1984 to provide fire, emergency medical services, advanced life support, and transport services to the unincorporated areas of the County, as well as several municipalities. The Department is primarily funded by Ad Valorem taxes through two Municipal Service Taxing Units (MSTUs).

Learn more by visiting: [Fire Rescue](#)

FY 2022 Highlights & Accomplishments

- Completed the evaluation process by the Insurance Services Office (ISO) and obtained a new Public Protection Class Rating as an ISO Class 1 Fire Department.
- Completed a countywide rapid intervention training providing for increased firefighter safety and rapid intervention team (RIT) response when working with mutual aid agencies.
- Began the administration of “whole blood” to critical trauma patients of Palm Beach County from an evidence-based perspective to increased resuscitative outcomes of significant trauma patients.
- Completed a new Fire Rescue Five Year Strategic Plan.
- Worked together with the Palm Beach County Sheriff's Office (PBSO) to deliver Active Shooter/Hostile Event Response (ASHER) training for both agencies, preparing personnel to respond and mitigate life-threatening injuries in a hostile environment.

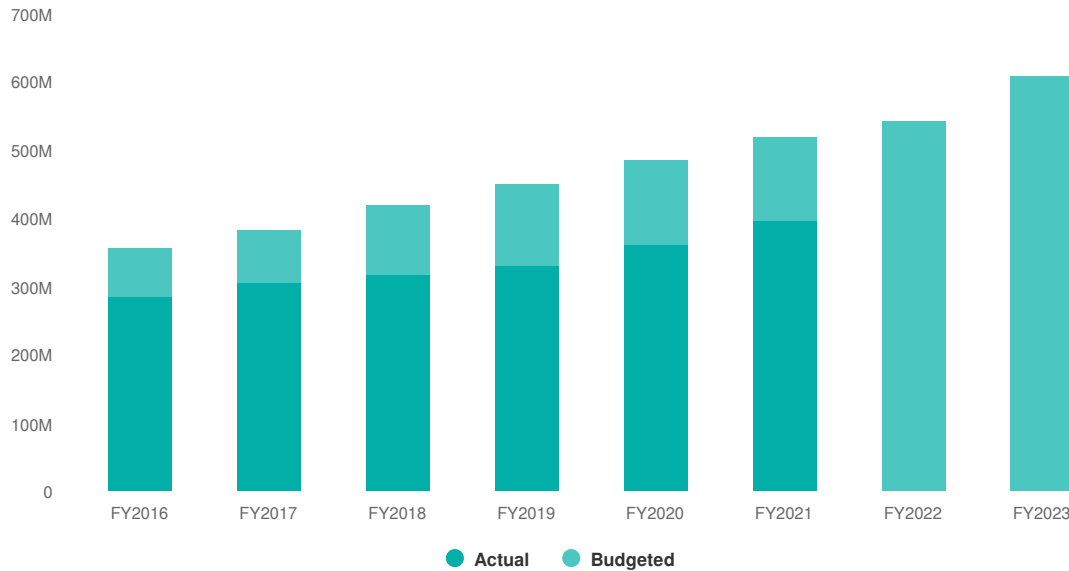
FY 2023 Emerging Issues

- Replacing the existing electronic ePCR system, EMS equipment, protocols to support changes, and staying abreast with current medical procedures and advancements in medical science.
- Completing the Florida Urban Search and Rescue (FLUSAR) development program to provide the highest level of disaster response for Palm Beach County from within Fire Rescue.
- Using a phased approach, Fire Rescue will implement element(s) of the strategic plan to improve service delivery and plan for future expansion of fire rescue all hazards service delivery.
- Creating fire station environments that minimize the potential transmission for carcinogens brought back to the fire station following fires.

Expenditures Summary

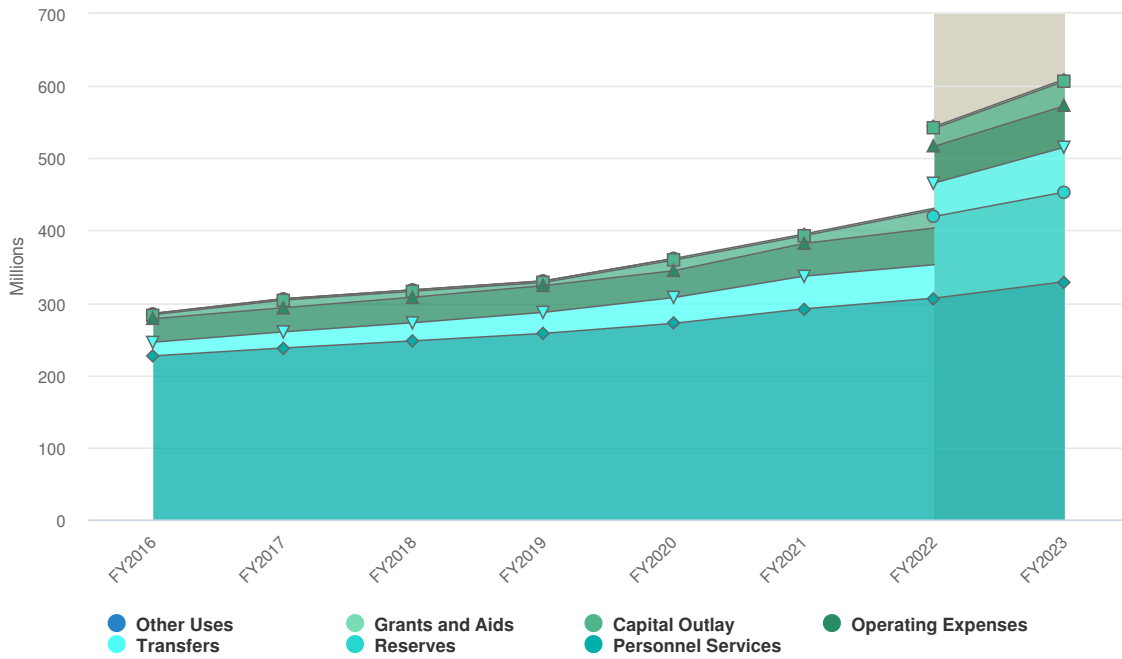
\$609,438,824 **\$65,530,259**
(12.05% vs. prior year)

Fire Rescue Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Positions

Budget Process: 1 - Apparatus Tech II, 3 - Captain, 3 - Driver, 4 - EMS Captain, 3 - Fire Inspector II, 11 - Firefighter/EMT, 1 - Inspection Scheduler, 12 - Lieutenant, 12 - Paramedic, 2 - Staff Position

Operating Expenses - Increase primarily due to the rising costs for materials, supplies, and services.

Capital Outlay - Increase is primarily due to the carryforward of FY 2022 requests and planned purchases of Fire Rescue vehicles/equipment.

Grants and Aids - Increase is primarily due to the Westgate/Belvedere Home Redevelopment Agency CRA.

Transfers - Increase is primarily due to FY 2023 approved capital projects.

Revenues Summary

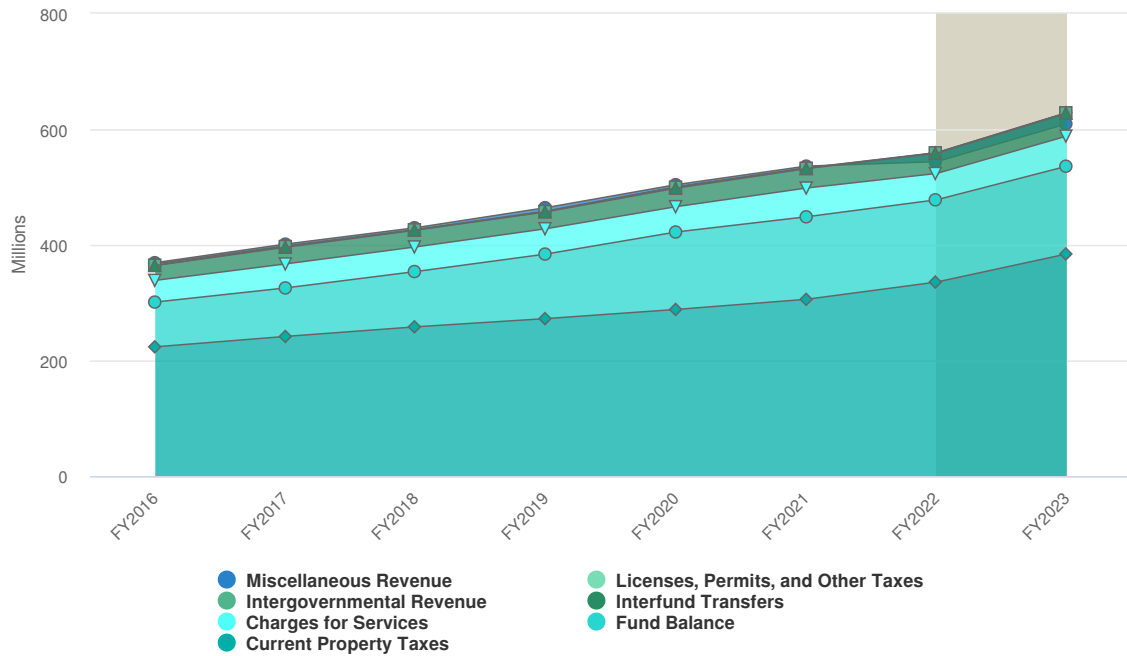
\$609,438,824 **\$65,530,259**
(12.05% vs. prior year)

Fire Rescue Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Charges for Services - Increase is primarily due to transports, which includes the public emergency medical transportation (PEMT) program along with the federal dollars increasing for the medicaid managed care organizations (MCO).

Current Property Taxes - Increase is directly related to increased taxable values on homes in Palm Beach County. This also resulted in an increase to statutory reserves which falls under Miscellaneous Revenue and Interfund Transfers.

Performance Measurements

PERFORMANCE MEASUREMENTS	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
Annual building fire inspection completion percentage rate ¹	64	75	60	60
Average Total Response Time for PBCFR Legal Service Area ²	6.68	6.77	6.5	6.5
Number of hours of training per operations personnel ³	378	391	270	270
Percentage of FAA-mandated drills with response time three minutes or less	100	100	100	100
Percentage of after-hours call-out repairs completed without reserve apparatus	93	94	95	95
Percentage of available first due units	93	92	92	92
Percentage of compliance for the required fleet preventative maintenance (PM) inspections/service on emergency apparatus on time ⁴	66	90	95	95
Percentage of dispatched events handled within one minute	88	87	88	88
Percentage of emergencies dispatched achieving a turnout time of 1:30 or less	88	92	90	90
Percentage of fire and life safety plans reviewed within four working days	50	45	60	60
Percentage of telecommunication work orders completed within 30 days	94	96	96	96

Comments


1. Data analysis of FY18 and FY19 actuals identified that targets and goals were not realistic. FY21, FY22 and FY23 targets and goals were adjusted to better reflect current staffing availability and capabilities.
2. Best practices require average response time below 7.5 minutes. PBCFR strives for 6.5 minute response time, which is below national average.
3. FY20 numbers were drastically decreased due to Covid-19 restrictions on in-person trainings, and the need for staff to address Covid-related needs. FY22 and FY23 min/target/goals were adjusted to be more aligned with number of mandatory hours per ISO, State of FL requirements for EMT/Medic recertifications, and mandatory trainings by County policies.
4. PBCFR Fleet closed out FY20 with 65.86% on time PM Compliance for both the Heavy and Light duty fleet combined. The minimum goal of 75% not being met can be attributed to inconsistent equipment miles / hour data as well as PM scheduling inefficiencies that have since been identified and corrected through the year.

Fleet

Isami Ayala-Collazo
Director

Mission Statement

To provide the highest quality of service in the most cost effective manner. Manage the equipment/vehicle policy fund, including specifications, assignment, funding, and disposal. Provide preventive and corrective maintenance services on vehicles and equipment. Purchase fuel and manage County fueling sites.

Learn more by visiting: [Fleet Management](#) 

FY 2022 Highlights & Accomplishments

- Commenced research to identify and evaluate the feasibility and availability of electric vehicles and equipment for future implementation in the Fleet, including initiation of an Electric Vehicle Pilot Program with the office of the Clerk of the Circuit Court & Comptroller and placement of an order for a 2023 Nissan Leaf that is pending delivery for this purpose.
- Continued ongoing collaboration with ISS to upgrade the Fleet Information System to streamline automated functionalities, make work processes more efficient, and enhance the availability of information. Enhancements included: additional data to track vehicle work status and providing the ability to identify reasons for delay; condition flags and photographic records to better inform equipment replacement decisions; standardized data for tire service calls to better evaluate contracts and costs; and incorporation of vehicle options and accessories information to streamline the ordering process and improve lifecycle cost tracking capabilities.
- Conducted an analysis of the loaner vehicle rental rates to ensure accuracy and develop a simplified formula for calculating future rates based upon vehicle replacement cost.
- Initiated the early replacement of 150 vehicles for delivery in FY 2023-2024 as a strategic approach to combat vehicle supply chain issues, rising costs, and increased repairs resulting from delivery delays.

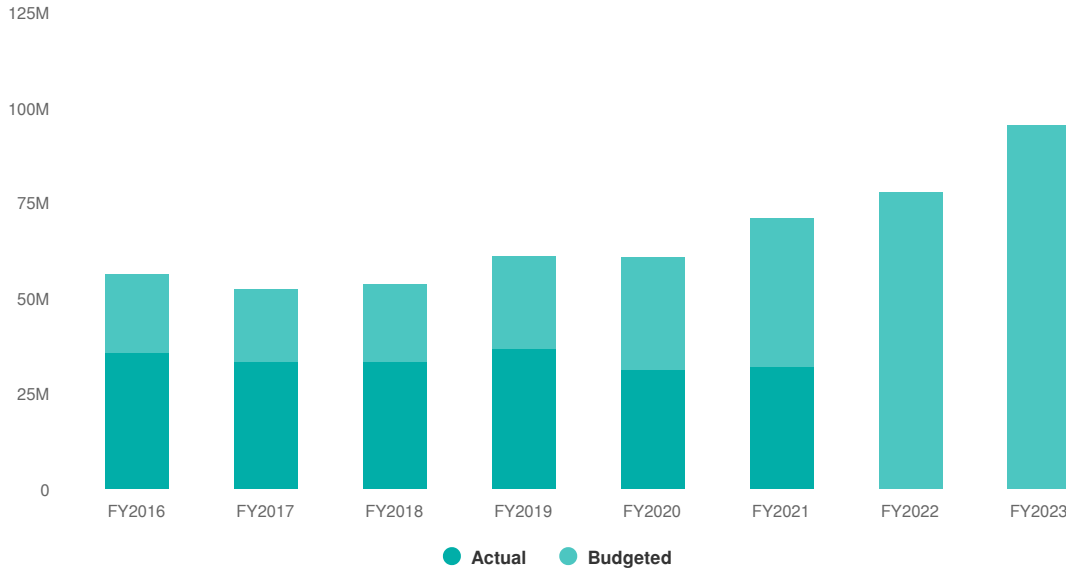
FY 2023 Emerging Issues

- As a result of no further vendor support for the existing Fuel Information System, a replacement system must be implemented in FY 2023 to ensure continuity of fuel operations.
- The Fleet Information System must be kept current and continuously improved to realize the maximum benefits for time, cost, and operational efficiencies that accompany its utilization.
- Continuing to stay current with rapid advancements in technology that apply to the automotive industry.
- Ongoing increases in product, fuel and service costs, new vehicle and parts delivery times, other effects of the COVID-19 pandemic, and economic changes require the constant ability to pivot to alternative sources and approaches to maintain efficiencies while sustaining daily operations.

Expenditures Summary

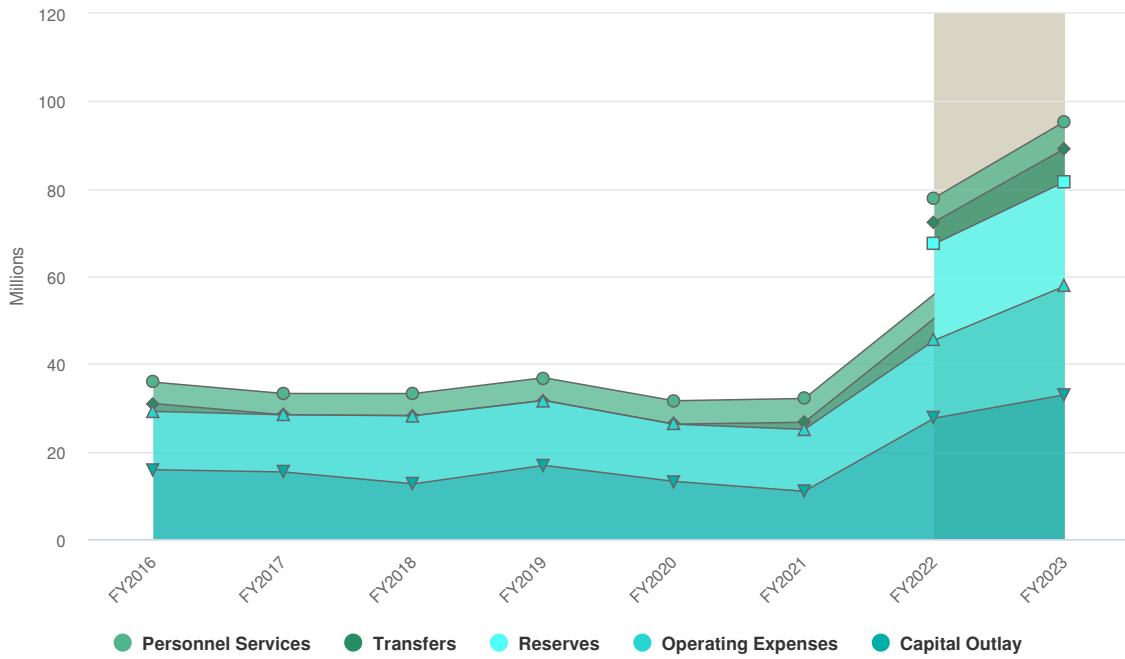
\$95,388,532 **\$17,404,495**
(22.32% vs. prior year)

Fleet Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Operating Expenses - Increase is primarily due to the increase in fuel costs.

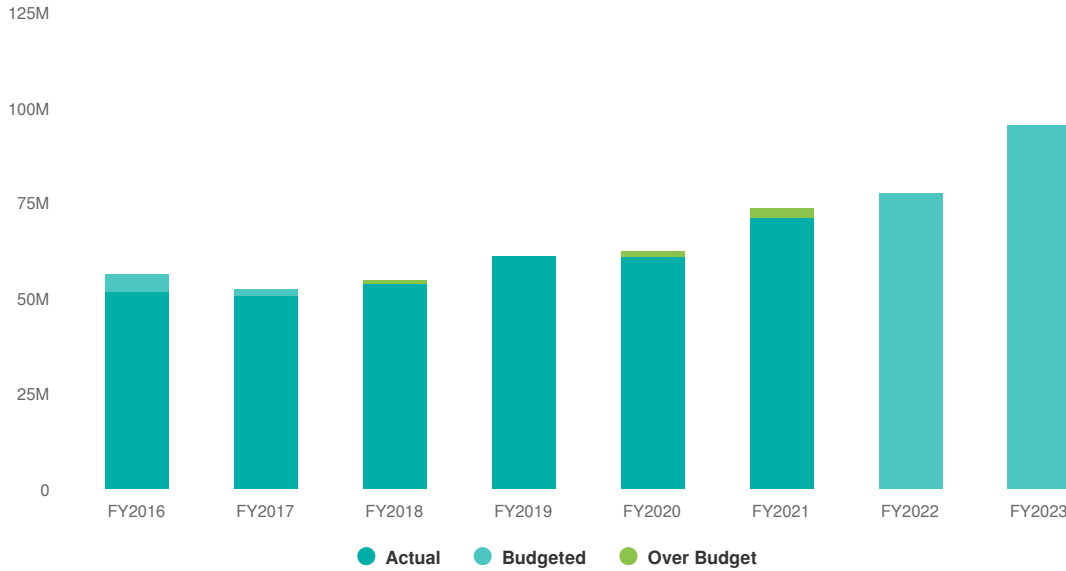
Capital Outlay - Increase is primarily due to the number of and rising costs of replacement equipment and vehicles in addition to carryforward funding of vehicles/equipment ordered in FY 2022 not being delivered until FY 2023.

Transfers - Increase is primarily due to Fleet returning unspent maintenance funds to the General Fund.

Revenues Summary

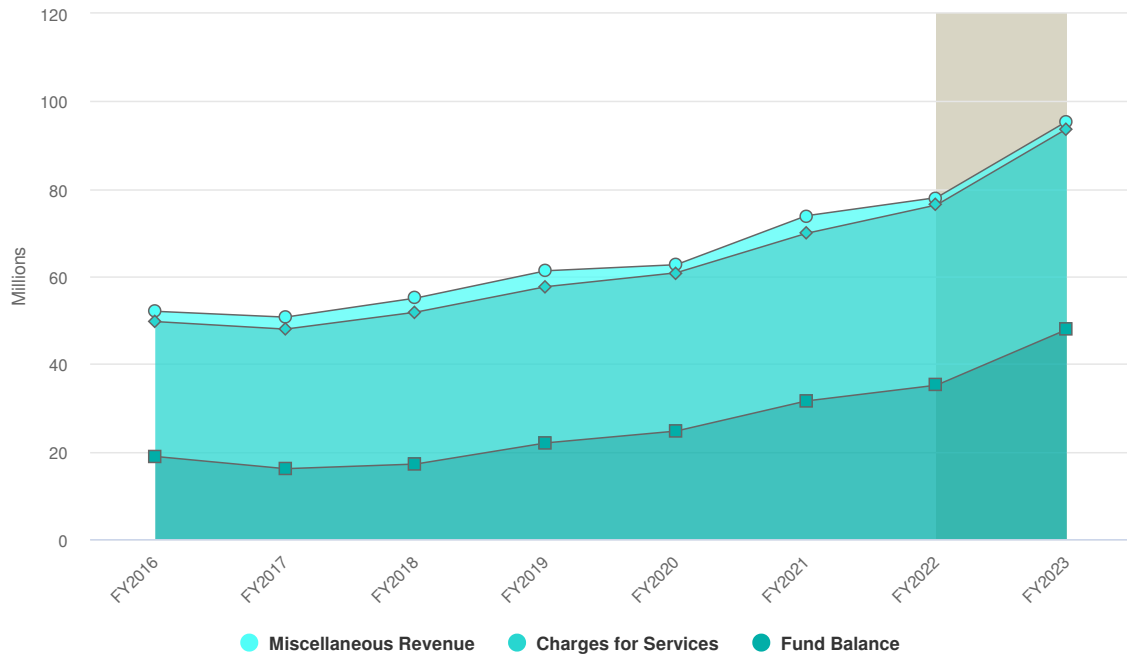
\$95,388,532 **\$17,404,495**
(22.32% vs. prior year)

Fleet Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Fund Balance - Increase is primarily due to vehicles/equipment ordered in FY 2022 not being delivered until FY 2023.

Performance Measurements

	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Target FY 2022</u>	<u>Target FY 2023</u>
<u>PERFORMANCE MEASUREMENTS</u>				
Average age of fleet program vehicles. ¹			5	5
Average vehicle downtime days	6.65	5.68	6.5	6.5
Percentage of Fleet available for county use, which encompasses asset downtime, scheduled vs. unscheduled repairs, PM compliance, parts availability, fleet age and condition	92.2	92.2	90	90
Percentage of actual labor hours spent versus technician logged hours (technician productivity) ²	121.5	115.75	110	110
Percentage of all service survey responses returned as being satisfied	97.5	99.3	95	95
Percentage of all work performed as scheduled repairs vs unscheduled.	78.75	73.9	75	75

Comments

1. New metric created in FY22. Data not available for previous years.
2. Completion of repair/maintenance in less time than is national industry standard will result in exceedance of 100%.

Housing and Economic Development

Jonathan B. Brown


Director

Mission Statement

Changing lives and transforming neighborhoods into balanced communities.

Department Overview

The department is comprised of the following divisions: Contract Development and Quality Control; Finance & Administrative Services (FAS); Capital Improvements, Real Estate, and Inspection Services; Mortgage and Housing Investments (MHI); Business and Economic Development; and Strategic Planning and Operations.

Learn more by visiting: [Housing and Economic Development](#) 

FY 2022 Highlights & Accomplishments

- Participated in the production of 35 and preservation of 76 affordable workforce housing units.
- Provided direct assistance to 785 businesses and assisted in the creation/retention of 1,751 jobs.
- Assisted 6 public facilities and public improvement projects serving 176,708 county residents.

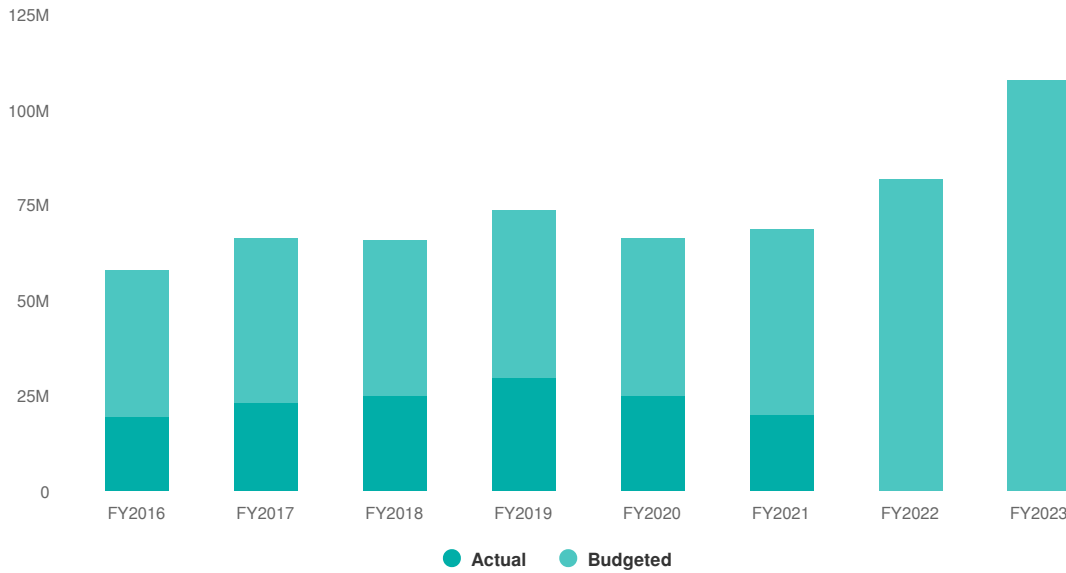
FY 2023 Emerging Issues

- Challenges recruiting new personnel and filling open job positions.
- Rising interest rates increase borrowing costs for homebuyers and developers alike, pushing housing prices even further from affordability.
- Construction price increases and logistical problems caused by continued materials and labor shortages.

Expenditures Summary

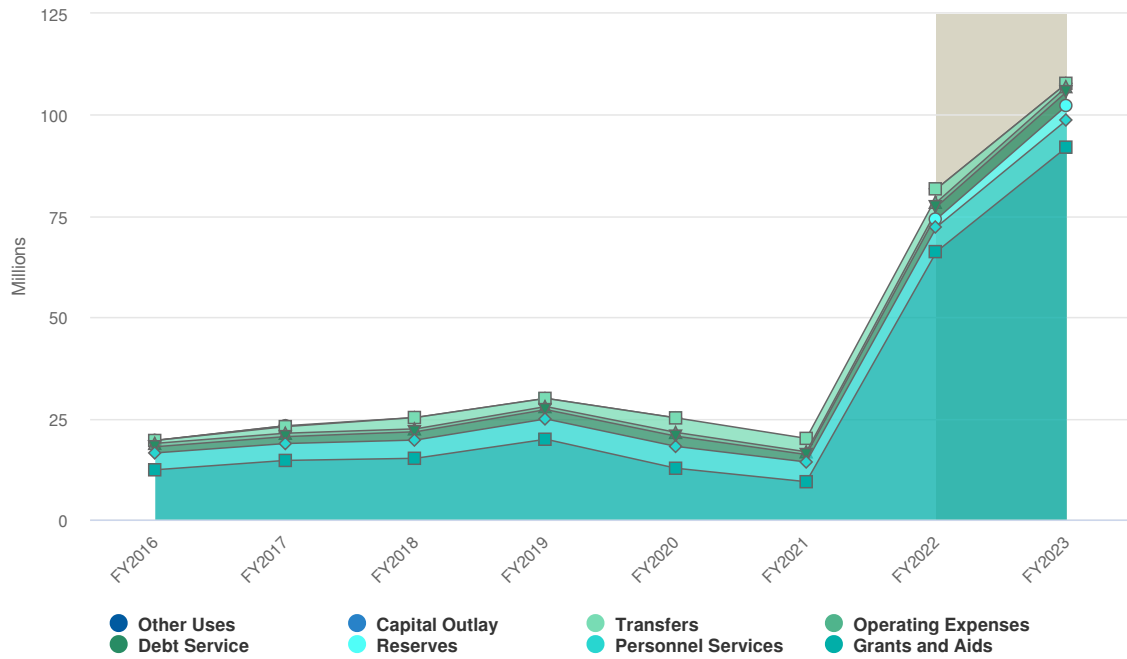
\$107,795,182 **\$26,076,774**
(31.91% vs. prior year)

Housing and Economic Development Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Operating Expenses - Increase is primarily due to 2022/2023 State Housing Initiatives Partnership program allocation.

Debt Service - Increase is due to the principle payment to the US Department of Housing and Urban Development (HUD).

Grants and Aids - Increase is due to carryovers for the Housing Initiative Fund, Workforce Housing Trust Fund, and the Housing and Economic Stability Fund relating to the Community Development Block Grant (CDBG).

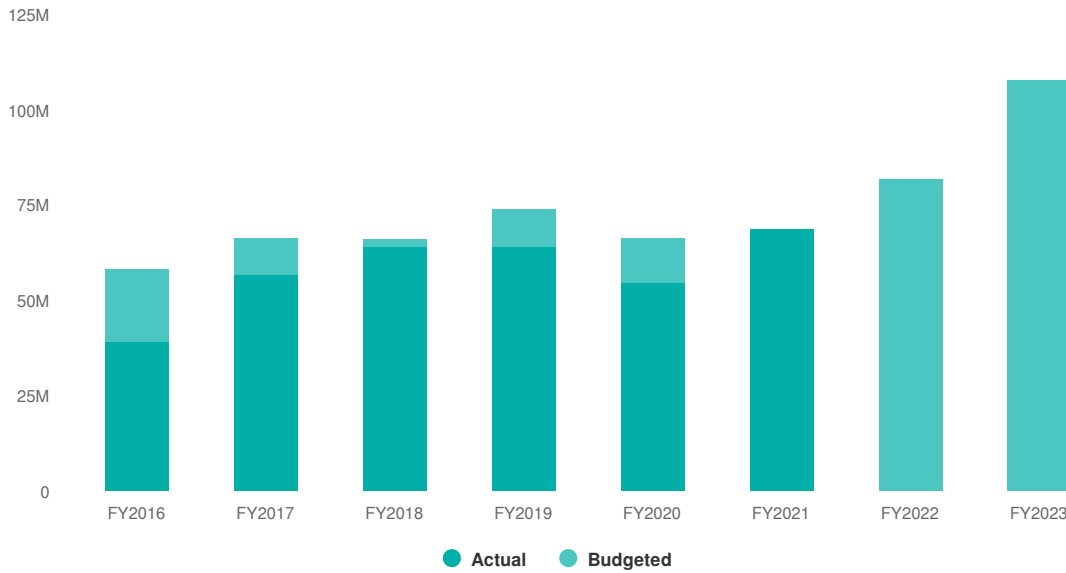
Transfers - Decrease is due to the CDBG project for the Housing Resource Center being funded by Infrastructure Sales Tax monies.

Reserves - Increase is primarily due to the HUD Repayment Account increasing borrowers and decreasing disbursements.

Revenues Summary

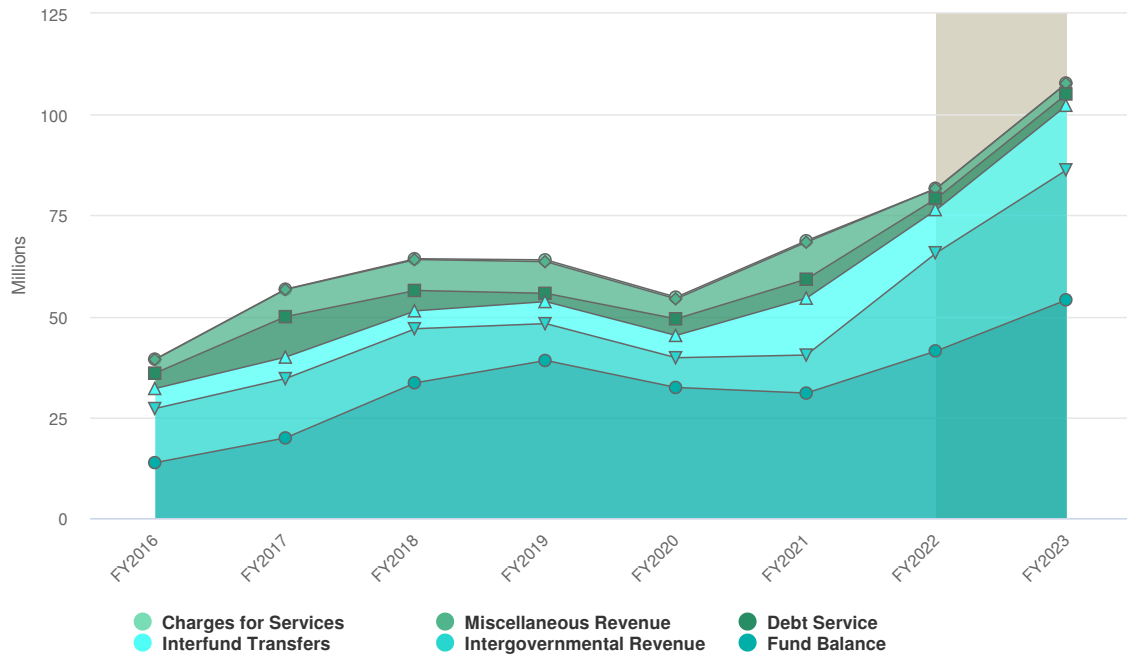
\$107,795,182 **\$26,076,774**
(31.91% vs. prior year)

Housing and Economic Development Proposed and Historical Budget vs. Actual



Revenues by Source




Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Intergovernmental Revenue - Increase is due to carryovers for the Housing Initiative Fund, Workforce Housing Trust Fund, and the Housing and Economic Stability Fund relating to the CDBG. This also resulted in an increase to fund balance.

Performance Measurements

	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
PERFORMANCE MEASUREMENTS				
Number of businesses assisted (all programs). ¹				700
 Number of collaborative projects with other County departments, municipalities, public agencies, and private entities.	19	17	20	20
Number of new jobs committed (all programs) ²	1,909	3,496	1,500	1,500
Number of retained jobs committed (all programs) ³	1,570	3,456	1,500	1,500
Number of homeless and at-risk persons provided with services funded by HED. ⁴				2,950
Number of homeowners provided with mortgage assistance / foreclosure prevention. ⁵	945	963	225	225
 Number of multi family housing units constructed with HED funding assistance.	272	123	217	224
Number of persons provided with social services funded by HED	3,855	3,593	4,000	4,000
Number of purchase assistance home acquisitions closed (SHIP / HOME / WHP).	97	17	100	100
Number of single family housing units constructed with HED funding assistance.	39	235	45	4
Number of single family housing units rehabilitated with HED funding assistance. ⁶				24
 Number of inspections and site visits completed ⁷				100
Total number of beneficiaries served by completed capital improvements projects ⁸				45,000

Comments

1. This metric was created in FY22 and does not have a base output at this time. Target for FY23 was estimated based on staff capacity.
2. New jobs committed via new County-issued bonds approved during the 3rd quarter (based on the closing date). New jobs created by partner agencies as part of their contractual obligation. Partner agencies are: BBIC, BLF/CEO, FARDA, FAU Tech Runway, TED Center, and BDB. The Covid-19 Pandemic made significant negative impacts on this metric in FY20. As post-pandemic recovery takes place, Targets for FY22 and FY23 will be adjusted accordingly.
3. Retained jobs committed via new County-issued bonds approved during the third quarter (based on the closing date). Retained jobs committed by partner agencies as part of their contractual obligation. Partner agencies are: BBIC and BDB. The Covid-19 Pandemic made significant negative impacts on this metric in FY20. As post-pandemic recovery takes place, Targets for FY22 and FY23 will be adjusted accordingly.
4. This metric was created in FY22 and does not have a base output at this time. Target for FY23 was estimated based on staff capacity and projected funding availability.

5. Due to additional funding sources made available through the Covid-19 Pandemic, an increase in this metric was achieved. Targets for FY22 and FY23 were projected based on ideas of what future available funds might be.
6. This metric was created in FY22 and does not have a base output at this time. Target for FY23 was estimated based on staff capacity and projected funding availability.
7. This metric was created in FY22 and does not have a base output at this time. Target for FY23 was estimated based on staff capacity.
8. This metric was created in FY22 and does not have a base output at this time. Target for FY23 was estimated based on staff capacity.

Human Resources

Wayne Condry
Director

Mission Statement

To enable County departments to meet their service delivery responsibilities by hiring the most qualified employees, retaining valued employees by ensuring effective leadership, ensuring competitive wages and benefits, ensuring effective labor/management relations, providing training and development opportunities, and offering a safe and discrimination-free environment.

Department Overview

The department is comprised of the following divisions: Compensation and Records, Employee Relations, Fair Employment Programs, Recruitment and Selection, and Training and Organizational Development.

Learn more by visiting: [Human Resources](#) 

FY 2022 Highlights & Accomplishments

- Processed over 8,459 personnel actions, over 1,530 new employee requisitions, 1,400 position descriptions, 238 reclassification requests, 19 special salary increases, 142 lead worker forms, 306 working in a higher classification forms, 33 temporary promotion forms, 65 paid parental leaves, 598 retirement appointments, 104 deferred retirement option plan (DROP) enrollments, 112 DROP terminations, and over 5,123 verification of employment requests. Human Resources Information System requests included 402 routing, 176 security, 96 added/deleted positions, and 43 specialized reports.
- With the increase in workplace violence throughout the nation, Human Resources in collaboration with Risk Management, Facilities Development & Operations, Public Safety, and graduates of the Leadership Experience Cohorts created a comprehensive Workplace Violence Prevention and Response Program. The program includes a new policy and procedure manual and countywide training for both employees and supervisors.
- Staff presented 17 training workshops to staff on conducting legally defensible interviews, successful interviewing strategies, and advanced interviewing techniques. They also reviewed/approved 6,598 interview questions/exercises for 523 jobs countywide.

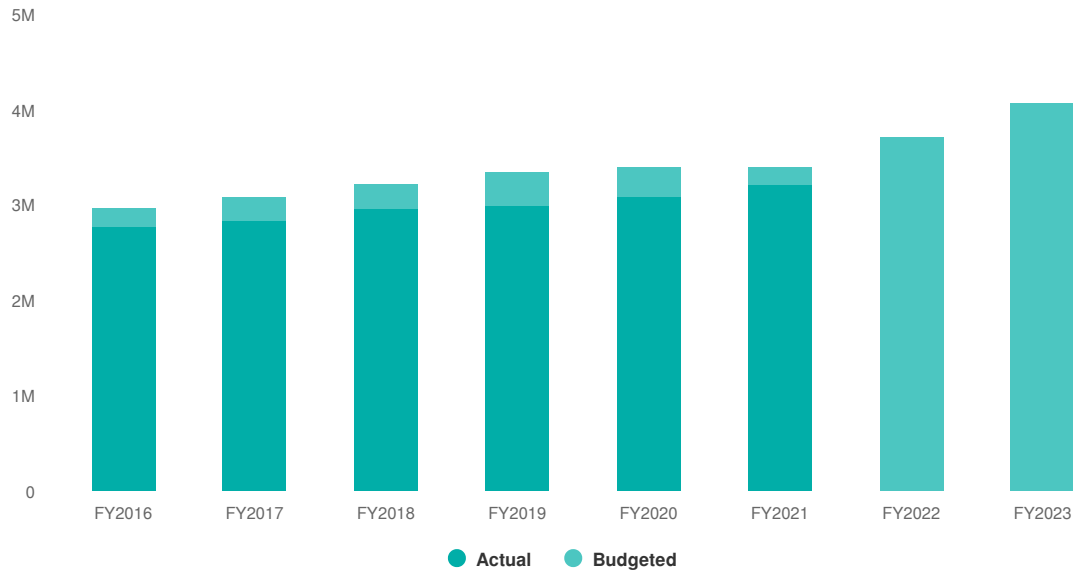
FY 2023 Emerging Issues

- The Great Resignation hit public sector employers nationwide particularly hard. Adjusting/expanding the types of benefits offered, and promoting those that appeal to all segments of the labor force, may help attract new and retain current employees.
- The County's Emergency Response Procedures requires the ongoing refining of the process for handling FMLA and ADA accommodation/exemption requests.
- In a review of mandatory leadership and professional development programs, there is clearly a gap in the area of talent development for leadership. There is no tailored program for professional growth until the opportunity arises through the Leadership Experience, which is limited to a small number of participants with the expectation of senior leadership readiness. Key areas where deficits occur are in the areas of critical thinking, innovation, and strategic thinking and planning. In addition, calculations for half-day programs have gone from \$700 to \$800. Full day programs have gone from \$1,200 to \$1,400, with leadership programs designed for leadership experience costing \$1,800 per day with limitations to class size due to social distancing.

Expenditures Summary

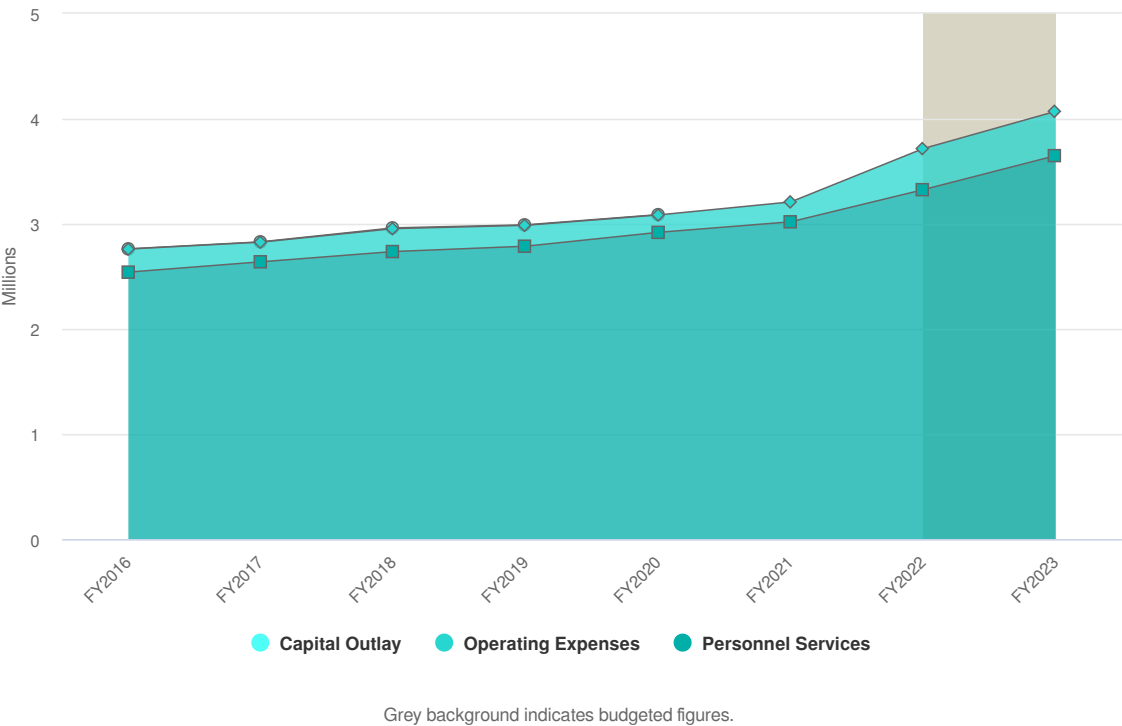
\$4,070,469 **\$354,839**
(9.55% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



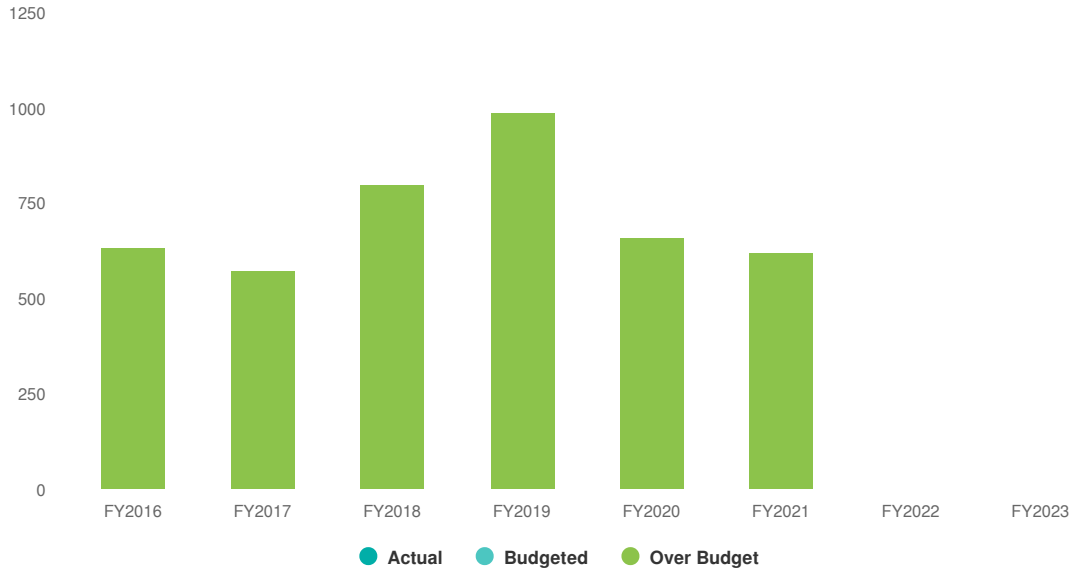
Positions

Mid Year: 1 - Human Resource Specialist funded by Planning, Zoning, and Building

Revenues Summary

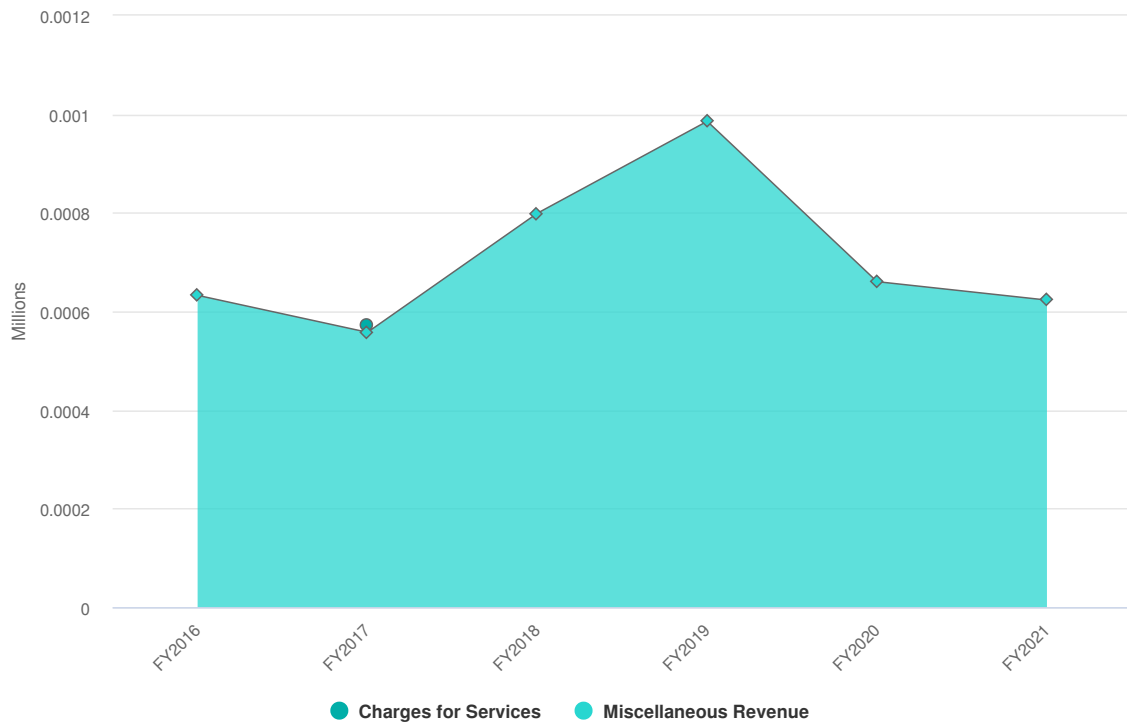
\$0 **\$0**
(% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Performance Measurements

	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
PERFORMANCE MEASUREMENTS				
Average days to generate a referral list upon receipt of NER ¹	25.93	26.7	25	23
Number of disciplinary actions reviewed/logged ²	111	127	78	78
Number of discrimination charges filed with external agencies ³	8	7	35	35
Number of employment applications rated ⁴	14,400	14,537	25,000	15,000
Number of grievances filed by employees	44	48	64	64
Number of staff trained ⁵	763	683	1,400	1,400
Percentage of PAs processed in the correct effective pay period ⁶				10%
Percentage of Reclassifications completed within 20 business day timeframe ⁷				98%
Percentage of charges of discrimination responded to within 90 days	67	100	90	90
Percentage of internal investigations completed within 90 days ⁸	78	46	90	90



Comments

1. Covid-related increases in FY21 are noted due to other Covid-related duties taking priority and needing to be addressed.
2. FY22 and FY23 targets will be adjusted to better align with actuals from previous fiscal years.
3. Data indicates when employees are content with internal processes, they are less likely to seek external relief.
4. The US continues to experience the lowest Unemployment Rate in 50 years, reducing the number of job applicants. FY22 number of applicants (applications rated) for PBC BCC jobs is significantly below projected goal. A crisis at the national and local levels, the US Federal Reserve Chair targeted the high level of open jobs, and acted to raise interest rates, in the Fed's effort to slow demand for workers and bring down the number of open jobs. There are now 2X- 4X the numbers of tasks performed to extend a job offer and onboard a new hire. Per Robert Half staffing there is a 10-20% increase in candidates 'ghosting' employers; thus, when a job is re-advertised, the process generates additional work for staff, although re-advertised applications are not counted again.
5. In FY20, due to COVID, all in-person trainings were cancelled for the better part of the year while we shifted to online offerings. Additionally, the Training and Organizational Development Coordinator retired in January 2021 with a replacement coming onboard in May 2021. Although online and virtual trainings were more available in FY21, and in-person trainings slowly started to take place again, participant capacity continued to be limited due to Covid-19 safety protocols.
6. New metric created; no historical information available at this time.
7. New metric created; no historical information available at this time.
8. FY20 and FY21 delays have been as a result of Covid-19. EEOC filings were temporarily placed on hold internally and by the EEOC agency, resulting in a delay in meeting the 90 day turnaround time. Numbers should increase as post-pandemic recovery efforts take place.

Information System Services

Archie Satchell

Chief Information Officer

Mission Statement

To build and optimize the County's information technology (IT) infrastructure as a secure, reliable, and affordable resource for automating work processes, enabling management decision-making, and providing public access to County information and programs. Centralized oversight of technology resources will be established through enterprise policies, standards, strategic plans, and governance committees.

Department Overview

Information Systems Services (ISS) provides a broad range of IT services including: installation and maintenance of the County's fiber optic network; technical support for computing platforms such as UNIX and Windows servers, desktop computers, laptops, tablet PCs, printers, and smart phones; developing custom software applications for County agencies; maintaining an inventory of more than 350 in-house software applications; the enterprise email system and numerous commercial vendor packages; Oracle database administration; enterprise Geographic Information Systems (GIS); installation and maintenance of all landline, cellular telephones, and related equipment including voice over IP (VoIP); video conferencing; IT project management; 24x7 Help Desk; user training; enterprise software licensing; and document imaging and scanning. In addition, ISS is responsible for back-up and recovery, security, and IT Resource Management for the procurement of IT-related goods and services.

Learn more by visiting: [Information Systems Services](#)

FY 2022 Highlights & Accomplishments

- From a security perspective, the department implemented several technologies to reduce risk and increase authentication in an effort to protect our data and infrastructure.
- Network Services has expanded its range of services to more agencies and governmental customers than ever before, to the benefit of Palm Beach County's constituents. This expansion is made possible through leveraging partnerships and maximizing available funding sources.
- The department was awarded sixteen (16) National Association of Counties (NACO) awards in the category of Information Technology for initiatives throughout the County.

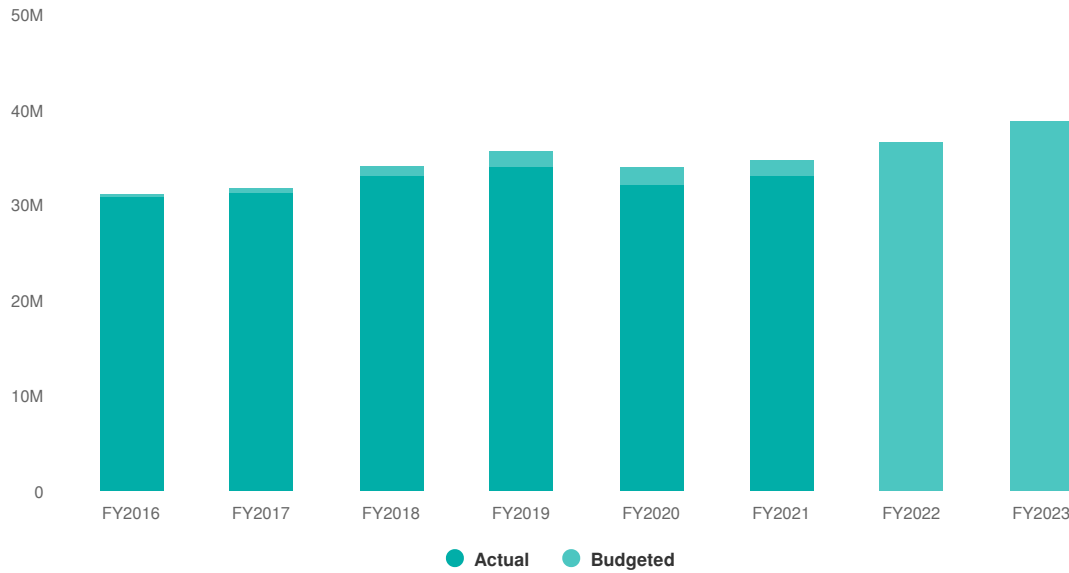
FY 2023 Emerging Issues

- With partners, vendors, and others falling victim to cyber criminals, we must do more to protect the network and the entire enterprise from constantly evolving security threats. Increased threat activity highlights the need for automation as well as complex, comprehensive monitoring tools.
- Rapid technology advancements in Artificial Intelligence, Machine Learning, and Robot Process Automation (RPA) necessitate accelerating the transition from older applications to more modern architectures as part of the computer revolution.
- The growth we have experienced requires sophisticated management of the expanding and more complex infrastructure.

Expenditures Summary

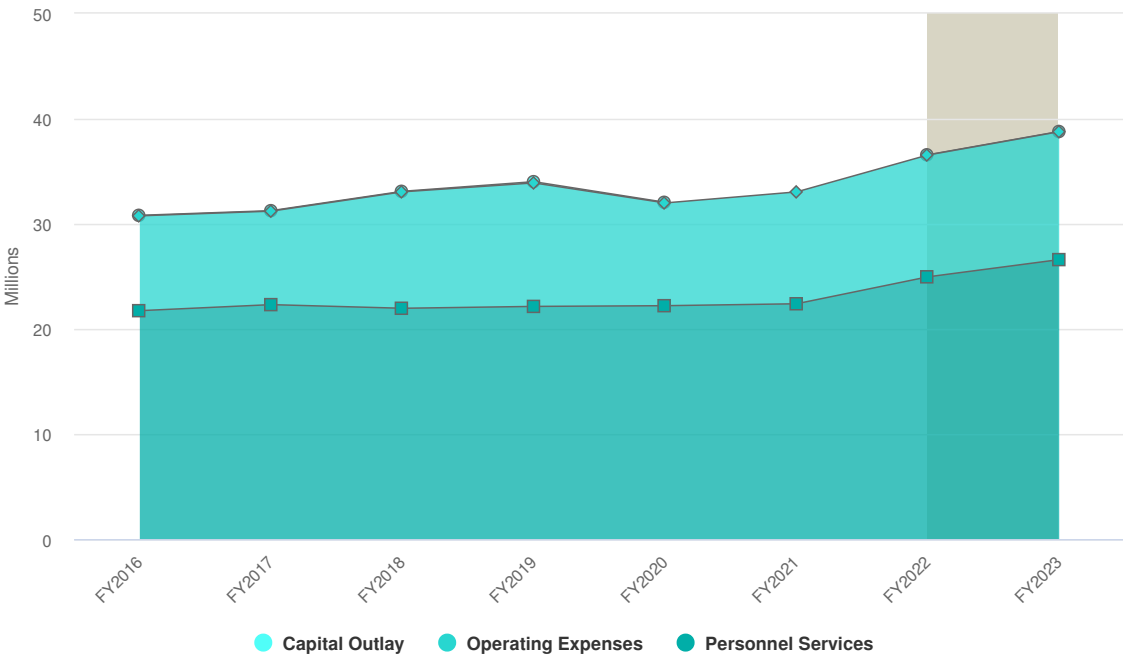
\$38,783,962 **\$2,216,481**
(6.06% vs. prior year)

Information System Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

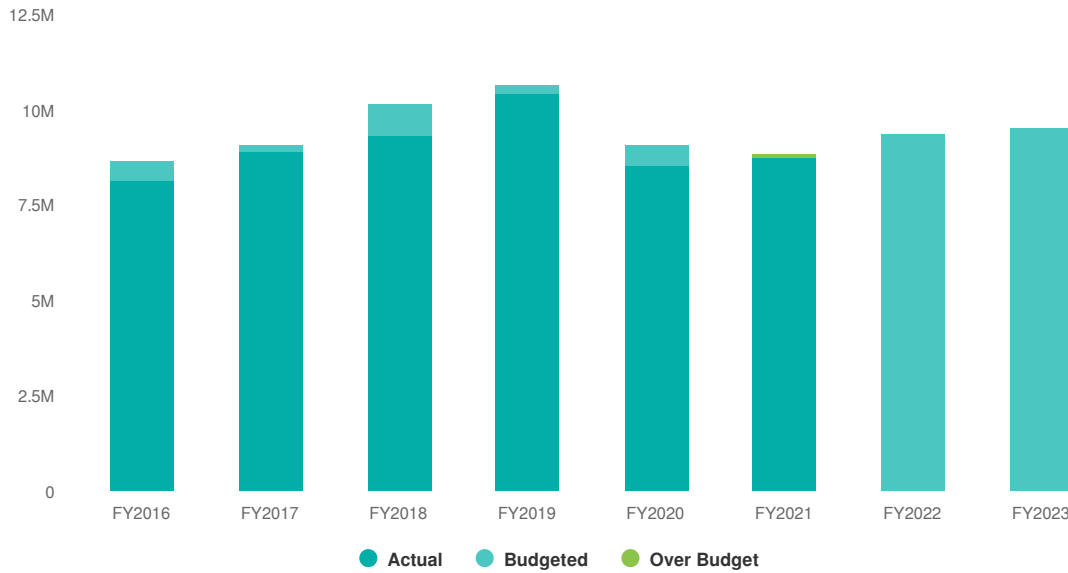


Grey background indicates budgeted figures.

Revenues Summary

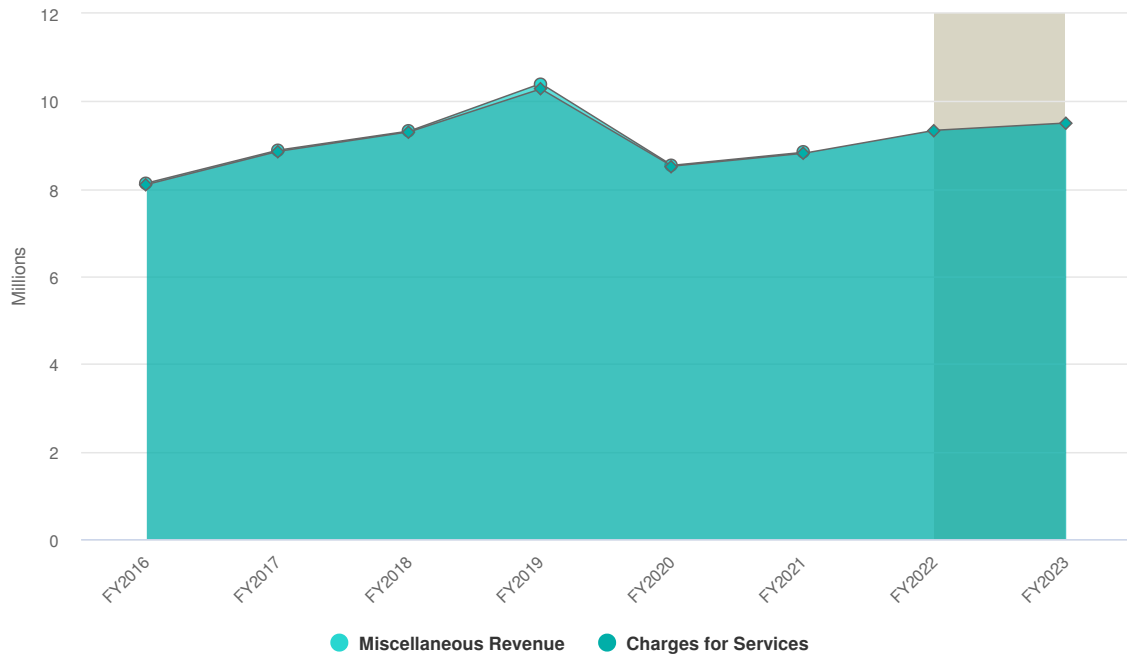
\$9,502,171 **\$166,123**
(1.78% vs. prior year)

Information System Services Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Performance Measurements

	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Target FY 2022</u>	<u>Target FY 2023</u>
PERFORMANCE MEASUREMENTS				
Customer satisfaction rating	96.58	98.21	90	90
Malicious emails blocked by Proofpoint - Total Percentage	91.7	98.37	95	95
Percentage of Network availability	99.99	99.99	99.99	99.99
Percentage of Service Level Agreements (SLA) met for Initial Response	91.88	91.02	90	90
Percentage of Service Level Agreements (SLA) met for Restoration	91.03	90.2	90	90
Percentage of help desk calls abandoned ¹	6	6.84	3	3
Percentage of problem tickets resolved upon first intake	13.36	13.58	15	15
Percentage of wireless infrastructure upgraded ²	4	80	80	80



Comments

1. Increase in call volume for FY20 and FY21 were due to covid-19 pandemic effects, transitioning staff to gain access to remote working opportunities, thus leading to an increase in calls and ultimately abandoned calls.
2. The department continues to work towards upgrading all wireless infrastructure. In FY20, efforts were turned toward providing more wi-fi infrastructure throughout the community to assist with needs brought by the Covid-19 pandemic. Outcomes of these efforts were seen in FY21.

Legislative Affairs

Kasey L. Denny
Director

Mission Statement

To assure the support of Palm Beach County's (PBC) objectives before the Florida Legislature and the United States Congress and to provide coordination and assistance to the thirteen-member Legislative Delegation, League of Cities, and other local agencies and associations.

Department Overview

The Legislative Affairs Office is responsible for preparing the Federal and State Legislative Program for consideration by the Board of County Commissioners (BCC) and advocating those priorities before the Executive Branch of United States Government, United States Congress, the Executive Branch of the State of Florida, and the Florida Legislature. The Legislative Affairs Office assists the Legislative Delegation of the County with matters such as guiding local bills through the legislative process and monitoring the status of proposed bills. Advocacy in Tallahassee for legislation includes meetings with legislators and staff, coordinating PBC activities, and testifying before legislative committees. The Legislative Affairs Office coordinates with the Florida Association of Counties (FAC) and is active in the development of their statewide legislative agenda.

On federal issues, the Legislative Affairs Office routinely meets with congressional offices and federal agencies regarding County issues and actively works with the National Association of Counties (NACo) to support and develop federal legislative priorities. Other services of the Legislative Affairs Office include coordinating the activities of contract lobbyists, providing grant writing assistance to County departments, scheduling periodic meetings with the Legislative Delegation and other outside agencies, and coordinating the County's Lobbyist Registration Programs.

Learn more by visiting: [Legislative Affairs](#) 

FY 2022 Highlights & Accomplishments

- Successfully lobbied for state policy priorities of the BCC including Affordable Housing funding, Substance Use Prevention, Juvenile Diversion Public Records Expunction, and successfully lobbied against Preemption of Local Wage Mandates and increase in Sovereign Immunity Limits.
- Successfully passed appropriations directly related to the BCC priorities including the C-51 Reservoir, University of Florida West Palm Beach Global Center for Technology and Innovation, RESTORE Reentry Program, Everglades Workforce Training, Lake Worth Lagoon, and Loxahatchee River Preservation Initiative.
- Prepared a weekly e-mail update of the County Covid-19 numbers with historical charts and commentary to the BCC, County Administration, as well as Constitutional Officers, State, and Federal officials.
- Held three Legislative Delegation public hearings in three Legislative Delegation workshops with the PBC League of Cities, PBC BCC, and the PBC School District.

FY 2023 Emerging Issues

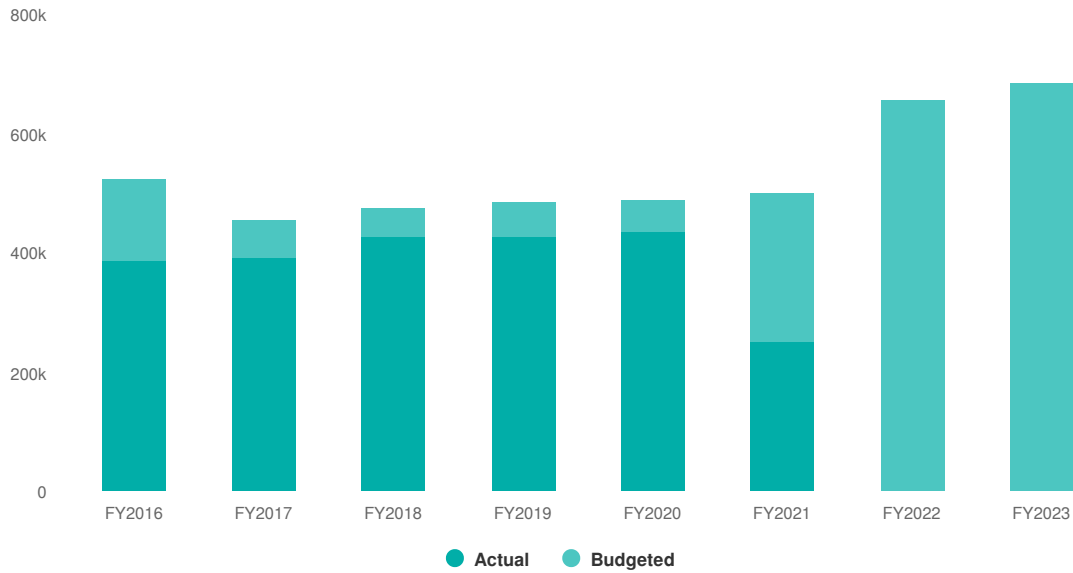
- Monitor property insurance and building safety bills.
- Monitor and oppose continuing efforts of local preemption by State governments.
- Monitor implementation effects of Lake Okeechobee System Operating Manual.



Expenditures Summary

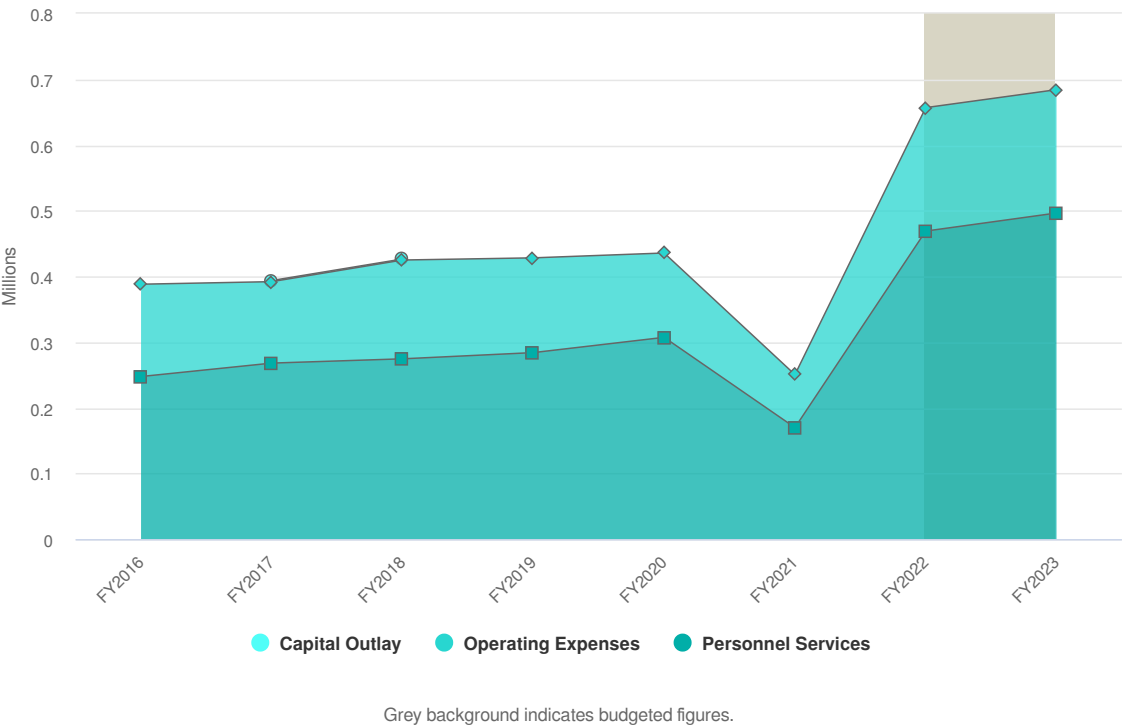
\$684,254 **\$27,352**
(4.16% vs. prior year)

Legislative Affairs Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

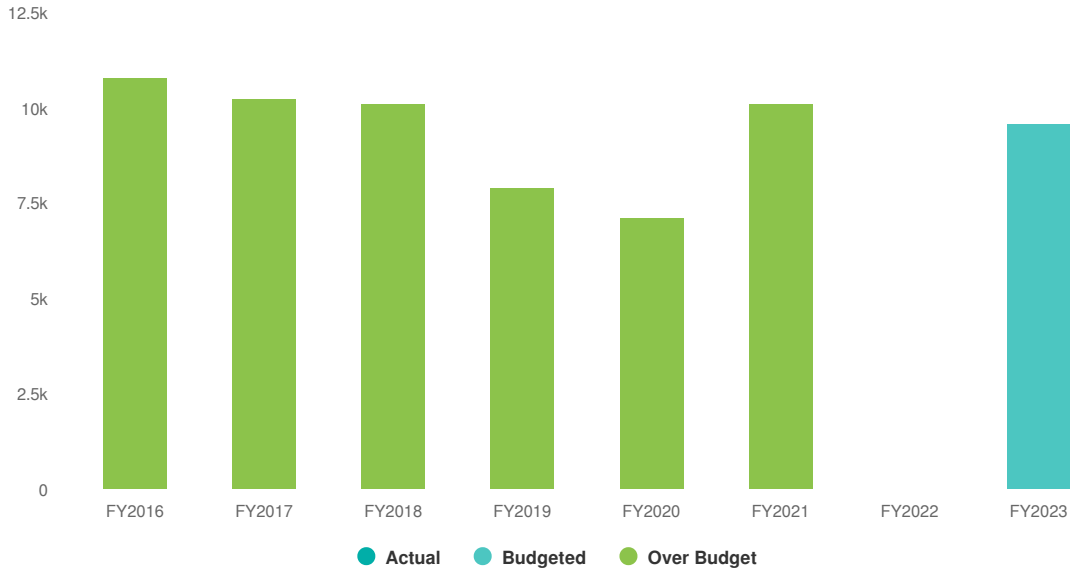
Budgeted and Historical Expenditures by Expense Type



Revenues Summary

\$9,600 **\$9,600**
(% vs. prior year)

Legislative Affairs Proposed and Historical Budget vs. Actual




Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Licenses, Permits, and Other Taxes - Increase due to aligning budget with historical and estimated actuals.

Performance Measurements

	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
PERFORMANCE MEASUREMENTS				
Amount of funding secured in the state budget for Palm Beach County (in Millions) ¹	900	1,011	65	65
Conduct six public hearings, delegation meetings, workshops (only six meetings held per year) ²	6	6	6	6
 Number of legislative conferences and NACo/FAC events attended by Legislative Affairs staff or other county staff as directed by Legislative Affairs (combined total) ³	3	4	10	10
Number of meetings scheduled for Palm Beach County attendees. ⁴	62	10	60	60
Number of state and federal legislative priorities successfully advocated for. ⁵	46	51	50	50

Comments

1. The office secured approximately \$900 million dollars for PBC and \$1.6 billion for PBC public Schools (FEFP) total funds in FY20. Over \$1 billion dollars was secured for FY21. Targets will be adjusted accordingly for future fiscal years.
2. Delegation serves as the liaison between the County and elected officials. Meetings are held to address local bills and needs that must go before officials in Tallahassee for voting. An unfunded mandate requires that PBC have a Delegation due to its size and population.
3. Many events in FY20 and FY21 were cancelled and/or postponed due to the Covid-19 pandemic. FY22 data will be updated upon completion of the fiscal year.
4. Many events in FY20 and FY21 were cancelled and/or postponed due to the Covid-19 pandemic. Meetings are held in Tallahassee to discuss the County's priorities, upcoming projects, emerging issues and ongoing needs. Meetings are held by County officials (Administration, Commissioners, Department Heads, etc.) to advocate for funding at the Legislature in order to address the County's needs.
5. In FY20, the office secured about 46 pieces of legislation, and 51 in FY21, that was within the County priorities list.

Medical Examiner

Dr. Wendolyn Sneed

Medical Examiner Director

Mission Statement

To provide professional, compassionate, and timely Medicolegal Death Investigations in accordance to statutes, rules, and regulations of the State of Florida. To disseminate the gathered information to families and appropriate agencies to ensure the safety and well-being of the citizens of Palm Beach County.

Department Overview

Under Chapter 406, Florida Statutes and Florida Administrative Code II-G, the Medical Examiner's Office investigates cases of sudden, unexpected, and non-natural deaths, as well as other cases that fall under the Medical Examiner Jurisdiction. The Medicolegal Death Investigators gather information from the scene of death, through law enforcement personnel and other government agencies, and through review of medical records. The Medical Examiners review all available information, collect evidence from the bodies, and perform necessary studies for determination of cause and manner of death. Other responsibilities include review of all cremation cases in Palm Beach County, tracking local mortality trends, provide support to law enforcement agencies in the presentation of forensic evidence to the court system, and providing testimony in judicial proceedings.

Learn more by visiting: [Medical Examiner Office](#)

FY 2022 Highlights & Accomplishments

- Additional positions, Associate Medical Examiner and Forensic Technician, were approved to meet the increasing caseload.
- Substantial completion of the interior building improvements has been realized to meet the growth of case volume, personnel, and address structural deficiencies as identified by the accrediting agency.

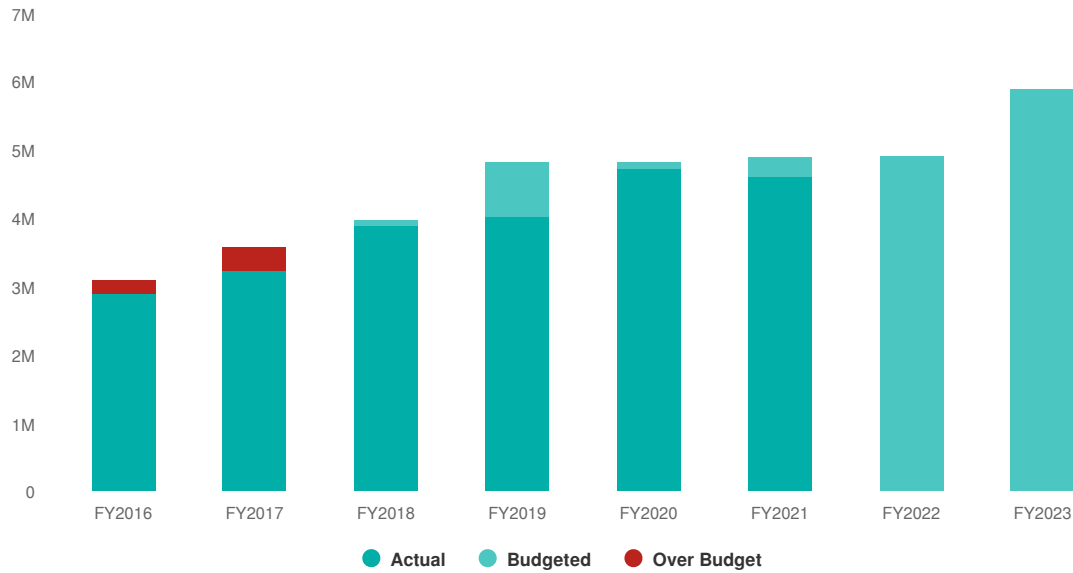
FY 2023 Emerging Issues

- Continuing to explore all resources and think creatively to address ongoing storage needs. Storage needs continue to pose an ongoing accreditation and logistic issues.
- Experiencing difficulty in maintaining a full complement of employees and do not see this dissipating in the short term.
- Beginning the foundation to support a fellowship program with the now near completion of the mid-term renovation project.

Expenditures Summary

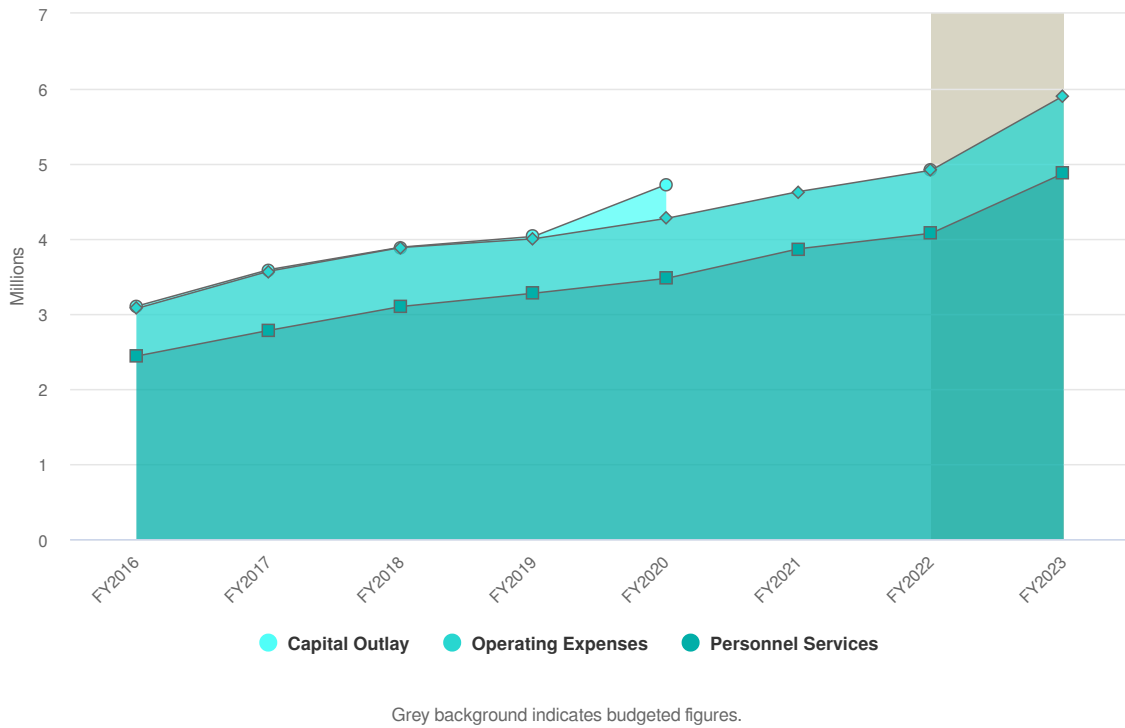
\$5,906,531 **\$978,240**
(19.85% vs. prior year)

Medical Examiner Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Positions

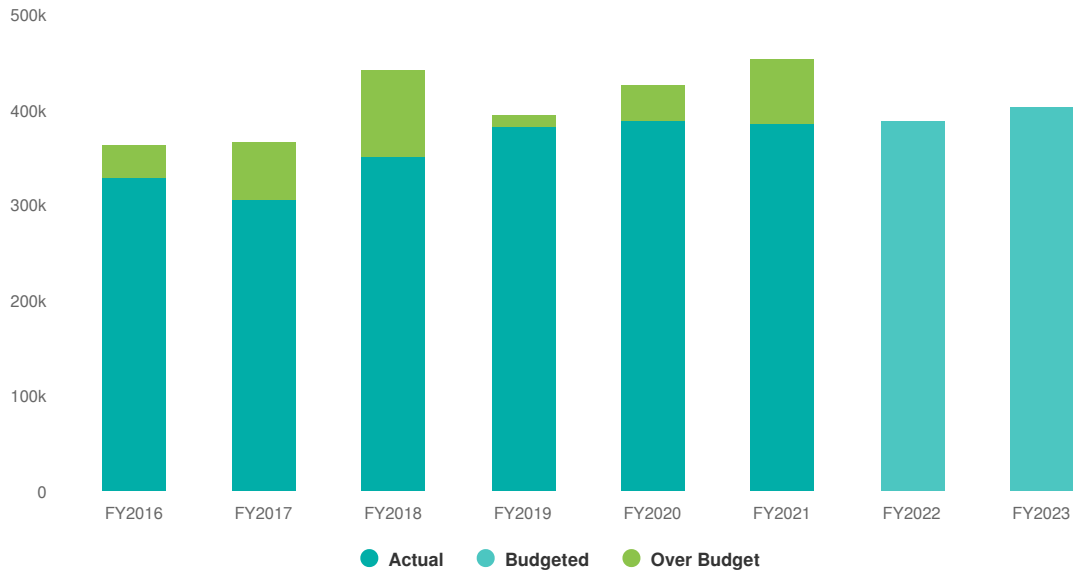
Mid Year: 1 - Associate Medical Examiner, 1 - Forensic Technician

Operating Expenses - Increase is directly related to funding for new equipment, additional toxicology panel testing, increased services due to the rise in case load, and increased costs to purchase laboratory supplies.

Revenues Summary

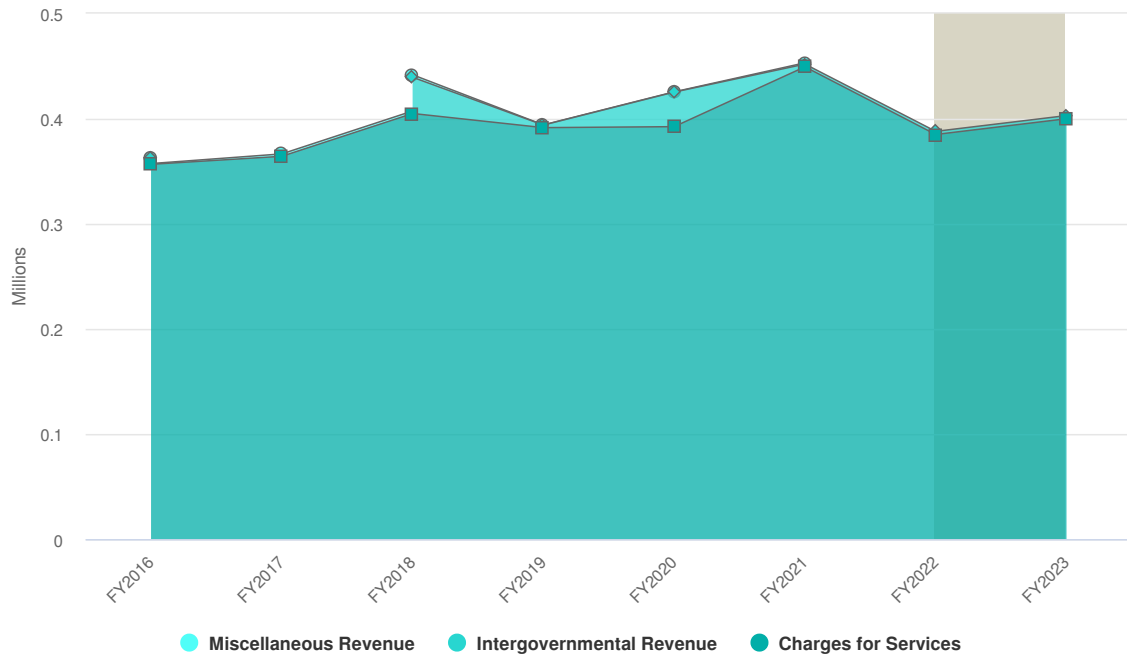
\$403,000 **\$15,000**
(3.87% vs. prior year)

Medical Examiner Proposed and Historical Budget vs. Actual




Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Performance Measurements

	<u>Actual</u> <u>FY 2020</u>	<u>Actual</u> <u>FY 2021</u>	<u>Target</u> <u>FY 2022</u>	<u>Target</u> <u>FY 2023</u>
<u>PERFORMANCE MEASUREMENTS</u>				
Average number of autopsies performed by pathologist (Best practice is 225 plus or minus 50 cases per pathologist) ¹	245.6	217.07	225	225
Average turnaround time for investigator report completion (days) ²		11	5	5
Complete all records requests for Doctors report of non-exempt cases within 24 hours of report availability (one business day). ³		71	12	12
 MEO Team completes initial processing of deceased, ahead of Doctor examination. Processing includes body characteristics, x-ray, "as is" photographs and initial documentation photographs. ⁴			1,200	1,200
Percentage of reports of all postmortem examinations completed within 90 days from the time of autopsy ⁵	47.36	59.13	90	90
Turnaround time for postmortem examination (hours)	20	15	24	24

Comments

1. Above FY20 target (although stretch goal would be 200 cases) and just below maximum of Phase II deficiency for NAME accreditation. The average is based on 6-1/2 doctors. The chief counts as half based on additional administrative duties.
2. New metric created for FY21; targets were created for FY22 and FY23 without base data. Targets will be adjusted accordingly.
3. New metric created for FY21; targets were created for FY22 and FY23 without base data. Targets will be adjusted accordingly.
4. New metric created for FY22. Historical information not available.
5. Turnaround time in FY20 was significantly impacted due to the Covid-19 pandemic and continued to see residual impacts in FY21 due to staffing shortages.

Office of Financial Management and Budget

Sherry Brown

Director

Mission Statement

To manage, monitor, and maintain financial resources to achieve outstanding results.

Department Overview

The department is comprised of the following divisions: Budget Division, Contract Development & Control Division, Financial Management Division and the Strategic Planning and Performance Management Division.

Learn more by visiting: [OFMB](#) 

FY 2022 Highlights & Accomplishments

- Implemented a Code Lien Amnesty Program, 255 liens were released, totaling \$31.5 million.
- Continued development of the Countywide Radio Frequency Identification Tagging (RFID) Technology Project, with its planned implementation in FY 23, which will include an interactive surplus intake form feature designed to enhance processing efficacy.
- Hosted several speaking events with partnering agencies to educate on the BCC's six strategic priorities.

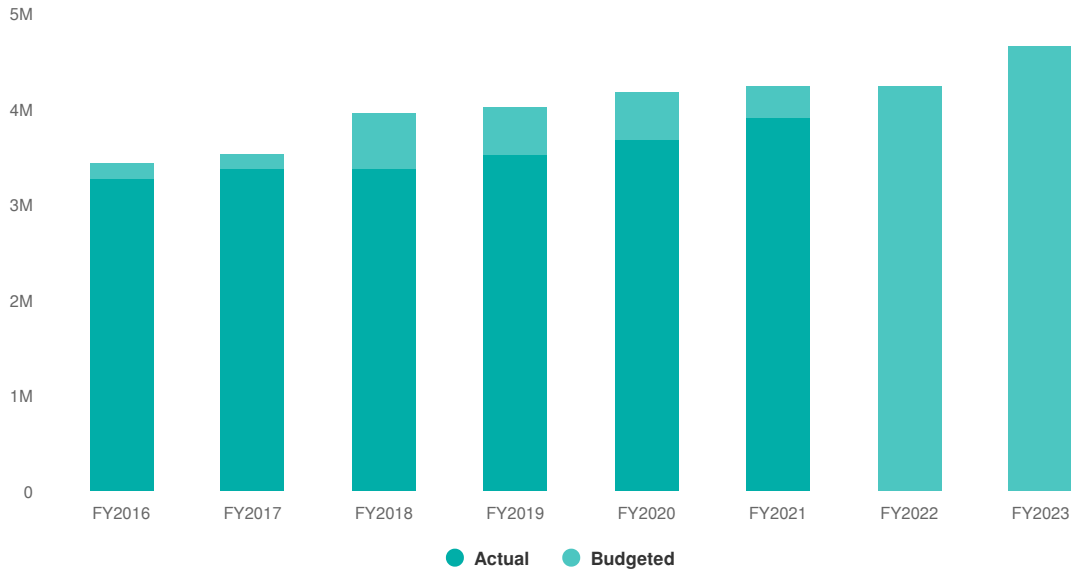
FY 2023 Emerging Issues

- Dealing with price escalation and supply chain issues as they relate to contracts.
- Managing the budget with the expected slowing of the economy.
- Rewrite the Fixed Assets Bidding System (FABS) in a web-based environment which will ease the processing of deployment, maintenance, and future management of system modifications/updates.

Expenditures Summary

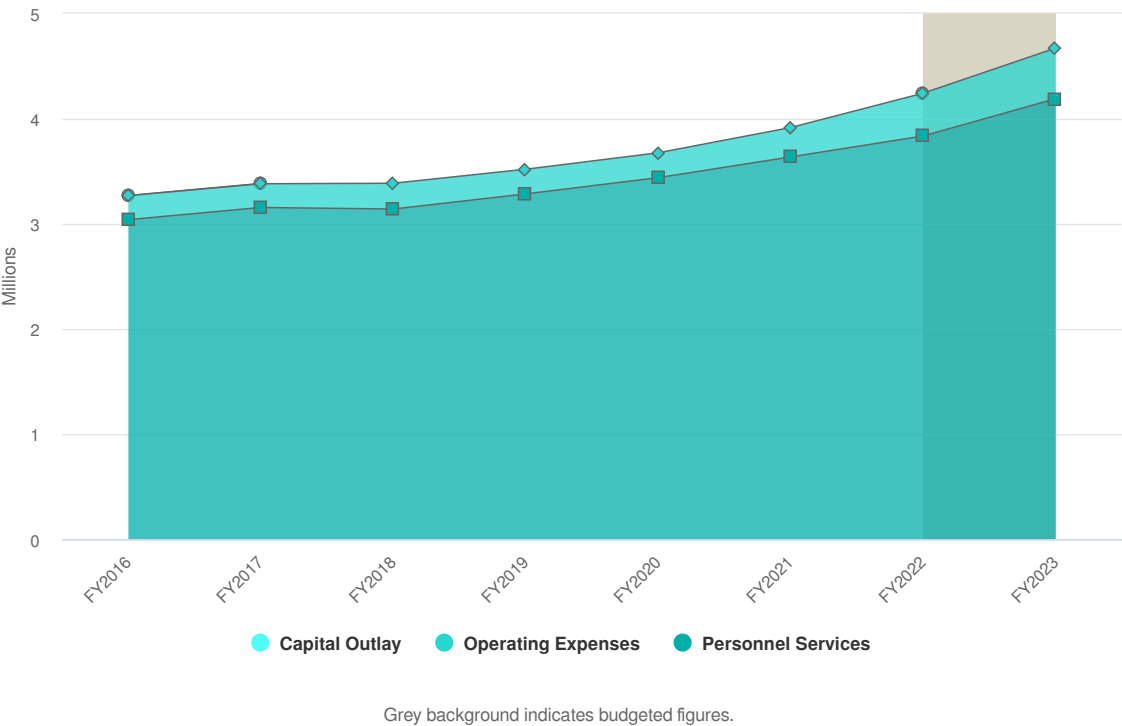
\$4,672,561 **\$426,283**
(10.04% vs. prior year)

Office of Financial Management and Budget Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Positions

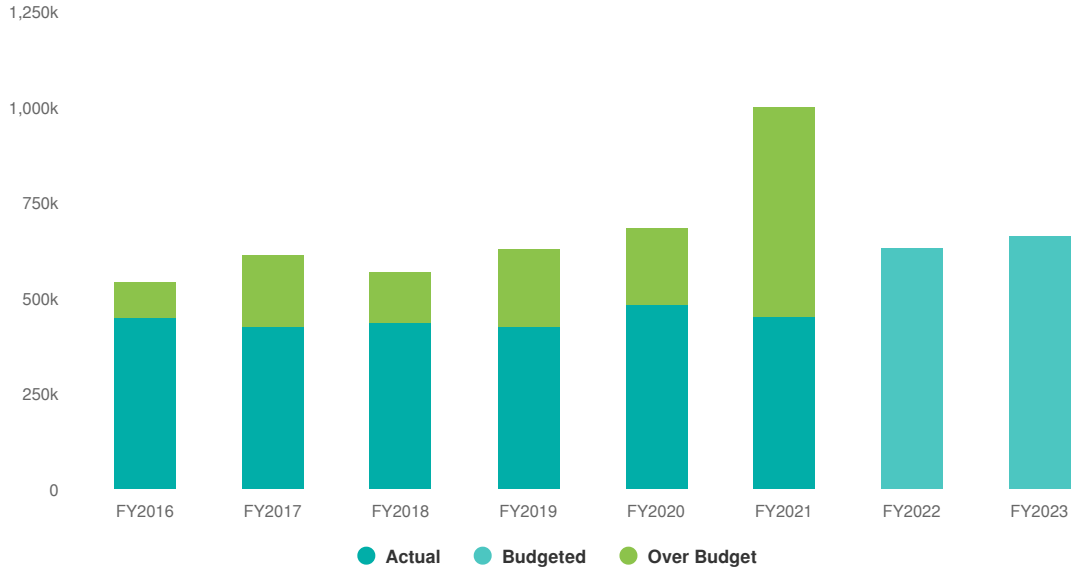
Budget Process: 1 - Financial Analyst II

Operating Expenses - Increase primarily due to carryforward of funding for the RFID project.

Revenues Summary

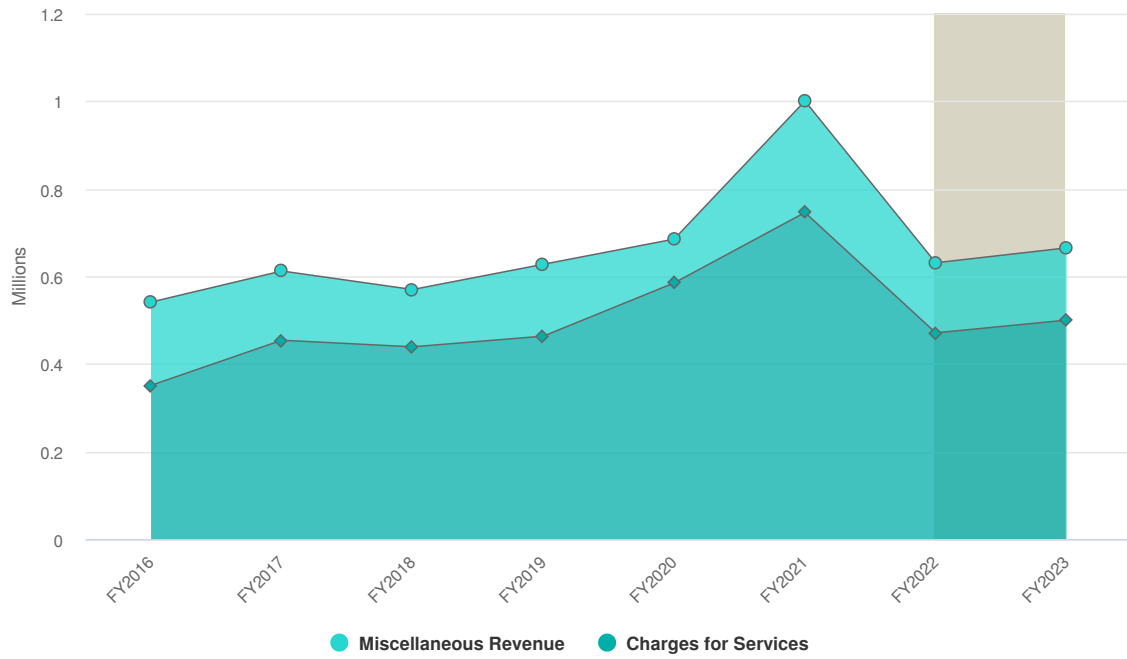
\$665,000 **\$34,000**
(5.39% vs. prior year)

Office of Financial Management and Budget Proposed and Historical Budget vs. Actual



Revenues by Source


Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Charges for Services - Increase due to aligning the budget for service charges for Impact Fees with historical and expected actuals.

Performance Measurements

	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
PERFORMANCE MEASUREMENTS				
Conduct Contracting and Records Workshops to County staff. ¹	1	3	5	5
Contract-related items reviewed and processed. ²	1,039	996		
Debt per capita (overall) ³	486	435	529	529
Dollars collected by external efforts ⁴	538,450.4	526,769.24	770,000	770,000
Non Ad-Valorem Revenue Bond Debt Service coverage ⁵	5.82	5.78	5.22	5.22
 Number of performance management/strategic planning trainings, courses or department presentations ⁶	122	208	84	84
Percentage of Major Revenues Collected vs. Budget ⁷	92.4	103.8	96	96
Percentage of inventoriable assets confirmed	99.98	98.68	99	99
Receipt of GFOA's Budget Presentation Award (Not Proficient-0, Proficient-1, Outstanding-2)	1	1	1	1
Records Destruction request reviewed & processed.	54	73		
State Approval of TRIM material (Options are Approved-1 or Not Approved-0)	1	1	1	1

Comments

1. In FY20, due to the Covid-19 pandemic, workshops were put on hold. One class was provided in FY20 to one department due to new staff coming onboard. FY21 continued to be negatively impacted by the pandemic. Typically there are 4-6 trainings held per year (between March and September).
2. Min/Max, Target, and Goal are not in department's control and are dependent upon other departments' needs. Monthly/Yearly figures are tracked for informational purposes only.
3. Improvement in these ratios is the result of continued growth in population coupled with a decrease in the amount of debt outstanding.
4. External efforts/sources of collections refer to a third party collection agency such as Penn Credit. In FY20, the Covid-19 pandemic had significant impacts on the ability to collect funds. FY21 and FY22 targets were adjusted to account for Covid-19 recovery efforts, although actuals for FY21 show a continued impact from the pandemic.
5. This metric continues to exceed targets and improvement trends in these ratios is the result of continued growth in population coupled with a decrease in the amount of debt outstanding.
6. Performance Management and Strategic Planning took advantage of various virtual platforms to hold various presentations, workshops and trainings throughout many departments in the County. Several departments asked for assistance with creating cross-divisional teams, updating core values, and providing guidance on creating meaningful KPI's. Feed Your mind also returned from a Covid-induced hiatus in September 2021. In preparation for the end-of-year presentation to the BCC, the cross-departmental teams increased number of meetings and this division was able to attend them virtually or in-person. Targets for FY22 and FY23 have not increased due to meetings and workshops returning to in-person settings, and 2-person staffing capacity to hold such events.
7. Due to Covid-19 the FY21 Budget was lowered and revenues recovered more quickly than anticipated to be more inline with FY19 figures.

Palm Tran

Clinton Forbes
Executive Director

Mission Statement

To provide access to opportunity for everyone; Safely, Efficiently, and Courteously.

Department Overview

The department is comprised of the following divisions: Administrative Services, Executive, Operating, Planning, and Support Services. It provides two methods of transportation through Palm Tran Connection and Palm Tran Fixed Route.

Learn more by visiting: [Palm Tran](#)

FY 2022 Highlights & Accomplishments

- Launched the "Paradise Pass" contactless fare collection system to allow passengers to use expanded payment methods such as credit cards, wearables, mobile phones, or smart cards to pay fares.
- Go Glades App launched in February 2022, providing passengers with real-time alerts for each ride with the ability to book daily trips or pre-book up to three days in advance. So far, more than 600 riders have downloaded the app.
- Completed corridor enhancement studies on the 561 Transit Corridors. In FY 2022, planning studies were completed for US-1 and Okeechobee Boulevard, the first two of eleven planned. Funding has been identified for enhancements including traffic signal priority, bus stop improvements, level boarding, and large bus shelters.
- Palm Tran received a Conference of Minority Transportation Officials (COMTO) Industry Innovation Award for incorporating state-of-the-art simulator technology into its bus operator training curriculum, launching a new contactless reloadable Paradise Pass smart card and app, and installing audiovisual information systems on buses. Other prestigious awards received include two First Place awards from the National Association of Government Communicators, one for its Radio Public Service Announcement for the launch of the Paradise Pass and the other for Graphic Art for its first Hispanic Heritage bus, featuring flags from all Hispanic countries called "¡Todos Unidos!".

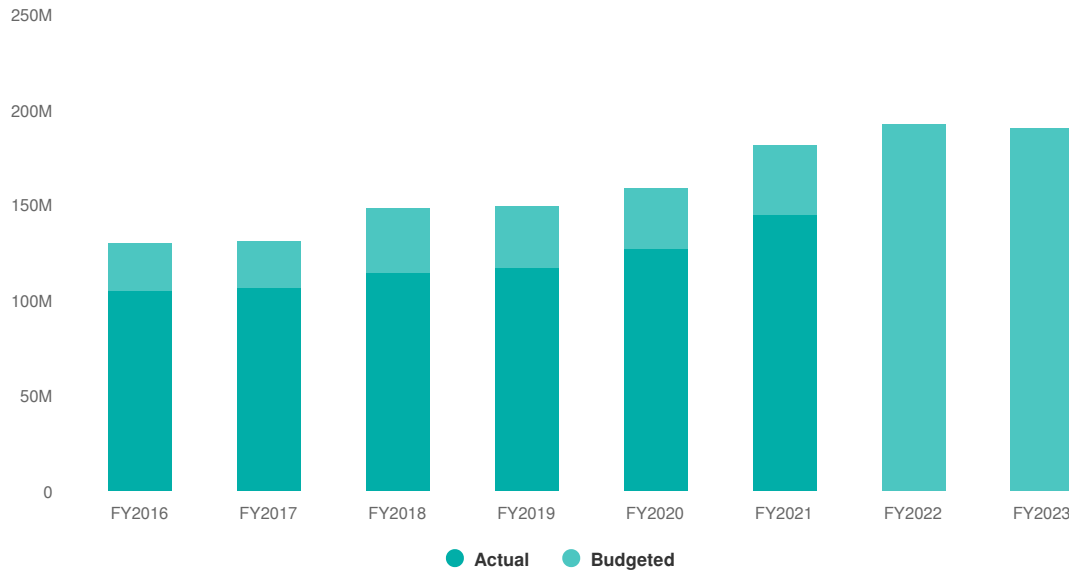
FY 2023 Emerging Issues

- Develop projects to leverage the American Rescue Plan funding to recover the ridership lost due to the COVID-19 pandemic.
- Continue with the planning and development of the Route Performance Maximization 2.0 project. The ongoing work will take a deeper look into mobility-on-demand services and their application throughout low-service demand areas of Palm Beach County. The project will provide first and last-mile connections to the core fixed route system to create a well-connected transit network.
- Continue with the implementation of the new passenger waiting amenities program that includes the installation, replacement, and expansion of bus shelters, installation of bus stop sign/bench seating hybrid, and ADA retrofits.
- Continue with the implementation of Accelerate 2031, Palm Tran's Transit Development Plan. This plan is the 10-year strategic plan for public transportation in Palm Beach County. It identifies transit needs in Palm Beach County and sets goals and objectives to meet those needs. These include the implementation of Palm Tran's Master Fleet Electrification Plan to strategically introduce fully electric, zero-emissions buses to Palm Tran's fleet and reduce the carbon emissions footprint in Palm Beach County.

Expenditures Summary

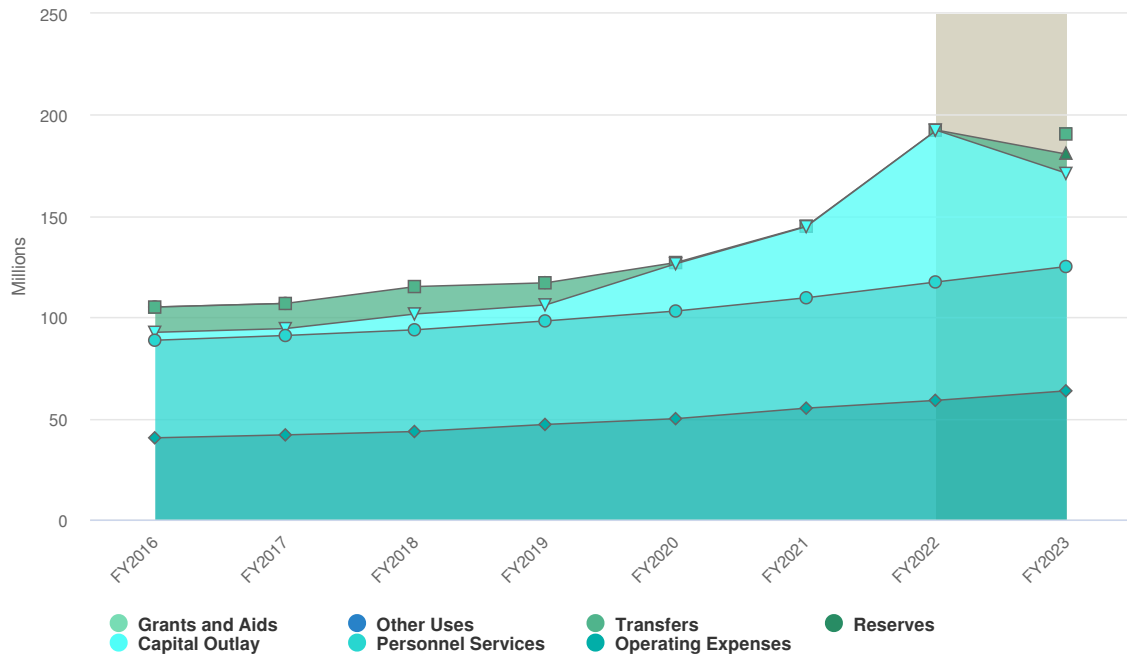
\$190,538,900 **-\$1,933,864**
(-1.00% vs. prior year)

Palm Tran Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Positions

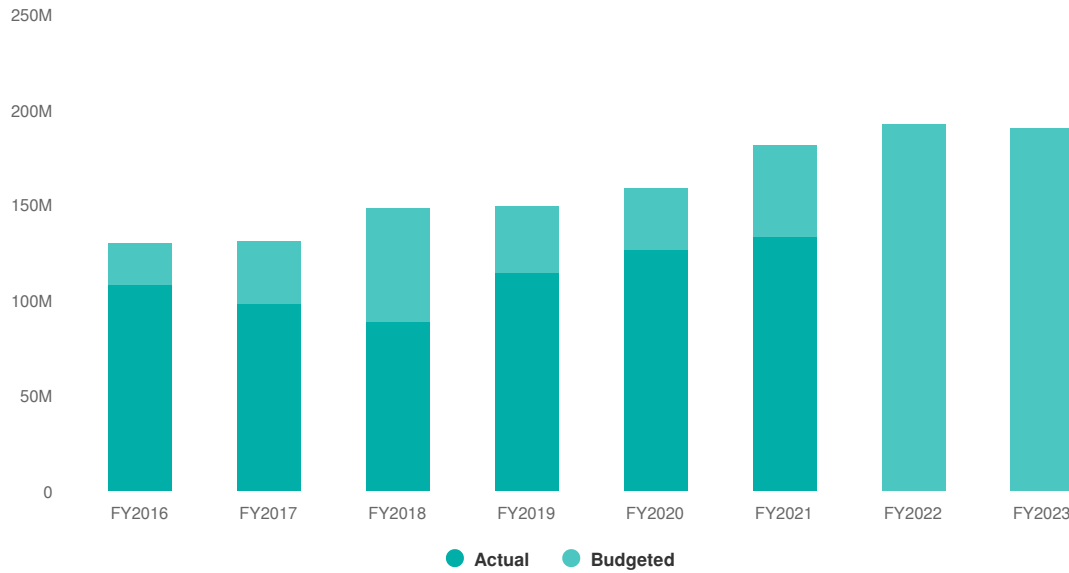
Mid-Year: 2 - Storekeepers, 1 - Shipping and Receiving Coordinator, 3 - Special Project Coordinators, 3 - Electronic Technicians, 1 - Maintenance Supervisor, 1 - Training & Technical Specialist, and 4 - Electronics Technicians transferred from Facilities Development and Operations

Capital Outlay - Decrease is due to the expiration of COVID-19 related grants which also resulted in a corresponding increase to Transfers.

Revenues Summary

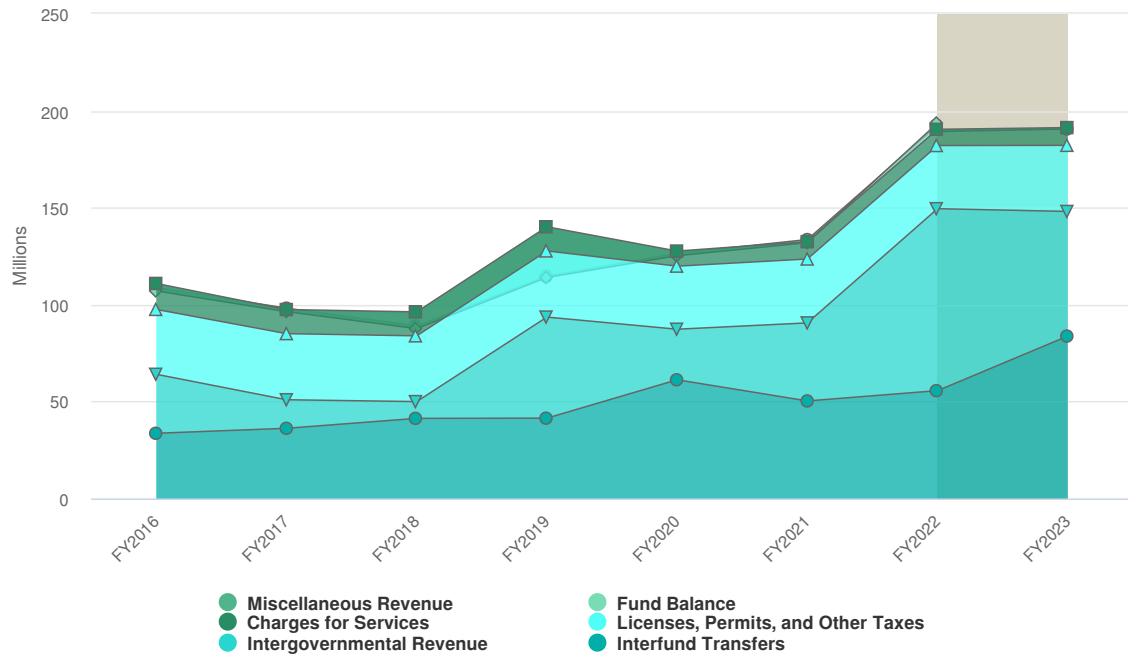
\$190,538,900 **-\$1,933,864**
(-1.00% vs. prior year)

Palm Tran Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source





Grey background indicates budgeted figures.

Charges for Services - Increase is due to the recovery of COVID-19 related ridership loss.

Intergovernmental Revenue - Decrease is primarily due to the grants related to COVID-19 being fully expended/received.

Performance Measures

PERFORMANCE MEASUREMENTS		Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
	Riders Per Revenue Hour (Fixed Route) ¹	15.48	12.9	18.3	18.3
	Riders per revenue hour (Connection) ²	1.3	1.25	1.8	1.8
	Total System Ridership ³	7,651,186	5,919,289	9,300,000	9,300,000
	All customer commendations per 10,000 boardings (Fixed Route) ⁴	0.14	0.15	0.19	0.19
	All customer concerns per 10,000 boardings (Fixed Route) ⁵	3.2	3.79	3	3
	Customer commendations per 1,000 trips (Connection) ⁶	1.89	2.94	1.1	1.1
	Customer concerns per 1,000 trips (Connection) ⁷	2.37	2.97	2	2
	Mean distance between road calls ⁸	13,589	12,653	14,000	14,000
	On-time performance (Connection)	88.7	91.5	90	90
	On-time performance (Fixed Route) ⁹	80.83	77.4	76	76

Comments

1. FY21 actuals continue to be negatively impacted by the Covid-19 pandemic.
2. FY21 actuals continue to be negatively impacted by the Covid-19 pandemic.
3. FY20 and FY21 actuals were negatively impacted by the Covid-19 pandemic. FY21 and FY22 Targets have been adjusted to take into account Covid-19 recovery efforts and ridership trends, which are currently on a downward trend nationwide.
4. The majority of the commendations received were for Courteous Palm Tran bus operator. The Customer Service Pt-Stat team continues to work on initiatives to improve the delivery of an excellent customer experience that would ultimately contribute to generate more customer commendations.
5. FY21 outcomes continue to be negatively impacted by the Covid-19 pandemic, although many efforts have been put in place to mitigate concerns. Most concerns are related to on-time issues, which has been negatively impacted due to staffing shortages.
6. Customer Commendations recognized exceptional customer service by drivers and reservationist. The Palm Tran Connection Customer Service PT-Stat team along with the collective efforts of the entire staff at Palm Tran Connection continues to improve service delivery and increase customer satisfaction. Target for FY22 took into consideration possible decrease in ridership as recovery efforts are put in place post the Covid-19 pandemic.
7. Palm Tran is looking further into how to mitigate customer concerns.
8. In FY20, there was a significant increase of mechanical failures, which in large part were attributed to an increase of mechanical failures categorized as engine regeneration, engine and overheat/coolant failures. The Mean Distance Between Road Calls PT-Stat team implemented various initiatives to reduce the overall occurrence of roadcalls which can be seen in FY21.
9. Staffing shortages in FY21 contributed to the negative impact on this metric.

Parks & Recreation

Jennifer Cirillo
Director

Mission Statement

Providing opportunities for healthy, happy living through award-winning parks, inclusive experiences, and environmental stewardship.

Department Overview

The Parks and Recreation Department serves residents countywide through 107 parks including various facilities, regional, district, community, beach, and neighborhood parks encompassing 8,743 acres. Services include public safety, land and habitat maintenance, recreation programs, and a vast array of specialized facilities that include aquatic centers, community centers, nature centers, championship golf courses, fishing piers, equestrian centers, amphitheaters, athletic fields and courts, boating facilities, beaches, and historical and cultural museums. Development and renovation of new and existing parks and recreational facilities to meet the needs of residents and visitors occurs through the department's capital program, which is primarily funded from Park Impact Fees, Grants, General Fund, Infrastructure Surtax, and Bonds.

Learn more by visiting: [Parks & Recreation](#)

FY 2022 Highlights and Accomplishments

- In conjunction with the Parks and Recreation department's 50th anniversary, grand openings for Phase I of Canyon District Park and Phase II of the OrangeBowl Field, including a Neighborhood Center at Glades Pioneer Park occurred in September 2022.
- In addition to record revenues and increased popularity of the sport, continued investment in the County's golf courses has resulted in considerable industry and public recognition, such as top 50 driving range designations for John Prince, Okeeheelee, and Osprey Point Golf Courses.
- Phase I of the LED sports lighting conversions was completed through the voter-approved Infrastructure Surtax program. The new LED sports lighting conversions will improve illumination and safety for patrons while reducing carbon emissions and energy consumption.

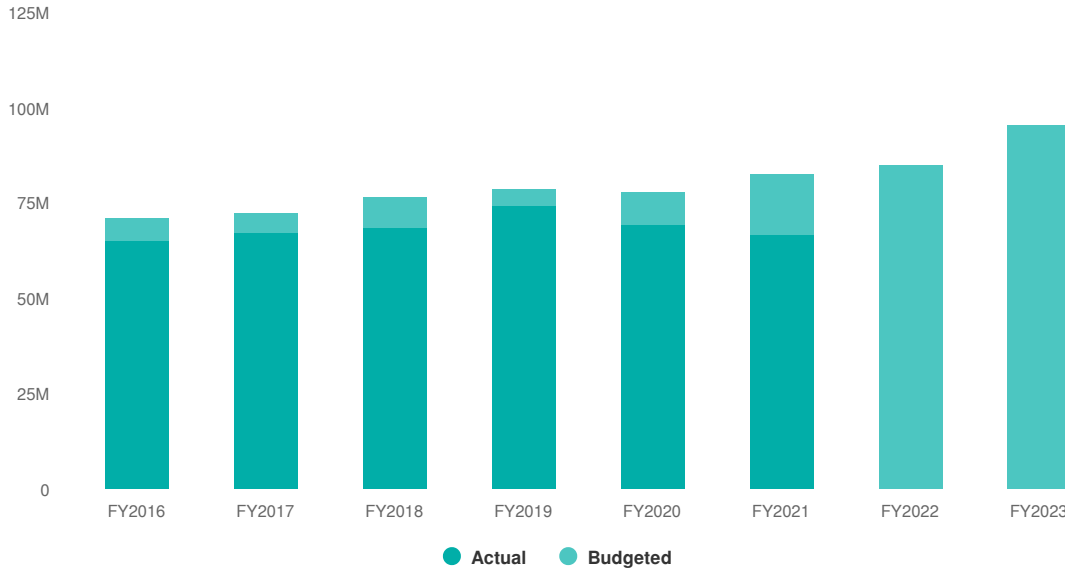
FY 2023 Emerging Issues

- Identification of short-term and long-range infrastructure funding strategies for aging facilities and amenities that continue to require significant capital improvements.
- Rising inflationary costs for goods and services and supply chain issues caused by market and societal factors will continue to strain the department's resources.
- The department continues to struggle to acquire and retain qualified candidates for many positions. Additionally, there will be a depletion of experienced management staff over the next year with several long-term employees expected to retire. Challenges in the ability to effectively and timely recruit individuals for these positions will adversely impact the continuity of operations and level of service.

Expenditures Summary

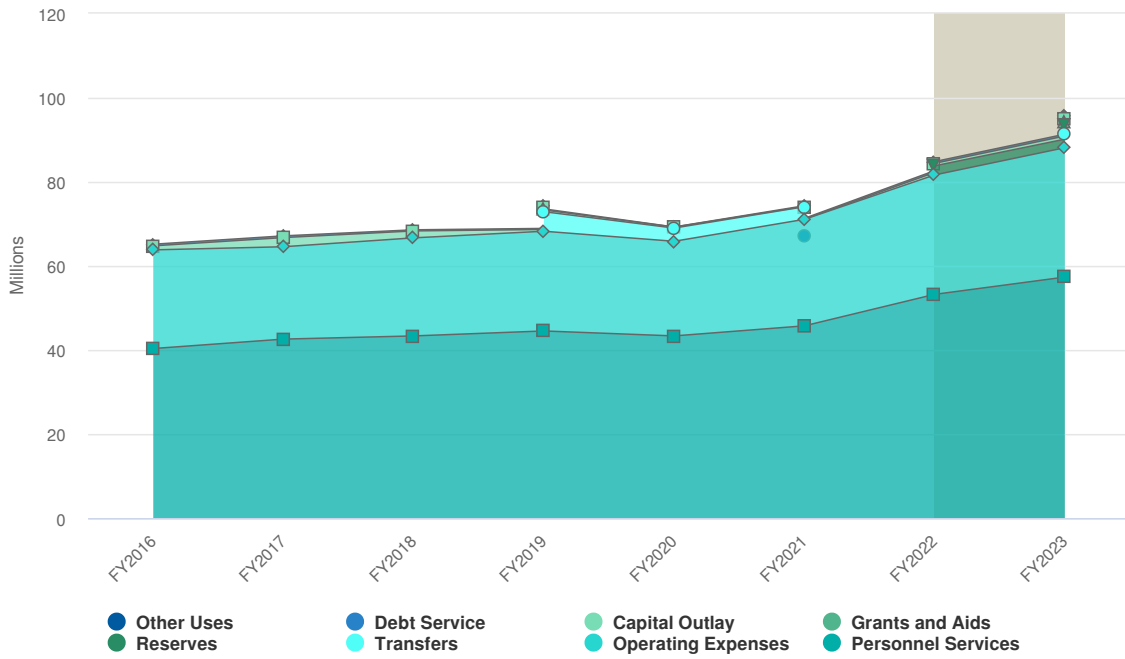
\$95,581,745 **\$10,782,369**
(12.72% vs. prior year)

Parks & Recreation Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Positions

Budget Process: 2 - Ocean Lifeguard, 1 - Trades Crew Chief, 1 - Maintenance Worker II, 2 - Administrative Technician III

Capital Outlay – Increase is primarily due to the planned purchase of new golf equipment.

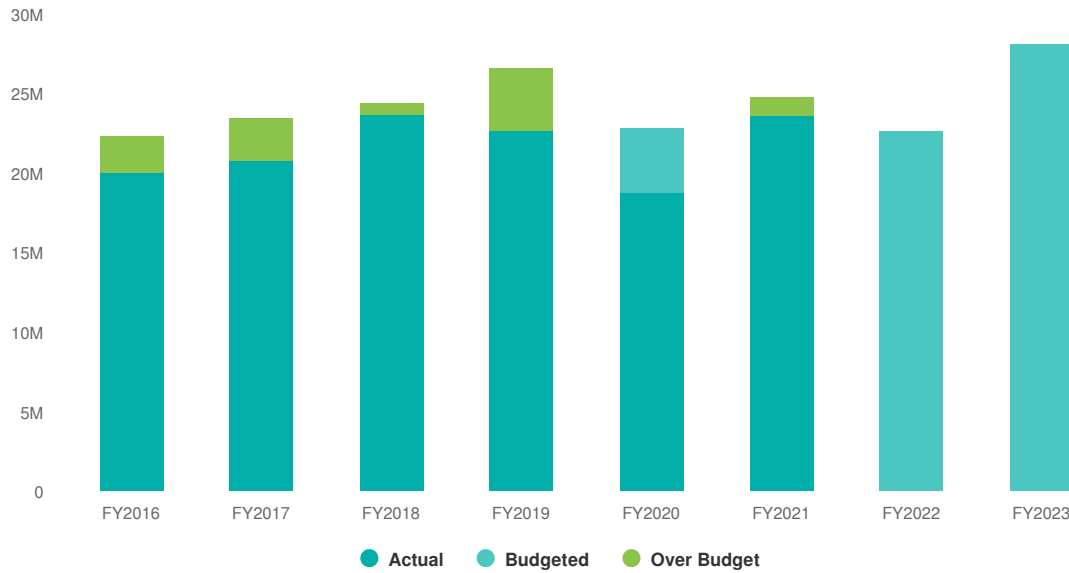
Grant and Aids – Increase is due to the carryforward of the OrangeBowl Field contract.

Transfers – Increase is due to FY 2023 approved capital projects in the Golf Course Capital Fund.

Revenues Summary

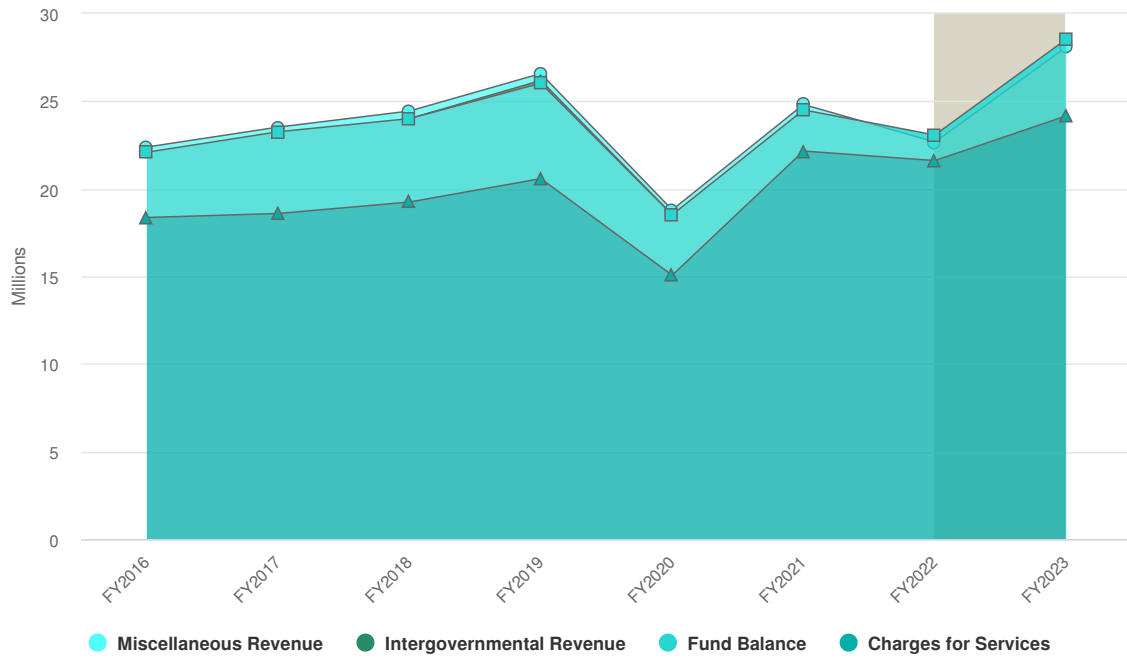
\$28,089,493 **\$5,420,670**
(23.91% vs. prior year)

Parks & Recreation Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source







Grey background indicates budgeted figures.

Charges for Services - Increase is primarily due to aligning the budget with historical and estimated actuals.

Fund Balance - Increase is primarily due to FY 2022 mid-year adjustment for higher than estimated FY 2021 collections.

Performance Measures

	PERFORMANCE MEASUREMENTS	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
	Total number of volunteer hours donated, including donated park cleanup hours. ¹	118,873	114,175.65	150,000	150,000
	Developed park acreage per 1,000 residents ²	4.17	4.07	4.18	4.18
	Percentage of refuse receptacles maintained in a clean, safe, and functional condition ³	87.95	85.32	90	90
	Percentage of all restrooms and picnic shelters maintained in a condition which meets standards ⁴	87.72	86.17	90	90
	Percentage of residents within a 10 minute walk/half mile radius of a County or Municipal park ⁵	72.2	71	71	71
	Percentage of trails, paths and roadways maintained in accordance with standards ⁶	83.33	82.97	90	90
	Percentage of turf-grass acres maintained in accordance w/ parks quality standards & landscape areas maintained in accordance w/ standards. ⁷	84.34	83.56	90	90
	Attendance at Guarded Beach Parks	4,288,564	5,612,264	4,800,000	4,800,000
	Number of minor medical aids at County beaches ⁸	13,055	15,253	12,000	12,000
	Number of preventative actions at County beaches ⁹	101,562	109,632	120,000	120,000
	Number of times we were short staffed at our 14 guarded beaches. ¹⁰	448	371	120	120
	Total number of burglaries, robberies, and theft occurring at Palm Beach County Parks ¹¹	154	166	60	60

Comments

1. The COVID-19 pandemic drastically affected the number of volunteer hours worked in FY 2020-2021. A large portion of the department's volunteers are retired and due to age and underlying conditions, were unable or unwilling to work once restrictions were eased, allowing for their return. Volunteer hours are typically higher in April and September due to overwhelming participation in regional cleanup efforts such as The Great American Cleanup and The International Intracoastal Cleanup, both of which failed to materialize to any significant level due to concerns over the pandemic.
2. Data is calculated from the United States Census Bureau American Community Survey (ACS). Parks and Recreation continues to research how to increase the outcomes for this metric.
3. The Parks Operations Division maintains hundreds of trash containers across the County park system on 7 day per week basis. Over the past three fiscal years Parks Operations has reported an approximate 86% score for the percentage of refuse receptacles maintained in a condition which meets standards. Several factors have contributed to our inability to meet the high standards we set. Chief among these are increased use of parks and amenities, staffing shortages and the impacts of Covid upon the workforce.

4. The Parks Operations Division maintains 136 restrooms, 373 family picnic shelters and 44 group picnic pavilions. Over the past three fiscal years Parks Operations has reported an approximate 86.5% score for the percentage of restrooms and picnic shelters maintained in a condition which meets standards. Several factors have contributed to our inability to meet the high standards we set. Chief among these are increased use of parks and amenities, staffing shortages and the impacts of Covid upon the workforce.
5. Target of 73% was not met as a result of increasing population and limited new park development within areas of high population density. The Department recently completed construction of a new neighborhood park (Belvedere Heights) and will move forward with another project (Paulette Burdick Park) by the spring of 2022. Additional CCRT areas are currently being targeted for additional neighborhood park development in 2022 and 2023. Targets were decreased to account for staffing capacity.
6. The Parks Operations Division currently maintains 56 miles of roadways, 41 miles of asphalt pathways and 23.5 miles of concrete pathways. Over the past three fiscal years Parks Operations has reported an approximate 83% score for the percentage of trails, pathways and roadways maintained in a condition which meets standards. Several factors have contributed to our inability to meet the high standards we set. Chief among these are the limited funding we have for annual repair and maintenance of these amenities, increased use of parks and amenities, staffing shortages and the impacts of Covid upon the workforce.
7. The Parks Operations Division maintains 130 athletic fields. Over the past three fiscal years Parks Operations has reported an approximate 84% score for the percentage of turf grass maintained in a condition which meets standards. Several factors have contributed to our inability to meet the high standards we set. Chief among these are increased use of parks and amenities, equipment breakdowns and lack of timely repair, staffing shortages and the impacts of COVID-19 upon the workforce and the parts of supply chain issues preventing timely receipt of items such as fertilizers, herbicides and baseball field bases.
8. By providing an increased amount of preventative actions, the Aquatics Division hopes to see a decrease in the outcomes of this metric.
9. Preventative actions showcase the due diligence of our ocean lifeguards to prevent injuries before they occur.
10. FY22 continues to see negative impacts from the Covid-19 Pandemic showcasing in a shortage of staff.
11. Due to efforts by local law enforcement, department park rangers and CPTED (Crime Prevention Through Environmental Design) burglaries, robberies and thefts have gone down in our park system compared to the same period as last year.

Planning, Zoning and Building

Ramsay J. Bulkeley, Esq.
Executive Director

Mission Statement

To create and sustain a high quality community and a safe and healthy lifestyle for the citizens of unincorporated Palm Beach County. By the use of comprehensive planning, growth management, and the implementation of zoning regulations, citizens benefit from orderly growth, the application of valuable performance and aesthetic standards and principles in current and future development activities. Health and safety in the built environment are accomplished through the enforcement of the building and technical codes, and certification of contractor competencies in construction activities. Sustainability of the quality community is accomplished through the enforcement of land development, building, and property maintenance codes within the existing environment.

Department Overview

The department is comprised of the following divisions: Administration, Building, Code Enforcement, Contractors Certification, Planning, and Zoning.

Learn more by visiting: [Planning, Zoning, and Building](#) 

FY 2022 Highlights & Accomplishments

- The Building Division staff was able to process over 70,000 permit applications by the end of July 2022 with two months remaining in the fiscal year despite having 50 vacancies short of being fully staffed. This current trend will put the total permits issued at over 85,000 in FY 2022 with an approximate permitted value of \$2.9 billion.
- The Code Enforcement Division was able to reduce their response time from 10 business days to three business days with a current average response of less than two days, all while continuing to address any life safety issues within one day.
- The Contractor Certification Division initiated the transfer of all county contractors' license applications to the Division's Online Portal, a web-based and paperless contractor licensing processing system.
- The Zoning Division completed an internal reorganization to provide increased customer service and make better use of staff resources. The Division now has five sections targeted towards the following specialty areas: Residential Housing, Economic Development, Sustainability & Infill, Development Review, and Permit Review.

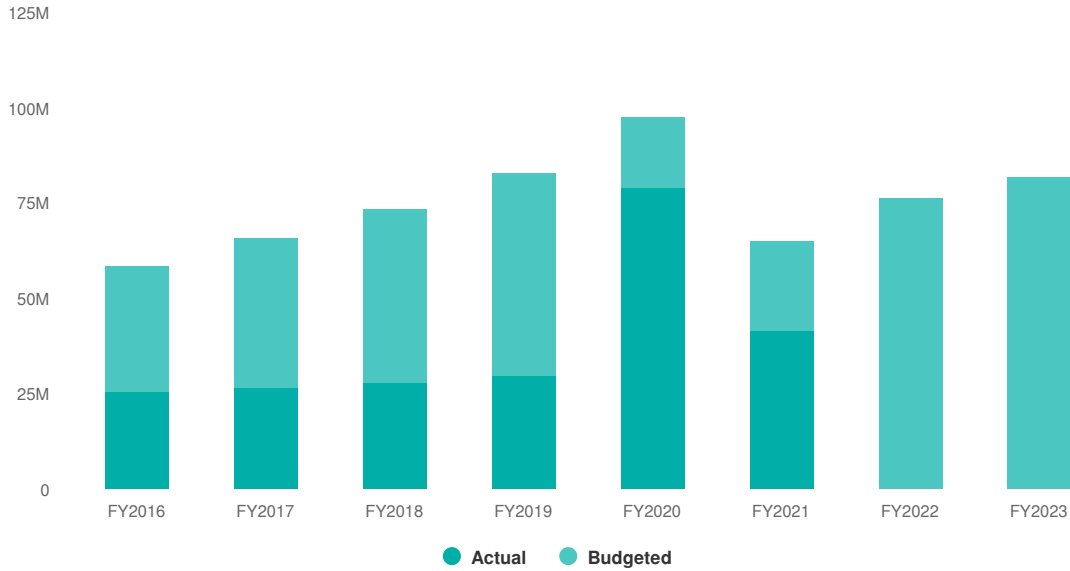
FY 2023 Emerging Issues

- The Building Division continues to face challenges with recruiting and retaining qualified technical staff; losing senior credential staff due to retirement and outside competitors; and being unable to recruit replacements above entry level. The Apprenticeship program continues to be redefined to allow more candidates to participate. Each apprentice requires a credentialed training instructor, which presents a challenge of highly skilled staff available for training.
- Planning Division staff continues to reevaluate existing policies and establish new policy guidance to identify locations where density increases may be appropriate to support infill development and workforce housing needs.
- In FY 2023, the Zoning Division will prioritize the revisions to the land development regulations in the Unified Land Development Code to simplify development review processes, and to develop flexible property development regulations to foster infill development and redevelopment.

Expenditures Summary

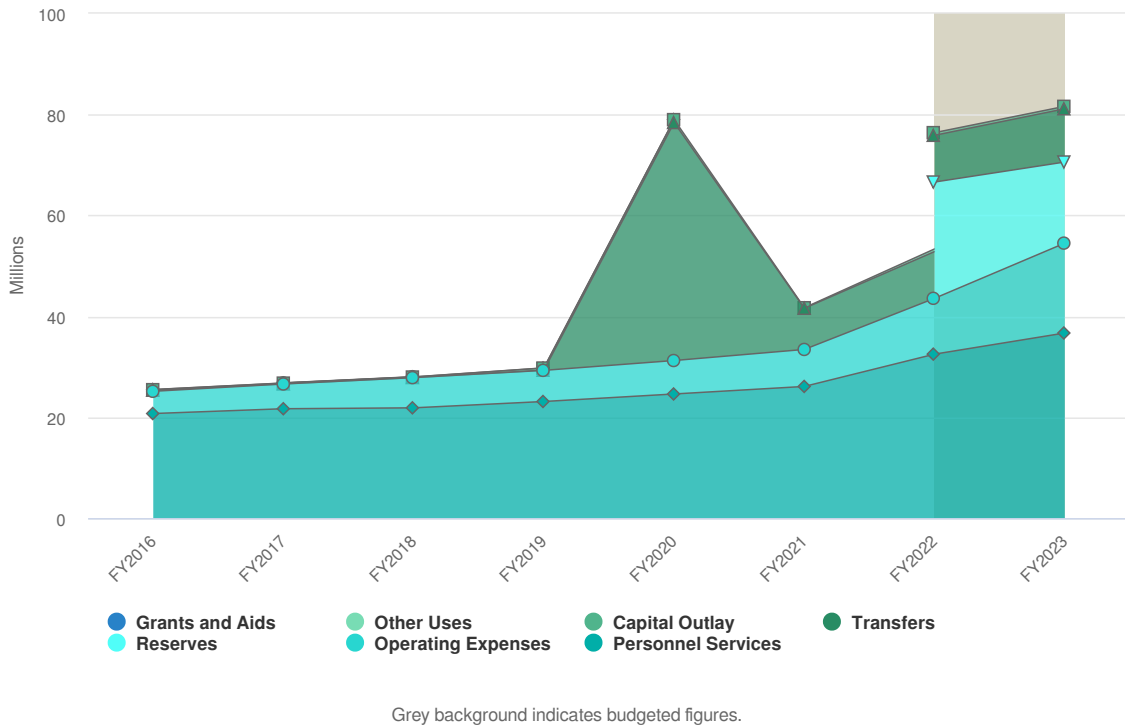
\$81,630,267 **\$5,214,589**
(6.82% vs. prior year)

Planning, Zoning and Building Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Positions

Budget Process: 2 - Construction Services Associates, 2 - Professional Engineers, 1 - Administrative Technician III, 1 - Communication Specialist, 1 - Planner I

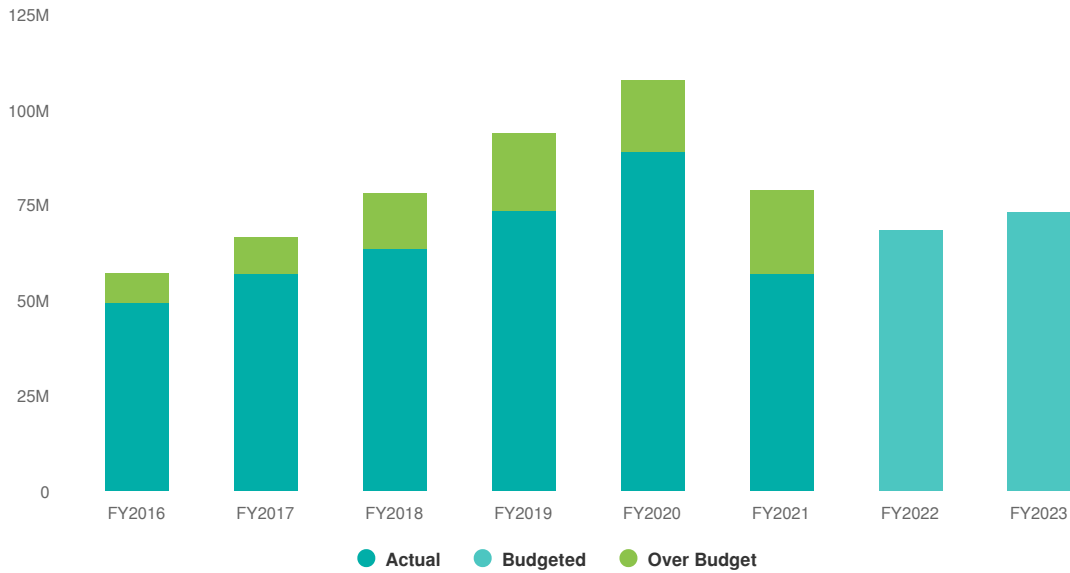
Operating Expenses - Increase is primarily due to the continuation of contractual services required to help alleviate the workload caused by the inability to recruit candidates to fill technical positions and Building Division IT projects that were previously funded as capital projects. This also resulted in a corresponding decrease to reserves.

Transfers – Increase is due to FY 2023 approved Building Division capital projects.

Revenues Summary

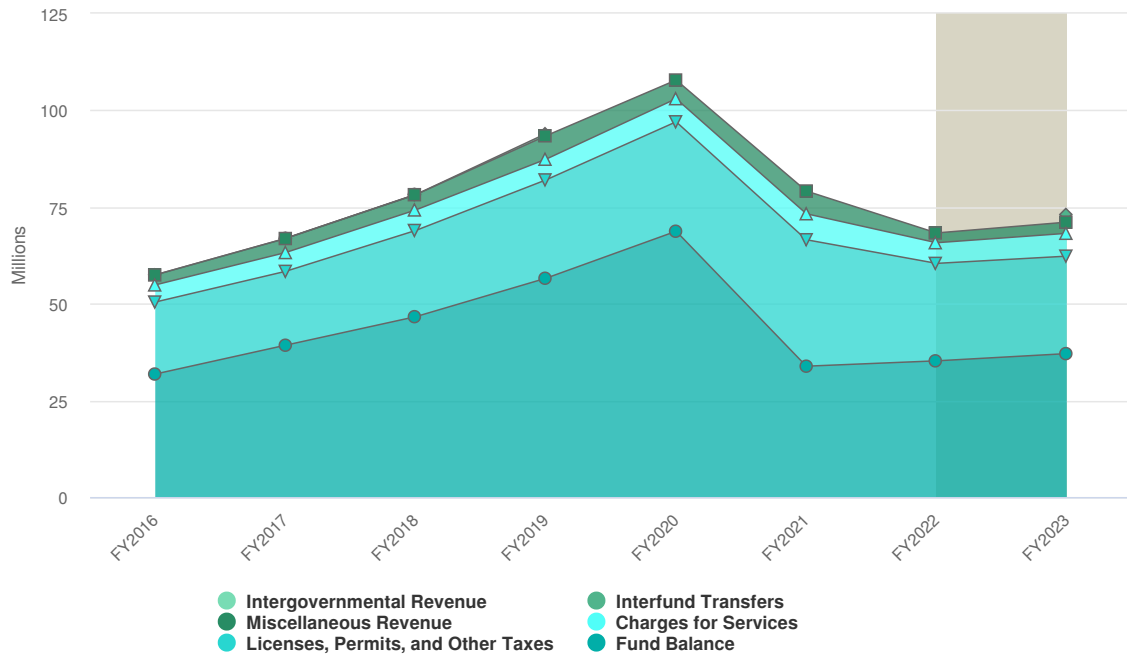
\$73,080,159 **\$4,792,706**
(7.02% vs. prior year)

Planning, Zoning and Building Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source





Grey background indicates budgeted figures.

Charges for Services - Increase is primarily due to transitioning to credit card payments related to building permitting online services, of which 2.5% is collected as revenue.

Miscellaneous Revenue - Increase is primarily due to conservative revenue projections to bring the budget closer in-line with prior year actuals.

Interfund Transfers - Increase is due to a transfer of IT projects from the Building Division Capital Fund that cannot be capitalized.

Performance Measures

PERFORMANCE MEASUREMENTS		Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
	Average review turnaround in days with current staffing - Residential ¹	39.91	20.44	30	30
	Number of Development Review Officer plans reviewed	201	231	225	235
	Number of Public Information inquiries (e-mails, phone calls, walk-ins) and related applications reviewed ²	7,061	8,212	8,400	13,200
	Number of Zoning applications reviewed for Public Hearings. ³	110	175		
	Number of permits issued per month with current staffing. ⁴	79,800	82,773	77,000	77,000
	Percent of Concurrent Planning/Zoning applications ⁵	93	88	85	85
	Total Number of Building Permits reviewed by Zoning ⁶	2,357	2,591		
	Number of code enforcement complaints and cases. ⁷	6,502	7,223	7,200	7,200

Comments

1. Staffing shortages remained extreme in FY20 as evidenced by the number of days taken on average to complete reviews. Due to COVID-19 restrictions, where County buildings were closed for safety reasons, online applications were fast-tracked and implemented to continue providing services to the public. Numbers have improved as Covid-19 recovery efforts are put in place.
2. Increased values are a result of new tracking procedures, capturing more customer inquiries received by email and by phone.
3. Figures based on demand and provided for informational purposes, as well as tracking workload. Targets not established due to nature of metric.
4. FY22 and FY23 targets were created with knowledge of staffing shortage, especially due to Covid-19 impacts, and historical achievements.
5. Although this metric dropped in FY21, it still remained above the Target of 85%. Should see improvements in next fiscal year.
6. Figures based on demand and provided for informational purposes, as well as tracking workload. Targets not established due to nature of metric.
7. Code Enforcement has been actively working to decrease complaints and cases, and results should be positive for FY22.

Public Affairs

Lisa De La Rionda
Director

Mission Statement

To plan, coordinate, and communicate information about County services and programs to the public through print, video, and digital materials.

Department Overview

The department is comprised of the following divisions: Administration/Media and Public Information; Digital Marketing and Communications (DM&C); and PBC TV Channel 20 Productions.

Learn more by visiting: [Public Affairs](#) 

FY 2022 Highlights & Accomplishments

- 11,195,851 annual visits to pbcgov.org; 40,711 Facebook followers; 65,600 Twitter followers.
- Increased NextDoor audience reach by 14% at 42,812 subscribers. The current total subscribers is 401,731.
- The new Board Services Section is working closely with Board of County Commissioner (BCC) offices to help maximize contact with the residents of the County. BCC offices are using Board Services staff to edit newsletters, craft social media (using a weekly all county social media update), and supporting all Public Affairs divisions in their work for the Commissioners.
- Perfected printing processes to produce rolled labels and wind screen banners.
- Expanded the ability to live stream to social media outlets directly from the Emergency Operations Center during activations, independent of the Governmental Center master control.
- Staffed an evening production specialist position to facilitate coverage of evening live meetings in Channel 20 master control.

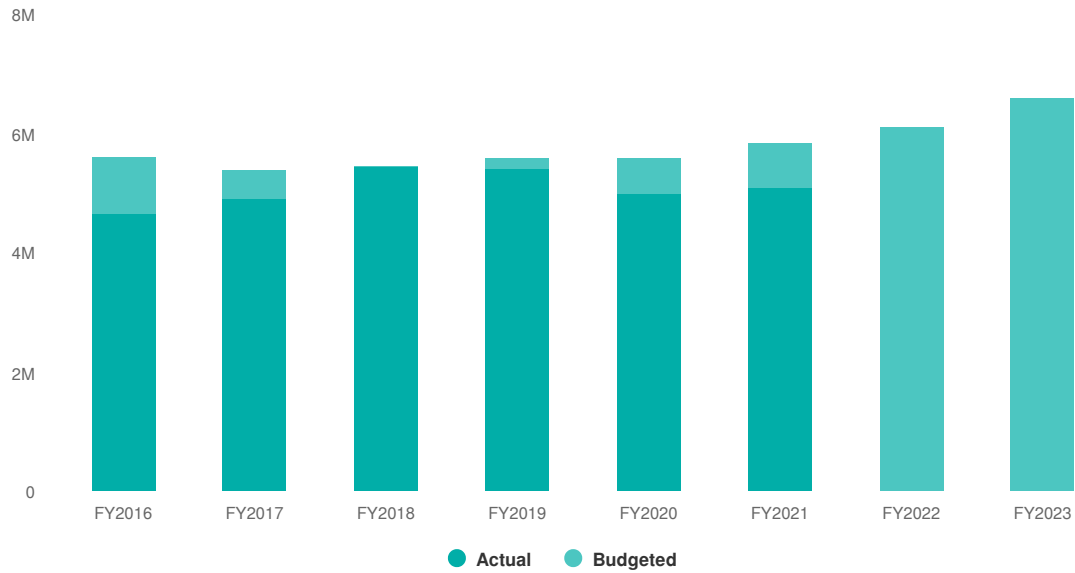
FY 2023 Emerging Issues

- Increased demand for production equipment for short form videos promoting County services, programs, and events.
- Increased need for animated graphics for short form videos and the web.
- Establishing a 24/7 Over-The-Top streaming outlet channel such as Roku and other streaming platforms, to connect with online-only viewers.
- After a recent ruling by the Commission on Ethics, Palm Beach County Day will once again seek sponsors for the event. Sponsorships will allow for a bigger presence in Tallahassee, allowing for more attendees with lower registration fees associated with the event. This will benefit smaller municipalities and businesses. Staff will be challenged to adapt back to seeking sponsors which have not been solicited since 2012.

Expenditures Summary

\$6,602,115 **\$491,220**
(8.04% vs. prior year)

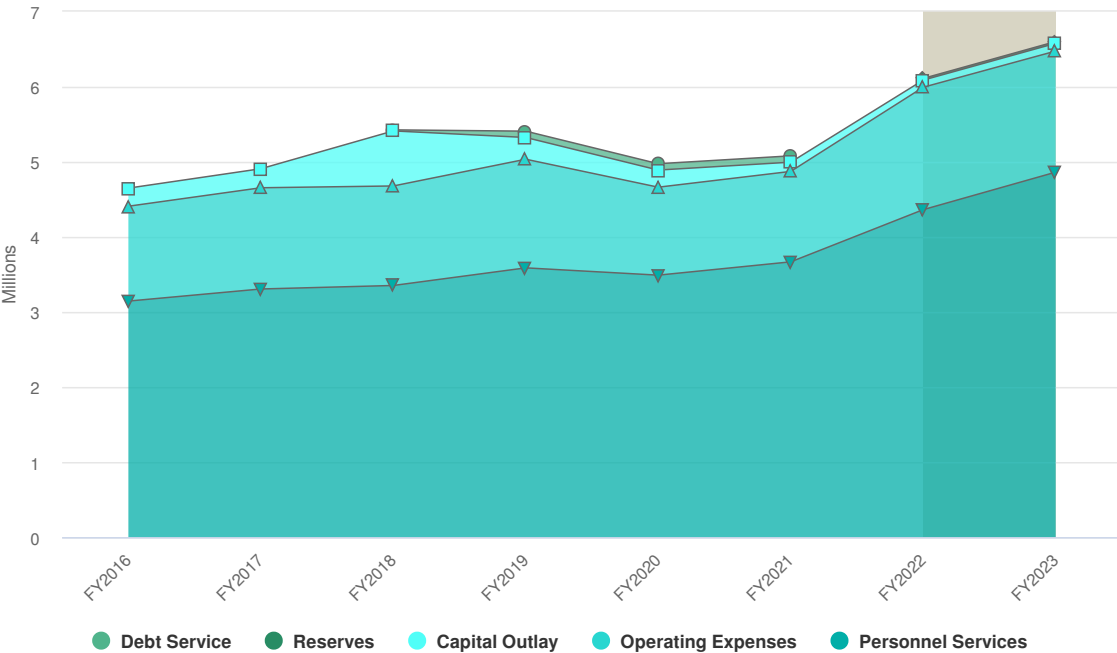
Public Affairs Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

T

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Positions

Budget Process: 1 - Graphics Coordinator

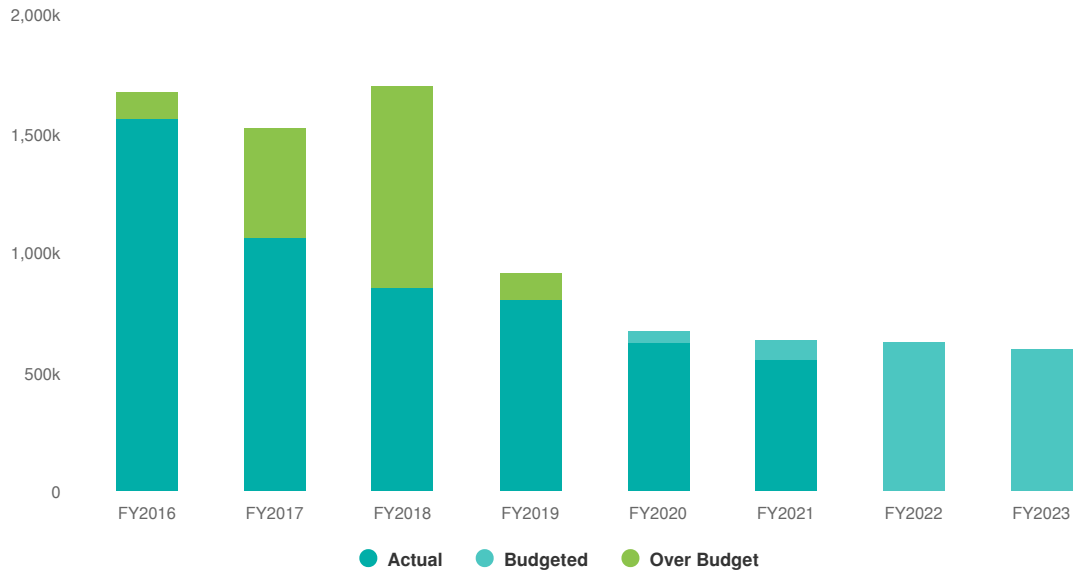
Capital Outlay - Decrease is primarily due to anticipated equipment purchases in FY 2022 for the Broadcast Radio Service (BRS) Transition project in the Public Affairs Replacement Frequency Fund.



Revenues Summary

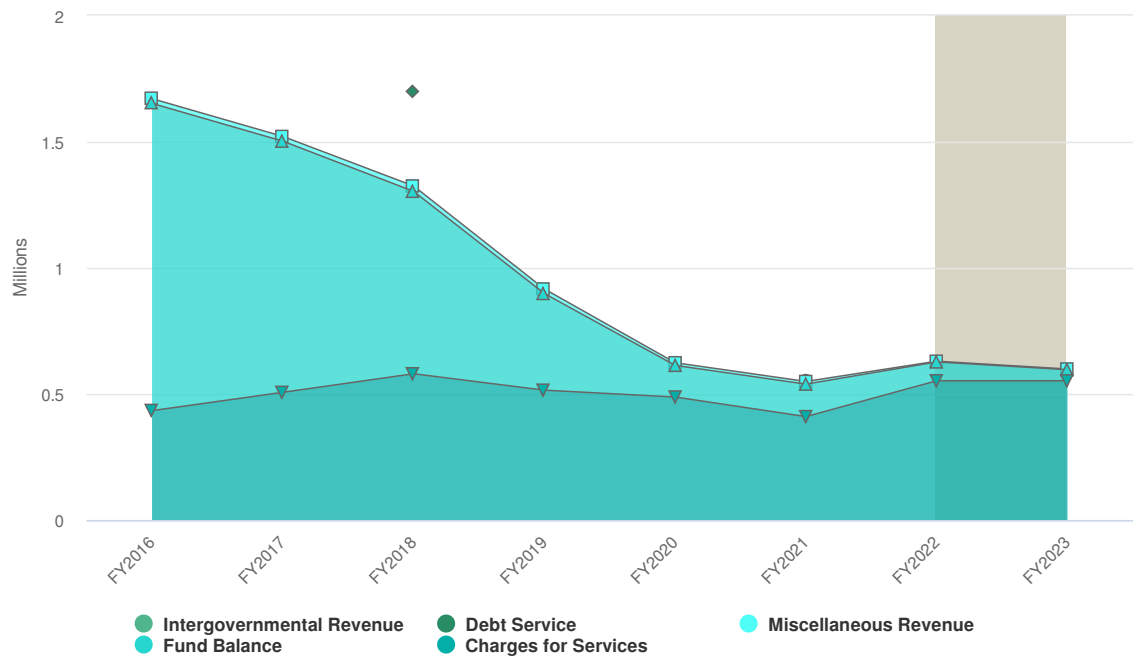
\$598,735 **-\$30,959**
(-4.92% vs. prior year)

Public Affairs Proposed and Historical Budget vs. Actual



Revenues by Source


Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Fund Balance - Decrease is primarily due to the estimated spending down of funds in FY 2022 for the BRS Transition project in the Public Affairs Replacement Frequency Fund.

Performance Measures

PERFORMANCE MEASUREMENTS	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
Number of Every Door Direct Mailer (EDDM) mailers ¹	914,066	1,584,380	400,000	400,000
Number of Every Door Direct Mailer (EDDM) on an emergency or an unplanned basis. ²	751,701	1,392,991	200	200
Number of departments/agencies featured on PBC TV programming ³	38	33	35	35
Number of speeches written and/or edited by Public Affairs staff. ⁴	159	105		
 Number of traditional and social media messages relayed to the public and media during an activation of the Emergency Operations Center (not including Channel 20 or website visits). ⁵	1,677	1,238	200	200
Number of video service providers carrying PBC TV Channel 20 programming 24/7	4	5	5	5
Public Records requests from the public, media and businesses ⁶	879	449	0	0
Total Number of Digital Subscribers ⁷		23,495	26,000	26,000
Total Number of PBCGOV.com Homepage Visits ⁸		678,963	3,500,000	3,500,000
Value of work orders processed	1,314,289	1,532,353.44	1,650,000	1,650,000

Comments

1. Measurement is in individual items that are mailed. FY20 and FY21 saw a tremendous increase due to the Covid-19 pandemic and the significant amount of information regarding safety protocols, testing sites, and facial masks that were mailed out.
2. The goal of graphics is to have zero emergency or unplanned (Every Door Direct Mailer) EDDM's. Any occurrences of unplanned EDDM's are the result of poor planning on the requesting department's part. Understandably, in FY20 and FY21, departments could not have predicted the amount of mailers they would send out regarding Covid-19 safety protocols, information, and resources.
3. FY20 increase was due to featuring partnering agencies alongside departments. FY21 was more in line with previous years, although plans to increase this number in FY22 are in process.
4. This metric is based on demand and tracked for informational/workload purposes.
5. The goal of this metric is to communicate effectively with the media and public during EOC activations. Although the EOC was not activated in Q1 of FY20, it became activated in Q2 in light of the Covid-19 pandemic. During FY20, the EOC was providing information to the general public and staff for an extended period of time, thus increasing the reach. Targets for FY22 and FY23 were adjusted to account for Covid-19 recovery efforts put in place.
6. Ultimately, the goal of the department is to be completely transparent and have all information readily available to the public. Increases in FY20 and FY21 were in direct correlation to the Covid-19 pandemic. Efforts continue to be made to achieve this goal.
7. Newly created metric in FY2021.
8. Newly created metric in FY2021.

Public Safety

Stephanie Sejnoha
Director

Mission Statement

Enhance the safety and well-being of our community.

Department Overview

The department is comprised of the following divisions: Administration, 9-1-1 Program Services, Animal Care and Control (ACC), Consumer Affairs (CA), Emergency Management (EM), Justice Services (JS), and Victim Services (VS).

Learn more by visiting : [Public Safety](#)

FY 2022 Highlights & Accomplishments

- ACC grew their rescue collaborations from 18 rescues saving 422 cats in 2014, to 29 rescues saving 1,490 cats in 2022. Live release rate for cats is at an all-time high of 85%, while maintaining 90% for dogs.
- Revisions to the Tow Truck Ordinance, which reflected changes in the operating environment and expanded consumer protections relating to immobilization services were approved by the Board of County Commissioners.
- EM developed enhanced emergency management training to include the creation of a new online shelter staff training and conducted Daily Activity Report training sessions for County department staff. 9-1-1 Program Services worked with AT&T Mobility on a pilot project to implement Locate Before Route for AT&T wireless calls, which uses the device locations for routing 911 calls as opposed to routing by a cell tower location first. Reviewed 14,000 calls, of which 11,000 were routed properly and eliminated the need for a transfer in many cases.
- JS reentry program hosted a meeting with the Department of Corrections to kick off their Roadmap to Restoration initiative to organize current task force subcommittees consisting of community partners, stakeholders, volunteers, and others to create community structure teams to bridge resource gaps. VS was awarded \$1,000,000 from the Department of Justice's Office on Violence Against Women to improve the criminal justice response by enhancing victim safety and holding offenders accountable through a community coordinated response team to respond to domestic violence, dating violence, and stalking.

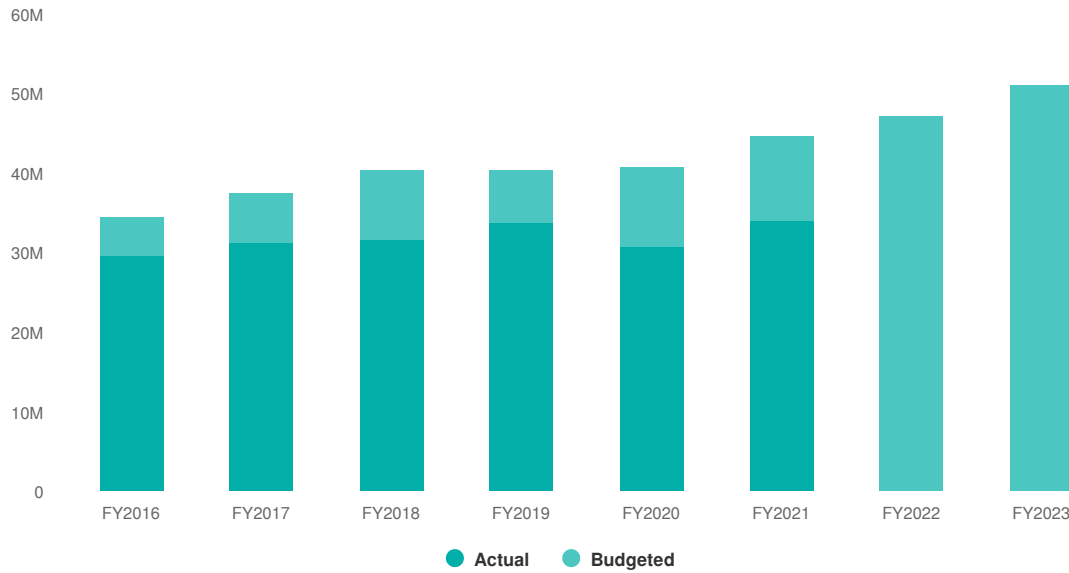
FY 2023 Emerging Issues

- Unlicensed vehicle for hire activity is on the rise. CA and stakeholders will review current ordinance requirements, market conditions, and public safety interests for strategies to address this concern.
- Understanding the implementation and implications of the Florida Recovery Obligation Calculation rating system and the National Qualification System to the County's Public Assistance and other grant funding.
- JS Pretrial Services continues to seek innovative practices and monitor discussions across the country regarding the use of monetary bail and risk/need assessments to enhance outcomes and reduce disparities.
- VS identifies the need to reduce sexual violence and harassment in Palm Beach County by helping create safe work environments. In partnership with the Office of Equal Business Opportunity, VS offers bi-monthly "Sexual Harassment and Workplace Culture" training to local businesses to ensure coordination of sexual violence prevention.
- Investigate the implementation of video and additional data sources into 9-1-1. As the public uses more devices for home security and safety, we are investigating their use in Palm Beach County and preparing for incorporating in the 9-1-1 call flow.

Expenditures Summary

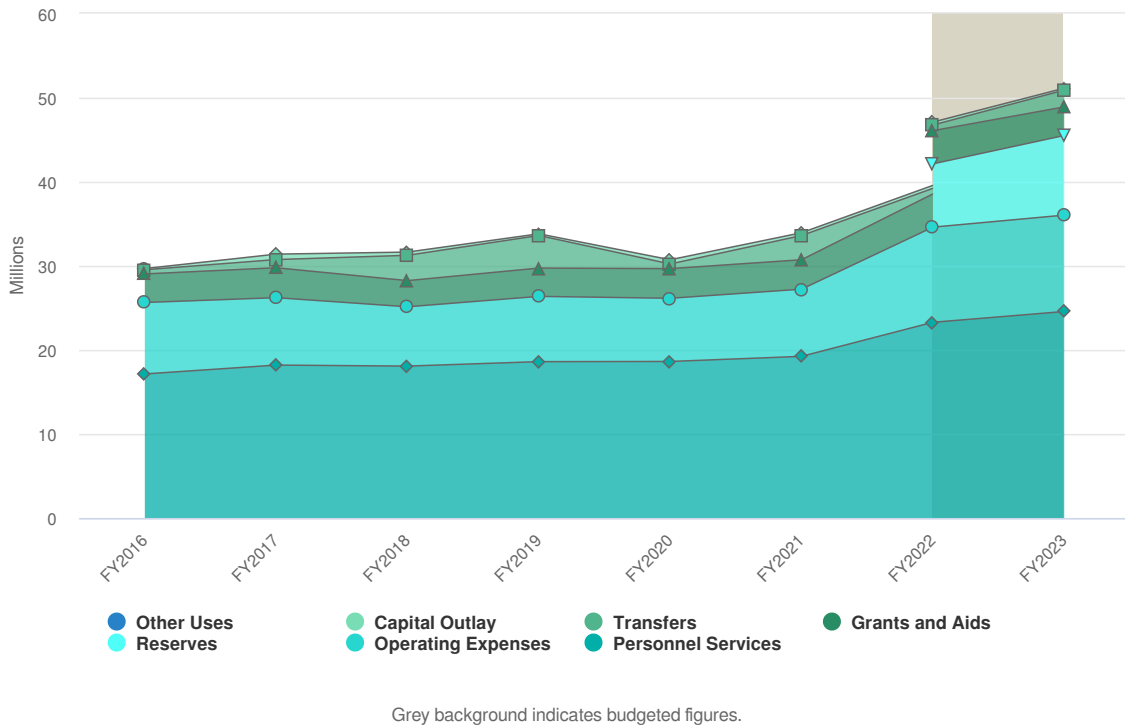
\$51,129,402 **\$4,030,572**
(8.56% vs. prior year)

Public Safety Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Positions

Mid Year: 1 - Victim Services Project Coordinator, 1 - Peer Specialist transferred from Criminal Justice Commission

Budget Process: 1 - Animal Care Veterinary Technician, 1 - Veterinarian I, 2 - Psychologist transferred to Youth Services

Capital Outlay - Decrease is due to the new threshold amount (\$5,000) for fixed assets. This also resulted in a corresponding increase to operating expenses.

Other Uses - Increase is primarily due to transfers for E-911 capital improvement expenditures and replacements. Reserves also increased mainly due to estimated and expected increases in E-911 Wireless Fees.

Revenues Summary

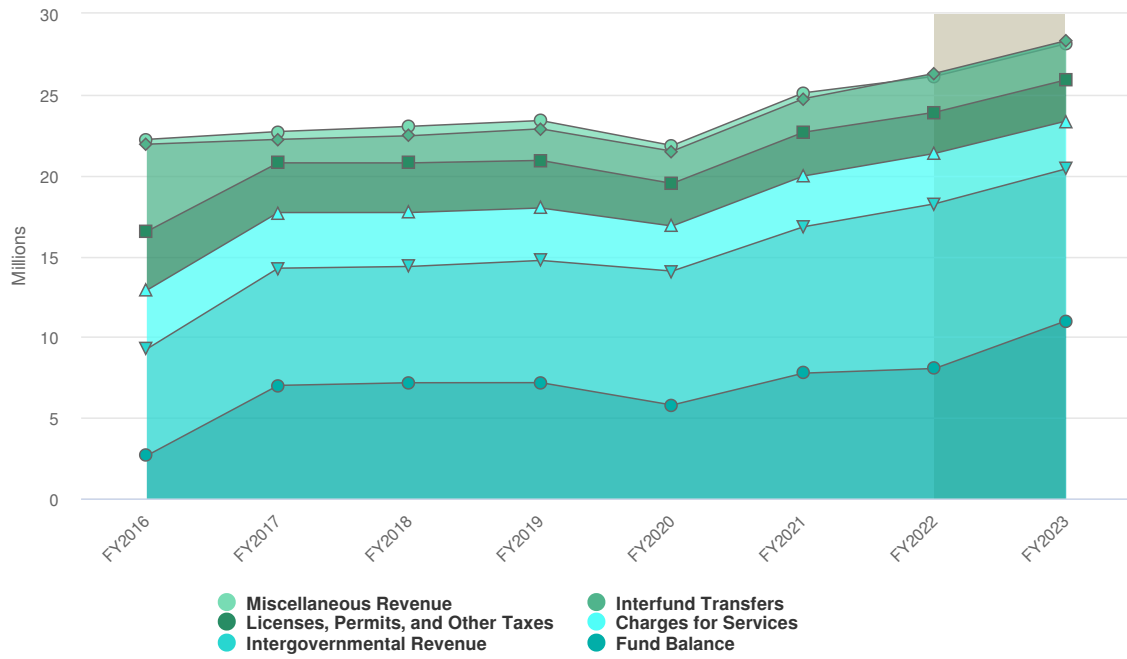
\$28,140,529 **\$2,021,765**
(7.74% vs. prior year)

Public Safety Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Intergovernmental Revenue - Decrease is primarily due to the expiration of grants and/or receiving funds owed, which also results in a decrease to interfund transfers.

Fund Balance - Increase is primarily due to estimated and expected increases in E-911 Wireless Fees.

Performance Measures

	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
PERFORMANCE MEASUREMENTS				
AlertPBC Opt-In Registrations ¹	1,882	1,647	1,500	1,500
Average amount of days to complete healthcare facility emergency management plan reviews ²			30	30
Average units of comprehensive advocacy and therapy services provided per crime victim ³	62	53.6	40	40
Ensure vendors meet contractual network availability time of 99.99%	100	100	99.99	99.99
Number of trainings sponsored by DEM ⁴	9	28	8	8
Percent of domestic violence victims receiving the Danger Assessment Tool	83.5	84.25	76	76
Percent of rearrests in Palm Beach County for adult participants active in reentry programming ⁵	5.75	7.25	6	6
Percentage of live release - Cats ⁶	73.75	81.22	79	90
Percentage of live release - Dogs	92.5	91.79	87	90
Percentage of rearrests in Palm Beach County for defendants on the pretrial services supervised release program	3.75	3.75	4	4
Time (days) to complete address verifications against Master Street Address Guide ⁷	4	2	3	3



Comments

1. In FY20 and FY21, there were less outreach activities due to the Covid-19 pandemic and a decrease in the ability to provide Opt-In forms to the general public. The department continued to provide information on AlertPBC on social media.
2. New metric created in FY21; no historic information available at this time.
3. Staffing capacity has contributed to a decrease in this metric.
4. Due to the ongoing COVID-19 response in FY20, most classes, exercises, trainings, and outreach events were canceled for the health and safety of all involved. Targets for FY21 and FY22 were established with staffing capacities and Covid-19 recovery efforts in mind, although actuals for FY21 were higher than expected.
5. Possible factors for not meeting the target may include lack of resources in the community, lack of participation by the reentry participant, and stigmas towards people who have a criminal history, which can influence behavior.
6. To be a "No Kill" shelter, 90% live release rate is the benchmark. As an "Open Admission Shelter" we are responsible for the intake of sick/injured stray cats, abandoned kittens, and hoarding cases. We continue to strive for increases in this metric.
7. This metric measures completing address verifications and corrections within two days of receiving Planning, Zoning, and Building (PZB) Audits for 911 Program Services.

Purchasing

Melody Thelwell
Director

Mission Statement

To effectively and efficiently provide Palm Beach County Departments with access to goods and services.

Department Overview

Pursuant to the Purchasing Code (Sections 2-51 through 2-58 of the Palm Beach County Code), the Purchasing Department procures non-construction related goods and services valued at or exceeding \$5,000 and also monitors all procurements under \$5,000 made by County departments through the Decentralized Purchase Order (DPO) process. The procurement of goods and services is accomplished through various methods including a Request for Quote (RFQ), Invitation for Bid (IFB), Request for Submittal (RFS), Request for Proposal (RFP), and alternative source selections, including but not limited to, Sole Source purchases, Emergency Purchases, and Piggyback purchases.

Learn more by visiting: [Purchasing](#) 

FY 2022 Highlights & Accomplishments

- Trained 20 County Departments, 240 participants, in person and virtual training sessions.
- Procured \$253,647,711 (estimated) in goods & services.
- Collaborated with the Office of Equal Business Opportunity (OEBO) to provide five (5) Outreach Training workshops.

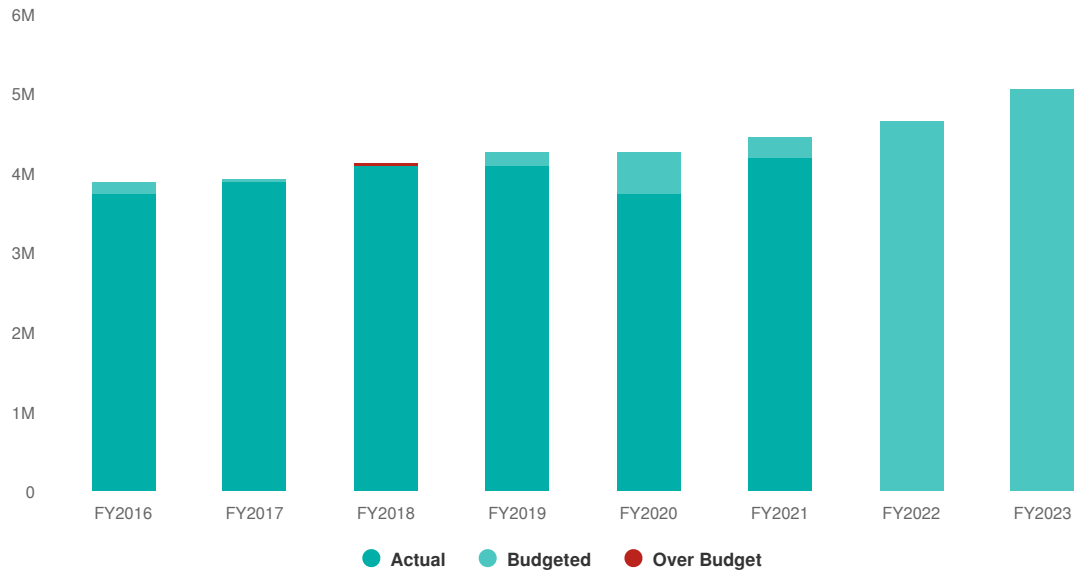
FY 2023 Emerging Issues

- Develop and implement additional procurement training manuals and sessions to assist the countywide procurement agents.
- Amend the Purchasing Code and Local Preference Ordinance and associated documents.
- Purchase new Records Management System.
- Prepare for the major upgrade and implementation of the Advantage Financial System (Version 4.0).
- Increase vendor enrollment in initiatives/programs that generate revenue for the County.
- Review and streamline Purchasing's processes to realize efficiencies in day-to-day operations, including but not limited to Purchasing staff cross training.
- Develop and implement best practices trainings for in-house Purchasing staff.

Expenditures Summary

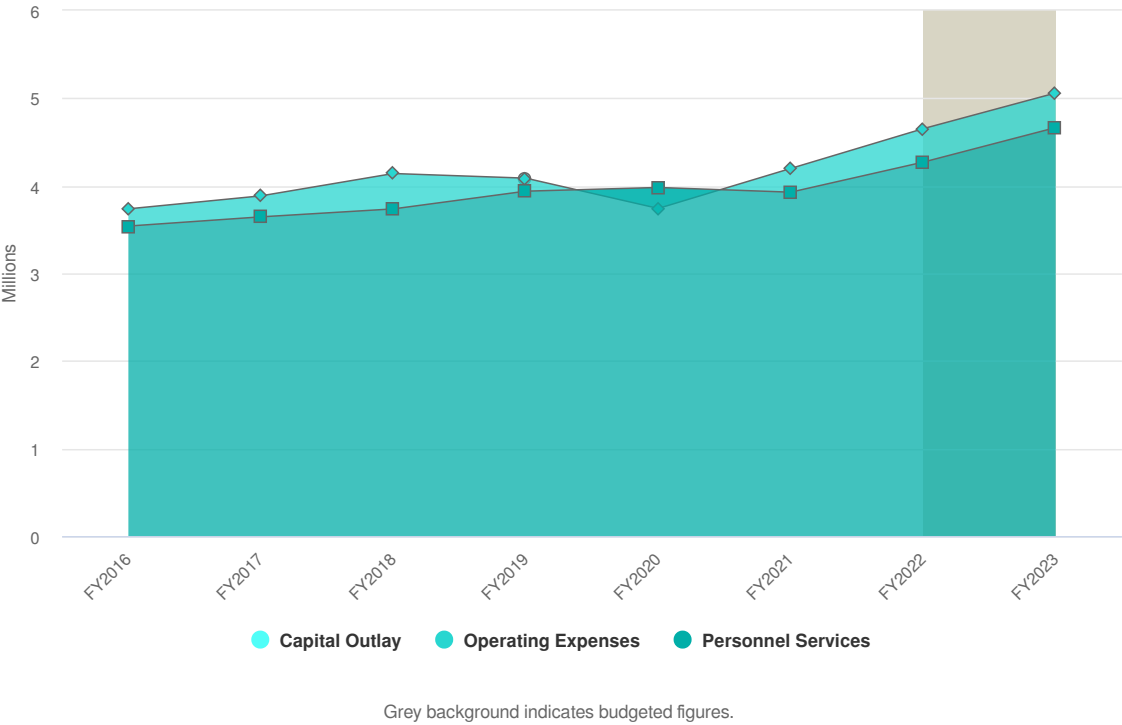
\$5,060,034 **\$407,732**
(8.76% vs. prior year)

Purchasing Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



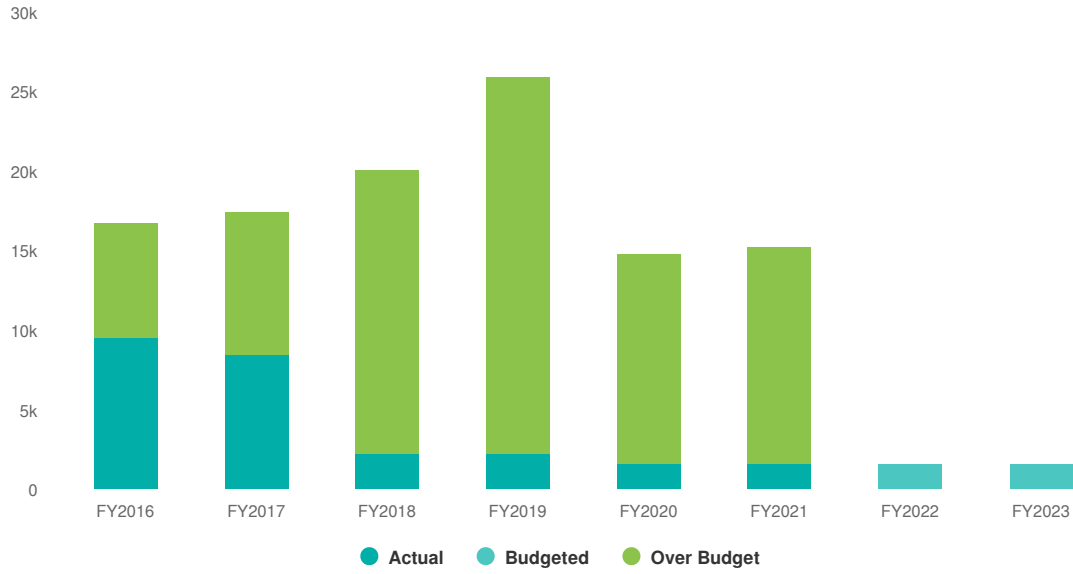
Positions

Budget Process: 1 - Manager of Technical Compliance

Revenues Summary

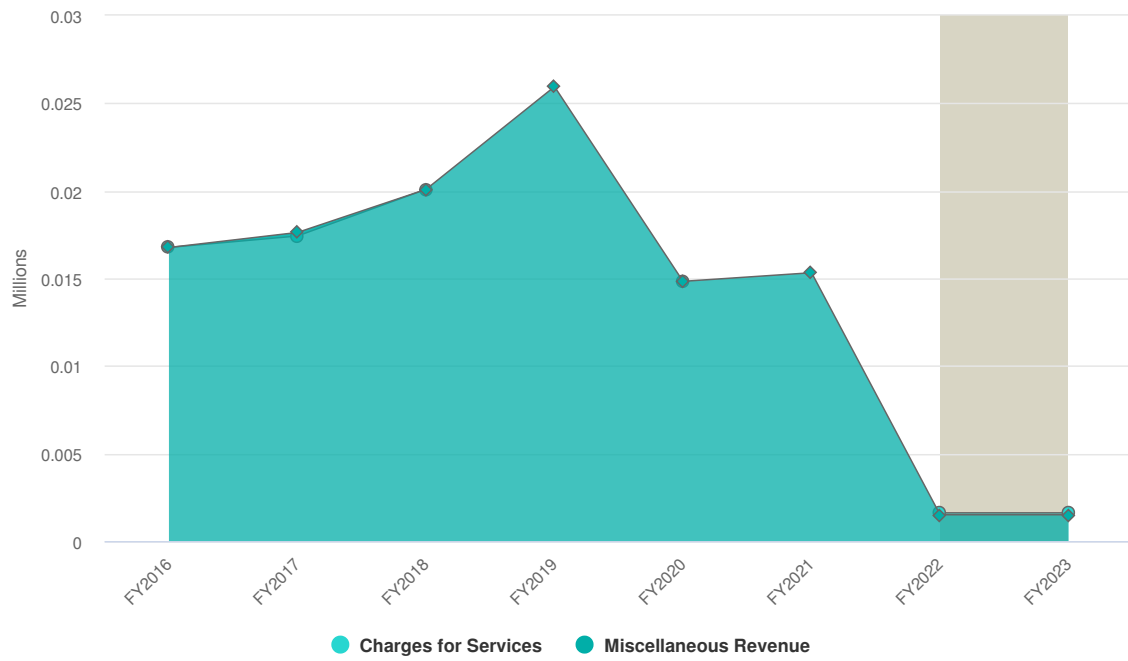
\$1,610 **\$0**
(0.00% vs. prior year)

Purchasing Proposed and Historical Budget vs. Actual




Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Performance Measures

PERFORMANCE MEASUREMENTS		Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
	Percentage of "Non-Concur" Emergency Purchases ¹	32.4	32	25	25
	Percentage of DPOs needing clarification (rework required) ²	7.7	6.81	5	5
	Percentage of DPOs reported to County Administration ³	0.18	0.4	3	3
	Percentage of Requisitions Cancelled ⁴	30	31	13	13
	Percentage of Requisitions Modified (rework required) ⁵	18.7	22	40	40
	Percentage of Solicitations Cancelled (rework required)	4.6	1	5	5
	Percentage of Solicitations Modified (rework required) ⁶	130.5	99	50	50
	Percentage of Solicitations Re-Solicited ⁷	29.1	22	8	8

Comments

1. The Purchasing Director will "Non-Concur" with emergency purchases that do not meet the definition of "emergency purchase" as set forth in the Purchasing Code. The outcomes of this metric have been decreasing over the last few fiscal years, but more work needs to be done to further decrease the number of "non-Concur" Emergency Purchases.
2. Although the number of Decentralized Purchase Orders has decreased in FY21, the total number of DPOs requiring the Buyer to seek clarification from the User Departments remains excessive and time consuming. The Purchasing Department has created a new training position to better assist Buyers and Departments with the purchasing process in order to decrease rework.
3. The Purchasing Department has created a new training position to better assist Buyers and Departments with Decentralized Purchase Orders and the purchasing process in order to decrease rework and any policy violations which require County Administration review.
4. Due to COVID-19, the Percentage of Requisitions Cancelled was impacted. Total Number of Requisitions in FY21: 461 and Total Number of Requisitions Cancelled in FY21: 141. Purchasing will continue to provide training and education to the Departments, which will reduce cancellation of Requisitions.
5. The Purchasing Department has created a new training position to better assist Buyers and Departments with the purchasing process in order to decrease rework.
6. The Purchasing Department has created a new training position to better assist Buyers and Departments with the purchasing process in order to decrease rework.
7. The Purchasing Department has created a new training position to better assist Buyers and Departments with the purchasing process in order to decrease rework.

Risk Management

Scott Marting
Director

Mission Statement

To identify, analyze, and control the risks associated with the programs, operations, and services provided to the employees and citizens of Palm Beach County in a professional, comprehensive, and cost-effective manner.

Department Overview

The department is comprised of the following activities: Employee Assistance Program, Employee Safety/Loss Control, Group Insurance, Occupational Health, Property and Casualty, and Workers' Compensation.

Learn more by visiting: [Risk Management](#) 

FY 2022 Highlights & Accomplishments

- The Group Insurance Division, through the Wellness Program, launched an expanded employee incentive program, "Be Well. Be Rewarded.", designed to encourage employees to complete preventive health measures such as annual physicals, cancer screenings, and more. In the inaugural term, 262 incentives were awarded to employees, with a projected 1,000 incentives through 2022.
- The Loss Control Division, in partnership with other County departments, developed and implemented the Workplace Violence Prevention Program. This included employee and supervisor training programs, PPM CW-P-086, and "Stop Workplace Violence" and "Emergency Evacuation Action Plan" posters.
- Property & Casualty (P&C) Division has begun the first phase of a 5-year project with Asset Works to appraise all County properties to ensure proper insurance valuations. The P&C division will also utilize a new software, AMP (asset management platform), to track and update the County property asset schedule.

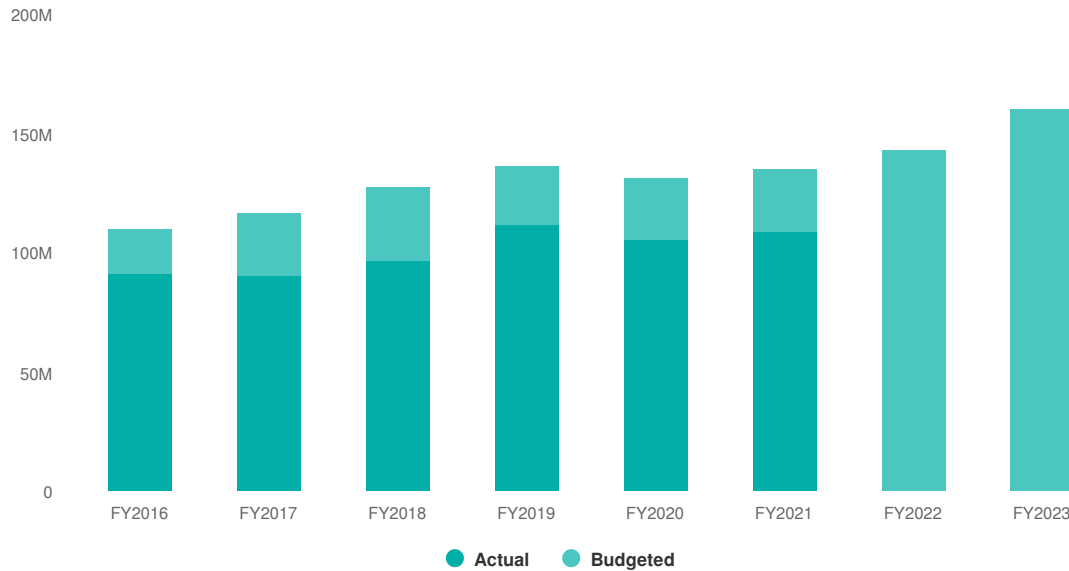
FY 2023 Emerging Issues

- The appellate court cases pertaining to the Workers' Compensation Post Traumatic Stress Disorder law remains pending. The final decision may set a precedent that will increase costs to the County.
- The Loss Control Division will be transitioning to a new training platform (SAP Litmos) for all County employees.
- Due to economic inflation, continued supply chain challenges, and global issues including climate, the insurance market has hardened. There are record premium policy increases and difficulties in insurance placement. We will need to anticipate and budget for premium increases in the 2023-2024 policy periods.
- The Occupational Health Clinic and Loss Control Division will continue to implement the PeopleSoft Incident Management System across County departments.

Expenditures Summary

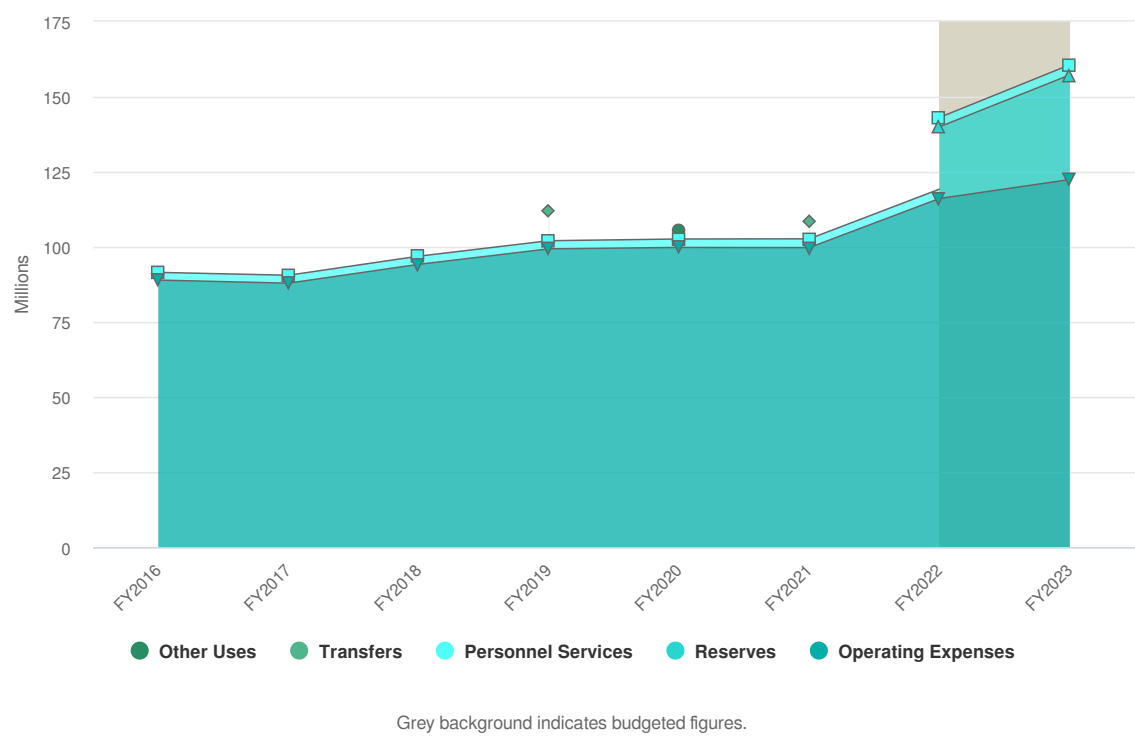
\$160,635,466 **\$17,530,254**
(12.25% vs. prior year)

Risk Management Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

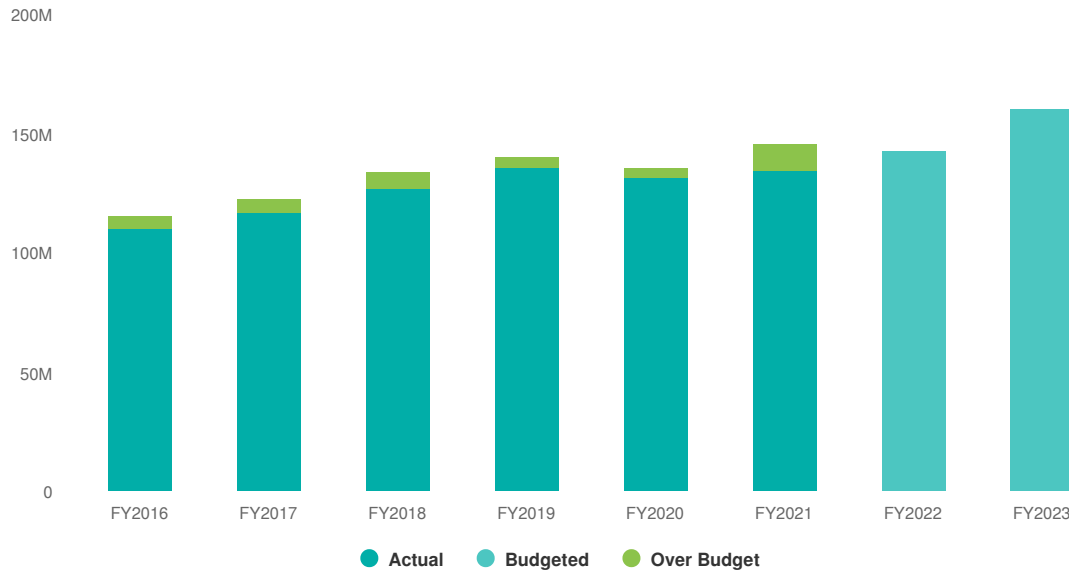


Reserves - Increase is primarily due to Interfund Transfers in order to meet reserve requirements for claims expenses.

Revenues Summary

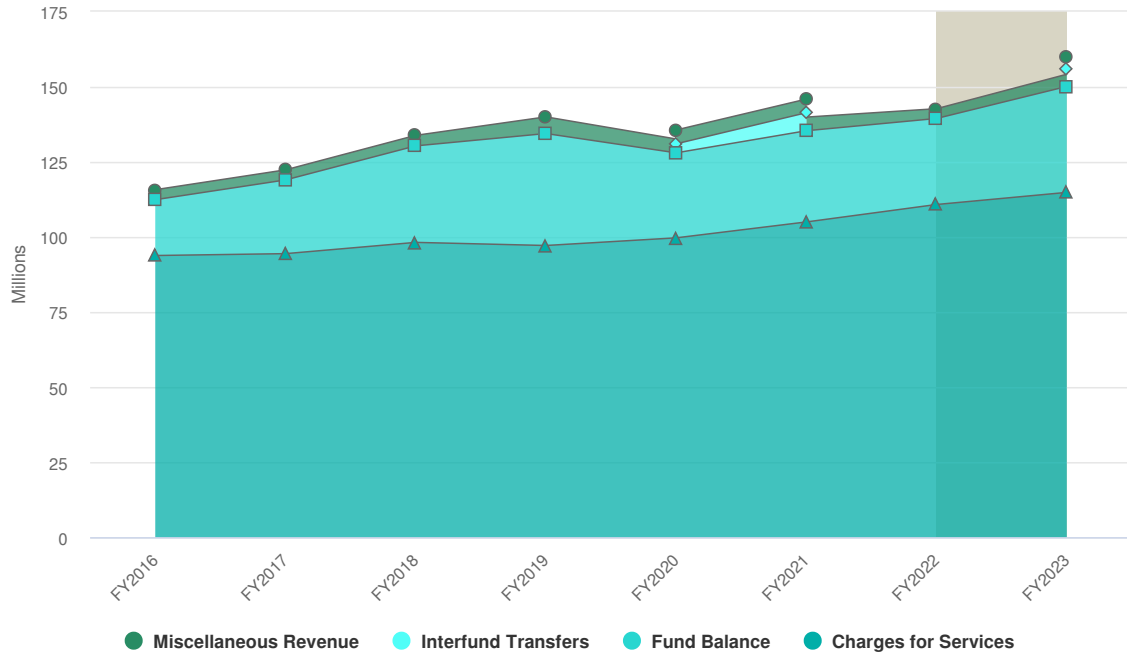
\$160,174,981 **\$17,472,460**
(12.24% vs. prior year)

Risk Management Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Interfund Transfers - Increase is due to reserve requirements for claims expenses.

Fund Balance - Increase is primarily due to a FY 2022 mid-year transfer to meet reserve requirements for claims expenses coupled with lower than anticipated FY 2022 expenses.

Performance Measures

	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
PERFORMANCE MEASUREMENTS				
Buildings that received safety inspections. ¹	126	141	135	135
Loss Control Specialists will follow-up with department supervisors within a maximum of (3) business days.	2.66	1.66	3	3
Number of participants in Educational and Training Programs Offered ²	90	28	88	90
PPO network penetration ³	72	65.2	90	90
Participants in Safety Training Programs ⁴	5,645	7,360	4,500	4,500
Percent of Workers' Compensation Cases treated in-house ⁵	91.75	88.75	74	90
Percentage increase in wellness program encounters ⁶	0.02	0.6	5	5
Percentage of exams completed within two days ⁷	98	99	98	95
The number of incidents reported ⁸	1,866	2,352	3,600	3,600
The number of incidents that become claims ⁹	426	424	420	420
Total employee cases in the Employee Assistance Program ¹⁰	295	280	310	310
Workers' Compensation Claims closing ratio ¹¹	94	133	105	105



Comments

1. Building inspection are an essential component of a proactive safety program as it it aids in the prevention of liability, property and workers' compensation claims.
2. Staffing shortages caused a decrease in outcomes.
3. Risk Management continues to work on increasing this outcome.
4. Safety training for County employees is essential in educating them on various safety and health issues related to their individual jobs. Through both in-person and virtual trainings we continue to increase our overall participant numbers. Due to specialized COVID-19 training, we saw a spike in trainings for FY 2021.
5. In FY20, the department changed staffing and schedule options. In-house treatment with a medical provider on site five days per week reduces treatment with outside providers and increases in-house care. We continue to strive for an efficient process to treat these cases in-house more often.
6. Our Wellness program continues to reach employees through various avenues. Our goal is to increase offerings/particiaption each year.
7. Customer service remains a top priority for our Occupational Health Clinic. The more efficiently we can process new hire requests, the quicker each new employee can begin their County career.
8. Although decreases took place in FY20, and as expected for FY21, increases took place due to Covid-19 recovery efforts getting programming back to a normal pace.
9. The tracking of this metric assists us in looking for claim trends that may be developing, but also helps us gauge our customer service that is provided both internally and externally.
10. The data collected helps us better identify trends in the mental health of our employees and lets us know if our EAP program is operating effectively.
11. This metric was negatively impacted by the Covid-19 pandemic in FY20 but has returned to normal levels in FY21.

Water Utilities Department

Ali Bayat
Director

Mission Statement

To provide the highest quality potable water, reclaimed water, and wastewater service to customers in a fiscally and environmentally sound manner. The Department's vision for the future is to have the "Best Water, Best Service, and Best Environmental Stewardship."

Department Overview

Provides potable water distribution and wastewater collection services to approximately 585,000 residents within 1,200 square miles of the primarily unincorporated area of Palm Beach County. Operates five regional water treatment plants with a total treatment capacity of 113.28 million gallons per day (mgd). Owns and operates the 35 mgd Southern Region Water Reclamation Facility, a state-of-the-art wastewater treatment and water reclamation facility. Owns 23.5 mgd of capacity in the East Central Regional Wastewater Treatment Plant, which is operated by the City of West Palm Beach. Operates a Central Region Operations Center, a Southern Region Operations Center and Central Laboratory, and a Customer Service Facility.

The department is comprised of the following divisions: Finance & Administration, Engineering Services, Environmental Health and Safety & Laboratory, Customer Service and Communications, Operations (Lines and Water/Wastewater Treatment Plants), Maintenance (Lift Stations, Infiltration and Inflow, and Facilities, Water/Wastewater Treatment Plants), Information Technology, and Asset Management.

Learn more by visiting: [Water Utilities](#) 

FY 2022 Highlights & Accomplishments

- Became the first water utility in North America to receive the International Organization for Standardization (ISO) 55001 certification, which shows continued commitment to managing public assets in accordance with the highest industry standards.
- Received the consumptive use permit to secure adequate raw water allocation to support County growth for the next 20 years.
- Integrated Geographic Information System (GIS) mapping with many of the current systems to help with locating assets during an emergency and to also make better capital improvement decisions.
- Implemented new Customer Portal (My AMI) which allows customers to retrieve real-time water usage data from their meters and set customized email and text alert notifications. This highly anticipated technology will provide customers with the ability to monitor and control monthly water usage and detect leaks sooner.

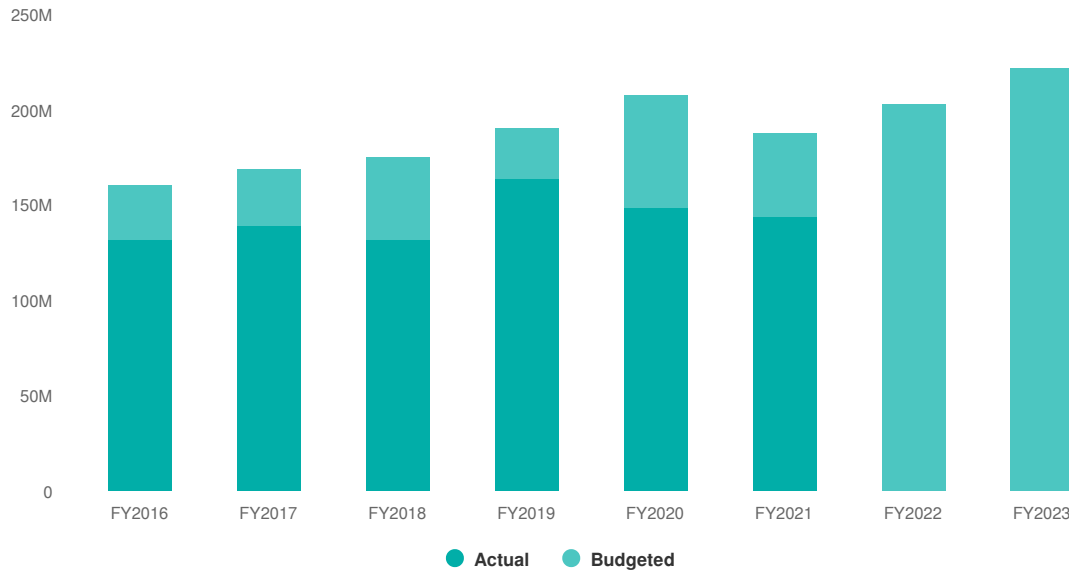
FY 2023 Emerging Issues

- Maintaining timely implementation of capital improvement projects.
- Completing the consumptive use permit process and securing adequate raw water allocation to support county growth for the next 20 years.
- Working with other municipal partners to develop a master plan for the East Central Regional Water Reclamation Facility.
- Continuing operation and maintenance of all facilities to ensure compliance, while also dealing with the difficulty of slowed global supply chains and material and production price increases due to the COVID-19 pandemic.
- Continuing operation and maintenance of all facilities to ensure compliance, while also dealing with the difficulty of slowed global supply chains and material production price increases due to the COVID-19 pandemic.
- Recognizing and planning replacements for our older communities with aging distribution and collection systems.
- Increasing challenges to hire engineering and trade staff positions.
- Understanding and mitigating future regulatory changes and challenges to include Polyfluoroalkyl substances (PFAS) in drinking water.

Expenditures Summary

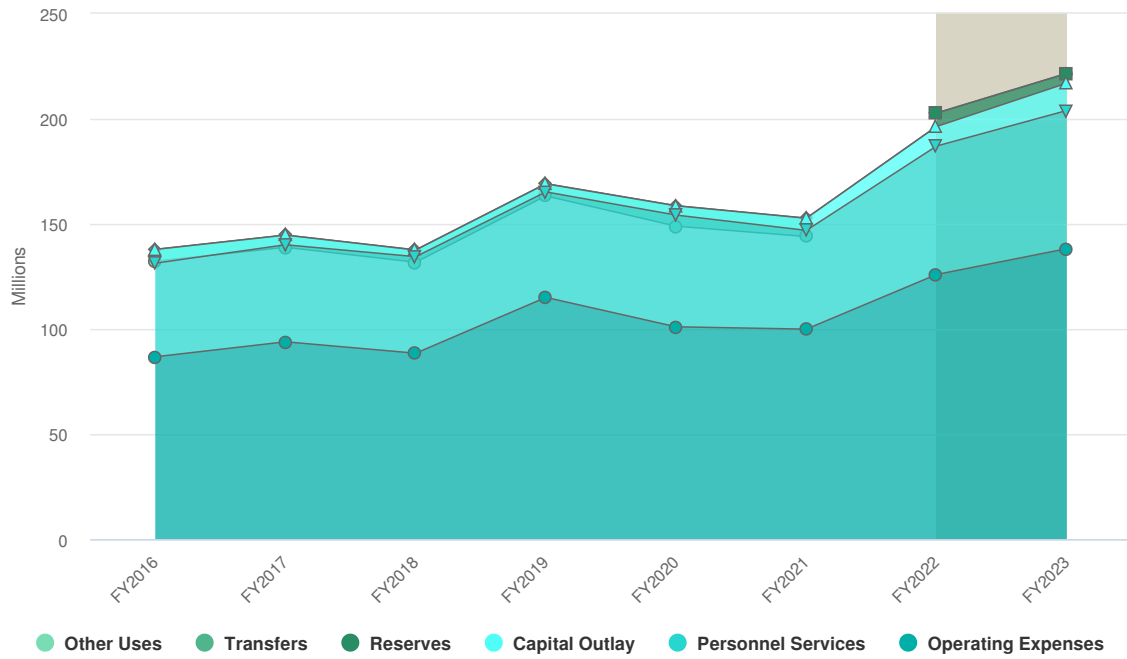
\$221,613,000 **\$18,859,123**
(9.30% vs. prior year)

Water Utilities Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Positions

Budget Process: 1 - Construction Coordinator I, 1 - Electronics Technician, 1 - Financial Analyst II, 1 - Instrumentation Technician, 1 - Project Coordinator I, 1 - Utility Regulatory Compliance Specialist, 2 - Utilities System Coordinator, 1 - Utility Line Technician III, 1 - Utility Plant Operator II

Operating Expenses - Increase is primarily due to information technology maintenance costs, increased security needs, and major repairs at repump stations.

Capital Outlay - Increase is due to capital equipment needs including generators and vehicles.

Reserves - Increase is primarily due to FY 2022 mid-year adjustment for higher than estimated FY 2021 collections.

Revenues Summary

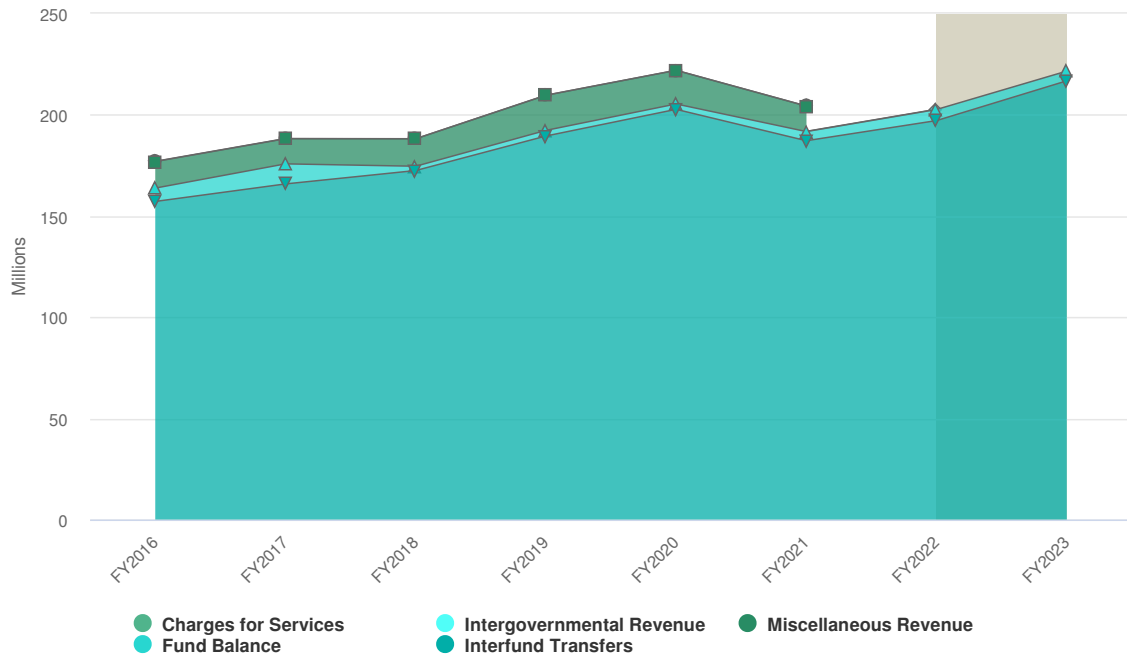
\$221,613,000 **\$18,859,123**
(9.30% vs. prior year)

Water Utilities Department Proposed and Historical Budget vs. Actual



Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Fund Balance - Increase is primarily due to FY 2022 mid-year adjustment for higher than estimated FY 2021 collections.

Performance Measures

PERFORMANCE MEASUREMENTS		Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
	Cost per thousand gallons of potable water ¹	1.61	1.62	1.5	1.5
	Cost per thousand gallons of treated wastewater ²	2.27	2.09	2.1	2.1
	Percentage of preventative maintenance versus corrective maintenance that shows a reduction in life cycle costs of the organization's assets.	14.4	17.25	15	15
	Call Center -call volume ³	351,675	398,545	360,000	360,000
	Communications - Incoming calls from external stakeholders ⁴	29,093	28,803	30,000	30,000
	Communications - Incoming/Outgoing Calls from Internal Stakeholders ⁵	114,458	104,007	111,600	111,600

Comments

1. Metric is calculated as such: Operations Cost (Electricity, Chemicals, Personnel, etc.)/1000 Gallons of Potable Water. Increase in cost of supplies due to the Covid-19 pandemic contributed to the total increase in FY20 and FY21.
2. Metric is calculated as such: Operations Cost (Electricity, Chemicals, Personnel, etc.)/1000 Gallons of Treated Wastewater Water. Increase in cost of supplies due to the Covid-19 pandemic contributed to the total increase in FY21.
3. WUD agreed to not disconnect service for a period of time due to COVID. Calls and wait times increased dramatically beginning in July 2020, when disconnections of service due to non payment resumed. Increased call volumes continued through FY21.
4. FY20 actual includes all incoming calls channeled through the customer queue. The increase can be attributed to residents calling to ensure services were not paused during the Covid-19 Pandemic.
5. WUD would like to see these actuals decrease as they pertain to employee calls. Increase in FY20 are related to the Covid-19 pandemic and service queries.

Youth Services

Tammy K. Fields
Director

Mission Statement

Growing brighter futures by providing quality service, education, and access to resources and opportunities.

Department Overview

The department is comprised of the following divisions: Administration; Finance, Contracting and Administrative Services; Outreach and Community Planning; and Residential Treatment and Family Counseling.

Learn more by visiting: [Youth Services](#)

FY 2022 Highlights & Accomplishments

- Palm Beach County was recognized by the Robert Wood Johnson Foundation with the Culture of Health Prize.
- In partnership with the Children's Services Council and United Way, established an Enhanced Mentoring Program for youth involved in the dependency and delinquency systems.
- Expanded Outreach by providing brief and digestible supports via ongoing engagement in the development of social media posts related to clinical topics and skill development for parents, youth, and professionals.
- Provided career training and internships with postdoctoral fellows, doctoral interns, practicum trainees, master level social work interns, master level evaluation interns, and bachelor level interns – 13 trainees in all.

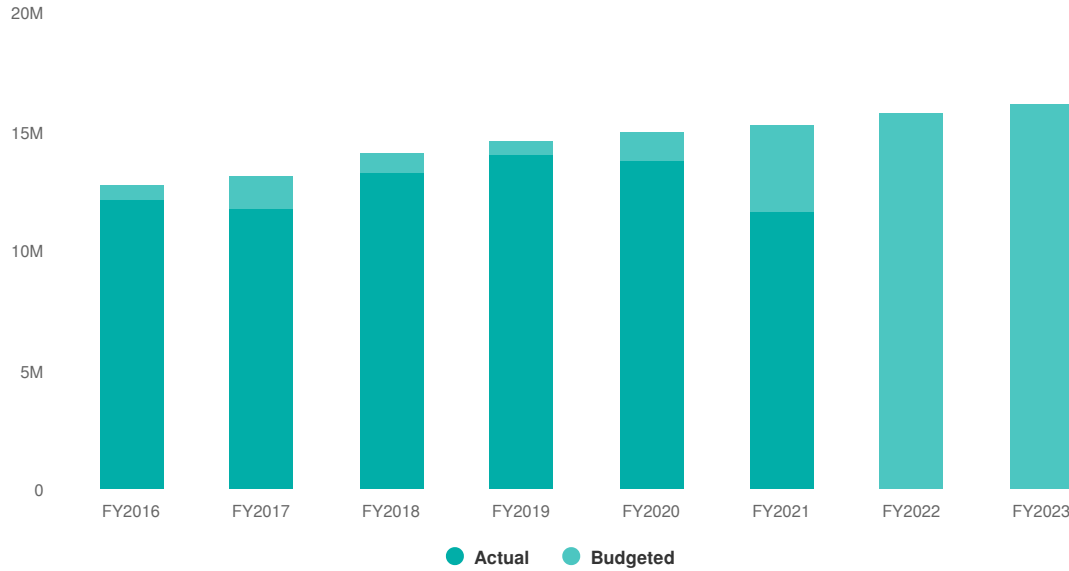
FY 2023 Emerging Issues

- Incorporation of two court psychologists transferred from Public Safety, which will allow for expanded psychology testing and forensic psychology training opportunities.
- The central office location will be undergoing significant renovations causing temporary inconvenience but ultimately creating a space with increased opportunities for therapeutic and training services.
- The need for therapeutic staff who speak Spanish is increasing and hiring has been a challenge.
- Increased focus on the needs of youth aging out of foster care, and homeless youth who are experiencing significant challenges due to lack of available housing.

Expenditures Summary

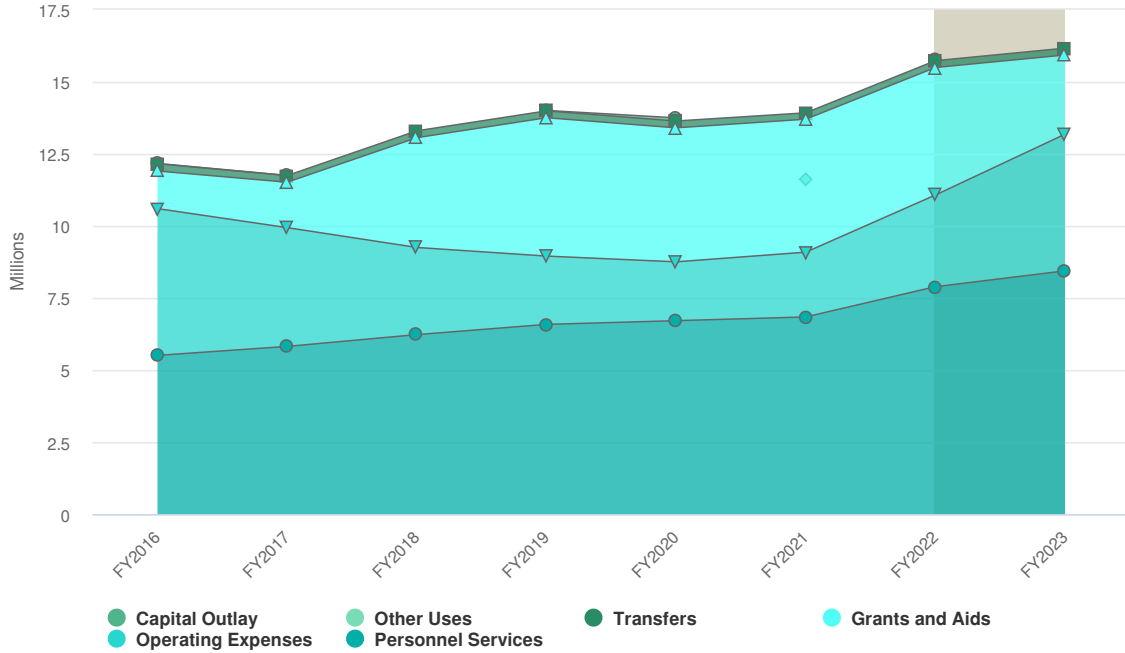
\$16,165,194 **\$407,641**
(2.59% vs. prior year)

Youth Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Positions

Budget Process: 2 - Psychologists transferred from Public Safety.

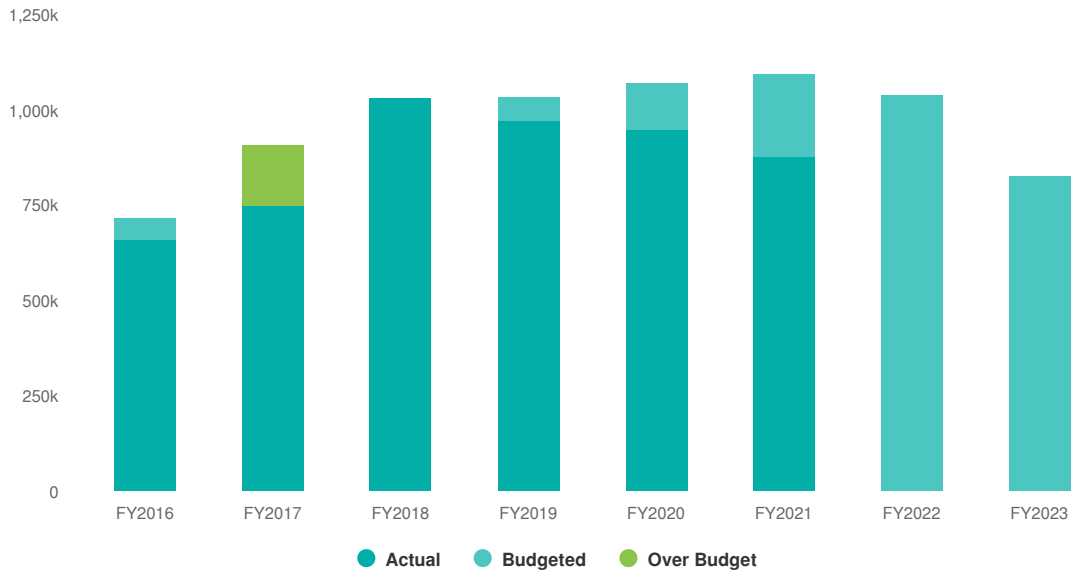
Operating Expenses - Increase is primarily due to a reclassification of Evidence Based Programming between operating expenses and grants and aids. This resulted in a corresponding decrease to grants and aids.

Capital Outlay - Decrease is due to the close out of data processing equipment purchased in prior years.

Revenues Summary

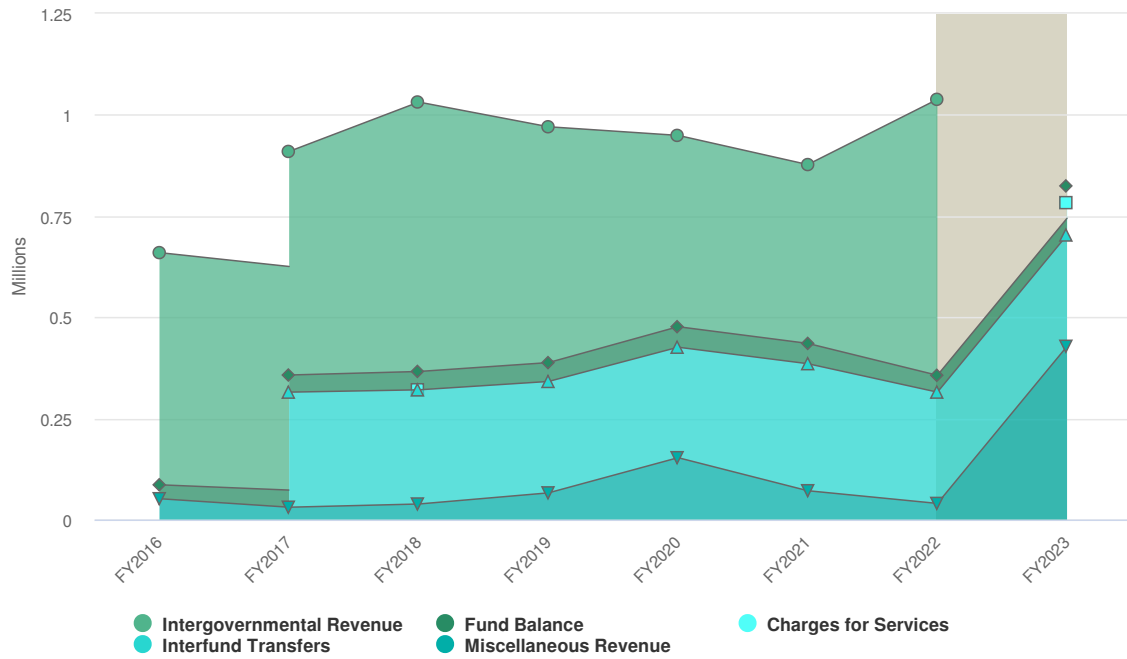
\$824,358 **-\$213,926**
(-20.60% vs. prior year)

Youth Services Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source





Grey background indicates budgeted figures.

Charges for Services - Increase is due to a new contract provided by two psychologists transferred from Public Safety to Youth Services.

Intergovernmental Revenue - Decrease is due to the County no longer participating in the Summer Food Program. Services will be provided through another agency.

Miscellaneous Revenue - Increase is primarily due to reimbursement from Children's Services Council for United Way Enhanced Mentoring Tri Party.

Performance Measures

PERFORMANCE MEASUREMENTS		Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
	Number of trainings/conferences provided ¹	101	97	84	84
	Number of behavioral/mental health training provided by Ed Center staff. ²	69	88	60	60
	Number of clients receiving community based services through Youth and Family Counseling ³	571	567	500	400
	Percentage of pervasively impaired youth who improved with residential treatment according to the Child and Adolescent Functional Assessment Scale (CAFAS)	97	92.75	85	85

Comments

1. FY20 actual was impacted by the Covid-19 pandemic. Targets for FY21 and FY22 were created with post pandemic recovery efforts in mind.
2. Increases were seen in FY21 due to increased number of trainings being provided in a virtual platform.
3. An essential part of Youth Family Counseling's mission is to provide high quality community based services to as many Palm Beach County residents as possible who need the services. Residential Treatment & Family Counseling and Youth & Family Counseling track the number of youth and families receiving services and use this as an indicator that we are helping as many people in the community as possible given the amount of staff available due to staffing shortages in FY20. Targets for FY21 and FY22 were projected while considering these staffing shortages.

Commission on Ethics

Christie Kelley

Director

Mission Statement

To foster integrity in public service, to promote the public's trust and confidence in that service, and to prevent conflicts between private interests and public duties.

Department Overview

Department Overview Authorized under Palm Beach County Code Article V, Division 8, Section 2-254, the Commission on Ethics (COE) was created and established in Palm Beach County to: 1) issue advisory opinions regarding County ordinances within the jurisdiction of the COE as requested by elected and appointed County and municipal officials, County and municipal employees, vendors of the County or municipalities located within the County, and lobbyists, employers, and principals of lobbyists who lobby the County or any municipality located within the County; 2) make legal sufficiency and probable cause determinations of complaints alleging violations of any ordinance within COE jurisdiction, approve settlement agreements, issue public reports and final orders regarding disposition of complaints, and impose penalties where indicated; 3) develop educational programs and materials and engage in community outreach to inform and educate County and municipal officials and employees, County or municipal vendors, lobbyists and principals of lobbyists, and other entities that do business with or lobby the County or any municipality within the County, as well as, the public at large about County ethics ordinances and the importance of ethics to the public's confidence in County and municipal government; and 4) review laws relating to ethics in government.

Learn more by visiting: [Palm Beach County Commission on Ethics](#)

FY 2022 Highlights & Accomplishments

- Created and implemented a five-year strategic plan.
- Created and deployed a satisfaction survey to track satisfaction levels with our programs and services.
- Performed a comparative survey of ethics agencies for best practices and standards.
- As of September 1, 2022, published 24 advisory opinions, handled 7 inquiries and 10 complaints, conducted 14 in-person trainings, and completed 10 training compliance reviews.

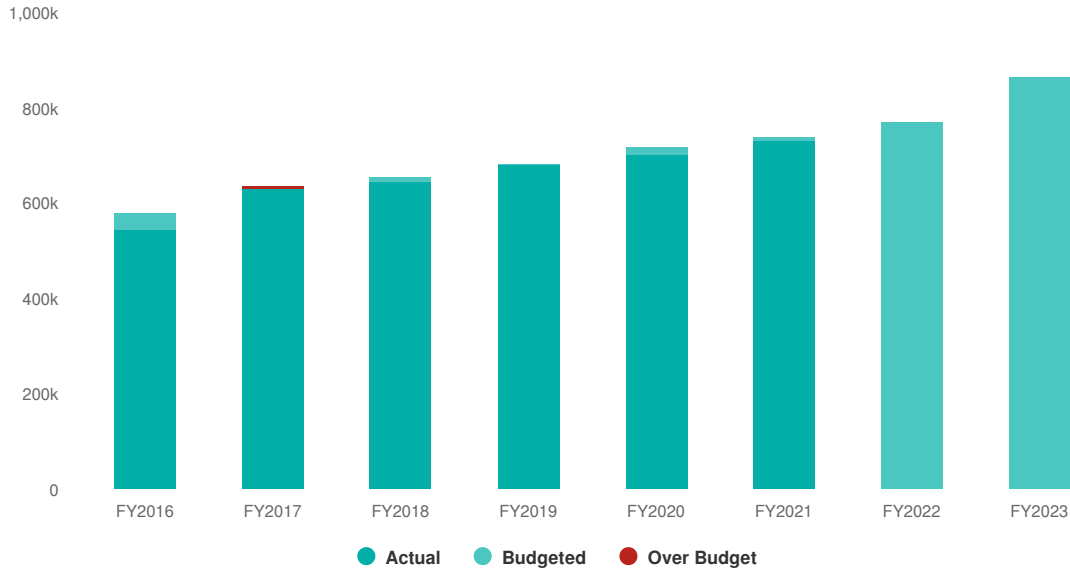
FY 2023 Emerging Issues

- Enhance our comprehensive education program by completing an evaluation and review of our programming, needs, and delivery methods and revising the Code of Ethics training.
- Overhaul and improve our website using creative headlines, up-to-date information, and user-friendly design and navigation to engage the reader to subscribe to the site.
- Increase community outreach efforts to strengthen and maximize the Commission's presence in the community by creating an outreach plan to deliver programs and services that educate the public as to the Commission's mission of promoting public trust in government.

Expenditures Summary

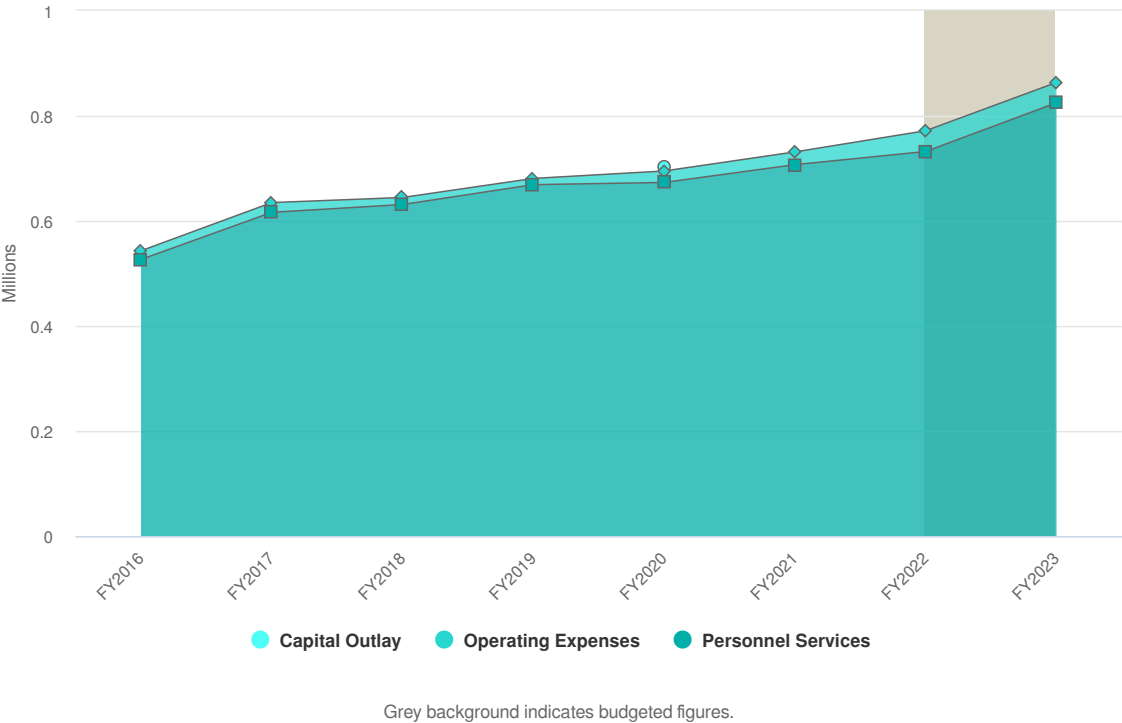
\$863,325 **\$91,921**
(11.92% vs. prior year)

Commission on Ethics Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



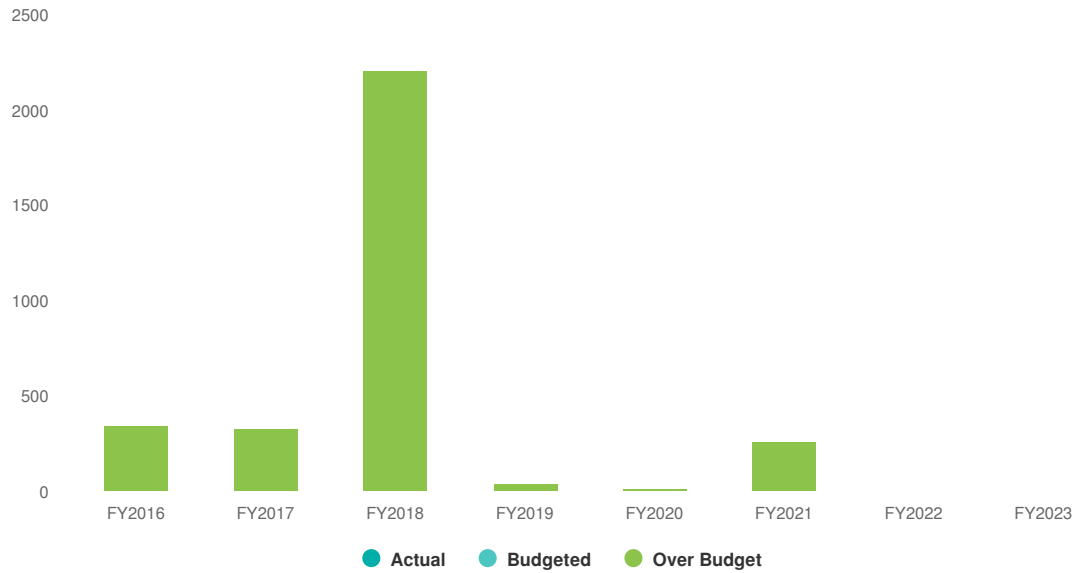
Positions

Budget Process: 1 - Outreach and Marketing Special Projects Coordinator

Revenues Summary

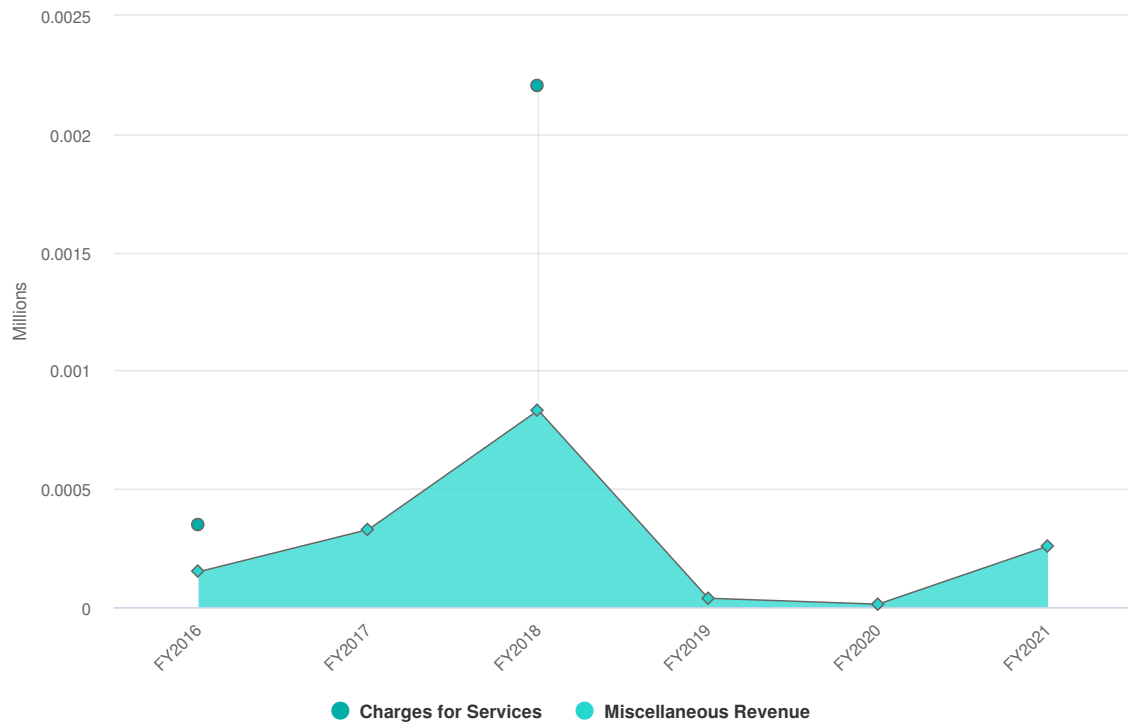
\$0 **\$0**
(% vs. prior year)

Commission on Ethics Proposed and Historical Budget vs. Actual




Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Performance Measurements

PERFORMANCE MEASUREMENTS		Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
	Average time (in days) for completion of advisory opinions ¹	10	10	15	15
	Number of council meetings attended by staff ²	0	1	39	39
	Number of public presentations ³	11	8	15	6
	Number of training compliance reviews completed ⁴	0	0	11	11

Comments

1. The number of Advisory Opinions were lower in FY20 and FY21 (presumably due to the Covid-19 Pandemic), therefore more manageable. The office typically has 30 days to complete these opinions, although the goal is to complete them at a faster pace.
2. Typically, at least one council meeting is attended per each of the 38 municipalities. Due to Covid-19 and social distancing regulations put in place for safety reasons, staff have not attended meetings in FY20 and only 1 in FY21 due to newly added municipality. Staff will presumably return to meeting attendance in FY22.
3. In-person trainings were decreased starting in March 2020 due to Covid-19 safety regulations implemented and the cancellation of all in-person meetings, trainings, etc. Trainings are provided upon request, and at this time, no trainings were requested, presumably due to continued Covid-19 constraints and social distancing requirements. There are pre-recorded Ethics trainings available through the office website, where employees and officials under COE jurisdiction are referred to.
4. Due to the Covid-19 Pandemic, there were no audits or reviews completed in FY20 or FY21. Although agencies typically complete in-house trainings in the beginning of the fiscal year, reviews and audits occur in the second half of the fiscal year. In FY20, the Pandemic occurred during the second half of the year, thus impeding any reviews to be done. The outcome is zero since the opportunity would have been available to complete reviews due to some trainings being provided but reviews were not done due to Covid-19. This continued through FY21. Trainings should resume normal figures in FY22.

Criminal Justice Commission

Regenia Herring
Executive Director

Mission Statement

To study all aspects of the criminal justice and crime prevention systems within the federal, state, county, municipal, and private agencies within the County, including the study of the health and human services and educational systems, among others, as they pertain to criminal justice or crime prevention.

Department Overview

The Criminal Justice Commission (CJC) is an advisory board to the Board of County Commissioner. It is comprised 32 members; 21 public sector members representing local, state, and federal criminal justice and governmental agencies, 10 private sector business leaders nominated by the Economic Council of the County, and one (1) clergy member nominated by a variety of clergy associations in the County representing a broad-range of faiths. The objectives of the CJC are to 1) provide overall coordination to law enforcement and crime prevention efforts; 2) to provide an efficient, cost effective and timely criminal justice system; and 3) to effect the reduction of crime in the County on a permanent basis.

Learn more by visiting: [Criminal Justice Commission](#)

FY 2022 Highlights & Accomplishments

- The CJC, in partnership with Community Partners of South Florida, successfully implemented a series of community policing forums and dialogues to change courageous conversations in nine regions of the county. At the end of a two year journey, nine community actions were recommended to the Board of County Commissioners on August 30, 2022.
- In an effort to establish a trauma-informed jurisdiction, the CJC coordinated two train-the-trainer sessions from September 19 - 22, 2022, on how being trauma-informed improves criminal justice system responses.
- The CJC is continuing its partnership with the Public Safety Department's Victim Services and the Battered Women's Justice Project to enhance victim safety and hold offenders accountable through the implementation of a Coordinated Community Response - Intimate Partner Violence project. The main goal of the project for the upcoming years is to continue to advance the consistency and quality of training of law enforcement and the criminal justice system professionals to adequately and appropriately respond to victims of domestic violence by centering on the lived experiences of all survivors.
- Piloting a New Probation Bus in partnership with the Florida Department of Corrections, which allows individuals with transportation challenges to report to the probation bus when it is scheduled in their neighborhoods. The goal is to reduce technical violations and enhance the level of service for probationers experiencing hardships.

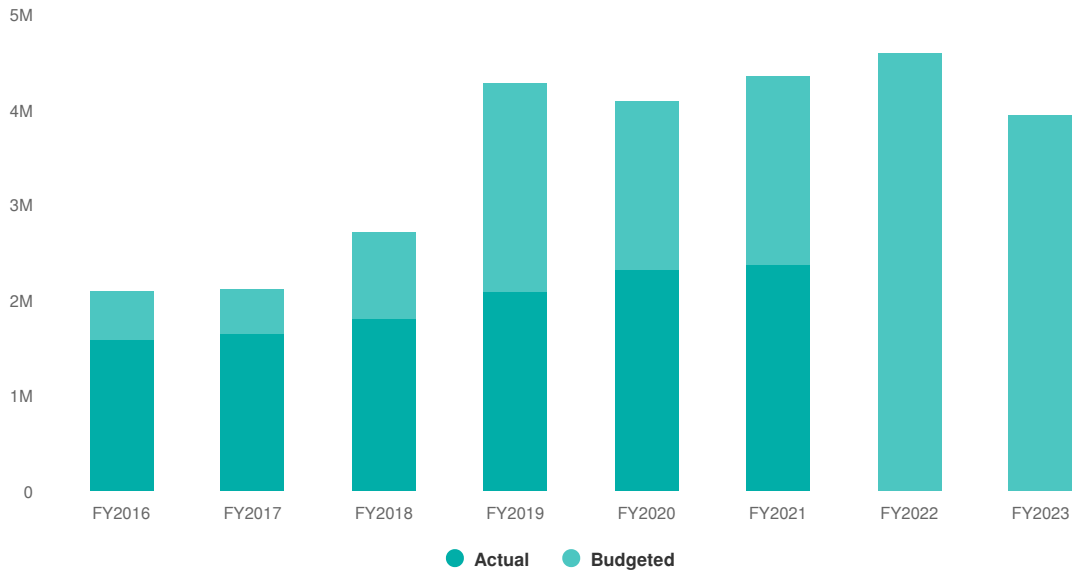
FY 2023 Emerging Issues

- The Need for Alternatives to Arrest Programs. The need for a collaborative and impactful response to addressing homelessness, behavioral health challenges, and system disparities through a comprehensive approach to reduce chronic arrests, jail population, and provide alternative sanctions.
- The CJC proposes to advance the Dialogues to Change creative conversations with community and system stakeholders to create a Systems-Wide Strategic Plan that could expand across intersecting systems.
- Deeper Data Examinations to expand the county's criminal justice research and planning capacity, allowing a deeper analysis to assist in identifying opportunities for better outcomes, identifying systemic limitations, and the impact the criminal justice system has on different groups (ethnicity, race, etc.).
- Mobile Crisis Response Teams to expand and increase collaboration with local law enforcement to create alternative solutions to arrest individuals dealing with behavioral health, social, and/or intellectual challenges.

Expenditures Summary

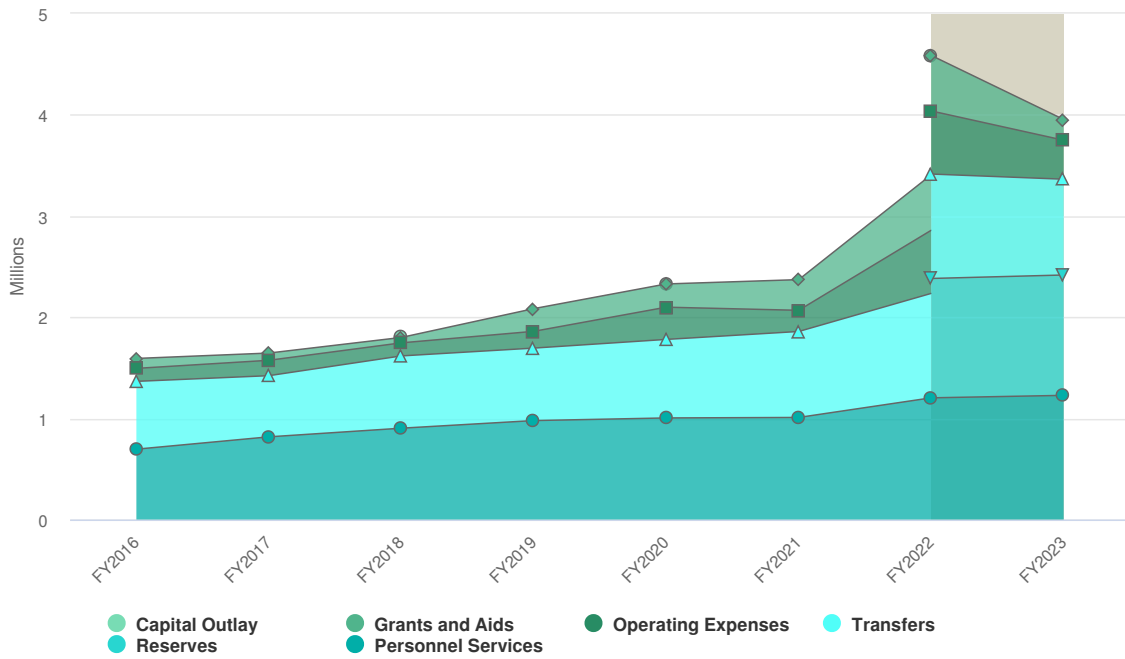
\$3,953,974 **-\$633,985**
(-13.82% vs. prior year)

Criminal Justice Commission Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Positions

Mid Year: 1 - Peer Specialist transferred to Public Safety

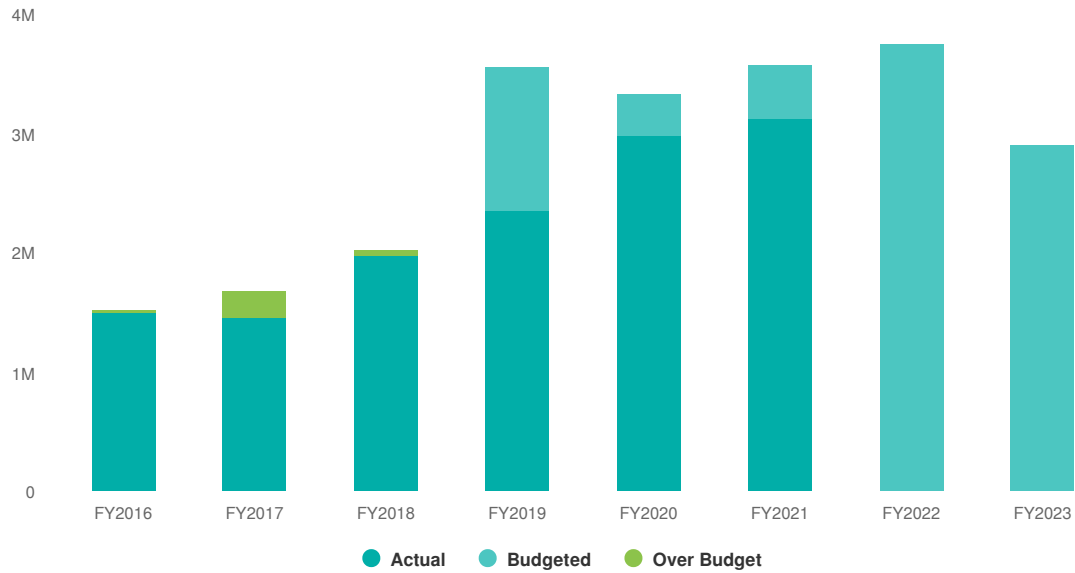
Budget Process: 1 - Community Engagement Coordinator, (1) - Senior Criminal Justice Analyst

Operating Expenses - Decrease is primarily due to expiring grants and spending down of grant award amounts. This also results in a decrease to Capital Outlay, Grants and Aids, Transfers, and Reserves.

Revenues Summary

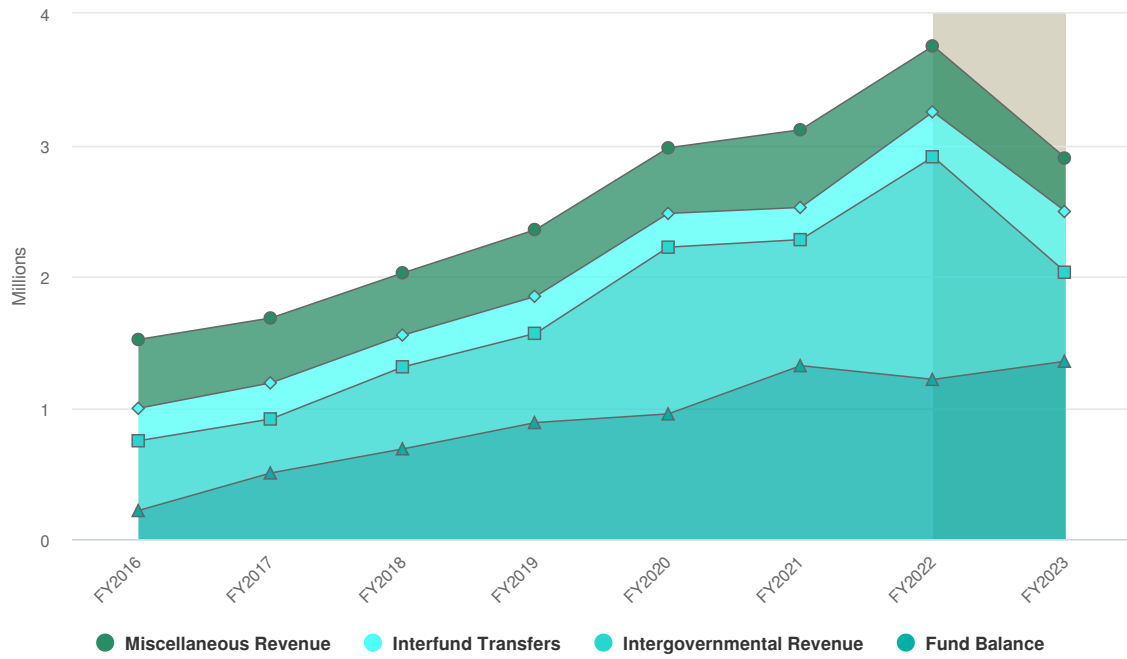
\$2,900,488 **-\$853,834**
(-22.74% vs. prior year)

Criminal Justice Commission Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source




Grey background indicates budgeted figures.

Miscellaneous Revenue - Decrease is primarily due to aligning budget with prior and estimated actual collections.

Intergovernmental Revenue - Decrease is primarily due to expiring grants and spending down of grant award amounts.

Performance Measurements

PERFORMANCE MEASUREMENTS		Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
	Average number of jail days ¹	23.46	22.4	22	22
	Incarceration rate per 100,000 county population ²	109.6	120.02	130	130
	Number of CJC Executive Committee meetings held ³		8	14	14
	Number of Corrections Task Force / Public Safety Coordinating Council meetings held ⁴	2	9	9	9
	Number of Law Enforcement Planning Council meetings held ⁵	5	8	10	10
	Number of community engagement events held ⁶	5	10	4	10
	Number of full CJC meetings held		8	10	10
	Number of residents graduated from Citizens Criminal Justice Academy ⁷	56	285	125	125
	Percent of jail admissions for Failing To Appear for Court ⁸	10.83	13.01	10	10
	Percentage of African American inmates in county jail	55.38	50.59	47	47

Comments

1. Although this metric fell short of the intended FY 2020 target of 22 days, the average number of jail days (also referred to as average length of stay) was reduced 13% from 27.08 in FY 2019 to 23.6 in FY 2020. There was a 4.6% reduction from FY20 to FY21.
2. This metric is not controlled by CJC, although the Commission provides data and best practices information to assist in the reduction of incarceration rates. Metric calculation: Average Daily Population divided by Total Palm Beach County Population multiplied by 100,000. It is speculated that the decrease in rate in FY20 was in correlation to the Covid-19 Pandemic and decrease in overall arrests.
3. This metric was implemented in FY21. There are 9 planned meetings per year, whereas meetings do not typically take place in Summer/Holiday months. FY21 fell short due to staffing issues.
4. There are typically 9 meetings held during the year, with a break from June-August. FY20 target was not achieved due to the Covid-19 pandemic and need to cancel in-person trainings per safety regulations.
5. There are typically 9 meetings held during the year, with a break from November to December, and in July. FY20 target was not achieved due to the Covid-19 pandemic and need to cancel in-person trainings per safety regulations. FY21 fell short due to staffing issues. FY21 and FY22 has increased targets in attempts to make up for lost meetings in previous years.
6. Increase in FY21 was due to 9 Community Forum events held throughout the County in collaboration with law enforcement, partners, and stakeholders. Forums will not be held yearly, although other outreach events will continue with current staffing capacity.
7. In FY20, several trainings were cancelled due to the Covid-19 pandemic. In FY21, addition of virtual trainings allowed for participants to rejoin the academy and complete the program. Targets for FY22 and FY23 remain the same to ensure capacity can be reached with current staffing and community interest.
8. The CJC continues to work with the community to address these concerns.

Office of Community Revitalization

Houston L. Tate
Director


Mission Statement

To strengthen and improve Palm Beach County neighborhoods by engaging citizens' participation, enhancing governmental response to community needs, and providing education, technical, and financial assistance to help residents plan and implement sustainable neighborhood improvements.

Department Overview

The Office of Community Revitalization (OCR) facilitates and coordinates community revitalization initiatives within designated residential neighborhoods in unincorporated Palm Beach County. These initiatives are undertaken in partnership with other County departments and outside agencies.

One of the core OCR initiatives is its Community Connect Initiative, designed to provide neighborhoods with a link to County government; increase citizens' access to news and information; increase understanding of local government structure; enhance citizens engagement and participation in local problem-solving and decision making; and foster a proactive interaction with local government built on trust, reciprocity, and understanding. The initiative is comprised of a website, e-mail publications, ongoing news and resource alerts, individual and community connection meetings, speaking engagements, citizen education, workshops, brochures and handouts, and a referral program.

Learn more by visiting: [Office of Community Revitalization](#) 

FY 2022 Highlights & Accomplishments

- Developed a partnership with THE IN-CROWD, a local nonprofit, to implement the Love Your Neighbor Program to connect neighbors among themselves and with donors for the receipt and distribution of needed items and services.
- Developed a partnership with Sweet Dream Makers, Inc. for new beds and bedding, as well as like-new essential household furniture and items at no cost to families in need.
- Coordinated an extraordinary Back to School PBC! event countywide to distribute over 9,000 backpacks, dental goodie bags, soaps, books, socks, and other free resources to students in need at four locations. A total of 86 agencies referred students to the event, 934 volunteers and 114 vendors participated, and an unprecedented number of major service providers were in attendance to provide needed resources to participating families.
- Received a grant from the US Department of Agriculture through FLIPANY, a local nonprofit, to distribute 4,000 3-Day Grab and Go meals during the Back to School PBC! event at both the Convention Center and Village Academy sites.
- Developed a partnership with Florida Atlantic University and the School District of Palm Beach County to provide high school students at designated CCRT area schools with the opportunity to participate in the advancement of Science, Technology, Engineering, and Math and secure an internship with County government.

FY 2023 Emerging Issues

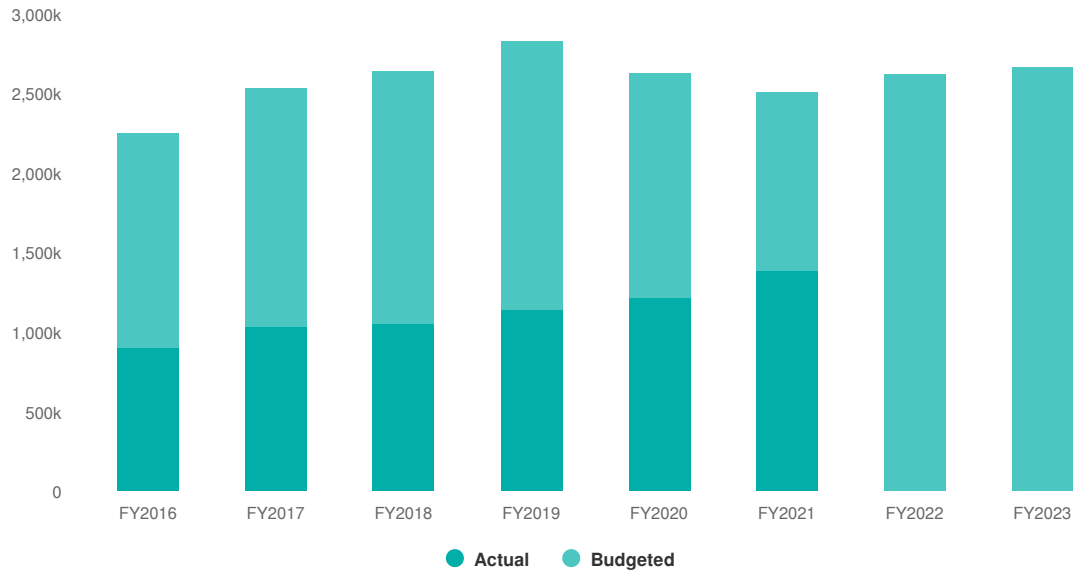
- Completing the reassessment of existing Countywide Community Revitalization Team (CCRT) neighborhoods due to employee turnover and other departmental priorities.
- Continuing to fund new community partners and identifying County and other agencies to secure resources and services to better respond to residents' needs throughout the year, and for specific departmental initiatives and events.
- The ability to expand community outreach efforts into unserved CCRT neighborhoods and provide one-on-one technical assistance to neighborhood residents due to OCR limited staff and resources.



Expenditures Summary

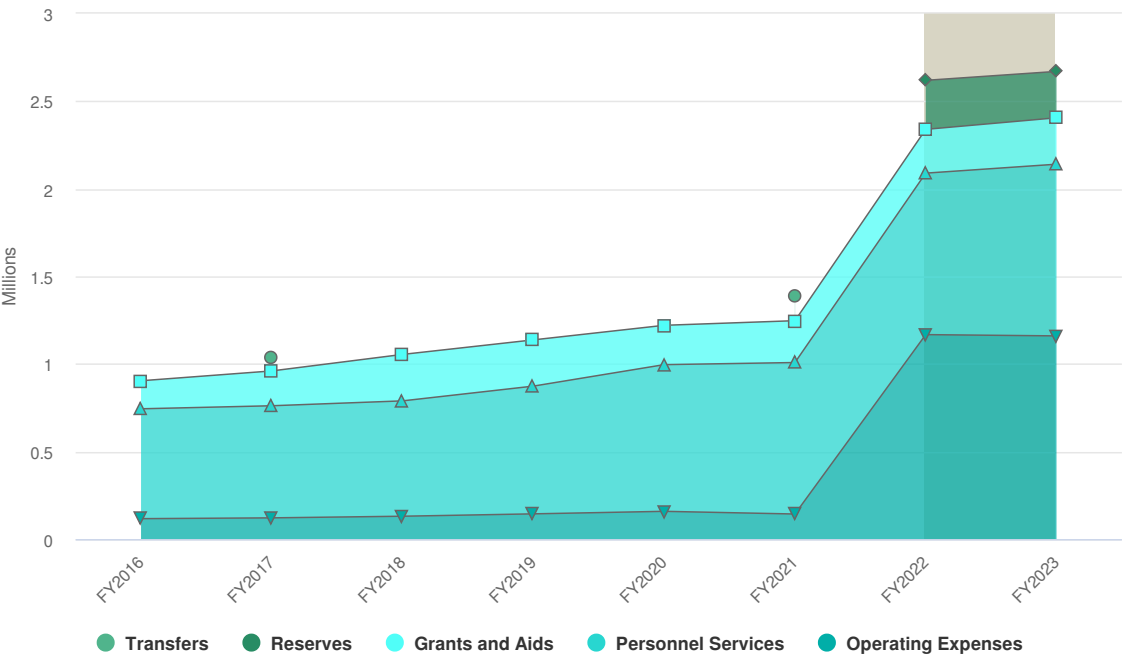
\$2,670,180 **\$51,017**
(1.95% vs. prior year)

Office of Community Revitalization Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

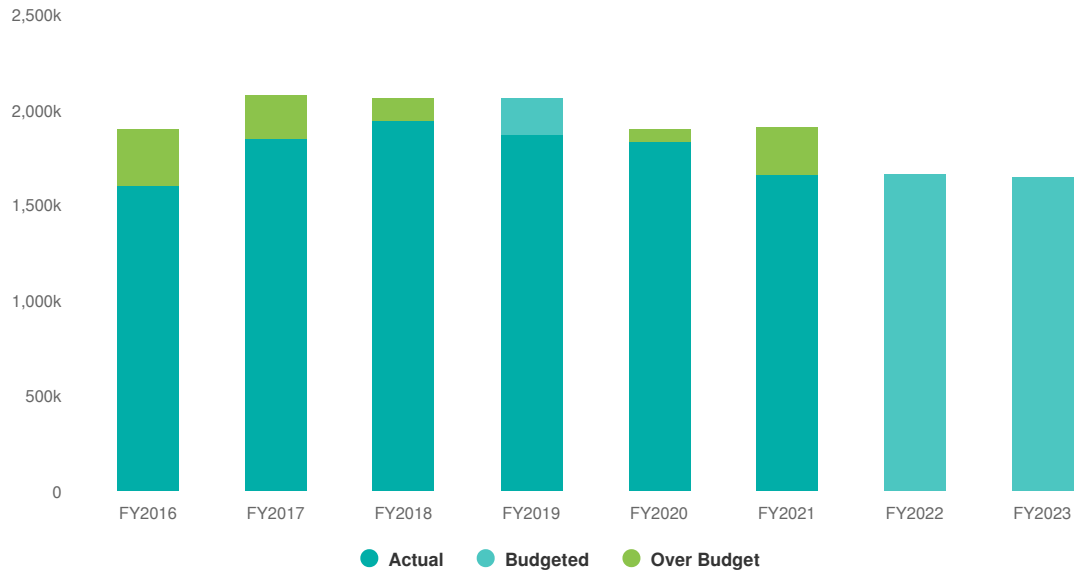


Grey background indicates budgeted figures.

Revenues Summary

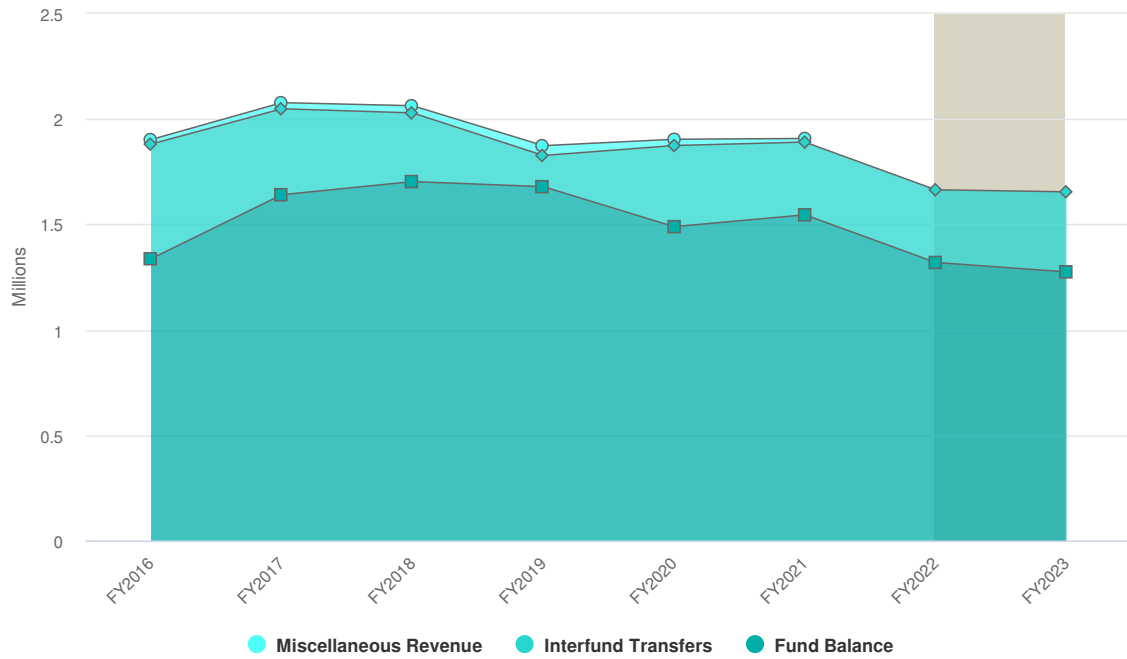
\$1,654,735 **-\$9,665**
(-0.58% vs. prior year)

Office of Community Revitalization Proposed and Historical Budget vs. Actual






Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Performance Measurements

	PERFORMANCE MEASUREMENTS	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
	Number of NEAT grant applications submitted ¹	35	21	40	25
	Number of NEAT grants awarded ²	16	14	20	14
	Number of registered students who attended the Back to School PBC! event ³	7,364	5,150	4,000	4,000
	Number of students registered to participate in the Back to School PBC! ⁴	9,419	8,908	11,000	11,000
	The percentage of parents satisfied with the Back to School PBC! event ⁵	95	96	80	80
	Number of residents served through OCR's food distribution program ⁶	11,111	25,000	9,000	9,000
	Number of participants attending the CCRT monthly meetings	202	426	420	420
	The percentage of CCRT participants who are satisfied with CCRT meetings ⁷	NA	NA	80	80

Comments

1. The number of NEAT grants awarded in a Fiscal Year is in part a function of the relevance of the projects that come before the NEAT Steering Committee as well as the overall organization and quality of completed applications. FY20 and FY21 had decreased numbers of applications submitted.
2. Due to a decrease in applications submitted in FY 21, there were fewer grants awarded. Targets for FY23 were adjusted accordingly.
3. In FY20, those who registered AND attended the BTSB accounted for 78% of all those who originally registered for the event. Due to the Covid-19 pandemic, there was an increased need for school supplies within the community, especially for students learning virtually at home. In FY21, schools resumed as normal and participants who participated were 58% of those who registered, similarly to pre-pandemic numbers. Targets for FY22 and FY23 remain the same as the pandemic subsidies and numbers should return to what has taken place in previous years.
4. Although the pandemic started subsiding in FY21, some students remained in virtual school settings, thus showcasing that there might not have been a need for additional supplies since students were staying at home and did not overuse supplies as they would have by going to brick-and-mortar school.
5. Based on exceeding the target for FY20 and FY21, future targets will be adjusted accordingly.
6. This metric was implemented in FY20. Due to the disruption of daily lives in CCRT areas linked to the COVID pandemic, OCR partnered with relevant public and non-profit organizations to address continued access to healthy and nutritious food. The target was exceeded in FY20 and FY21 because of the great demand. The actual number of meals served during the reported period was approximately 87,660. OCR will be revising this performance measure to better reflect the actual number of residents served.
7. This metric was created for FY22 and a baseline has not been established as of yet.

Office of Diversity, Equity, and Inclusion

Vacant
Director

Mission Statement

To positively influence and transform the organization and workforce by promoting cross-cultural understanding and inclusivity.

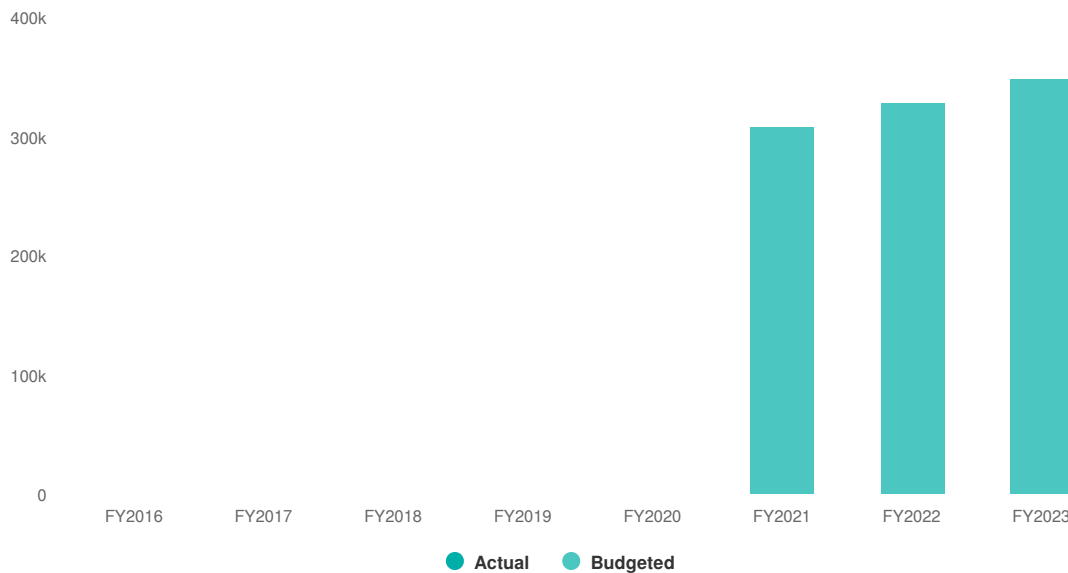
Department Overview

As a new department within Palm Beach County, the Office of Diversity, Equity, and Inclusion (ODEI) is committed to achieving diversity, racial equity, and inclusion within the workforce. ODEI will coordinate training to all employees to increase awareness in diversity, equity, and inclusion that will promote fairness in employees.

Expenditures Summary

\$348,083 **\$20,046**
(6.11% vs. prior year)

Office of Diversity, Equity, and Inclusion Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Office of Equal Business Opportunity

Tonya Davis Johnson

Director

Mission Statement

The Office of Equal Business Opportunity (OEBO) ensures that all local small businesses have an equitable opportunity to participate in the County's procurement process. Our purpose is to work with all County departments to provide support and technical assistance while promoting the economic growth, expansion, and increased productivity of all Small, Minority, and Women-Owned Business Enterprises (S/M/WBE) in accordance with the established ordinance, policies, and guidelines.

Department Overview

The OEBO is responsible for monitoring conditions affecting local small businesses within the marketplace that can provide goods and services to the County, thus creating an environment that encourages the growth and development of small businesses in the County.

Learn more by visiting [OEBO](#) 

FY 2022 Highlights & Accomplishments

- Implementation of automatic notices to notify vendors of their upcoming S/M/WBE certification renewals.
- Significant progress on expanding S/M/WBE participation reports in eCMS, in collaboration with ISS.
- Developed new outreach strategies, including focusing on industry training, and assisting businesses in navigating the procurement process.
- Launched the OEBO YouTube Channel.

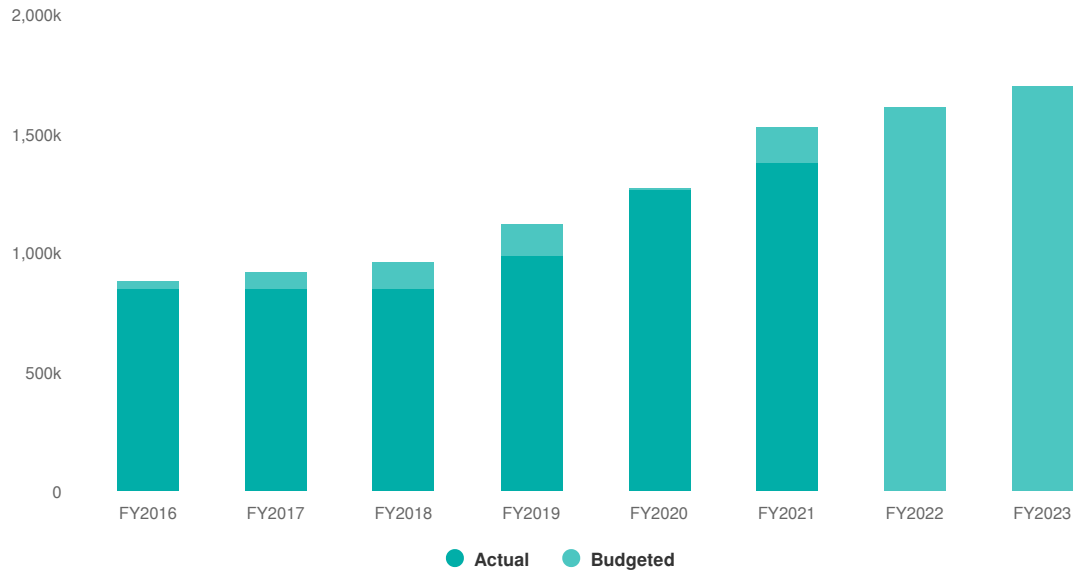
FY 2023 Emerging Issues

- Assisting small businesses who are unable to hold prices due to escalating cost of materials and supplies to compete with national companies for solicitations.
- Increase training opportunities for internal and external clients for OEBO programs and S/M/WBE utilization.
- The need for the continued operation of the S/M/WBE program to increase participation of minorities and women in procurement opportunities.

Expenditures Summary

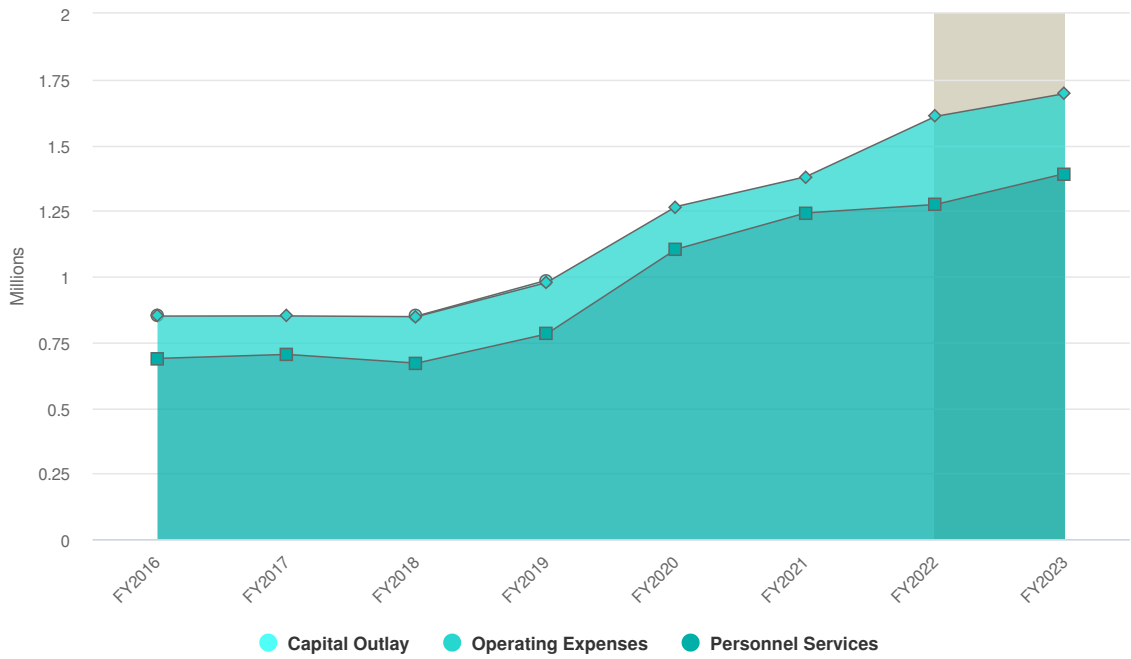
\$1,695,834 **\$86,990**
(5.41% vs. prior year)

Office of Equal Business Opportunity Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

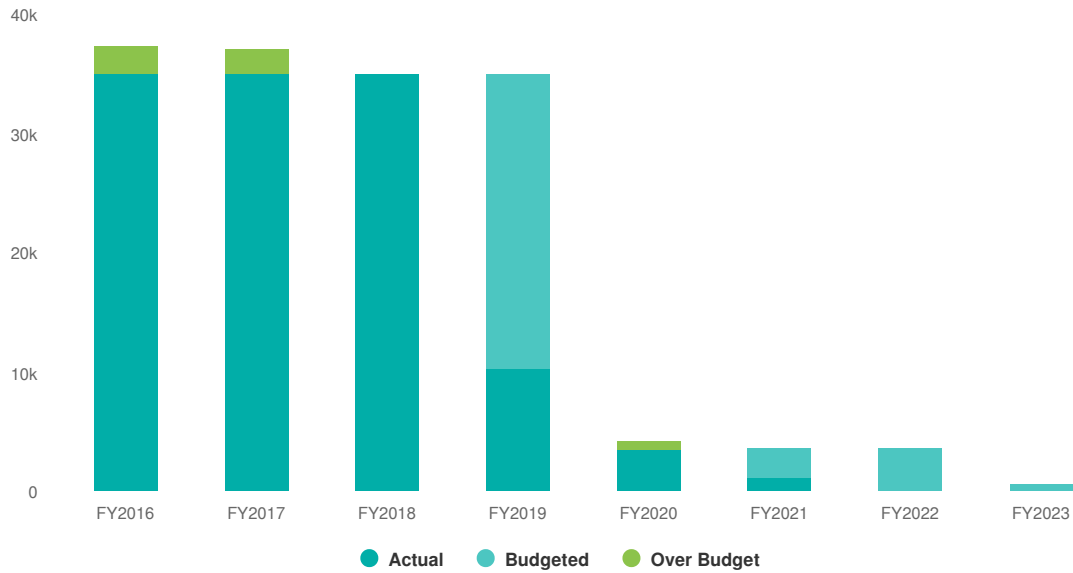


Grey background indicates budgeted figures.

Revenues Summary

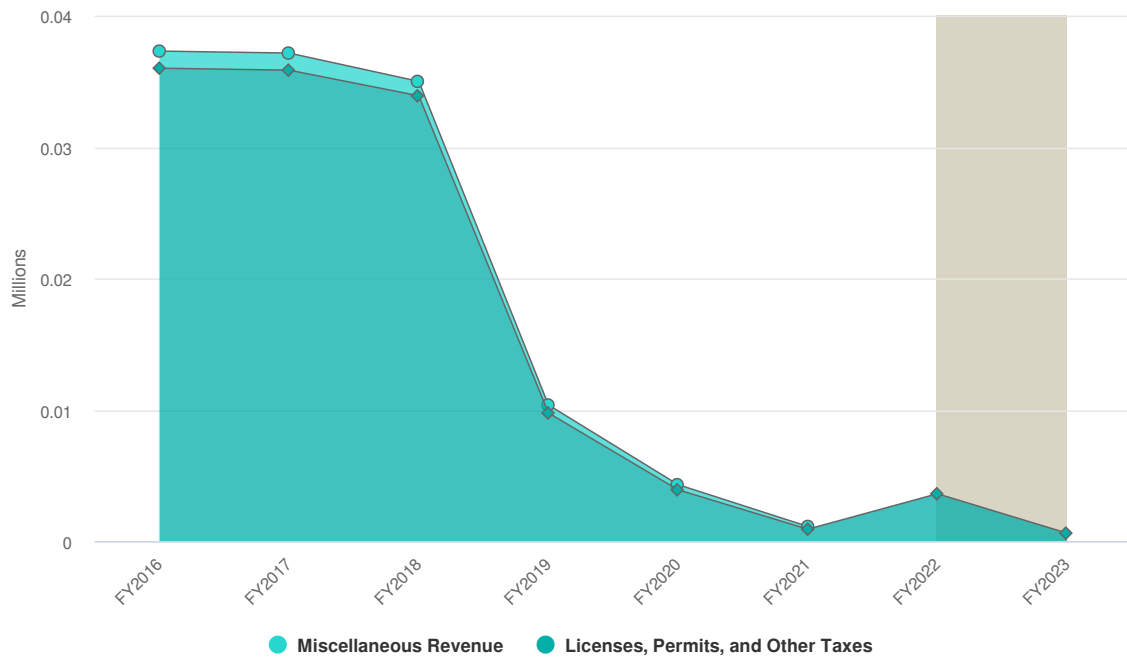
\$600 **-\$3,000**
(-83.33% vs. prior year)

Office of Equal Business Opportunity Proposed and Historical Budget vs. Actual



Revenues by Source


Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Licenses, Permits, and Other Taxes - Decrease due to aligning budget with historical and estimated actuals.

Performance Measurements

	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
PERFORMANCE MEASUREMENTS				
Number of contracts awarded to S/M/WBEs. (S/M/WBE = Small, Minority and Women Owned Business Enterprises) ¹	419	102	400	400
Number of current and potential S/M/WBEs provided with technical assistance and/or support services. (S/M/WBE = Small, Minority and Women Owned Business Enterprises) ²	1,102	2,263	4,700	800
Number of outreach events OEBO has hosted, sponsored and/or participated in ³	68	48	120	80
 Number of trainings provided to Palm Beach County departmental staff ⁴	26	67	16	16
Number of waivers processed ⁵	62	34	60	60
Percentage of outreach attendees that have become certified or recertified by OEBO ⁶	2	2	4	4
Provide multiple platforms for customers to provide feedback	1	1	1	1
Total number of certification, recertification and modification applications processed ⁷	294	266	376	200

Comments

1. In the past the numbers for this metric were calculated using different data. As the Electronic Contract Management System has been upgraded within FY22 to include the requirements per the EBO Ordinance and PPM in conjunction with the Purchasing Codes, the numbers for this metric is now more accurately represented. Please note that: These figures represent contracts awarded to S/M/WBEs at the Prime level only and that the term "Contract" is used here as defined in the Purchasing Code. This metric's Target will be updated in FY23
2. The numbers for this will be adjusted in FY23 to reflect the fact that OEBO has added additional resources for businesses that may have been in search of information (i.e. YouTube, virtual, hybrid and in person trainings). OEBO continues to provide the majority of the technical assistance online and over the phone with very limited in-person technical assistance. Also, the department has continued to have a reduced staff who would have assisted in providing this service.
3. This metric was affected by COVID-19. During FY20 the Outreach and Public Outreach Coordinator was brought onboard, but outreach was halted for a few weeks while the department was transitioning to a telephonic/virtual platform. Later in the year, OEBO was unable to host any in person events during the most active outreach season due to Covid-19 executive order closures. OEBO shifted from in-person events to virtual events to continue to provide outreach when appropriate while attempting to acclimate potential attendees to a virtual format. Targets for FY23 were readjusted to better align with current staffing capacity.
4. Since implementing virtual options for trainings, the actuals for this metric have exceeded the target. FY23 Target will be adjusted to better reflect staff capacity.
5. This metric is on a downward trend, and the department continues to actively work on reducing this number down by providing targeted outreach as well as encouraging departments to revisit their upcoming solicitations and contracts to see where there may be additional opportunity to increase utilization of S/M/WBEs.
6. This metric measures the conversion rate of customers provided with assistance via outreach events. Metric was created to track whether outreach events vs in-office assistance gain more certifications/recertifications. This metric was negatively impacted by COVID-19 and correlates with the number of the attendees for outreach events. OEBO hosted fewer events than expected on a virtual

platform vs in-person. Also, though OEBO's goal is and will remain to assist S/M/WBE business in attaining an equitable share of the dollars spent in PBC, we have also added assisting small business recovery efforts to our services offered with the hope that businesses will see the value in becoming EBO Certified Vendors. In FY20, during the midst of the executive order closures, businesses that attended OEBO outreach events were seeking information and assistance on keeping their businesses afloat and were not necessarily applying for certifications.

7. This number is tracked throughout the year via the OEBO Admin System and directly correlates to the number of applications received. We continue to actively work on increasing this number by continuing provide targeted outreach as well as encouraging departments to re-visit their upcoming solicitations and contracts to see where there may be additional opportunity to increase utilization of S/M/WBEs. This number is expected to increase as more targeted outreach continues to be coordinated by OEBO's Outreach Coordinator. Targets will be adjusted to properly reflect the current environment as created by the pandemic. This number is based on the amount of contracts/projects received. At this time OEBO department received a lower amount of contracts/projects to be presented to GSC. Also more grant dollars have been continued to be made available are being utilized on an increased number of contract/projects. Federally funded contracts/projects are not presented to the GSC as they are beyond OEBO's scope.

Office of Equal Opportunity

Pamela Guerrier
Director

Mission Statement

To promote a discrimination free quality of life for Palm Beach County residents through outreach and education and enforcement of federal and local civil rights laws through investigation.

Department Overview

The Office of Equal Opportunity (OEO) is responsible for investigating and resolving complaints of discrimination in employment, housing, and public accommodations on the basis of race, sex, color, religion, national origin, disability, age, sexual orientation, marital status or familial status, and gender identity or expression. Additionally, OEO provides human relations training and referral services. OEO is a federally recognized equivalent agency under the federal civil rights laws - Title VII (employment discrimination cases) and Title VIII (fair housing cases). Through OEO, Palm Beach County residents have direct access to protection of civil rights laws.

OEO is also responsible for the County's Disability Accessibility program. This program assures that County government and countywide organizations and public facilities maintain compliance with the Americans with Disabilities Act by enforcing the County's Handicapped Parking Program and helps to remedy discrimination against persons with disabilities in housing, access to facilities and services, employment and all other areas of equal access.

Learn more by visiting: [Office of Equal Opportunity](#) 

FY 2022 Highlights & Accomplishments

- Investigated 32 complaints of housing discrimination dual-filed with the U.S. Department of Housing and Urban Development (HUD) and presented fair housing information to various community outlets. Received additional funding from HUD to enforce cause determinations before administrative boards or in court.
- The Housing and Places of Public Accommodation Ordinance was amended to include a specific procedure for complainants, respondents, and aggrieved persons to elect a civil action in order to be substantially equivalent with the Federal Fair Housing Act. Additionally, the Board of County Commissioners entered into a contract with attorneys for representing aggrieved persons in a civil lawsuit or an administrative hearing before the County's Fair Housing Board. This may require the need for additional funding.

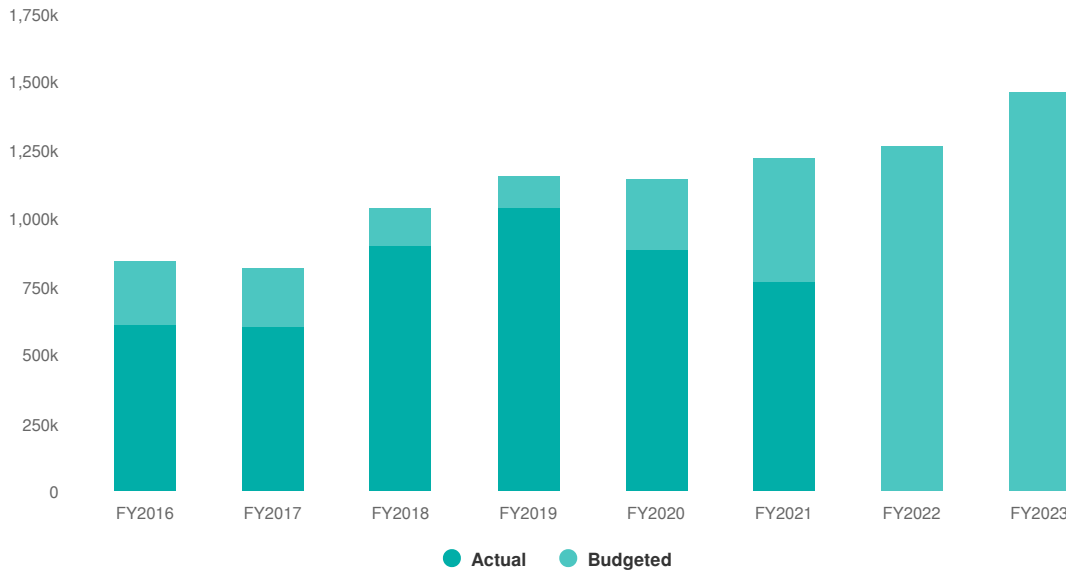
FY 2023 Emerging Issues

- There continues to be a steady increase in the number of individuals filing housing discrimination complaints. This may require the need for additional staff and funding based on the additional cases.
- The County's Housing and Places of Public Accommodation Ordinance contains provisions that are in conflict with Florida Statutes. OEO has requested assistance from the County's Legislative Affairs to amend Florida Statutes.
- The continuing effect of COVID-19 may have contributed to the decrease in employment discrimination filings in FY 2022 and may also occur in FY 2023.
- OEO's hiring of replacement staff resulted in a delay in completing investigations within 100 days and thus resulted in reduced revenue from the U.S Equal Employment Opportunity Commission and HUD.
- The OEO oversees the contract for the Wage Dispute Program with Legal Aid Society of Palm Beach County, Inc. (LAS). LAS' is in last year of its three-year contract and has requested to continue the contract with a request for an increased contract amount.

Expenditures Summary

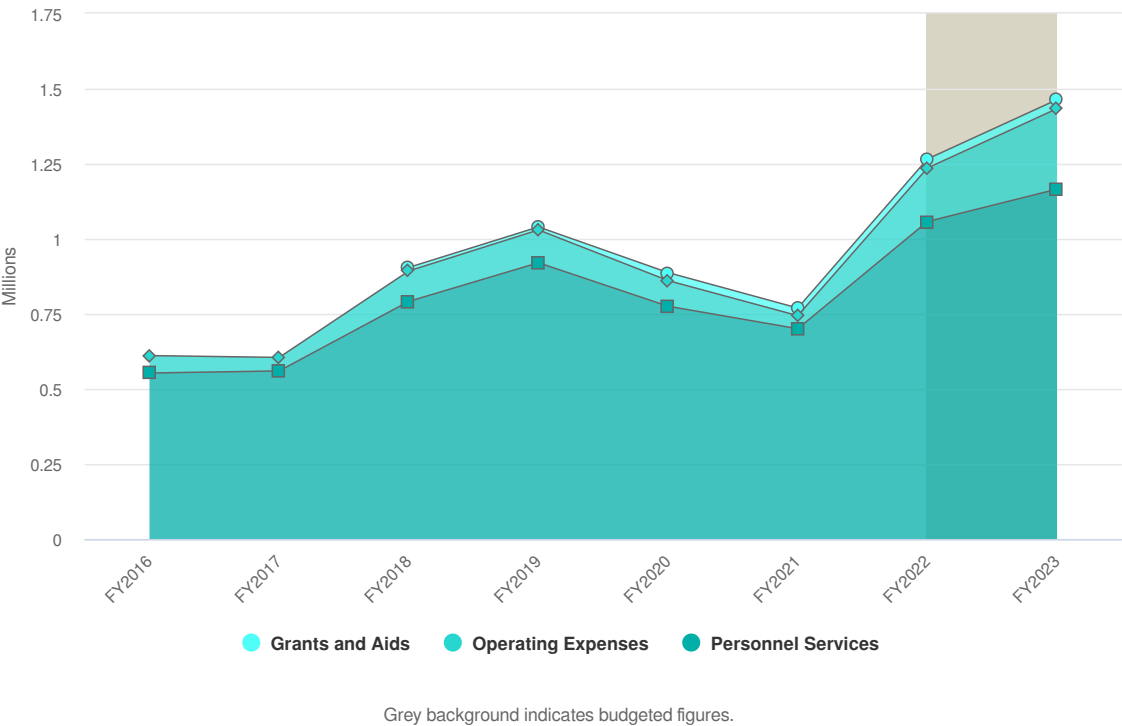
\$1,463,570 **\$197,873**
(15.63% vs. prior year)

Office of Equal Opportunity Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

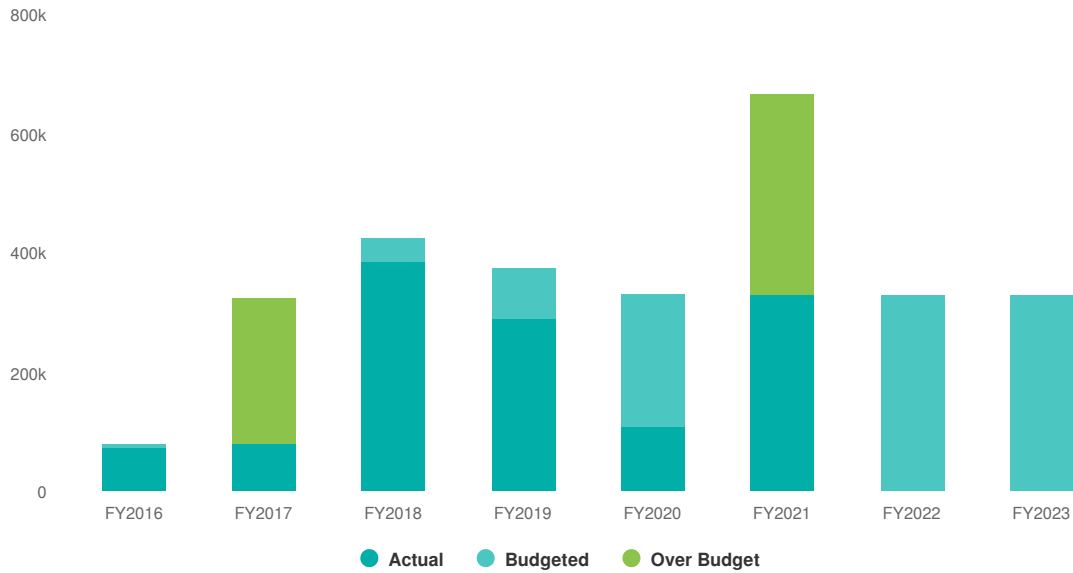


Operating Expenses - Increase is primarily due to a contract for legal services in connection with fair housing discrimination litigation.

Revenues Summary

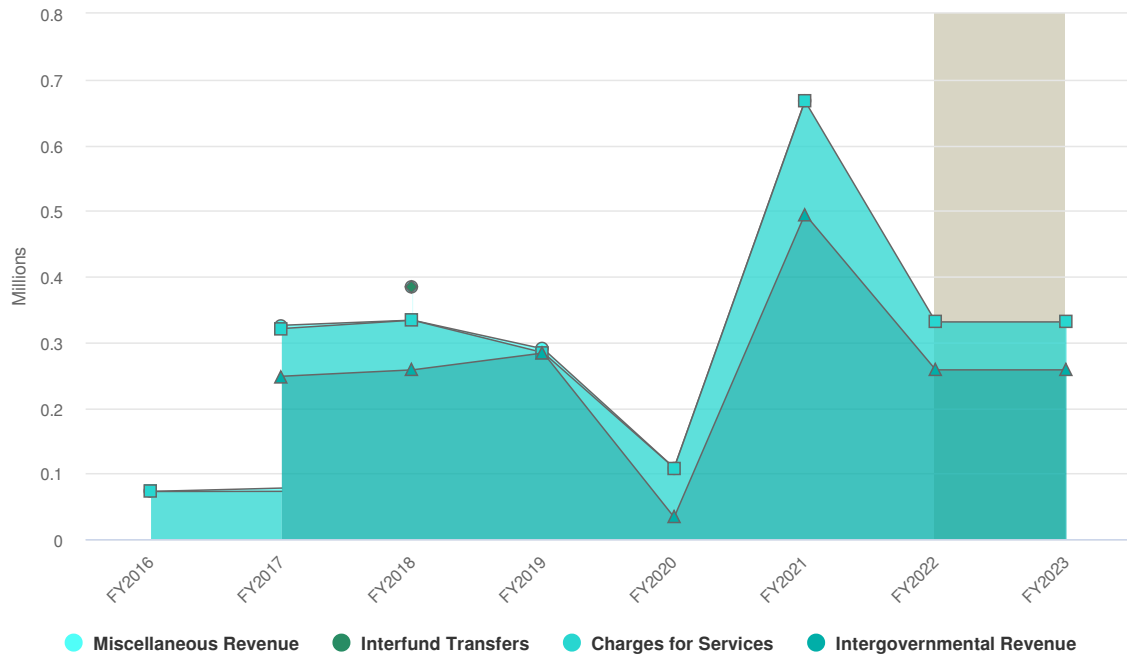
\$330,600 **\$0**
(0.00% vs. prior year)

Office of Equal Opportunity Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Performance Measurements

	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Target FY 2022</u>	<u>Target FY 2023</u>
PERFORMANCE MEASUREMENTS				
Number of Fair Housing cases closed or charged ¹	75	60	72	72
Number of accessibility site visits requested (Demand) ²	0	0	40	40
Number of dual-filed employment discrimination charges investigated ³	68	46	46	46
Number of intakes referred to EEOC ⁴	30	27	27	27
Percent of accessibility reports issued within five days of site visit ⁵	NA	NA	98	98
Percent of accessibility site visits completed within 10 days ⁶	NA	NA	95	95
Percentage of Fair Housing cases closed or charged within 100 days ⁷	25	42	40	40
Percentage of cases where parties notified of procedural rights and obligations within 10 days upon receipt of complaint (Equal Employment)	95	98	95	95
Percentage of cases where parties notified of procedural rights and obligations within 10 days upon receipt of complaint (Fair Housing) ⁸	99	90	95	95
Percentage of cases where parties notified of procedural rights and obligations within 10 days upon receipt of complaint (Public Accommodation)	100	100	95	95



Comments

1. The current number of complaints OEO must process is based upon the county's population, which would require completion of at least 20 complaints per year. Yearly figure represents the total number of cases that were investigated and a determination issued by OEO. Typically, HUD only investigates Fair Housing complaints and completes on average 1000 per year nationwide. OEO investigates Fair Housing complaints, along with Employment and Public Accommodation complaints.
2. There were no requests made in FY20 or FY21, presumably due to Covid-19. Efforts have been made to ensure sites requiring visits related to disability accessibility know that this service is available.
3. Investigations are conducted upon requests and not in the office's control as to how many requests are made. In FY19, contract was entered with EEOC to investigate 102 charges, and was changed to 88 by EEOC. In FY20, this contracted number was 88 but changed again to finalize at 68 investigations for FY20. Changes were made again in FY21 to 46. These changes occurred due to the nationwide negative impacts from Covid-19 and a decrease in estimated requests for investigations. There is no monetary compensation for going above the contracted number, therefore the 46 investigations completed achieved the new goal set by EEOC for FY21.
4. Yearly amounts represents total number of charges referred to EEOC. Per EEOC contract we are only paid for intakes dual-filed as estimated would be completed in contract year. Targets and goals are based on what was achieved in prior fiscal years and realistic for current climate.
5. There were no requests made in FY 20 or FY21, presumably due to Covid-19, therefore there were no reports written.
6. There were no requests made in FY20 or in FY21, presumably due to Covid-19.

7. *The current number of complaints OEO must process is based upon the county's population, which would require completion of 20 complaints per year. In FY20, OEO completed 75 Fair Housing complaints (much higher than the 20 required by HUD). Thus, the average case processing time was higher due to processing a higher percentage of cases with staff that also process other civil rights cases.*
8. *The Office continues to work on improving this metric for FY22.*

Office of Inspector General

John A. Carey
Inspector General

MISSION STATEMENT

To provide independent and objective insight, oversight, and foresight in promoting integrity, efficiency, and overall effectiveness in government.

Department Overview

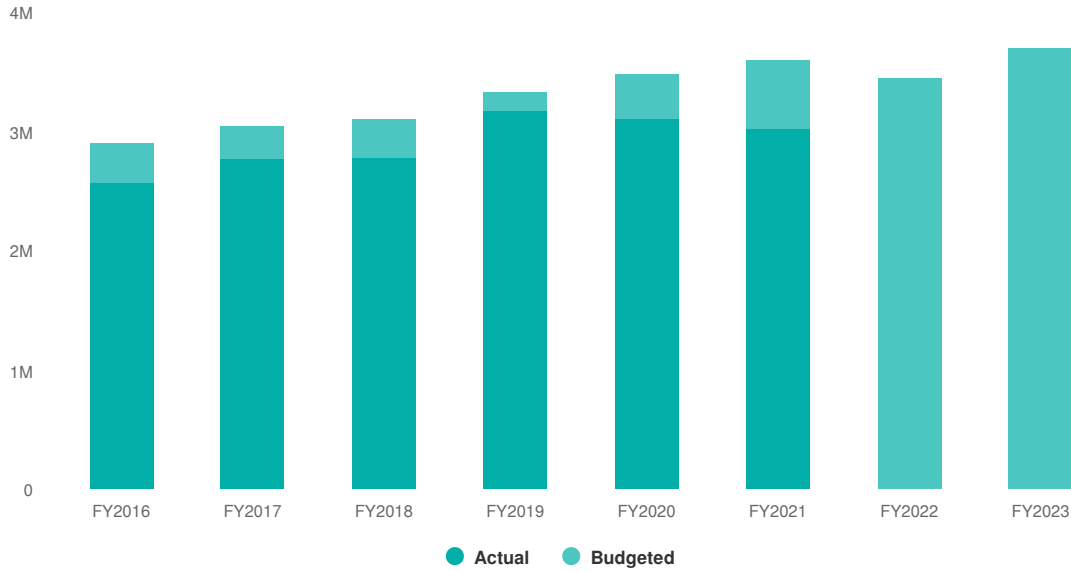
Authorized under Article XII, Section 2-422 Palm Beach County Code, the Office of Inspector General was created and established in Palm Beach County to provide independent oversight of County and Municipal operations; to promote economy, efficiency, and effectiveness in the administration of, and as its priority, to prevent and detect fraud and abuse in programs and operations administered or financed by the County or Municipal agencies; to conduct audits and investigations of, require reports from, and receive full and unrestricted access to the records of all County and Municipal offices; and to deter, detect, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses by elected and appointed County and Municipal officials, employees, County and Municipal agencies and instrumentalities, contractors, their subcontractors, lower tier subcontractors, and other parties doing business with the County and a Municipality and/or receiving County or Municipal funds.

Learn more by visiting: <http://www.pbcgov.com/oig> 

Expenditures Summary

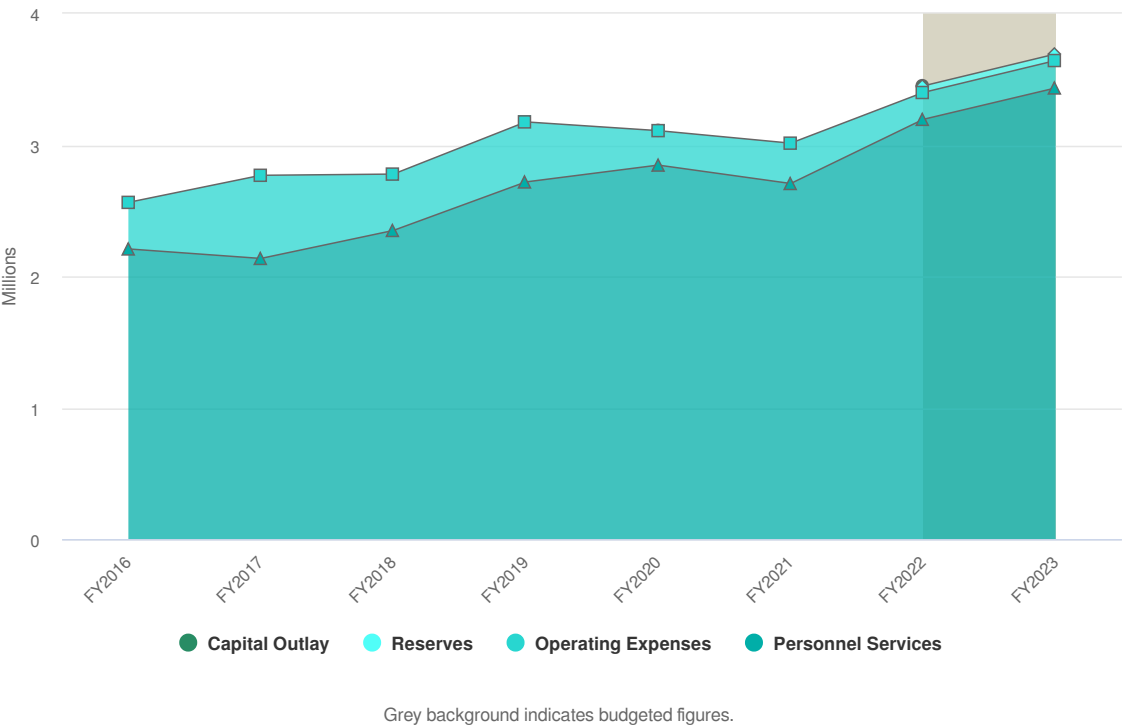
\$3,693,074 **\$241,318**
(6.99% vs. prior year)

Office of Inspector General Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

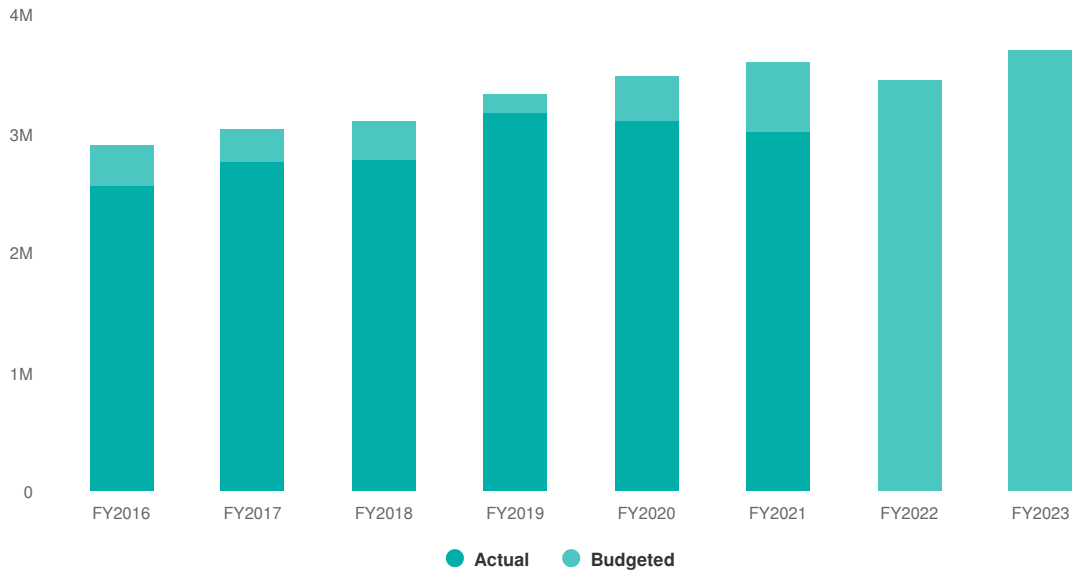
Budgeted and Historical Expenditures by Expense Type



Revenues Summary

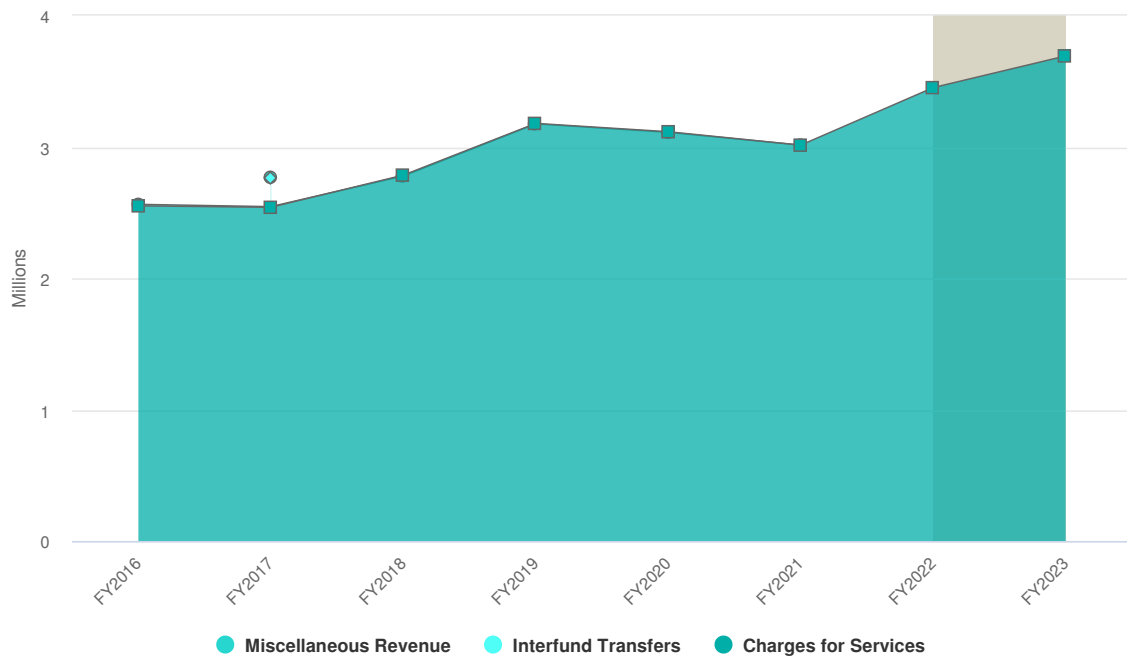
\$3,693,074 **\$241,318**
(6.99% vs. prior year)

Office of Inspector General Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Office of Resilience

Megan S. Houston

Director

Mission Statement

Ensuring a sustainable and thriving Palm Beach County while confronting a changing climate.

Department Overview

The Office of Resilience helps the County to continue to provide the services upon which the community relies, and facilitates opportunities for all people and businesses to thrive, adapt to climate change, and live and operate more sustainably by: 1) coordinating with County departments to embed resilience and sustainability strategies into operations, policies, procedures, and projects; 2) developing, implementing, and tracking the County's climate action plan; 3) facilitating best-practice sharing, collaboration, and implementation with County and external stakeholders; 4) promoting sustainable development; 5) integrating social equity into climate change planning; 6) collaborating with the Southeast Florida Regional Climate Change Compact (Compact) to implement adaptation and mitigation approaches regionally; 7) communicating climate science, sustainable initiatives, and resilience strategies through effective outreach.

Learn more by visiting: [Office of Resilience](#)

FY 2022 Highlights & Accomplishments

- Successfully hosted the Compact's 2021 Virtual Climate Leadership Summit. This two-day Summit hosted 70 presenters, and was attended by 729 registrants, including 250 students.
- Established the Infrastructure Resilience and Sustainability Team required by County PPM CW-O-093. This team works to ensure that climate adaptation and mitigation are considered in County capital projects.
- Secured \$1,300,000 in grant funding for a climate change VARAP for the County, as well as participating in several multi-jurisdictional partnerships which also received grant funding.
- Continued working with Property Assessed Clean Energy (PACE) program representatives and the Tax Collector's Office on proposed amendments to the County's PACE Ordinance. In FY22, staff presented to the BCC at two meetings on this issue.
- Chaired working groups for two chapters of Compact's Regional Climate Action Plan (RCAP) 3.0. RCAP is the Compact's guiding tool for coordinated climate action in Southeast Florida.
- Co-chaired two County Cross-Departmental Teams.

FY 2023 Emerging Issues

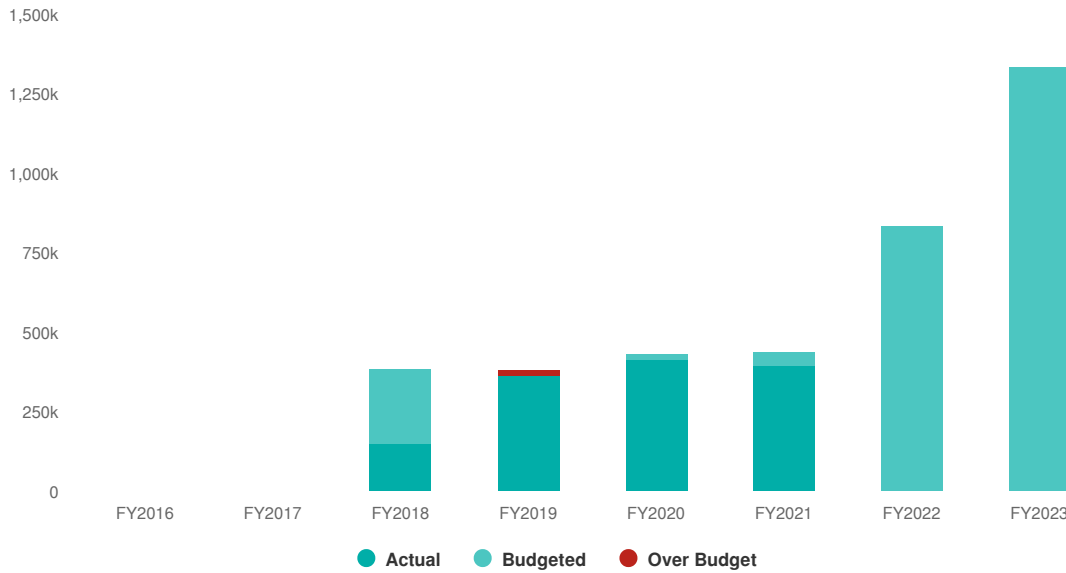
- Completing monitoring and expansion of electric vehicle charging pilot project at County facilities.
- Joining the Zoning Division's Development Review Officer process in anticipation of drafting Uniform Land Development Code amendments to support electric vehicles.
- Working with PACE providers to amend the County's PACE ordinance to improve consumer protection provided by PACE program administrators and implement other changes.
- Finalizing a checklist to guide implementation of resiliency and sustainability in PPM CW-O-093, as well as implementing other requirements of the PPM.
- Reviewing single-use plastic best practices and summarizing findings to the Board
- Working with multiple departments as a 'Tree Team' to explore ways to expand tree canopy within unincorporated Palm Beach County.
- Procuring a contractor for the Vulnerability and Resilience Action Plan (VARAP) and beginning the first phase of this project.
- Incorporating BCC direction for, and continuing to streamline, PACE program.



Expenditures Summary

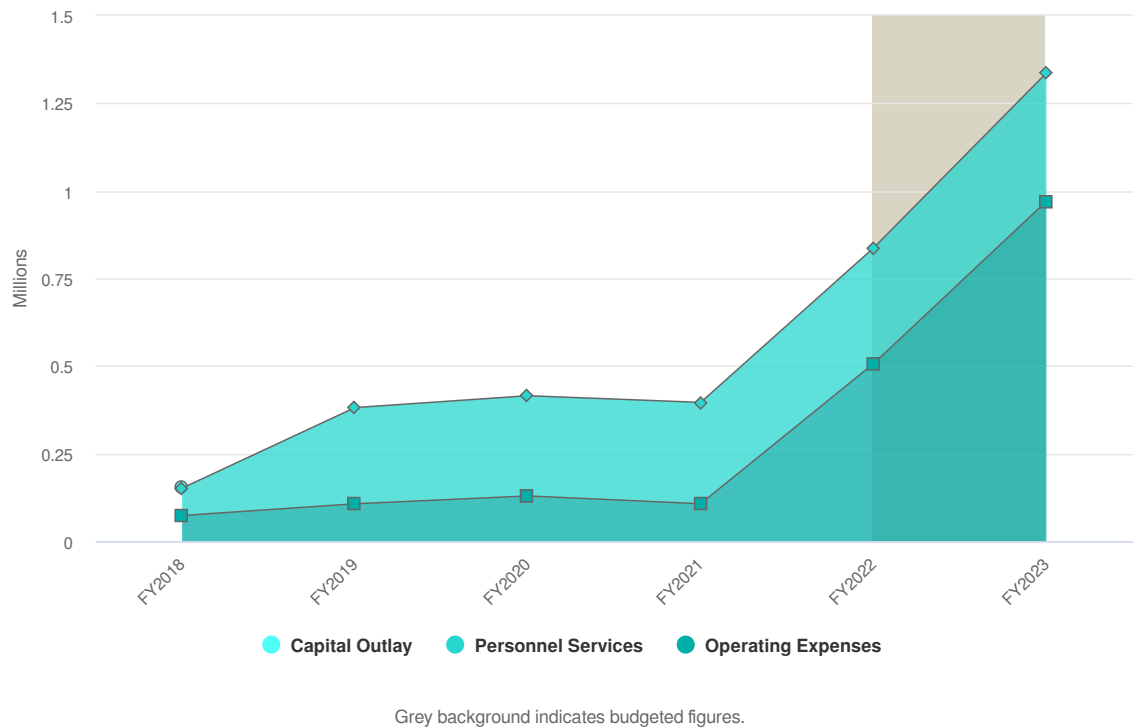
\$1,336,436 **\$499,439**
(59.67% vs. prior year)

Office of Resilience Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

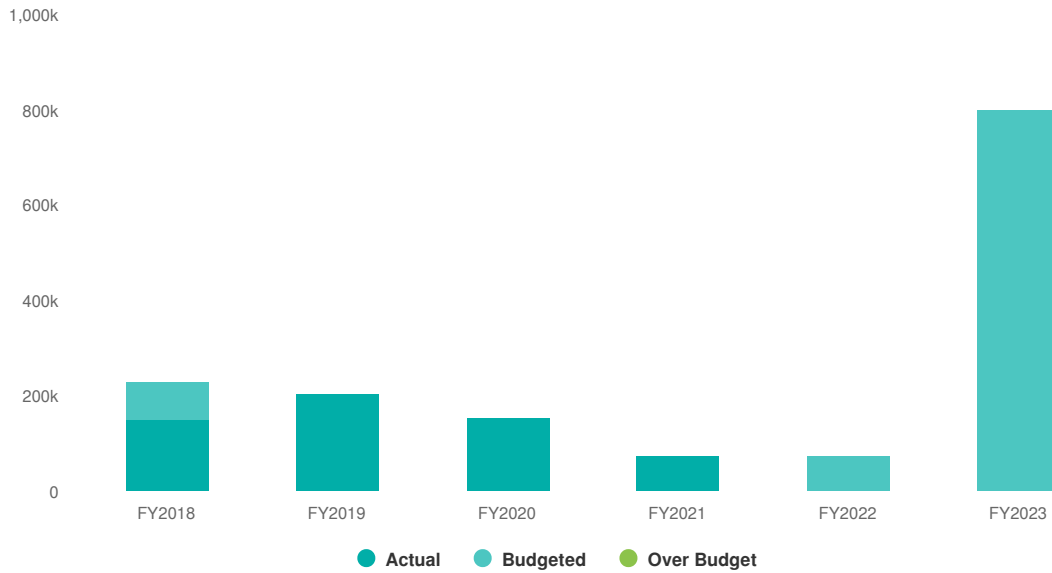


Operating Expenses - Increase is primarily due to the receipt of a Florida Department of Economic Opportunity grant award.

Revenues Summary

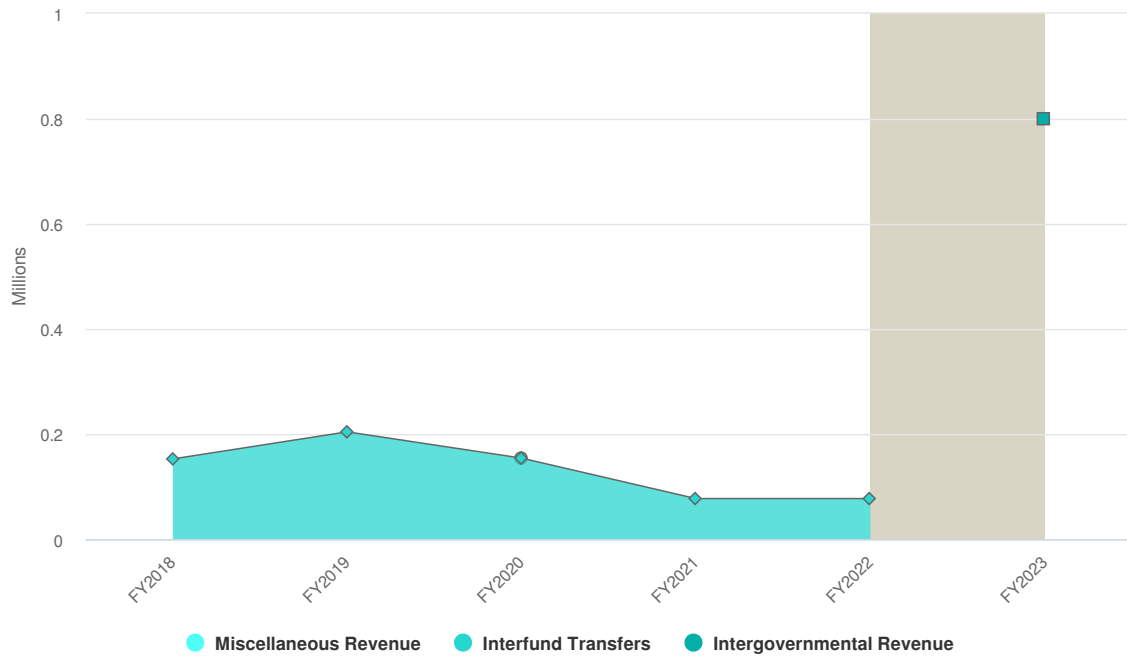
\$800,000 **\$722,988**
(938.80% vs. prior year)

Office of Resilience Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Intergovernmental Revenue - Increase is due to the receipt of a Florida Department of Economic Opportunity grant award.

Performance Measurements

	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
PERFORMANCE MEASUREMENTS				
Dollars received. ¹	190,000	1,165,000	125,000	125,000
Number of events. ²	23	18	10	18
Number of presentations given. ³	28	35	48	48
Number of resources. ⁴	7	17	7	7
Number of stakeholder communications.	71	83	84	84
Number of website views. ⁵	9,882	13,167	12,000	12,000
Percentage of PACE providers compliant. ⁶	55.35	45.83	90	90



Comments

1. In FY 2020: \$20,000 in kind (technical assistance and registration waivers) from the USGBC to the County for LEED for Communities certification; \$20,000 in kind from Earth Economics to the County for Green Infrastructure Workshop; \$75,000 from FDEP to CRP; \$75,000 from FDEP to Compact for ULI study. In FY21, awarded \$800,000 CDBG-MIT funds through Florida Department of Economic Opportunity for a vulnerability assessment and resilience action plan; \$250,000 from FDEP for a Climate Compact study of flooding; and \$74,000 from FDEP for the Coastal Resilience Partnership (a partnership between the County and seven municipalities). Targets and goals will be assessed accordingly for future years.
2. For FY 2020, these include seven working groups with the Compact, working groups with FSDN and SSDN, and the Director of Resilience's membership on both the NACo Resilient Advisory Board and the Florida Advisory Council on Climate and Energy. Events were lower in FY 2021 than in previous years, possibly due to coronavirus and staff time constraints. As the Office of Resilience grows, future targets will be created based on staff capacity and stakeholder needs.
3. The number of presentations the Office of Resilience gives continues to grow year-over-year, despite coronavirus restrictions. The Office of Resilience conducts regular outreach to inform and engage with stakeholders throughout Palm Beach County. Presentations were limited in FY20 and FY21 due to coronavirus and scheduled staff leave, although virtual presentations have now been implemented. We expect to increase our outreach targeting to inland communities.
4. Through the Coastal Resilience Partnership of Southeast Palm Beach County, helped create a joint climate change vulnerability assessment for seven PBC municipalities. Also created resources including the County greenhouse gas emissions inventory.
5. The official Office website is one of the primary ways we have of providing information to the public. We strive to keep it informative, relevant, and up to date. Traffic to the website is largely driven by the PACE webpages, followed by the webpage on solar energy. In September 2020, the most-visited part of the website was the king tides webpage. In FY21, growth continued to be higher than anticipated.
6. PACE providers are required to provide quarterly reports to our Office. We have been working to hold PACE providers to streamline the reporting process and produce the reports consistently and accurately on the first submittal within an appropriate time frame, which has shown outcome improvements for FY20 as outcomes increased from 0% to 55.35%. For FY21, outcomes dropped due to staffing capacity, but we hope to improve this metric over the next year.

Tourist Development Council

Vacant

Executive Director

Mission Statement

To lead the promotion of tourism in Palm Beach County by empowering collaborative partnerships, advocating appropriate destination defining developments, and ensuring the steady growth of visitors.

Department Overview

The department is comprised of the following partner agencies: Discover the Palm Beaches, Palm Beach County Sports Commission, Cultural Council for Palm Beach County, Palm Beach County Convention Center (PBCCC), Palm Beach County Environmental Resource Management, Palm Beach International Airport (PBI), and Palm Beach County Film and Television Commission.

Learn more by visiting: [Tourist Development Council](#) 

FY 2022 Highlights & Accomplishments

- Discover The Palm Beaches (DTPB) launched a Digital Center of Excellence bringing all paid, owned, and earned digital efforts in-house. DTPB grew their social media following and engagement across seven platforms while enhancing marketing and leisure sales efforts within international markets.
- Cultural Council successfully launched and managed MOSAIC 2022 in May 2022, the fifth year of the cultural tourism promotion; secured local artist Sam Nagel to create the signature artwork that was used in advertising and marketing promotions; engaged 20 cultural partners who provided special offers throughout the month; and introduced a new technology platform (TicketBud) to help track redemptions.
- Palm Beach County Sports Commission supported a bid to host the XII Federation of International Polo (FIP) World Polo Championship, which is the sport's largest international stage. The XII FIP World Polo Championship is scheduled for October 26 - November 6, 2022, at the National Polo Center. This grand competition will take place on American soil for only the second time, after a 24-year hiatus. Eight countries will contend for the highest honor in international polo competition during the XII FIP World Polo Championship. The event will be televised on ESPN while generating over 5,000 room nights and solidifying The Palm Beaches as the sport's capital.
- Film & Television Commission sponsored three new episodes of On The Town in The Palm Beaches with Frank Licari that spotlighted diversity: "LGBTQ," "Black Voices II" and "Caribbean Heritage"; regularly reviewed marketing materials to reflect inclusion; and solicited multicultural stories from the production community for promotion via monthly newsletter and/or social media.
- Palm Beach County Convention Center (PBCCC) meetings and live events industry are back and stronger than ever. While the initial forecast was that business would not be back to full strength until early 2024, industry trends are showing the return is happening right now. The PBCCC year-end forecast is showing performance levels similar to 2019, which is the last full operating year before COVID. This fiscal performance return is over a year ahead of schedule and a great sign of things to come in 2022-2023.

FY 2023 Emerging Issues

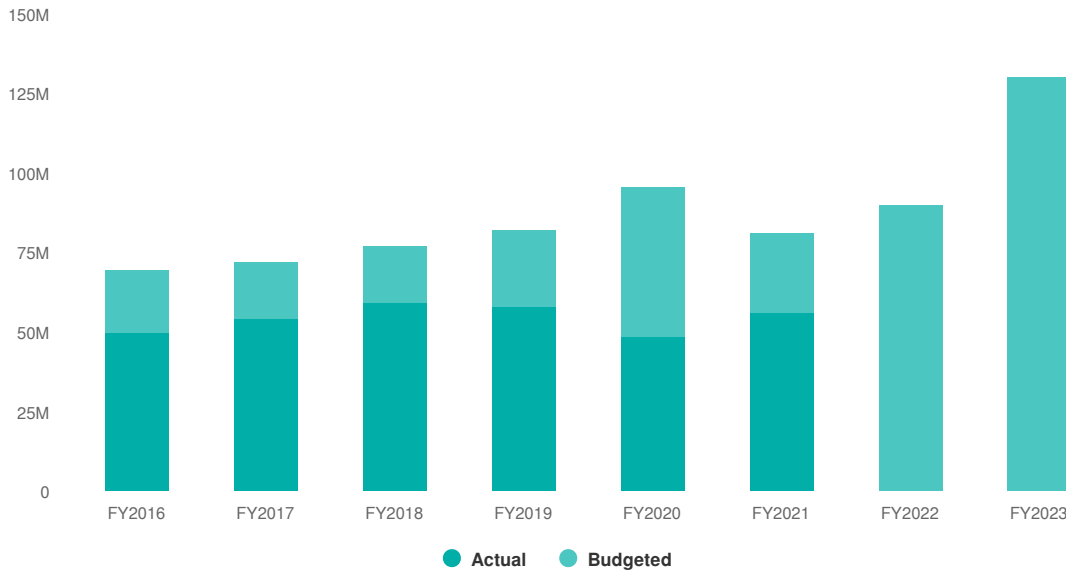
- Travel costs more today, in some instances much more - according to the April 2022 Consumer Price Index, year-over-year food costs were up more than nine percent, gas prices are 44% higher; Kayak predicts an average daily rental car rate this summer of \$101, \$60 or more higher than 2019; and through March 2022, hotel average daily rate (ADR) in Florida was up 22.2%, far more than the 1.2% increase in rooms sold. The ADR in The Palm Beaches was \$302 on average in January through May 2022, compared to \$229 for the same period in 2019.
- Higher costs can also impact how travelers perceive value. For The Palm Beaches to maintain demand, travelers must believe that the costs of a vacation in the destination are worth it. Cultural experiences can add to the overall perception of value.
- Research provided by MMGY Travel Intelligence suggests that families are cutting back on length of travel for youth sports events. Surveys show that parents are less likely to travel overnight for a sporting event over the next 12-months (48% are willing) compared to 2021 (56% were willing). The uncertainty of economic conditions is impacting the willingness to travel overnight for sports.
- Production rich states like California and New York have fully reopened after a couple years of COVID-related shutdowns and restrictions. Production crews were flocking to The Palm Beaches during those shutdowns but have since returned to pre-pandemic operations in their home states.
- While revenue is increasing dramatically as business returns, the cost of doing business continues to rise at an equally alarming rate. The hope is that we will see some stabilization related to operating costs in 2023, but it's too early to tell.



Expenditures Summary

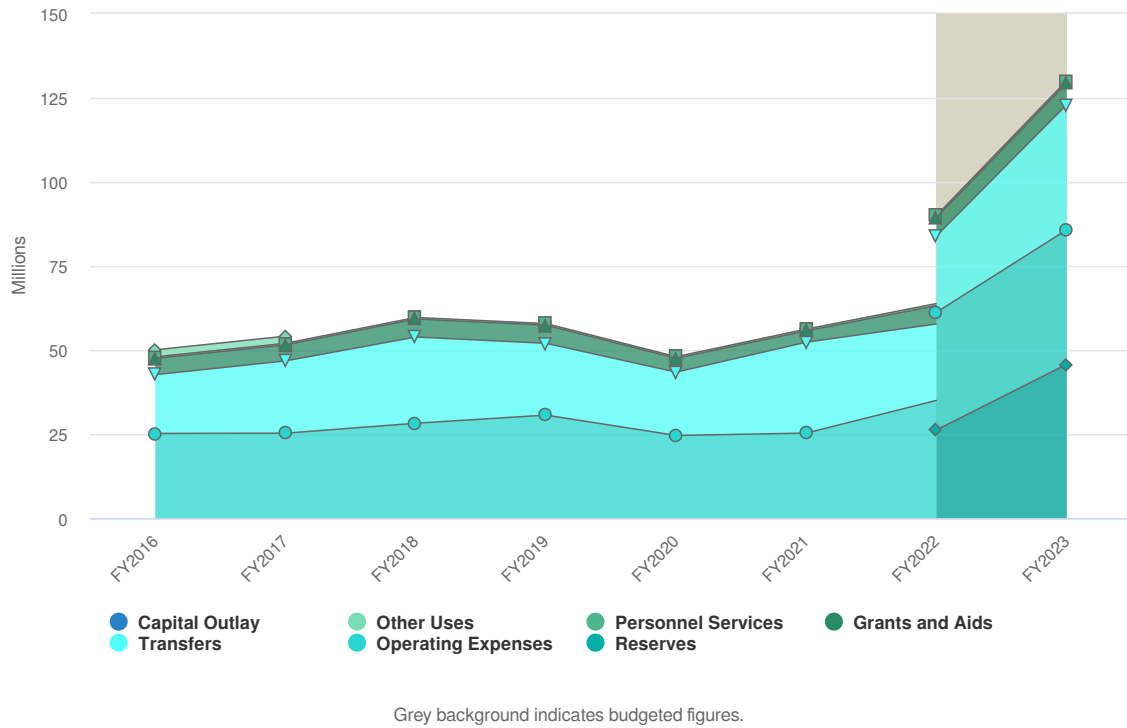
\$130,111,195 **\$40,074,161**
(44.51% vs. prior year)

Tourist Development Council Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Operating Expenses - Increase is primarily due to agencies returning to pre-pandemic operational budgets.

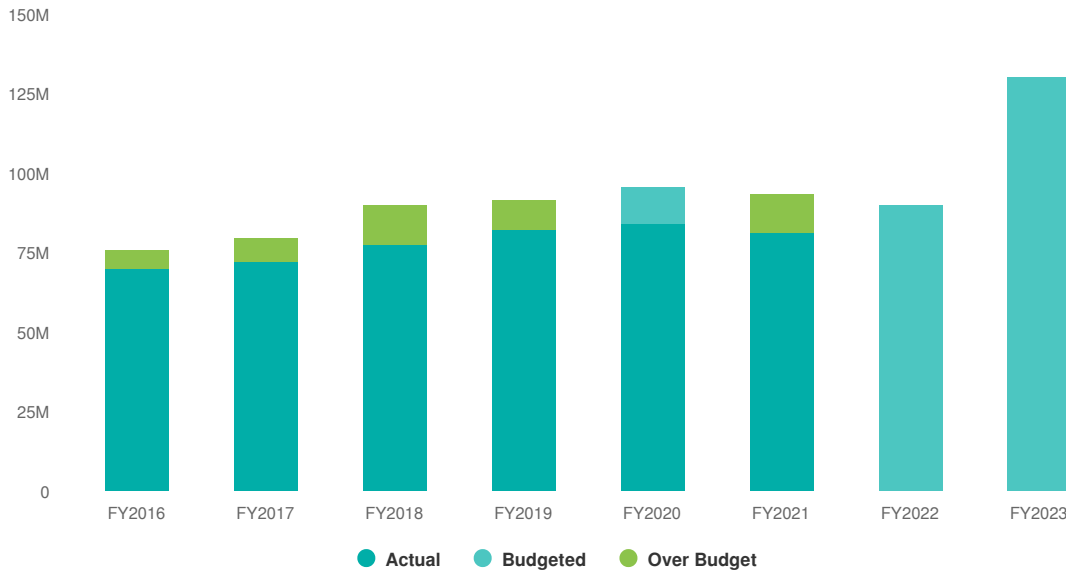
Grants and Aids - Increase is primarily due to grants being reinstated as the economy recovers from COVID-19 with an anticipated increase in bed tax collections. This also resulted in corresponding increase to Reserves.

Transfers - Increase is primarily due to the Environmental Resources Management - Beaches Repayment and the Roger Dean Chevrolet Stadium renovations project.

Revenues Summary

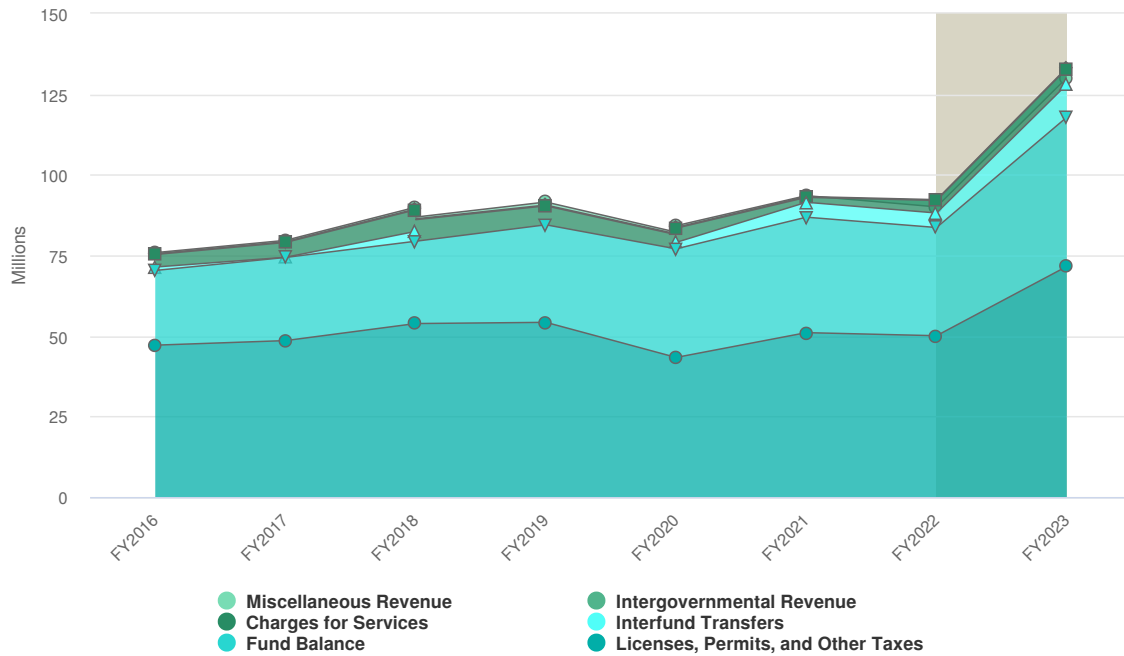
\$130,111,195 **\$40,074,161**
(44.51% vs. prior year)

Tourist Development Council Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source




Grey background indicates budgeted figures.

Charges for Services - Increase is primarily due to the resurgence of Convention Center bookings returning to pre-pandemic levels.

Tourist Development Taxes - Increase is primarily due to activities returning to pre-pandemic levels involving in-person workshops, which results in greater hotel occupancy.

Fund Balance - Increase is a due to revenue sources returning to pre-pandemic levels.

Performance Measures

	Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
PERFORMANCE MEASUREMENTS				
Booked room nights ¹	104,125	81,381	100,000	90,000
Co-op program packages sold ²	45	32	50	50
DTPB & PBCC combined goal for actual room nights ³				32,000
Destination Reviews ⁴	56	98	90	70
Estimated room nights for Cultural events. ⁵	753	1,072	850	213,638
 Food and Beverage Sales (Net) ⁶	1,334,397	46,103	1,037,000	1,037,000
Gross rental revenue ⁷	1,561,340	1,097,308	1,832,000	2,000,000
Group Level shared actuals room nights (Convention Center) ⁸	37,920	43,115	40,000	32,000
Number of FTC hotel room nights ⁹	12,437	11,238	15,100	15,100
Number of content marketing programs	112	119	115	120
Number of events hosted or supported	112	149	148	149
Number of sports related room nights	222,363	230,342	235,000	235,000

Comments

1. The Covid-19 pandemic negatively impacted this metric. Target for FY21 changed to 90,000 due to FY2021 budget changes approved by BCC in July 2020.
2. There were significant negative impacts in FY21 due to Covid-19, such as event cancellations and restrictions on in-person events with the Cultural Council. Virtual events have increased, but co-op packages are typically for in-person events. Therefore, FY22 goals reflect a recovery effort.
3. New metric created for FY22. No baseline established yet.
4. Due to the continued recovery of the pandemic the goals were adjusted to give a more realistic snapshot of the upcoming FY2023.
5. Room nights for FY2023 projected to be lower due to the recovered efforts of the pandemic.
6. The Covid-19 Pandemic negatively impacted this metric. Recovery efforts are in place and should see a positive outcome in future years.
7. This metric was negatively impacted by the Covid-19 pandemic. In FY20, a change was made to the FY22 Target to directly correlate with the change in TDC's Budget projection due to negative impacts from the Covid-19 pandemic.
8. Due to the Covid-19 Pandemic, the target for FY20 changed from 53,000 to 30,000 due to FY2021 budget changes approved by BCC in July 2020. Targets for FY21 and FY22 were adjusted based on projections of post pandemic recovery efforts.
9. The Covid-19 Pandemic negatively impacted this metric. Recovery efforts are in place and should see a positive outcome in future years.

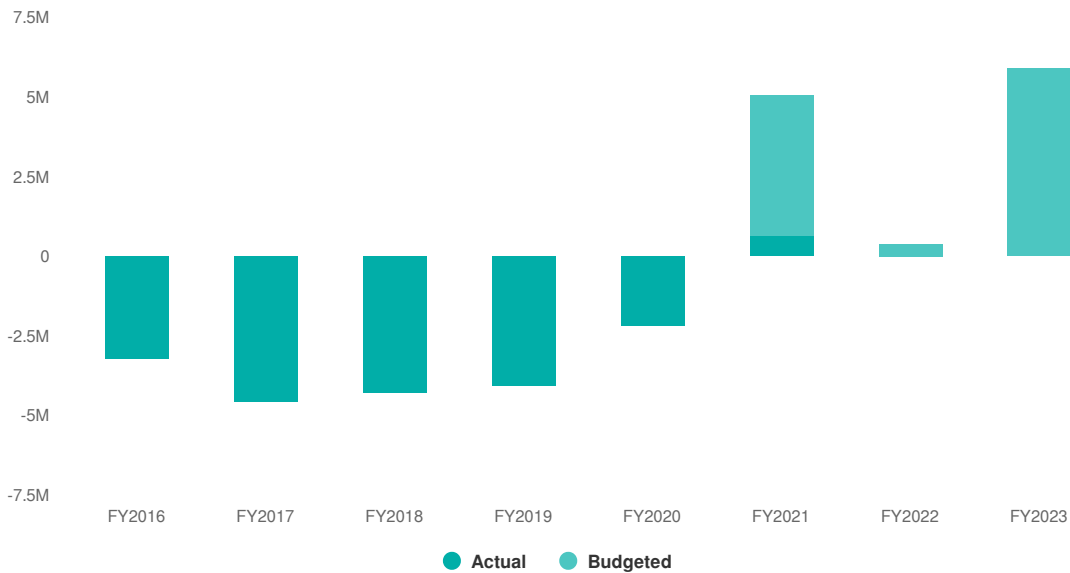
General Government

This budget provides for administrative expenses of the County. For example: Utilities, Communications, Property & Casualty Insurance, and Inspector General Fees among others. Also included in this budget are charge-offs to other County Departments through the Indirect Cost Plan Allocation.

Expenditures Summary

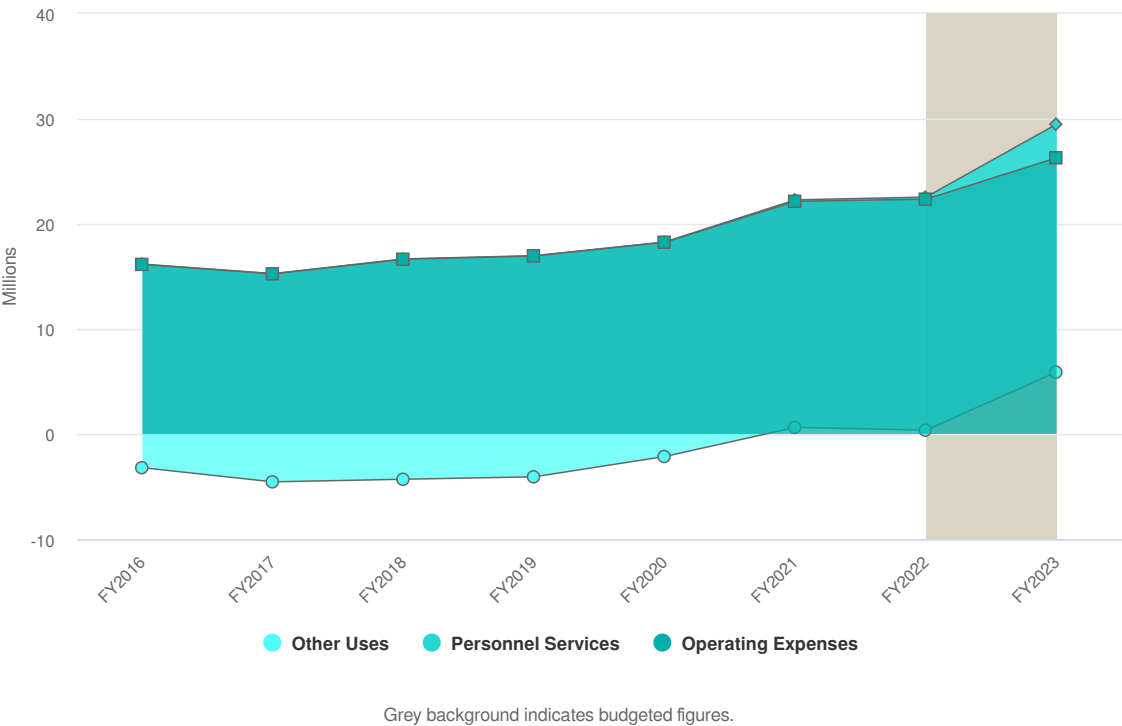
\$5,883,317 **\$5,522,756**
(1,531.71% vs. prior year)

General Government Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

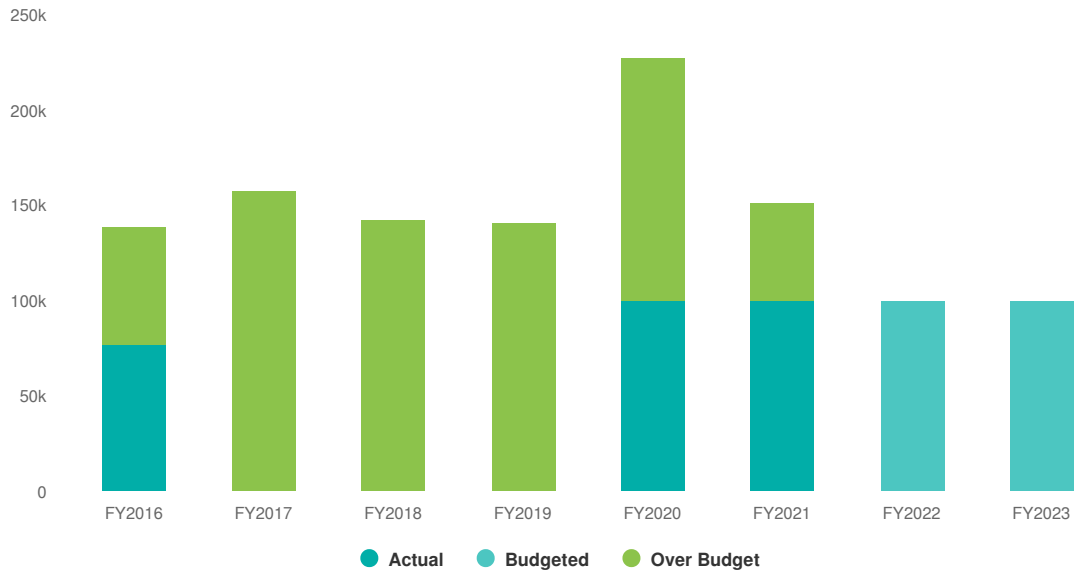


Operating Expenses - Increase is primarily due to an increase in Communication Services to align FY 2023 budget to historical actual expenses.

Revenues Summary

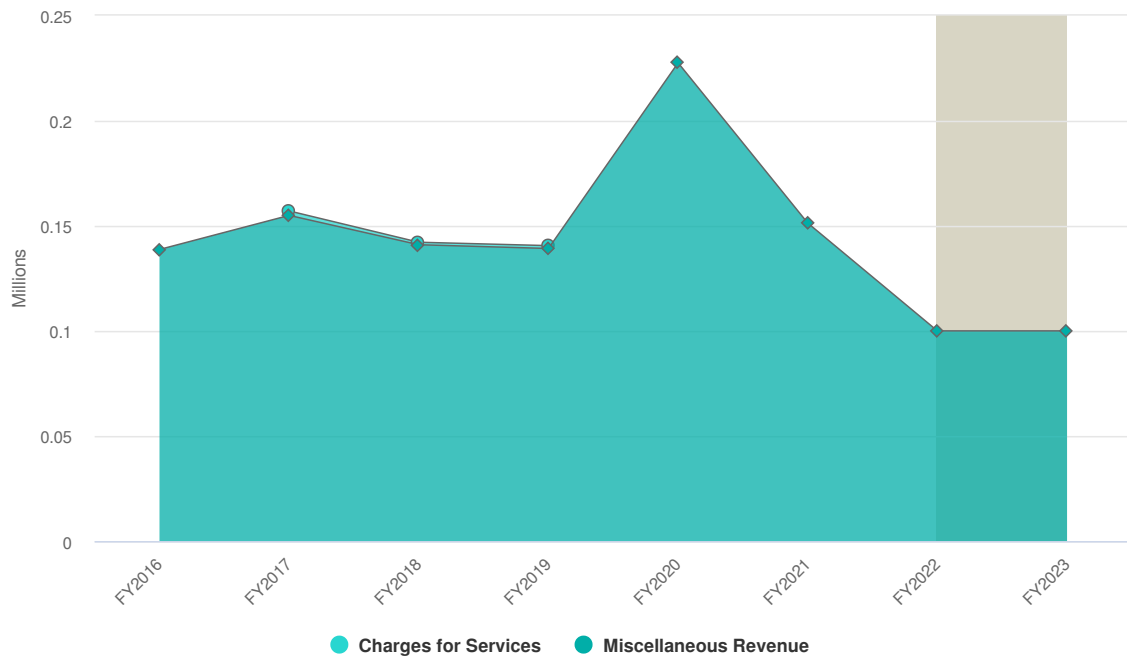
\$100,000 **\$0**
(0.00% vs. prior year)

General Government Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Community Redevelopment Agencies (CRAs)

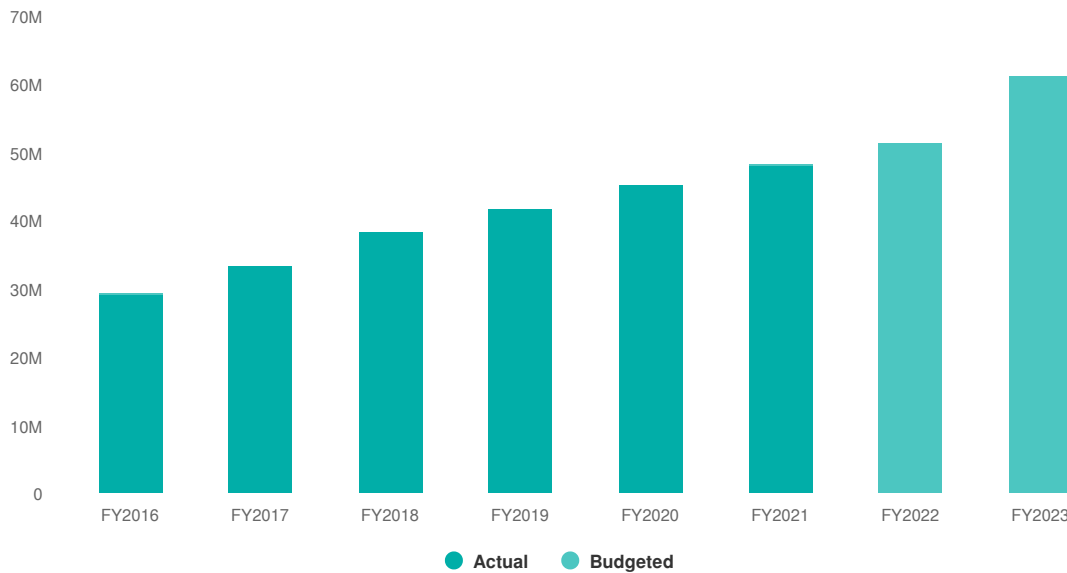
Upon adoption of a Community Redevelopment Plan, pursuant to chapter 163.387, Florida Statutes, the real property assessment level within the boundaries of the district is frozen for all taxing entities except the School Board, Health Care Taxing District and the Children's Services Council. Taxing entities within the boundaries are required to appropriate an amount equal to the difference between taxes generated upon the total assessed value and the taxes on the frozen "Base Year" assessed value. Funds are to be used by the agencies for community redevelopment.

The amount in this section includes only the CRA amounts in the General Fund. There is an additional amount included in Fire Rescue for the Westgate/Belvedere Home Redevelopment Agency.

Expenditures Summary

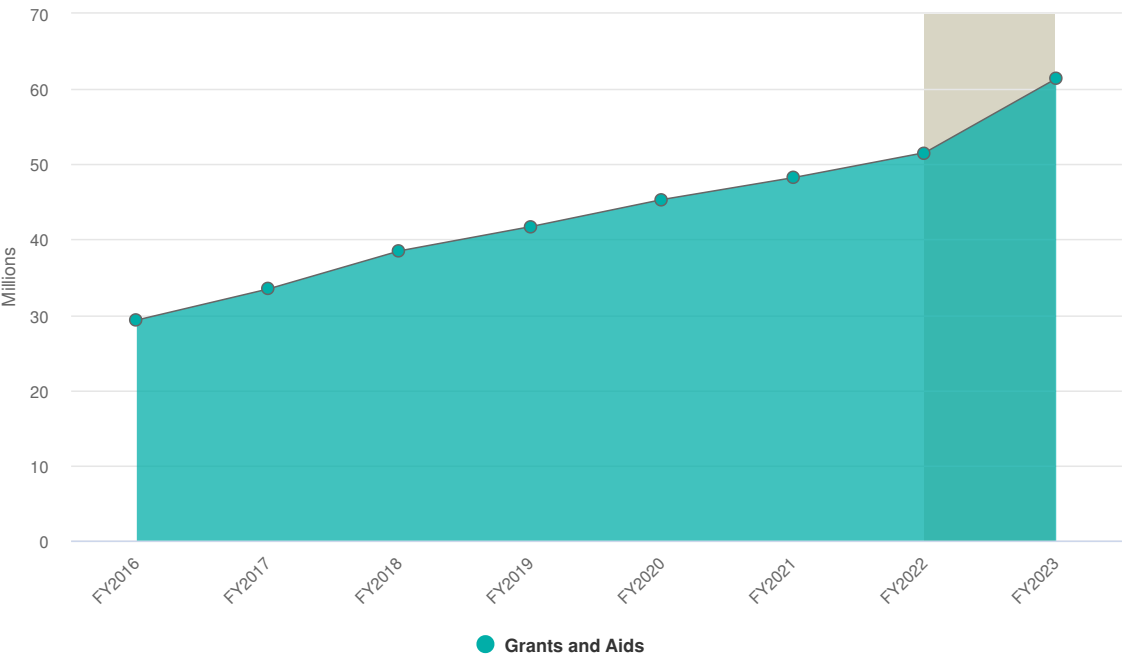
\$61,379,899 **\$9,835,247**
(19.08% vs. prior year)

Community Redevelopment Agencies (CRAs) Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Value Adjustment Board

Programs/Services

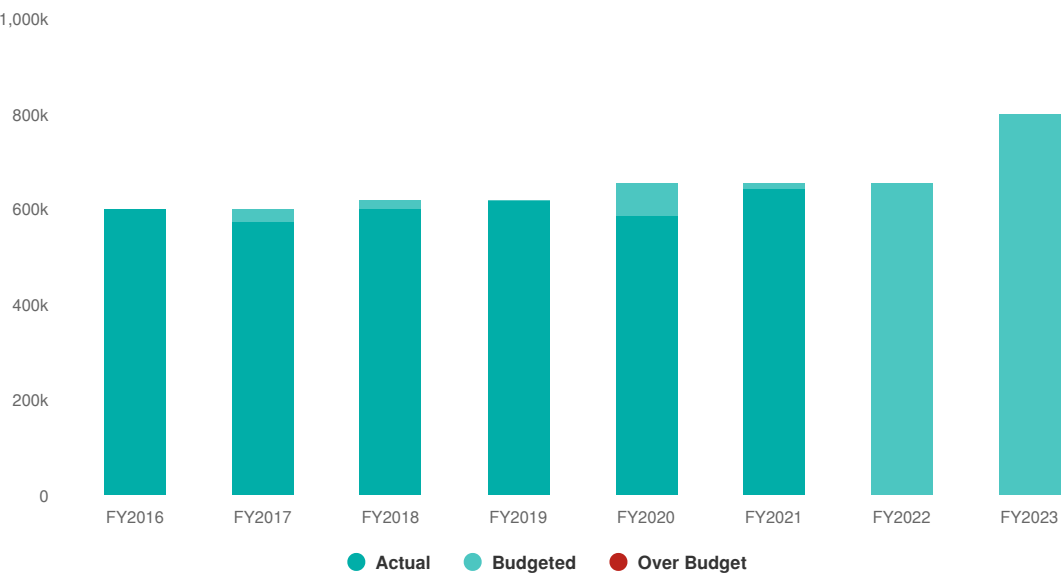
The Value Adjustment Board (VAB) is a quasi-judicial body composed of County Commission, School Board, and citizen's members. The VAB hears appeals from property owners concerning the valuation (for tax purposes) of their property. The VAB may appoint Special Magistrates to hear petitions on its behalf. Funding is split between the County (60%) and the School Board (40%). Partial expenses are offset by a filing fee of \$15.00 per petition. Recommendations from the Special Magistrates are taken into consideration when the petition is determined. The VAB is facilitated by the Clerk & Comptroller's Board Services Department. It is the Clerk's statutory duty (Chapters 193 and 194, Florida Statutes) to collect petitions, hold hearings provide notices, and prepare and hold VAB meetings.

Expenditures Summary

\$799,000

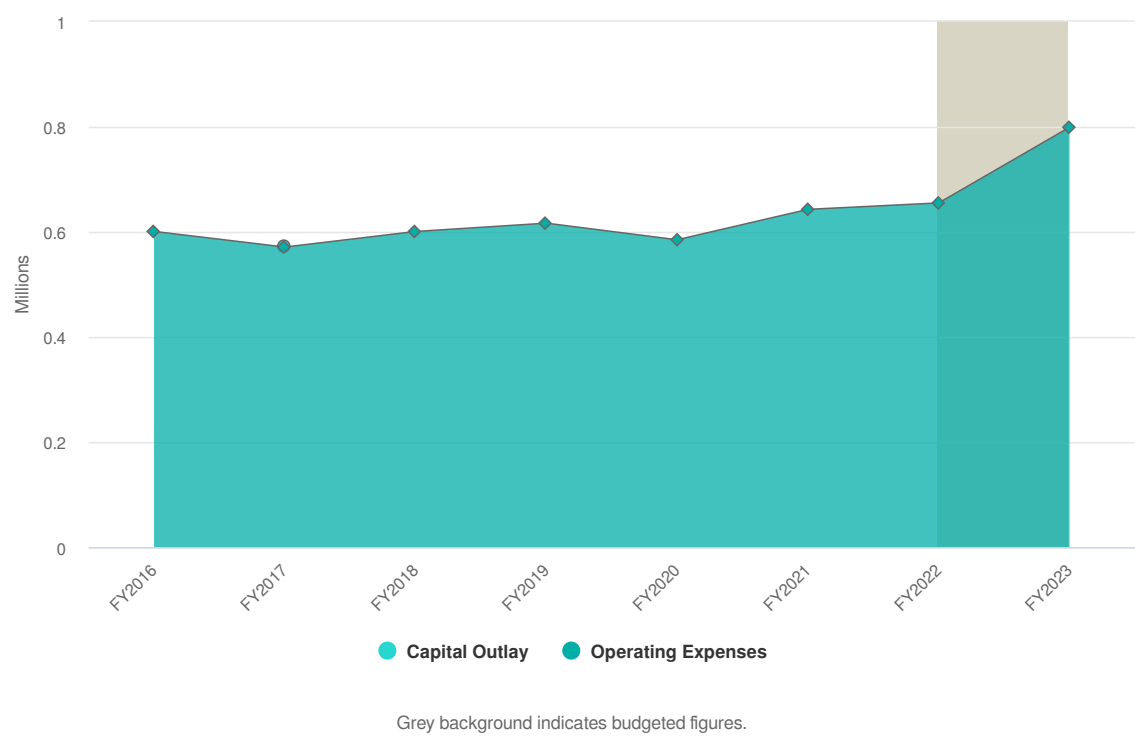
\$144,000
(21.98% vs. prior year)

Value Adjustment Board Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

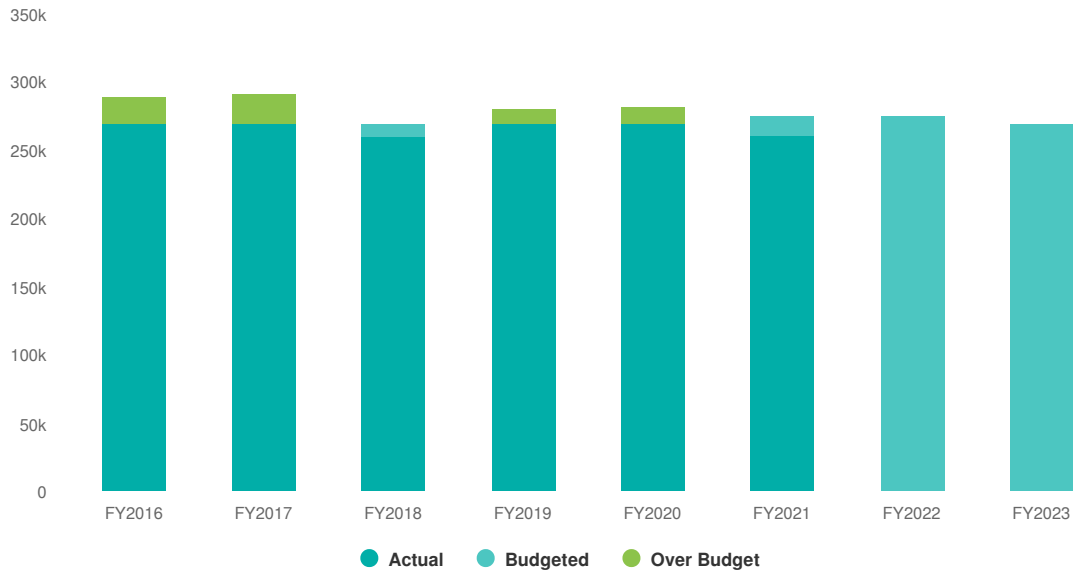


Operating Expenses - Increase due to to alignment of FY 2023 budget to expected FY 2022 actuals.

Revenues Summary

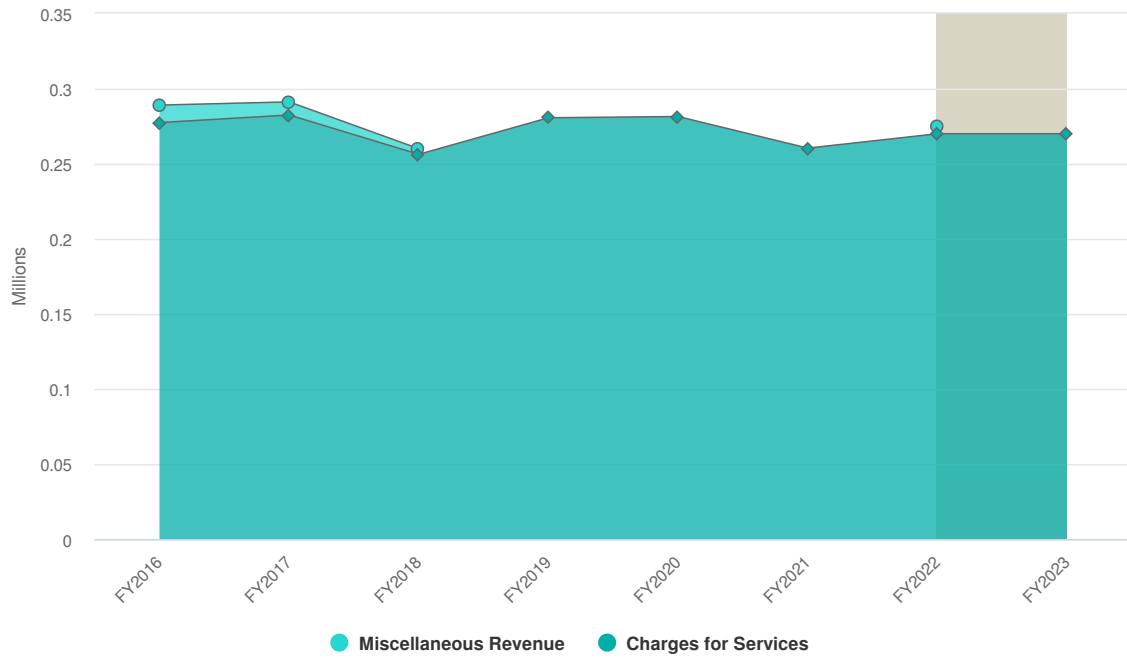
\$270,000 **-\$5,000**
(-1.82% vs. prior year)

Value Adjustment Board Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Financially Assisted Agencies

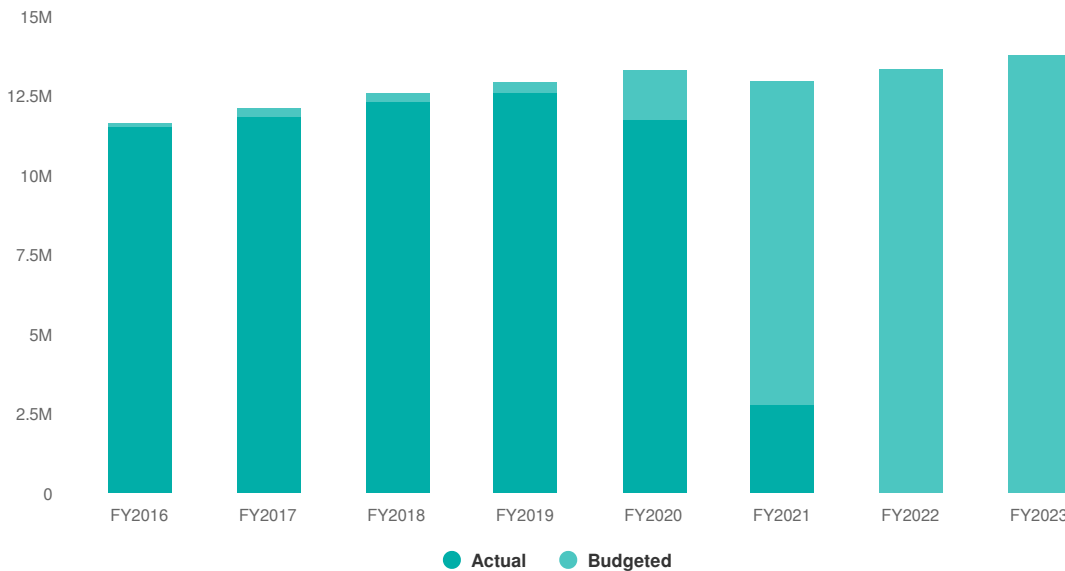
Mission Statement

To follow the Health and Human Services Element of the Comprehensive Plan of Palm Beach County goals and objectives, and the recommendations of the Citizens Advisory Committee that address the availability of health and human services necessary to protect the health, safety, and welfare of its residents, by providing funding to qualifying non-profit organizations to provide health and human services related to the approved service categories.

Expenditures Summary

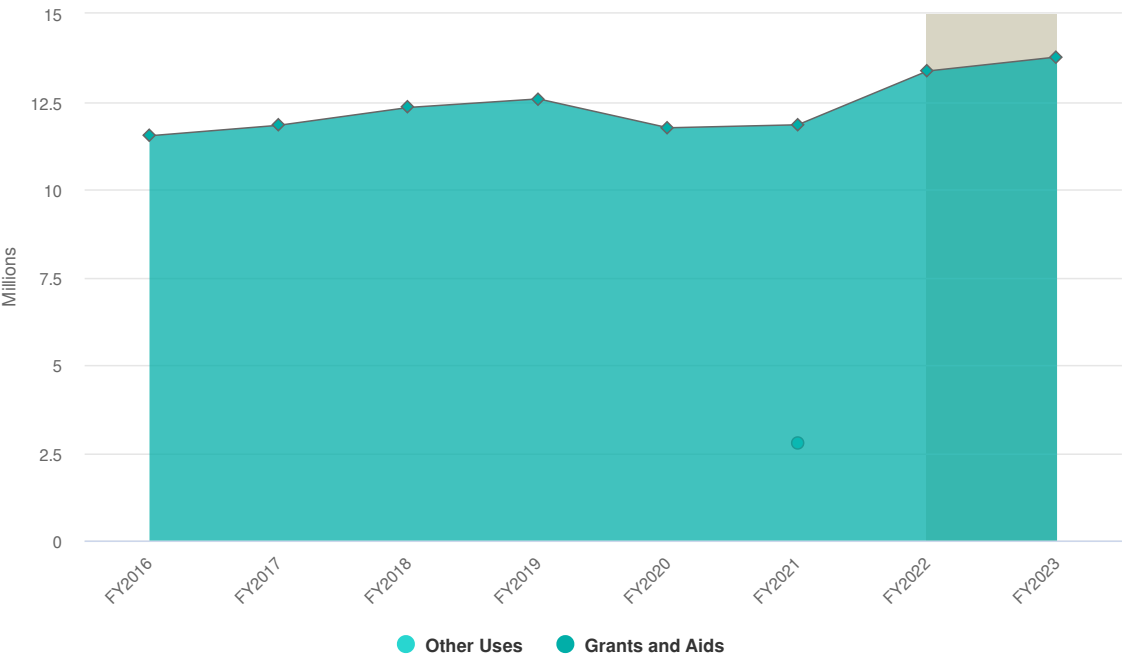
\$13,766,971 **\$400,980**
(3.00% vs. prior year)

Financially Assisted Agencies Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

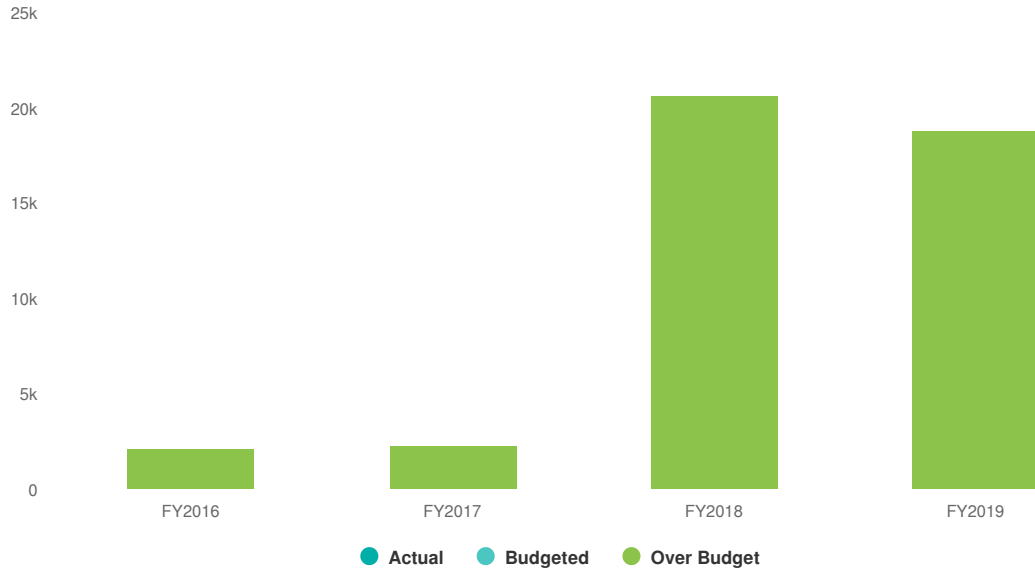


Grey background indicates budgeted figures.

Revenues Summary

\$0 **\$0**
(% vs. prior year)

Financially Assisted Agencies Proposed and Historical Budget vs. Actual






Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Performance Measurements

		Actual FY 2020	Actual FY 2021	Target FY 2022	Target FY 2023
PERFORMANCE MEASUREMENTS					
	Percentage of Program participants who will achieve goals to build social, emotional, intellectual, and/or physical skills increasing their independence. ¹	94	81	93	93
	Percentage of Program participants who will increase access to violence free living conditions	90	86	82	82
	Percentage of individual caregivers who improve or maintain likelihood of continuing home based care for a senior with dementia	95	99	97	97
	Percentage of seniors with dementia served who delay or eliminate the need for nursing home placement	95	99	95	95

Comments

1. The department continues to look into ways in which to improve this metric as the community implements post-pandemic recovery efforts.

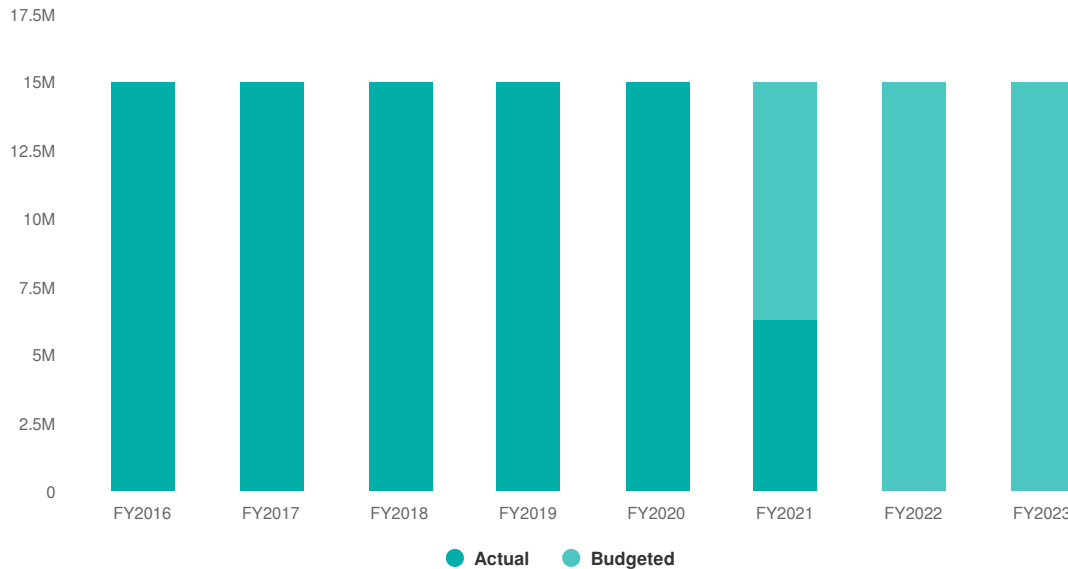
Health Care District

Funding to the Health Care District of Palm Beach County is provided to manage the Edward J. Healey Rehabilitation and Nursing Center (formerly known as the Palm Beach County Home) and to contribute toward Palm Beach County's required contribution to state Medicaid funding. The funding to the Healey Center is \$9,100,000 with the remaining used towards Medicaid match. During the 2013 Florida Legislative session, Senate Bill 1520 was enacted, establishing a fixed percentage of responsibility to each county. Palm Beach County's required contribution is 5.9% of the adopted state amount of \$285.6 million. The amount required for Medicaid match is \$16.7 million in FY 2023 with the County contributing \$5.9 million and Health Care District funding \$10.8 million.

Expenditures Summary

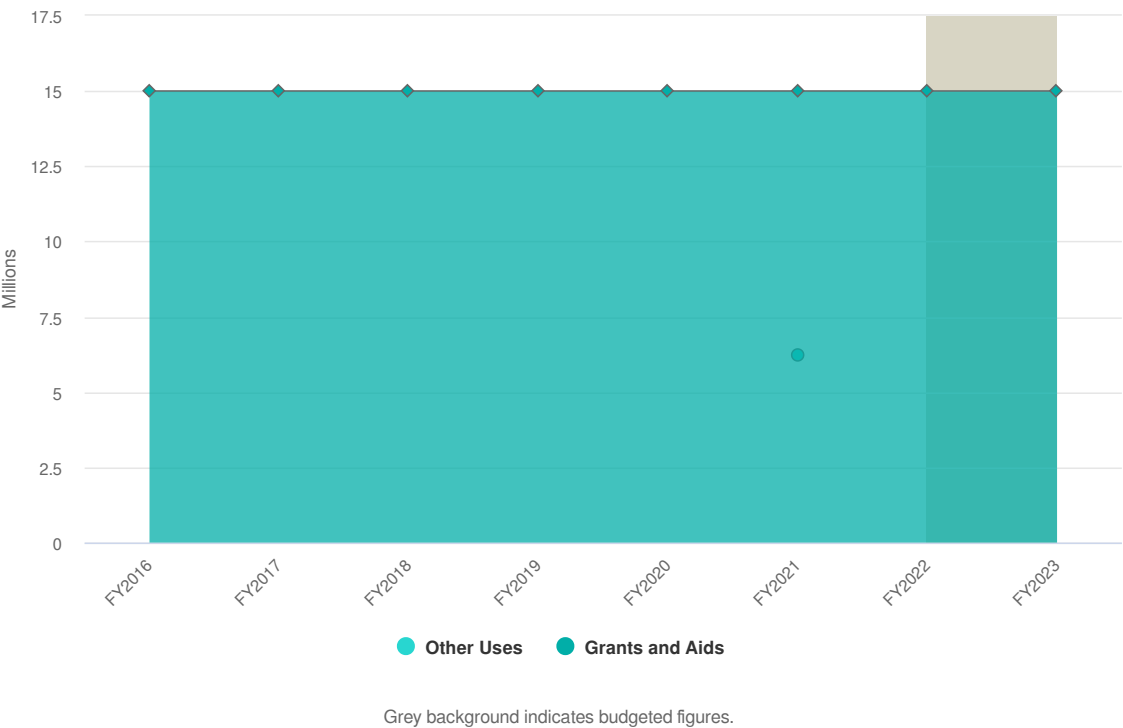
\$15,000,000 **\$0**
(0.00% vs. prior year)

Health Care District Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Public Health Department

Dr. Alina Alonso
Health Officer

The Palm Beach County Health Department (PBCHD) Environmental Health section provides services specified by County ordinance including inspection and licensing for water services for public drinking water systems, private water wells, irrigation wells, sewage and waste services, individual septic tanks, sewage treatment plants, private lift stations, landfills, hazardous waste, and biomedical waste handling. Environmental hazard services are provided for sanitary nuisances, air pollution control, lead monitoring, beach water sampling, and illegal or accidental hazardous spill investigations. Zoonotic and vector-borne disease prevention services are provided such as mosquito/encephalitis monitoring and rodent and arthropod investigations. Public health planning and preparedness services are provided for post-disaster community needs assessments, emerging pathogens, pandemic influenza, and smart growth/healthy community issues. The department also provides family day care and child care facility licensing.

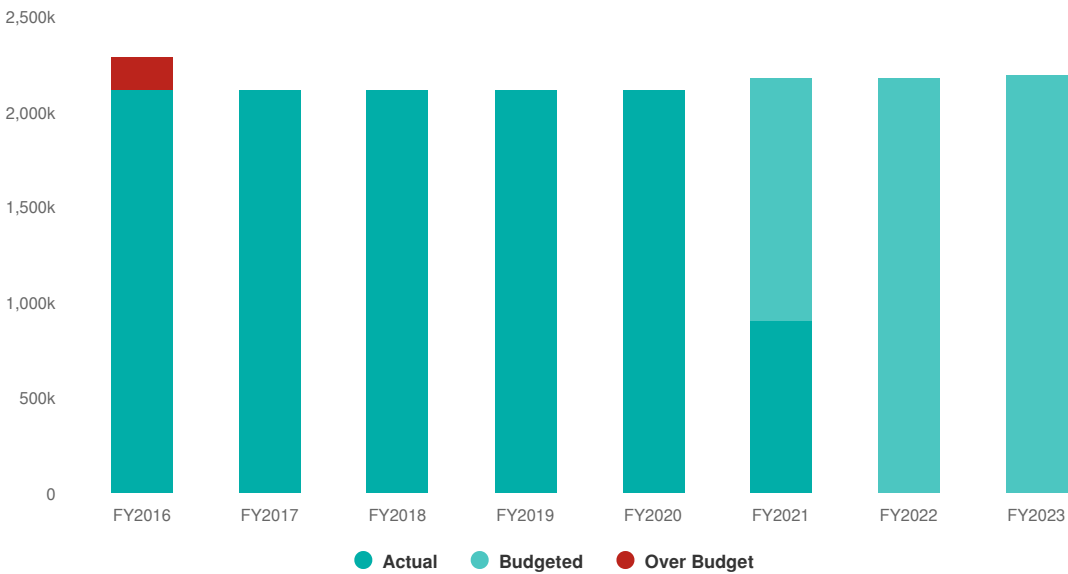
Learn more by visiting: [Florida Department of Health in Palm Beach](#)

Expenditures Summary

\$2,192,546

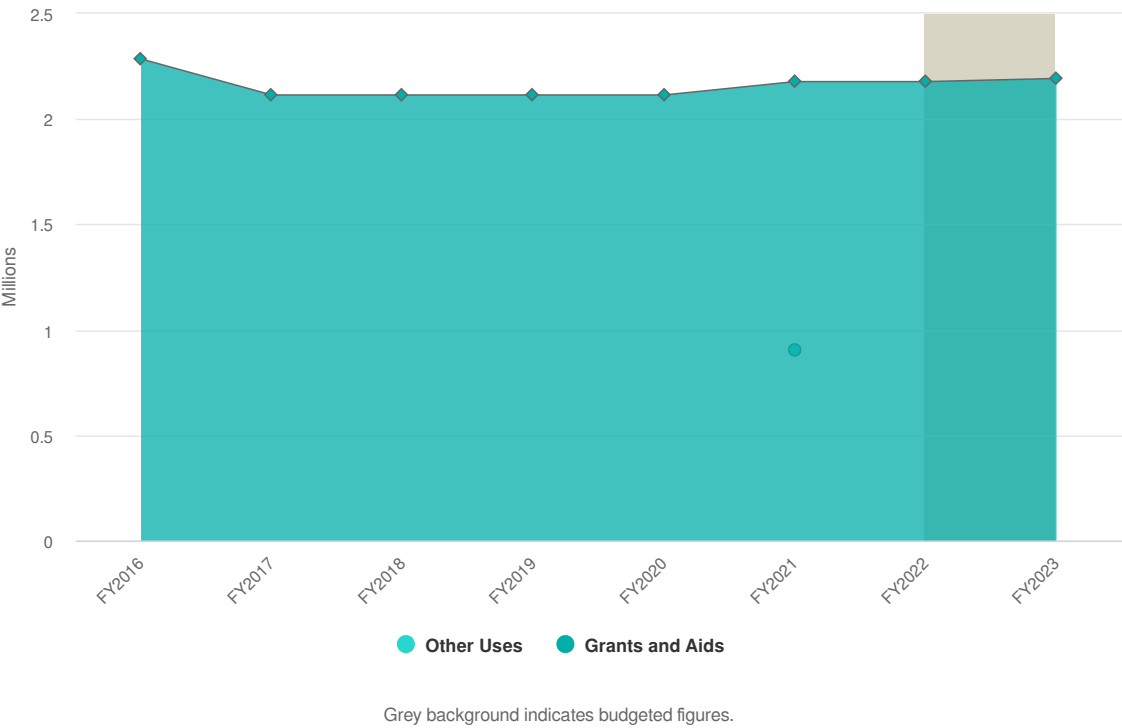
\$14,959
(0.69% vs. prior year)

Public Health Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Other County Funded Programs

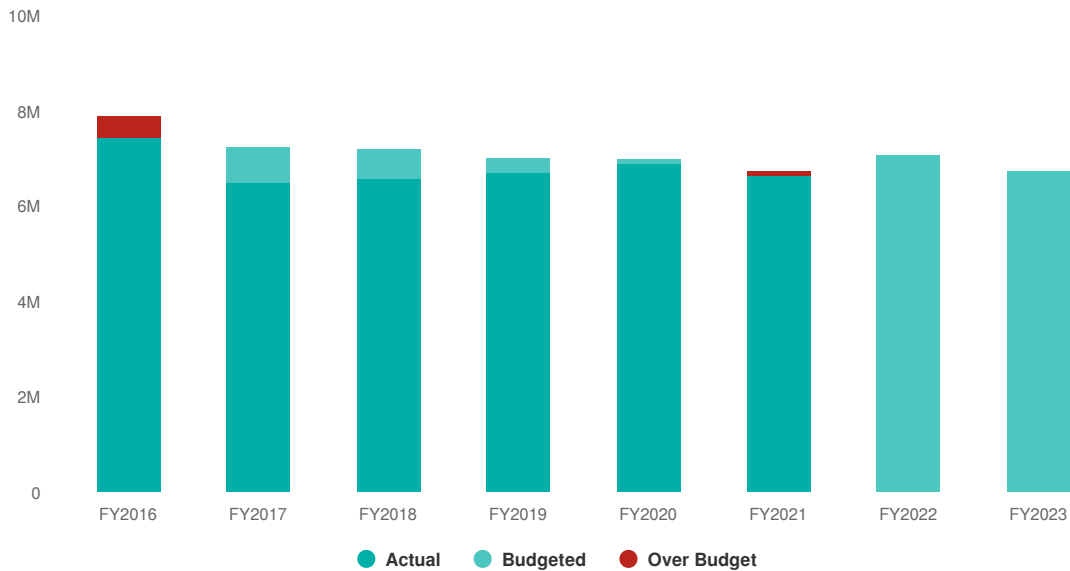
This budget provides for the following Programs/Services:

- Tri-Rail Extension Operating Deficit
- RTA Funding
- County Culture Program
- DJJ Pre Disposition Costs

Expenditures Summary

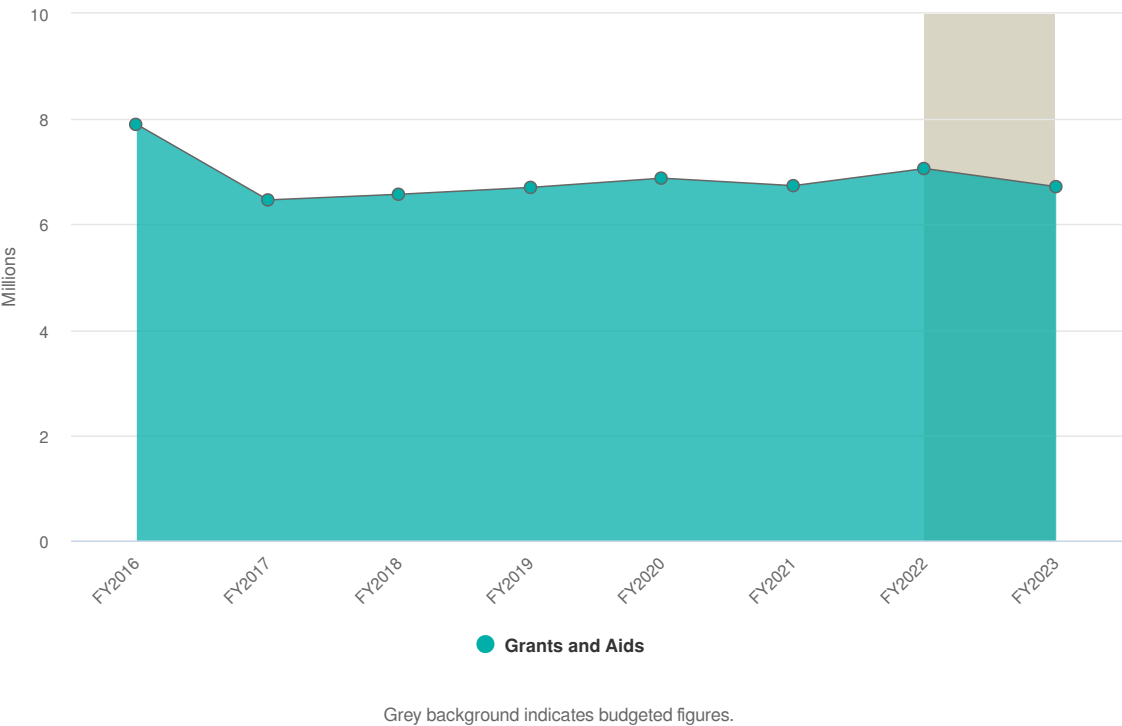
\$6,716,737 **-\$344,020**
(-4.87% vs. prior year)

Other County Funded Programs Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Clerk of the Circuit Court & Comptroller

Joseph Abruzzo

Clerk

Mission Statement


The guiding principles for the Clerk of the Circuit Court & Comptroller, Palm Beach County are "Honor, Respect, and Devotion to Duty".

Department Overview

The Clerk of the Circuit Court & Comptroller's Office, established in 1838 by the Florida Constitution as an independently elected officer, is a public trustee charged with safeguarding the public's records and funds. The elected Clerk of the Circuit Court & Comptroller serves the roles of Clerk of the Circuit Court, County Recorder, Clerk of the Board of County Commissioners and County Comptroller, which includes responsibilities as the Chief Financial Officer, Treasurer, and Auditor. As an elected constitutional officer, the Clerk of the Circuit Court & Comptroller is directly accountable to the residents of Palm Beach County. The Clerk's office is the third largest of the 67 Clerk's offices in Florida, and serves a local population of approximately 1.5 million citizens from six locations and reaches customers throughout the world online at www.mypalmbeachclerk.com. The organization is committed to building a strong, positive culture that focuses on customer service and employee satisfaction. As recognition of the Clerk's office's accomplishments, the office has been the recipient of the Centre for Fiduciary Excellence in Investment Stewardship certification, the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting, the Distinguished Budget Presentation award, and Harvard University's Ash Center for Democratic Governance and Innovation at the John F. Kennedy School of Government Innovations in American Government Bright Ideas award.

Programs/Services

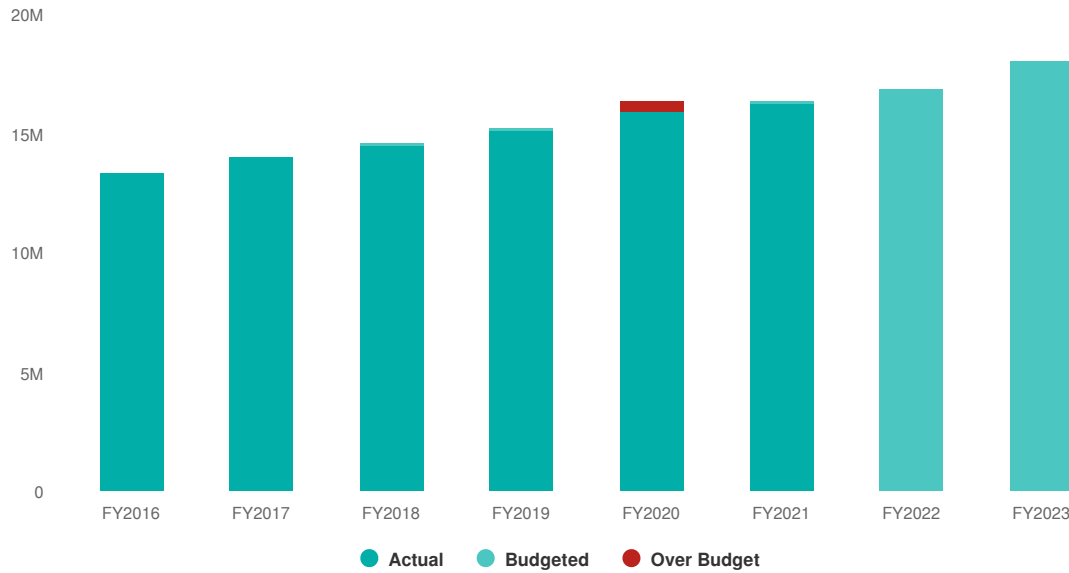
The Clerk of the Circuit Court & Comptroller monitors the County budget, revenue, debt and spending. The Clerk pays all County bills, ensuring each serves a public purpose, complies with the law, and is within the County's budget. The Clerk also maintains an accurate set of financial records in order to produce all required financial statements and reports to comply with state and federal laws and generally accepted accounting principles. As Treasurer, the Clerk actively manages and earns interest income on the County's \$3.1 billion investment portfolio. As Auditor, the Clerk conducts independent risk-based and financial audits, including the audit of all County expenditures. Accountability is ensured through regular, independent audits conducted by eleven different state, local and judicial entities. As Clerk of the Board of County Commissioners, the Clerk maintains the records of the County Commission and other meetings, providing all meeting minutes and video to the public via the Clerk's website.

Learn more by visiting: [Clerk of the Circuit Court & Comptroller](#) 

Expenditures Summary

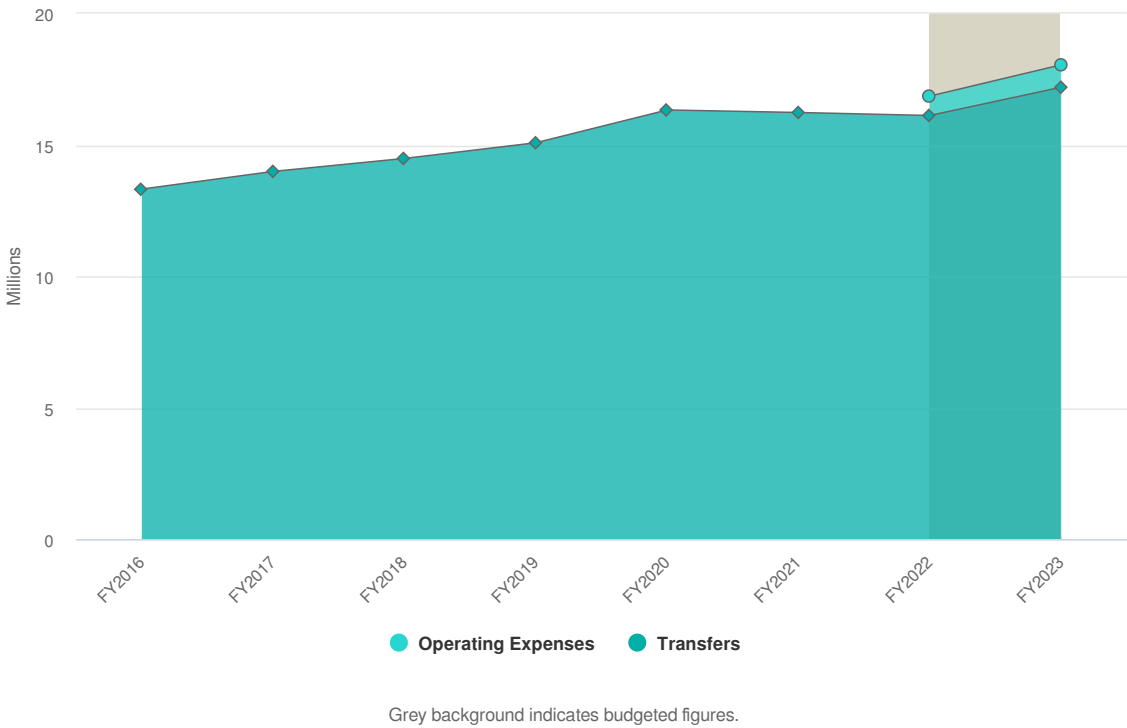
\$18,053,012 **\$1,190,774**
(7.06% vs. prior year)

Clerk of the Circuit Court & Comptroller Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Positions

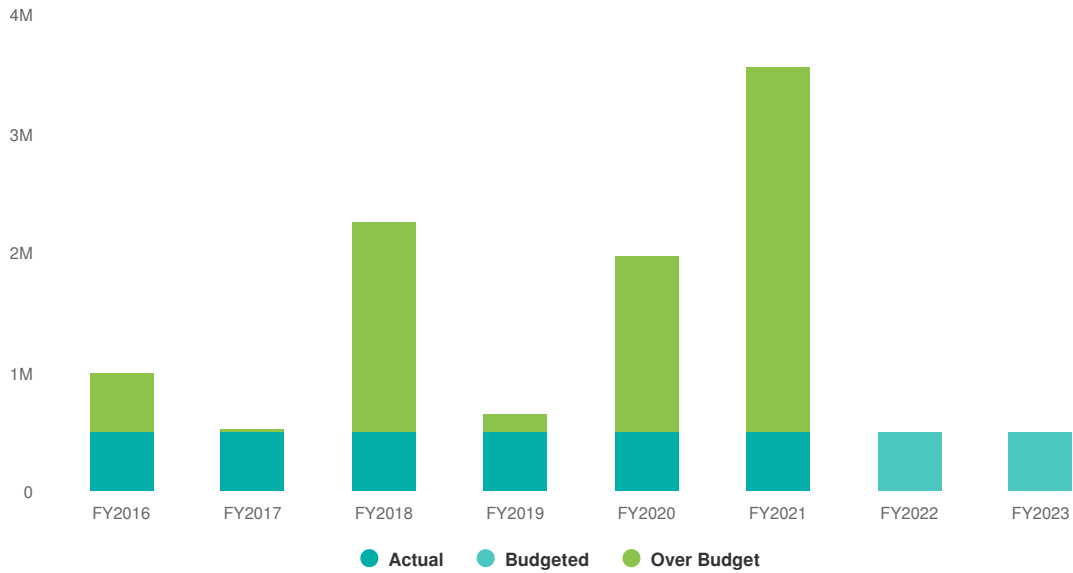
Budget Process: (1) - Finance Manager

Operating Expenses - Increase is due to the Information System Services cost for the upcoming Advantage Financial System upgrade.

Revenues Summary

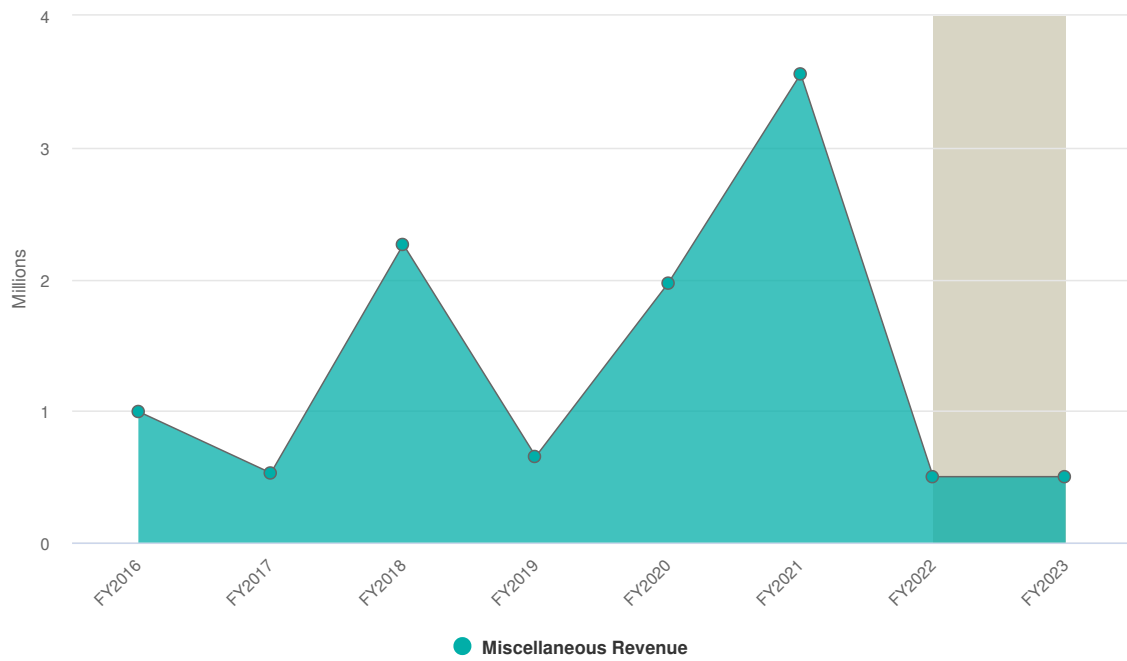
\$500,000 **\$0**
(0.00% vs. prior year)

Clerk of the Circuit Court & Comptroller Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Judicial - Court Administration

Mission Statement

To protect rights and liberties, uphold and interpret the law, and provide for the peaceful resolution of disputes.

Department Overview

Palm Beach County is served by the Fifteenth Judicial Circuit under the direction of the Chief Judge and Court Administrator, pursuant to the State Constitution and Florida Rules of Court, specifically Rule 2.010 and 2.050. It is one of twenty judicial circuits in the state. The Circuit is comprised of two levels of court: Circuit Court and County Court. The Court Administrator has support staff to assist the Chief Judge in administrative functions including personnel, finance, court support programs, technology, court reporting, court interpreting, and intergovernmental relations. The Main Judicial Center is located in downtown West Palm Beach. Courthouse annexes are located in Palm Beach Gardens, Delray Beach, Belle Glade, and the Criminal Justice Complex on Gun Club Road. The Circuit Court has jurisdiction over civil cases with a value of \$30,000 and higher, as well as felony, domestic relations, foreclosure, juvenile, probate, and County Court appeal cases. Thirty-five Judges preside in the Circuit Court. The County Court has jurisdiction over civil cases with a value up to \$30,000, as well as misdemeanor and traffic cases. Nineteen Judges preside in the County Court.

Learn more by visiting: [15th Circuit](#) 

FY 2022 Highlights & Accomplishments

- Mental Health Specialty Division continued to monitor and intervene to ensure defendants receive timely services, thereby reducing jail time for the mentally ill.
- Delinquency Drug Court had two participants graduate high school, one enroll in college, and seven obtain/maintain jobs. Rolled out a new app designed to provide support, resources, and scheduling assistance to participants. Intervention program tracks were developed and implemented for lower risk offenders with no prior probation history. The number of participants served doubled with an 80% treatment completion rate. Staff participated in various trainings throughout the year, including Adolescent Brain Development, Substance Use Trends, and Mental Health.
- Family Treatment Court (formerly Family Drug Court) increased the number of participants/families served by over 200%. Four participants obtained and maintained employment. Another participant received recognition for leadership in recovery, spoke at a statewide convention, will present at a national convention, and is pursuing training to become a Peer Recovery Specialist. Rolled out a new application designed to provide support, resources, and scheduling assistance to participants. The program completed a lengthy site evaluation and the team engaged in several trainings throughout the year.
- Early Childhood Court assisted 63 families (94 children), with 32 children reaching permanency through reunification, seven children reached permanency through adoption or permanent guardianship, and 20 children with active cases. The program is expanding with the goal of serving 20 additional children in the upcoming year.
- Adult Drug Court connected 123 participants to substance abuse services with 40 graduating from the program, a 38% increase in the graduation rate.
- Witness Management program conducted 2,553 depositions.
- Veterans' Court linked 2,200 Veteran's to services, saving taxpayers over \$3.5 million in the past decade.

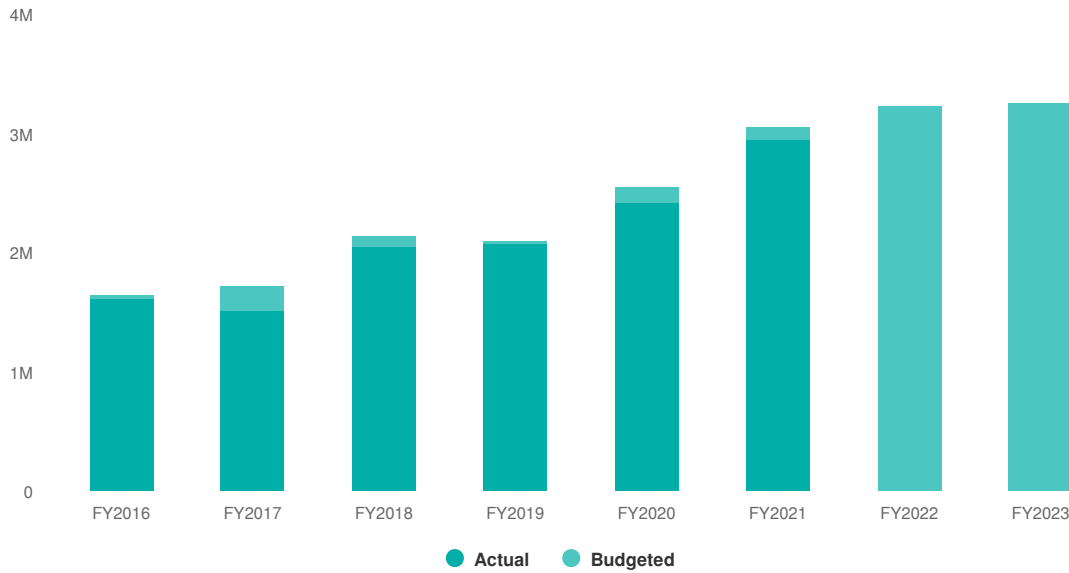
FY 2023 Emerging Issues

- The Court, Court partners, and the County finalized the County Master Plan which includes the buildout of the seventh and eighth floors of the Main Courthouse. The Master Plan was approved by the County Commission in April 2022. The Court is currently working with the County on the design of the courtroom floor and the administrative floor. Once the buildout is complete and expansion/renovation occurs on other floors, the court and its support team will gain efficiencies which will allow for better services for the citizens of Palm Beach County.

Expenditures Summary

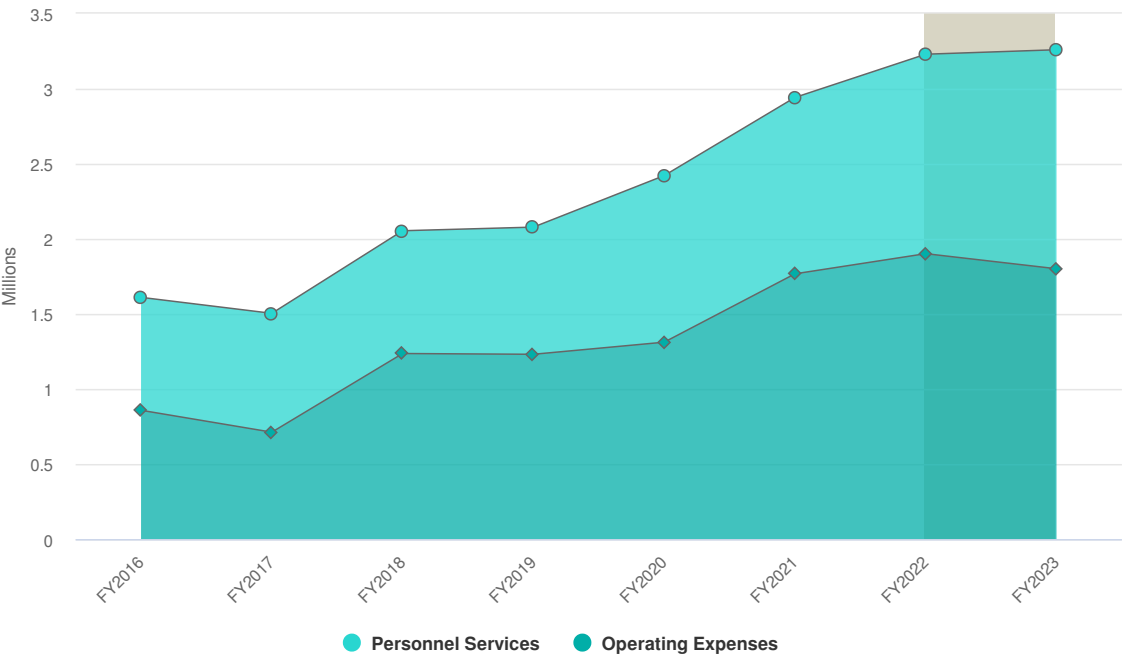
\$3,259,603 **\$29,830**
(0.92% vs. prior year)

Judicial- Court Administration Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

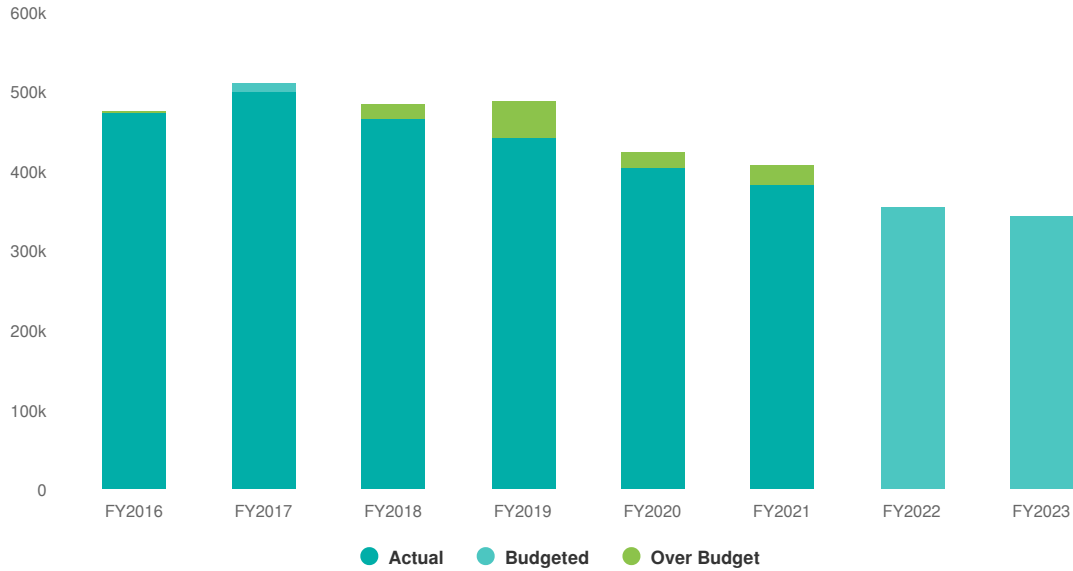


Grey background indicates budgeted figures.

Revenues Summary

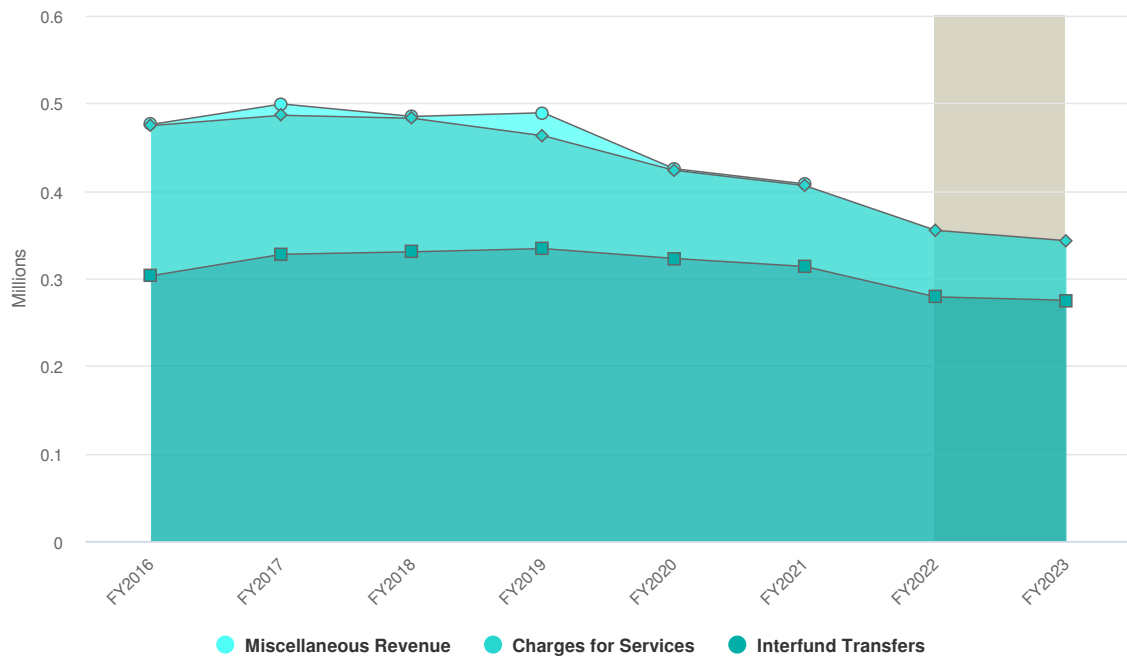
\$343,000 **-\$11,844**
(-3.34% vs. prior year)

Judicial- Court Administration Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Judicial - Court Related Information Technology

Department Overview

Court Technology provides a diverse and rapidly expanding range of services to the County and Circuit Courts. Court Technology's employees are responsible for a complex range of services, including desktop support of over 1,000 devices in 77 courtrooms; web design and hosting; systems administration; application development/support; and training and business analysis. To ensure that courtroom proceedings remain uninterrupted due to technical failure, Court Technology provides primary support for all court partners in all court rooms. This support includes hardware, software, and staff supporting the Clerk of Court, State Attorney, Public Defender, and Regional Conflict Counsel, as well as computers provided for use by any party appearing before the court. Additionally, Court Technology is responsible for the research and development of new products and services, and the timely compliance with Legislative and Supreme Court mandates for the implementation of new services, including e-filing, e-service, e-signature, file-less courtrooms, and the continuing development of judicial software that aggregates all case information and document images together for judges to use on the bench in lieu of paper files in the courtroom.

Learn more by visiting: [Court Technology](#)

FY 2022 Highlights & Accomplishments

- Successfully launched an internal inventory system to jointly manage and track inventory below the new capital threshold. This system manages items with County, State, or Court Administration asset tags.
- On track with developing a solution with the State Attorney / Public Defender to enable them to electronically file proposed orders to judges.
- Implemented the digital signage system, 103 wayfinding, docket, and display signs throughout all courthouses.
- Migrated select virtual server environments to Information System Services, reducing duplicative costs and reducing future funding requests.

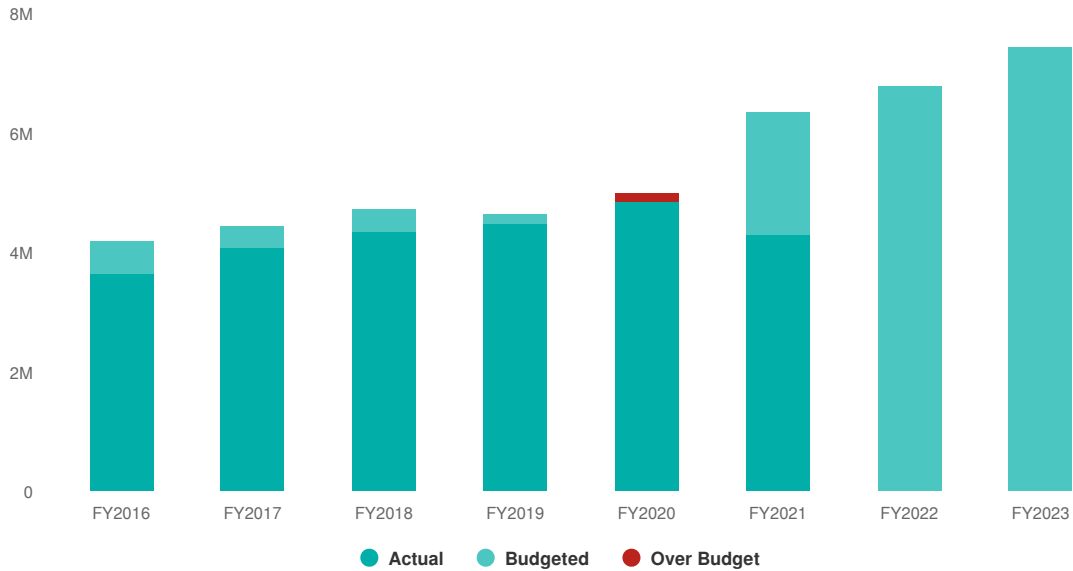
FY 2023 Emerging Issues

- Hybrid Hearing Technology - the Supreme Court is modifying procedures that will greatly and permanently expand the use of custom remote technologies in the courtroom. Outfitting courtrooms with the technology requisite to grow with these processes is key to ensuring Palm Beach County's courts are fully open and transparent to its residents.
- Personnel Retention - rapidly changing technology requirements have resulted in many staff working beyond their current classification. Current titles and pay grades have resulted in high turnover, even to other County agencies/departments. Court technology must reevaluate position titles and salary levels to reverse the trend of losing depth and critical expertise due to compensation.
- Additional Personnel to Absorb Hybrid Changes - over the past five years Court technology's duties have grown far faster than its personnel complement. Fewer people are doing more which makes each vacancy much more damaging to daily court technical operations. Vacancies create a "domino effect" by creating disproportionate stress on remaining staff, causing further vacancies in a downward spiral. Court technology must add additional positions not only to contend with the existing workload, but also to manage the new "post covid" technology requirements that include rearranging / temporarily installing technology hardware for specific court events on a daily basis.

Expenditures Summary

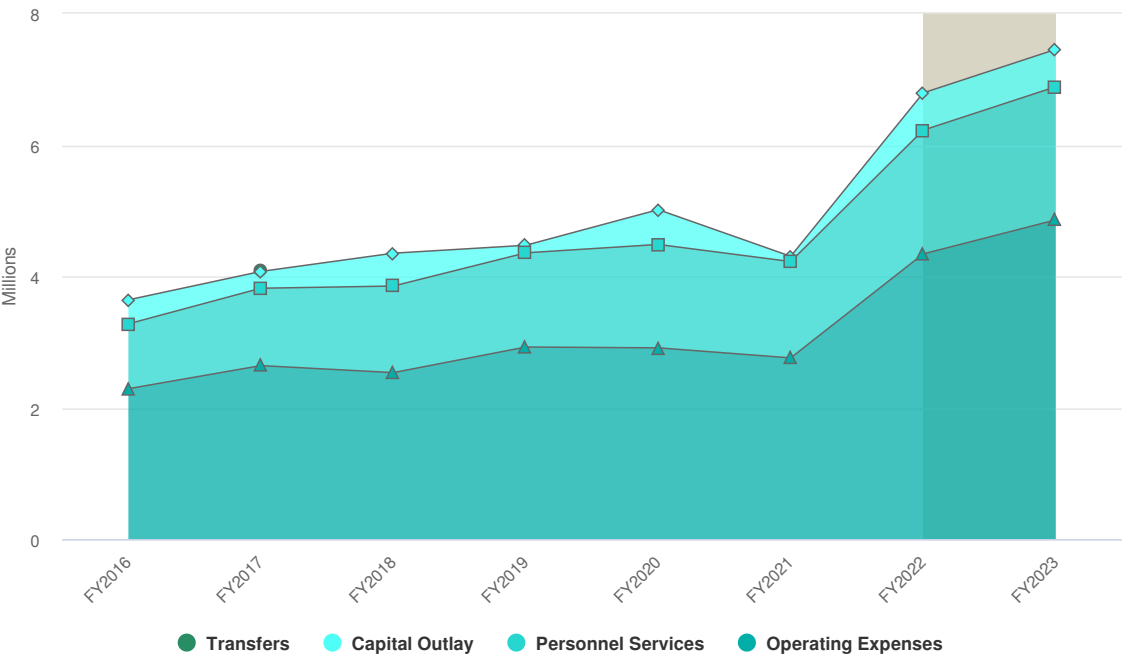
\$7,455,641 **\$662,553**
(9.75% vs. prior year)

Judicial- Court Related Information Technology Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

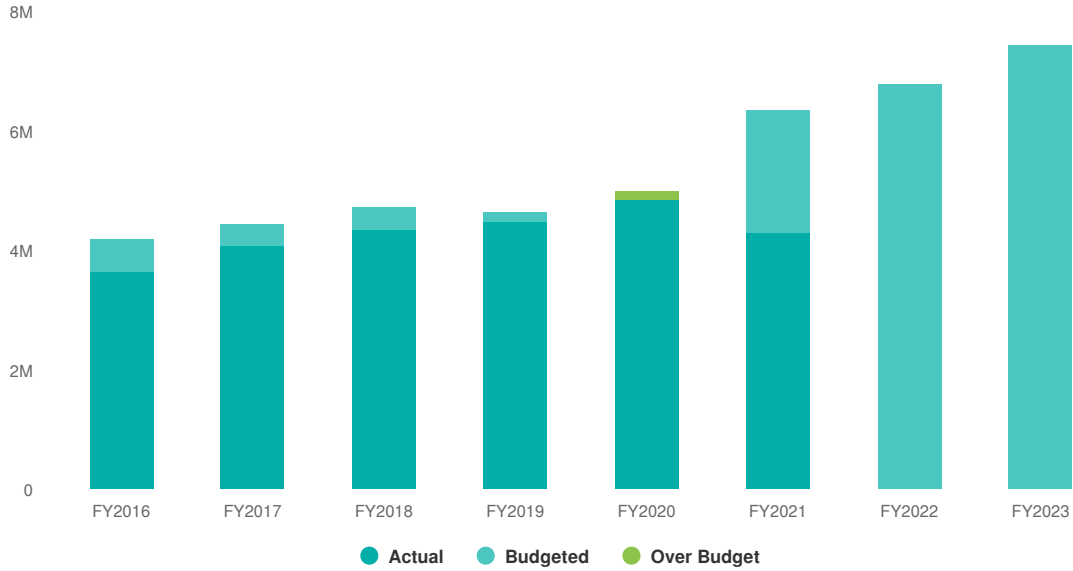


Grey background indicates budgeted figures.

Revenues Summary

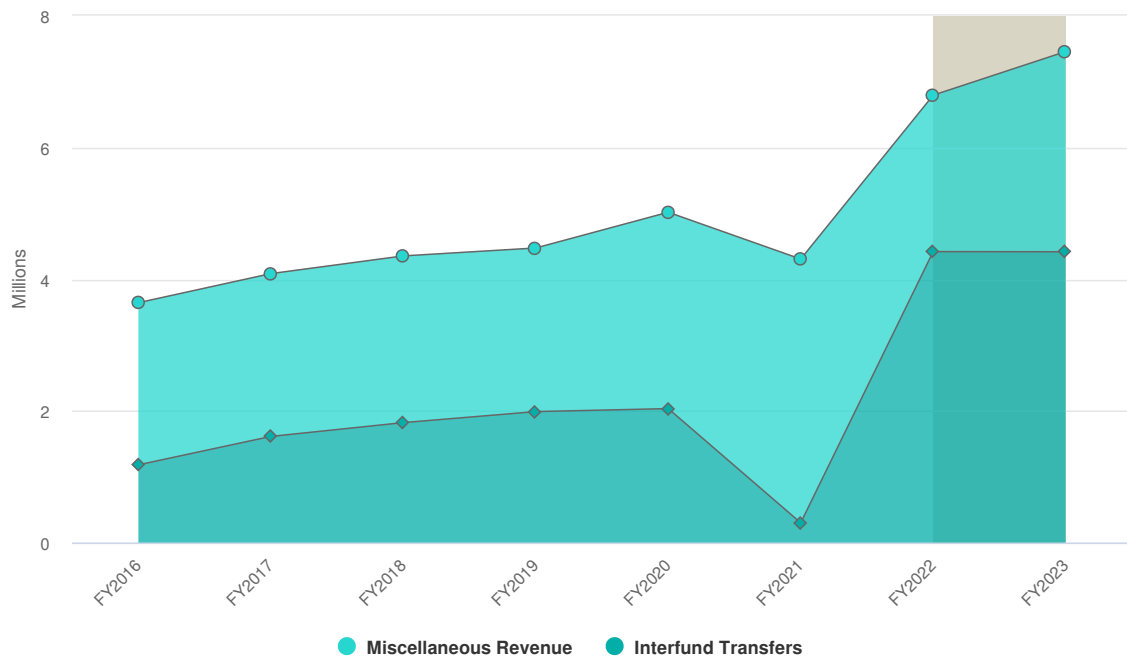
\$7,455,641 **\$662,553**
(9.75% vs. prior year)

Judicial- Court Related Information Technology Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Judicial - Law Library

Mission Statement

The Fifteenth Judicial Circuit Law Library serves the legal and law related information needs of the county, including county residents, judges, attorneys, students, county officials, and pro se patrons. It provides legal reference and referral services, within the guidelines of Florida Statute 454.23.

Department Overview

The Law Library cooperates with the community to enhance knowledge of the law and to facilitate access to the justice system. The Law Library's goal is to provide patrons with up-to-date legal information.

Learn more by visiting: [Law Library](#) 

FY 2022 Highlights & Accomplishments

- Served approximately 6,000 pro se litigants, attorneys, and other members of the public across the three library locations.
- Staff continued to serve the public by filling requests (5,924) for forms by mail, providing Continuing Legal Education materials, filling equipment rental requests, answering questions via e-mail and phone, and updating the collection to keep material current.
- Temporary passcodes for access to Westlaw were made available to the public, enabling research to be conducted remotely. This access is a temporary service being provided by Westlaw and its continued availability is not guaranteed.

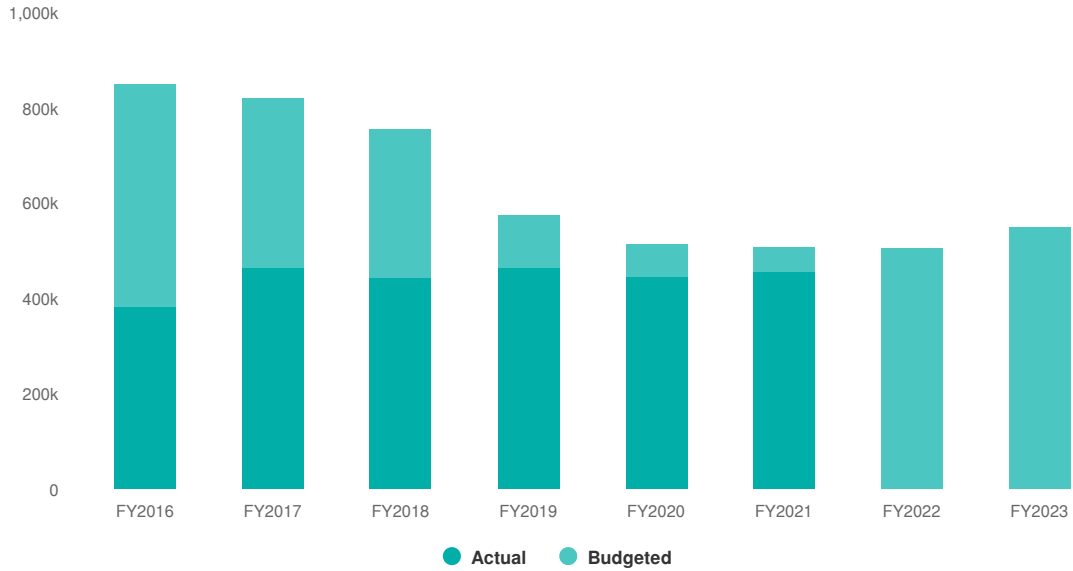
FY 2023 Emerging Issues

- Technology
 - Acceptance of credit card payments through an online portal to accommodate pro se litigants who are unable to make it to the Law Library during normal business hours.
 - Hard-wire current credit card terminals due to weak signal strength, causing them to operate inconsistently.
 - Updating Jamex machines to accept credit cards.
- Expanding services that are of interest to the local community, such as wireless printing and 24/7 access to legal resources.
- Physical maintenance of the Main Law Library including replacing of the 27-year old carpet and the wallpaper in the restrooms.

Expenditures Summary

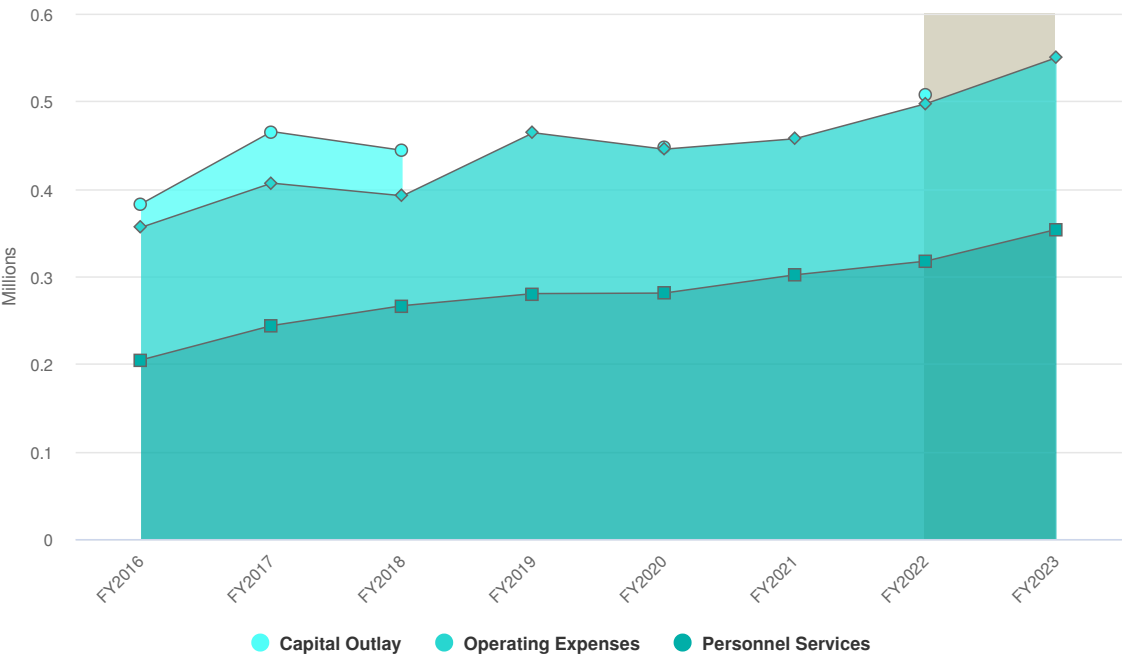
\$549,689 **\$42,646**
(8.41% vs. prior year)

Judicial- Law Library Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

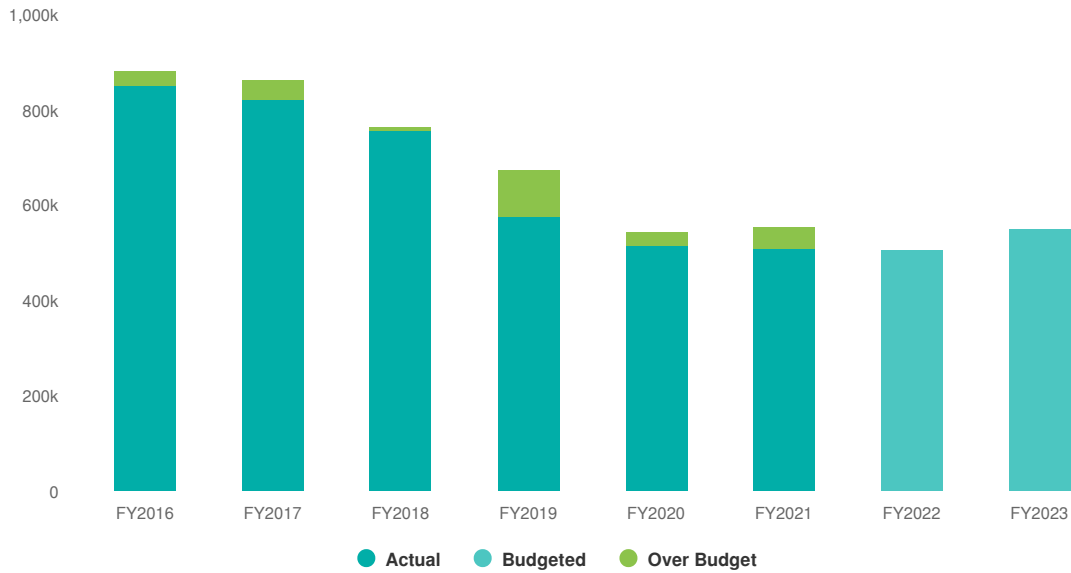


Grey background indicates budgeted figures.

Revenues Summary

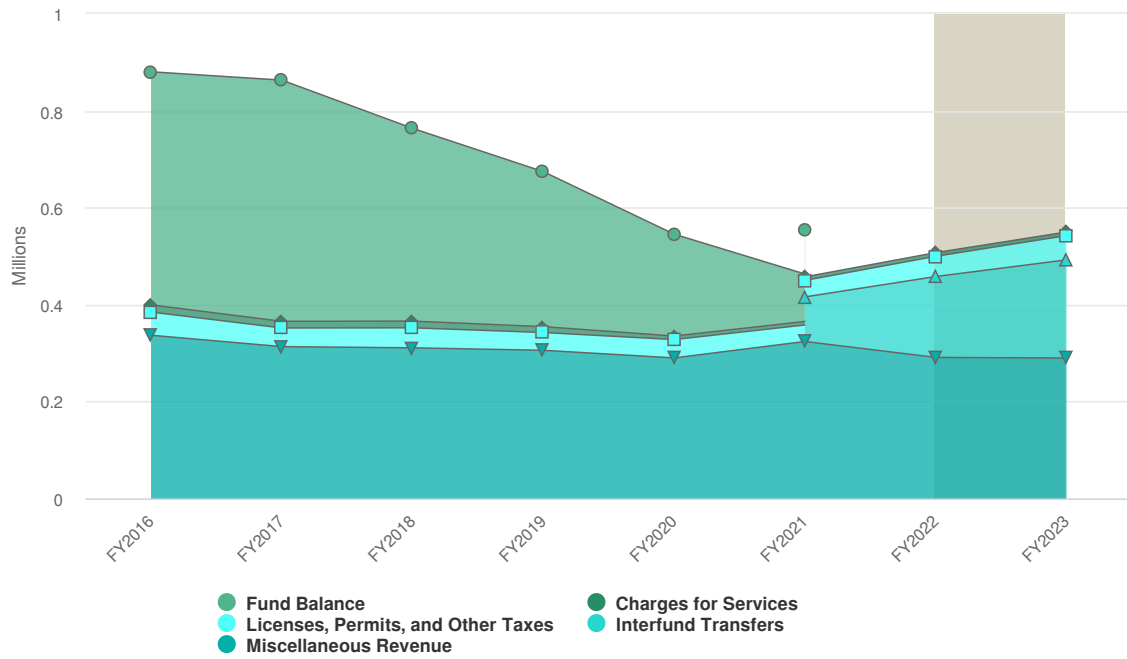
\$549,689 **\$42,646**
(8.41% vs. prior year)

Judicial- Law Library Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Judicial - State Attorney

Mission Statement

To promote the fair, impartial, and expeditious pursuit of justice, ensure safer communities, and encourage effective coordination in the criminal justice system.

Department Overview

The State Attorney's Office (SAO) is a law enforcement agency that serves a dual function of prosecution and investigation. Prosecution efforts include handling over 60,000 felony, misdemeanor, and juvenile cases every year in an effort to protect this community. The cases range from the most heinous homicides to criminal traffic offenses. The office has over 110 prosecutors, approximately 180 staff, and 12 sworn police investigators who work as a committed team to hold individuals who commit crimes accountable for their actions. Prosecutorial responsibilities range from reviewing all arrests that occur in Palm Beach County and filing or diverting cases, to disposing and trying all cases in the courtroom. Investigative duties focus on human trafficking, violent crimes, organized crime, money laundering, child pornography, domestic offenses, sober homes, and public corruption related offenses. Prosecutors and law enforcement work closely to build very serious and complicated cases against those who prey upon our most vulnerable. The special role the office plays in the criminal justice system carries with it a major responsibility to this community.

Learn more by visiting: [State Attorney](#) 

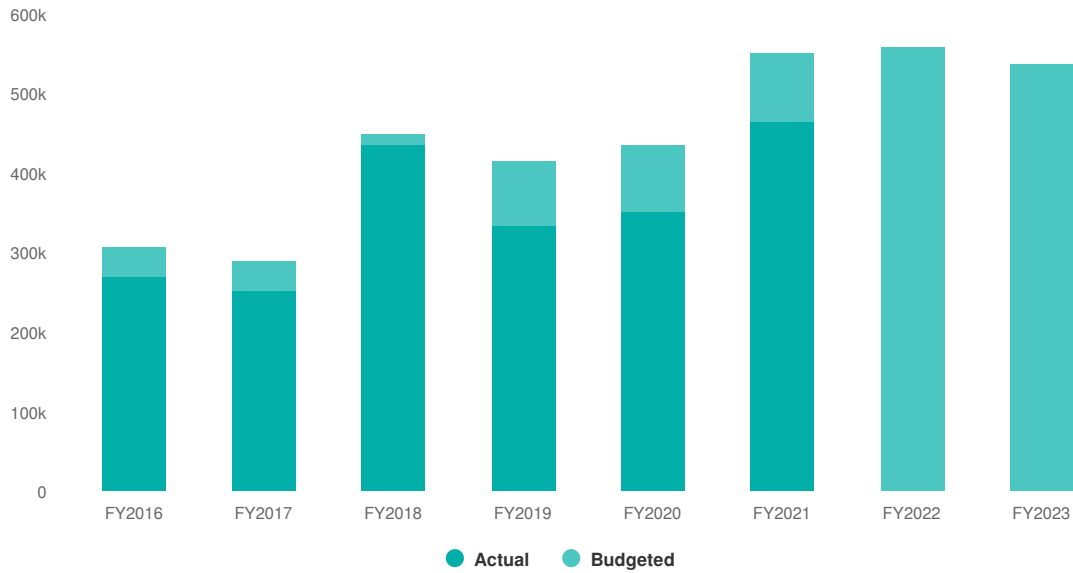
FY 2023 Emerging Issues

- As courtrooms become more digitized and use less paper there are multiple issues that arise for the SAO. Digitizing cases requires a three pronged approach. Law enforcement must digitize and upload their reports and evidence; the SAO must link to the Clerk's Showcase software to quickly access documents; and finally SAO staff need to scan and upload remaining documents to finalize digitization and eliminate the need for more warehouse space.
- The use of body cameras and other video devices by law enforcement is increasing the SAO case related workload exponentially. Additionally, there is a major increase in public record requests for redacted copies of these videos. Each camera and each video must be viewed by the SAO in real-time to determine its evidentiary value prior to filing a case. Scanning and video redaction software and servers to hold these videos will be primary expenditures for the SAO IT budget this year.
- The SAO has expanded its work on opioid deaths and sober home fraud, in addition to investigation and prosecution of human trafficking, drug trafficking, fraud against the elderly and elder abuse, violent crimes, and local gangs.
- A Conviction Review Unit has been established with the goal of the elimination of any wrongful convictions in this county.
- The Assistant State Attorneys work directly with law enforcement at crime scenes and during investigations exposing them to safety and security issues as any other law enforcement officer.
- Building security and space allocation is a paramount concern. As the pendulum swings back and violent crimes increase, the office will need to expand personnel and has very little space to grow in the near future.

Expenditures Summary

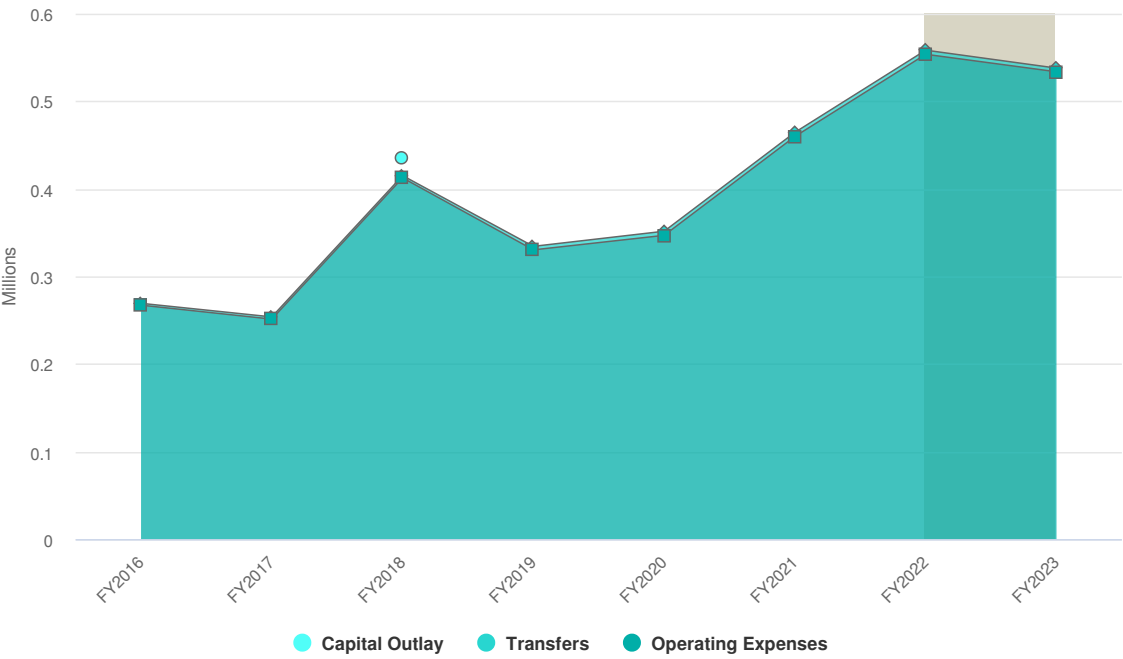
\$537,857 **-\$20,477**
(-3.67% vs. prior year)

Judicial- State Attorney Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

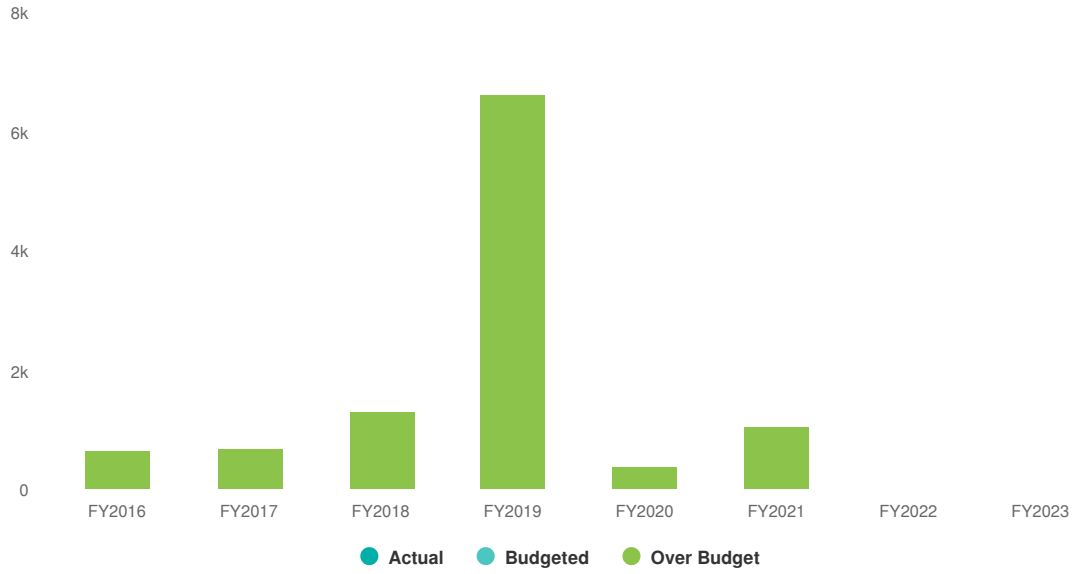


Grey background indicates budgeted figures.

Revenues Summary

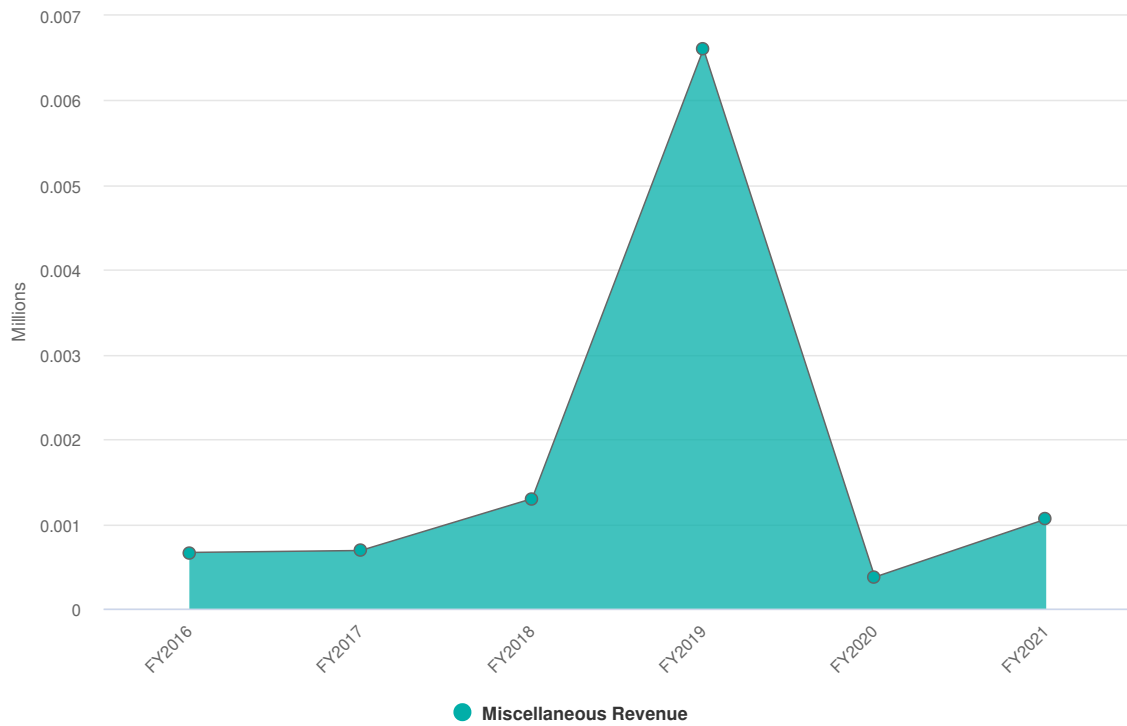
\$0 **\$0**
(% vs. prior year)

Judicial- State Attorney Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Judicial - Public Defender

Mission Statement

To provide high quality legal representation to people whose lives or liberty are at stake.

Department Overview

The Public Defender's Office provides quality criminal defense representation at trial and appellate levels involving juvenile, misdemeanor, felony, capital felony offenses, and civil commitment proceedings for persons who have been determined indigent by the courts as prescribed in Florida Statute 27.52.

Learn more by visiting: [Public Defender](#) 

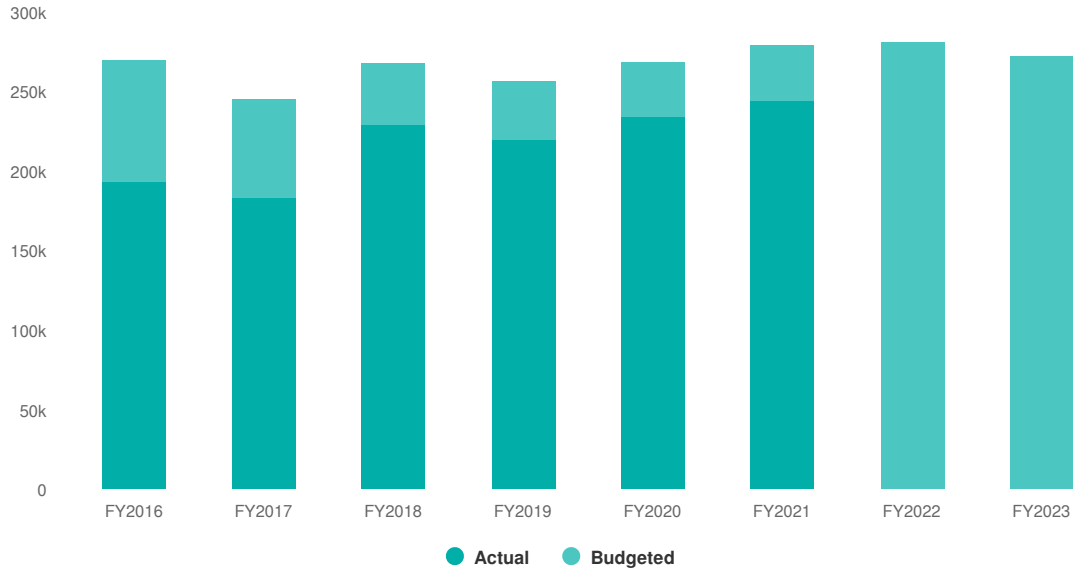
FY 2023 Emerging Issues

- The State of Florida is requesting agencies go paperless in more areas such as budget, accounting, payroll, and personnel. Additionally, there is a great increase in receiving and storing electronic evidence (e.g. bodycams, phone extractions, video evidence, etc). The electronic transmission of these documents will also increase the security of sending these documents instead of sending them via email or fax. To meet these needs additional funding is required for software, hardware and storage. The vendor, Computer Information and Planning, Inc. will need to make changes and add additional features to the current software package. These changes will result in an increased annual maintenance cost for future budget cycles.
- After 30 years, the office space at 421 3rd Street is in need of some significant maintenance projects. The projects include walk/front porch cleaning, front entry doors refinishing, repainting of all common areas of the office, carpet cleaning, and patching and repainting of the office space.
- As a result of COVID-19 and the court closures for many months, there is a backlog of cases that will require trials. Meanwhile, new cases continue to come in and caseloads are growing, requiring additional staffing and space.
- Increased advocacy for pretrial release and efforts to obtain services for clients upon release as pretrial detention is costly to the County, decreases public safety, and adversely impacts lives. Research shows incarcerating low risk individuals pre-trial increases recidivism.
- Behavioral health continues to be a driver of jail population. Due to the lack of services and resources in the community, the office will expand resources to find services outside the community, while effectively managing these clients locally.

Expenditures Summary

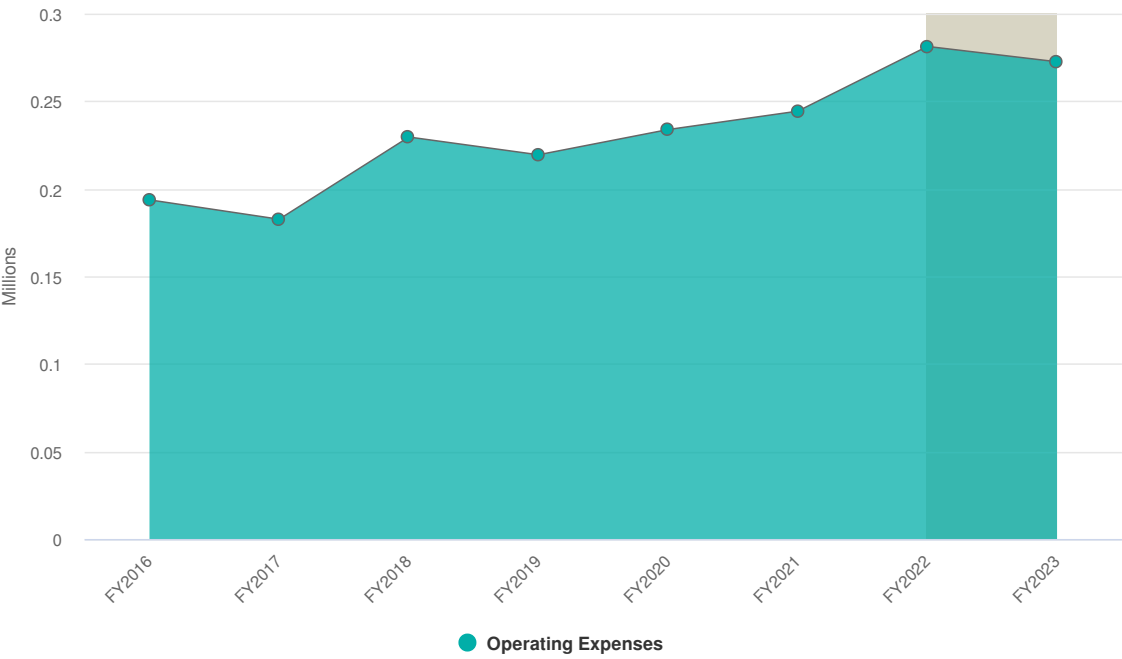
\$272,503 **-\$8,763**
(-3.12% vs. prior year)

Judicial- Public Defender Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

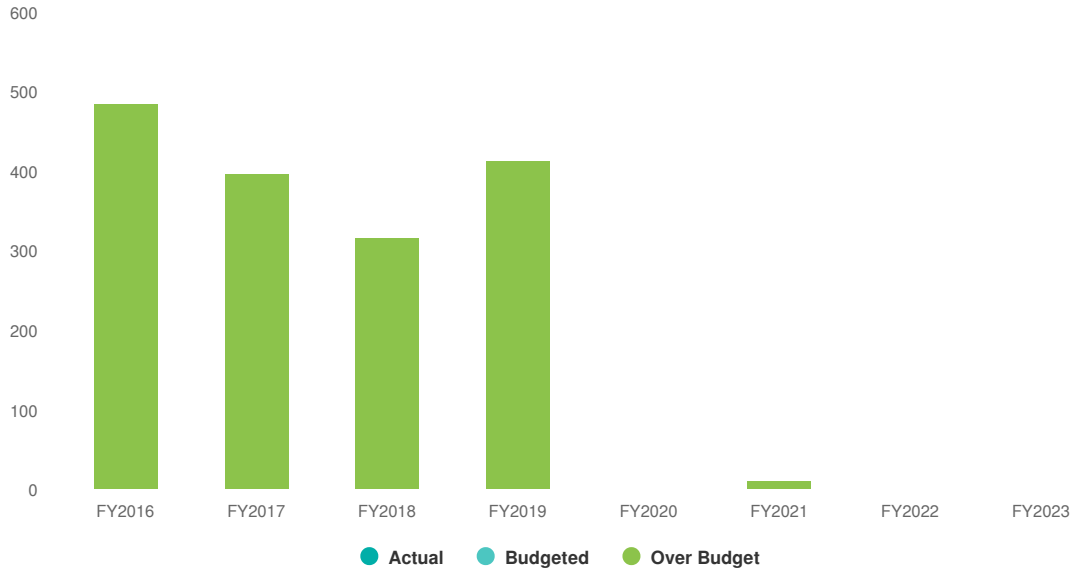


Grey background indicates budgeted figures.

Revenues Summary

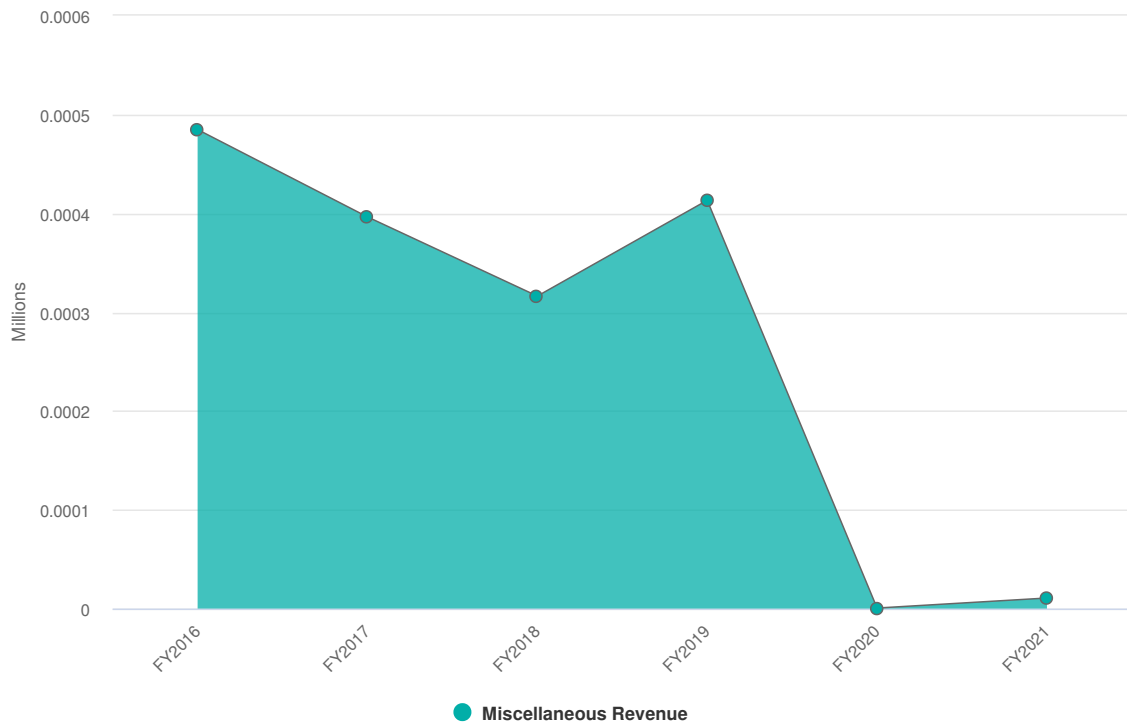
\$0 **\$0**
(% vs. prior year)

Judicial- Public Defender Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Property Appraiser

Dorothy Jacks

Property Appraiser

Mission Statement

The mission of the Property Appraiser's Office is to value property, administer exemptions, and maintain ownership records for Palm Beach County, fairly, equitably, and in accordance with Florida Law.

Department Overview

The Property Appraiser, an elected Constitutional Officer, is responsible for identifying, locating, and valuing all property within the County for Ad Valorem tax purposes. The office applies tax rates as adopted by the various taxing authorities to each parcel of property in order to produce a tax roll upon which Ad Valorem taxes are collected. This is the tax base for Ad Valorem funds that provides for the function of County government, the School Board, municipalities, and other various Ad Valorem districts.

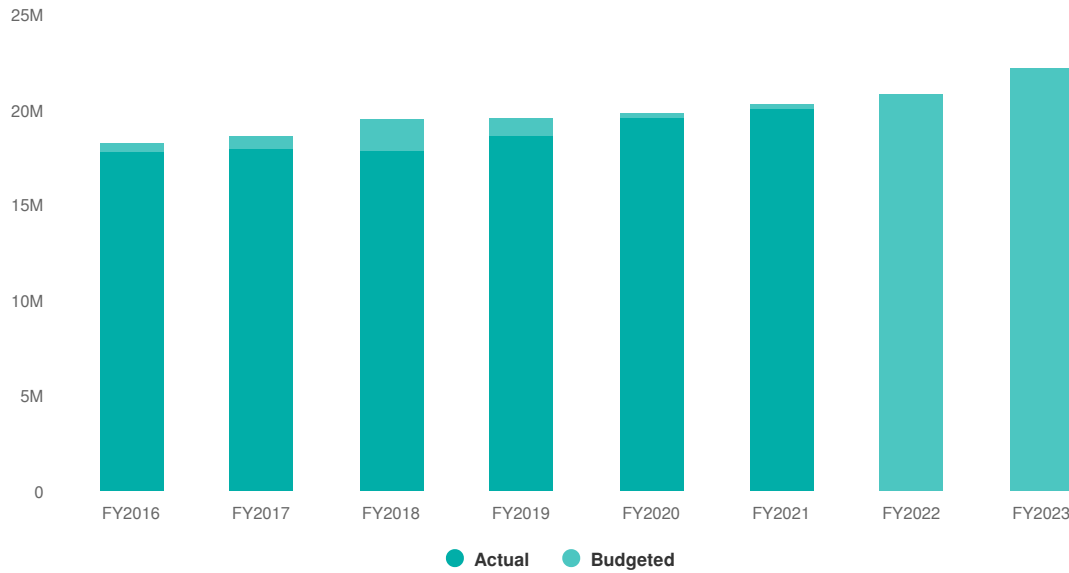
The Property Appraiser also administers various types of exemptions including homestead, disability, senior citizen, widow/widower, historic property, and economic exemptions and maintains the county base map. The office manages property ownership records, descriptions of buildings and property characteristics, and other relevant property specific information. The Property Appraiser's Office is a primary source of real estate and personal property information which is available to the public through its website.

Learn more by visiting: [Property Appraiser](#) 

Expenditures Summary

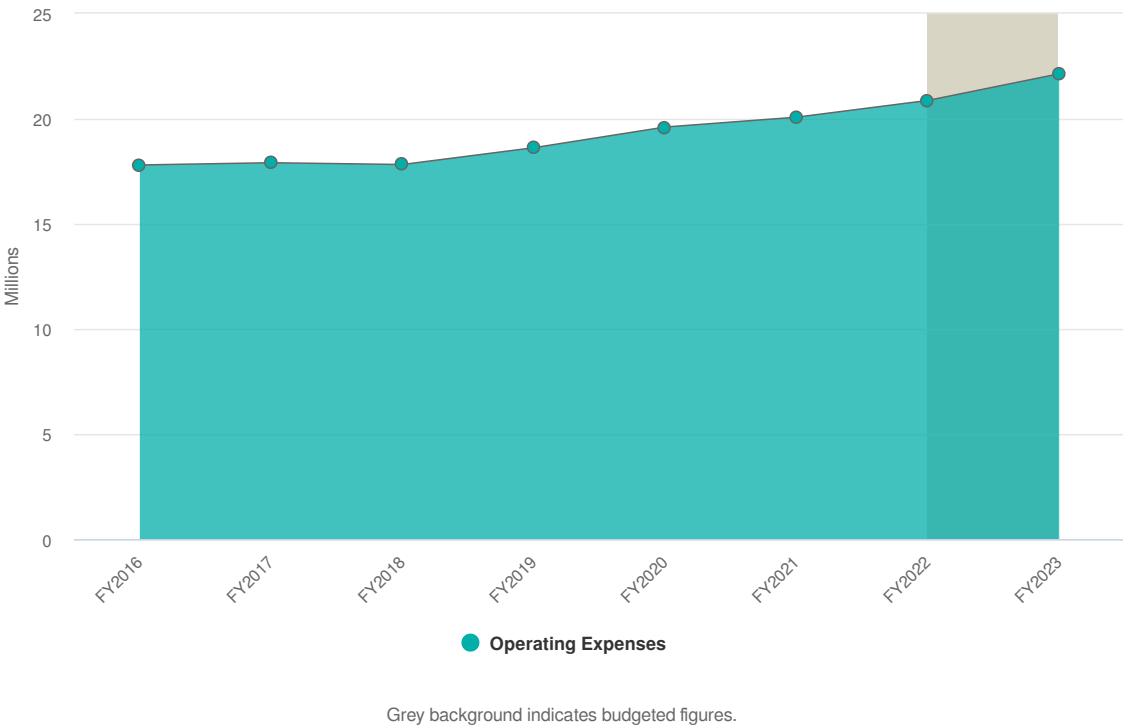
\$22,138,990 **\$1,268,022**
(6.08% vs. prior year)

Property Appraiser Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



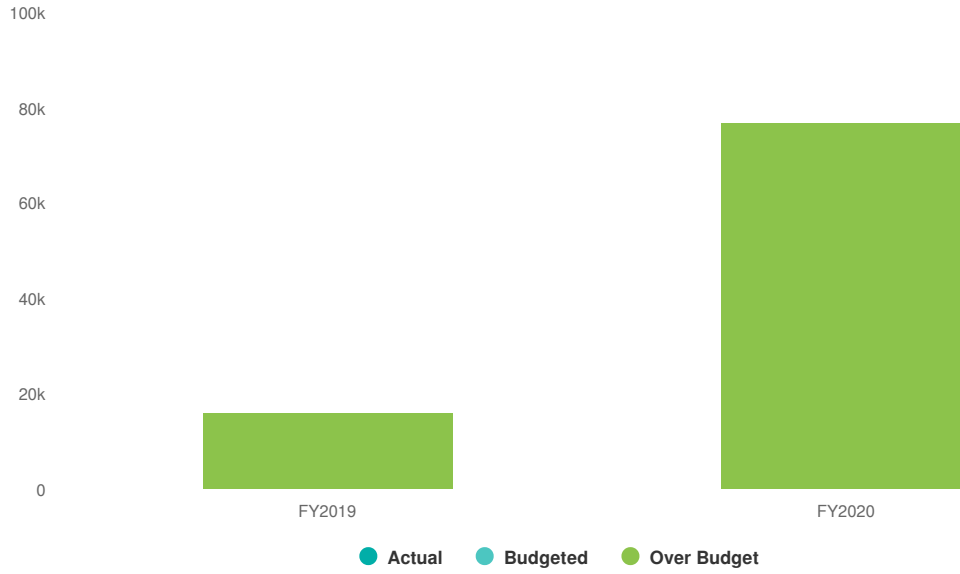
Positions

Budget Process: (1) - Director, (2) - Deed Processing Representative I

Revenues Summary

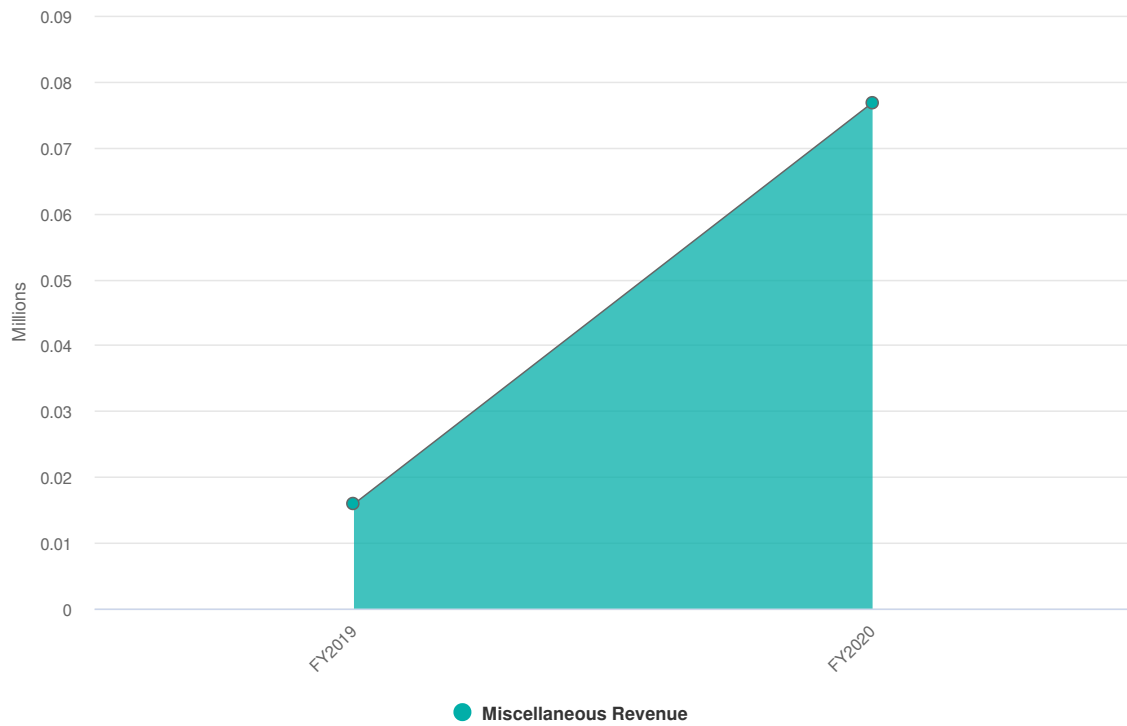
\$0 **\$0**
(% vs. prior year)

Property Appraiser Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Sheriff

Ric L. Bradshaw

Sheriff

Department Overview

The Sheriff enforces the laws of the State of Florida and the ordinances of the County - criminal, traffic, and civil. The Sheriff's Office is responsible for providing uniformed law enforcement services to the citizens, securing the courts, serving all warrants and processes issued by the courts, and operating the County detention and correction facilities. The Sheriff's Office is comprised of three programs: Sheriff's Operations, Law Enforcement Trust Fund, and Sheriff's Grants.

Operations

The Sheriff's Office maintains law and order through crime prevention and law enforcement programs, operates the County's detention facilities, and serves the orders of the Court and Board of County Commissioners. The Operations program includes all major functional areas of the Sheriff's budget: 1) General Law Enforcement; 2) Corrections and Detention Alternative Facilities; 3) Court Services & Bailiffs; and 4) Other Expenses.

Law Enforcement Trust Fund

The Law Enforcement Trust Fund (LETf) is a special trust established by the Board of County Commissioners as authorized under Florida Statute 932.705. The trust fund is derived from the sale of forfeited property and interest earned. These funds may be expended only upon request of the Sheriff to the Board of County Commissioners and are used exclusively for law enforcement purposes. Florida Statute 932.7055 prohibits LETf revenues and expenditures from being included in the adoption and approval process of the Palm Beach County budget. However, existing fund balances from previous activity are budgeted as amounts received in prior years.

Grants

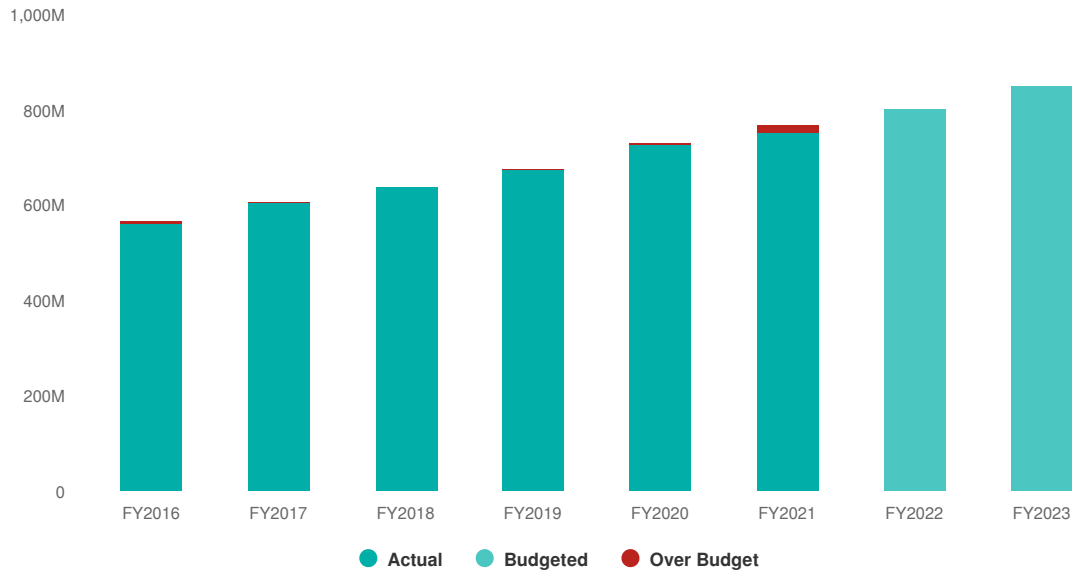
The Palm Beach County Sheriff's Office Grants Department continues to pursue alternative funding. In addition to the pursuit of new funding opportunities, the Sheriff's Office continues to manage the financial and programmatic aspects of all current grant awards received. The Palm Beach County Sheriff's Office Grants Department will continue to expand in terms of both the acquisition of new funding and in the management of new and established grant-funded programs.

Learn more by visiting: [Palm Beach County Sheriff's Office](#)

Expenditures Summary

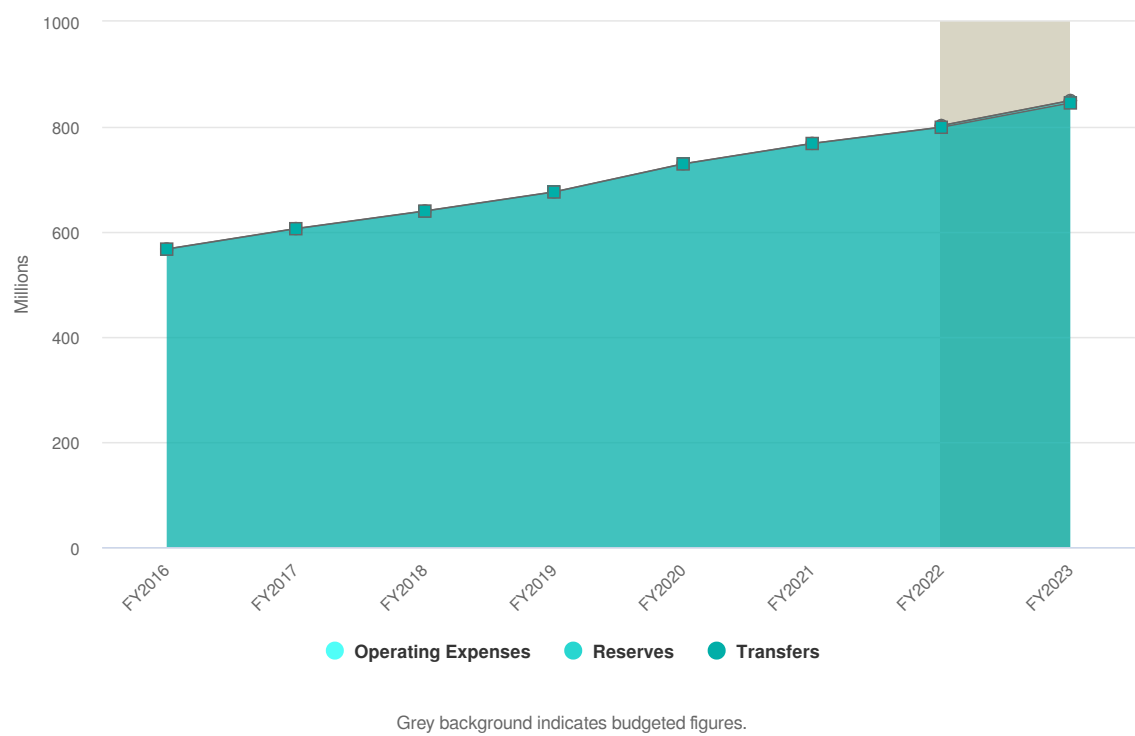
\$849,889,378 **\$47,606,429**
(5.93% vs. prior year)

Sheriff Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Positions

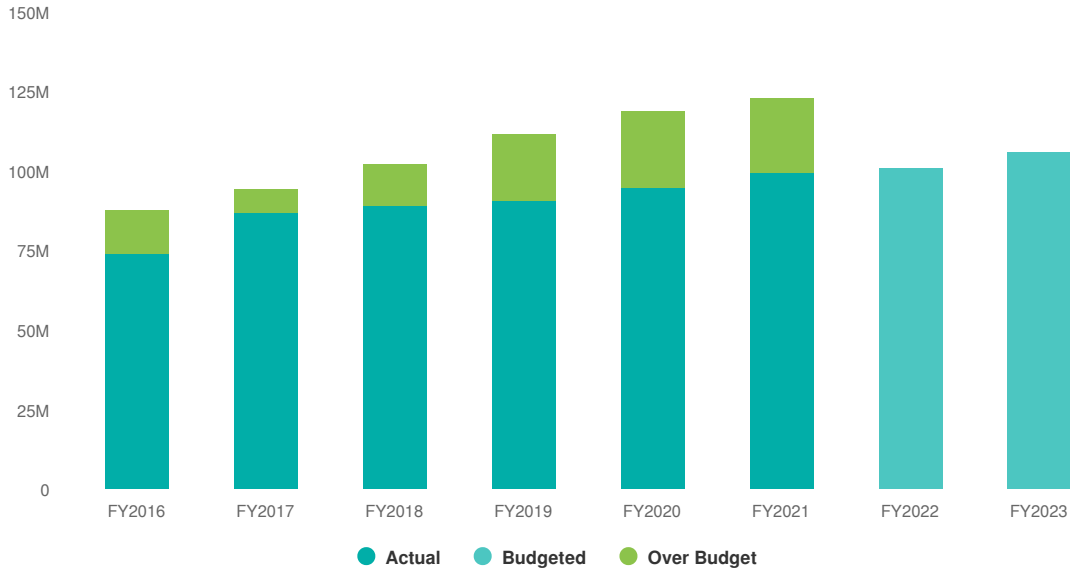
Mid Year: 16 - civilian positions, 6 - sworn positions

Budget Process: 11 - civilian positions, 5 - sworn positions

Revenues Summary

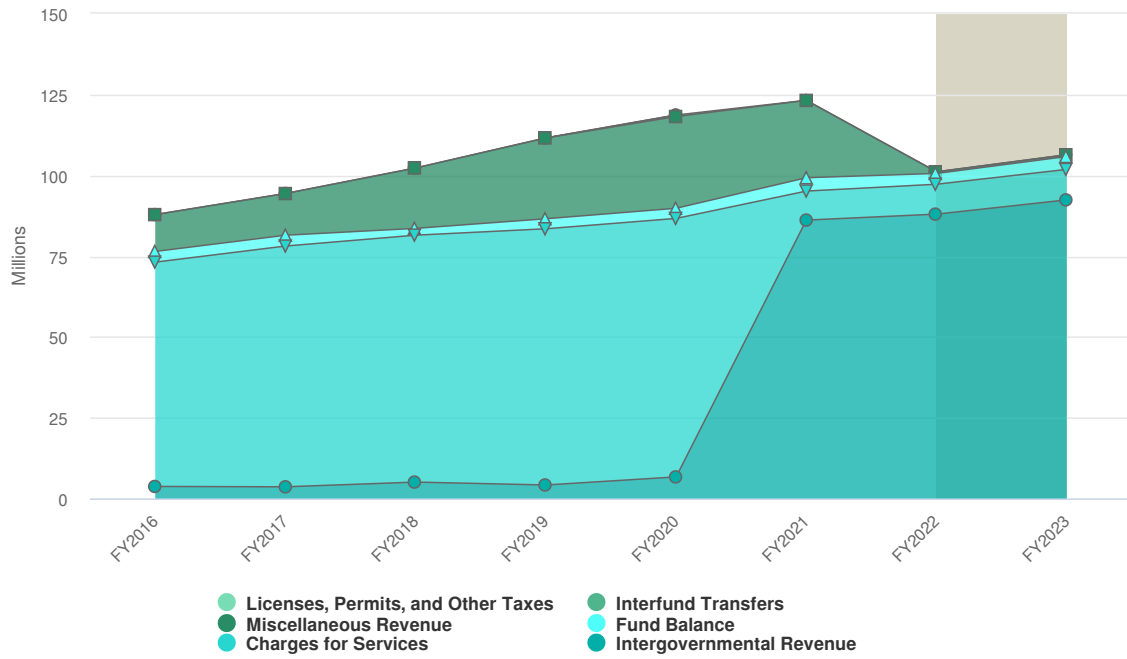
\$106,350,067 **\$5,273,103**
(5.22% vs. prior year)

Sheriff Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Supervisor of Elections

Wendy Sartory Link

Supervisor of Elections


Mission Statement

To increase voter confidence and provide the finest election services to the citizens of Palm Beach County. We are committed to conducting fair, transparent, and secure elections and protecting the integrity of all votes.

Department Overview

The Supervisor of Elections' (SOE) personnel perform several functions which include, but are not limited to 1) Maintenance of voter records including party affiliation, updated mailing information, and voter history; 2) Recruiting, training, and scheduling of precinct poll workers for early voting and election day, and maintaining poll workers' work history; 3) Service to support early voting and vote-by-mail options, an increasingly preferred choice for voting; 4) Voting equipment procurement, set-up, testing, maintenance, and storage to ensure premium working condition, preparation of the equipment for elections, and management of equipment distribution to and from polling precincts and training centers; 5) Information technology management of Palm Beach County voter records in the Florida Voter Registration System; 6) Overseeing candidate filings and fiscal requirements; 7) Reviewing and certifying petitions and related signatures; 8) Conduct elections, tabulate, audit, and certify election results and oversight of all computer operations; and 9) Management of business related affairs of the SOE office, including permanent and temporary staff payroll, human resources, procurement and purchasing, and business accounts.

Four offices are strategically located in West Palm Beach, Belle Glade, Palm Beach Gardens, and Delray Beach to serve the voting public. In addition, the SOE's Service Center, in Riviera Beach, is the location for voting equipment storage, voting tabulation, absentee ballot processing, and voter records retention.

Learn more by visiting: [Supervisor of Elections](#) 

Expenditures Summary

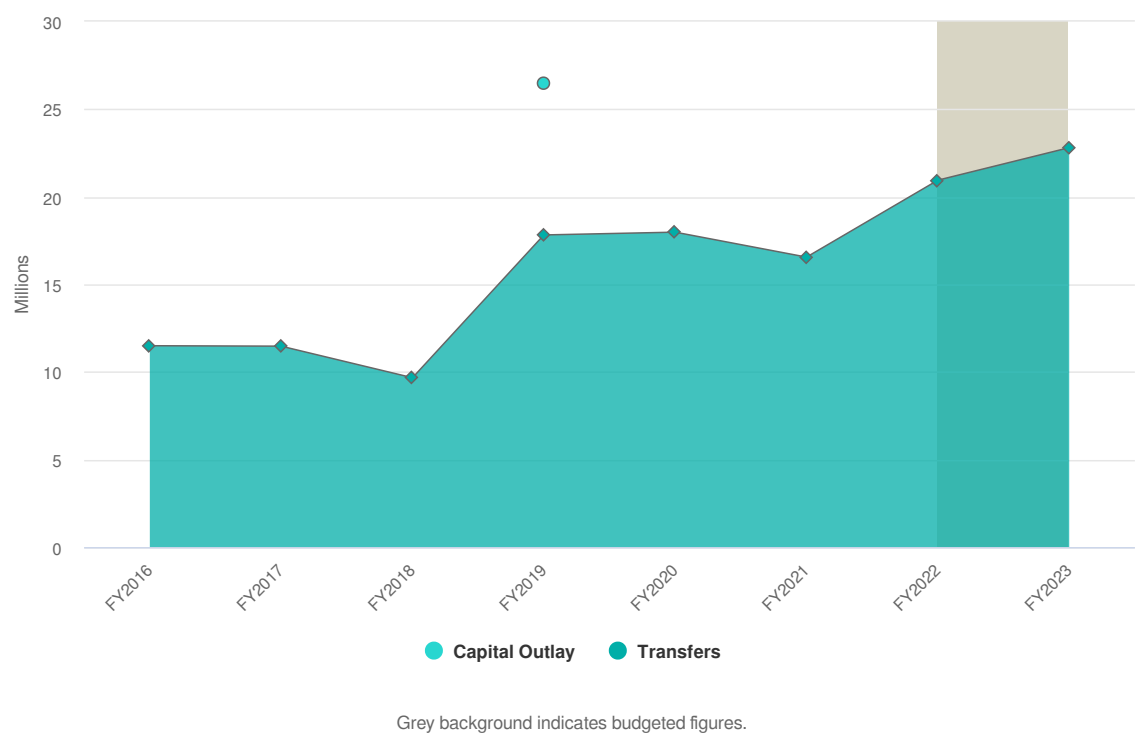
\$22,805,890 **\$1,857,351**
(8.87% vs. prior year)

Supervisor of Elections Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



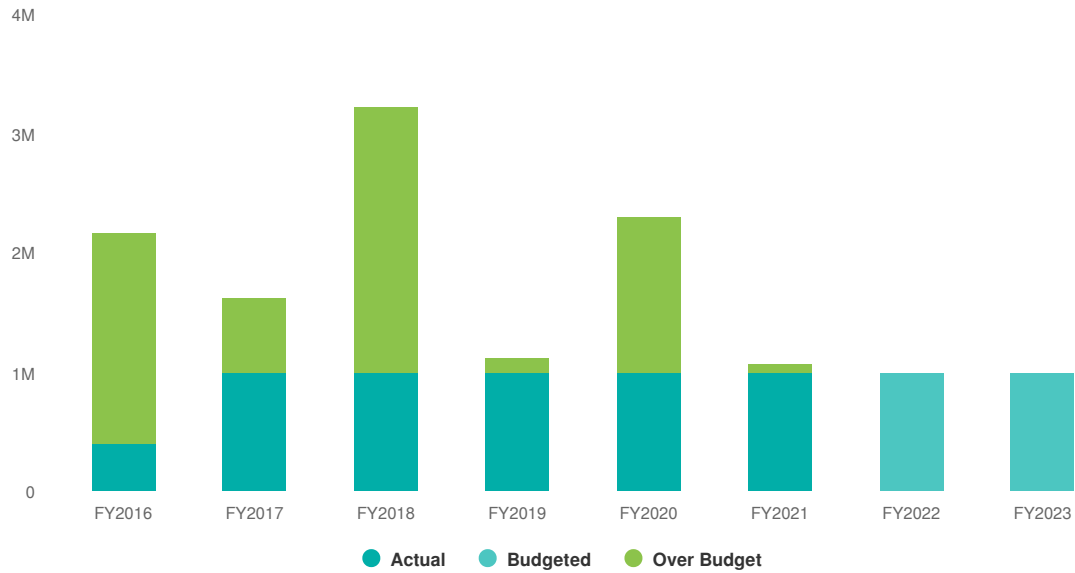
Positions

Budget Process: 1 - Part Time Administrative Assistant, 1 - Voter Services Elections Specialist/Law Clerk, 1 - Vote by Mail Elections Specialist, 1 - Business Affairs/Accounting, 1 - IT Physical Security Specialist

Revenues Summary

\$1,000,000 **\$0**
(0.00% vs. prior year)

Supervisor of Elections Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Tax Collector

Anne M. Gannon
Constitutional Tax Collector

Mission Statement

The Constitutional Tax Collector's Office provides unparalleled service that inspires trust.

Department Overview

The Florida Constitution established the Tax Collector's Office as an independent agency in 1885. This independence ensured the agency remained free from influence from local or state agencies with the power to levy taxes. Today the Tax Collector is one of five constitutional officers elected by Palm Beach County voters to serve four-year terms, not subject to term limits.

The Constitutional Tax Collector's Office provides a wide range of essential services to Palm Beach County residents on behalf of local, state and federal agencies. Services include real estate and tangible personal property taxes, local business tax receipts, and tourist development tax. As an agent for the Florida Department of Highway Safety and Motor Vehicles, the Constitutional Tax Collector's Office provides motor vehicle and vessel services, REAL ID driver licenses and state identification cards, and disabled person parking permits.

Several additional services are provided for the convenience of Palm Beach County residents. These services include TSA PreCheck, digital fingerprinting, hunting and fishing licenses, SunPass transponders, certified copies of Florida birth certificates, and a subscription service for new business listings.

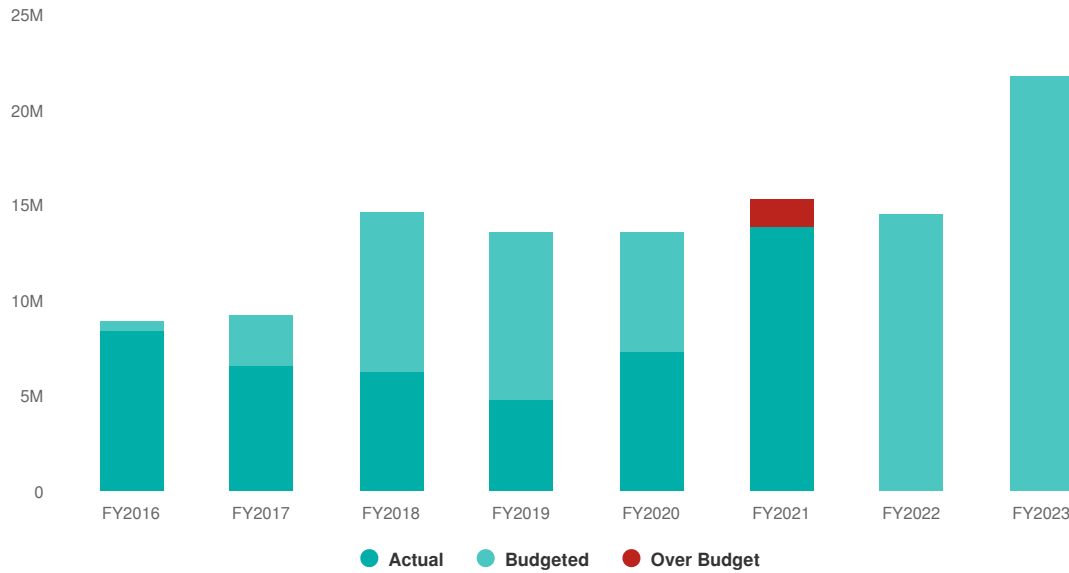
The Constitutional Tax Collector's Office is not funded by tax dollars. This independent agency is funded by the commissions and fees on services provided. Every year the Florida Department of Revenue reviews and approves its operating budget. Each year the agency's cost-effective operation results in unexpended revenue which it returns to local taxing authorities.

Learn more by visiting: [Tax Collector](#) 

Expenditures Summary

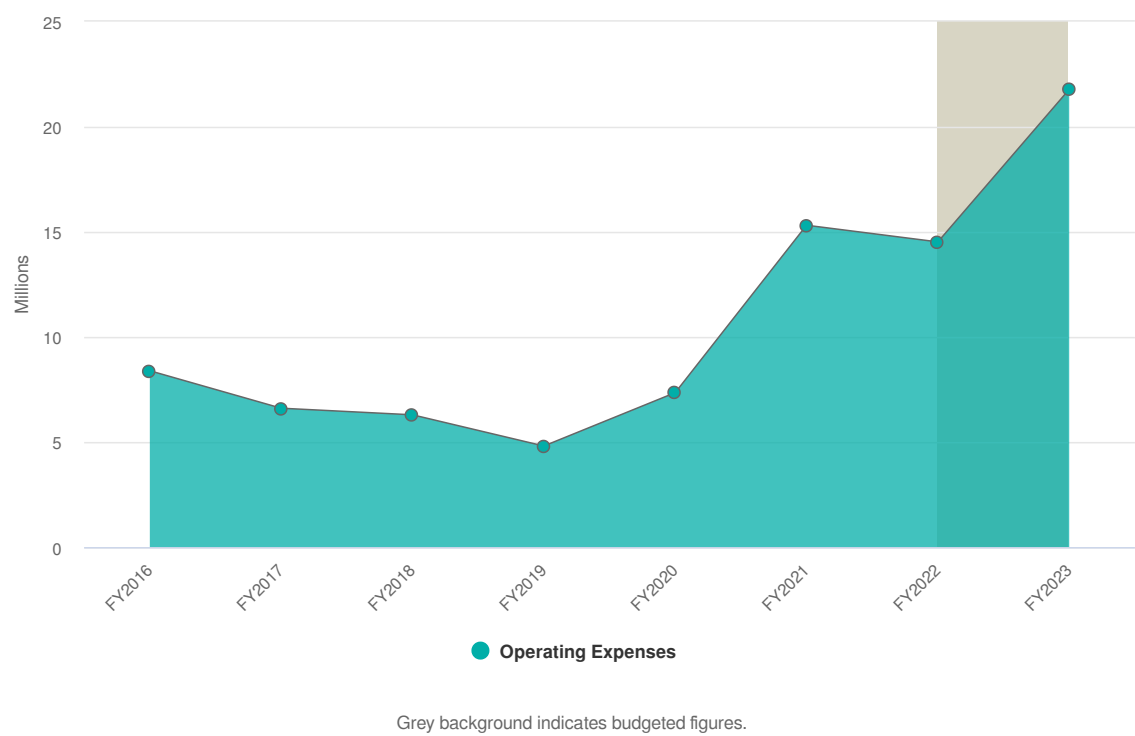
\$21,778,988 **\$7,258,807**
(49.99% vs. prior year)

Tax Collector Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Positions

Mid Year: 10 - Client Care Representatives

Budget Process: 1 - Tax Analyst, 1 - Assistant Manager, 1- Senior Payment Specialist

Operating Expenses - Increase is primarily due to the construction of the PGA Service Center and additional staff.

CAPITAL IMPROVEMENTS

Capital Improvement Program

County government provides needed and desired urban services to the public. In order to provide these services, the County must furnish and maintain capital facilities and equipment, such as airports, roads, and parks. The Capital Improvement Program (CIP) is a proposed schedule for the expenditure of funds to acquire or construct needed improvements over the next five-year period. It represents a comprehensive and direct statement of the physical development policies of the County. The program has great significance in that it touches the life of each County resident and visitor through the provision of health, safety, transportation, recreation, and other services upon which we all depend.

Purpose and Benefits of Capital Programming

1. Provides a means for coordinating and consolidating various departmental requests, thereby preventing duplication of projects and equipment.
2. Establishes a system of examining and prioritizing the needs of the County, assuring that the most essential improvements are provided first.
3. Provides an important implementation device for growth management.
4. Allows sufficient time for investigation of project financing and implementation measures, and proper technical design.
5. Coordinates physical with financial planning, allowing maximum benefit from available public funds.
6. Helps provide an equitable distribution of public improvements throughout the County.

Development of the Capital Improvement Program

Only projects that meet the definition of a capital improvement are included in the Capital Improvement Program. Capital improvements are defined as physical assets, constructed or purchased, that have a minimum cost of \$25,000 and an expected useful life in excess of one year.

Examples of typical capital improvements include:

◦ Road construction and paving.	◦ New and expanded physical facilities for the community.
◦ Large scale rehabilitation or replacement of existing facilities.	◦ Purchase of equipment items that have a relatively long period of usefulness.
◦ The cost of engineering or architectural studies and services relative to a specific improvement.	◦ The acquisition of land to build a community facility such as a park, highway, library, airport, etc.

Each year, the CIP is prepared from project requests submitted on project proposal forms completed by the various departments and agencies of the County. The completed forms provide a project description, justification, cost projections, statement of impact on the County's annual operating budget, implementation schedule, as well as support for the County's Comprehensive Plan. Concurrently, with the preparation of the project proposal forms, information concerning the financial resources available to the County is prepared by the Office of Financial Management and Budget.

The program recommended by the County Administrator is used by the Board of County Commissioners to develop the annual budget which becomes effective October 1st of each year. The first year of the Five-Year CIP is formally adopted by the Board as the Capital Budget with the following four years showing projected, but unfunded, requirements. The CIP is an important tool for implementing the County's Comprehensive Plan. The Board of County Commissioners utilizes the CIP to analyze the County's fiscal capability to finance and construct capital improvements in the future.

Responsibilities in Program Preparation and Implementation

The Capital Improvement Program, by virtue of its comprehensive character, involves the full realm of County operations. The County Administrator, departments, boards, and the County Commission must coordinate their actions to accomplish a successful program for capital improvements in the community.

Operating Departments: The key role in the initial stages of capital programming falls upon the operating departments and department heads. By virtue of their technical knowledge and experience in the individual fields, it becomes their responsibility to initiate project requests, and to develop a program that outlines the requirements of each project, as well as, its relative importance in the department's program.

Office of Financial Management and Budget: The Office of Financial Management and Budget (OFMB) provides information concerning the County's past, present, and future financial resources. OFMB prepares and distributes the package utilized by departments and agencies to submit project requests. As the program develops, OFMB assists in the review and evaluation of project submissions, and guides the administration of the program through its function of budget control.

Engineering and Facilities Development & Operations Departments: In providing staff assistance, these departments have the following responsibilities in the capital programming process:

1. Provides assistance if needed, in the preparation of requests.
2. Receives and reviews the cost projections in project requests.
3. Provides information and assistance to OFMB in the analysis of the County's financial requirements.
4. Provides assistance to the County Administrator, County Commission, and staff in preparing the Commission adopted program.

County Commission: While departments, boards, and committees play a very significant role in the capital improvement programming process, the ultimate success of the program rests with the County Commission. Only Commissioners, as elected officials, can authorize the expenditure of public funds, in this case by adopting the first year of the capital improvement program as that fiscal year's capital budget. Therefore, the final priorities placed on community needs and the subsequent satisfactions of those needs are a matter of legislative decision and control.

Priority Ranking

Criteria for establishing the prioritization of capital project proposals are established in the Capital Improvement Element of the Comprehensive Plan in Objective 1.4. The criteria address issues such as why the project is needed and what type of service the project will support. Other criteria included in the objective deal with the physical location of the project as being identified in a revitalization/ redevelopment area or a coastal high-hazard area. In addition, each proposal is identified by one of the following Growth Management Tiers:

- Urban/Suburban
- Exurban
- Rural
- Glades
- Agricultural Reserve

Why a Project is needed:

1. Correct public hazards;
2. Eliminate existing deficiencies as described by the minimum levels of service;
3. Provide capacity for developments that have received a determination as a Committed Development when such developments are within the Urban Service Area;
4. Maintain levels of service as new growth occurs;
5. Increase existing levels of service to desired levels of service;
6. Provide for the renewal/replacement, and improvement to, existing public infrastructure and physical assets; and
7. Implement the Goals, Objectives, and Policies or other Plan Elements.

Type of Service the Project will Provide:

1. *Essential*: projects that are directly related to protecting the immediate health and safety of citizens from an existing or imminent hazard. An example would be an expenditure request which responds to a danger arising from an imminent bridge failure. Essential services shall be provided throughout the County.
2. *Necessary*: projects that are directly related to maintaining the level of service for concurrency items mandated by State law and Fire-Rescue services. Examples include expenditure requests which are necessary to meet the minimum level of service standards for concurrency regarding roadway, mass transit, potable water, wastewater, solid waste, storm water protection, recreation/open space, and fire-rescue. Necessary services shall be provided throughout the County.
3. *Desirable*: projects that are related to enhancing the desirability of Palm Beach County as a place to live or visit. More specifically, to enhance quality of life, or maintain physical assets; but are not needed to correct imminent health and safety hazards and are not needed to maintain level of service.

Physical Location: Policy requires that projects that correct service and infrastructure deficiencies within the Revitalization and Redevelopment Overlay in unincorporated Palm Beach County receive “special consideration” in establishment of the project priority. Special consideration gives these projects top priority consideration within each of the following prioritization categories: essential, necessary, and desirable.

Growth Management Tiers: The Urban/Suburban Tier shall be given the highest priority within the category of desirable, followed by the Exurban Tier, and then the Rural Tier. Policy restricts use of public funds for infrastructure expansion or improvements in Coastal high-hazard areas unless such funds are necessary to:

1. Provide services to existing development;
2. Provide adequate evacuation in the event of an emergency; or
3. Provide for recreational needs and other appropriate water-dependent uses.

Relationships Between the Operating and Capital Budgets

There are many features that distinguish Palm Beach County's operating budget from its capital budget. The operating budget includes expenses that are generally of a recurring nature and are appropriated for one year only. It provides for the provision of all County services that do not result in major physical assets for the County. Year to year, changes in the operating budget are expected to be fairly stable, and represent incremental changes in the following: cost of doing business; size of the County; and types and levels of services provided. Resources for the operating budget are generally provided by taxes, user fees, and inter-governmental payments that generally recur from year to year.

The capital budget, on the other hand, includes one-time costs for projects that may last several years. The projects result in major physical assets in the County. Resources for the capital budget are generally provided by bond proceeds, impact fees, grants, and taxes.

In spite of these differences, the operating and capital budgets are closely linked. The most obvious connection is the fact that the operating budget includes the cost of maintaining and operating new facilities and infrastructure built under the capital budget.

Operational needs often drive the capital budget. For example, major expansion requirements in the FY 2023 capital budget are roads, parks, and buildings which were necessitated for the County's role in providing these basic services to its citizens. Included in this document is the backlog of infrastructure repair and replacement projects that will be funded by the one cent sales surtax that was passed during the November 8, 2016 election.

Long term operations and maintenance costs resulting from the Five-Year Capital Improvement Program are addressed in this section under “Operating Impact of Capital Projects” and “Estimated Operating Impact of Capital Projects”.

The FY 2023 Capital Improvement Program (CIP) has appropriations totaling \$2.38 billion which reflects all new funding and project balances from prior years. The CIP is financed primarily through bonds, impact fees, balances brought forward, and taxes.

The CIP document, published separately, includes a detail listing for each capital project approved for FY 2023 as well as estimates for FY 2024 to FY 2027. The following is a link to the CIP Document:

<http://discover.pbcgov.org/ofmb/budget/Pages/Capital-2023.aspx>

The total new capital approved by the Board for FY 2023 totals \$490 million. Projects are grouped as large or small following the definitions listed below.

Large Project (nonrecurring): a capital project (new construction or renovation) with an anticipated total cost of \$250,000 or more, excluding all maintenance projects regardless of total cost. However, requests for capital projects relating to the issuance of a bond, regardless of the total cost of the project, and projects consisting of both renovation and renewal/replacement are grouped in this category.

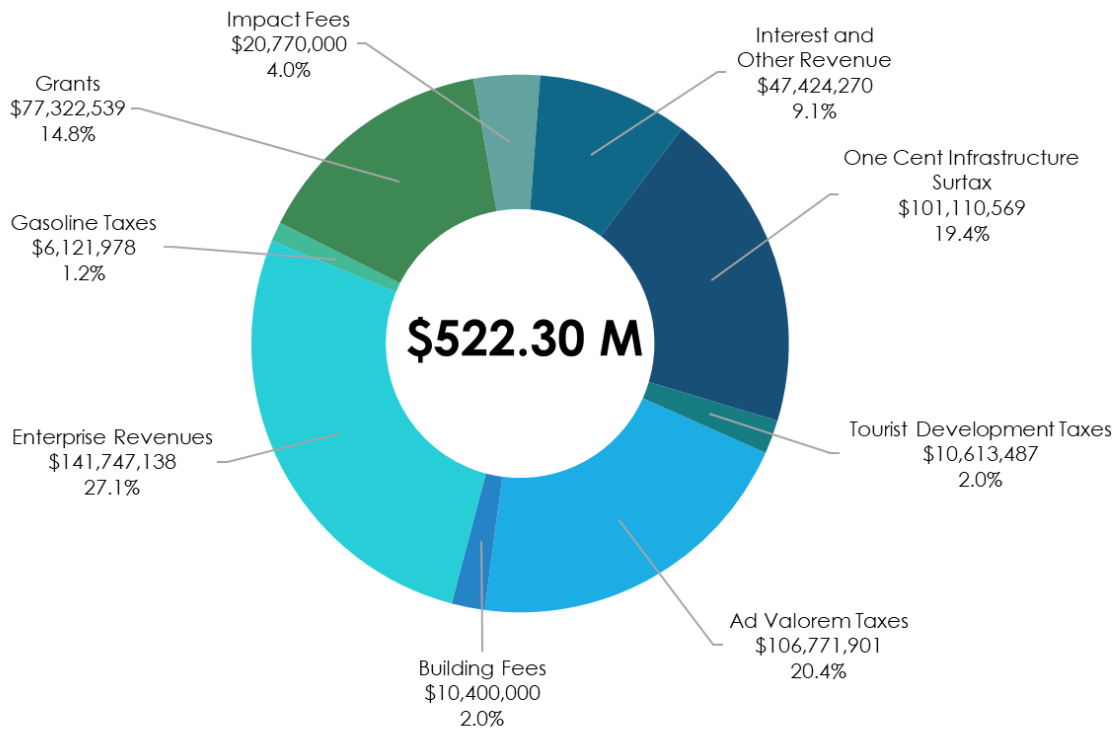
Small Project/Capital Maintenance: a capital project (new construction or renovation) with an anticipated total cost of less than \$250,000, including all capital maintenance (renewal/replacement) projects regardless of the total cost. All requests for capital projects to aid government agencies or private organizations such as grants, subsidies and contributions regardless of the total cost of the project.

This section of the Budget Document also includes a summary by department of new approved capital projects including the funding source. For "large" (nonrecurring) projects, the project description is also included.

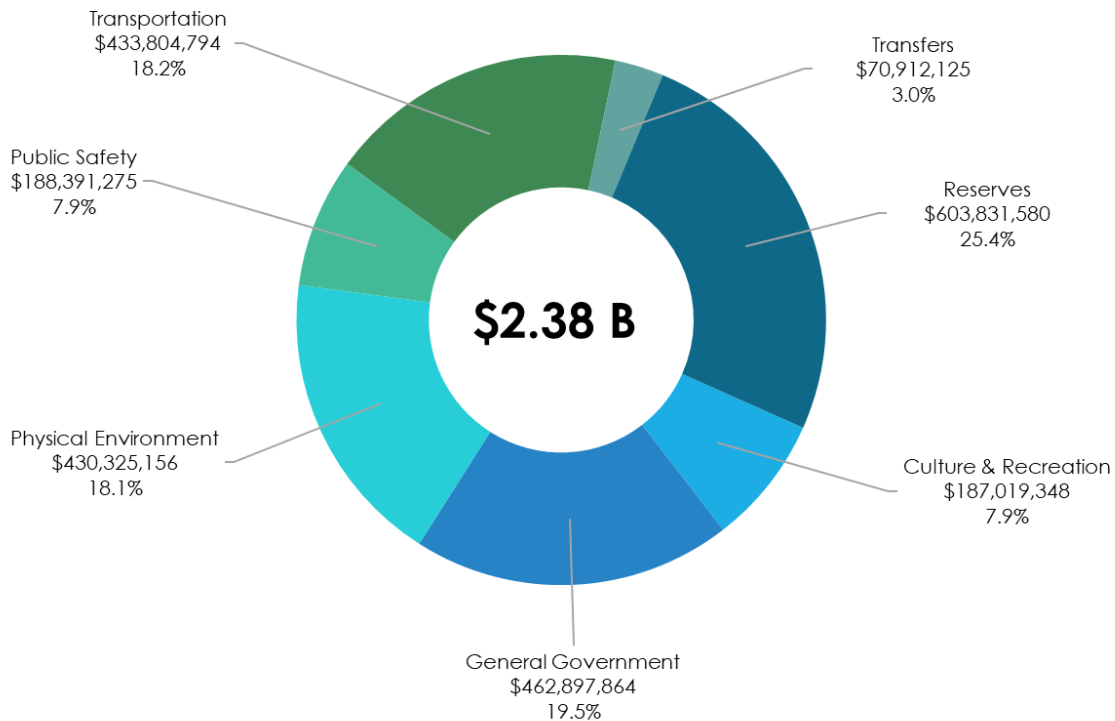
Capital Budget Revenue By Source/ Expense By Function

The FY 2023 Capital Budget totals \$2.38 billion. Of this, \$1.85 billion of funding is carried over from previous years and approximately \$522.30 million comes from the different revenue sources per the below chart:

CAPITAL BUDGET REVENUES BY SOURCE



CAPITAL BUDGET EXPENSE BY FUNCTION



FY 2023 Capital Projects Reserves

FY 2023 Capital Budget Reserves	
Buildings Capital Projects	\$ 48,335
Buildings	\$ 48,335
Library Improvement Fund	\$ 8,949,031
Library Expansion Prgm	27,417,998
Library Impact Fees	1,110,339
County Library	\$ 37,477,368
176.5M NAV 08 CTF, Jail Expand/Pub Bldg	\$ 122,859
Law Enfc/Impct Fees Z2 Rd Patl	1,541,996
Criminal Justice	\$ 1,664,855
Airport Capital Projects	\$ 1,480,422
Airports Imp & Dev Fund	30,976,327
Airport Passenger Facility Chgs	37,909,492
Noise Abatement & Mitigation	854,856
Airports Restricted Assets Fd	1,065,168
Department of Airports	\$ 72,286,265
Unit 11 Acquisition/Enhancement	\$ 774,209
South Lox SI Wetland Restoration	272,833
Beach Improvement	9,178,914
South Lake Worth Inlet	278,025
Environmental Capital Projects Fund	4,851
Environmental Lands & Beaches	\$ 10,508,832
Fire Rescue Improvement	\$ 2,424,973
Fire Rescue Impact Fees	3,947,176
Fire Rescue	\$ 6,372,149
Transportation Improvmt Fund	\$ 108,260,637
Road Impact Fee Zone 1	32,020,954
Road Impact Fee Zone 2	42,751,468
Road Impact Fee Zone 3	3,013,181
Road Impact Fee Zone 4	28,544,625
Road Impact Fee Zone 5	44,676,233
Proportionate Share Trust Fund	18,065,802
Proportionate Share Fund - Zone 1	1,372,505
Proportionate Share Fund - Zone 2	656,692
Proportionate Share Fund - Zone 3	41,478,944
Proportionate Share Fund - Zone 4	2,117,245
Proportionate Share Fund - Zone 5	12,806,027
Five Year Road Program	\$ 335,764,313
27.8M NAV Tax 13 CP, Convention Center Hotel	\$ 40,947
68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct	959,232
65.360M NAV Pub Imp Tax Rev Bond 15C CP, Prof Sports Fac Pr	914,421
56.645M NAV Pub Imp Rev Bonds, 15D CP, Prof Sports Fac Proj	664,798
51.05M NAV Pub Imp Rev Bonds, 21A, CP, SOE Bldg	1,155,570
Impact Fee Assistance Program - Roads Zone 1	520,679
Impact Fee Assistance Program - Roads Zone 2	331,752
Impact Fee Assistance Program - Roads Zone 3	422,779
Impact Fee Assistance Program - Roads Zone 4	421,622
Impact Fee Assistance Program - Roads Zone 5	686,612
Impact Fee Assistance Program - Parks Zone 1	40,246
Impact Fee Assistance Program - Parks Zone 2	32,702
Impact Fee Assistance Program - Parks Zone 3	114,956



Pud Civic Site Cash Out	2,793,911
RR&I for 800 Mhz Sys	5,754,495
Public Building Impact Fees	6,932,124
TDC-Bldg Renewal & Replacement	1,265,164
Impact Fee Program - Public Building	124,370
Capital Outlay	2,490,789
E911 Carry Forward Capital	226,559
General Government	\$ 25,893,728
Infrastructure Surtax	\$ 48,524,866
Local Government One-Cent Infrastructure Surtax	\$ 48,524,866
25.0M GO 03, Recreational & Cultural Facilities	\$ 8,572
25.0M GO 05, Recreational & Cultural Improvements	43,979
50.0M GO 06, Waterfront Access	932
Park Improvement Fund	537,962
Park Impact Fees Z-1	2,895,748
Park Impact Fees Z-2	7,565,424
Park Impact Fees Z-3	8,794,956
Florida Boating Improvement Program (FBIP)	356,047
Golf Course Capital	1,095,097
Parks and Recreation	\$ 21,298,717
Unicorp Improvement Fund	\$ 13,855,843
Street & Drainage	\$ 13,855,843
Renewal & Replacement	\$ 1,000,000
Capital Improvements	21,562,350
WUD FPL Reclaimed Water Renewal & Replacement	6,166,453
WUD FPL Debt Service Coverage Fund	1,407,506
Water Utilities	\$ 30,136,309
TOTAL RESERVES IN CAPITAL BUDGET	\$ 603,831,580

History of Capital Projects By Type

Project Type	Actual FY 2021	Budget FY 2022	Estimated FY 2022	Budget FY 2023
Buildings	\$458,397	\$65,338,907	\$180,090	\$75,986,864
County Library	7,406,955	70,150,286	2,161,491	79,333,967
Criminal Justice	404,893	7,120,872	162,312	7,181,958
Department of Airports	48,635,983	232,263,377	22,495,629	257,228,683
Environmental Lands & Beaches	17,936,219	49,132,276	13,368,309	54,417,049
Fire Rescue	2,905,684	84,658,550	4,060,408	115,307,792
Five Year Road Program *	47,176,972	489,172,279	32,611,170	512,684,375
General Government	40,601,201	296,164,558	29,881,817	330,642,217
Infrastructure Surtax	41,166,694	381,641,854	35,921,784	446,637,116
Parks and Recreation	12,316,638	44,180,080	5,858,790	53,785,337
Street & Drainage	59,797	13,810,248	55,183	14,283,678
Water Utilities Department	51,950,408	392,386,807	47,873,278	429,693,106
Total	\$271,019,841	\$2,126,020,094	\$194,630,261	\$2,377,182,142

Most capital projects span multiple years from initial appropriation to completion. The above data for FY 2021 - FY 2022 reflects the actual and estimated amount of the project budgets expended during that year. The FY 2023 data reflects all new funding and project balances from prior years.

*Based on the Five Year Road Program adopted by the BCC on July 12, 2022.

FY2023 Capital Projects

DEPARTMENT OF AIRPORTS APPROVED FY 2023 CAPITAL PROJECTS BY FUNDING SOURCE (\$ in 1,000)

Project #	Description	Grants	Other Enterprise Revenues	Passenger Facility Charges	Interest & Other	Total Budget
Large Capital Projects						
A450	Lantana - Electrical Improvements	0	300	0	0	300
A451	Lantana - Runway Lights	0	60	0	0	60
A431	Lantana - South Side Aviation Redevelopment	0	450	0	0	450
A449	Lantana - West Apron Rehabilitation	0	240	0	0	240
A446	North County - Hangar and Infrastructure Construction	0	500	0	0	500
A428	North County - Rotating Beacon Replacement	0	270	0	0	270
A445	North County - Runway Lights	0	60	0	0	60
A437	PBIA - Air Cargo Ramp Expansion	0	1,500	0	0	1,500
A434	PBIA - Economy Parking Lot Rehabilitation	0	1,000	0	0	1,000
A440	PBIA - James L. Turnage Boulevard Rehabilitation	0	2,000	0	0	2,000
A454	PBIA - Short Term Garage Waterproofing and Rehabilitation	0	2,000	0	0	2,000
A441	PBIA - Terminal Rental Car Counter Improvements	0	500	0	0	500
Small Capital Projects						
A417	All Airports - Airfield Marking and Signage Study	0	150	0	0	150
A418	All Airports - Camera Replacement	0	100	0	0	100
A107	All Airports - Design and Engineering Services	0	500	0	0	500
A422	All Airports - Drainage Renovation	0	300	0	0	300
A443	Glades - Hangar Rehabilitation	0	21	0	0	21
A447	North County - Airport Runway Lights Replacement	0	53	0	0	53
A423	PBIA - Airfield Pavement Improvements	0	350	0	0	350
A030	PBIA - Airport Administration Equipment	0	130	0	0	130
A268	PBIA - Airside Improvements	0	464	0	0	464



A032	PBIA - Fire Rescue Building and Equipment Improvements	0	725	0	0	725
A031	PBIA - Grounds Maintenance Equipment	0	359	0	0	359
A453	PBIA - Landside Projects Improvements	0	145	0	0	145
A029	PBIA - Operations Equipment	0	98	0	0	98
A212	PBIA - Terminal Improvements	0	1,617	0	0	1,617
A035	PBIA - Terminal Maintenance Equipment	0	225	0	0	225
	Total Appropriations	0	14,117	0	0	14,117

Fund	Funding Recap	Grants	Other Enterprise Revenues	Passenger Facility Charges	Interest & Other	Total Budget
4110	Airport Capital Projects	0	1,537	0	0	1,537
4111	Airports Improvement and Development Fund	0	12,580	0	0	12,580
	Total	0	14,117	0	0	14,117

Large Capital Projects - Department of Airports

Lantana - Electrical Improvements - This project will provide for National Electrical Code (NEC) improvements at Lantana Airport.

Lantana - Runway Lights - This project will provide for new Precision Approach Path Indicator (PAPI) lights at Lantana Airport.

Lantana - South Side Aviation Redevelopment - This project will provide for redevelopment on the south side of the airfield (hangars, aprons, taxilanes, etc.) at Lantana Airport.

Lantana - West Apron Rehabilitation - This project will provide for rehabilitation of the West apron at Lantana Airport.

North County - Hangar and Infrastructure Construction - This project will provide for new hangars and related infrastructure at North County Airport.

North County - Rotating Beacon Replacement - This project will replace the rotating beacon at North County Airport.

North County - Runway Lights - This project will provide for new Precision Approach Path Indicator (PAPI) lights at North County Airport.

PBIA - Air Cargo Ramp Expansion - This project will provide for the air cargo ramp expansion at Palm Beach International Airport.

PBIA - Economy Parking Lot Rehabilitation - This project will provide for rehabilitation of the economy parking lot at Palm Beach International Airport.

PBIA - James L. Turnage Boulevard Rehabilitation - This project will provide for the rehabilitation of James L. Turnage Boulevard at Palm Beach International Airport.

PBIA - Short Term Garage Waterproofing and Rehabilitation - This project will provide for the construction required to waterproof and rehabilitate the short term garage floor adjacent to the terminal at Palm Beach International Airport.

PBIA - Terminal Rental Car Counter Improvements - This project will provide for improvements at the rental car counters in the terminal at Palm Beach International Airport.



FY2023 Capital Projects

BUILDING DIVISION (PZB) APPROVED FY 2023 CAPITAL PROJECTS BY FUNDING SOURCE (\$ in 1,000)

Project #	Description	Building Fees	Total Budget
Large Capital Projects			
Z016	2300 Building - Customer Focused Improvements	400	400
Z010	Community Rating System (CRS) / Floodplain Management Plan	(2,263)	(2,263)
Z005	Oracle Fusion Public Sector	(3,600)	(3,600)
Z008	SJUR Solutions Video Inspection Pro (VIP)	(615)	(615)
Z017	Vista Office Expansion	17,200	17,200
Small Capital Projects			
Z004	Integration of Phone Inspection Application for Contractors	(156)	(156)
Z013	Records Management	(125)	(125)
Z006	Selection Atlas Inspections with Insight	(41)	(41)
	Total Appropriations	10,800	10,800
Fund	Funding Recap	Building Fees	Total Budget
3904	Building Capital Projects	10,800	10,800
	Total	10,800	10,800

Large Capital Projects - Building Division (PZB)

2300 Building - Customer Focused Improvements - The project includes mid-term renovations to meet customer demands until a larger space is available. This project will include several items such as atrium renovations/enhancements, floor plan adjustments, site lighting repairs/retrofits, and electric vehicle charging stations in the parking garage and surface lot. A drive through permit window or a porte cochere are also being considered for this project. Expanding the footprint of the Vista Center atrium/lobby to further enlarge the area available to provide centralized reception for both lobby entrances, while maintaining security in the same central location is the focus of this project.

Community Rating System (CRS) / Floodplain Management Plan - A Community Rating System (CRS) / Floodplain Management Plan is a prerequisite for the County to exceed its current Insurance Services Office, Inc. (ISO) CRS Class 5 Rating. A lower (better) CRS rating translates into actual savings for County stakeholders in the cost of federally backed flood insurance policies. Transitioning from a Class 5 to a Class 4 would result in up to 5% additional annual savings to property owners or as much as \$200,000 per year.

Oracle Fusion Public Sector - Perform a complete upgrade of the existing ePZB (a custom software system) to the full Oracle Land Development Suite, including Planning, Zoning, Platting and Land Development, Building, and Code Enforcement. This is intended to dramatically improve customer experiences and create a seamless environment for stakeholders and eliminate silos between various County agency databases.

SJUR Solutions Video Inspection Pro (VIP) - The Video Inspection Pro (VIP) program provides a State of Florida approved framework allowing specific project types to obtain inspections remotely using Android or Apple devices. Hardware needed to validate the biometric security licenses will be purchased by the County. The biometric security will ensure inspections are only derived by authorized County staff members.

Vista Office Expansion - This project funds an approximate 13,500 square foot addition to the Vista Office building at 2300 North Jog Road in West Palm Beach to accommodate office space and support facilities required to meet ongoing demands for service experienced by the Building Division. Construction also includes a parking structure for approximately 100 vehicles to serve the expansion and replace surface parking lost within the footprint of the planned improvements.



FY2023 Capital Projects

COUNTY LIBRARY APPROVED FY 2023 CAPITAL PROJECTS BY FUNDING SOURCE (\$ in 1,000)

Project #	Description	Ad Valorem	Impact Fees	Total Budget
Small Capital Projects				
L046	Belle Glade Branch Library - Creation Station	75	0	75
L050	Gardens Branch Library - Teen/Magazine/Quiet Room Renovation	274	0	274
L054	Glades Road Branch Library - Creation Station	75	0	75
L073	Greenacres Branch Library - Automatic Doors	100	0	100
L049	Main Library - Renovations	125	0	125
L074	Multiple Libraries - Lighting	200	0	200
L070	Systemwide - New Technology	366	0	366
L064	Systemwide - Parking Lot Repairs	150	0	150
	Total Appropriations	1,365	0	1,365
Fund	Funding Recap	Ad Valorem	Impact Fees	Total Budget
3751	Library Expansion Prgm	150	0	150
3750	Library Improvement Fund	1,215	0	1,215
	Total	1,365	0	1,365

FY2023 Capital Projects

ENGINEERING AND PUBLIC WORKS APPROVED FY 2023 CAPITAL PROJECTS BY FUNDING SOURCE (\$ in 1,000)

Project #	Description	Ad Valorem	Surtax	Total Budget
Large Capital Projects				
2003	Bridge CCTV Camera/DVR Detection System	2,000	0	2,000
1728	Bridge Modifications-E. Ocean Ave over Hypoluxo Isl Lagoon	0	800	800
1542	Bridge Modifications-Lake Osborne Dr over Lake Bass Canal	0	900	900
1521	Bridge Modifications-Smith Sundry Rd over LWDD Lat. 33 Canal	0	1,150	1,150
1614	Bridge Replacements-Congress Ave over PBC Lat. 2 Canal	0	1,000	1,000
1729	Bridge Replacements-Duda Rd over SFWMD Lat. 14 Canal	0	800	800
1558	Drainage (Pipe Replacements)-Various Locations Countywide	0	200	200
1660	Drainage Improvements-Haverhill Rd/Lake Worth Rd to 10th Ave	0	400	400
1730	Drainage Improvements-Orange Blvd/SPW Rd to RPB Blvd	0	600	600
R123	Pavement Management/Roadway Striping FY 2023	6,000	0	6,000
1737	Resurfacing-10th Ave N./Congress Ave to I-95	0	640	640
1748	Resurfacing-Australian Ave/45th St to Blue Heron Blvd	0	800	800
1754	Resurfacing-Boca Chase Dr/Waterberry Dr to SR7	0	530	530
1736	Resurfacing-Boca Del Mar/Powerline Rd to Palmetto Park Rd	0	450	450
1540	Resurfacing-Brown's Farms Rd	0	250	250
1739	Resurfacing-Congress Ave/Okeechobee to Palm Beach Lakes	0	580	580
1539	Resurfacing-CR880	0	350	350
1744	Resurfacing-Eldorado Dr/Pee Hokey Dr to Muck City Rd	0	80	80
1755	Resurfacing-Flavor Pict Rd/Jog Rd to Military Trl	0	500	500
1735	Resurfacing-Haverhill Rd/Roebuck Rd to 45th St	0	720	720
1749	Resurfacing-Indian Rd/Scott Ave/Spafford Ave	0	240	240



1746	Resurfacing-Joe Louis Blvd/Dead End to Muck City Rd	0	85	85
1738	Resurfacing-Kirk Rd/Melaleuca Ln to Purdy Ln	0	600	600
1753	Resurfacing-Lake Ridge Blvd/SR7 to Yamato Rd	0	260	260
1734	Resurfacing-Old Boynton Rd/Military Trl to Knuth Rd	0	650	650
1742	Resurfacing-Old Dixie Hwy/Alt A1A to County Line Rd	0	500	500
1733	Resurfacing-Orange Blvd/SPW Rd to Coconut Rd	0	840	840
1732	Resurfacing-Rodgers Rd/County Line to Miami Canal Rd	0	570	570
1745	Resurfacing-Seville St/Pee Hokey Dr to Muck City Rd	0	80	80
1743	Resurfacing-Tabit Rd/Dead End to N.W. Ave G	0	340	340
1757	Signals-15th St and Tamarind Ave	0	500	500
1756	Signals-Boynton Beach Blvd/SR7 to I-95	0	500	500
1758	Signals-Cascades Isle Blvd and Jog Rd	0	450	450
1759	Signals-Donald Ross Rd and Military Trl	0	150	150
1714	Signals-Lantana Rd and Congress Ave	0	500	500
1713	Signals-Summit Blvd and Haverhill Rd	0	450	450
1580	Signals-Video Detection (80+/- Intersections)	0	300	300
1911	Stormwater Geographic Information System (GIS) Mapping	1,500	0	1,500
1762	Street Lighting-Ranch Haven/Laura Lane	0	180	180
1760	Street Lighting-Street Lighting FY 2023	0	1,830	1,830
1610	Striping-Sections of 10th Ave N.	0	50	50
1611	Striping-Sections of 45th St	0	50	50
1543	Striping-Sections of Congress Ave	0	100	100
1598	Striping-Sections of Haverhill Rd	0	100	100
1604	Striping-Sections of Indiantown Rd	0	100	100
1537	Striping-Sections of Jog Rd	0	100	100
1648	Striping-Sections of Lawrence Rd	0	50	50



1541	Striping-Sections of Military Trl	0	100	100
1609	Striping-Sections of Okeechobee Blvd	0	50	50
1546	Striping-Sections of Old Dixie Hwy	0	100	100
1605	Striping-Sections of Palmetto Park Rd	0	100	100
1545	Striping-Sections of Seacrest Blvd	0	50	50
1603	Striping-Sections of Yamato Rd	0	50	50
Total Appropriations		9,500	20,775	30,275
Fund	Funding Recap	Ad Valorem	Surtax	Total Budget
3900	Capital Outlay	9,500	0	9,500
3950	Infrastructure Surtax	0	20,775	20,775
Total		9,500	20,775	30,275

Large Capital Projects - Engineering and Public Works

Bridge CCTV Camera/DVR Detection System - Due to recent issues involving bascule bridges, the Bridge Section is reviewing Bridge Tender (BT) guidelines, protocols, and processes including current safety warning systems (i.e. BT manual, procedures, signage, lighting, CCTV, audible warning, & markings) which are being analyzed from all perspectives. This request is for the purchase and installation of a CCTV Camera/DVR system which will enable a much higher level of safety, efficiency, and effectiveness of the bascule bridge operations. This system would eliminate blind spots, include Artificial Intelligent (AI) technology for object detection on the bridge span. The camera will record directly over console once bridge opening/closure is initiated (panel energized) and stop recording five seconds after opening/closure (panel de-energized) is completed. It also includes a visual and audible alarm at the control panel and outside of the bridge house when a situation/person is present within the vehicular gates.

Bridge Modifications-E. Ocean Ave over Hypoluxo Isl Lagoon - Bridge Modifications - E. Ocean Avenue (CR 812) over Hypoluxo Island Lagoon (934347)

Bridge Modifications-Lake Osborne Dr over Lake Bass Canal - Bridge Modifications - Lake Osborne Drive over Lake Bass Canal (PB9344354)

Bridge Modifications-Smith Sundry Rd over LWDD Lat. 33 Canal - Bridge Modifications - Smith Sundry Road over Lake Worth Drainage District Lat 33 Canal (PB934411)

Bridge Replacements-Congress Ave over PBC Lat. 2 Canal - Bridge Replacements - Congress Avenue over PBC Lat 2 Canal (934251)

Bridge Replacements-Duda Rd over SFWMD Lat. 14 Canal - Bridge Replacements - Duda Road over SFWMD Lat. 14 Canal (Hillsboro Canal)(934519)

Drainage (Pipe Replacements)-Various Locations Countywide - Drainage (Pipe Replacements) - Various Locations Countywide

Drainage Improvements-Haverhill Rd/Lake Worth Rd to 10th Ave - Drainage Improvements - Haverhill Road from Lake Worth Road to 10th Avenue

Drainage Improvements-Orange Blvd/SPW Rd to RPB Blvd - Drainage Improvements - Orange Blvd from Seminole Pratt Whitney Road to Royal Palm Beach Blvd

Pavement Management/Roadway Striping FY 2023 - There is a continued need for resurfacing and road repairs. Several of the major arterial roadways are starting to show severe signs of deterioration.

Resurfacing-10th Ave N./Congress Ave to I-95 - Resurfacing - 10th Avenue N. from Congress Avenue to I-95

Resurfacing-Australian Ave/45th St to Blue Heron Blvd - Resurfacing - Australian Avenue from 45th Street to Blue Heron Boulevard



Large Capital Projects - Engineering and Public Works continued

Resurfacing-Boca Chase Dr/Waterberry Dr to SR7 - Resurfacing - Boca Chase Drive from Waterberry Drive to State Road 7

Resurfacing-Boca Del Mar/Powerline Rd to Palmetto Park Rd - Resurfacing - Boca Del Mar from Powerline Road to Palmetto Park Road

Resurfacing-Brown's Farms Rd - Resurfacing - Brown's Farms Road

Resurfacing-Congress Ave/Okeechobee to Palm Beach Lakes - Resurfacing - Congress Avenue from Okeechobee Boulevard to Palm Beach Lakes Boulevard

Resurfacing-CR880 - Resurfacing - CR 880

Resurfacing-Eldorado Dr/Pee Hokey Dr to Muck City Rd - Resurfacing - Eldorado Drive from Pee Hokey Drive to Muck City Road

Resurfacing-Flavor Pict Rd/Jog Rd to Military Trl - Resurfacing - Flavor Pict Road from Jog Road to Military Trail

Resurfacing-Haverhill Rd/Roeback Rd to 45th St - Resurfacing - Haverhill Road from Roeback Road to 45th Street

Resurfacing-Indian Rd/Scott Ave/Spafford Ave - Resurfacing - Indian Road / Scott Avenue / Spafford Avenue from Okeechobee Boulevard to Gardenia Street

Resurfacing-Joe Louis Blvd/Dead End to Muck City Rd - Resurfacing - Joe Louis Boulevard from Dead End to Muck City Road

Resurfacing-Kirk Rd/Melaleuca Ln to Purdy Ln - Resurfacing - Kirk Road from Melaleuca Lane to Purdy Lane

Resurfacing-Lake Ridge Blvd/SR7 to Yamato Rd - Resurfacing - Lake Ridge Boulevard from State Road 7 to Yamato Road

Resurfacing-Old Boynton Rd/Military Trl to Knuth Rd - Resurfacing - Old Boynton Road from Military Trail to Knuth Road

Resurfacing-Old Dixie Hwy/Alt A1A to County Line Rd - Resurfacing - Old Dixie Highway from Alternate A1A to County Line Road

Resurfacing-Orange Blvd/SPW Rd to Coconut Rd - Resurfacing - Orange Boulevard from Seminole Pratt Whitney Road to Coconut Road

Resurfacing-Rodgers Rd/County Line to Miami Canal Rd - Resurfacing - Rodgers Road from County Line to Miami Canal Road

Resurfacing-Seville St/Pee Hokey Dr to Muck City Rd - Resurfacing - Seville Street from Pee Hokey Drive to Muck City Road

Resurfacing-Tabit Rd/Dead End to N.W. Ave G - Resurfacing - Tabit Road from Dead End to N.W. Avenue G

Signals-15th St and Tamarind Ave - Signals and Signal Systems - 15th Street and Tamarind Avenue

Signals-Boynton Beach Blvd/SR7 to I-95 - Signals and Signal Systems - Boynton Beach Boulevard from State Road 7 to I-95

Signals-Cascades Isle Blvd and Jog Rd - Signals and Signal Systems - Cascades Isle Boulevard and Jog Road

Signals-Donald Ross Rd and Military Trl - Signals and Signal Systems - Donald Ross Road and Military Trail

Signals-Lantana Rd and Congress Ave - Signals and Signal Systems - Lantana Road and Congress Avenue

Signals-Summit Blvd and Haverhill Rd - Signals and Signal Systems - Summit Boulevard and Haverhill Road

Signals-Video Detection (80+/- Intersections) - Signals and Signal Systems - Video Detection (80+/- Intersections)



Large Capital Projects - Engineering and Public Works continued

Stormwater Geographic Information System (GIS) Mapping - Data collection services to begin the process of mapping a comprehensive Stormwater GIS inventory for County stormwater infrastructure. Stormwater infrastructure information is key to problem identification and anticipation, operations and maintenance, asset management and replacement planning, and flooding and water quality solution strategy development. The County does not currently have a stormwater infrastructure GIS database, which makes it extremely difficult to implement the abovementioned mission critical activities. In addition, the County is not currently meeting the permit required objectives of the NPDES stormwater permit, especially as it relates to a stormwater infrastructure inventory. Due to the number of impaired water bodies within the County, it is anticipated that water quality improvement projects will need to be implemented by the County and other municipalities over the next decade to achieve state water quality standards.

Street Lighting-Ranch Haven/Laura Lane - Street Lighting - Ranch Haven / Laura Lane

Street Lighting-Street Lighting FY 2023 - Street Lighting - Street Lighting FY 2023

Striping-Sections of 10th Ave N. - Striping - Sections of 10th Avenue N.

Striping-Sections of 45th St - Striping - Sections of 45th Street

Striping-Sections of Congress Ave - Striping - Sections of Congress Avenue

Striping-Sections of Haverhill Rd - Striping - Sections of Haverhill Road

Striping-Sections of Indiantown Rd - Striping - Sections of Indiantown Road

Striping-Sections of Jog Rd - Striping - Sections of Jog Road

Striping-Sections of Lawrence Rd - Striping - Sections of Lawrence Road

Striping-Sections of Military Trl - Striping - Sections of Military Trail

Striping-Sections of Okeechobee Blvd - Striping - Sections of Okeechobee Boulevard

Striping-Sections of Old Dixie Hwy - Striping - Sections of Old Dixie Highway

Striping-Sections of Palmetto Park Rd - Striping - Sections of Palmetto Park Road

Striping-Sections of Seacrest Blvd - Striping - Sections of Seacrest Boulevard

Striping-Sections of Yamato Rd - Striping - Sections of Yamato Road

FY2023 Capital Projects

ENVIRONMENTAL RESOURCES MANAGEMENT APPROVED FY 2023 CAPITAL PROJECTS BY FUNDING SOURCE (\$ in 1,000)

Project #	Description	Ad Valorem	Other	Total Budget
Large Capital Projects				
E300	Acreage Pines Boardwalk and Overlook	0	550	550
E301	Bluegill and Pantano Multiuse Trails and Facilities	0	100	100
E121	Environmental Restoration FY 2023	250	0	250
E302	Limestone Creek Natural Area Trails and Facilities	0	800	800
Small Capital Projects				
M040	Coral Cove Dune Restoration	0	1,000	1,000
M041	Delray Beach Shore Protection	0	100	100
M033	Emergency Beach Responses	0	200	200
M053	NCCSPP - South Jupiter	0	1,750	1,750
M035	Palm Beach Phipps Shore Protection	0	92	92
M100	Shoreline Protection Activities	0	250	250
M037	Singer Island Dune Restoration	0	1,000	1,000
M016	South Boca Raton Shore Protection	0	2,000	2,000
M046	South Lake Worth Inlet Management	0	2,000	2,000
Total Appropriations		250	9,842	10,092
Fund	Funding Recap	Ad Valorem	Other	Total Budget
3652	Beach Improvement	0	8,392	8,392
3654	Environmental Resources Capital Projects	250	1,450	1,700
Total		250	9,842	10,092

Large Capital Projects - Environmental Resources Management

Acreage Pines Boardwalk and Overlook - This project includes repair and/or replacement of the boardwalk and overlook. Funding will come from a transfer from the Natural Areas Fund.

Bluegill and Pantano Multiuse Trails and Facilities - This project includes design, permitting, specifications, geotechnical investigations, and construction of new and/or renovation of existing passive public recreational/public use facilities which include multiuse trails, natural-surfaced equestrian trails, wildlife observation platforms, fishing pier, picnic area, shade shelters, bike racks, equestrian tie-ups, equestrian mounting blocks, nonpotable water pump (for equestrian use), fencing, gates, interpretive and informational kiosks, signage, canoe/kayak launch/portage, water safety fenders, stationary benches, and swinging bench. Funding will come from a transfer from the Natural Areas Fund, with expected support from Federal and/or State grant funding to be awarded.



Large Capital Projects - Environmental Resources Management continued

Environmental Restoration FY 2023 - This project includes restoration of natural areas and bodies of water such as the Lake Worth Lagoon, Chain of Lakes, and Loxahatchee River. Continued funding is required to replace diminishing Non-Ad Valorem funds available for the restoration and management of the County's natural areas. These funds also provide a source of matching funds for State and Local grants.

Limestone Creek Natural Area Trails and Facilities - This project includes design, permitting, specifications, geotechnical investigations, and construction of new and/or renovation of existing passive public recreational/public use facilities which include parking areas, bike racks, accessible nature trail, wildlife observation platform, fishing pier, picnic area, shade shelter, natural-surfaced hiking trails, boardwalk, multi-use trails, foot bridge, fencing, interpretive and informational kiosks, signage, canoe/kayak launch, water safety fenders, stationary benches, and swinging bench. Funding will come from a transfer from the Natural Areas Fund, with excepted support from Federal and/or State grant funding to be awarded. This project complies with the requirements of Policy 1.4-c since it helps meet water-dependent recreational needs (fishing pier and canoe/kayak launch).

FY2023 Capital Projects

FACILITIES DEVELOPMENT AND OPERATIONS APPROVED FY 2023 CAPITAL PROJECTS BY FUNDING SOURCE (\$ in 1,000)

Project #	Description	Ad Valorem	Impact Fees	Surtax	Other	Total Budget
Large Capital Projects						
B719	Animal Care and Control West County Pahokee Interim Facility	2,250	0	0	0	2,250
Q002	Countywide Americans with Disabilities Act (ADA) Restrooms	0	0	450	0	450
Q014	Countywide Building Renewal/Replacement	0	0	4,016	0	4,016
B705	Countywide Generators/Hardening at Critical Facilities	0	0	0	9,850	9,850
B592	Courthouse Build-Out and Renovations	0	0	24,500	0	24,500
B708	Electric Vehicle (EV) Charging Stations Infrastructure	225	0	0	0	225
B735	Emergency Operations Center (EOC) Lobby Improvements	500	0	0	0	500
B684	Governmental Center ISS Renovation	800	0	0	0	800
Q011	Governmental Center Renewal/Replacement	0	0	14,000	0	14,000
Q001	Housing Units For Homeless	0	0	2,550	0	2,550
B736	Medical Examiner Office Expansion	1,100	0	0	14,147	15,247
B651	Mosquito Control Redevelopment	(2,700)	0	0	17,270	14,570
Q017	PBSO Acreage Substation	0	0	3,651	1,600	5,251
Q007	PBSO Vehicle Replacement	0	0	1,670	0	1,670
B734	Roger Dean Chevrolet Stadium (RDCS) Renovation Project	0	0	0	2,400	2,400
B704	West County Administration Building Modifications	1,000	0	0	0	1,000
Small Capital Projects						
TBD	240 S. Military Trail Exterior Hardening and Repurposing	0	0	0	6,100	6,100
B626	Ballpark of the Palm Beaches Renewal & Replacement	0	0	0	429	429



B737	Constitutional Facility Improvements FY 23	0	0	0	1,000	1,000
B371	Convention Center Renewal & Replacement	0	0	0	2,071	2,071
B738	Countywide Building Renewal & Replacement FY 23	15,000	0	0	0	15,000
B739	Countywide Electronic Systems Renewal & Replacement FY 23	1,874	0	0	0	1,874
B740	Countywide Elevator Door Lock Monitoring	1,250	0	0	0	1,250
B741	Countywide Parks Facility Renewal & Replacement FY 23	1,492	0	0	0	1,492
B653	Countywide Radio System Renewal & Replacement	0	0	0	7,314	7,314
B742	Countywide Security and Safety Enhancements	50	0	0	0	50
B752	Countywide Various Facility Improvements FY 23	250	0	0	0	250
B743	Courthouse Clerk Viol. Bureau Svs Counter Video Surveillance	80	0	0	0	80
B751	Courthouse Furniture Replacement FY 23	200	0	0	0	200
B744	Courthouse License Plate Reader	138	0	0	0	138
B745	Courthouse Wireless Microphone	46	0	0	0	46
B746	Highridge Family Center Interior Modifications	183	0	0	0	183
B747	Land Due Diligence FY 23	200	0	0	0	200
B748	PBSO Headquarters Mailroom Building Upfit	507	0	0	0	507
B749	PBSO HQ Secure Parking Improvements	850	0	0	0	850
B648	Roger Dean Chevrolet Stadium Renewal & Replacement	0	0	0	500	500
B750	State Attorney Main Building Security Cameras	140	0	0	0	140
Total Appropriations		25,435	0	50,837	62,681	138,953

Fund	Funding Recap	Ad Valorem	Impact Fees	Surtax	Other	Total Budget
3801	800 Mhz RR+I Fund	0	0	0	7,314	7,314
3950	Infrastructure Surtax	0	0	50,837	0	50,837
3804	Public Building Impr Fund	25,435	0	0	2,600	28,035
3807	TDC- Bldg Renewal & Replacement	0	0	0	5,400	5,400
TBD	To Be Determined	0	0	0	47,367	47,367
Total		25,435	0	50,837	62,681	138,953



Large Capital Projects - Facilities Development and Operations

Animal Care and Control West County Pahokee Interim Facility - This project funds the renovation of a former Palm Beach County Department of Health facility located at 1839 E. Main Street in Pahokee for use by Animal Care and Control (ACC) and PBSO. The existing ACC facility in Pahokee was removed from operations during the recession and has reached end of life. Renovation of this former community clinic will allow for reintroduction of ACC operations in the Glades region prior to future construction of a new ACC facility at the West County Governmental Center and provide space for PBSO patrol deputies to use as a field station.

Countywide Americans with Disabilities Act (ADA) Restrooms - This project funds the renovation of existing restrooms at various clinics, courthouses, and general government buildings for compliance with the Americans with Disabilities Act requirements. These facilities were constructed prior to the regulations being in place in the early 1990's and are either partially in compliance with physical plant requirements or require operational accommodation for compliance.

Countywide Building Renewal/Replacement - This project completes the renewal and replacement of backlogged building systems and equipment. The building systems and equipment intended to be replaced/renewed are costly and/or large scale scopes of work and range from envelope components (roofs, structural elements, windows, and weatherproofing); mechanical parts; plumbing; electrical; ceiling and lighting; flooring; and painting.

Countywide Generators/Hardening at Critical Facilities - This project establishes a phased implementation of results of a professional study and other emerging needs for equipping various County facilities with new or replacement generators providing full building power in the aftermath of storm events or other incidents causing a loss of permanent power. First priority is being assigned to facilities where a loss of functional building systems pose a safety risk to employees and/or occupants during prolonged power outages, followed by facilities rendering critical public safety services/functions or having sheltering capability, and lastly facilities for the restoration of government operations and public service.

Courthouse Build-Out and Renovations - Approximately 125,000 square feet of the Main Courthouse was intentionally left unfinished to fulfill future judicial expansion and programming. This area is made up of a large space on the first floor, as well as the entire seventh and eighth floors.

Electric Vehicle (EV) Charging Stations Infrastructure - This project funds the installation of electrical infrastructure at five strategic County facility locations countywide: Governmental Center Garage, Convention Center Garage, 4th Street Parking Lot, Judicial Center Garage, and Vista Office Parking as part of a pilot program being administered by the Office of Resilience (OOR). The vendors for the Governmental Center Garage and Convention Center Garage have been selected and the vendors for the remaining locations will be competitively selected through a RFP process to deliver, install, and maintain the charging equipment that will be connected to the infrastructure. Usage and other data will be reported to OOR and tracked to determine the viability of future EV installations at new and existing County facilities.

Emergency Operations Center (EOC) Lobby Improvements - This project expands the existing lobby of the EOC by approximately 400 square feet. It will capture the existing outdoor space that is already under cover to serve as a secure air conditioned entry vestibule and waiting lobby. The new entry doors will be secured with card access and the existing storefront will remain in place and be improved with a transaction window between the new lobby and the receptionist.

Governmental Center ISS Renovation - This project renovates Information Systems Services' (ISS) fourth floor suite at the Robert Weisman Governmental Center in downtown West Palm Beach. Improvements generally consist of repurposing space that previously supported the ISS Data Center, interior reconfigurations, required modifications to building systems, modular office furniture, carpet and paint, design, permitting, and construction services. The project will be completed in phases with future funding being required to complete each of the successive phases.

Governmental Center Renewal/Replacement - This project is a comprehensive renovation of the approximately 290,000 square foot Robert Weisman Governmental Center in the downtown West Palm Beach, which is approaching 40 years in service. The scope of work includes, but is not limited to, the professional evaluation and repair/replacement of multiple building systems including structural components, building envelope, fire, mechanical, plumbing, electrical, roofing, flooring, ceiling and lighting, as well as improvements for security, functionality, resilience, ADA compliance, and modern fixtures, finishes, and equipment. The cost of this project includes the creation of temporary operating spaces to sustain continuous operations during the various phases of the work.

Housing Units For Homeless - This project involves delivery of a housing stock for use as temporary or longer term affordable housing for homeless and special populations.

Medical Examiner Office Expansion - This project funds the expansion of the Medical Examiner's Office facility at the Central Justice Complex on Gun Club Road in West Palm Beach, which has exceeded the capacity of the existing buildings. Improvements include construction of a new +/-10,000 square foot administrative building, conversion of the existing 5,815 square foot administrative building into morgue space to address existing and projected operational demands, as well as a parking structure for approximately 100 vehicles to serve the expanded facility and replace surface parking lost within the footprint of the planned improvements.



Large Capital Projects - Facilities Development and Operations continued

Medical Examiner Office Expansion - This project funds the expansion of the Medical Examiner's Office facility at the Central Justice Complex on Gun Club Road in West Palm Beach, which has exceeded the capacity of the existing buildings. Improvements include construction of a new +/-10,000 square foot administrative building, conversion of the existing 5,815 square foot administrative building into morgue space to address existing and projected operational demands, as well as a parking structure for approximately 100 vehicles to serve the expanded facility and replace surface parking lost within the footprint of the planned improvements.

Mosquito Control Redevelopment - This project replaces the existing Mosquito Control complex and collocated Fleet fuel facility located at the northwest corner of Lantana Road and Lyons Road. The complex has reached the end of its useful life and is in need of substantial renewal/replacement improvements. To sustain operations, the new complex will be constructed in phases upon a County-owned parcel on the north side of Lantana Road approximately one half mile west of the current complex. Upon completion of the redevelopment and demolition of the current complex, the property is intended to become integrated into the County's adjacent Park Ridge Golf Course to support facility programming. The \$1.6 million in prior years' funding came from Fleet for the fuel facility.

PBSO Acreage Substation - This project will build a new PBSO substation in the area bounded by US 441 on the east, Southern Blvd on the south, and Beeline Hwy on the north.

PBSO Vehicle Replacement - This project funds a portion of the replacement costs associated with PBSO's vehicles and on-board equipment.

Roger Dean Chevrolet Stadium (RDCS) Renovation Project - This project provides funding for the renovation of RDCS. The public use improvements include, but are not limited to: replacement of the video scoreboard; upgrading the sound system and concession stands; installing Wi-Fi; providing a new group area on the 3rd base line; expanding the store, maintenance areas, storage areas, and the visiting clubhouse; relocating the bullpens; installing a new security system; renovating administrative spaces; improving the press box area; and art in public places. The shared use improvements include, but are not limited to: upgrading and installing new batting cages and agility fields; expanding the facilities to include a new theater/classrooms; and providing a restroom facility at the quad. The private use improvements include renovating the Teams' clubhouses and the pitching mound. Jupiter Stadium, Ltd. will be responsible for coordinating and administering all aspects of the project.

West County Administration Building Modifications - This project replaces and upgrades interior areas of the Glades Office Building to meet current code and modern user requirements.

FY2023 Capital Projects

FIRE RESCUE APPROVED FY 2023 CAPITAL PROJECTS BY FUNDING SOURCE (\$ in 1,000)

Project #	Description	Ad Valorem	Impact Fees	Total Budget
Large Capital Projects				
F171	Fire Rescue Headquarters Draeger Training Prop	720	0	720
F172	Fire Rescue Storage Facility	1,000	0	1,000
F085	Fire Station 24 Replacement	500	0	500
F138	Fire Station 33 Renovations	2,500	0	2,500
F129	Fire Station 42 Replacement 'aka' South District Maintenance	(5,500)	0	(5,500)
F141	Fire Station 43 Replacement	500	0	500
F128	Fire Station 92 Lake Worth West	2,500	0	2,500
F130	Fire Station Agricultural Reserve Central	3,000	1,000	4,000
F109	Fire Station Agricultural Reserve South	500	0	500
F143	Fire Station Delray Trails	500	0	500
F179	Fire Station New (TBD)	1,000	0	1,000
F173	Fire Station Renovations	11,000	0	11,000
F156	Fire Station Replacement (TBD)	5,500	0	5,500
F157	Fire Station Southern Blvd 20 Mile Bend	500	0	500
F159	Fire Stations Traffic Preemption Program	500	0	500
Small Capital Projects				
F174	Fire Rescue Headquarters Floor Replacement	600	0	600
F175	Fire Rescue Headquarters Painting	500	0	500
F170	Fire Rescue Support Services Vehicle Covered Structure	1,350	0	1,350
F178	Fire Rescue Western Shelter Base of Operations for USAR	420	0	420
F176	Fire Station 34 Above Ground Fuel Tank Replacement	500	0	500
F132	Fire Stations Bay Door Replacements	500	0	500

F147	Fire Stations Bay Floor Resurfacing	500	0	500
F149	Fire Stations Facility Hardening	2,000	0	2,000
F166	Fire Stations Kitchen Renovations	750	0	750
F177	Fire Stations Painting	500	0	500
F150	Fire Stations Restroom Renovations	100	0	100
F151	Fire Stations Roofing Replacement	1,400	0	1,400
Total Appropriations		<u>33,840</u>	<u>1,000</u>	<u>34,840</u>

Fund	Funding Recap	Ad Valorem	Impact Fees	Total Budget
3704	Fire Rescue Impact Fees	0	1,000	1,000
3700	Fire Rescue Improvement	33,840	0	33,840
Total		<u>33,840</u>	<u>1,000</u>	<u>34,840</u>

Large Capital Projects - Fire Rescue

Fire Rescue Headquarters Draeger Training Prop - This training prop will allow for concurrent training and provide different training simulations for our current and future firefighters. Fire Rescue has grown exponentially and has outgrown the existing training facility. This prop will help facilitate training related to the growth and the continued development of the all-hazards response to the community.

Fire Rescue Storage Facility - This project involves the construction of a new permanent storage facility for Fire Rescue. This building will combine the two storage sites (one leased) currently used by Fire Rescue into one location and provide for enough space for Urban Search and Rescue storage needs. Fire Rescue is currently looking for additional rent space to accomplish this goal.

Fire Station 24 Replacement - This project is to construct a new fire station to replace the existing station in the Westgate area. The primary users of this new facility will be the firefighters and paramedics assigned to this station.

Fire Station 33 Renovations - This project provides additional funds for the renovations of the interior space and the new roof at Fire Station 33. This is a three-bay 7,743 square foot fire station that was built in 1988. The existing roof system is beyond its useful life expectancy. The new roof will be more hurricane resistant.

Fire Station 42 Replacement 'aka' South District Maintenance - This project will replace an old fire station that has reached the end of its useful life. Fire Station 42 is a three-bay, 5,486 square foot station that houses six personnel. Property is available to rebuild this station. The primary users of this facility will be firefighters and paramedics assigned to this station.

Fire Station 43 Replacement - This project will replace an old fire station that has reached the end of its useful life. Fire Station 43 is a three-bay 5,486 square foot station that houses six personnel. A full review will be done to ensure that the current location is still the best location to rebuild this station. The primary users of this facility will be firefighters and paramedics assigned to this station.

Fire Station 92 Lake Worth West - This project involves the construction of a new fire station to serve the area off of Lyons Road between Lake Worth Road and Lantana Road. Fire Rescue already owns a two acre civic site which was conveyed to the County in 1996 by the Regency Lake Estates development to build a fire station. Just east of this site are 540 acres of open polo fields that are now being developed. Within the near future, this area will contain single family and multifamily homes along with a commercial area and a new high school. Within 1.5 miles, this new station will respond to the fire rescue needs of an elementary school, middle school, new high school, and new assisted living facility. If this station was opened today, it would cover 1,534 calls per year.

Fire Station Agricultural Reserve Central - This project involves the construction of a new permanent three-bay station to serve the expansion of the central part of the Agricultural Reserve. The primary users of this facility will be firefighters and paramedics assigned to this station.

Fire Station Agricultural Reserve South - This project will construct a new permanent three-bay fire station to serve the expansion of the southern part of the Agricultural Reserve. The primary users of this facility will be firefighters and paramedics assigned to the station.



Large Capital Projects - Fire Rescue continued

Fire Station Delray Trails - This fire station will infill between Fire Stations 42, 44, and 45 to assist with the high call volume. If this station opened today, it would cover 3,120 calls per year.

Fire Station New (TBD) - Due to the growth and the level of service requirements, this project involves the construction of a new fire station. The primary users of this facility will be firefighters and paramedics assigned to the station. This station may also be used by the general public for community meetings, voting, and educational programs for civic groups.

Fire Station Renovations - This project will respond to the comprehensive programmatic assessment for fire stations as part of the capital improvements for Fire Rescue. The evaluations performed for compliance with safety and staffing standards will determine the priority and depth of each station renovation. This will be an ongoing program to modernize the fire stations to meet the needs of the public.

Fire Station Replacement (TBD) - This project involves the construction of a fire station which will replace an existing station that has reached the end of its useful life. The primary users of this new facility will be the firefighters and paramedics assigned to this station.

Fire Station Southern Blvd 20 Mile Bend - This project involves the construction of a new permanent three-bay fire station to serve the new development of approximately 2,000 homes. The primary users of this facility will be firefighters and paramedics assigned to the station.

Fire Stations Traffic Preemption Program - The Traffic Signal Preemption Program allows emergency vehicles to disrupt a normal signal cycle in order to proceed through the intersection more quickly and under safer conditions. The preemption systems can extend the green on an emergency vehicle's approach or replace the phases and timing for the whole cycle.

FY2023 Capital Projects

FIVE YEAR ROAD PROGRAM APPROVED FY 2023 CAPITAL PROJECTS BY FUNDING SOURCE (\$ in 1,000)

Project #	Description	Impact Fees	Other	Total Budget
Large Capital Projects				
1363	10th Ave N. and Boutwell Rd	2,000	0	2,000
0703	Administrative Support and Computer Equipment	0	370	370
0768	Annual Contract Advertising	0	20	20
1960	Boca Rio Rd/Palmetto Park Rd to Glades Rd	400	0	400
TBD	Center St/Loxahatchee River Rd to Alt A-1-A	1,000	0	1,000
TBD	Central Blvd/Indiantown Rd to Church St	700	0	700
1443	Church St/Limestone Creek Rd to W. of Central Blvd	2,000	0	2,000
1869	Clint Moore Rd and Military Trl	2,100	0	2,100
0621	CR 880 (Old SR 80) Belle Glade to 20 Mile Bend	0	1,000	1,000
1480	CR 880 over C-51 Canal	0	1,800	1,800
1615	CR 880/Sam Senter Rd over SFWMD Ocean Canal	0	3,550	3,550
TBD	Cresthaven Blvd/Jog Rd to Military Trl	0	460	460
TBD	Donald Ross Rd to US1	400	0	400
TBD	Flavor Pict Rd/Lyons Rd to Hagen Ranch Rd	10	0	10
1491	Florida Mango Rd/10th Ave N. to Edgewater Dr	5,900	0	5,900
1440	Florida Mango Rd/Myrica Rd to Summit Blvd	2,300	0	2,300
1527	Florida Mango Rd/S. of Barbados Rd to Myrica Rd	2,000	0	2,000
0704	Glades Area - R&R Throughout the Glades	0	700	700
1876	Gun Club Rd/Forest Estates Dr to LWDD E-3 Canal	3,320	0	3,320
1926	Haverhill Rd/S. of Ceceile Ave to N. of Century Blvd	1,200	0	1,200
1878	Kirk Rd/Summit Blvd to Gun Club Rd	3,950	0	3,950
1959	Lyons Rd/Atlantic Ave to S. of Flavor Pict Rd	500	0	500



TBD	Lyons Rd/S. of Flavor Pict Rd to Boynton Beach Blvd	12,000	0	12,000
1918	Melaleuca Ln and Jog Rd	2,300	0	2,300
9100	Ocean Ave Loan Repayment	0	1,035	1,035
1494	Okeechobee Blvd and Jog Rd	1,370	0	1,370
1897	Palmetto Park Rd and Lyons Rd	900	0	900
0924	Recording Fees - Countywide	0	20	20
1001	Reserve - Bridges/Structures/Culverts/Pipes - Countywide	0	1,700	1,700
VARIOUS	Reserve - Drainage - Countywide	0	900	900
VARIOUS	Reserve - Intersections - Countywide	8,120	2,400	10,520
VARIOUS	Reserve - Pavement Markings - Countywide	0	400	400
VARIOUS	Reserve - Railroad Crossings - Countywide	0	600	600
VARIOUS	Reserve - Resurfacing - Countywide	0	2,000	2,000
VARIOUS	Reserve - Right of Way - Countywide	0	300	300
VARIOUS	Reserve - Study/Plans/Alignment - Countywide	0	300	300
0603	Reserve - Traffic Calming - Countywide	0	60	60
ANNUAL	Reserve - Traffic Signals - Countywide	0	600	600
ANNUAL	Sidewalk Program - Countywide	0	1,500	1,500
1961	Sims Rd/Lakes of Delray Blvd to Atlantic Ave	10	0	10
	Total Appropriations	52,480	19,715	72,195

Fund	Funding Recap	Impact Fees	Other	Total Budget
3501	Road Impact Fee Zone 1	4,100	0	4,100
3502	Road Impact Fee Zone 2	20,670	0	20,670
3503	Road Impact Fee Zone 3	1,370	0	1,370
3504	Road Impact Fee Zone 4	2,300	0	2,300
3505	Road Impact Fee Zone 5	15,420	0	15,420
TBD	To Be Determined	8,620	2,400	11,020
3500	Transportation Improvement Fund	0	17,315	17,315
	Total	52,480	19,715	72,195

Large Capital Projects - Five Year Road Program

10th Ave N. and Boutwell Rd - Intersection Improvements

Administrative Support and Computer Equipment - Funding for staff support and computer equipment for program.

Annual Contract Advertising - Advertising cost for annual agreements



Large Capital Projects - Five Year Road Program continued

Boca Rio Rd/Palmetto Park Rd to Glades Rd - 1.3 Miles, 4/5 Lanes

Center St/Loxahatchee River Rd to Alt A-1-A - 1.7 Miles, 3 Lanes

Central Blvd/Indiantown Rd to Church St - 0.5 Miles, 3 Lanes

Church St/Limestone Creek Rd to W. of Central Blvd - 0.5 Miles, 2 Lanes

Clint Moore Rd and Military Trl - Intersection Improvements

CR 880 (Old SR 80) Belle Glade to 20 Mile Bend - Rehabilitation/Heavy Maintenance

CR 880 over C-51 Canal - Bridge Replacement

CR 880/Sam Senter Rd over SFWMD Ocean Canal - Intersection Improvements and Bridge Replacement

Cresthaven Blvd/Jog Rd to Military Trl - Buffered Bike Lanes

Donald Ross Rd to US1 - Intersection Improvements (add 3rd EBL & Free Flow SBRTL)

Flavor Pict Rd/Lyons Rd to Hagen Ranch Rd - 1.7 Miles, 4 Lanes

Florida Mango Rd/10th Ave N. to Edgewater Dr - 0.9 Miles, 3 Lanes (LWDD L-9 & L-10 Canals Bridge Replacements)

Florida Mango Rd/Myrica Rd to Summit Blvd - 0.5 Miles, 3 Lanes (LWDD L-6 Canal Bridge Replacement - Culvert)

Florida Mango Rd/S. of Barbados Rd to Myrica Rd - 0.7 Miles, 3 Lanes (LWDD L-7 Canal Culvert Replacement)

Glades Area - R&R Throughout the Glades - Repair/Reconstruction

Gun Club Rd/Forest Estates Dr to LWDD E-3 Canal - 0.5 Miles, 3 Lanes

Haverhill Rd/S. of Ceceile Ave to N. of Century Blvd - Intersection Improvements, 0.2 Miles, 4/6 Lane

Kirk Rd/Summit Blvd to Gun Club Rd - 0.8 Miles, 3/5 Lanes

Lyons Rd/Atlantic Ave to S. of Flavor Pict Rd - 2.4 Miles, 4 Lanes

Lyons Rd/S. of Flavor Pict Rd to Boynton Beach Blvd - 3.0 Miles, 4 Lanes

Melaleuca Ln and Jog Rd - Intersection Improvements

Ocean Ave Loan Repayment - Debt service on the \$15 million loan to rebuild the Ocean Avenue bridge.

Okeechobee Blvd and Jog Rd - Intersection Improvements

Palmetto Park Rd and Lyons Rd - Intersection Improvements

Recording Fees - Countywide - Provides funding for the expenses incurred in Right of Way (ROW) acquisitions. These include title searches, deed recordings, and other related legal expenses required for the purchases of ROW.

Reserve - Bridges/Structures/Culverts/Pipes - Countywide - Bridge Rehabilitation, Repair, and Replacement

Reserve - Drainage - Countywide - Study, Design, Right of Way Acquisition, Mitigation, and Construction

Reserve - Intersections - Countywide - The Intersection Improvement Program provides both minor and major improvements at intersections. These improvements increase capacity and improve safety. Projects are designed and constructed both in-house and through contracted services.

Reserve - Pavement Markings - Countywide - Funding for countywide road striping projects.



Large Capital Projects - Five Year Road Program continued

Reserve - Railroad Crossings - Countywide - Railroad Crossing Rehabilitation and Upgrade

Reserve - Resurfacing - Countywide - Road Resurfacing

Reserve - Right of Way - Countywide - Funding for Right of Way acquisition costs for projects included in the program.

Reserve - Study/Plans/Alignment - Countywide - Funding for design costs, study costs, and mitigation costs for projects included in the program.

Reserve - Traffic Calming - Countywide - This program provides funding for the installation of traffic slowing devices such as speed humps and traffic islands in neighborhoods which require and demonstrate a need for such safety measures on their streets.

Reserve - Traffic Signals - Countywide - Funding to design and install traffic signals utilizing mast arm support structures in lieu of strain pole/span wire support systems.

Sidewalk Program - Countywide - This program develops a list of requested sidewalks which are then divided into three categories and prioritized. Elementary school sidewalks are given the highest priority, followed by middle and high school sidewalks. Additionally, the program includes funding for maintenance of existing sidewalks.

Sims Rd/Lakes of Delray Blvd to Atlantic Ave - 0.6 Miles, 2 Lanes

FY2023 Capital Projects

INFORMATION SYSTEMS SERVICES APPROVED FY 2023 CAPITAL PROJECTS BY FUNDING SOURCE (\$ in 1,000)

Project #	Description	Ad Valorem	Other	Total Budget
Small Capital Projects				
I433	Communications / Telephony FY 2023	1,250	0	1,250
I436	Data Center Renewal, Replacement & Improvement FY 2023	500	0	500
I354	Digital Agenda Tracking Application	60	0	60
I438	Geographic Information Systems FY 2023	325	175	500
I439	ISS RFID Asset Management Program	100	0	100
I437	Microsoft License Management FY 2023	954	0	954
I431	Network Infrastructure RR&I FY 2023	6,000	0	6,000
I432	Network Security / Threat Management FY 2023	250	0	250
I435	Platform Infrastructure RR&I FY 2023	4,300	0	4,300
I434	Video Service Delivery FY 2023	250	0	250
	Total Appropriations	13,989	175	14,164
Fund	Funding Recap	Ad Valorem	Other	Total Budget
3901	Information Technology Capital Improvements	13,989	175	14,164
	Total	13,989	175	14,164

FY2023 Capital Projects

MISCELLANEOUS / NON-DEPARTMENT APPROVED FY 2023 CAPITAL PROJECTS BY FUNDING SOURCE (\$ in 1,000)

Project #	Description	Ad Valorem	Impact Fees	Other	Bonds	Total Budget
Small Capital Projects						
B669	Lutheran Services Renewal and Replacement	516	0	0	0	516
AG16	Renovation of the Belle Glade Cooperative Extension Office	40	0	0	0	40
PS23	Repair Emergency Medical Svcs (EMS) / UHF Radio System	90	0	0	0	90
	Total Appropriations	646	0	0	0	646

Fund	Funding Recap	Ad Valorem	Impact Fees	Other	Bonds	Total Budget
3900	Capital Outlay	646	0	0	0	646
	Total	646	0	0	0	646

FY2023 Capital Projects

PARKS AND RECREATION APPROVED FY 2023 CAPITAL PROJECTS BY FUNDING SOURCE (\$ in 1,000)

Project #	Description	Ad Valorem	Impact Fees	Surtax	Other	Total Budget
Large Capital Projects						
T077	Aqua Crest Pool Facility Replacement	0	0	11,153	0	11,153
T071	Beach Access Dune Crossover and Dock Repair and Replacement	0	0	35	0	35
T179	Burt Aaronson SCR Street and Parking Lot Light Replacement	0	0	639	0	639
T192	Burt Reynolds Park Roadway Repairs	0	0	54	0	54
T178	Caloosa Park Various Buildings Renovation and Replacement	0	0	950	0	950
T180	Canal Point Park Community Center Building Replacement	0	0	595	0	595
P874	Carlin Park Improvements	0	200	0	0	200
T181	Carlin Park Maintenance Building Replacement	0	0	595	0	595
T177	Coconut Cove Waterpark Facility Repairs and Renovations	0	0	1,449	0	1,449
P916	Coconut Cove Waterpark Roof Replacement	250	0	0	0	250
P891	Countywide Bridge Repair and Replacement	500	0	0	0	500
T117	Countywide Fencing Replacement	0	0	80	0	80
T182	DuBois Park Maintenance Building Replacement	0	0	595	0	595
T193	DuBois Park Parking Lot Repairs	0	0	43	0	43
T111	DuBois Park Various Historic Buildings Repair and Renovation	0	0	250	0	250
T191	Dyer Park Parking Lot Repairs	0	0	54	0	54
T190	Dyer Park Street and Parking Lot Light Replacement	0	0	229	0	229
T175	Glades Pioneer Park Athletic Field Renovation	0	0	1,009	0	1,009
T189	Haverhill Park Parking Lot Light Replacement	0	0	238	0	238



P918	John Prince Golf Learning Center Technology Hitting Bays	0	0	0	400	400
T186	John Prince Park Daycamp Restroom Replacement	0	0	319	0	319
P560	John Prince Park Improvements Phase IV	0	200	0	0	200
T185	John Prince Park Nursery Restroom Replacement	0	0	319	0	319
T174	John Prince Park Parks Division Office Building Addition	0	0	750	0	750
T187	John Prince Park Restroom Number 10 Replacement	0	0	319	0	319
T184	John Prince Park Street and Parking Lot Light Replacement	0	0	352	0	352
T001	Lake Lytal Pool Facility Replacement	0	0	6,153	0	6,153
P897	Milani Park Design and Development	0	720	0	0	720
P904	Morikami Museum Roof Replacement	250	0	0	0	250
T176	North County Pool Facility Repairs and Renovation	0	0	2,062	0	2,062
T173	Ocean Inlet Park and Marina Renovation and Expansion	0	0	3,200	0	3,200
P917	Okeeheelee Park Perimeter Roadway Replacement	700	0	0	0	700
P919	Osprey Point Golf Course Learning Academy	0	0	0	1,200	1,200
P922	Peanut Island Park Improvements	0	200	0	0	200
P920	Southwinds Golf Course Greens Renovation	0	0	0	1,600	1,600
P921	Southwinds Golf Course Maintenance Building Renovations	0	0	0	300	300
P862	Villages of Windsor Park Design and Development Phase I	0	1,170	0	0	1,170
T183	West Delray Regional Park Maintenance Building Replacement	0	0	595	0	595
T188	West Jupiter Park Restroom Replacement with Storage	0	0	298	0	298
Small Capital Projects						
P913	Aquatic Facilities and Beach Repair and Renovation FY 2023	700	0	0	0	700
P863	FBIP Improvements	0	0	0	250	250
P912	General Park Repair and Renovation FY 2023	3,520	0	0	0	3,520



P915	General Recreation Facility Repair and Renovation FY 2023	200	0	0	0	200
P914	Special Recreation Facilities and Museums R&R FY 2023	375	0	0	0	375
	Total Appropriations	6,495	2,490	32,335	3,750	45,070

Fund	Funding Recap	Ad Valorem	Impact Fees	Surtax	Other	Total Budget
3604	Florida Boating Improvement Program	0	0	0	250	250
3605	Golf Course Capital	0	0	0	3,500	3,500
3950	Infrastructure Surtax	0	0	32,335	0	32,335
3601	Park Impact Fees Zone 1	0	400	0	0	400
3602	Park Impact Fees Zone 2	0	1,370	0	0	1,370
3603	Park Impact Fees Zone 3	0	720	0	0	720
3600	Park Improvement Fund	6,495	0	0	0	6,495
	Total	6,495	2,490	32,335	3,750	45,070

Large Capital Projects - Parks and Recreation

Aqua Crest Pool Facility Replacement - This project will replace the Aqua Crest Pool facility which was built in 1978. This includes pool deck replacement, filter system replacement, baby pool, playground replacement with a redesigned family friendly water feature, refurbished swim team rooms, adding moveable bulkhead, geothermal heating/cooling system, and shade structures.

Beach Access Dune Crossover and Dock Repair and Replacement - This project will repair and/or replace the beach access dune crossovers and docks for fishing countywide.

Burt Aaronson SCR Street and Parking Lot Light Replacement - This project includes replacing the street and parking lot lights with new LED lights at Burt Aaronson South County Regional Park. The old street and parking lot light fixtures have passed their expected useful life cycle.

Burt Reynolds Park Roadway Repairs - This project will repair the roadway at Burt Reynolds Park. The roadway is showing extreme fading, deteriorated surfaces, eroded edges, and root damage.

Caloosa Park Various Buildings Renovation and Replacement - This project includes consolidating the maintenance buildings to provide adequate equipment storage and a break room space for employees at Caloosa Park.

Canal Point Park Community Center Building Replacement - This project includes replacing the community center building at Canal Point Park. This community center is more than thirty years old and is heavily used by the public in the Glades area.

Carlin Park Improvements - This project provides improvements to include performance stage upgrades, lighting, extension of utilities, sand volleyball courts, overflow parking, walkways, pedestrian bridge, fencing, exotic vegetation removal, landscaping, and other improvements. Furthermore, this project provides the additional beach park acres necessary to maintain established Comprehensive Plan Level of Service as a result of permits issued for residential development in Park Impact Fee Zone 1. The improvements will provide additional passive and active recreational facilities to serve the needs of residents in the North Park District. Funding is from Zone 1 Park Impact Fees.

Carlin Park Maintenance Building Replacement - This project will replace the maintenance building at Carlin Park.

Coconut Cove Waterpark Facility Repairs and Renovations - This project provides budget for the repair and renovations at Coconut Cove Waterpark. This project includes replacing the play structure and restrooms, replacing the leaking concession tiki hut with a concession building, renovating the classroom and birthday party room, and replacing the chairs and deck lounge chairs.



Large Capital Projects - Parks and Recreation continued

Coconut Cove Waterpark Roof Replacement - This project provides budget for the roof replacement at Coconut Cove Waterpark. The roof is currently 22 years old. The project is estimated to cost \$700,000. The target date for the replacement is 2024.

Countywide Bridge Repair and Replacement - This project will repair and/or replace various bridges in countywide parks.

Countywide Fencing Replacement - This project will replace fencing at parks countywide. Parks include Lake Charleston, Bert Winters, Burt Aaronson South County Regional, and Okeehetee.

DuBois Park Maintenance Building Replacement - This project includes replacing the maintenance building at DuBois Park.

DuBois Park Parking Lot Repairs - This project will repair the parking lot at DuBois Park. The parking lot is showing extreme fading, deteriorated surfaces, eroded edges, and root damage.

DuBois Park Various Historic Buildings Repair and Renovation - This project will repair and/or renovate historic buildings at DuBois Park. These buildings include the DuBois Home, Chauffeurs Quarters, and the Pineapple Packing House.

Dyer Park Parking Lot Repairs - This project will repair the parking lot at Dyer Park. The parking lot is showing extreme fading, deteriorated surfaces, eroded edges, and root damage.

Dyer Park Street and Parking Lot Light Replacement - This project will replace the street and parking lot lights at Dyer Park. The street and parking lot light fixtures have passed their expected useful life cycle.

Glades Pioneer Park Athletic Field Renovation - This project will include renovating the athletic fields at Glades Pioneer Park to allow for year round use of the football and soccer fields.

Haverhill Park Parking Lot Light Replacement - This project will replace the parking lot lights with new LED lights at Haverhill Park.

John Prince Golf Learning Center Technology Hitting Bays - This project provides budget for the design and construction of a partially enclosed structure to bring technology driven hitting bays to the golf center. The new structure will also house technology that would allow the balls to be tracked and for golfers to track the statistics of their game which can be used for game improvement strategies. The overall experience for the golfer is greatly improved and the facility will generate additional revenues. Funding is from the Golf Course Capital fund.

John Prince Park Daycamp Restroom Replacement - The project will replace the restroom in the day camp area of John Prince Park.

John Prince Park Improvements Phase IV - This project provides budget for the improvements of John Prince Park. This project's lakeside improvements include roadways, parking, canoe and kayak launch areas, docks, fishing piers, shoreline facilities for additional waterfront use, playgrounds, dog park, restrooms, pavilions, day use picnic areas, bike paths, landscaping, irrigation, fencing, environmental enhancement, forestation, and related utility and support infrastructure. This project will provide developed acres of regional park necessary to maintain the Comprehensive Plan Level of Service as a result of permits issued for residential development in Park Impact Fee Zone 2. The improvements will provide additional active and passive recreational facilities that serve the residents in the Central Park District. Prior year funding includes the 03 GO Parks & Cultural Facilities Bond, 05 GO Parks & Cultural Improvements Bond, and the Park Improvement Fund. Remaining funds are from Zone 2 Park Impact Fees.

John Prince Park Nursery Restroom Replacement - The project will replace the restroom in the John Prince Park nursery area of the maintenance yard.

John Prince Park Parks Division Office Building Addition - This project will replace two modular office trailers that have exceeded their useful life. The addition would be to the current Parks Operations Administration building located at John Prince Park.

John Prince Park Restroom Number 10 Replacement - This project will replace restroom number 10 at John Prince Park.

John Prince Park Street and Parking Lot Light Replacement - This project will replace the street and parking lot lights at John Prince Park. The street and parking lot light fixtures have passed their expected useful life cycle.

Lake Lytal Pool Facility Replacement - This project will replace the Lake Lytal Pool facility which was built in 1975. This includes pool deck replacement, filter system replacement, baby pool, playground replacement with a redesigned family friendly water feature, refurbished swim team rooms, adding moveable bulkhead, geothermal heating/cooling system, and shade structures.



Large Capital Projects - Parks and Recreation continued

Milani Park Design and Development - Milani Park is an undeveloped 5.91 acre property in Highland Beach that has been approved for public park uses. This project includes the initial design of a master site plan and construction of infrastructure to support the phased construction of the park. As additional capital funding becomes available in future years, full development of the park will follow. This project will provide developed acres of beach parks necessary to maintain the established Comprehensive Plan Level of Service as a result of permits issued for residential development. The improvements will provide additional recreational facilities to serve the needs of residents in the South Park District. Funding is from Zone 3 Park Impact Fees.

Morikami Museum Roof Replacement - This project provides budget for the roof replacement at Morikami Museum. The roof is currently 28 years old. The project is estimated to cost \$3 million. Facilities Development & Operations will be requesting \$250,000 per year and has asked Parks and Recreation to make up the difference. The target date for the replacement is 2026.

North County Pool Facility Repairs and Renovation - This project provides budget for the repair and renovations at North County Pool. This project includes renovating the restrooms, locker rooms, resurfacing and coping repairs, and replacing the baby pool with water feature and shade structures.

Ocean Inlet Park and Marina Renovation and Expansion - This project will renovate and expand the Ocean Inlet Park and Marina. This project includes replacing the existing building, which will house Ocean Rescue, the Sheriff's Office, the caretaker's residence, and public restrooms. In addition, this project includes repairing the seawall and marina pilings, replacing the septic system, and redesigning the parking lot to improve parking and help with enforcement issues.

Okeetheelee Park Perimeter Roadway Replacement - This project will replace 2.5 miles of perimeter roadway at Okeetheelee Park. The park roadway is showing extreme fading, deteriorated surfaces, eroded edges, and root damage.

Osprey Point Golf Course Learning Academy - This project provides budget for the design and construction of a Golf Learning Center/Academy at Osprey Point Golf Course. This project will replace the current modular building with a permanent structure to include classroom space, covered hitting bays, office space, and a reception area. Funding is from the Golf Course Capital fund.

Peanut Island Park Improvements - This project includes the design and construction of new or repurposed facilities within Peanut Island Park. Project elements include repurposing the former Coast Guard station house, boat house, and Kennedy Bunker as a new historical and education interpretive center. Additional work includes the design and construction of underground infrastructure, docks, pathways, fencing, landscaping, exotic vegetation removal, environmental enhancements, lighting, and shoreline protection. This project will provide additional developed District park acres necessary to maintain the established Comprehensive Plan Level of Service. The proposed improvements will provide additional passive recreational facilities that will serve the needs of Palm Beach County residents. Funding is from Zone 1 Park Impact Fees.

Southwinds Golf Course Greens Renovation - This project will fund the renovation and re-grassing of 18 greens and a large practice putting green, renovation of the bunkers, modifications to the irrigation system, and improvements to a number of tees on the golf course. Funding is from the Golf Course Capital fund.

Southwinds Golf Course Maintenance Building Renovations - This project will repair and renovate the maintenance building at Southwinds Golf Course. The work will include weatherproofing, insulation replacement, roll up door repairs, and rusted sheet metal replacement. Funding is from the Golf Course Capital fund.

Villages of Windsor Park Design and Development Phase I - Villages of Windsor Park is an undeveloped 31.4 acre property that has been approved for public park uses. This project includes the initial design of a master site plan and construction of infrastructure to support the phased construction of the park. As additional capital funding becomes available, full development of the park will follow. This project will provide developed acres of district parks necessary to maintain the Comprehensive Plan Level of Service as a result of residential development in Park Impact Fee Zone 2. Future funding is from Zone 2 Park Impact Fees.

West Delray Regional Park Maintenance Building Replacement - This project includes replacing the maintenance complex at West Delray Regional Park. This project will provide adequate equipment storage, a break room space for employees, and a maintenance operation office in this large regional park.

West Jupiter Park Restroom Replacement with Storage - This project will replace the restroom including a storage area needed for sanitary supplies at West Jupiter Park.



FY2023 Capital Projects

WATER UTILITIES DEPARTMENT APPROVED FY 2023 CAPITAL PROJECTS BY FUNDING SOURCE (\$ in 1,000)

Project #	Description	User Fees	Other	Total Budget
Large Capital Projects				
W039	Broward Reclaimed Water Distribution Main	12,500	0	12,500
Small Capital Projects				
W010 6545	Southern Region Water Reclamation Facility (SRWRF) R & R	70,000	0	70,000
W006 6541	Systemwide Water Treatment Plant Improvement Projects	8,000	0	8,000
W004 6541	Systemwide Wellfield Rehabilitation and Replacement	3,500	0	3,500
W007 6543	Utility Line Relocations - County Road Projects	4,000	0	4,000
W031 6546	Wastewater Collection System Lift Station Rehabilitation	5,000	0	5,000
W031 6543	Water Distribution System Pipe Renewal and Replacement	7,000	0	7,000
W002 6541	Water Treatment Plant #2 Renewal and Replacement	2,000	0	2,000
W026 6546	Western Region Wastewater System Lift Station Rehabilitation	500	0	500
W038 6543	Western Region Water Distribution System Rehabilitation	5,300	0	5,300
Total Appropriations		117,800	0	117,800
Fund	Funding Recap	User Fees	Other	Total Budget
4011	Capital Improvements	117,800	0	117,800
Total		117,800	0	117,800

Large Capital Projects - Water Utilities Department

Broward Reclaimed Water Distribution Main - The department desires to make reclaimed water available to large users in the southern portion of Palm Beach County, but currently lacks sufficient available reclaimed water to service this need. Broward County is willing to provide this water as it is the most cost efficient and environmentally beneficial way to alleviate their current disposal issues. This joint project will require the department to manage the project and get reimbursed for 100% of the capital costs up front from Broward County. Broward County will then be subsequently reimbursed for these costs through user fees collected from customers.



Operating Impact of Capital Projects

After a capital project has been completed, it is possible for the project to have a continuing impact on the operating budget. For some capital improvements, such as new or expanded roadways, the impact on the County's operating budget is relatively small or may reduce costs due to maintenance savings (such as replacement of fire trucks and water lines). On the other hand, some major projects will require additional operations and maintenance costs to operate new or expanded facilities.

The future fiscal impact on the operating budget is outlined in each large capital project proposal. The operating cost projection section identifies costs related to operating the capital project when it is placed into service. Operating projections are developed using four categories: Staff (personnel services), Operating/Maintenance (O&M), Equipment, and Other. Operating costs may begin either at the start of a fiscal year or at some interim date during the fiscal year. Operating costs may also include one-time start-up costs that will occur only in the initial fiscal year.

Each proposal and its impact on the operating budget are reviewed by County Administration to determine its funding priority and level. The increase/decrease to the operating budget as a result of the approved capital projects is reflected in the final adopted budget.

The FY 2023 operating budget has increased by \$103,000 due to capital projects expected to be completed. The following department's operating budgets have been impacted by these future capital projects:

Operating Impact of Capital By Department

Building

\$2.3 million will be added to the operating budget in FY 2024, primarily due to the anticipation of additional staff upon the completion of the Vista Office Expansion project.

County Library

There is no impact to the operating budget.

Department of Airports

There is no impact to the operating budget.

Engineering and Public Works/5 Year Road Program

There is no impact to the operating budget.

Environmental Resource Management

A total of \$4,000 will be added in FY 2024 for the operation and maintenance of the Acreage Pines Boardwalk and Overlook

Facilities Development & Operations

A total operating budget of \$105,000 is anticipated to start in FY 2024 for the operation and maintenance of the Animal Care and Control West County Pahokee Interim Facility and the PBSO Acreage Substation.

Fire Rescue

Approximately \$4 million will be added to the operating budget in FY 2024 upon completion of Fire Station 92 in Lake Worth West.

Information System Services

There is no impact to the operating budget.

Miscellaneous/Non Departmental

There is no impact to the operating budget.

Parks and Recreation

A total of \$103,000 will be added in FY 2023 for the staffing, operation, and maintenance of Peanut Island Park.

Water Utilities Department

There is no impact to the operating budget.



Detail of Estimated Operating Impact of Capital Projects

OPERATING IMPACT OF CAPITAL PROJECTS

FY 2023 Through FY 2027

(\$ in 1,000)

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Buildings					
Vista Office Expansion	\$ -	\$ 2,300	\$ 4,600	\$ 4,600	\$ 4,600
Total	\$ -	\$ 2,300	\$ 4,600	\$ 4,600	\$ 4,600
Environmental Resource Management					
Acreage Pines Boardwalk and Overlook	\$ -	\$ 4	\$ 4	\$ 4	\$ 4
Bluegill and Pantano Multiuse Trails and Facilities	-	-	-	5	5
Hungryland Slough Natural Area Trails and Facilities	-	-	8	8	8
Jupiter Ridge Natural Area Recreational and Support	-	-	-	5	5
Lake Park Scrub Natural Area Trails and Facilities	-	-	-	4	4
Lantana Scrub Natural Area Trails and Facilities	-	-	3	3	3
Limestone Creek Natural Area Trails and Facilities	-	-	4	4	4
Total	\$ -	\$ 4	\$ 19	\$ 33	\$ 33
Facilities Development & Operations					
810 Datura Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ 475
Animal Care and Control (ACC) Belvedere Expansion	-	-	-	973	973
Animal Care and Control West County Pahokee Interim Facility	-	21	21	21	21
Animal Care and Control West County Replacement	-	-	-	-	129
Emergency Operations Center (EOC) Equipment Shelter	-	-	18	18	18
Graphics Facility Expansion	-	-	-	-	7
Medical Examiner Office Expansion	-	-	51	51	51
Mosquito Control Redevelopment	-	-	-	100	100
PBSO Acreage Substation	-	84	84	84	84
PBSO Fleet Operations Improvements	-	-	-	5	5
Total	\$ -	\$ 105	\$ 174	\$ 1,252	\$ 1,863
Fire Rescue					
Fire Station Agriculture Reserve Central	\$ -	\$ -	\$ 4,276	\$ 3,152	\$ 3,152
Fire Station Agriculture Reserve South	-	-	-	-	4,276
Fire Station 92 Lake Worth West	-	4,276	3,152	3,152	3,152
Fire Station New (TBD)	-	-	-	-	4,276
Fire Station Southern Blvd 20 Mile Bend	-	-	-	4,276	3,152
Total	\$ -	\$ 4,276	\$ 7,428	\$ 10,580	\$ 18,008
Parks & Recreation					
Burt Aaronson SCR Park Phase III	\$ -	\$ -	\$ -	\$ 50	\$ 65
Calypso Bay Waterpark Facility Repairs and Renovations	-	-	-	5	5
Coconut Cove Waterpark Facility Repairs and Renovations	-	-	5	5	5
Community Park New Development	-	-	60	80	80
John Prince Park Improvements Phase IV	-	-	-	8	8
John Prince Park Parks Division Office Building Addition	-	-	-	-	5
Miliani Park Design and Development	-	-	98	129	129
Ocean Inlet Park and Marina Renovation and Expansion	-	5	5	5	5
Osprey Point Golf Course Learning Academy	-	5	5	5	5
Peanut Island Park Improvements	103	123	123	123	123
Riverbend Park Development Phase IV	-	-	-	-	62
Villages of Windsor Park Design and Development Phase I	-	123	165	165	165
Total	\$ 103	\$ 256	\$ 461	\$ 575	\$ 657
Grand Total	\$ 103	\$ 6,941	\$ 12,682	\$ 17,040	\$ 23,181



DEBT

Debt Service Overview

This section of the Budget Document provides comprehensive information regarding Palm Beach County's Debt Service (principal and interest related to long-term debt) for FY 2023, and in future years.

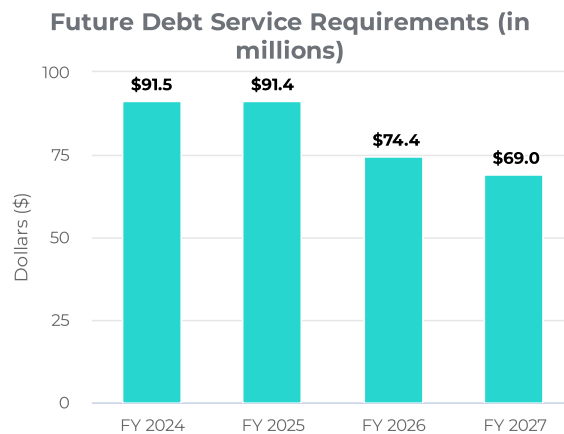
Palm Beach County covenants and agrees that it will not issue any indebtedness or incur any indebtedness from or supported by a pledge of Non-Ad Valorem revenues unless the County can show that following the issuance of or incurrence of such additional indebtedness, (i) the total amount of Non-Ad Valorem revenues (based on the most recent fiscal year for which audited financial statements are available) will be greater than 2.00 times the maximum debt service, (ii) the total amount of Non-Ad Valorem revenues in each fiscal year in which the bonds are outstanding will be greater than 2.00 times the non-self supporting debt service in each fiscal year, and (iii) the aggregate principal amount of non-self supporting debt bearing a variable interest rate will not exceed 25% of the aggregate principal amount of the non-self supporting debt.

Summary of Outstanding Bond Issues and Installment Debt

There are currently 26 County bond issues. Four are General Obligation issues, sixteen are Non-Self Supporting Revenue bonds, and six are Self-Supporting Enterprise Issues. At original issue, total County debt for these issues was \$1,085,763,851. The current outstanding balance on these issues is \$770,122,058. Additionally, there is one Public Improvement Revenue Note for the acquisition of environmentally sensitive lands.

Future Debt Service Requirements After FY 2023

Debt service requirements after FY 2023 are based on current outstanding County bond issues and other debt. The amounts are as follows:



Debt Service Ratios

This section of the Budget Document also provides a variety of statistical information, expressing the County's Debt Service in terms of common ratios used to present the debt capacities of the County. Based on these ratios, Palm Beach County is in a healthy debt capacity position.

Summary of Outstanding Bond Issues

Issue/Purpose	Amount Issued	Issue Date	Maturity Date	Amount Outstanding as of 10/1/22	Moody's Investor's Service	Standard & Poor's and Fitch
General Obligation Bonds						
Refund a portion of outstanding Series 2003 Library Expansion Facilities	19,530,000	9/7/10	7/1/23	2,090,000	Aaa	AAA
Refund a portion of outstanding Series 2003A and 2005, Recreation and Culture Facilities	28,700,000	10/6/10	7/1/25	6,870,000	Aaa	AAA
Refund a portion of outstanding Series 2006, Library Facilities	11,865,000	8/19/14	8/1/25	4,525,000	Aaa	AAA
Refund a portion of outstanding Series 2006, Waterfront Access	28,035,000	8/19/14	8/1/26	12,765,000	Aaa	AAA
Total - General Obligation Bonds	\$88,130,000			\$26,250,000		
Non-Self-Supporting Revenue Bonds						
Permanent Financing Convention Ctr. Hotel Land initially paid for with Bond anticipation note	11,598,107	4/28/10	11/1/24	3,035,368	Aa1	AAA, AA+
Refund BAN for public building improvements - Four Points	16,189,340	4/17/12	3/1/27	5,737,600	Aa1	AAA, AA+
For a grant to Max Planck	13,180,000	10/9/13	12/1/28	6,774,369	Aa1	AAA, AA+
To construct the Convention Center Hotel	28,075,000	10/29/13	11/1/23	1,310,000	Aa1	AAA, AA+
Refund Series 2006, 2007A, 2007B and 2007C	72,445,000	10/1/14	11/1/27	46,630,000	Aa1	AAA, AA+
Refund Series 2008A and 2008-2	63,635,000	3/11/15	11/1/28	41,085,000	Aa1	AAA, AA+
To construct Convention Center Parking Garage and Airport Center improvements	63,155,000	5/20/15	11/1/35	48,200,000	Aa1	AAA, AA+
For a grant to Max Planck	18,805,000	10/14/15	12/1/25	8,135,000	Aa1	AAA, AA+
To construct Ballpark of the Palm Beaches	65,360,000	12/9/15	12/1/45	54,670,000	Aa1	AAA, AA+
Partial Refunding of Public Improvement Revenue Bonds for the Jail Expansion Project/Public Buildings	121,035,000	4/27/16	5/1/38	105,255,000	Aa1	AAA, AA+
Refunding of Public Improvement Revenue Bonds for the Ocean Avenue Bridge and Max Planck, Florida Corporation Projects	22,540,000	9/28/18	8/1/31	16,195,000	Aa1	AAA, AA+

Refund portion of Series 2011 Public Improvement Revenue Refunding Bonds for the Convention Center Project	41,830,000	2/13/20	11/1/30	40,835,000	Aa1	AAA, AA+
Refund portion of Series 2013 Taxable Public Improvement Revenue Bonds for the Convention Center Hotel Project	25,180,000	11/26/19	11/1/43	24,480,000	Aa1	AAA, AA+
To construct Supervisor of Elections Operations Building	51,050,000	4/29/21	12/1/40	49,665,000	Aa1	AAA, AA+
Refund portion of Series 2012 Public Improvement Revenue Refunding Bonds	44,705,000	4/29/21	12/1/24	43,355,000	Aa1	AAA, AA+
Taxable Refunding of Series 2015D Public Improvement Revenue Refunding Bonds	69,235,000	4/29/21	12/1/45	68,285,000	Aa1	AAA, AA+

Total - Non-Self-Supporting Revenue Bonds	\$728,017,447	\$663,647,337
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Self-Supporting Revenue Bonds

Refund Series 2006A	57,070,000	7/26/16	10/1/36	51,750,000	A1	A+, A+
Refund portion of Series 2006A Bonds	72,430,000	2/27/13	10/1/23	3,900,000	Aaa	AAA
Refund portion of Series 2006A Bonds	26,930,000	3/11/15	10/1/36	23,385,000	Aaa	AAA
Glades Utility Authority (GUA) was absorbed by County along with the outstanding debt.	9,706,404	5/1/13	5/15/33	5,074,721	No Rating	No Rating
Refund Series 2009	44,105,000	11/26/19	10/1/40	39,375,000	Aaa	AAA
Refund portion of Series 2013 Bonds	59,375,000	10/27/20	10/1/33	56,740,000	Aaa	AAA

Total - Self-Supporting Revenue Bonds	\$269,616,404	\$180,224,721
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All County Budgetary Controlled Bonds	\$1,095,763,851	\$770,122,058
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Moody's Investors Service, Standard & Poors, and Fitch ratings currently assign ratings of Aaa, AAA, and AAA, respectively, to the County's General Obligation Bonds and Aa1, AAA, and AA+, respectively, to the County's Revenue Bonds supported by a pledge on Non-Ad Valorem revenues. The above ratings reflect the current rating assigned by the rating agency.

Future Debt Service Requirements

Fiscal Year	General Obligation	Non-Self-Supporting Revenue	Self-Supporting Revenue	Total County Debt
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
2027	0	53,064,333	15,960,496	69,024,828
Future	0	415,834,402	150,330,126	566,164,528
Total	\$17,367,750	\$660,835,613	\$214,214,287	\$892,417,650

Note: This table includes principal and interest on currently outstanding bond issues. Bonds expected to be issued in Fiscal Year 2023 are not included.

General Obligation Debt refers to tax-supported bond issues.

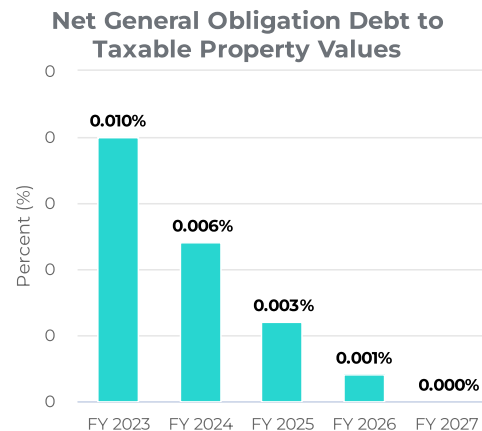
Non-Self-Supporting Revenue Debt refers to those bond issues and other debt which are supported from specific revenue sources other than property taxes or enterprise earnings. Examples of this category would include pledges of sales tax revenue, State revenue sharing, or other Non-Ad Valorem revenues.

Self-Supporting Revenue Debt refers to the bonds of the County's enterprise operations which generate sufficient revenues to satisfy their own debt service needs. This category includes the County Airports and Water Utilities.

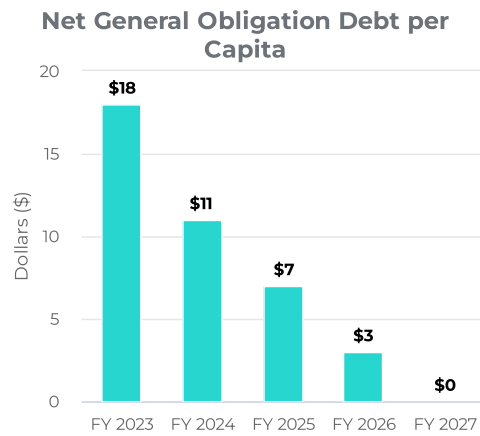
Debt Service Ratios

The charts below describe various debt ratios used to present and analyze the debt position and capabilities of the County.

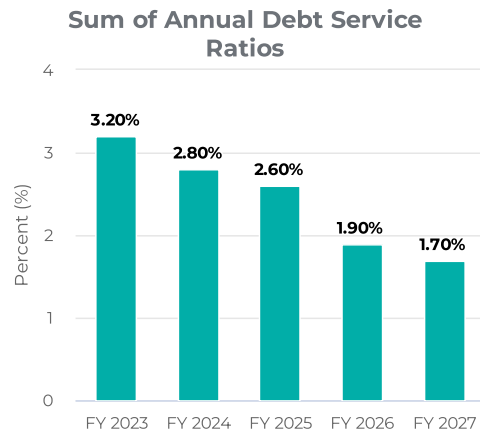
The first significant ratio is the ratio of net tax supported debt to taxable property values. This ratio indicates the proportion of tax supported debt (general obligation or voted debt), net of any debt service reserves, to the taxable values that can be assessed to support that debt. Palm Beach County currently has a ratio of 0.010%.



The second significant ratio is net tax supported debt per capita. This ratio indicates the net amount of tax supported debt per person in the County. Palm Beach County projects to have a ratio of \$18 per person for outstanding bond issues in FY 2023, and is projected to be approximately \$0 per person in FY 2027.



Two other significant ratios are the ratio of the annual debt service on tax supported debt to general operating expenditures, and the ratio of the annual debt service on non-self supporting revenue bond debt to general operating expenditures. These ratios indicate what proportion of the annual budget is going to debt service for governmental operations. Palm Beach County's ratios sum to 3.2% for FY 2023 with a projected decrease to 1.7% by FY 2027.



Restriction on Future Issuance on Non-Ad Valorem Debt

The County has covenanted in each fiscal year that its Non-Ad Valorem revenues be at least twice the annual amount of debt service on non-self-supporting debt. Additionally, the County has covenanted that the aggregate principal amount of non-self-supporting debt bearing a variable interest rate will not exceed 25% of the aggregate principal amount of non-self-supporting debt.

The ratio of Non-Ad Valorem revenues to debt service on non-self-supporting debt is projected to be 2.8% in FY 2023 and decrease to 1.7% in FY 2027. In FY 2023 the percentage of non-self-supporting variable rate debt to total non-self-supporting debt is projected to be 0.5% and the County does not anticipate increasing its variable rate debt in the next couple of fiscal years.

In summary, Palm Beach County continues to be in a very strong debt capacity position.

Debt Service Data

	FY 2023 Adopted	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
General Obligation Debt (Net)	\$26,250,000	\$16,370,000	\$9,975,000	\$3,350,000	\$0
Taxable Values (in \$1000's)	\$255,330,713	\$275,748,357	\$289,546,813	\$304,014,529	\$319,212,477
Percent of Net General Obligation Debt to Taxable Values	0.010%	0.006%	0.003%	0.001%	0.000%
Population Estimates	1,518,152	1,533,334	1,548,667	1,564,154	1,579,795
Net General Obligation Debt per Capita	\$18	\$11	\$7	\$3	\$0
General Operating Expenditures	\$2,649,770,292	\$2,749,643,618	\$2,881,569,102	\$3,006,671,875	\$3,150,328,681
Annual Debt Service General Obligation Debt	\$10,894,000	\$6,956,800	\$6,960,450	\$3,450,500	\$0
Percent of Annual Debt Service on General Obligation Debt to General Operating Expenditures	0.4%	0.3%	0.2%	0.1%	0.0%
Annual Debt Service Non-Self-Supporting Revenue Bond Debt	\$75,150,728	\$68,546,690	\$68,450,041	\$54,940,148	\$53,064,333
Percent of Annual Debt Service on Non-Self-Supporting Revenue Bond Debt to General Operating Expenditures	2.8%	2.5%	2.4%	1.8%	1.7%
Non-Ad Valorem Revenues	\$471,133,781	\$475,845,119	\$480,603,570	\$485,409,606	\$490,263,702
Ratio of Annual Debt Service on Non-Self-Supporting Revenue Bond Debt to Non-Ad Valorem Revenues	6.269	6.942	7.021	8.835	9.239
Percent of Variable Rate Non-Self-Supporting Debt to Total Non-Self-Supporting Debt	0.5%	0.5%	0.4%	0.3%	0.2%

\$19.5M General Obligation Refunding Bonds, Series 2010

	Amount Budgeted
Principal	\$2,090,000
Interest	62,700
Paying Agent Fees	1,600
Total	\$2,154,300

Budget Comment

This fund provides for the debt service on the refunding bonds, Series 2010 issued to provide the funds required to refund a portion of the County Library Expansion to General Obligation Bonds, Series 2003. The bonds mature from 2011 to 2023 and pay an annual interest rate of 2% to 3%. Funds to retire the bonds are provided from ad valorem taxes.

Amortization Schedule

	Principal	Interest	Total
2011	\$330,000	\$430,649	\$760,649
2012	240,000	520,725	760,725
2013	245,000	515,925	760,925
2014	1,640,000	511,025	2,151,025
2015	1,675,000	478,225	2,153,225
2016	1,705,000	444,725	2,149,725
2017	1,750,000	402,100	2,152,100
2018	1,795,000	358,350	2,153,350
2019	2,050,000	304,500	2,354,500
2020	2,010,000	243,000	2,253,000
2021	1,970,000	182,700	2,152,700
2022	2,030,000	123,600	2,153,600
2023	2,090,000	62,700	2,152,700
	\$18,530,000	\$4,578,224	\$23,108,224

\$28.7M General Obligation Refunding Bonds, Series 2010 (Recreation and Cultural Facilities)

	Amount Budgeted
Principal	\$3,335,000
Interest	343,500
Paying Agent Fees	1,500
Total	\$3,680,000

Budget Comment

This fund provides for the debt service on the refunding bonds, Series 2010 issued to provide the funds required to refund a portion of the County's General Obligation Bonds, Series 2003 & 2005. The bonds mature from 2011 to 2025 and pay an annual interest rate of 2% to 5%. Funds to retire the bonds are provided from ad valorem taxes.

Amortization Schedule

	Principal	Interest	Total
2011	\$245,000	\$1,034,199	\$1,279,199
2012	0	1,400,050	1,400,050
2013	0	1,400,050	1,400,050
2014	1,110,000	1,400,050	2,510,050
2015	1,160,000	1,355,650	2,515,650
2016	2,375,000	1,309,250	3,684,250
2017	2,495,000	1,190,500	3,685,500
2018	2,610,000	1,065,750	3,675,750
2019	2,745,000	935,250	3,680,250
2020	2,885,000	798,000	3,683,000
2021	3,025,000	653,750	3,678,750
2022	3,180,000	502,500	3,682,500
2023	3,335,000	343,500	3,678,500
2024	1,725,000	176,750	1,901,750
2025	1,810,000	90,500	1,900,500
	\$28,700,000	\$13,655,749	\$42,355,749

\$11.9M General Obligation Refunding Bonds, Series 2014 (Library Facilities)

	Amount Budgeted
Principal	\$1,445,000
Interest	164,650
Paying Agent Fees	1,250
Total	\$1,610,900

Budget Comment

This fund provides for the debt service on the refunding bonds, Series 2014 issued to provide the funds required to refund a portion of the County's General Obligation Bonds, Series 2006. The bonds mature from 2015 to 2025 and pay an annual interest rate of 3% to 5%. Funds to retire the bonds are provided from ad valorem taxes.

Amortization Schedule

	Principal	Interest	Total
2015	\$0	\$505,068	\$505,068
2016	0	531,650	531,650
2017	1,080,000	531,650	1,611,650
2018	1,130,000	477,650	1,607,650
2019	1,190,000	421,150	1,611,150
2020	1,250,000	361,650	1,611,650
2021	1,315,000	299,150	1,614,150
2022	1,375,000	233,400	1,608,400
2023	1,445,000	164,650	1,609,650
2024	1,515,000	92,400	1,607,400
2025	1,565,000	46,950	1,611,950
Total	\$11,665,000	\$3,665,368	\$15,330,368

\$28.0M General Obligation Refunding Bonds, Series 2014 (Waterfront Access)

	Amount Budgeted
Principal	\$3,010,000
Interest	443,150
Paying Agent Fees	1,250
Total	\$3,454,400

Budget Comment

This fund provides for the debt service on the refunding bonds, Series 2014 issued to provide the funds required to refund a portion of the County's General Obligation Bonds, Series 2006. The bonds mature from 2015 to 2026 and pay an annual interest rate of 3% to 5%. Funds to retire the bonds are provided from ad valorem taxes.

Amortization Schedule

	Principal	Interest	Total
2015	\$0	\$1,146,318	\$1,146,318
2016	0	1,206,650	1,206,650
2017	2,245,000	1,206,650	3,451,650
2018	2,355,000	1,094,400	3,449,400
2019	2,475,000	976,650	3,451,650
2020	2,600,000	852,900	3,452,900
2021	2,730,000	722,900	3,452,900
2022	2,865,000	586,400	3,451,400
2023	3,010,000	443,150	3,453,150
2024	3,155,000	292,650	3,447,650
2025	3,250,000	198,000	3,448,000
2026	3,350,000	100,500	3,450,500
	\$28,015,000	\$8,877,168	\$36,892,168

\$11.7M Public Improvement Revenue Note, Series 2008 (Environmentally Sensitive Land Acquisition Project)

	Amount Budgeted
Principal	\$584,884
Interest	109,140
Total	\$694,024

Budget Comment

This fund provides for the debt service on the Series 2008 Note issued to finance the cost of acquisition of environmentally sensitive land in Jupiter. The bonds mature from 2009 to 2028 and pay an annual interest rate of 3.11%. The funds for the retirement of the note will be payable from legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2008	\$0	\$157,555	\$157,555
2009	584,884	214,261	799,145
2010	584,834	121,932	706,766
2011	584,884	114,210	699,094
2012	584,884	107,784	692,668
2013	584,884	99,245	684,128
2014	584,884	90,366	675,250
2015	584,884	84,582	669,466
2016	584,884	87,445	672,329
2017	584,884	101,233	686,117
2018	584,884	127,563	712,447
2019	584,884	146,601	731,485
2020	584,884	96,699	681,583
2021	584,884	47,001	631,885
2022	584,884	127,329	712,213
2023	584,884	109,139	694,023
2024	584,884	90,949	675,833
2025	584,884	72,760	657,643
2026	584,884	54,570	639,453
2027	584,884	36,380	621,264
2028	584,884	18,190	603,074
	\$11,697,628	\$2,108,794	\$13,806,422

Note: This is a variable rate bond. Future interest has been estimated

\$11.6M Taxable Public Improvement Revenue Bonds, Series 2010 (Convention Center Hotel)

	Amount Budgeted
Principal	\$958,277
Interest	140,184
Total	\$1,098,461

Budget Comment

This fund provides for the debt service on the \$11,598,107 Taxable Revenue Bonds, Series 2010 that were issued for the purpose of paying principal and interest on the County's \$11.5 million Taxable Revenue Bond Participation Notes, Series 2007 (Convention Center Hotel Project). The bonds mature from 2010 to 2024 and pay an annual interest rate of 5.84%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2011	\$801,416	\$619,366	\$1,420,782
2012	532,646	577,485	1,110,131
2013	561,856	547,474	1,109,330
2014	592,668	515,817	1,108,485
2015	625,171	482,424	1,107,595
2016	659,454	447,200	1,106,654
2017	695,619	410,043	1,105,662
2018	733,767	370,850	1,104,616
2019	774,006	329,507	1,103,513
2020	816,453	285,897	1,102,349
2021	861,227	239,894	1,101,121
2022	908,457	191,369	1,099,826
2023	958,277	140,184	1,098,460
2024	1,010,829	86,191	1,097,019
2025	1,066,262	29,237	1,095,499
	\$11,598,108	\$5,272,938	\$16,871,046

\$16.2M Capital Improvement Revenue Refunding Bonds, Series 2012

	Amount Budgeted
Principal	\$1,118,965
Interest	130,489
Total	\$1,249,454

Budget Comment

This fund provides for the debt service on the Capital Improvement Revenue Refunding Bonds, Series 2012 issued (4/17/2012) to refund the Capital Improvement Bond Anticipation Note (BAN), Series 2009. The BAN was issued to finance improvements to Four Points and other governmental buildings. The refunding bonds mature in 2027 and pay an annual interest rate of 2.52%. Debt service is payable from legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2012	\$0	\$151,856	\$151,856
2013	987,273	395,532	1,382,804
2014	999,712	370,496	1,370,208
2015	1,012,309	345,145	1,357,454
2016	1,025,064	319,473	1,344,537
2017	1,037,980	293,479	1,331,459
2018	1,051,058	267,157	1,318,215
2019	1,064,301	240,504	1,304,805
2020	1,077,712	213,514	1,291,226
2021	1,091,291	186,185	1,277,476
2022	1,105,041	158,511	1,263,552
2023	1,118,965	130,489	1,249,453
2024	1,133,064	102,113	1,235,177
2025	1,147,340	73,380	1,220,720
2026	1,161,797	44,285	1,206,081
2027	1,176,435	14,823	1,191,258
	\$16,189,340	\$3,306,941	\$19,496,281

\$13.2M Public Improvement Revenue Bonds (Max Planck), Series 2013

	Amount Budgeted
Principal	\$898,564
Interest	203,366
Total	\$1,101,930

Budget Comment

This fund provides for the debt service on the Public Improvement Revenue Refunding Bonds, Series 2013 issued to provide funding for the third of five grant installments to Max Planck. The bonds mature in 2029 and pay an annual interest rate of 3.002%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2015	\$ 692,450	\$ 373,474	\$ 1,065,924
2016	757,481	308,182	1,065,663
2017	776,191	289,733	1,065,923
2018	795,363	270,477	1,065,839
2019	815,008	300,415	1,115,423
2020	835,139	280,451	1,115,590
2021	855,767	255,380	1,111,147
2022	876,904	229,690	1,106,595
2023	898,564	203,366	1,101,930
2024	920,758	176,391	1,097,149
2025	943,501	148,750	1,092,251
2026	966,805	120,426	1,087,232
2027	990,685	91,403	1,082,088
2028	1,015,155	61,663	1,076,818
2029	1,040,230	31,188	1,071,417
	\$13,180,000	\$3,140,988	\$16,320,988

\$28.1M Taxable Public Improvement Revenue Bonds (Convention Center Hotel), Series 2013

	Amount Budgeted
Principal	\$645,000
Interest	37,032
Paying Agent Fees	1,000
Total	\$683,032

Budget Comment

This fund provides for the debt service on the Taxable Public Improvement Revenue Bonds, Series 2013 issued to provide funding for a contribution to the construction of a hotel at the Convention Center. The bonds were set to mature in 2044 and pay an annual interest rate of 1% to 5.25%. The source of funding is legally available non-ad valorem revenues. The Series 2013 Bonds were partially refunded by the \$25,180,000 Series 2019B Taxable Refunding Bonds on 11/26/19.

Amortization Schedule

	Principal	Interest	Total
2014	\$0	\$ 629,372	\$ 629,372
2015	550,000	1,242,163	1,792,163
2016	555,000	1,236,638	1,791,638
2017	560,000	1,230,363	1,790,363
2018	565,000	1,221,213	1,786,213
2019	580,000	1,209,763	1,789,763
2020	590,000	645,713	1,235,713
2021	605,000	79,144	684,144
2022	620,000	59,975	679,975
2023	645,000	37,031	682,031
2024	665,000	12,469	677,469
	\$5,915,000	\$7,603,841	\$13,518,841

\$72.4M Public Improvement Revenue Refunding Bonds, Series 2014A

	Amount Budgeted
Principal	\$7,025,000
Interest	1,915,275
Paying Agent Fees	1,500
Total	\$8,941,775

Budget Comment

This fund provides for the debt service on the Public Improvement Revenue Refunding Bonds, Series 2014A issued (10/1/2014) to refund the Series 2007A and Series 2007B bonds and partially refund the Series 2006 and Series 2007C bonds. The bonds mature in 2028 and pay an annual interest rate of 3% to 5%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2015	\$0	\$ 1,972,629	\$ 1,972,629
2016	265,000	3,375,025	3,640,025
2017	340,000	3,359,900	3,699,900
2018	355,000	3,342,525	3,697,525
2019	5,755,000	3,189,775	8,944,775
2020	6,055,000	2,894,525	8,949,525
2021	6,360,000	2,584,150	8,944,150
2022	6,685,000	2,258,025	8,943,025
2023	7,025,000	1,915,275	8,940,275
2024	7,385,000	1,555,025	8,940,025
2025	7,755,000	1,176,525	8,931,525
2026	8,150,000	778,900	8,928,900
2027	8,570,000	403,750	8,973,750
2028	7,745,000	116,175	7,861,175
	\$72,445,000	\$28,922,204	\$101,367,204

\$63.6M Public Improvement Revenue Refunding Bonds, Series 2015

	Amount Budgeted
Principal	\$5,070,000
Interest	1,730,350
Paying Agent Fees	1,200
Total	\$6,801,550

Budget Comment

This fund provides for the debt service on the Public Improvement Revenue Refunding Bonds, Series 2015 issued (3/11/2015) to refund the Series 2008A bonds and partially refund the Series 2008-2 bonds. The bonds mature in 2029 and pay an annual interest rate of 3% to 5%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2015	\$0	\$ 414,528	\$ 414,528
2016	2,330,000	2,926,350	5,256,350
2017	2,320,000	2,810,100	5,130,100
2018	950,000	2,728,350	3,678,350
2019	1,005,000	2,679,475	3,684,475
2020	5,385,000	2,519,725	7,904,725
2021	5,730,000	2,241,850	7,971,850
2022	4,830,000	1,977,850	6,807,850
2023	5,070,000	1,730,350	6,800,350
2024	5,330,000	1,470,350	6,800,350
2025	5,590,000	1,197,350	6,787,350
2026	5,870,000	910,850	6,780,850
2027	6,165,000	609,975	6,774,975
2028	6,405,000	327,750	6,732,750
2029	6,655,000	99,825	6,754,825
	\$63,635,000	\$24,844,878	\$88,479,878

\$121.0M Public Improvement Revenue Refunding Bonds, Series 2016

	Amount Budgeted
Principal	\$4,450,000
Interest	5,262,750
Paying Agent Fees	1,500
Total	\$9,714,250

Budget Comment

This fund provides for the debt service on the Public Improvement Revenue Refunding Bonds, Series 2016 issued (3/29/2016) to partially refund the Series 2008 bonds. The bonds mature in 2038 and pay an annual interest rate of 5%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2017	\$0	\$ 6,118,992	\$ 6,118,992
2018	0	6,051,750	6,051,750
2019	3,660,000	6,051,750	9,711,750
2020	3,845,000	5,868,750	9,713,750
2021	4,035,000	5,676,500	9,711,500
2022	4,240,000	5,474,750	9,714,750
2023	4,450,000	5,262,750	9,712,750
2024	4,670,000	5,040,250	9,710,250
2025	4,905,000	4,806,750	9,711,750
2026	5,150,000	4,561,500	9,711,500
2027	5,410,000	4,304,000	9,714,000
2028	5,680,000	4,033,500	9,713,500
2029	5,960,000	3,749,500	9,709,500
2030	6,260,000	3,451,500	9,711,500
2031	6,575,000	3,138,500	9,713,500
2032	6,900,000	2,809,750	9,709,750
2033	7,245,000	2,464,750	9,709,750
2034	7,610,000	2,102,500	9,712,500
2035	7,990,000	1,722,000	9,712,000
2036	8,390,000	1,322,500	9,712,500
2037	8,810,000	903,000	9,713,000
2038	9,250,000	462,500	9,712,500
Total	\$121,035,000	\$85,377,742	\$206,412,742

\$63.2M Public Improvement Revenue Bonds (Parking Garage and Airport Center Projects), Series 2015

	Amount Budgeted
Principal	\$2,715,000
Interest	1,680,006
Paying Agent Fees	2,500
Total	\$4,397,506

Budget Comment

This fund provides for the debt service on the Public Improvement Revenue Bonds, Series 2015A issued to provide funding for the purchase of equipment for the Convention Center Parking Garage and Airport Center renovations. The bonds mature in 2036 and pay an annual interest rate of 2% to 4%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2016	\$0	\$ 2,005,488	\$ 2,005,488
2017	2,320,000	2,082,431	4,402,431
2018	2,390,000	1,999,831	4,389,831
2019	2,485,000	1,927,181	4,412,181
2020	2,535,000	1,876,981	4,411,981
2021	2,585,000	1,825,781	4,410,781
2022	2,640,000	1,760,331	4,400,331
2023	2,715,000	1,680,006	4,395,006
2024	2,800,000	1,597,281	4,397,281
2025	2,880,000	1,497,681	4,377,681
2026	3,000,000	1,380,081	4,380,081
2027	3,120,000	1,257,681	4,377,681
2028	3,240,000	1,130,481	4,370,481
2029	3,370,000	998,281	4,368,281
2030	3,505,000	878,306	4,383,306
2031	3,610,000	769,325	4,379,325
2032	3,725,000	653,319	4,378,319
2033	3,845,000	531,238	4,376,238
2034	3,970,000	389,356	4,359,356
2035	4,125,000	227,456	4,352,456
2036	4,295,000	72,478	4,367,478
Total	\$63,155,000	\$26,340,998	\$89,495,998

\$18.8M Public Improvement Taxable Revenue Bonds (Max Planck), Series 2015B

	Amount Budgeted
Principal	\$1,955,000
Interest	195,400
Total	\$2,150,400

Budget Comment

This fund provides for the debt service on the Public Improvement Taxable Revenue Bonds, Series 2015B issued to provide funding for the fourth and fifth of five grant installments to Max Planck. The bonds mature in 2025 and pay an annual interest rate of 2.73%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2016	\$0	\$ 323,712	\$ 323,712
2017	1,660,000	490,718	2,150,718
2018	1,705,000	444,785	2,149,785
2019	1,755,000	397,556	2,152,556
2020	1,800,000	349,031	2,149,031
2021	1,850,000	299,208	2,149,208
2022	1,900,000	248,021	2,148,021
2023	1,955,000	195,400	2,150,400
2024	2,005,000	141,346	2,146,346
2025	2,060,000	85,859	2,145,859
2026	2,115,000	28,870	2,143,870
	\$18,805,000	\$3,004,504	\$21,809,504

\$65.4M Public Improvement Taxable Revenue Bonds (Professional Sports Facility), Series 2015C

	Amount Budgeted
Principal	\$2,715,000
Interest	2,277,142
Paying Agent Fees	1,906
Total	\$4,994,048

Budget Comment

This fund provides for the debt service on the Public Improvement Taxable Revenue Bonds, Series 2015C issued to provide funding for the construction of the Professional Sports Facility. The bonds mature in 2045 and pay an annual interest rate of 1.306% to 4.698%. The source of funding is legally available non-ad valorem revenues currently the first and fourth cent tourist development tax.

Amortization Schedule

	Principal	Interest	Total
2016	\$0	\$ 1,216,605	\$ 1,216,605
2017	0	2,546,382	2,546,382
2018	420,000	2,543,640	2,963,640
2019	2,495,000	2,519,228	5,014,228
2020	2,535,000	2,471,524	5,006,524
2021	2,590,000	2,415,006	5,005,006
2022	2,650,000	2,350,230	5,000,230
2023	2,715,000	2,277,142	4,992,142
2024	2,795,000	2,196,476	4,991,476
2025	2,880,000	2,109,304	4,989,304
2026	1,440,000	2,040,486	3,480,486
2027	1,425,000	1,992,276	3,417,276
2028	1,470,000	1,940,636	3,410,636
2029	1,525,000	1,884,975	3,409,975
2030	1,585,000	1,825,225	3,410,225
2031	1,645,000	1,761,323	3,406,323
2032	1,710,000	1,689,998	3,399,998
2033	1,790,000	1,611,283	3,401,283
2034	1,870,000	1,528,970	3,398,970
2035	1,955,000	1,442,946	3,397,946
2036	2,040,000	1,353,098	3,393,098
2037	2,130,000	1,257,185	3,387,185
2038	2,230,000	1,154,768	3,384,768
2039	2,485,000	1,044,013	3,529,013
2040	2,600,000	924,566	3,524,566
2041	2,725,000	799,482	3,524,482
2042	2,850,000	668,525	3,518,525
2043	2,985,000	531,461	3,516,461
2044	3,125,000	387,937	3,512,937
2045	3,270,000	237,719	3,507,719
2046	3,425,000	80,453	3,505,453
Total	\$65,360,000	\$48,802,863	\$114,162,863

\$51.1M Public Improvement Revenue Bonds (Supervisor of Elections Operations Facility), Series 2021A

	Amount Budgeted
Principal	\$1,660,000
Interest	2,129,300
Paying Agent Fees	1,500
Total	\$3,790,800

Budget Comment

This fund provides for the debt service on the Public Improvement Revenue Bonds, Series 2021A issued to provide funding for the construction of the Supervisor of Elections Operations Facility. The bonds mature in 2041 and pay an annual interest rate of 4% to 5%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2022	\$1,385,000	\$2,404,541	\$3,789,541
2023	1,660,000	2,129,300	3,789,300
2024	1,745,000	2,044,175	3,789,175
2025	1,835,000	1,954,675	3,789,675
2026	1,930,000	1,860,550	3,790,550
2027	2,030,000	1,761,550	3,791,550
2028	2,135,000	1,657,425	3,792,425
2029	2,245,000	1,547,925	3,792,925
2030	2,360,000	1,432,800	3,792,800
2031	2,480,000	1,311,800	3,791,800
2032	2,595,000	1,197,900	3,792,900
2033	2,700,000	1,092,000	3,792,000
2034	2,810,000	981,800	3,791,800
2035	2,925,000	867,100	3,792,100
2036	3,040,000	747,800	3,787,800
2037	3,165,000	623,700	3,788,700
2038	3,295,000	494,500	3,789,500
2039	3,430,000	360,000	3,790,000
2040	3,570,000	220,000	3,790,000
2041	3,715,000	74,300	3,789,300
	\$51,050,000	\$24,763,841	\$75,813,841

\$22.5M Revenue Improvement Refunding Bonds (Ocean Avenue Max Planck), Series 2018

	Amount Budgeted
Principal	\$1,645,000
Interest	468,036
Total	\$2,113,036

Budget Comment

This fund provides for the debt service on the Revenue Improvement Refunding Bonds, Series 2018 issued to refund the Series 2011 Public Improvement Revenue Bonds for the Ocean Avenue Bridge and Max Planck projects. The bonds mature from 2019 to 2031 and pay an annual interest rate of 2.89%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2019	\$1,620,000	\$548,267	\$2,168,267
2020	1,540,000	604,588	2,144,588
2021	1,575,000	560,082	2,135,082
2022	1,610,000	514,565	2,124,565
2023	1,645,000	468,036	2,113,036
2024	1,685,000	420,495	2,105,495
2025	1,720,000	371,799	2,091,799
2026	1,760,000	322,091	2,082,091
2027	1,795,000	271,227	2,066,227
2028	1,835,000	219,351	2,054,351
2029	1,875,000	166,320	2,041,320
2030	1,920,000	112,132	2,032,132
2031	1,960,000	56,644	2,016,644
Total	\$22,540,000	\$4,635,594	\$27,175,594

\$41.8M Taxable Revenue Improvement Refunding Bonds (Convention Center Project), Series 2019A

	Amount Budgeted
Principal	\$4,180,000
Interest	774,900
Paying Agent Fees	1,500
Total	\$4,956,400

Budget Comment

This fund provides for the debt service on the Taxable Revenue Improvement Refunding Bonds, Series 2019A issued (2/13/2020) to partially refund the Series 2011 Public Improvement Revenue Refunding Bonds for the Convention Center project. The bonds mature from 2021 to 2031 and pay an annual interest rate of 2.00%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2020	\$0	\$181,263	\$181,263
2021	495,000	831,650	1,326,650
2022	500,000	821,700	1,321,700
2023	4,180,000	774,900	4,954,900
2024	4,270,000	690,400	4,960,400
2025	4,355,000	604,150	4,959,150
2026	4,440,000	516,200	4,956,200
2027	4,530,000	426,500	4,956,500
2028	4,620,000	335,000	4,955,000
2029	4,715,000	241,650	4,956,650
2030	4,815,000	146,350	4,961,350
2031	4,910,000	49,100	4,959,100
	\$41,830,000	\$8,818,863	\$47,448,863

\$25.2M Taxable Revenue Imp. Refunding Bonds (Convention Center Hotel Project), Series 2019B

	Amount Budgeted
Principal	\$340,000
Interest	754,228
Paying Agent Fees	1,500
Total	\$1,095,728

Budget Comment

This fund provides for the debt service on the Taxable Revenue Improvement Refunding Bonds, Series 2019B issued (11/26/2019) to partially refund the Series 2013 Taxable Public Improvement Revenue Bonds for the Convention Center Hotel project. The bonds mature from 2021 to 2044 and pay an annual interest rate of from 3.00% to 3.35%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2020	\$0	\$335,974	\$335,974
2021	370,000	774,778	1,144,778
2022	330,000	764,278	1,094,278
2023	340,000	754,228	1,094,228
2024	350,000	743,878	1,093,878
2025	1,050,000	722,878	1,772,878
2026	1,085,000	690,853	1,775,853
2027	1,115,000	657,853	1,772,853
2028	1,150,000	623,878	1,773,878
2029	1,180,000	588,928	1,768,928
2030	1,220,000	552,928	1,772,928
2031	1,255,000	515,803	1,770,803
2032	1,290,000	477,628	1,767,628
2033	1,010,000	443,128	1,453,128
2034	1,045,000	412,303	1,457,303
2035	1,075,000	380,503	1,455,503
2036	1,110,000	347,728	1,457,728
2037	1,140,000	313,408	1,453,408
2038	1,175,000	277,525	1,452,525
2039	1,210,000	239,953	1,449,953
2040	1,250,000	200,593	1,450,593
2041	1,290,000	159,308	1,449,308
2042	1,335,000	115,995	1,450,995
2043	1,380,000	70,853	1,450,853
2044	1,425,000	23,869	1,448,869
Total	\$25,180,000	\$11,183,041	\$36,363,041

\$44.7M Taxable Public Improvement Revenue Refunding Bonds, Series 2021B

	Amount Budgeted
Principal	\$18,780,000
Interest	117,125
Paying Agent Fees	1,500
Total	\$18,898,625

Budget Comment

This fund provides for the debt service on the Taxable Public Improvement Revenue Refunding Bonds, Series 2021B issued (4/29/2021) to partially refund the Taxable Public Improvement Revenue Refunding Bonds, Series 2012. The bonds mature from 2022 to 2025 and pay an annual interest rate of from .20% to 1.00%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2022	\$1,350,000	\$155,935	\$1,505,935
2023	18,780,000	117,125	18,897,125
2024	12,265,000	79,948	12,344,948
2025	12,310,000	30,775	12,340,775
	\$44,705,000	\$383,783	\$45,088,783

\$69.2M Taxable Pub. Imp. Rev. Ref. Bonds (Professional Sports Franchise Facility Project), Series 2021C

	Amount Budgeted
Principal	\$1,085,000
Interest	1,400,320
Paying Agent Fees	1,500
Total	\$2,486,820

Budget Comment

This fund provides for the debt service on the Taxable Public Improvement Revenue Refunding Bonds, Series 2021C issued (4/29/2021) to refund the Series 2015D Taxable Public Improvement Revenue Bonds for the Professional Sports Franchise Facility Project. The bonds mature from 2022 to 2046 and pay an annual interest rate of from .50% to 2.75%. The source of funding is legally available non-ad valorem revenues currently the fourth cent tourist development tax as well as a State of Florida sales tax contribution.

Amortization Schedule

	Principal	Interest	Total
2022	\$950,000	\$1,536,295	\$2,486,295
2023	1,085,000	1,400,320	2,485,320
2024	1,095,000	1,389,420	2,484,420
2025	1,105,000	1,381,183	2,486,183
2026	2,610,000	1,367,001	3,977,001
2027	2,985,000	1,339,911	4,324,911
2028	3,020,000	1,303,855	4,323,855
2029	3,060,000	1,261,285	4,321,285
2030	3,105,000	1,212,708	4,317,708
2031	3,155,000	1,157,920	4,312,920
2032	3,210,000	1,099,030	4,309,030
2033	3,270,000	1,035,835	4,305,835
2034	3,335,000	968,118	4,303,118
2035	3,405,000	895,645	4,300,645
2036	3,480,000	818,170	4,298,170
2037	3,570,000	736,203	4,306,203
2038	3,655,000	650,395	4,305,395
2039	3,735,000	560,781	4,295,781
2040	3,830,000	467,153	4,297,153
2041	3,925,000	367,271	4,292,271
2042	3,005,000	275,449	3,280,449
2043	2,075,000	207,620	2,282,620
2044	2,135,000	150,785	2,285,785
2045	2,190,000	91,850	2,281,850
2046	2,245,000	30,869	2,275,869
Total	\$69,235,000	\$21,765,070	\$90,940,070



Airports Debt Service

	Amount Budgeted
Principal	\$2,645,000
Interest	2,587,500
Paying Agent Fees	7,000
Debt Service Reserve	0
Total	\$5,239,500

Budget Comment

The Department of Airports currently has one outstanding bond issue.

1) Airport System Revenue Refunding Bonds, Series 2016 - \$57,070,000 – The proceeds, together with certain other available funds, were used to currently refund the Series 2006A bonds. The debt service was structured to level the debt service in all outstanding airport bonds and will mature from 2017 to 2036.

Airports Debt Service Amortization Schedule

	Principal	Interest	Total
2007	\$0	\$370,468	\$370,468
2008	0	995,288	995,288
2009	0	995,288	995,288
2010	0	995,288	995,288
2011	0	995,288	995,288
2012	0	995,287	995,287
2013	0	995,288	995,288
2014	0	995,288	995,288
2015	2,425,000	995,288	3,420,288
2016	2,565,000	1,366,405	3,931,405
2017	2,815,000	3,549,128	6,364,128
2018	2,980,000	3,385,808	6,365,808
2019	3,145,000	3,211,744	6,356,744
2020	3,325,000	3,027,936	6,352,936
2021	2,400,000	2,833,500	5,233,500
2022	2,520,000	2,713,500	5,233,500
2023	2,645,000	2,587,500	5,232,500
2024	2,775,000	2,455,250	5,230,250
2025	2,915,000	2,316,500	5,231,500
2026	3,060,000	2,170,750	5,230,750
2027	3,210,000	2,017,750	5,227,750
2028	3,370,000	1,857,250	5,227,250
2029	3,540,000	1,688,750	5,228,750
2030	3,715,000	1,511,750	5,226,750
2031	3,900,000	1,326,000	5,226,000
2032	4,095,000	1,131,000	5,226,000
2033	4,295,000	926,250	5,221,250
2034	4,505,000	711,500	5,216,500
2035	4,745,000	486,250	5,231,250
2036	4,980,000	249,000	5,229,000
	\$73,925,000	\$49,856,292	\$123,781,292

Note: Airports budgets the October 1 principal and interest payments in the current year; however, for financial statement purposes, it is recorded in the year of payment.

Water Utilities Debt Service

	Amount Budgeted
Principal	\$7,585,366
Interest	3,238,908
Paying Agent Fees	6,000
Debt Service Reserve	3,506,825
Total	\$14,337,099

Budget Comment

The Water Utilities Department currently has four outstanding bond issues.

The Glades Utility Authority was absorbed by the County including outstanding loans (\$9,706,404)

1) Water & Sewer Revenue Refunding Bonds, Series 2019 - \$44,105,000 - The proceeds from this issue were used to refund the Series 2009 Revenue Bonds which were issued for the acquisition, construction, improvements and additions to the County's water and sewer system for the FPL Reclaimed Water Project.

2) Water & Sewer Revenue Refunding Bonds, Series 2013 - \$72,430,000 - The proceeds from this issue were used to refund a portion of the Series 2006A Bonds.

3) Water & Sewer Revenue Refunding Bonds, Series 2015 - \$26,930,000 - The proceeds from this issue were used to refund a portion of the Series 2006A Bonds.

4) Water & Sewer Revenue Refunding Bonds, Series 2020 - \$59,375,000 - The proceeds from this issue were used to refund a portion of the Series 2013 Bonds.

Water Utilities Debt Service Amortization Schedule

	Principal	Interest	Total
2006	\$35,000	\$2,888,342	\$2,923,342
2007	2,075,000	6,421,725	8,496,725
2008	2,155,000	6,549,100	8,704,100
2009	2,225,000	6,473,675	8,698,675
2010	2,305,000	6,395,800	8,700,800
2011	2,385,000	6,314,900	8,699,900
2012	4,275,000	6,219,500	10,494,500
2013	4,475,316	4,673,133	9,148,449
2014	6,227,774	5,957,943	12,185,717
2015	6,988,934	5,775,472	12,764,406
2016	7,289,914	5,280,336	12,570,250
2017	8,077,947	4,959,610	13,037,557
2018	2,373,097	4,599,843	6,972,940
2019	4,805,453	4,462,389	9,267,841
2020	6,500,109	5,710,697	12,210,806
2021	7,092,202	5,043,318	12,135,520
2022	7,333,670	3,486,504	10,820,173
2023	7,585,366	3,238,907	10,824,273
2024	7,782,296	2,960,090	10,742,386
2025	7,914,464	2,830,297	10,744,761
2026	8,056,876	2,687,143	10,744,018
2027	8,204,535	2,528,210	10,732,746
2028	8,314,880	2,355,864	10,670,744
2029	8,496,972	2,164,584	10,661,557
2030	8,197,530	1,963,401	10,160,931
2031	8,377,779	1,756,036	10,133,816
2032	8,532,628	1,562,227	10,094,855
2033	8,691,395	1,397,548	10,088,943
2034	10,295,000	1,224,769	11,519,769
2035	10,600,000	916,850	11,516,850
2036	10,985,000	528,225	11,513,225
2037	2,985,000	185,738	3,170,738
2038	0	103,650	103,650
2039	0	103,650	103,650
2040	3,455,000	103,650	3,558,650
	\$205,094,137	\$119,823,125	\$324,917,262

Note: Water Utilities budgets the October 1 principal and interest payments in the current year; however, for financial statement purposes, it is recorded in the year of payment. Also, the 2022 amortization schedule does not match budget due to rounding.

SUPPLEMENTAL INFORMATION



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrual: Revenues that have been earned and/or expenditures that have been incurred and recognized for the current fiscal year, but not received or disbursed until the subsequent fiscal year. Annually, accruals are included in the revenue and expenditure amounts, including payables and outstanding encumbrances, reported in departments' budget documents and year-end financial statements.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Ad Valorem Equivalent Funding: Ad Valorem (Latin for according to value) is a tax levied on the assessed value of real or tangible personal property. It is also known as "Property Tax." Equivalent funding represents other non-Department specific revenues received in the General Fund, Sales Tax revenues, and Electric Utility Tax revenues.

Aggregate Millage Rate: The sum of all ad valorem taxes levied by the governing body of a county for countywide purposes excluding voted debt, plus ad valorem taxes levied for any district dependent to the governing body, divided by the total taxable value of the county, converted to a millage rate. Expresses an "average" tax rate.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes, the fairness of financial statements, and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Assigned Fund Balance: The assigned fund balance includes amounts that are intended to be used for specific purposes that are neither restricted or committed.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date.

Balanced Budget: A budget in which estimated revenues and appropriations are equal. Florida Statutes require that budgets must be balanced. The County complies with this after the inclusion of re-appropriated beginning fund balances.

Base Budget: Ongoing expense for personnel, contractual services, supplies, and the replacement of equipment required to maintain service levels previously authorized by the Board of County Commissioners.

Benchmark: A standard or point of reference used in measuring and/or judging the quality or value.



Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Board of County Commissioners (BCC): The legislative and governing body of a county. Also referred to as the "County Commission."

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Bond Refinancing: The issuance of bonds to obtain better interest rates and/or bond conditions by paying off older bonds.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Budget Amendment: An increase or decrease in revenues with a corresponding increase or decrease in appropriations within the same fund. The budgeted fund total is changed.

Budget Document: The official written statement which presents the proposed budget to the legislative body (e.g., County Commission).

Budget Message: A general discussion of the budget presented in writing as a part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the County Administrator.

Budget Transfer: A transfer of appropriations or revenues between two or more accounts within the same fund. The budgeted fund total is not changed.

Capital Assets: All real and tangible property used in the operation of a government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Capital Equipment: Equipment with a value in excess of \$5,000 and an expected life of more than one year; such as, automobiles, computers, and furniture.



Capital Improvement: Physical assets, constructed or purchased, that have a minimum useful life in excess of one year and a minimum cost of \$25,000. Capital improvements typically involve physical assets; such as, buildings, streets, water and sewage systems, and recreation facilities.

Capital Improvement Budget: A budget including those approved capital improvement projects contained in the first year of the Capital Improvement Program (CIP).

Capital Improvement Program (CIP): A plan for capital expenditures to be incurred each year over a fixed period of years to meet anticipated capital needs. It sets forth each project or other contemplated expenditure in which the County is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Outlay: Expenditures which result in the acquisition of, or addition to, fixed assets; such as, buildings, land, and roads.

Capital Project Fund: A fund established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary or Trust Funds).

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in and out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union regarding wages, hours, and working conditions.

Committed Fund Balance: The committed fund balance includes amounts that are constrained for specific purposes that are internally imposed by the County's highest level of decision making authority, the Board of County Commissioners (BCC).

Communication Services Tax: A simplified tax structure for communications services, which was implemented in FY 2002. It combined seven different state and local taxes or fees and replaced them with a two tiered tax composed of a state tax and a local option tax on communications services, including cable television.

Comprehensive Plan: Required under Chapter 163 of the Florida Statutes, the Plan shall prescribe principles, guidelines, and standards for the orderly and balanced future economic, social, physical, environmental, and fiscal development of the County.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Contingency: A reserve of funds which are set aside to cover emergencies or unforeseen events that occur during the fiscal year; such as, new federal or state mandates, shortfalls in revenue, and unanticipated expenditures.

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

County: A political subdivision of the State which is empowered to levy and collect taxes and provide services to citizens within its boundaries.

County Budget Officer: Each Board of County Commissioners, pursuant to Florida Statutes, Section 129.025, may designate a county budget officer to carry out budget duties as set forth in Chapter 129. In Palm Beach County, the County Administrator has been designated the County Budget Officer.



County Officers: Independently elected officials including the Clerk & Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. This is also referred to as "Constitutional Officers."

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Debt Service Fund: A fund used to account for the accumulation of resources for, and payment of, general long-term debt principal and interest.

Deficit (Budget): The excess of budgeted expenditures over estimated revenues and receipts.

Department: An organizational unit responsible for carrying out a major governmental function such as Public Safety or Water Utilities.

Dependent Taxing Districts: Taxing Districts that appear separately on the tax bill and are under County control (e.g., County Library).

Depreciation: Expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget.

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fiscal Year: Any period of 12 consecutive months designated as the budget year. The fiscal year used by the County, which is set by State Statute, begins October 1st and ends September 30th of the following calendar year. The fiscal year is designated by the date on which it ends. For example, October 1, 2021 to September 30, 2022 would be Fiscal Year 2022.

Five-Year Trend: Represents the dollar and/or percentage change of a performance measure from the previous year actual and the five years previous.



Fixed Assets: Long-lived, assets such as buildings, equipment, and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs, or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Franchise Fee: A fee levied on a public service corporation in return for granting a privilege or permitting the use of public property. These fees are usually passed on to the corporation's customers as a cost of doing business. Electricity is subject to franchise fees.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Full-time Equivalent (F.T.E.): The number of approved positions equated to full-time basis (e.g., two half-time positions equal one full-time equivalent position).

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions, or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance: The excess of fund assets over fund liabilities. A negative fund balance is sometimes called a deficit.

GASB: The Governmental Accounting Standards Board is an independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets such as bridges, roads, sewers, etc. It also requires the presentation of a narrative statement of the government's financial performance, trends, and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other post employment benefits (OPEB) in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of, and guidelines for, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Goal: A long-range desirable result attained by achieving objectives designed to implement a strategy.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.



Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from state and federal governments. Grants are usually made for specified purposes.

Half-Cent Sales Tax: A state-shared revenue source relying on a percentage of net sales tax revenues (one-half of the fifth cent) remitted to the state. Eligible county governments receive a distribution based on population-based formulas. Use of this revenue is restricted to countywide tax relief or governmental programs; as well, as long-term debt obligations related to capital projects.

Homestead Exemption: A deduction from the assessed value of property permanently occupied by the owner in the State of Florida. The exemption is now \$50,000 for all property owners who qualify.

Impact Fee: A charge to a developer and/or owner/builder to offset the cost of providing capital facilities to meet growth demands. The County assesses impact fees for capital facilities for parks, fire-rescue, library, law enforcement, public buildings, schools, and roads.

Independent Taxing Districts: Taxing districts that appear separately on the tax bill and are not under County control (e.g., Florida Inland Navigation District, Children Services).

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Infrastructure Surtax (IST or Surtax): On November 8, 2016 the County's one cent infrastructure surtax referendum was passed. The purpose of this surtax is to enable the County to complete the backlog of infrastructure, repair, and replacement projects that have occurred during the last several years of budget reductions.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Interfund Transfer: Movement of assets (usually cash) from one fund to another. Also referred to as "Transfers In/Out."

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Fund: A fund established for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

Internet of Things: In reference to the billions of physical devices around the world that are now connected to the internet and are all collecting and sharing data.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Lease-purchase Agreements: Contractual agreements which are termed leases, but which in substance amount to purchase contracts for real or personal property, usually for equipment and machinery.

Legally Adopted Budget: The total of the approved budgets of each County fund including budgeted transactions between funds.

Levy: To impose taxes, special assessments, or service charges for the support of County activities.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.



Line Item: A specific item or group of similar items defined by detail in a unique account in the financial records. Revenue and expenditure justifications are reviewed, anticipated, and appropriated at this level.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Major Fund: Funds whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

Management Team: A "team" consisting of the County Administrator, Deputy County Administrator, the Assistant County Administrators, and Directors of major County Departments.

Mandate: Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order or that is required as a condition of aid.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Millage Rate: Rate applied to taxable value to determine property taxes. A mill is 1/10th of a penny, or \$1.00 of tax for every \$1,000 of taxable value.

Mission: Describes what the organization does, who it does it for, and how it does it.

Municipal Services Benefit District: A special district created to provide for projects and/or services to a specifically defined area of the County and financed by a special assessment to only those citizens receiving the benefits of those projects or services.

Municipal Services Taxing District: A taxing district covering a segment of the County, with individual assessed values and millage rates, which provides municipal type services; such as, fire-rescue, and road and street improvements to residents of the area.

Municipality: A local government having governmental, corporate, and proprietary powers to enable it to conduct municipal government, perform municipal functions, and render municipal services.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties, but also bonds of the state and agencies of the state.

Net Budget: The gross budget less all interfund transfers and interdepartmental charges.

Non-Ad Valorem Assessments: Charges that are not based on property value, but are levied for specific services on each parcel of property.

Non-Ad Valorem Revenues: Revenues that are derived from a basis other than property value (e.g., Utility Tax, Gas Tax).

Non-Countywide Expenditures: Expenditures for the benefit of the unincorporated areas of the County (e.g., Sheriff's Road Patrol, Zoning).

Non-Countywide Revenues: Revenue derived from unincorporated areas of the County (e.g., Franchise Fees).

Non-Major Fund: Funds that do not meet the criteria to be classified as a major fund. Non-major funds can fall into four categories: Special Revenue Funds, Debt Service Funds, Capital Projects Funds, or Permanent Funds. All non-major funds must be reported in a single column of the respective fund financial statement.

Non-Operating Expenditures: The costs of government services which are not directly attributable to a specific County program or operation. Examples of Non-Operating Expenditures include debt service obligations and contributions to Human Service organizations.

Non-Operating Revenues: The incomes received by the government which are not directly attributable to providing a service (e.g., interest on investments).



Non-Spendable Fund Balance: Fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual requirements (e.g., inventory, prepaid).

Non-Tax Revenues: The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for service, fines and forfeitures, and various other miscellaneous revenues.

Note: A short-term loan, typically with a maturity date of a year or less.

Objective: Something to be accomplished expressed in specific, well-defined and measurable terms, and achieved within a specific time frame.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Performance Measures: Specific quantitative and qualitative measures of work performed.

Personal Services: Items of expenditures in the operating budget for salaries and wages paid for services performed by County employees, including fringe benefit costs.

Portability: Allows residential property owners with an existing Homestead Exemption to transfer all or a significant portion of their "Save Our Homes" property tax savings to a new property within the state of Florida. Portability is an added benefit and is effective January 1, 2008.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end result.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Property Tax: Taxes derived from all non-exempt real property and tangible personal property used in a business located within the County. Property taxes are computed on the basis of multiplying the millage rate by the taxable value of real or personal property.

Proprietary Fund: A fund which operates similarly to the private sector and focuses on the measurement of net income.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve: A specified amount of funds set aside for the purpose of meeting future expenses. Expenditures may not be charged directly to reserve accounts. A budget transfer establishing a new appropriation must first be approved by the Board of County Commissioners.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.



Restricted Fund Balance: Restricted fund balance includes amounts that are constrained for specific purposes which are externally imposed by providers (such as grantors or creditors) or enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers.

Retained Earnings: An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue: Funds that the government receives as income. Revenue includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Rolled-back Rate: The millage rate which, exclusive of new construction, will provide the same property (ad valorem) tax revenue for each taxing entity as was levied during the prior year. The rolled-back rate accounts for changes in the market value of property and represents "no tax increase." The only source of additional tax revenue under the rolled-back rate is taxes levied upon new construction.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Save-Our-Homes: Section 193.155(1), F.S. provides, beginning in 1995 or the year after the property receives homestead exemption, an annual increase in assessment shall not exceed the lower of 3% or the percentage change in the C.P.I.

Senior Homestead Exemption: Certain low-income seniors in Palm Beach County may qualify for an additional \$25,000 exemption on their property's assessed value. For example, a home valued at \$100,000 would be taxed by the county on only \$25,000 after the Homestead and Senior Citizen exemptions are applied. The county's senior exemption does not apply to other taxing authorities, such as the school district and municipalities.

Service Level: Services or products which comprise the actual or expected output of a given program.

Single-Member District: A form of representation in which the residents of a District are represented by one County Commissioner voted into office by that District's residents.

Special Revenue Fund: A fund used to account for specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Spendable Fund Balance: Fund balances that are in spendable form include restricted, committed, assigned, and unassigned fund balances.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Statute: A law enacted by a duly organized and constituted legislative body.

Statutory Reserve: Florida Statute 129.01 (2)(b) requires revenues to be budgeted at 95% of reasonably anticipated receipts. Palm Beach County budgets a negative 5% Statutory Reserve to accomplish this.

Supplemental Requests: Departmental requests for additional funding in the budget year in order to increase or enhance existing service levels.



Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Equivalent Revenue: Any revenue that can be used to reduce ad valorem funding requirements on a dollar for dollar basis (e.g., franchise fees, utility taxes).

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Rate Limit: The maximum legal property tax rate at which a taxing authority may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Taxable Value: The value used for computing the ad valorem taxes levied against property. The taxable value is the "assessed value" less any exemptions allowed by law.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Nor does the term include charges for services rendered only to those paying such charges (e.g., sewer service charges).

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services of the recipient fund.

TRIM Notice: The Florida Truth in Millage Law of 1980 requires a notice be sent annually to property taxpayers explaining any changes in the millage rate of each taxing authority from the prior year. The notice also includes the time and place of the first public hearings on proposed millage rates and is designed to keep the public informed about the taxing intentions of the various taxing authorities.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Truth in Millage Law (TRIM): A 1980 Florida law which changed the budget process for local taxing governments. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

Unassigned Fund Balance: Unassigned fund balance includes amounts in the general fund that have not been classified as restricted, committed or assigned. Unassigned fund balance could also include deficit residual balances for any governmental funds after reporting amounts as restricted, committed, or assigned.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Unincorporated Area: That portion of the County which is not within the boundaries of any municipality.

Unit: A unit of financial reporting and management responsibility under the County's financial system.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected.

User (Fees) Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Utility Tax: A tax levied by the County on the customers of various utilities (e.g., electricity, metered or bottled gas, and water). The tax rate may be levied up to 10.0 percent of the sales price of such utility service or commodity.

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.



Acronyms

A

ACC - Animal Care and Control
ACFR - Annual Comprehensive Financial Report
ACI - Abundant Community Initiative
ADA - Americans with Disabilities Act
AED - Automated External Defibrillator
ARFF - Aircraft Rescue Fire Fighting
ARPA - American Rescue Plan Act
AV - Audio/Visual

B

BBF - Balance Brought Forward
BCC - Board of County Commissioners
BEBR - Bureau of Economics and Business Research
BIM - Budget Instruction Manual

C

CA - Consumer Affairs
CAP - Community Action Program
CARES - Coronavirus Aid, Relief, and Economic Security Act
CBA - Community Based Agencies
CBB - Community Bulletin Board
CBD - Central Business District
CCRT - Countywide Community Revitalization Team
CCTV - Closed Circuit Television
CDBG - Community Development Block Grant
CDC - Contract Development & Control Division
CEP - Connection Efficiencies Project
CERT - Certified Emergency Response Team
CEU - Continuing Education Unit
CID - Capital Improvements Division
CIP - Capital Improvement Program
CJC - Criminal Justice Commission
CMS - Contract Management System
CO - Change Order
COE - Commission on Ethics
COOP - Cooperative Extension
CPE - Cost per Enplanement
CPI - Consumer Price Index
CPR - Cardiopulmonary Resuscitation
C&R - Compensation & Records
CRA - Community Redevelopment Agency
CSA - Consultant Service Authorization
CSBG - Community Service Block Grant
CSC - Children Services Counsel
CSD - Community Services Department
CST - Communications Service Tax
CW - Countywide

D

DEP - Department of Environmental Protection
DOA - Department of Airports
DOE - Department of Energy
DOJ - Department of Justice
DOR - Department of Revenue



DOSS - Division of Senior Services
DPO - Decentralized Purchase Order
DRO - Development Review Officer
DROP - Deferred Retirement Option Plan
DS - Debt Service
DTPB - Discover the Palm Beaches

E

EAP - Employee Assistance Program
ECMS - Enterprise Contract Management System
EDDM - Every Door Direct Meal
EDRP - Employee Disaster Response Plan
EEO - Equal Employment Office/Opportunity
EEOC - Equal Employment Opportunity Commission
EFNEP - Expanded Food and Nutrition Education Program
EHEAP - Emergency Home Energy Assistance for the Elderly Program
EIC - Emergency Information Center
ELC - Early Learning Coalition
EM - Emergency Management
EMS - Emergency Medical Services
EOC - Emergency Operations Center
EOD - Explosive and Ordinance Division
EPA - Environmental Protection Agency
ERC - Electronic Review Comments
ERM - Environmental Resource Management
ESRI - Environmental Systems Research Institute
ES/LC - Employee Safety & Loss Control Division
ESS - Electronic Services & Security

F

FAA - Federal Aviation Administration / Financially Assisted Agency
FAC - Florida Association of Counties
FAMO - Fixed Asset Management Office
FARDA - Florida Atlantic Research & Development Authority
FAU - Florida Atlantic University
FCC - Federal Communications Commission
FCDP - Farmworker Career Development Program
FCHR - Florida Commission of Human Relations
FDEP - Florida Department of Environmental Protection
FDLE - Florida Department of Law Enforcement
FDO - Facilities Development & Operations
FDOT - FL Department of Transportation
FEMA - Federal Emergency Management Agency
FEP - Fair Employment Programs
FIND - Florida Inland Navigation District
FL - ESOOS - Florida Enhanced State Opioid Overdose Surveillance
FMLA - Family Medical Leave Act
FNP - Family Nutrition Program
FPL - Florida Power and Light
FPTA - Florida Public Transportation Association
FR - Fire Rescue
FRS - Florida Retirement System
FS - Florida Statutes
FTA - Federal Transit Administration
FTC - Film and Television Commission
FTE - Full-Time Equivalent
FVIP - Family Violence Intervention Program
FY - Fiscal Year



G

GAAP- Generally Accepted Accounting Principles
GAL- Guardian Ad Litem
GFOA - Government Finance Officers Association
GIS - Geographic Information System / General Industry Standards
GI - Group Insurance
GO - General Obligation
GUA - Glades Utility Authority

H

HB - House Bill
HCD - Health Care District
HD - High Definition
HED - Housing and Economic Development
HEROS - Helping Emergency Responders Obtain Support
HOME - Home Investment Partnership Program
HOT - Homeless Outreach Team
HR - Human Resources
HRFC - Highridge Family Center
HRIS - Human Resources Information System
HUD - Housing and Urban Development

I

IBM - International Business Machines
IBS - Integrated Business Solutions
IFAP - Impact Fee Assistance Program
IFAS - Institute of Food and Agricultural Sciences
IFB - Invitation for Bid
IRP- Intermediary Relending Program
ISO - Insurance Service Office
ISP - Internet Service Provider
ISS - Information Systems Services
IST - Infrastructure Surtax
IT - Information Technology
IVR- Interactive Voice Response

J

JS - Justice Services
JVS - Judicial Viewer System

K

KPIs - Key Performance Indicators

L

LA - Legislative Affairs
LAN - Local Area Network
LAS - Legal Aid Society
LC - Loss Control
LCSW - Licensed Clinical Social Worker
LETf - Law Enforcement Trust Fund
LGBTQ+ - Lesbian, Gay, Bisexual, Transgender, Queer or Questioning
LHAP - Local Housing Assistance Plan
LIHEAP- Low Income Home Energy Assistance Program
LOS - Levels of Service
LRTP - Long Range Transportation Plan
LWL - Lake Worth Lagoon



M

MAT - Medically Assisted Treatment
MBG - Mounts Botanical Garden
MDI - Medicolegal Death Investigator
ME - Medical Examiner
MGD - Millions Gallons per Day
MHI - Mortgage and Housing Investments
MIH - Mobile Integrated Health
MOT - Mobilization of Traffic
MSTU - Municipal Service Taxing Unit

N

NACo - National Association of Counties
NACPRO - National Association of County Parks and Recreation Officials
NAME - National Association of Medical Examiners
NATEF - National Automotive Technicians Education Foundation
NAV - Non Ad Valorem
NEAT - Neighborhood Engagement and Transformation Grant
NENA - Northeast Everglades Natural Areas
NER - New Employee Requisition
NFIP - National Flood Insurance Program
NIGP - National Institute of Government Purchasing
NIMS - National Incident Management System
NJF - North Jupiter Flatwoods
NOC - Network Operations Center
NOFO - Notice of Funding Opportunity
NOV - Notices of Violation
NPDES - National Pollution Discharge Elimination System
NSP - Neighborhood Stabilization Program

O

O&M - Operations & Maintenance
OCP - Outreach and Community Programming Division
OCR - Office of Community Revitalization
ODE&I - Office of Diversity, Equity and Inclusion
OEBO - Office of Equal Business Opportunity
OEO - Office of Equal Opportunity
OFMB - Office of Financial Management & Budget
OHC - Occupational Health Clinic
OIG - Office of Inspector General
OSHA - Occupational Safety & Health Administration

P

PAARL - Peggy Adams Animal Rescue League
PACE - Property Assessed Clean Energy
PAFR - Popular Annual Financial Reporting
PAPA - Property Appraiser Public Access
PB - Performance Budgeting
PBC - Palm Beach County
PBCCC - Palm Beach County Convention Center
PBCFR - Palm Beach County Fire Rescue
PBCHD - Palm Beach County Health Department
PBCSD - Palm Beach County School District
PBIA - Palm Beach International Airport
PBSO - Palm Beach Sheriff's Office
PCI - Property and Casualty Insurance
PDF - Portable Document Format



PEMT - Public Emergency Medical Transportation
PIU - Public Information Unit
PM - Preventative Maintenance
PPE - Personal Protective Equipment
PPL - Paid Parental Leave
PPM - Policies & Procedures Manual/Memoranda
PREM - Property and Real Estate Management
PRR - Public Record Requests
PSA - Public Service Announcement
PSAP - Public Safety Answering Points
PTSB - Palm Tran Service Board
PTSD - Post Traumatic Stress Disorder
PT-Stat - Palm Tran Statistics
PZB - Planning, Zoning & Building

Q

QIS - Quality Improvement System
QTI - Qualified Targeted Industry
QCT - Qualified Census Tract

R

REAP - Revitalization's Resident Education to Action Program
RFP - Request for Proposal
RFQ - Request for Quote
RFS - Request for Submittal
RLF - Revolving Loan Fund
ROUTES - Rural Opportunities to Use Transportation for Economic Success
RPM - Route Performance Maximization
RPQ - Request for Pre-Qualification
RRH - Rapid Re-Housing
R&S - Recruitment & Selection
RTFC - Residential, Treatment, and Family Counseling
RW - Ryan White Program

S

SAO - State Attorney's Office
SCOP - Small County Outreach Program
SCR - Selective Catalytic Reduction
SCSP - Summer Camp Scholarship Program
SHIP - State Housing Initiative Program
SLA - Service Level Agreement
SMART - Strengthening Marriage and Relationship Training
S/M/WBE - Small/Minority/Women's Business Enterprise
SNAP - Supplemental Nutrition Assistance Program
SOE - Supervisor of Elections
SRCO - Site Rehabilitation Completion Order
STAC - State Attorney Case Management System
STARS - Senior Tracking and Referral System
STEM - Science, Technology, Engineering, Mathematics
STEP - Systematic Training for Effective Parenting
SWA - Solid Waste Authority

T

TA - Testing and Assessment
TAMP - Transit Asset Management Plan
TAS - Time & Attendance System
TD - Transportation Disadvantaged
TDC - Tourist Development Council



TDP - Transit Development Plan
TEA - Time Entry Applications
TED - Technology, Enterprise and Development
TIP - Transportation Improvement Program
TNC - Transportation Network Company
TNVR - Trap, Neuter, Vaccinate, and Return
T&OD - Training and Organizational Development
TPA - Transportation Planning Agency
TPS - Traffic Performance Standards
TRC - Therapeutic Recreation Center
TRIM - Truth in Millage
TSA - Transportation Security Administration
TSP - Transit Signal Priority

U

UASI - Urban Area Security Initiative
UF - University of Florida
ULDC - Unified Land Development Code
UPS - Universal Power System
USACE - United States Army Corps of Engineers
USDA - United States Department of Agriculture

V

VAB - Value Adjustment Board
VFH - Vehicle For Hire
VoIP - Voice over Internet Protocol
VS - Victim Services
VSS - Vendor Self Service

W

WAP - Waterways Assistance Program
WC - Worker's Compensation
WHC - Working in a Higher Classification
WPS - Worker Protection Standards
WUD - Water Utilities Department
WUI - Wildlands Urban Interface

Y

YEC - Youth Empowerment Centers
YFC - Youth Family Counseling
YMP - Youth Master Plan
YSD - Youth Services Department