



Palm Beach County

FY 2026

Proposed Budget



Budget Workshop – June 10, 2025



Overview

- FY 2026 Proposed Budget Summary Information
- Property Values and Millage Rates
- FY 2026 General Fund Budget – Proposed
 - Revenues
 - Expenses
- FY 2026 Total Budget – Proposed
- Positions
- Capital
- Debt
- For the Future/Recap



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Strategic Priorities

Palm Beach County Board of County Commissioners

VISION, MISSION, VALUES, GOALS & STRATEGIC PRIORITIES

Core Values



FUNDAMENTAL COMPETENCE

Trainings, tools, and professional development.



UNWAVERING COMMITMENT

Do the right thing for the right reasons for our residents.



CREATIVE LEADERSHIP

Explore fresh approaches with an open mind.



INTERACTIVE COMMUNICATION

Share information, listen attentively, provide feedback.

OUR VISION

Think strategically and anticipate the future. Ensure that decisions we make today will have lasting value.



Palm Beach County
Board of County Commissioners

OUR MISSION

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

OUR GOALS

Customer Focus
Performance Measures
Empowerment
Continuous Quality Improvement
Cost-Efficiency

Strategic Priorities

PUBLIC SAFETY



INFRASTRUCTURE



UNSHELTERED RESIDENTS



HOUSING DEVELOPMENT



ENVIRONMENTAL PROTECTION



ECONOMIC DEVELOPMENT



SUBSTANCE USE & BEHAVIORAL DISORDERS



For more information, please contact Strategic Planning and Performance Management at (561) 355-4075.



A scenic view of a city skyline at sunset. In the foreground, a wooden boardwalk with a metal railing and cable railings extends into the water. The water is calm, reflecting the golden light of the setting sun. In the background, several modern buildings are visible, including a large, curved building on the left and two tall, rectangular buildings in the center. The sky is a mix of blue and orange, with scattered clouds.

FY 2026 Proposed Budget Summary Information



FY 2026 Important Dates

Subject	Date	Time
Strategic Planning Workshop	January 7 and 14, 2025	9:30 AM
Budget/Capital Workshop	January 28 and February 4, 2025	9:30 AM
Constitutional Officer Budgets Due (Sheriff, Clerk, SOE)	May 1, 2025 Per BCC Resolution	
Preliminary Budget Workshop	May 20, 2025	9:30 AM
Initial Property Value Estimates and Property Appraiser Budget Due	June 1, 2025 Per Florida Statute	
Initial Budget Workshop	June 10, 2025	2:00 PM
Final Property Value Estimates received from Property Appraiser	July 1, 2025 Per Florida Statute	
Board Sets Not-to-Exceed Millage Rate	July 8, 2025	9:30 AM
Tax Collector Budget Due	August 1, 2025 Per Florida Statute	
1 st Public Hearing	September 9, 2025	5:05 PM
2 nd Public Hearing	September 16, 2025	5:05 PM



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FY 2026 Proposed Budget Major Assumptions and Factors

Millage Rate

Countywide Budget is balanced at the current rate of 4.5000 mills
Proposed rate will generate \$1.536 billion, a 7.4% increase (\$105.4 million)

BCC Departments

Across the board 6% pay increase - \$19.2 million
Supplemental funding = \$17.5 million total (\$2.1 million reduction in GF Ad Valorem)
Includes 175 total positions, 16 General Fund Ad Valorem funded positions

Capital Project Funding

FY 2026 Ad Valorem Funding is \$124 million, flat with FY 2025 (Primarily R&R Projects)
In addition, Palm Tran replacement vehicles is \$3.6 million, and there are other projects funded with non-Ad Valorem dollars



FY 2026 Sheriff Expense Budget

Original Budget Request	\$1,122,795,918
<u>Sheriff Reduction</u>	<u>\$ 37,000,000</u>
Updated Sheriff Budget Request	\$1,085,795,918
<u>Administration Reduction to Balance May 20th</u>	<u>\$ 20,000,000</u>
<u>Preliminary Budget Presented on May 20th</u>	<u>\$1,065,795,918</u>
<u>Addition with June 1st Values</u>	<u>\$ 10,000,000</u>
<u>Current Proposed Budget on June 10th</u>	<u>\$1,075,795,918</u>
<u>March 2026 Mid Year Budget Amendment Addition</u>	<u>\$ 10,000,000</u>
Total FY 2026 Sheriff Budget	\$1,085,795,918





Changes Since May Preliminary Budget Workshop

Items Used to Balance	Amount	Net (Shortfall)/ Surplus
May 20th Out of Balance		\$ -
2026 Additional Property Values (Net of Statutory Reserves)	11,766,808	11,766,808
Increase to CRAs	(838,694)	10,928,114
Major Revenue Increases (Net of Statutory Reserves)	1,900,000	12,828,114
Add Back Sheriff Cut	(10,000,000)	2,828,114
Property Appraiser Budget Submission Lower than Estimated	1,236,321	4,064,435
Palm Tran Pension Reduction per Valuation	731,546	4,795,981
BCC Direction from May 20th Meeting*	(722,090)	4,073,891
Increase General Fund Reserves	(4,073,891)	\$ -



* The May 20th BCC Additions include: \$70k for Commission District Expenses, \$60k for Back to School PBC! event, \$178k for a 3% increase to Community Based Agency Contracts and \$414k for a 3% increase to Financially Assisted Agency Contracts.

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Ad Valorem Funding Highlights

By Strategic Priority



Public Safety

Sheriff - Net

\$969.4 million

Animal Care and Control

\$14.1 million

Emergency Management

\$3.0 million

Victims Services

\$4.1 million



Infrastructure

Capital Projects

\$124.0 million

Palm Tran Operations/ Vehicles

\$79.6 million



Unsheltered Residents

Non-Congregate Shelter (Glades)

\$3.0 million

Homeless Resource Centers

\$14.2 million

FAAs

\$2.7 million

Youth Services

\$167k



Housing Development

Affordable Housing Projects*

\$7.5 million



Environmental Protection

Natural Areas*

\$4 million

Manatee Protection*

\$750k



Economic Development

Business Incentives*

\$5.1 million

Youth Services /CBAs

\$4.7 million



Substance Use and Behavioral Disorder

Recovery Support*

\$1.4 million

FAAs

\$6.0 million

Youth Services/CBAs

\$9.3 million

Total

\$990.6 million

\$203.6 million

\$20.1 million

\$7.5 million

\$4.8 million

\$9.8 million

\$16.7 million



* Does not include staff costs



Property Values and Millage Rates

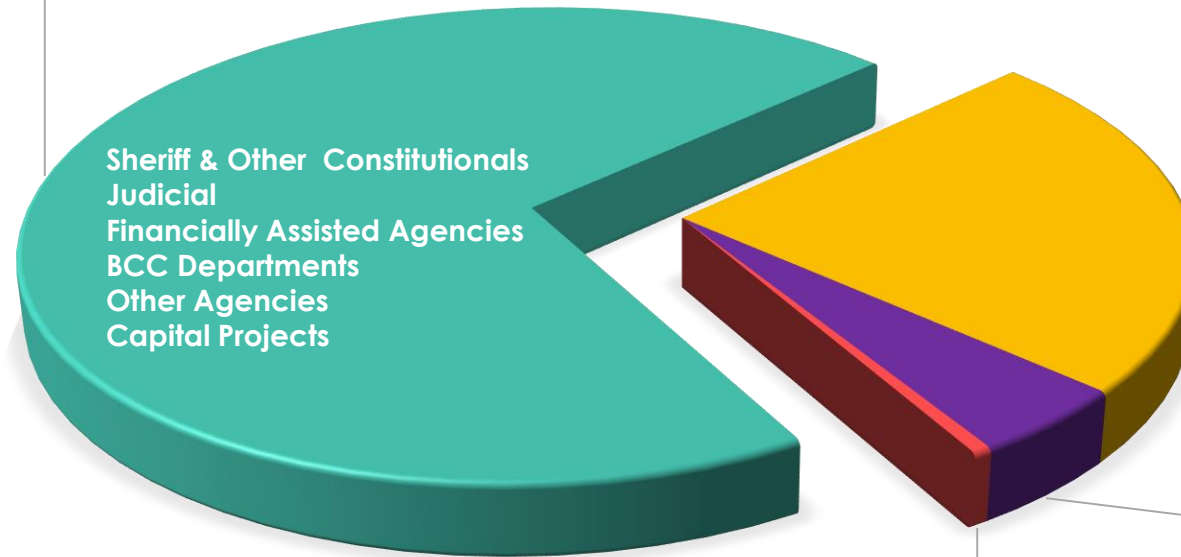
FY 2026 Proposed Taxes

Total Property Taxes - \$2,157,320,595

Countywide Operating Taxes
- General Fund
\$1,536,424,056
71.2%

Fire Rescue Taxes-Operating
and Capital
\$510,610,957
23.7%

Millage Rates**	
Countywide	4.5000
Fire Rescue	3.4581
Jupiter Fire	1.7299
Library	0.5491



Countywide Voted Debt
Taxes
\$11,342,675
0.5%

Library Operating & Voted
Debt Taxes
\$98,942,907
4.6%





Ad Valorem Taxes

FY 2025 vs FY 2026

	2025	2026	2025-2026	
			Amount	%
Countywide - Operating	\$1,431,050,351	\$1,536,424,056	\$105,373,705	7.4%
Countywide - Voted Debt	12,601,861	11,342,675	(1,259,186)	(10.0%)
Total Countywide	\$1,443,652,212	\$1,547,766,731	\$104,114,519	7.2%
Dependent Districts:				
Palm Beach County Library*	\$93,788,646	\$98,942,907	\$5,154,261	5.5%
Fire Rescue MSTU	446,252,965	478,803,533	32,550,568	7.3%
Jupiter Fire MSTU	28,481,248	31,807,424	3,326,176	11.7%
Gross: Total Dependent Districts	568,522,859	609,553,864	\$41,031,005	7.2%
Total Countywide Funds & Dependent Districts	\$2,012,175,071	\$2,157,320,595	\$145,145,524	7.2%

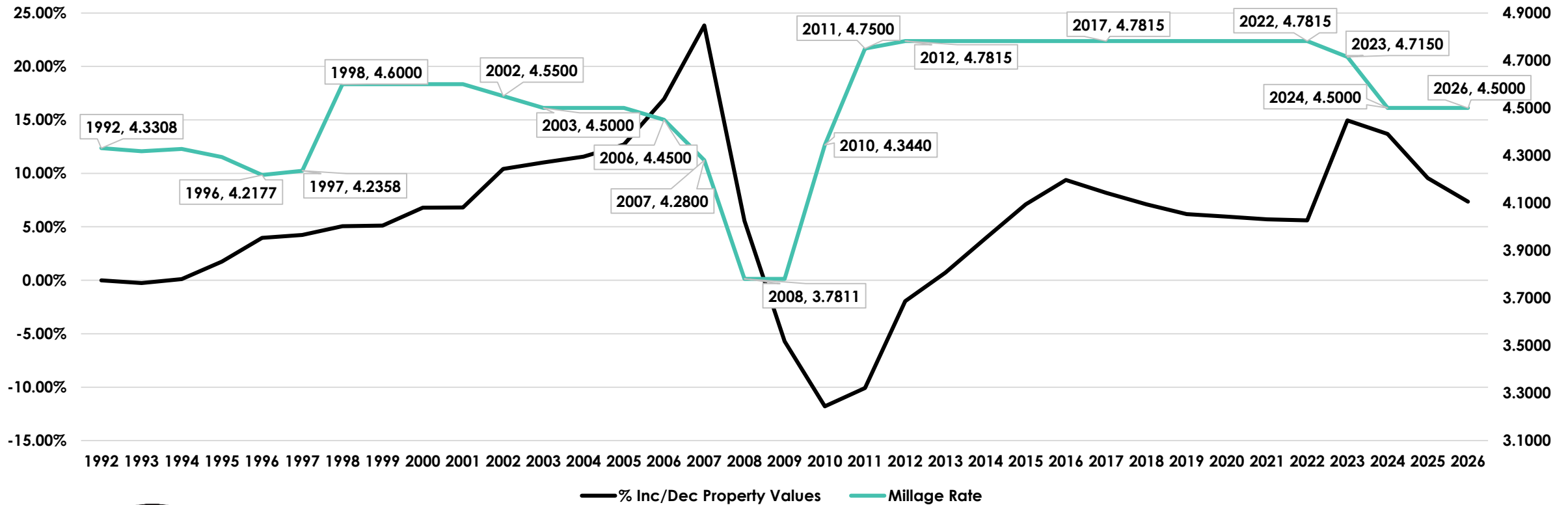
* Includes Voted Debt in FY 2025 for the final year



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History of Changes in Property Values and Millage Rates



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Millage Rate Impact on Homestead Property

	FY 2025	Proposed FY 2026	FY 2025 - FY 2026	
			Amount	%
Property Values				
Median Assessed Value	\$ 212,640	\$ 218,781	\$ 6,141	2.9%
Homestead Exemptions	(50,000)	(50,722)	(722)	1.4%
Median Taxable Value	\$ 162,640	\$ 168,059	\$ 5,419	3.3%
Countywide Millage Rates				
Operating	4.5000	4.5000	-	0.0%
Voted Debt Service	0.0396	0.0332	(0.0064)	(16.2%)
Total	4.5396	4.5332	(0.0064)	(0.1%)
Property Taxes				
Operating	\$ 731.88	\$ 756.27	\$ 24.39	
Voted Debt Service	6.44	5.58	(0.86)	
Total	\$ 738.32	\$ 761.85	\$ 23.53	3.2%





Millage Rate Impact – Different Property Values

Property Value (Before \$50k/\$50,722 Exemption)	FY 2025 Millage 4.5000	FY 2026 Proposed 4.5000	Increase	
			Amount	%
\$385,000	\$1,507.50	\$1,554.29	\$46.79	3.1%
\$500,000	\$2,025.00	\$2,086.73	\$61.73	3.0%
\$1,000,000	\$4,275.00	\$4,401.71	\$126.71	3.0%



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Property Values

Total Just Value	525,364,285,094	100.00%
Less:		
Homestead Cap 3%	105,871,887,010	
Non-Homestead Cap 10%	24,400,696,980	
Other	8,827,568,234	
	<hr/>	
	139,100,152,224	
Total Assessed Value	386,264,132,870	73.52% 100.00%
Less Exemptions:		
\$25k Homestead	9,154,285,338	
Additional Homestead (\$25,722)	8,788,856,346	
Other Exemptions	26,893,423,246	
	<hr/>	
Total Exemptions	44,836,564,930	
Total Taxable Value	341,427,567,940	64.99% 88.39%

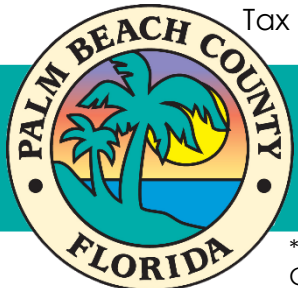


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Property Tax History of a Single Family Home

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022*	FY 2023	FY 2024	FY 2025	FY 2026 Prop
Just Value	\$221,639	\$235,637	\$252,547	\$267,648	\$284,993	\$304,233	\$400,355	\$421,011	\$451,125	\$487,215
% Increase		6.3%	7.2%	6.0%	6.5%	6.8%	31.6%	5.2%	7.2%	15.7%
Assessed Value*	\$152,354	\$155,553	\$158,820	\$161,838	\$165,560	\$304,233	\$313,360	\$322,761	\$332,444	\$342,051
% Increase		2.1%	2.1%	1.9%	2.3%	83.8%	3.0%	3.0%	3.0%	2.9%
Exemption	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,722
Taxable Value	\$102,354	\$105,553	\$108,820	\$111,838	\$115,560	\$254,233	\$263,360	\$272,761	\$282,444	\$291,329
Millage Rate	4.7815	4.7815	4.7815	4.7815	4.7815	4.7815	4.7150	4.5000	4.5000	4.5000
Taxes	\$489.41	\$504.70	\$520.32	\$534.75	\$552.55	\$1,215.62	\$1,241.74	\$1,227.42	\$1,271.00	\$1,310.98
% Increase		3.1%	3.1%	2.8%	3.3%	120.0%	2.1%	-1.2%	3.5%	3.1%
Homeowners Insurance					\$2,429	\$2,665	\$3,501	\$4,706	\$3,256	\$3,796
% Increase						9.7%	31.4%	34.4%	-30.8%	16.6%
										56.3%
CPI	0.7%	2.1%	2.1%	1.9%	2.3%	1.4%	7.0%	6.5%	3.4%	2.9%
Value Loss due to Cap	\$69,285	\$80,084	\$93,727	\$105,810	\$119,433	\$0	\$86,995	\$98,250	\$118,681	\$145,164
Tax Loss due to Cap	\$331.29	\$382.92	\$448.16	\$505.93	\$571.07	\$0.00	\$410.18	\$442.13	\$534.07	\$653.24



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* This home changed ownership in 2020, allowing for a revaluation in FY 2022 (Tax Year 2021), not subject to a cap (Assessed Value = Just Value)
Current Zillow Estimate = \$561,300 – flat with last year's estimate.

** 2026 Insurance is estimated

Other Homeowner Savings

- GO Bonds
 - Countywide GO Bond for recreation and cultural facilities matures 7/1/2025 – millage rate decrease 0.0059
 - Library GO Bond matures 8/1/2025 – millage rate decrease 0.0098
- CPI Index of Homestead Exemption
 - Increased \$25k homestead exemption by 2.89% or \$722 – savings of \$3.25 at current millage rate
- Infrastructure Sales Tax – net savings on sales tax of 0.5%
 - One penny IST ending in December 2025 – County sales tax will be reduced to 6%
 - School Board new IST will begin January 2026 – County sales tax will be increased to 6.5%

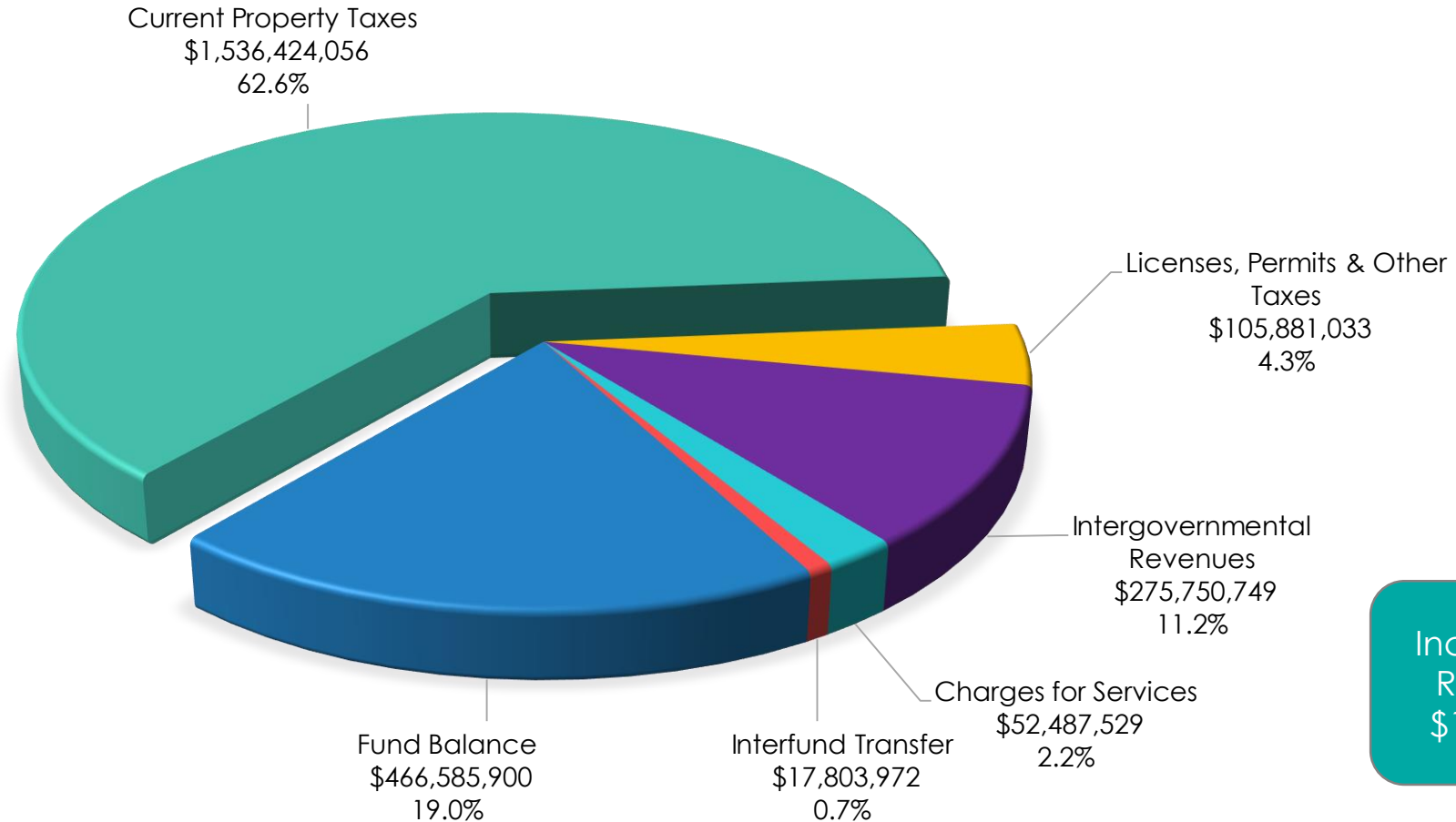




FY 2026 General Fund Revenue Budget – Proposed

FY 2026 Proposed Budget

General Fund Revenues by Category - \$2,454,933,239



Includes Sheriff
Revenues of
\$106.3 million





General Fund Major Revenues History

	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Estimate	Budget	Budget Difference	
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	\$	%
State Revenue Sharing	\$ 34,782,859	\$ 32,408,470	\$ 37,413,680	\$ 47,570,350	\$ 50,706,588	\$ 48,809,229	\$ 58,000,000	\$ 50,000,000	\$ 52,000,000	\$ (6,000,000)	-10.3%
Half-Cent Sales Tax	93,058,320	87,267,100	102,561,675	121,261,115	125,830,408	122,676,007	132,600,000	123,000,000	125,000,000	(7,600,000)	-5.7%
Franchise Fees - Electricity	35,378,969	34,469,370	36,176,334	42,086,225	48,043,791	45,792,645	50,286,000	45,000,000	47,000,000	(3,286,000)	-6.5%
Utility Tax - Electricity	42,081,335	43,184,286	43,954,616	46,245,276	54,009,097	55,915,703	58,000,000	56,000,000	56,000,000	(2,000,000)	-3.4%
Communications Services Tax	19,893,751	18,499,599	18,639,394	19,737,930	20,567,986	21,148,037	21,216,000	21,000,000	21,000,000	(216,000)	-1.0%
Utility Service Tax - Gas	1,925,374	1,805,650	2,089,647	2,329,674	2,312,998	2,486,403	2,400,000	2,400,000	2,400,000	-	0.0%
Total Major Revenues	227,120,608	217,634,475	240,835,346	279,230,570	301,470,868	296,828,024	322,502,000	297,400,000	303,400,000	(19,102,000)	-5.9%
Local Option Gas Tax	53,445,286	47,671,712	49,458,926	51,926,373	53,260,999	52,233,963	54,162,000	52,363,000	52,885,000	(1,277,000)	-2.4%
Constitutional/County Gas Tax	18,965,393	17,009,010	17,946,107	18,507,703	18,987,052	19,152,647	19,380,000	19,365,000	19,559,000	179,000	0.9%
Total Gas Taxes	72,410,679	64,680,722	67,405,033	70,434,076	72,248,051	71,386,610	73,542,000	71,728,000	72,444,000	(1,098,000)	-1.5%
Total GF Major Revenues	\$ 299,531,287	\$ 282,315,197	\$ 308,240,379	\$ 349,664,646	\$ 373,718,919	\$ 368,214,634	\$ 396,044,000	\$ 369,128,000	\$ 375,844,000	\$ (20,200,000)	-5.1%



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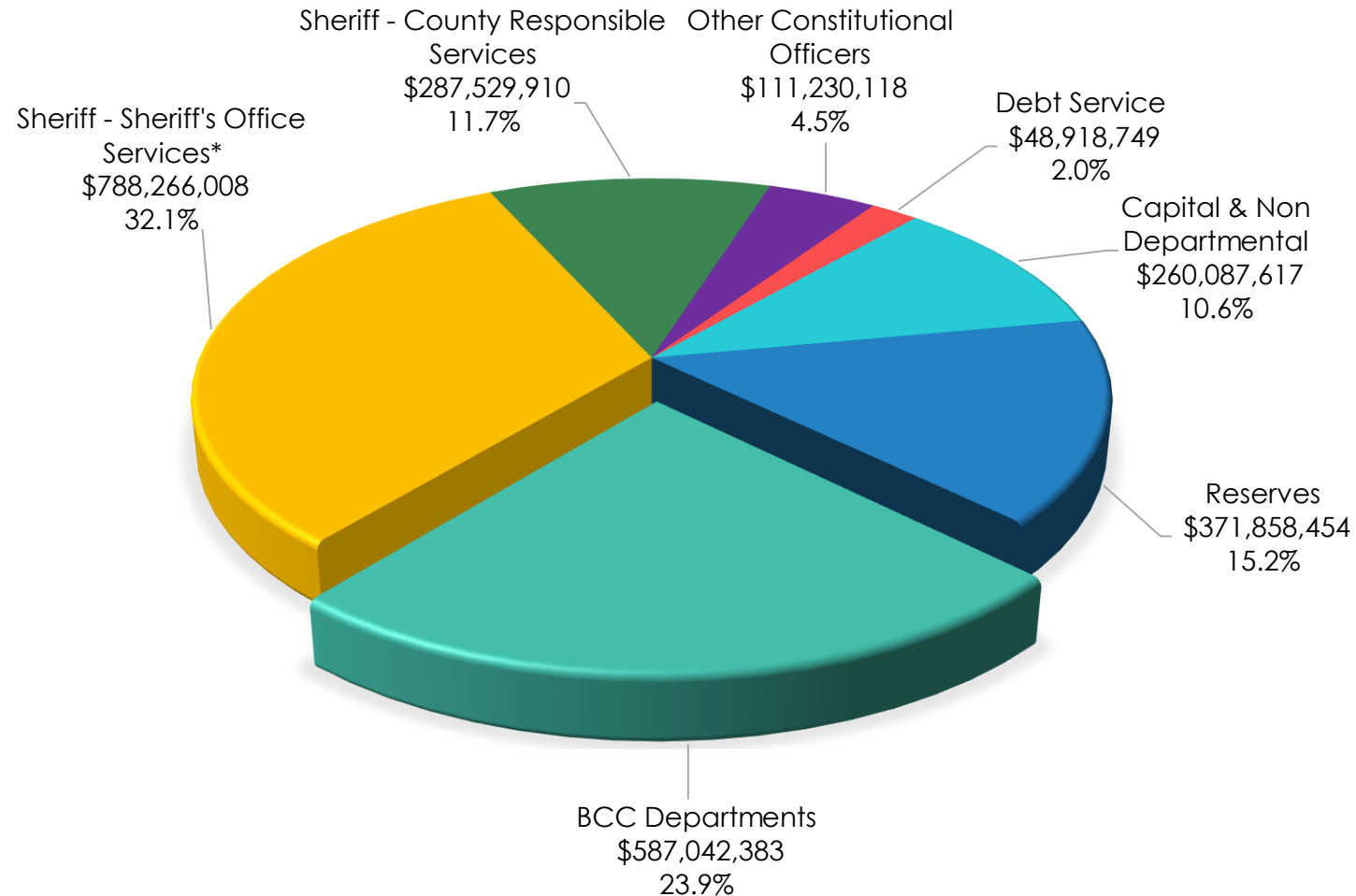


FY 2026 General Fund Expense Budget – Proposed

FY 2026 Proposed Budget

General Fund Expenses by Function - \$2,454,933,239

Sheriff Net
Budget
\$969.4 million



* Includes Contract Funded Services of \$90.9 million



General Fund Expense History

	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Estimate	Budget	Budget Difference	
	FY 2019	FY 2020	FY 2021*	FY 2022**	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	\$	%
BCC Departments	319,304,575	321,253,203	327,079,389	371,109,190	431,300,250	457,693,840	574,641,683	553,374,934	587,042,383	12,400,700	2.2%
Sheriff	670,250,501	722,193,959	762,364,970	789,957,798	835,732,843	901,992,457	959,609,825	1,004,609,825	1,075,795,918	116,186,093	12.1%
Other Constitutional Officers	69,849,063	66,530,736	72,392,867	78,256,028	87,283,482	98,195,829	102,128,891	100,505,304	110,230,118	9,101,227	8.9%
Debt Service	58,913,296	57,285,448	54,702,878	57,718,080	57,784,254	54,979,325	54,946,915	54,946,915	48,918,749	(6,028,166)	-11.0%
CRAs	41,715,729	45,308,287	48,224,416	51,471,950	61,242,788	67,344,757	74,813,668	74,628,825	83,745,130	8,931,462	11.9%
Reserves	-	-	-	-	-	-	426,047,658	-	371,858,454	(54,189,204)	-12.7%
Capital	37,363,000	42,008,736	38,975,000	40,975,000	69,788,356	134,629,690	124,000,000	126,500,000	124,000,000	-	0.0%
Non-Departmental	35,494,078	38,360,053	21,798,014	287,427,018	43,456,709	43,461,733	57,374,174	44,341,112	52,342,487	(5,031,687)	-8.8%
Total	1,232,890,242	1,292,940,422	1,325,537,535	1,676,915,064	1,586,588,683	1,758,297,631	2,373,562,814	1,958,906,915	2,454,933,239	81,370,425	3.4%

* FY 2021 Actuals were lower by \$46.4 million revenue replacement from ARPA - this charge-off reduced BCC Departments and Non-Departmental Expenses

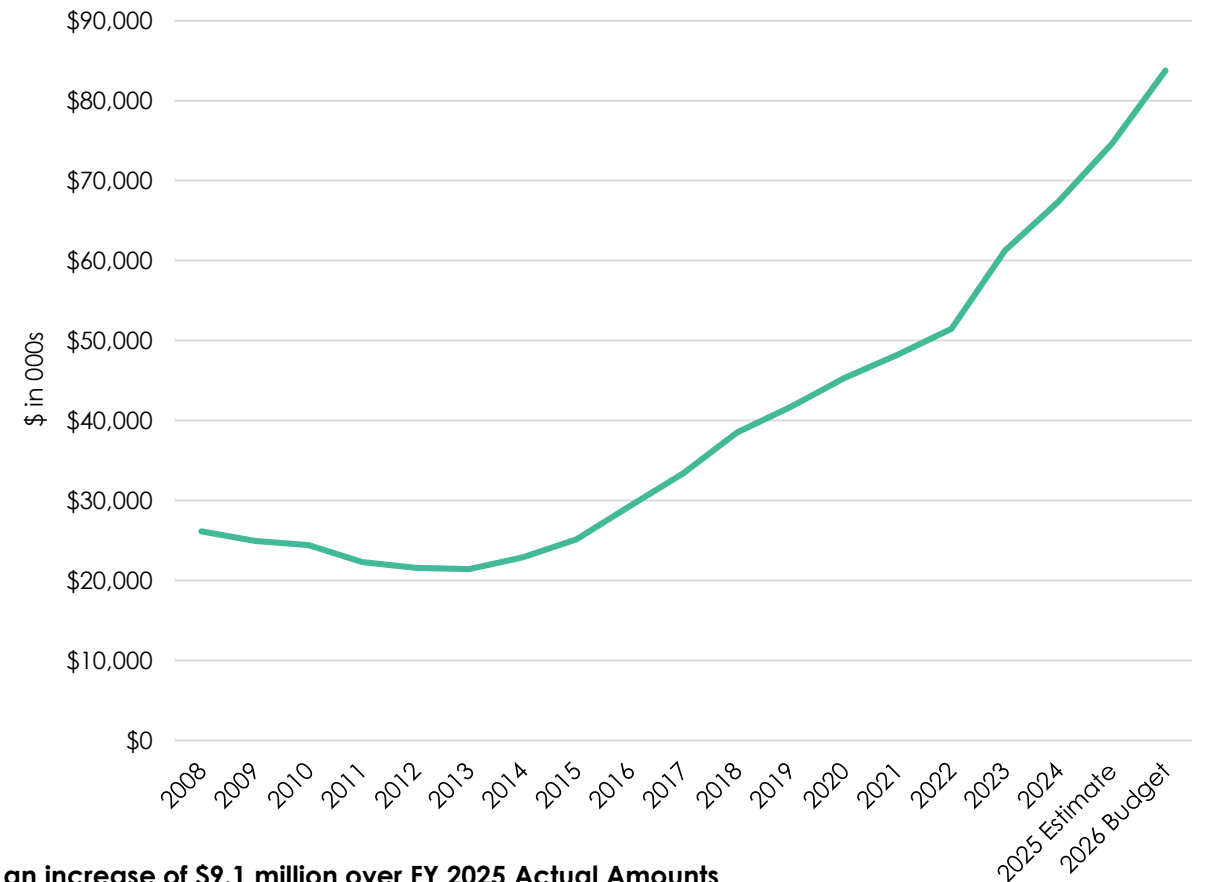
** FY 2022 Actuals for Non-Departmental Expenses are higher by \$244.3 million, which represents the transfer that created the ARPA Response Replacement Fund



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CRA Payments by Fiscal Year

Agency	Est.	Base Value	FY 2025 Values	FY 2025 Payment
Boca Raton	1982	73,763,740	2,661,729,417	11,050,440
Boynton Beach	1984	309,821,849	2,408,632,265	8,958,669
West Palm Beach	1984	251,511,950	5,247,497,970	21,305,208
Riviera Beach	1984	132,767,499	1,225,693,956	4,688,902
Delray Beach	1985	245,631,067	4,164,779,214	16,696,784
Westgate/Belvedere Homes	1988	190,169,267	786,117,453	2,543,382
Lake Worth	1990	174,564,277	917,302,566	3,122,230
Northwood/Pleasant City	1994	86,933,276	662,557,813	2,458,583
Lake Park	1996	56,070,754	267,235,765	902,383
Jupiter	2002	167,553,151	683,083,312	2,201,748
Belle Glade	2002	14,849,115	32,247,029	72,871
Lake Clark Shores	2016	24,686,639	42,586,891	73,237
Palm Springs	2019	289,153,656	456,113,214	554,388
Total		2,017,476,240	19,555,576,865	74,628,825



FY 2026 Payments are estimated to be \$83.7 million – an increase of \$9.1 million over FY 2025 Actual Amounts



Approved Supplemental Requests

GF Ad Valorem Departments

Department	Description	Amount	Positions	Millage
Community Services	Senior Supportive Housing Center - La Quinta	\$ 1,000,000	-	0.0029
Community Services	Behavioral Health and Substance Use Response/JFK	(1,000,000)	-	(0.0029)
County Administration	Water Resources Senior Engineer	77,928	-	0.0002
County Attorney	Paralegals (funded one of three requested)	62,988	1	0.0002
Engineering	Asset Management System - Road and Bridge Administration	523,560	-	0.0015
Engineering	Annual License Fees - Asset Management System - Trimble	140,000	-	0.0004
FDO	Procurement Specialist	58,466	1	0.0002
FDO	Professional Engineer	-	1	-
FDO	Electronics Technician	156,679	1	0.0005
Housing and Economic Development	Contracts/Grants Coordinator	73,881	1	0.0002
Housing and Economic Development	Housing Initiative	(7,500,000)	-	(0.0220)
Housing and Economic Development	De-Mucking	(1,500,000)	-	(0.0044)
Information System Services	Enterprise Software - Microsoft M365	3,500,000	-	0.0103
Information System Services	Enterprise Software - Esri	450,000	-	0.0013
OCR	Back to School PBC! (\$20k funded from within current budget)	60,000	-	0.0002
Palm Tran	Operations Supervisors (funded two of five requested)	114,661	2	0.0003
Palm Tran	Boca Service Development	70,075	-	0.0002
Palm Tran	Software Subscription	51,973	-	0.0002
Parks and Recreation	Ocean Rescue Lieutenant Positions (funded four of eight requested)	205,109	4	0.0006
Parks and Recreation	Green Cay Phase II Positions and Contractual Expense (three positions funded by WUD)	65,398	5	0.0002
Parks and Recreation	Synthetic Turf Maintenance Contract	250,000	-	0.0007
Parks and Recreation	Asset Management System	100,000	-	0.0003
Parks and Recreation	Increase Beach Parking Fees by \$1.00	(287,343)	-	(0.0008)
Parks and Recreation	Increase Saltwater Boat Trailer Permit Fee	(59,445)	-	(0.0002)
Parks and Recreation	Increase Admission Fee at Morikami Museum by \$1.00	(139,288)	-	(0.0004)
Parks and Recreation	Increase Athletic Field/Facility Permit Fees	(61,493)	-	(0.0002)
Parks and Recreation	New Fee for Organized Senior and Youth Sports Providers	(351,000)	-	(0.0010)
Public Safety	Animal Care Veterinary Technician Supervisor	54,981	1	0.0002
Public Safety	Ad Valorem Funding for Pre-Trial Services Counselor I	(9,293)	-	(0.0000)
Youth Services	Evidence Based Programming - 3% Increase	178,083	-	0.0005
Judicial - Court Administration	Court Administration Copier Increase	12,000	-	0.0000
Judicial - Court Administration	Civil Traffic Hearing Officers (CTHO)	10,000	-	0.0000
Judicial - Court Administration	Laptop and Desktop Replacement (funded at lower amount)	106,700	-	0.0003
Judicial - Court Administration	Court Technology Positions (funded two of three requested)	143,208	2	0.0004
Judicial - Law Library	Law Library - Copier Contract Increase	7,500	-	0.0000
Judicial - Public Defender	Public Defender - Case Management System Upgrade	47,151	-	0.0001
Judicial - State Attorney	State Attorney - Digital Evidence Unit Reimbursement	169,685	-	0.0005
Judicial - State Attorney	State Attorney - Upgrades & Software License (N3)	498,953	-	0.0015
Judicial - State Attorney	State Attorney - Fortigate Firewall Upgrade (N4)	43,345	-	0.0001
FAAs	3% Increase	414,007	-	0.0012
Health Department	Environmental Health Programs and Enforcement Activities	170,594	-	0.0005
Total General Fund Ad Valorem	Total GF Ad Valorem Departments	\$ (2,090,937)	19	(0.0061)



Approved Supplemental Requests

Other Departments

Department	Description	Amount	Positions	Millage
County Library	Library Security Supervisor	\$ 70,072	1	
County Library	Library Associate II	96,619	2	
County Library	Add 2nd Bookmobile	400,000	-	
County Library	Palm Beach Post Backfile	400,000	-	
County Library	Increase in E-Content Budget	500,000	-	
Fire Rescue	Warehouse Capital Equipment	208,200	-	
Fire Rescue	Apparatus Technician II	91,864	1	
Fire Rescue	Training Specialist	69,303	1	
Fire Rescue	Procurement Specialist	57,966	1	
Fire Rescue	Financial Analyst I	68,638	1	
Fire Rescue	Dispatch Radio Equipment - Jupiter	625,000	-	
Fire Rescue	Phase 1 of 24/7 Shift Implementation	9,576,816	94	
Fire Rescue	Additional Staff for Bravo Rescue	2,704,453	15	
Fire Rescue	Staffing for New Fire Station	3,167,875	30	
Fire Rescue	Performance Management & Data Analyst	79,971	1	
Fire Rescue	NarcBox Controlled Substance Security Safes	325,000	-	
Fire Rescue	Executive Assistant to the Fire Rescue Administrator	135,581	1	
Fleet	South Region Shop Replacement (Hose Reels)	-	-	
Fleet	Light Vehicle Shop Replacement (Battery Testers)	-	-	
Fleet	Light Vehicle Shop Replacement (Tire Machine)	-	-	
Fleet	Special Equipment Shop Replacement (Battery Tester)	-	-	
Airports	Administration - Division Director V	135,791	1	
Airports	Airports Fiscal - Accountant	145,143	2	
Airports	P&D - Contract Analyst	74,102	1	
Airports	Operations - Airports Training and Technical Assistance Coord	60,104	1	
Airports	Airport Fire Rescue Operations - Foam Replacement	300,000	-	
Airports	Operations - Airports Communications Specialist	30,309	1	
Airports	Fis Maintenance-Terminal - Carpet Replacement	100,000	-	
Water Utilities	Program Assistant II	53,383	1	
Water Utilities	Fiscal Manager I	83,422	1	
Total Non-Ad Valorem	Total Other Departments	\$ 19,559,612	156	-



Supplemental Requests Not Approved

GF Ad Valorem Departments

Department	Description	Amount	Positions	Millage
Community Services	Adopt-A-Family Homeless Ctr Resource & Prog reach contracts	\$ 350,000	-	0.0010
Community Services	Homeless Outreach Team (5) Case Mgrs & (1) Oper Supervisor	364,351	6	0.0011
Community Services	Rental Assistance	2,000,000	-	0.0059
Community Services	Recreation Specialist II Senior Centers	53,383	1	0.0002
Community Services	Recreation Specialist I for West County Senior Center	50,261	1	0.0001
Community Services	HVAC Replacement for clients	150,000	-	0.0004
County Attorney	Attorney Positions - Varying Levels	465,932	3	0.0014
County Attorney	Paralegals (only one of three requested was funded)	125,976	2	0.0004
County Attorney	Billing Rate Increase	(413,342)	-	(0.0012)
County Attorney	Selected Wage Increases	130,689	-	0.0004
County Cooperative Extension	New Position - Gardener	154,132	2	0.0005
Engineering	Upgrade the Traffic Management Center (TMC)	650,000	-	0.0019
Environmental Resources Management	Environmental Technician I	55,883	1	0.0002
FDO	Procurement Specialist	58,467	1	0.0002
FDO	Access Technician	55,346	1	0.0002
Housing and Economic Development	Economic Development Co-Ordin-Marketing Promotion	50,000	-	0.0001
Housing and Economic Development	Fiscal Specialist II	59,680	1	0.0002
Human Resources	Manager, Training and Organizational Development	99,882	1	0.0003
Human Resources	Human Resources Specialist IV	82,183	1	0.0002
Human Resources	Human Resources Specialist III	73,114	1	0.0002
Human Resources	Human Resources Specialist II	70,388	1	0.0002
Legislative Affairs	Additional Professional Services	30,000	-	0.0001
Legislative Affairs	Grants Program Coordinator Position	71,602	1	0.0002
OCR	Back to School PBC! (funded from within current budget)	20,000	-	0.0001
OFMB	Information Management System Specialist	62,988	1	0.0002
Palm Tran	Operations Supervisors (only two of five requested were funded)	171,989	3	0.0005
Parks and Recreation	Ocean Rescue Lieutenant Positions (only four of eight requested were funded)	205,110	4	0.0006
Parks and Recreation	Park Ranger, Contractual Law Enforcement at Riverbend Park	126,419	1	0.0004
Parks and Recreation	PBSO Parks Task Force	1,885,605	-	0.0055
Parks and Recreation	Maintenance Worker II and Equipment at Canyon District Park	130,413	1	0.0004
Parks and Recreation	Sand Volleyball Court Maintenance Management	200,000	-	0.0006
Parks and Recreation	Expand Beach Parking Fees to all County Beach Parks	(4,118,794)	-	(0.0121)
Parks and Recreation	Increase Freshwater Boat Trailer Permit Fee	(1,188)	-	(0.0000)
Public Affairs	Graphic Designer II	59,433	1	0.0002
Public Safety	Animal Care Foster Coordinator	54,981	1	0.0002
Public Safety	Animal Care Specialist	92,127	2	0.0003
Public Safety	Animal Care Officer (Provisional)	134,088	1	0.0004
Public Safety	Animal Care Veterinary Assistant	103,555	2	0.0003
Judicial - Court Administration	Laptop and Desktop Replacement (funded at lower amount)	213,400	-	0.0006
Judicial - Court Administration	Court Technology Positions (only two of three requested were funded)	71,605	1	0.0002
Judicial - State Attorney	State Attorney - IT Staff Salaries Reimbursement	926,369	-	0.0027
Total Not Approved		\$ 5,126,027	42	0.0150





Net Ad Valorem % Change by Department

Includes Supplemental Requests

Department	2025	2026	Change	% Change
Community Services	38,603,889	39,647,539	1,043,650	2.70 %
County Administration	3,735,428	4,134,189	398,761	10.68 %
County Attorney	6,618,032	7,281,477	663,445	10.02 %
County Commission	4,612,487	5,252,127	639,640	13.87 %
County Cooperative Extension	3,423,776	3,089,160	(334,616)	(9.77%)
Criminal Justice Commission	1,154,387	1,241,185	86,798	7.52 %
Engineering and Public Works	61,252,298	62,602,701	1,350,403	2.20 %
Environmental Resources Management	25,669,810	21,356,997	(4,312,813)	(16.80%)
Facilities Development and Operations	58,285,363	58,894,392	609,029	1.04 %
Fire Rescue Dispatch/Drowning and Prevention	14,837,585	15,412,375	574,790	3.87 %
Housing and Economic Development	25,666,736	17,132,762	(8,533,974)	(33.25%)
Human Resource	4,788,269	5,020,760	232,491	4.86 %
Information System Services	33,914,122	40,818,046	6,903,924	20.36 %
Internal Audit	1,518,040	1,705,113	187,073	12.32 %
Legislative Affairs	747,183	778,577	31,394	4.20 %
Medical Examiner	6,737,816	7,221,942	484,126	7.19 %
Office of Community Revitalization	1,567,476	1,735,478	168,002	10.72 %
Office of Equal Business Opportunity	2,060,715	1,995,346	(65,369)	(3.17%)
Office of Equal Opportunity	1,449,026	1,541,753	92,727	6.40 %
Office of Financial Management and Budget	4,562,489	5,033,203	470,714	10.32 %
Office of Resilience	1,086,489	1,085,867	(622)	(0.06%)
Palm Tran	108,272,732	110,189,702	1,916,970	1.77 %
Parks and Recreation	74,108,925	78,266,235	4,157,310	5.61 %
Planning and Zoning	9,426,466	10,662,266	1,235,800	13.11 %
Public Affairs	7,324,985	7,472,298	147,313	2.01 %
Public Safety	26,947,142	29,074,130	2,126,988	7.89 %
Purchasing	5,919,518	6,000,239	80,721	1.36 %
Risk Management	466,654	501,742	35,088	7.52 %
Youth Services	17,244,077	18,399,123	1,155,046	6.70 %
Total BCC Ad Valorem Funded Departments and Agencies	552,001,915	563,546,724	11,544,809	2.09%

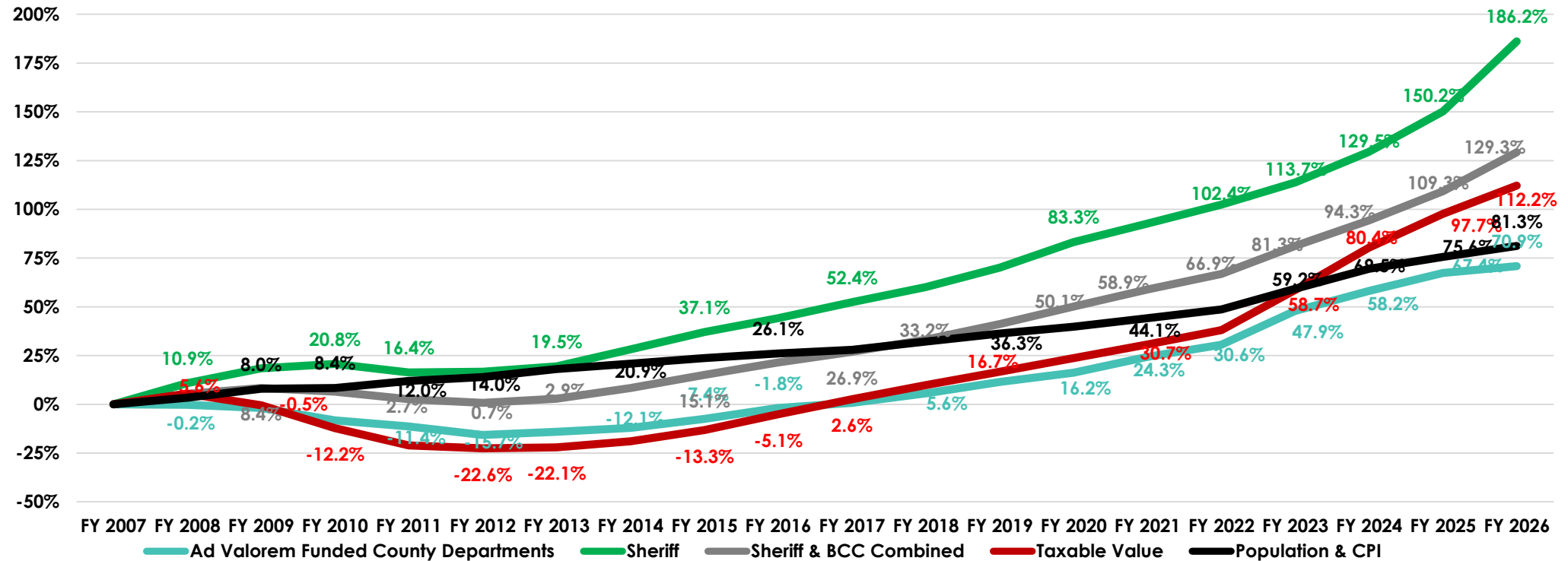


Note: Youth Services includes \$850k of contracts transferred from FAAs (not shown on this schedule)

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Cumulative Percentage Increase in Ad Valorem Support



During this period, inflation was up 60.4% and population was up 20.9%

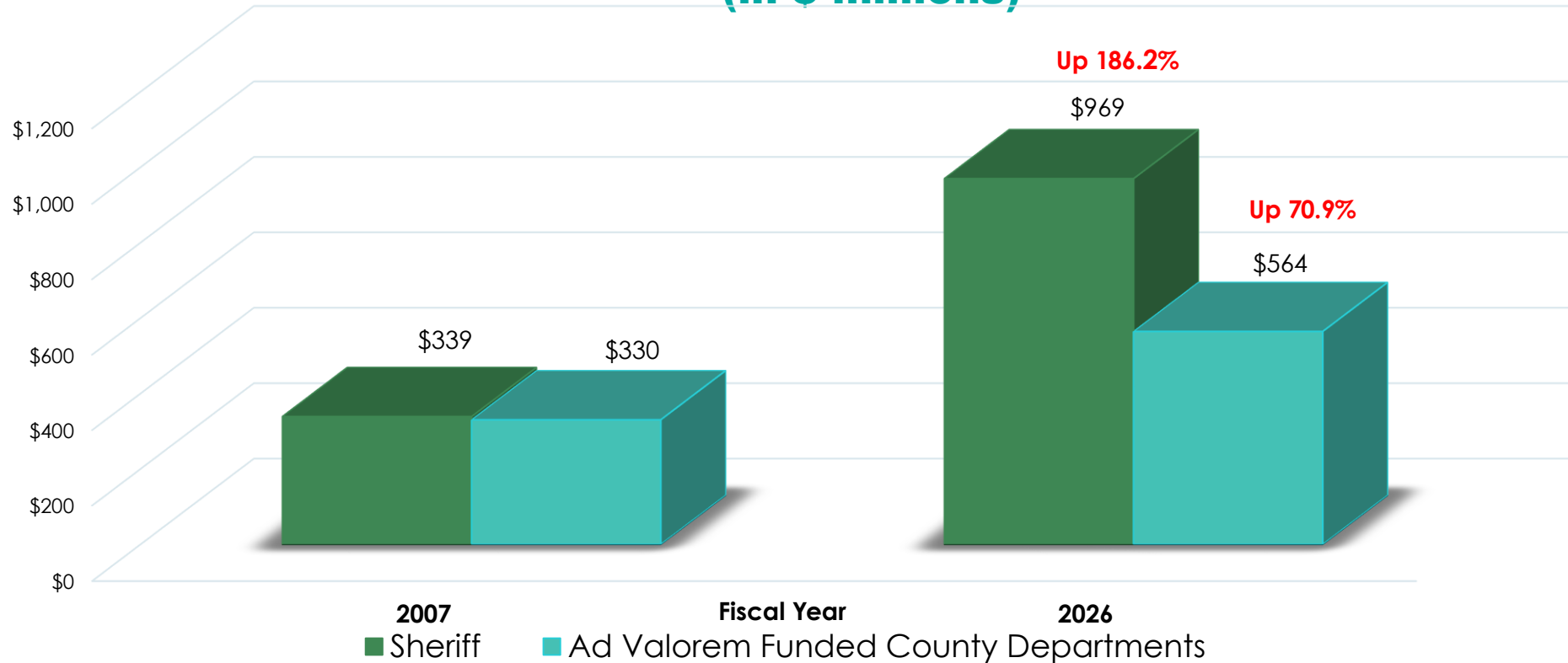


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Changes in Net Operating Budget

(in \$ millions)



During this period, inflation was up 60.4% and population was up 20.9%



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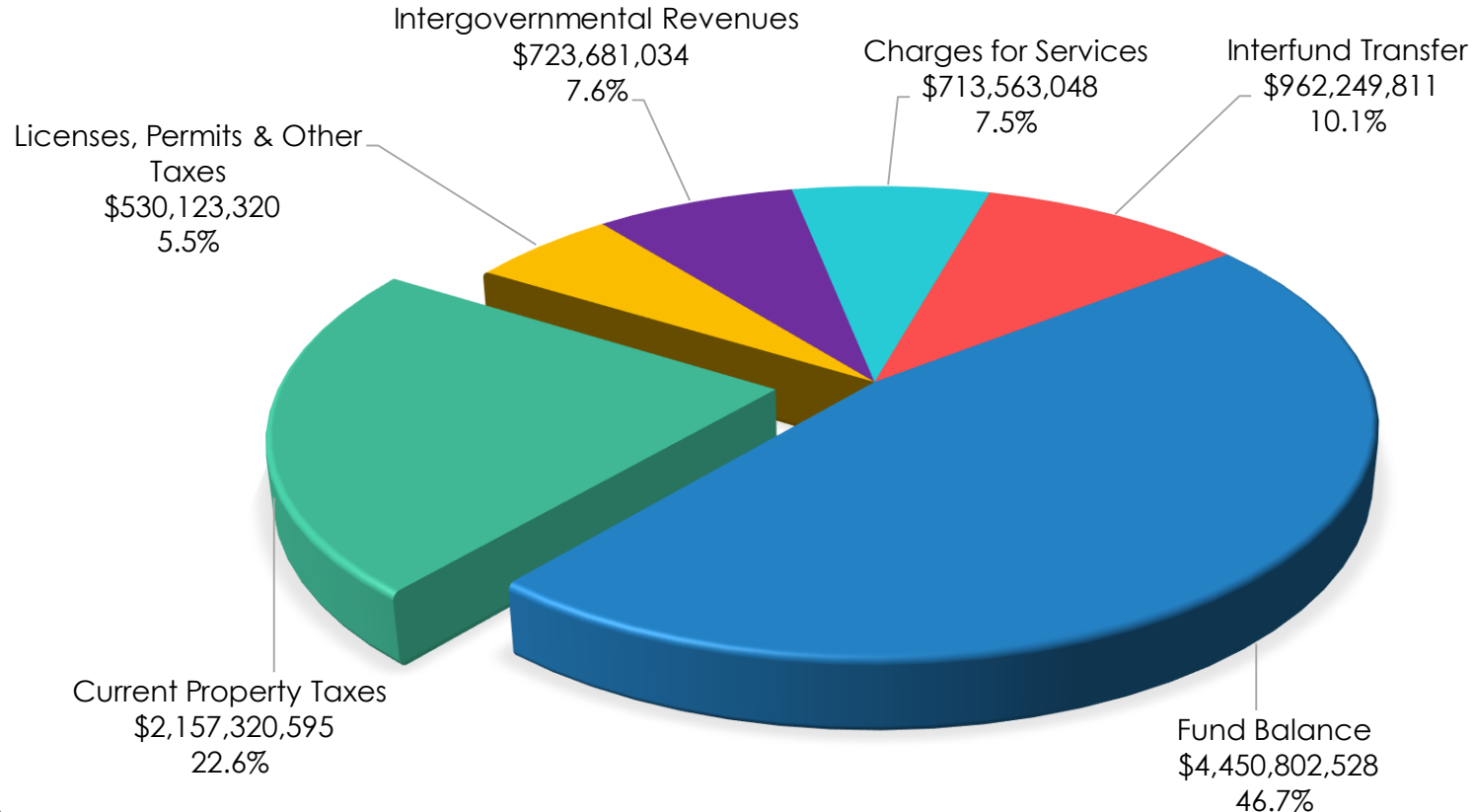


FY 2026 Total Budget - Proposed



FY 2026 Proposed Budget

Total Revenue Sources by Category - \$9,537,740,336

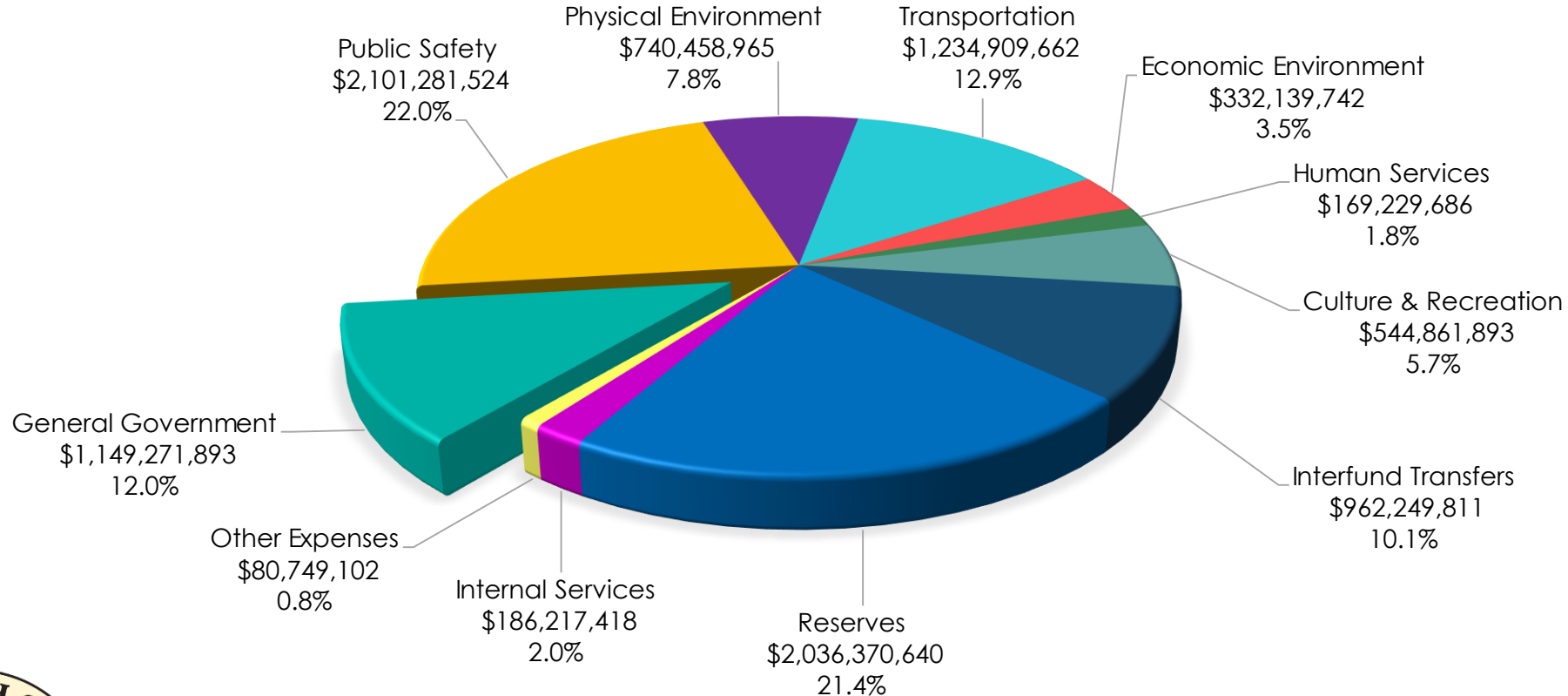


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FY 2026 Proposed Budget

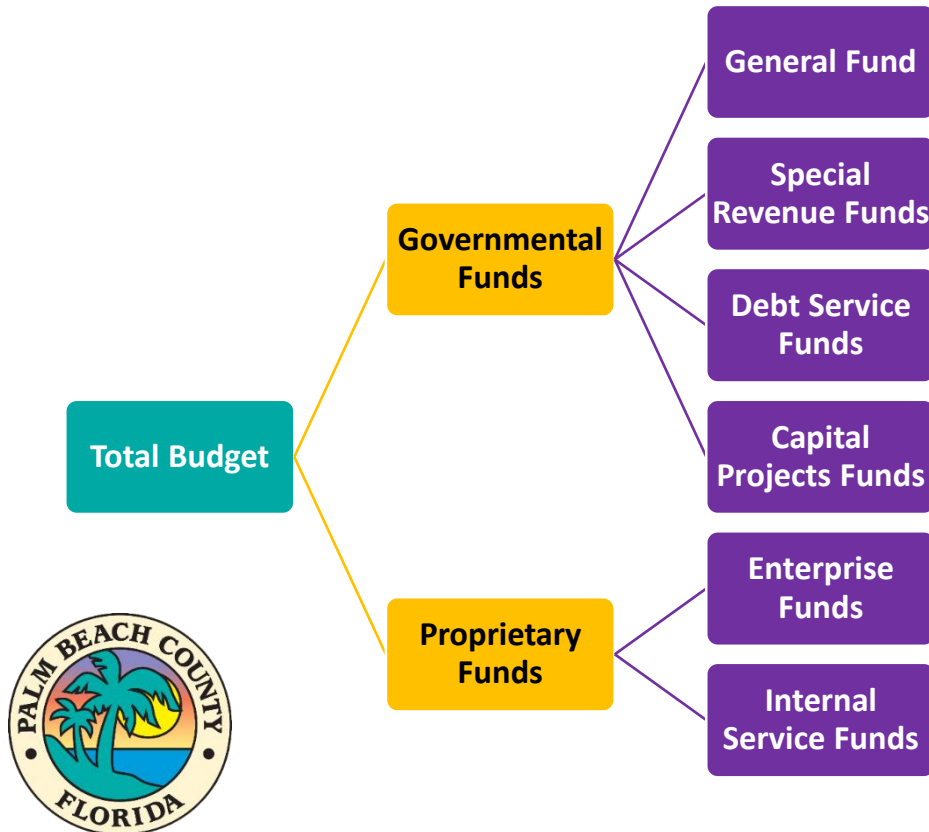
Total Expenses by Activity Type - \$9,537,740,336



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What is a Fund?

- A separate fiscal and budgetary entity, required by Governmental Accounting Standards Board (GASB)
- Each fund must be balanced per Florida Statute – Revenues = Expenditures
- Used to maintain control over resources that have been segregated for specific activities or objectives



General Fund – Used to account for financial transactions which are applicable to the general financial requirements of the County

Special Revenue Funds – Used to account for and report the proceeds of specific revenue sources that are restricted or committed for a specific purpose

Debt Service Funds – Used to account for and report financial resources that are restricted, committed, or assigned to expenditures for debt service

Capital Projects Funds – Used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays

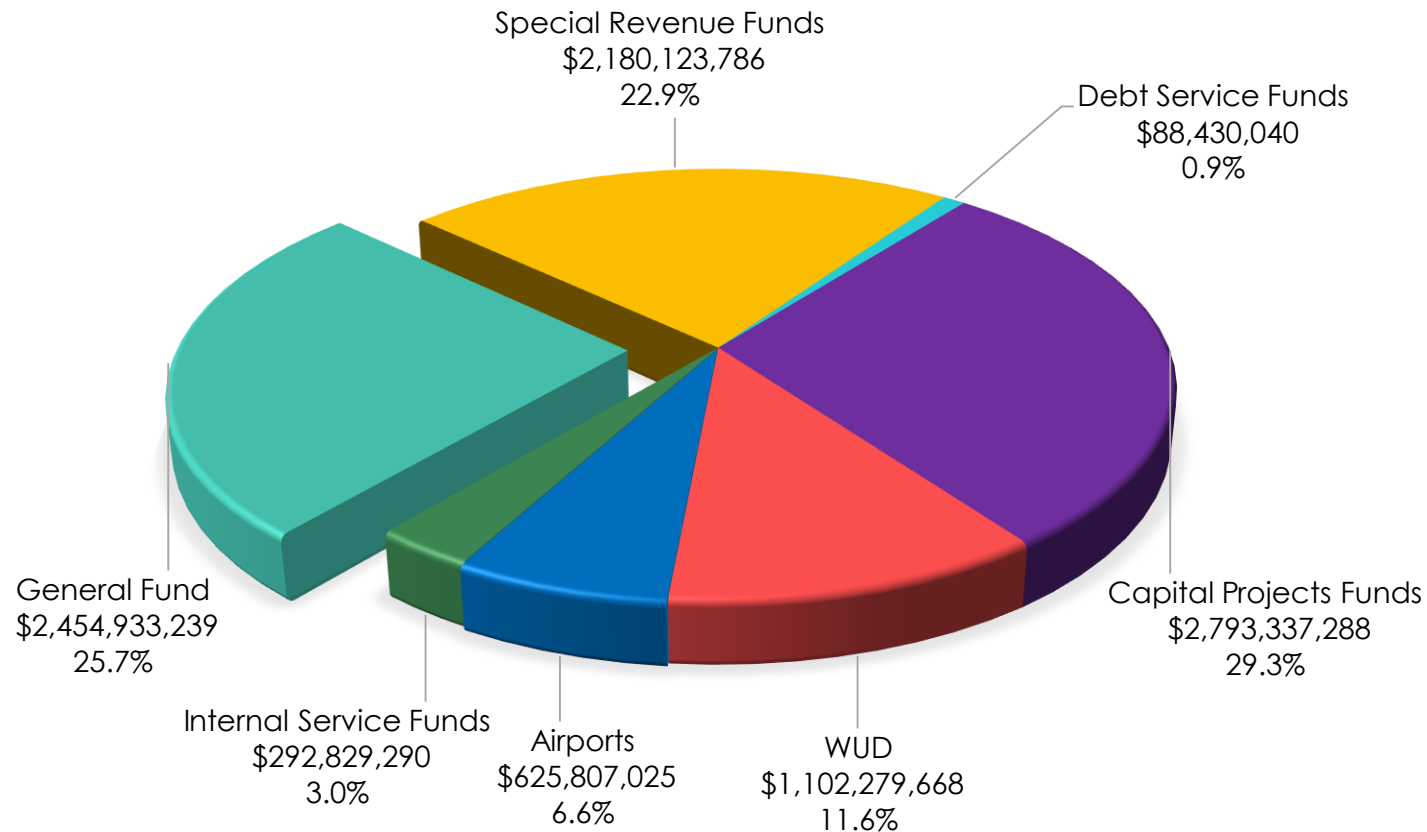
Enterprise Funds – Used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs of providing goods or services to the general public are financed or recovered primarily through user charges (Airports, Water Utilities)

Internal Service Funds – 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 Management, Risk Management)



FY 2026 Proposed Budget by Fund

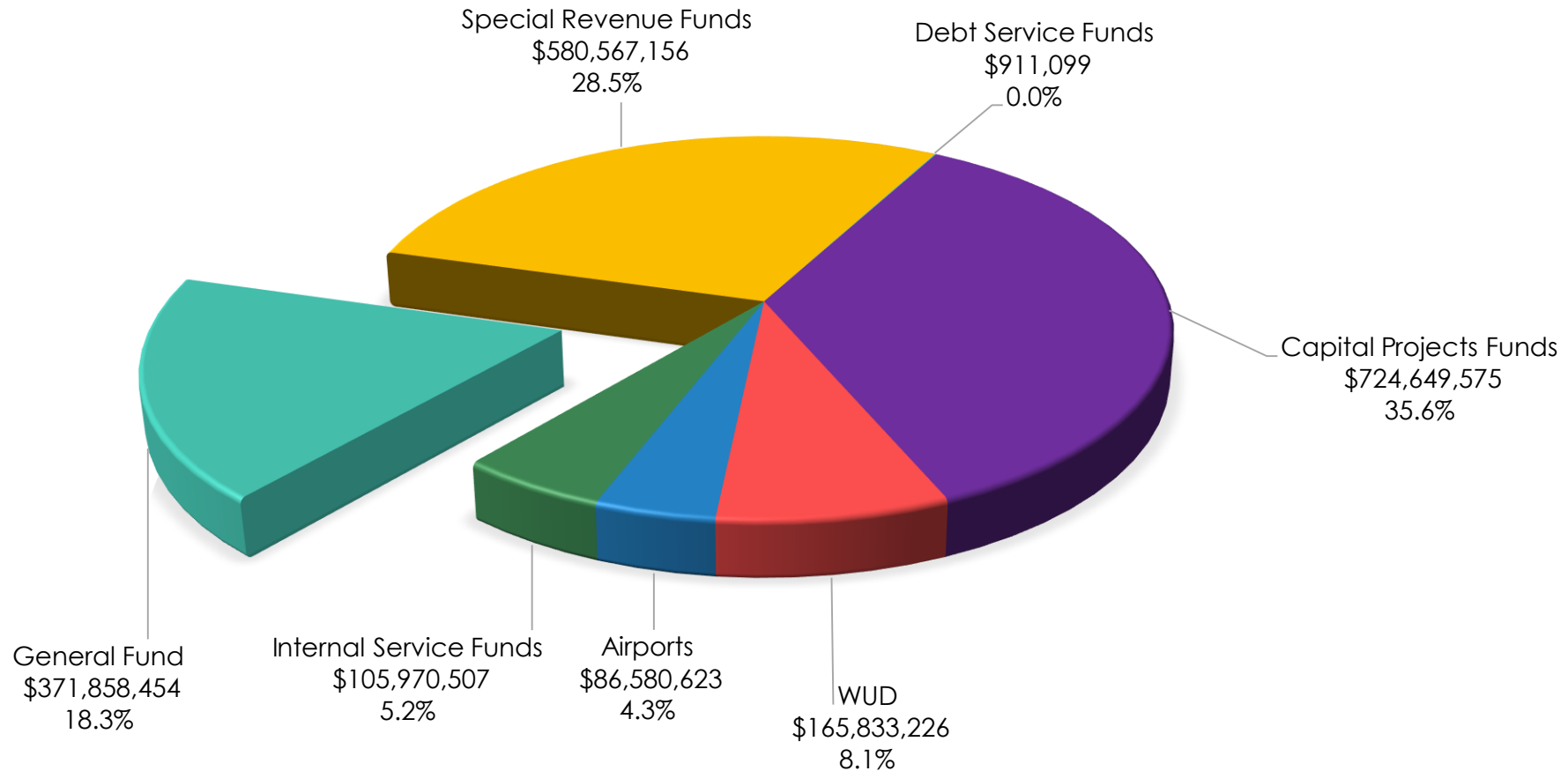
Total Budget - \$9,537,740,336



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FY 2026 Proposed Reserves by Fund

Total Reserves - \$2,036,370,640

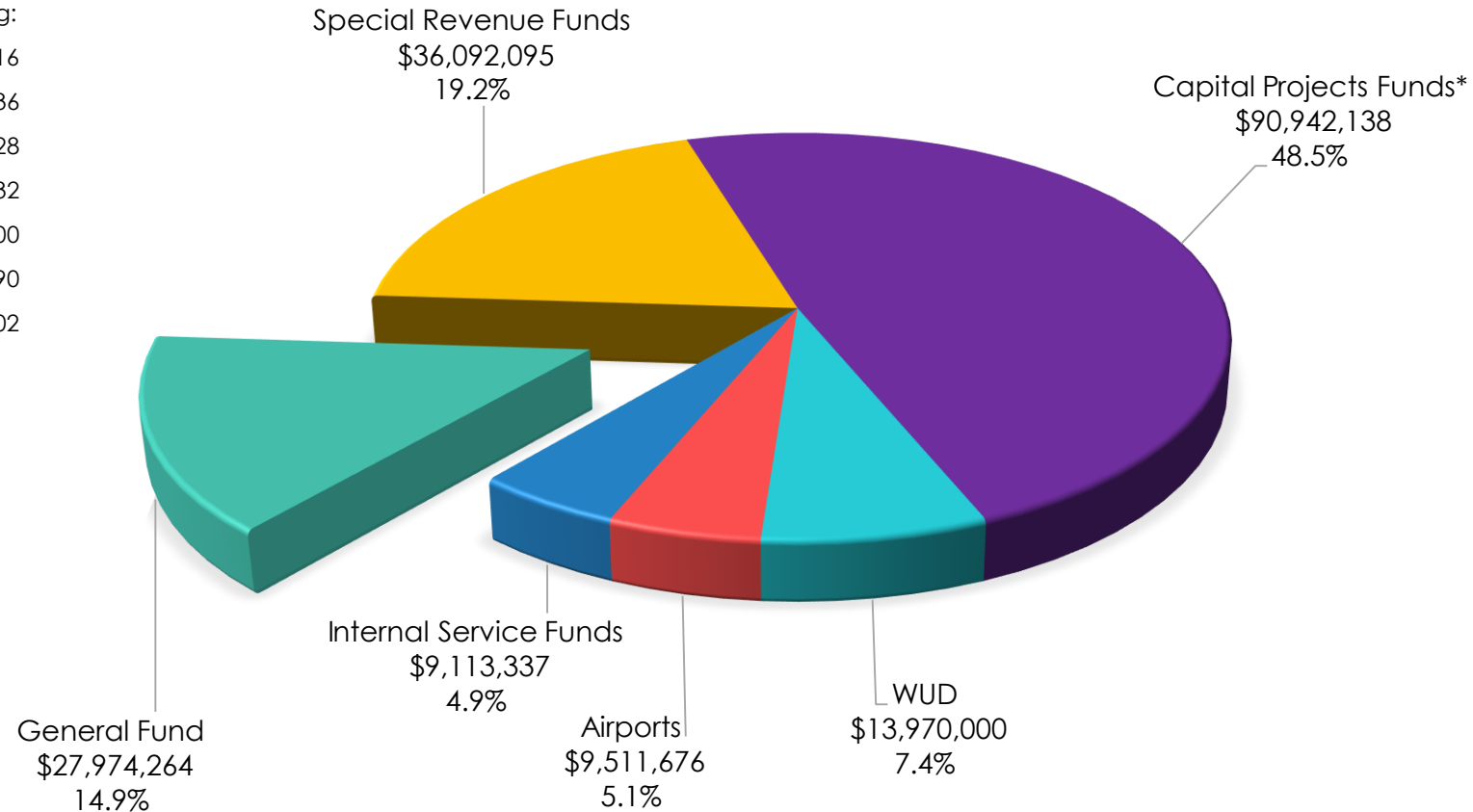


FY 2025 Interest Estimates

Total Estimate - \$187.6 Million

Special Revenue Funds Includes the Following:

County Library	\$ 2,077,216
Fire Rescue	16,356,136
Building	1,791,128
Housing Bond Program	4,045,532
TDC Funds	3,291,000
Opioid Funds	1,359,090
	\$ 28,920,102



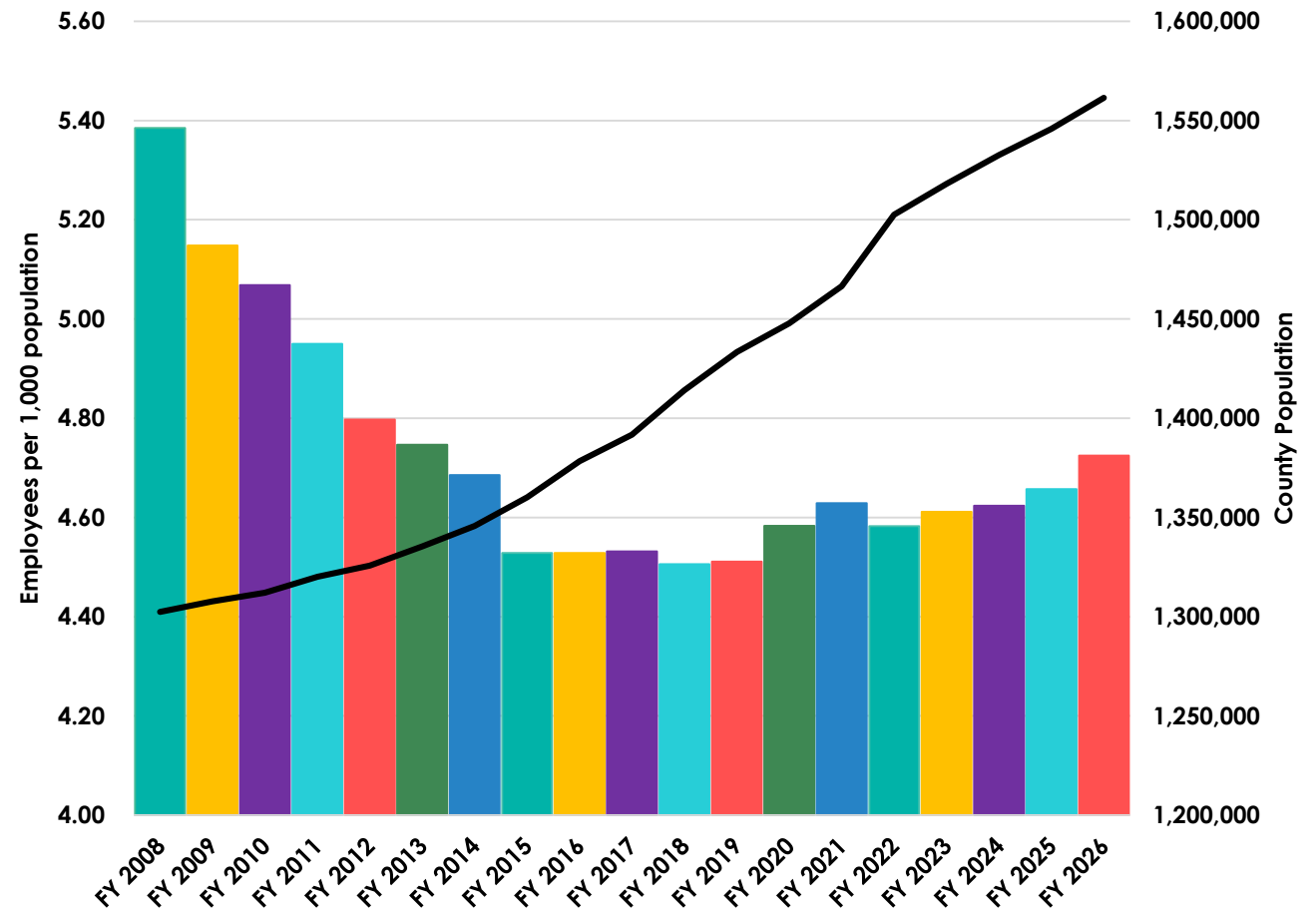
* \$12.4 million is from Ad Valorem Funded Capital Funds and will be transferred back to the General Fund during the mid year budget amendment



Positions

Employees per 1,000 Population*

	Employees	County Population	Employees per 1,000 population
FY 2008	7,014	1,302,451	5.39
FY 2009	6,733	1,307,784	5.15
FY 2010	6,650	1,312,016	5.07
FY 2011	6,535	1,320,134	4.95
FY 2012	6,360	1,325,758	4.80
FY 2013	6,339	1,335,415	4.75
FY 2014	6,305	1,345,652	4.69
FY 2015	6,160	1,360,238	4.53
FY 2016	6,242	1,378,417	4.53
FY 2017	6,307	1,391,741	4.53
FY 2018	6,372	1,414,144	4.51
FY 2019	6,466	1,433,417	4.51
FY 2020	6,636	1,447,857	4.58
FY 2021	6,788	1,466,494	4.63
FY 2022	6,885	1,502,495	4.58
FY 2023	7,001	1,518,152	4.61
FY 2024	7,087	1,532,718	4.62
FY 2025	7,200	1,545,905	4.66
FY 2026	7,377	1,561,364	4.72

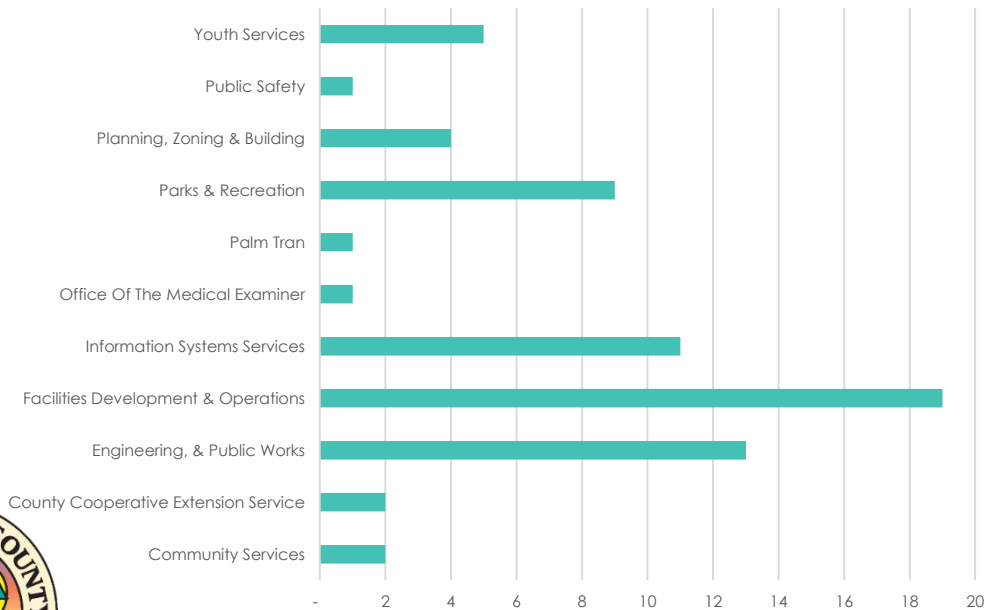


* Net of 250 Head Start positions eliminated in FY 2014
FY 2026 Population assumes 1% increase from FY 2025

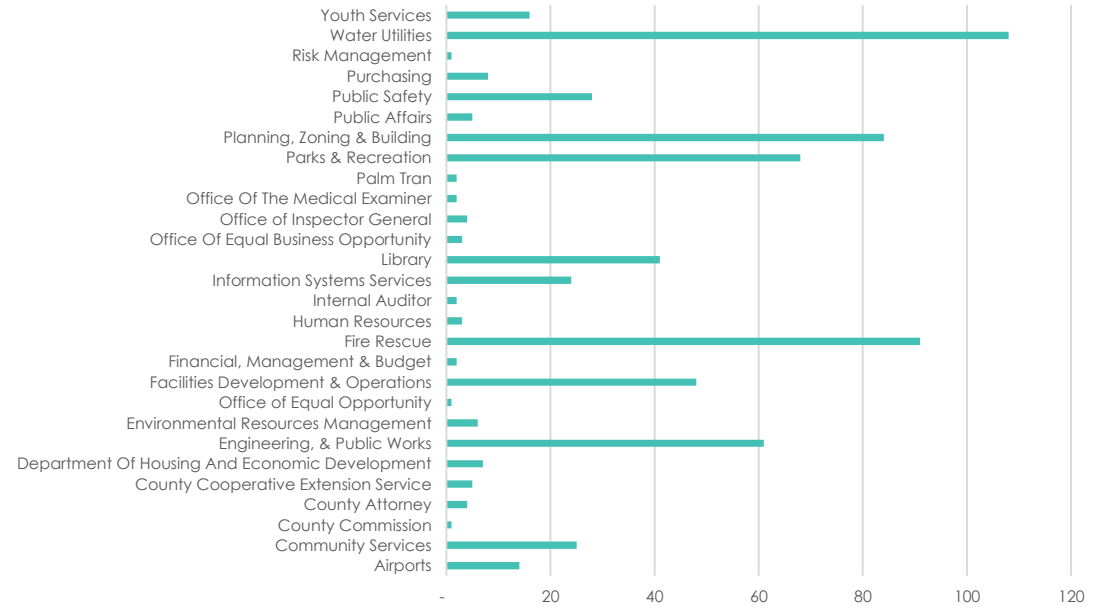
Current Vacancies

- As of June 2, 2025, the County is showing 664 vacancies, which is approximately a 9.2% vacancy rate
- The vacancy rate has decreased slightly from last month
- Approximately 49% of the vacancies (325) are Ad Valorem funded vacancies – the remainder are funded by other sources
- Of the 325 vacant Ad Valorem funded positions, only 68 have been vacant over 1 year and only 44 of these are non-union positions

Ad Valorem Vacant Positions > 1 Year by Department



Total Vacancies by Department



A scenic view of a city skyline at sunset. In the foreground, a wooden boardwalk with a metal railing leads towards the water. The water reflects the golden light of the setting sun. In the background, several modern buildings are visible, including a large, curved building on the left and several tall, rectangular buildings on the right. The sky is a mix of blue and orange, with scattered clouds.

Capital

Capital Improvement Program (CIP)

- Five Year Capital Improvement Program – only the first year is adopted
- “Pay as you go”
 - Ensures continued operations and reliability – reduces liability
 - Relieves more costly and/or numerous repairs
 - Reduces downtime for programs and services by pre-planning and coordinating the work to minimize service delivery and operational impacts
- Plan for Larger Projects
 - Multi-year funding
 - Bonds, Grants, and other revenue





Project Cycles

- Once project is approved by the Board, funding carries forward until project is completed
- Most projects are multi-year and completed in phases.
 - Contracts require full funding to be executed
- Projects are carried forward as approved by the Board. Any additional funding must be approved by the Board
- Upon project completion, any remaining funds are returned to original funding source



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Types of Capital Revenue

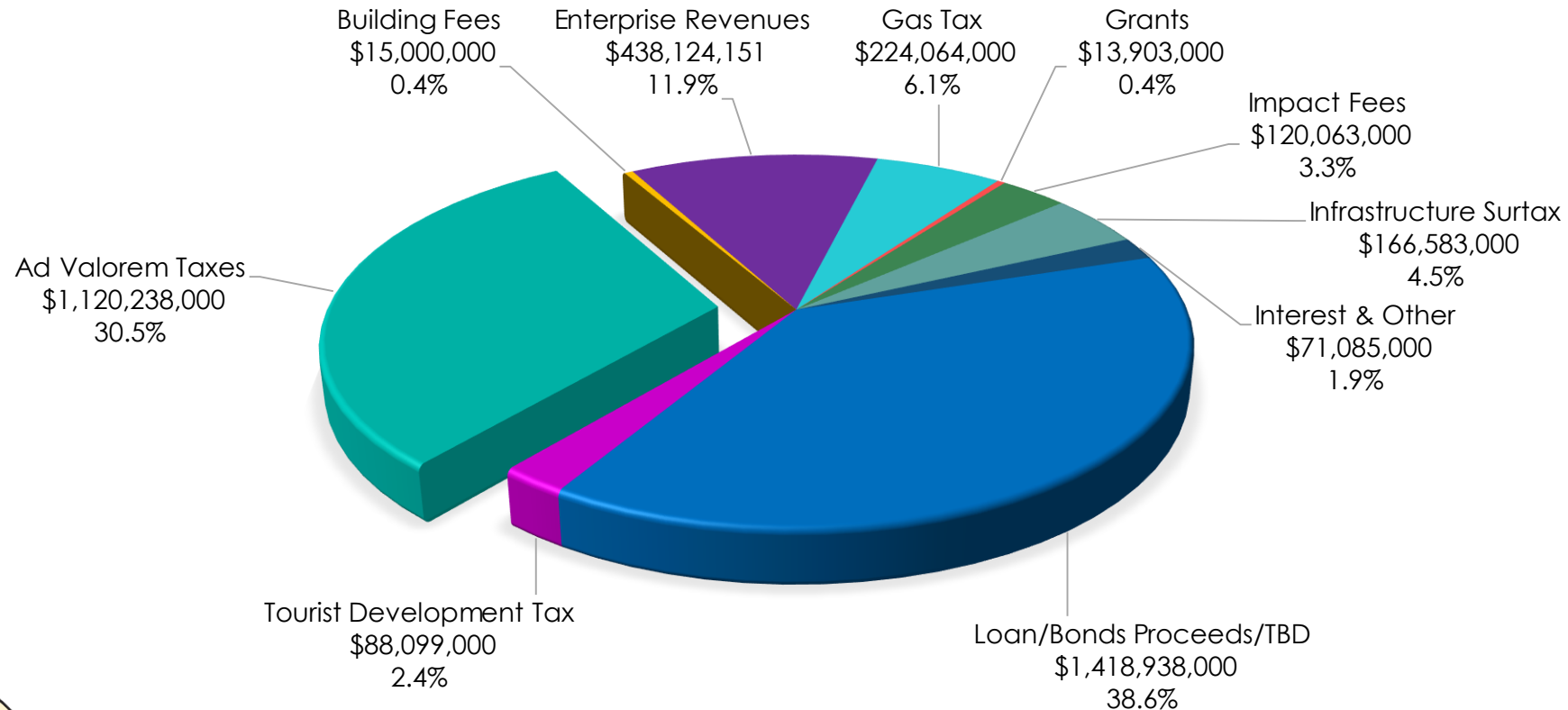
- Ad Valorem
 - General Fund – Unrestricted
 - Fire Rescue – Restricted
 - Library - Restricted
- Infrastructure Surtax (IST) – changes must be recommended by Oversight Committee and approved by BCC
- Gas Tax – used only for road construction and maintenance, bridge maintenance, and transportation system expenditures, including mass transit
- Impact Fees – used only for the purpose and in the area where fees are collected
- Proportionate Share - used only in the area where fees are collected for roadways
 - Dollar for dollar credit for impact fees from Developers
- Bonds – must be spent for specific purpose of bond issuance
- Tourist Development Tax – must be spent for beach preservation or stadium/convention center
- Grants – provided for specific purpose/project
- Building Fees – must be spent for Building Division
- Enterprise Fees – must be spent for Airports/Water Utilities
- Interest Earnings





FY 2026 – FY 2030 New Capital Projects

Total Sources of Funds by Category - \$3,676,097,151



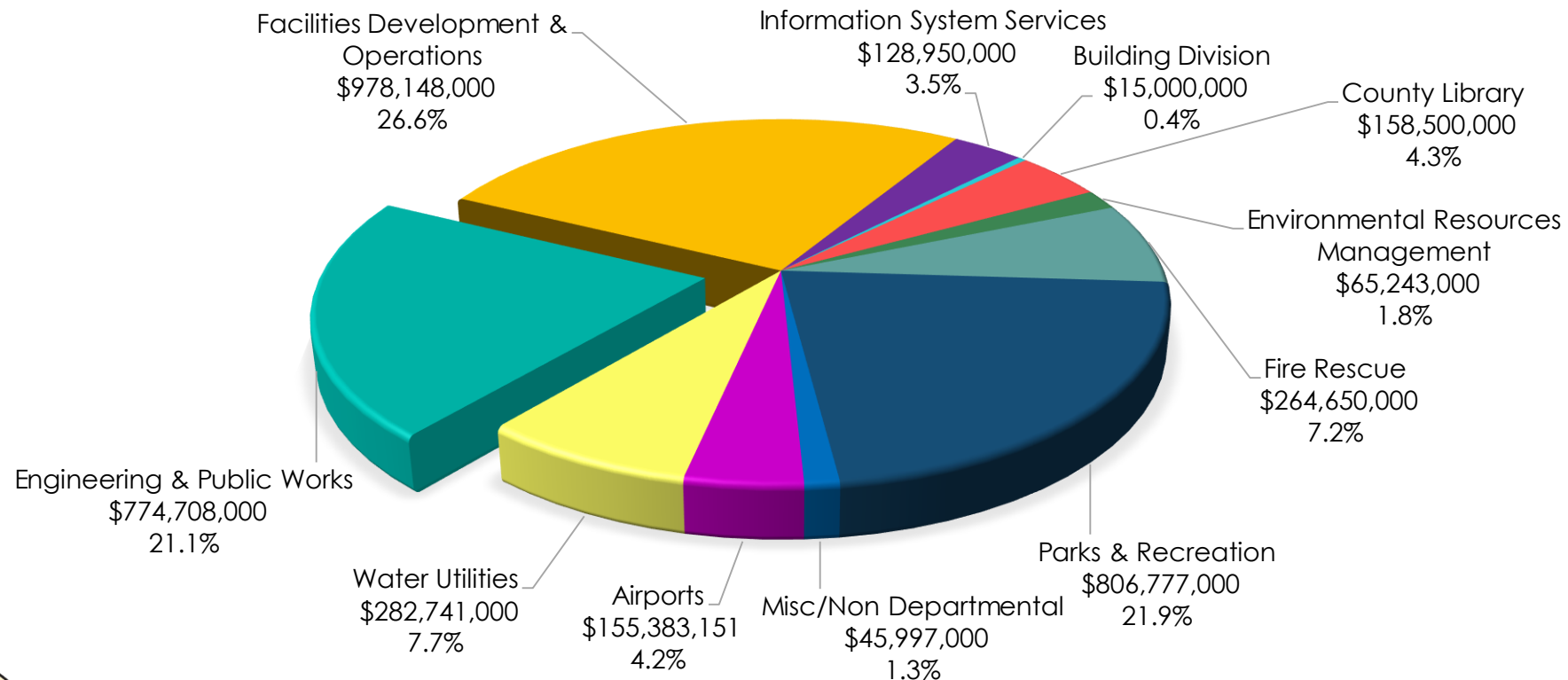
Does not include carryforward funding

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FY 2026 – FY 2030 New Capital Projects

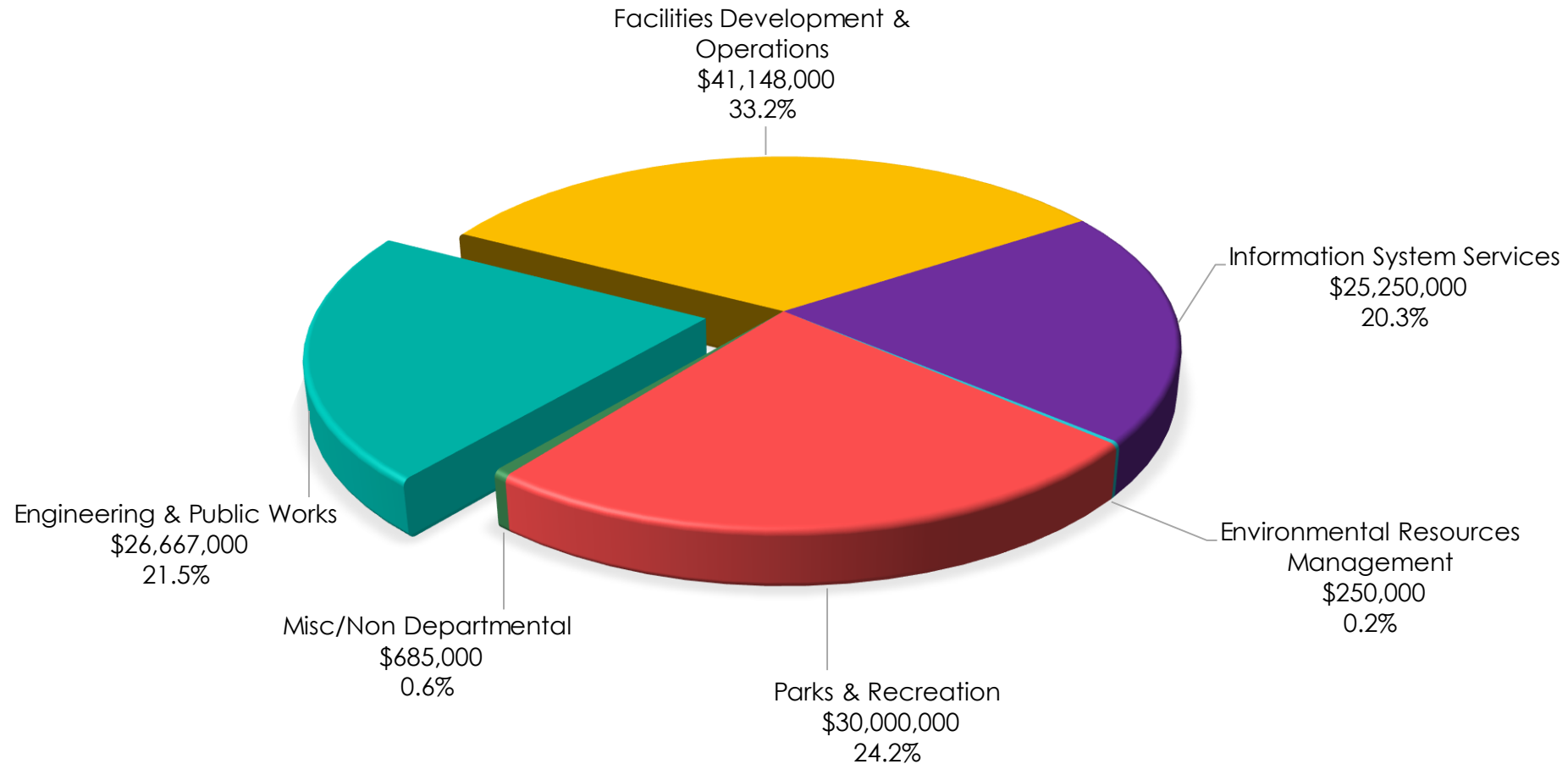
Total Expenses by Department - \$3,676,097,151



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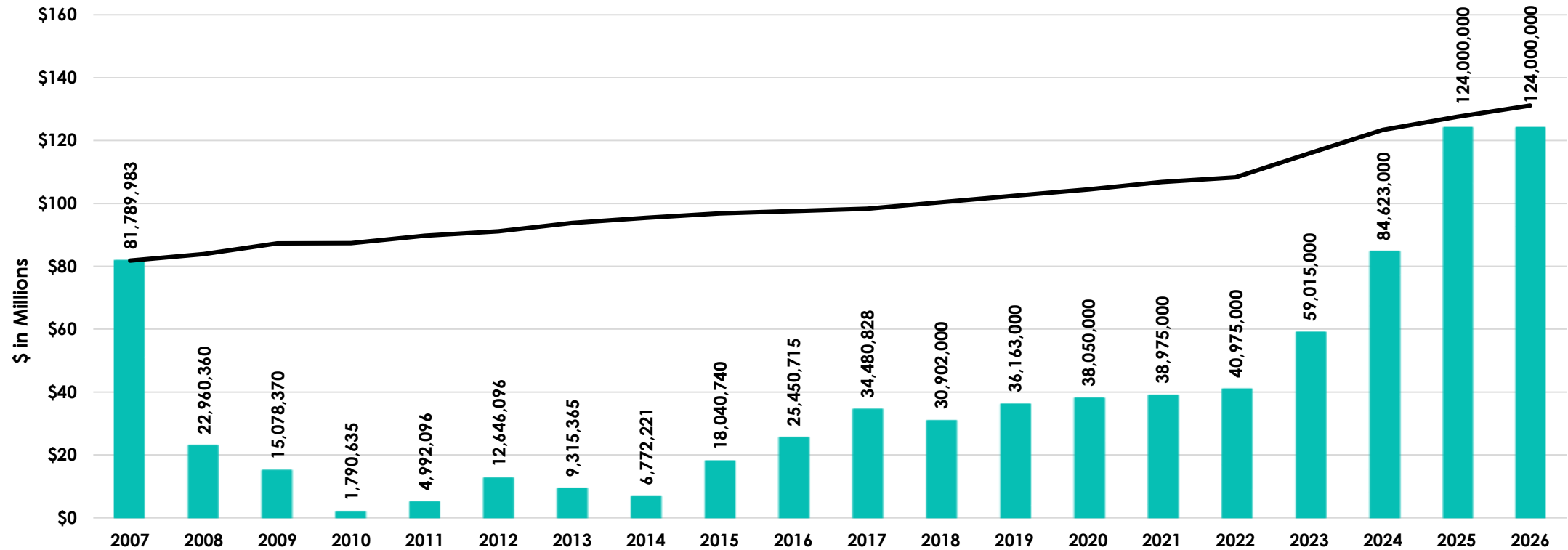
Does not include carryforward funding

FY 2026 General Fund Ad Valorem Funding for Capital - \$124,000,000





History of General Fund Ad Valorem Funding for Capital vs CPI



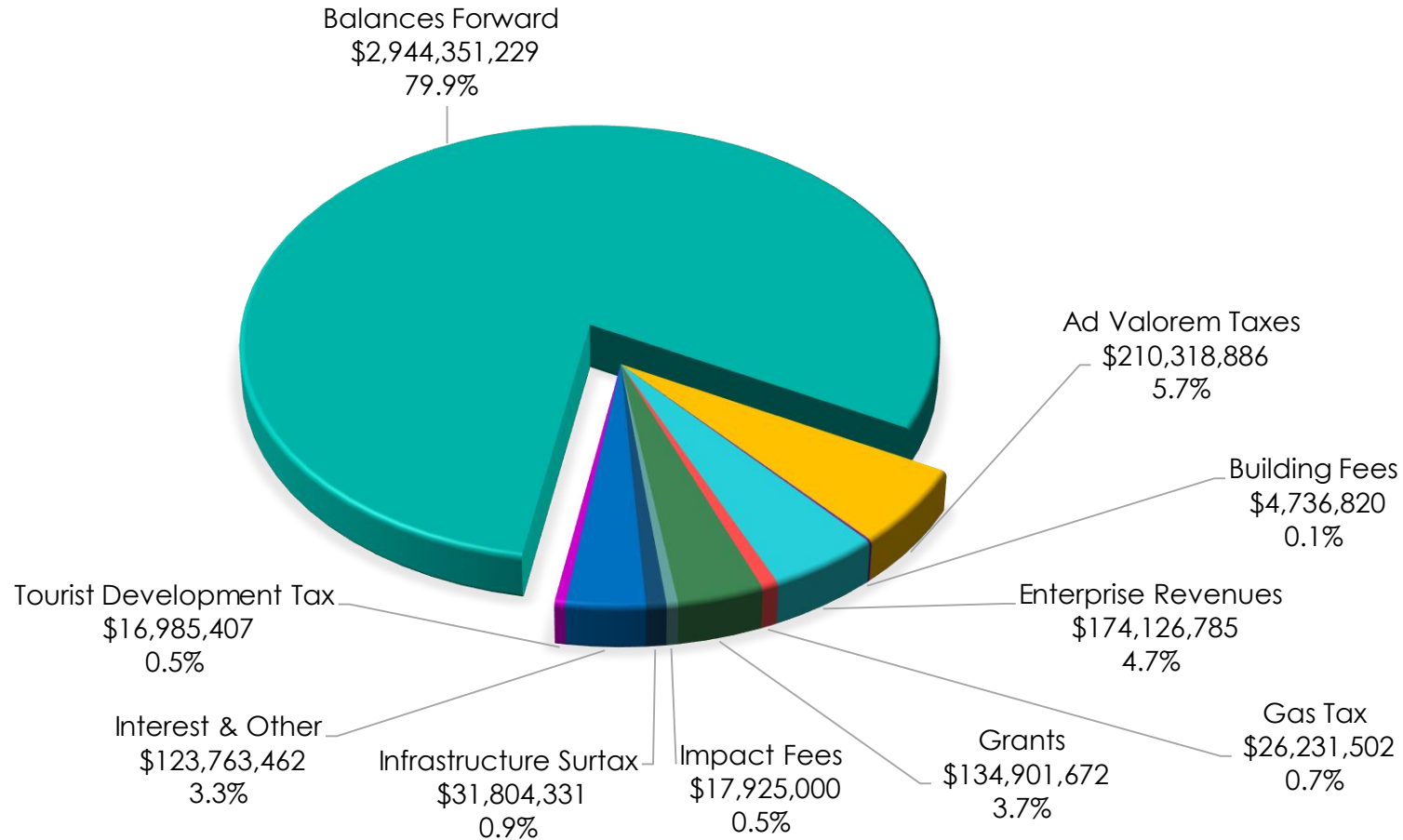
Fiscal Years 2008 through 2014 capital funding totals \$79 Million, which is less than FY 2007.



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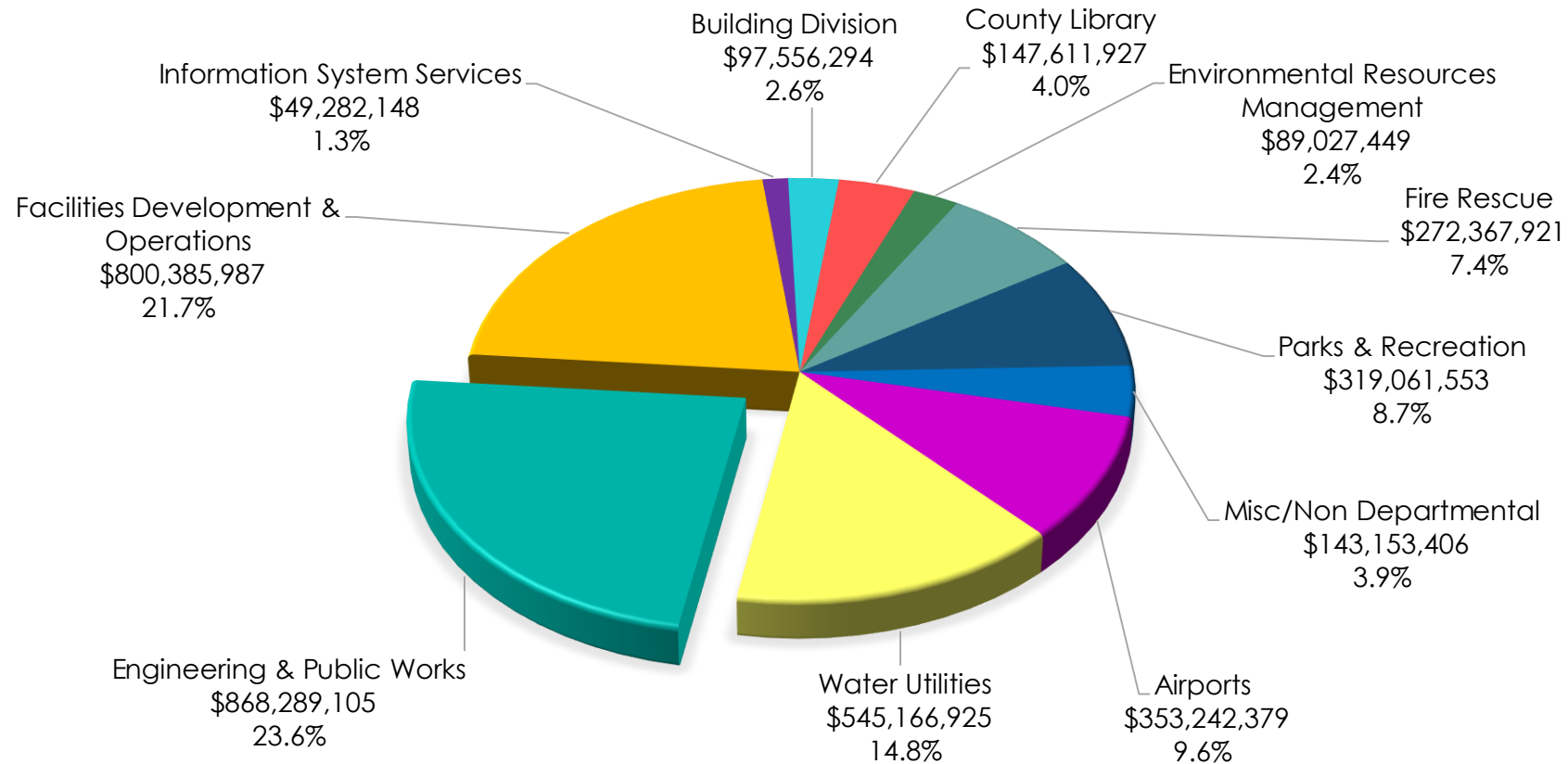
FY 2026 CIP Revenues

Total Sources of Funds by Category - \$3,685,145,094



FY 2026 CIP Expenses

Total Expenses by Department - \$3,685,145,094





Debt



Palm Beach County Bonded Debt

Amounts outstanding as of 10/1/2024

General Obligation Bonds (GO)

Approved by voters and funded by dedicated line item on property tax bills

\$104.9 M

Non-Ad Valorem Bonds (NAV)

Funded by all unrestricted revenues in the General Fund and some Special Revenue Funds

\$623.9 M

Self Supporting Revenue Bonds

Funded by user fees (Water Utility Bonds and Airport Bonds)

\$159.4 M



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Palm Beach County Bond Ratings

General Obligation Bonds (GO)

- AAA Rated by Standard & Poors, Fitch, and Moodys

Non-Ad Valorem Bonds (NAV)

- AAA Rated by Standard & Poors, Fitch, and Moodys

Revenue Bonds

Water Utility Bonds

- AAA Rated by Standard & Poors, Fitch, and Moodys

Airport Bonds

- AA- Rated by Standard & Poors
- A+ by Fitch
- A1 Rated by Moodys



Moody's	Standard & Poor's	Fitch	Rating Grade Description	
Aaa	AAA	AAA	Investment Grade	Highest Grade Credit
Aa1	AA+	AA+		Very High Grade Credit
Aa2	AA	AA		
Aa3	AA-	AA-		High Grade Credit
A1	A+	A+		
A2	A	A		
A3	A-	A-	Speculative Grade	Good Grade Credit
Baa1	BBB+	BBB+		
Baa2	BBB	BBB		
Baa3	BBB-	BBB-		Speculative Grade Credit
Ba1	BB+	BB+		
Ba2	BB	BB		
Ba3	BB-	BB-	Substantial Risk - In Default	Very Speculative Credit
B1	B+	B+		
B2	B	B		
B3	B-	B-		Substantial Risk - In Default
Caa1	CCC+	CCC+		
Caa2	CCC	CCC		
Caa3	CCC-	CCC-		
Ca	CC	CC		
C	C	C		



Potential Bond Issues for FY 2026

- Animal Care and Control (NAV)
- Airport Center Building 3 - Property Appraiser and Tax Collector (NAV)
- South County Administrative Complex (NAV)
- 810 Datura (NAV)

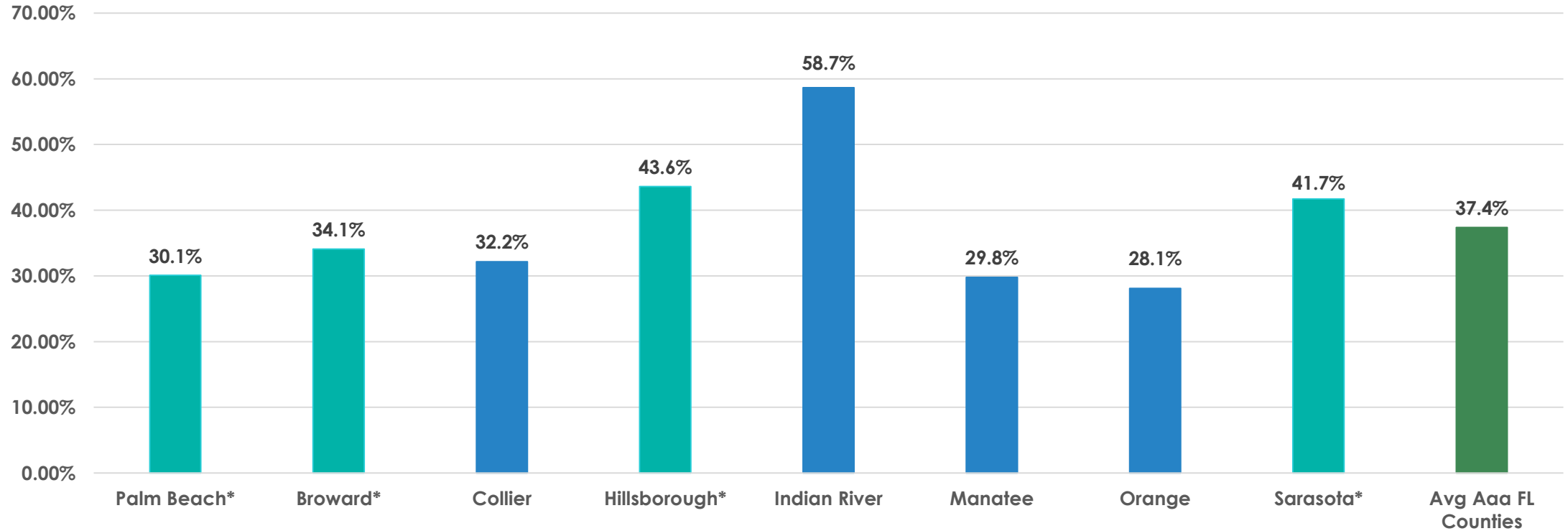


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Fund Balance – FY 2024

Percentage Fund Balance to Revenue



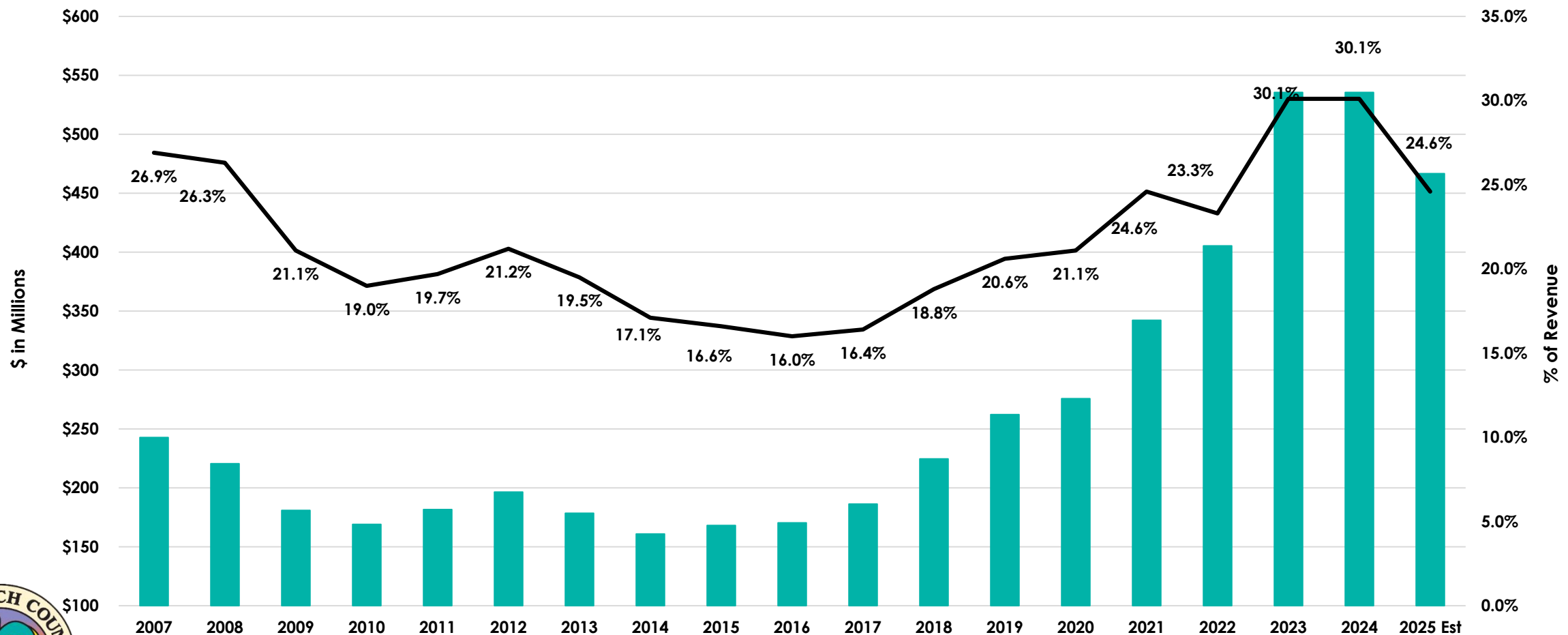
* These counties have a AAA rating by all three ratings agencies. The others have a AAA rating by one or two of the ratings agencies.



Note: Hillsborough is FY 2023 numbers as FY 2024 data is not available yet

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General Fund – Fund Balance History





For the Future



FY 2025 – FY 2030 Projection

General Fund

	FY 2025 Adopted Budget	FY 2026 Projected Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget	FY 2030 Projected Budget
Property Values*	\$ 318,011,189,076	\$ 341,427,567,940	\$ 361,913,222,016	\$ 383,628,015,337	\$ 406,645,696,258	\$ 431,044,438,033
Revenues						
Ad Valorem Taxes at current rate of 4.5000	\$ 1,431,050,351	\$ 1,536,424,056	\$ 1,628,609,499	\$ 1,726,326,069	\$ 1,829,905,633	\$ 1,939,699,971
Major Revenue	322,502,000	303,400,000	309,000,000	314,712,000	320,538,240	326,481,005
Sheriff Revenue	104,791,414	106,349,459	108,476,448	110,645,977	112,858,897	115,116,076
Sheriff - POTUS	0	38,000,000	0	0	0	0
BCC Dept. Revenue	53,816,432	54,098,132	55,180,095	56,283,697	57,409,370	58,557,558
Interest Earnings	25,000,000	25,000,000	20,000,000	15,000,000	10,000,000	5,000,000
Balance Brought Forward	502,343,574	466,585,900	496,074,748	519,642,404	544,436,022	570,519,558
Other Revenues	31,475,306	26,914,538	11,201,384	11,401,410	11,605,440	11,813,548
Statutory Reserve	(97,416,263)	(101,838,846)	(106,623,371)	(111,718,458)	(117,115,879)	(122,833,408)
Total Net Revenue at Simple Majority Vote	\$ 2,373,562,814	\$ 2,454,933,239	\$ 2,521,918,803	\$ 2,642,293,099	\$ 2,769,637,723	\$ 2,904,354,308
Appropriations						
Sheriff **	\$ 959,609,825	\$ 1,075,795,918	\$ 1,140,343,673	\$ 1,208,764,293	\$ 1,281,290,152	\$ 1,358,167,561
Sheriff - Capital	0	0	33,528,678	31,772,071	32,147,161	31,801,795
Sheriff - POTUS	0	0	0	0	0	0
Total Sheriff	\$ 960,159,825	\$ 1,075,795,918	\$ 1,173,872,351	\$ 1,240,536,364	\$ 1,313,437,313	\$ 1,389,969,356
BCC Departments	574,641,683	587,042,383	622,264,926	659,600,823	699,176,872	741,127,484
Other Constitutional Officers	92,199,922	101,457,973	107,545,451	113,998,178	120,838,069	128,088,353
Judicial	9,928,969	9,772,145	10,358,474	10,979,982	11,638,781	12,337,108
Non Departmental	132,187,842	136,087,617	144,252,874	152,908,046	162,082,528	171,807,480
Capital	124,000,000	124,000,000	138,776,000	141,396,000	146,760,000	154,106,000
Reserves - Undesignated	426,047,658	371,858,454	389,451,377	407,923,946	427,320,143	447,686,150
Debt Service (excludes voted)	54,946,915	48,918,749	56,423,477	54,266,444	51,881,364	43,407,995
Total Appropriations	\$ 2,373,562,814	\$ 2,454,933,239	\$ 2,642,944,930	\$ 2,781,609,783	\$ 2,933,135,069	\$ 3,088,529,926
Projected Shortfall at Simple Majority Vote		\$ (16,354,381)	\$ (127,178,652)	\$ (129,725,984)	\$ (148,858,101)	\$ (174,002,969)
Projected Shortfall Current Millage 4.5000		\$ -	\$ (121,026,127)	\$ (139,316,684)	\$ (163,497,346)	\$ (184,175,618)
Current Millage Millage	4.5000	4.5000	4.5000	4.5000	4.5000	4.5000
MM Rate with Simple Majority Vote		4.4521	4.4830	4.5250	4.5360	4.5236
MM Rate with Super Majority Vote		4.8973	4.9313	4.9775	4.9896	4.9760



Presidential Protection is not included in the above numbers, but once received it will be addressed

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* FY 2027 – FY 2030 assumes 6% increase in property values

Future Funding/Budget Issues

Maximum Millage Rate

For FY 2026, maintaining the current millage rate will require a super majority vote since the proposed millage rate is greater than the maximum millage rate. Based on projected property values increasing 6% for FY 2027 through FY 2030 and per capita Florida income changing per current state estimates, FY 2027 would require a super majority vote, but the remainder of the outer years would only require a simple majority vote.



	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>
Roll-Back Rate	4.2600	4.3172	4.3140	4.3111	4.3083
Adopted Millage Rate	4.5000	4.5000	4.5000	4.5000	4.5000
Maximum Millage (MM) Rate					
Prior Year	4.4021	4.4521	4.4830	4.5250	4.5360
Roll-Back MM	4.2600	4.3172	4.3140	4.3365	4.3450
Per Capita Florida Income	4.51%	3.84%	4.89%	4.60%	4.11%
Majority Vote MM	4.4521	4.4830	4.5250	4.5360	4.5236
2/3 Vote Maximum Millage *	4.8973	4.9313	4.9775	4.9896	4.9760

* Unanimous vote above this amount



Recap

- Balanced Budget
 - Includes direction from May 20th - \$70k for Commission District Expenses, \$60k for Back to School PBC! event, \$178k for a 3% increase to Community Based Agency Contracts and \$414k for a 3% increase to Financially Assisted Agency Contracts.
 - PBSO Cut to balance - \$10 million included in this proposed budget and \$10 million will be included in the March 2026 mid-year budget amendment to fully fund the Sheriff's request
- Preliminary allocation of additional Property Tax Revenue from July 1st values to reserves
- Items to be funded with ARPA Response Replacement funds will be brought before the BCC on July 8th
 - Septic to Sewer - \$4 million
 - EOC Connection - \$7.25 million
 - PBSO Data Center - \$2 million
 - African American Museum - \$1 million
 - Mid-County Planning - \$1 million



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Budget Issues FY 2026 and Future



Future Property Value Increases

Prepare for leveling off of future property value increases or reductions/elimination of Property Taxes and Sales Taxes



July 1st Property Values

We typically add \$3-4 million in property tax revenues with the July 1st Values



Future Issues

Continue to build CIP
Replenish Reserves used in FY 2025
Affordable/Workforce Housing



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THANK YOU!

Questions/Comments



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