

Palm Beach County, FL
ANNUAL BUDGET
Fiscal Year 2026





Palm Beach County Fiscal Year 2026 Annual Budget



Final Version

Last updated 12/09/25



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INTRODUCTION





Budget Message

Joseph Abruzzo, County Administrator

November 1, 2025

The Honorable Maria G. Marino, Mayor and
Members of the Board of County Commissioners

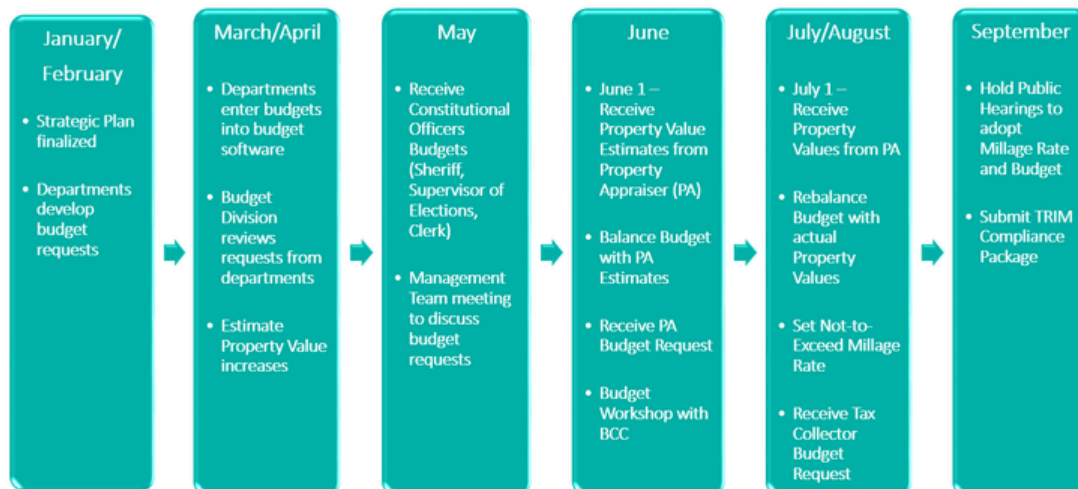
On behalf of the County Departments and Constitutional Officers, I am pleased to present the FY 2026 adopted budget. This budget was created to preserve the current level of services, while minimizing Ad Valorem tax requirements. The County was able to hold the millage rate at 4.5000 for the FY 2026 budget year - this is the third consecutive year at this millage rate. 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.



Below is a brief overview of the budget process for Palm Beach County Board of County Commissioners (BCC):



For the FY 2026 Budget Cycle, there were additional meetings held due to the former County Administrator announcing a May 31st retirement date, which is prior to the typical June submission of the budget to the BCC. As a result, additional Management Team Meetings were held in April, and an earlier workshop with the BCC was held on May 20, 2025 prior to her May 31st retirement.



Budget Process (Continued)

The review and adoption of the annual budget is one of the most important policy-making responsibilities of the 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.

In January 2025, the BCC conducted a series of meetings and workshops (January 7, 14, and 28) to provide staff with direction for the FY 2026 Strategic Priorities and budget. Following these discussions, the BCC determined during a February 4, 2025 meeting that the strategic priorities established for the FY 2025 budget cycle would remain in effect. Additional information on the Strategic Planning process is provided in a separate section of this document, while the Strategic Priorities are illustrated in the graphic below:



Once the strategic priorities are 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 2025. 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 seven 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 May 20, June 10, and July 8, 2025. 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 4.5000 on Truth in Millage (TRIM) notifications, which is the same as the previous year's rate. During the two statutorily required public hearings in September, the BCC adopted the millage rate and the budget.

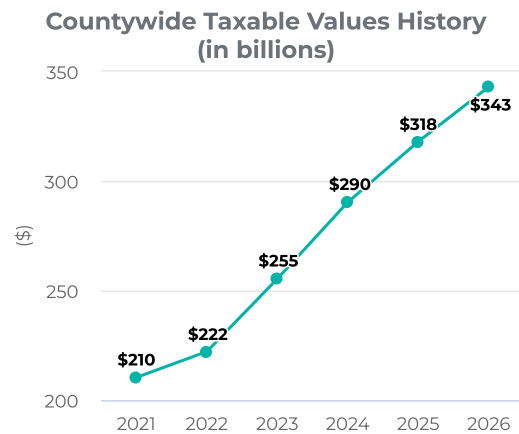
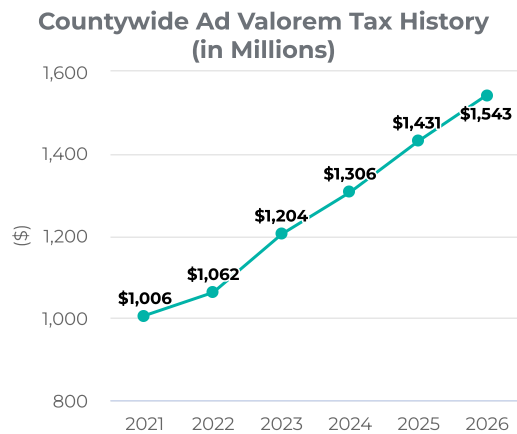
Property Values, Millage, and Taxes

Prior to FY 2023, the rate of 4.7815 had been in effect for 11 consecutive years. In FY 2023, the BCC reduced the millage rate to 4.7150. The BCC reduced the millage rate again in FY 2024 to 4.5000, which was the largest millage rate reduction since the recession in 2008. The Countywide millage rate of 4.5000 has been in effect since FY 2024. The FY 2026 rate is 6.10% above the rollback rate of 4.2413. Taxes, excluding voted debt, in comparison to rollback and the prior year rates are summarized in the following table:

Taxing District	FY 2025 Adopted		FY 2026 Rollback		FY 2026 Adopted	
	Millage	Amount	Millage	Amount	Millage	Amount
Countywide	4.5000	\$1,431,050,351	4.2413	\$1,454,574,405	4.5000	\$1,543,296,825
Library	0.5491	92,144,114	0.5164	93,509,245	0.5491	99,430,532
Fire Rescue - Main MSTU	3.4581	446,252,965	3.2554	453,046,803	3.4581	481,256,113
Fire Rescue - Jupiter MSTU	1.6488	28,481,248	1.5476	28,608,427	1.7251	31,889,634
Aggregate*	6.2826	\$1,997,928,678	6.0073	\$2,060,232,670	6.2862	\$2,155,873,104

* The aggregate millage rate is the sum of all property tax levies imposed by the County divided by the Countywide property values

Taxable property values have been rebounding since FY 2012. The taxable value as of January 1, 2025 (used in calculating millage rates for FY 2026) is \$343 billion, an increase of \$24.94 billion, or 7.84% over last year's valuation, including new construction of \$5.5 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. Going forward, property values are projected to increase 6% per year. The below charts show the Countywide Taxable Values and Ad Valorem Taxes for the past several years:



Major Changes in the Adopted Budget: FY 2026 vs FY 2025

This section includes a comparison of the FY 2025 Adopted Budget to the FY 2026 Adopted Budget. The FY 2025 Budget was modified many times during the fiscal year, which resulted in higher numbers than originally budgeted.

The total FY 2026 adopted budget totals \$9.6 billion. The net budget, which excludes internal service charges, interdepartmental charges, and interfund transfers, is \$8.5 billion and is \$560.9 million (7.1%) greater than the FY 2025 adopted net budget. The majority of this increase is from unspent funds from prior fiscal years that have been encumbered for projects.

The FY 2026 General Fund budget is balanced at the rate of 4.5000 mills, which is consistent with the FY 2025 millage rate. This rate will generate \$1.5 billion in taxes, \$112.2 million more than last year.

A few of the major impacts on the FY 2026 budget include:

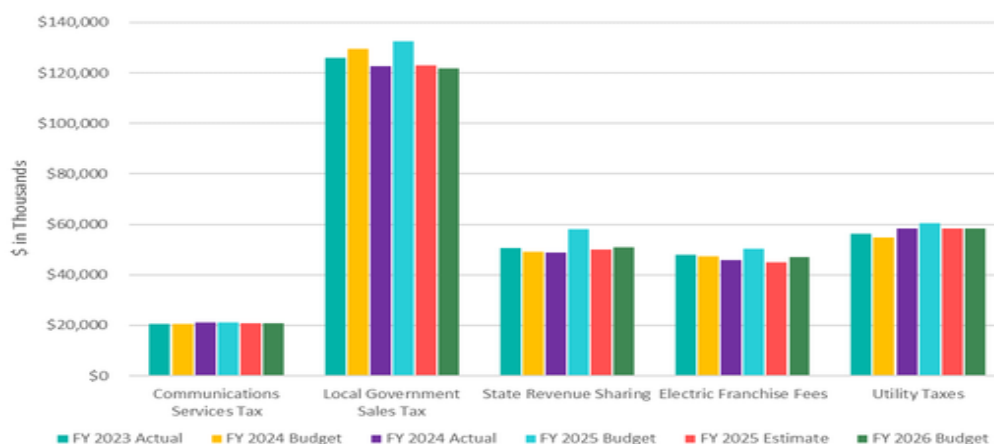
- Sheriff's net budget request - \$121.9 million
- 6% pay increase for employees - \$19.2 million
- Decrease in reserves - \$53.8 million compared to FY 2025 Adopted Budget (the decrease from the FY 2025 Final Amended Budget is \$40.5 million)

The following table provides a summary of changes from the FY 2025 Adopted Budget to the FY 2026 Adopted Budget, and is followed by discussion of the major factors affecting those changes:

Budget Factor	Impact on Ad Valorem Requirements (\$ in millions)	
	Increase (Uses)	Decrease (Sources)
Increase Ad Valorem Taxes at Current Millage Rate	-	112.2
Decrease in Major Revenues (Including Gas Tax)	24.1	-
Decrease in Balance Brought Forward (BBF)	23.4	-
Decrease in available one-time funding sources, other Revenues, & statutory reserves	9.0	-
Increase in Sheriff (Net of Revenue and Prior Year Carry Forward)	121.9	-
Increase Other Constitutional Officers and Judicial (Net of Revenue)	12.1	-
Increase in Board Departments and Agencies	15.3	-
Increase in Net Capital Funding Requirements	-	-
Decrease in Non Departmental Operations	-	33.8
Decrease in Debt Service	-	6.0
Decrease in Reserves	-	53.8

Ad Valorem Taxes: The millage rate of 4.5000 will generate \$112.2 million more Ad Valorem taxes than last year.

Major Revenues: The FY 2026 total major revenue budget is \$298.9 million, which is 7.3% lower than the FY 2025 budget of \$322.5 million. Major revenues were significantly affected by the COVID-19 Pandemic. However, recovery was greater and faster than we anticipated. However, in FY 2024, we started seeing major revenues leveling off. Because of this uncertainty, we only modestly increased our FY 2026 budget from our FY 2025 estimates. The below chart reflects a summary of the General Fund major revenue sources for the past few years:



Major Changes in the Adopted Budget: FY 2026 vs FY 2025 (Continued)

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 2025 is \$121.9 million or 14.38%. This amount is net of Sheriff revenues and carry forward amounts. In FY 2025, the carry forward was approximately \$7.2 million. For FY 2026, the carry forward amount was \$8.5 million.

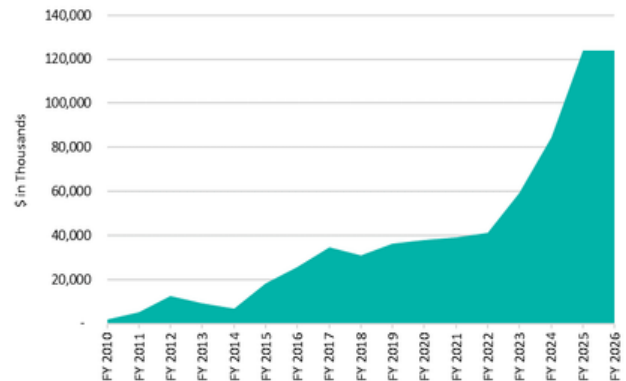
Other Constitutional Officers/Judicial:

	FY 2025	FY 2026	\$ Change	% Change
Clerk & Comptroller	\$ 19,875,566	\$ 20,869,344	\$ 993,778	5.00%
Property Appraiser	24,730,632	25,138,350	407,718	1.65%
Supervisor of Elections	25,916,235	31,071,090	5,154,855	19.89%
Tax Collector	20,127,489	25,289,135	5,161,646	25.64%
Judicial	9,602,774	9,940,950	338,176	3.52%
Total	\$ 100,252,696	\$ 112,308,869	\$ 12,056,173	12.03%

The FY 2026 Budget for the Supervisor of Elections increased as a result of the election cycles. The FY 2026 budget includes expenses for the November 2026 General Election. The increase in the Tax Collector is due to the construction of a new service center in FY 2026.

Board Departments and Agencies: The primary reason for the increases are the addition of 18 Ad Valorem tax-funded new positions (including two positions added for the the 15th Judicial Court) and a 6% employee pay increase which was effective October 1, 2025.

Capital Projects: The FY 2026 budget includes \$124 million in new General Fund Ad Valorem funding. This is flat with the net Ad Valorem support provided in FY 2025. During the recession, pay as you go capital was reduced almost completely to balance the budget, and has been increased slowly to build back the program. In FY 2007, Ad Valorem funding for capital was \$81.8 million. The FY 2026 amount brings the County close to where it should be when this amount is adjusted for inflation. Growing this amount will allow the County to continue addressing backlogged infrastructure projects.



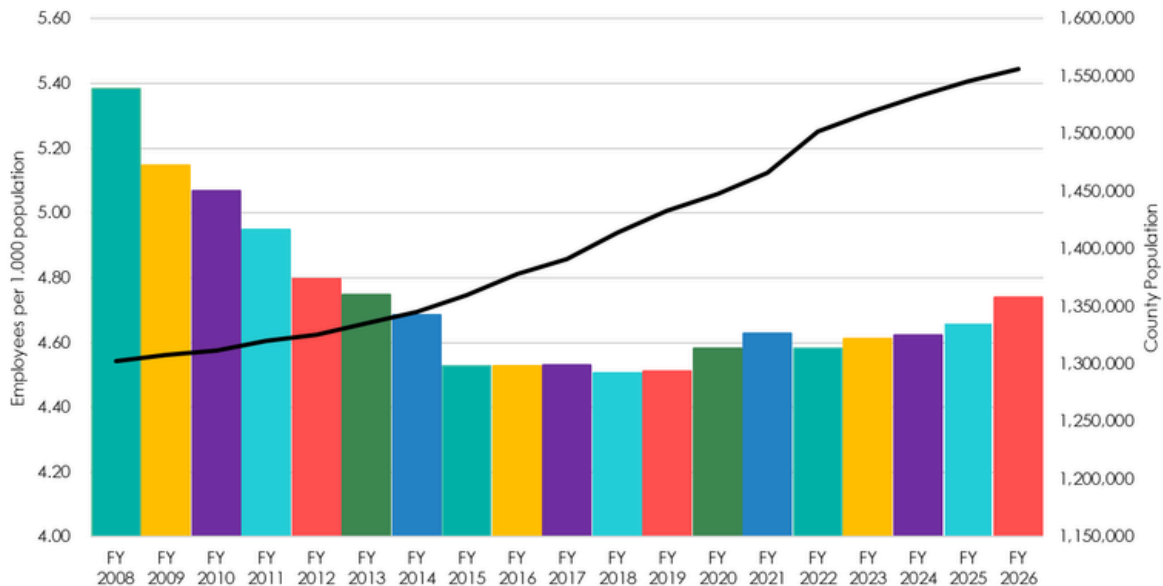
Non-Departmental Operations: \$9.1 million increase is attributable to funding requirements for Community Redevelopment Agencies. This is offset by an estimated \$38 million in revenue to reimburse the County for funding provided to the Sheriff for Presidential Protection. We are anticipating to receive this revenue during FY 2026.

Reserves: General Fund Undesignated reserves for FY 2026 decreased \$53.8 million from the FY 2025 Adopted Budget to \$372 million, or 15% of the total fund budget. This is within the County's preferred policy level of 15% - 30%. The decrease from the final FY 2025 amended budget is \$40.5 million, which is related to an additional \$45 million provided to the Sheriff for Presidential Protection during FY 2025. We are anticipating receiving reimbursement for these expenses in FY 2026. This amount of reserves would be able to fund approximately three months of County operations in the event of a major natural disaster or other emergency. 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 53 in the country, maintains AAA ratings from all three rating agencies.

Size of the Workforce

The FY 2026 budget provides for 12,767 positions, of which 7,378 are funded in departments controlled by the BCC. The budget includes a net of 177 new BCC positions. The new positions are primarily in Fire Rescue (145), Parks & Recreation (9), and Airports (6). The remaining 17 positions are spread throughout eight County departments.

The size of the workforce in departments controlled by the BCC has grown 5.19% compared to the peak in FY 2008, however, population has increased approximately 19.48%. 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.



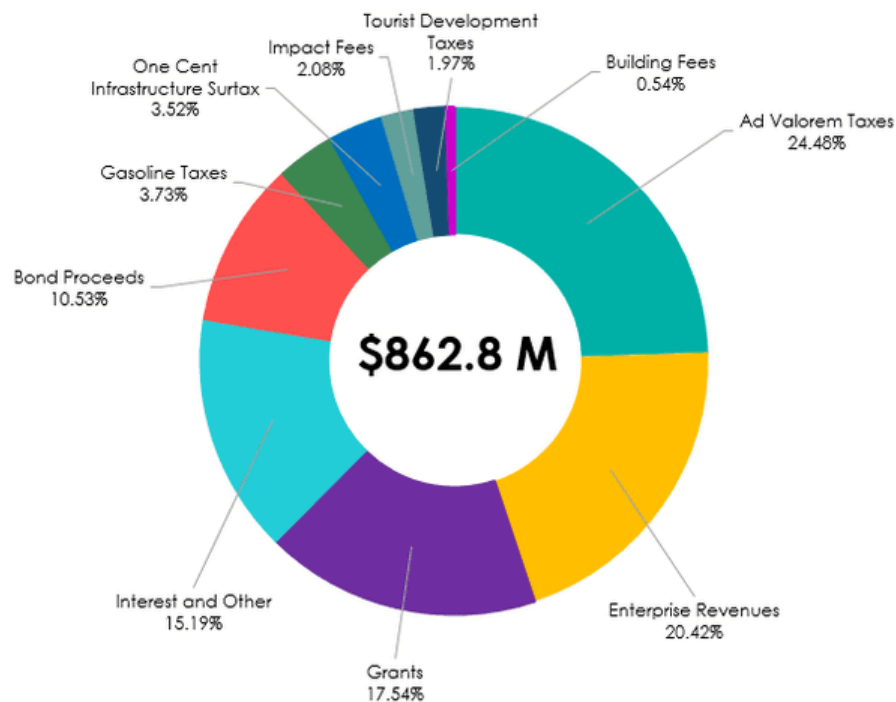
	Employees	County Population	Employees per 1,000 population
FY 2008	7,014	1,302,451	5.39
FY 2009	6,733	1,307,784	5.15
FY 2010	6,650	1,312,016	5.07
FY 2011	6,535	1,320,134	4.95
FY 2012	6,360	1,325,758	4.80
FY 2013	6,339	1,335,415	4.75
FY 2014	6,305	1,345,652	4.69
FY 2015	6,160	1,360,238	4.53
FY 2016	6,242	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	7,378	1,556,161	4.74

Capital Improvement Program (CIP)

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 Comprehensive Plan (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.

Criteria for capital project prioritization are established in the Capital Improvement Element of the 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 FY 2026 CIP, including interfund transfers and debt service, totals \$3.8 billion. Of this amount, \$2.9 billion is carried over from funding allocated to projects from previous fiscal years, and approximately \$862.8 million comes from the different revenue sources per the below chart:



Complete information regarding newly funded projects is located in the [FY 2026 Capital Improvement Program](#) (CIP document).

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.

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 7.84% for FY 2026 and we expect a strong increase in values for FY 2027 due to an active real estate market. In August 2025, the median price for a single family home in Palm Beach County was \$630,000, which is a 2% increase over the same month last year. These results support our expectation of a leveling off of property value increases. However, we still expect future years to increase approximately 4-6% annually. Each 1% increase in taxable property values, over the current year, will generate \$15.4 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 \$1,084.3 million, which includes an \$8.5 million carryforward from FY 2025, but does not include any operating capital in FY 2026. Balancing next year's budget, without impacting BCC Departments or other programs, will likely hinge on his budget request. This is the first year the Sheriff has crossed the \$1 billion amount.
- The FY 2026 budget includes a 6% pay increase for general County employees. While the FY 2019 Compensation Study has been fully implemented since FY 2023, the County is still experiencing issues attracting and retaining staff. During this budget process, the BCC provided direction to begin completing performance reviews of all employees and basing a portion of future raises on performance in addition to any Cost Of Living Adjustments (COLAs) provided.
- Affordable housing continues to be a priority. However, in order to balance the budget, we had to reduce our annual contribution for Workforce Housing from \$15 million to \$7.5 million.
- There have been several bills filed in the State Legislature related to property taxes, which range from increasing homestead exemption to eliminating property tax completely for homesteaded properties. It is unknown which scenario will pass through the State, and the County is evaluating budget reductions to account for this revenue loss.
- The BCC has provided direction to present the FY 2027 Budget with a reduced millage rate. In order to do this, budget reductions will have to be evaluated.

Conclusion

Budget preparation is truly a team effort. In order to meet the BCC's strategic goals, 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,



Joseph Abruzzo
County Administrator

More detailed information may be found on our FY 2026 Budget website [BCC](#), including: Detailed Line Item Budgets, Budget In Brief, Budget Fact Sheet, as well as other information used in the budget development process.

Principal Officials of Palm Beach County



Board of County Commissioners

Top row: Gregg K. Weiss (*District 2*), Bobby Powell Jr. (*District 7*), Marci Woodward (*District 4*), Joel G. Flores (*District 3*)

Bottom row: Sara Baxter (*Vice Mayor, District 6*), Maria G. Marino (*Mayor, District 1*), Maria Sachs (*District 5*)

Constitutional Officers

Michael A. Caruso

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

Joseph Abruzzo

County Administrator

Denise Coffman

County Attorney

David A.J. Zamora

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 2026 Budget.

Office of Financial Management & Budget

Sherry Brown	Director
Lisa Master	Budget Director
Alicia DeAbreu	Assistant Budget Director
Marc Georges	Budget Manager
Venice Johnson	Budget Analyst III
Edward Williams	Budget Analyst III
Daniella Alcin	Budget Analyst III
Michael DiMaria	Budget Analyst II
Andres Figueroa	Budget Analyst II
Katherine Kaps	Budget Analyst II
Chad Basore	Budget Analyst II
Diane Capria	Fiscal Specialist III
Jasmine Aiken	Administrative Assistant III
Stephenson Georges	Student Intern
Mark Braun	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.



County Profile



Palm Beach County 2026 County Profile

Discover What We Offer



47 Miles of Shoreline



5th Best Medium-Size Airport
in the U.S.

2025 O.D. Power North America Airport Satisfaction Study



145 Golf Courses



18 Museums

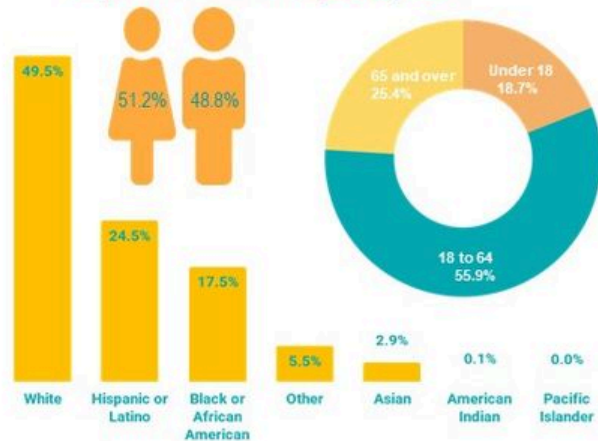


More than 110 Parks and
Recreational Facilities

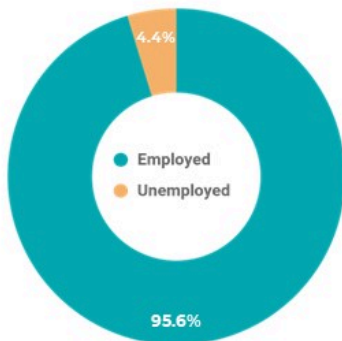
operated by Palm Beach County Parks and Recreation

Discover Who We Are

Population of **1,556,161**



Discover How We Work



PK-12
Student Enrollment
191,570



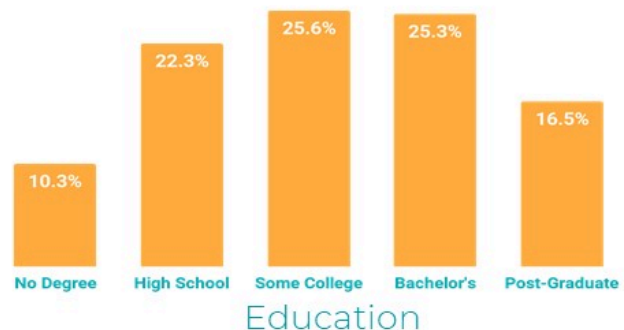
Mean Travel Time to Work

26.7 Minutes



Discover How We Learn

111 Elementary Schools
35 Middle Schools
25 High Schools
30 Adult Education Schools
12 Alternative Schools



County Profile

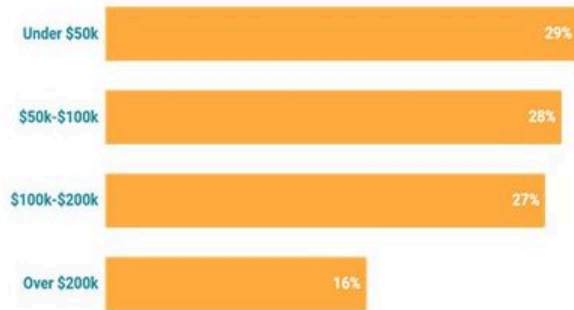
Discover How We Live

\$84,921

Median Household Income

\$52,754

Per Capita Income



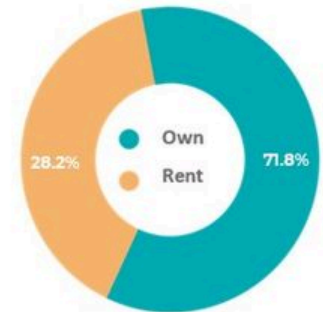
Total Households

605,132



91.7%

Households with a Broadband Internet Subscription



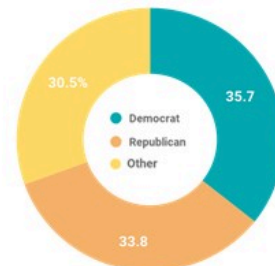
\$2,633

Median Monthly Rent

\$630,000

Median Sales Price for a Single Family Home
(as of August 2025)

861,000
Registered Voters



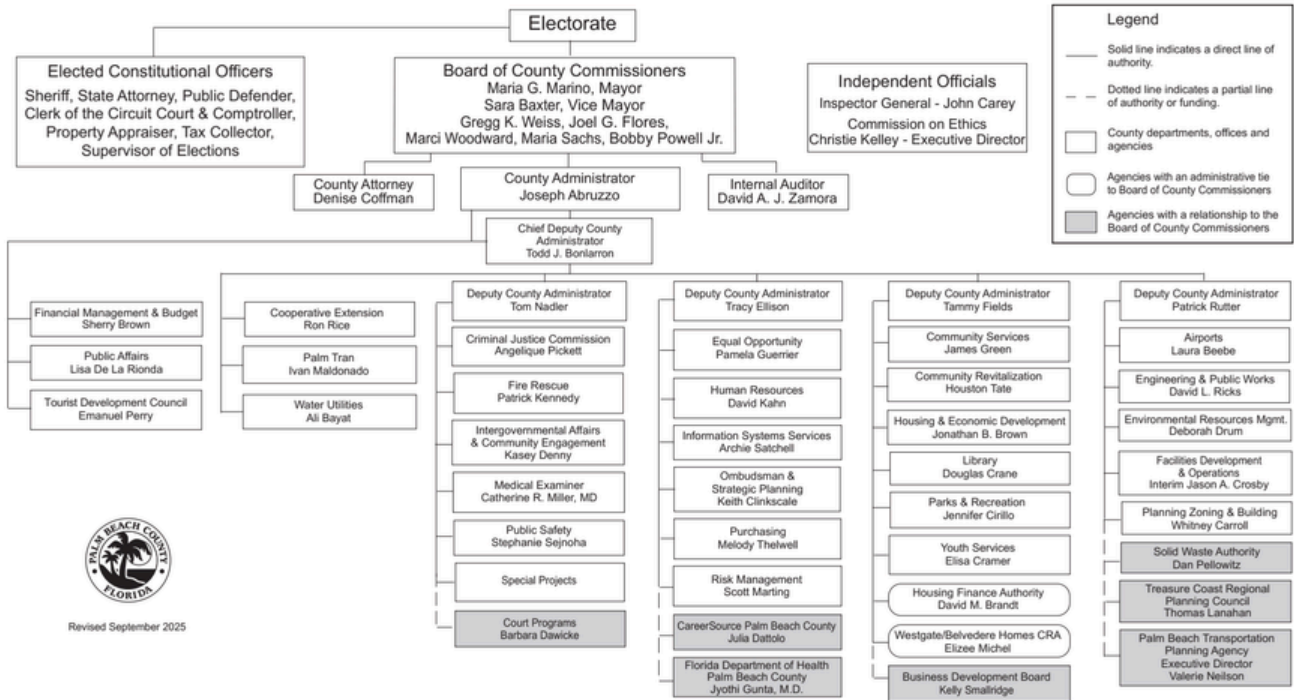
Data Sources:

2025 D. Power North America Airport Satisfaction Survey
BeachesMLS (Broward, Palm Beaches & St. Lucie Realtors®)
Census Reporter
Discover Palm Beach County
Federal Reserve Economic Data (FRED)
Office of Economic & Demographic Research
Palm Beach County Sports Commission

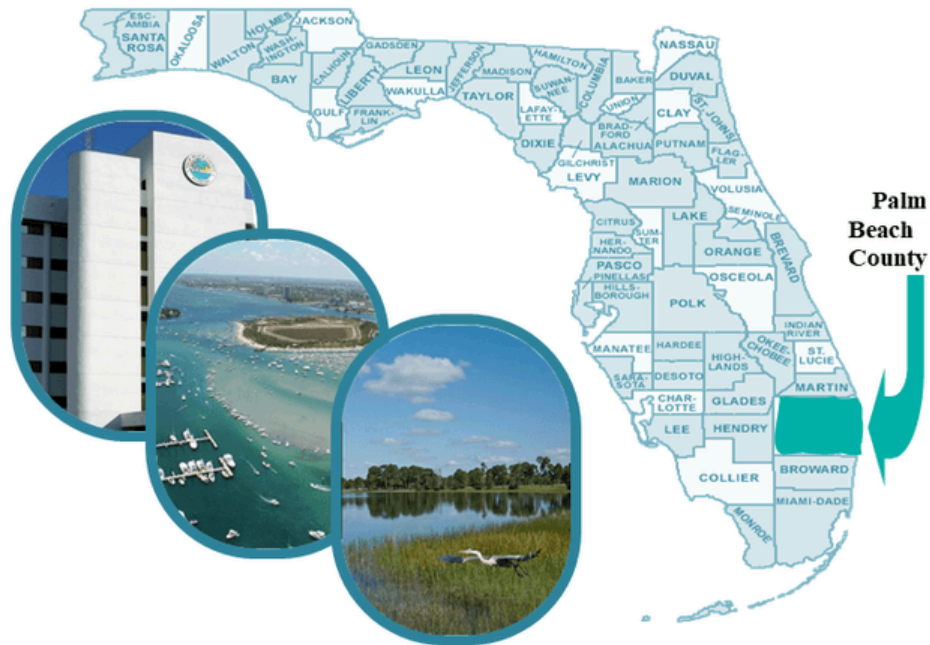
Palm Beach County Supervisor of Elections
The Palm Beaches Florida
The School District of Palm Beach County
United States Census Bureau
University of Florida, Bureau of Economic and Business Research
Zillow

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 2026, an estimated 57% of the County's population resides within the municipalities. The change in population since the FY 2025 reporting reflects an increase of 10,256 with a municipal growth of 7,823 and a concurrent increase of approximately 2,433 in the unincorporated area.

West Palm Beach remains the largest city in population with approximately 126,944 residents within 53.81 square miles. Palm Beach Gardens is the largest city in land area with approximately 64,547 residents within 56.72 miles. Cloud Lake and Briny Breezes are the smallest in land area, with approximately 139 and 494 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; Business Development Board of Palm Beach County; 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 2026 population is estimated to be 1,556,161, an increase of .66% from FY 2025.

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

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 the Chief Deputy County Administrator, Deputy 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 and Recreation
County Library	Planning, Zoning, and Building
Engineering and 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 and Operations	Public Affairs
Financial Management and Budget	Purchasing
Human Resources	Risk Management

There are also six separate Offices that are under the authority of the County Administrator. These are: Criminal Justice Commission, Intergovernmental Affairs and Community Engagement, Office of Community Revitalization, Office of Equal Opportunity, Office of the Ombudsman and Strategic Planning, and Tourist Development Council. The County's Administrative Code will be updated in FY 2026 to reflect these changes. 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 and 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 1.10% annually from 2011 to 2025 and is estimated to increase through FY 2026.

Current economic indicators for Palm Beach County point to an economy which has been increasingly healthy over the past several years. As of August 2025, the County continues to see employment growth with the biggest increase in Education and Health Services, Leisure and Hospitality, and Trade.

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

Tourism - During FY 2025, Palm Beach County emerged as Florida's most sought-after tourist destination, thanks to breathtaking coastlines, vibrant cultures, and extensive array of attractions. With this much traveler demand, Palm Beach County is projecting to have 9.6 million visitors by year-end with the increase in hotel and non-hotel (Airbnb/VRBO) bookings. Impressively, FY 2025 Bed Tax collections in Palm Beach County reached \$94 million, marking a 8% increase over last year's \$87 million. This reflects the growing number of visitors and solidifies the County's status as a premier destination. The Sports Tourism industry played a pivotal role in the County's tourism sector by hosting various events that attracted sports enthusiasts. The Film and Television industry showcased Palm Beach County's picturesque landscapes, garnering attention for the area through their productions. The Cultural Council for Palm Beach County further enriched the tourism ecosystem, offering a diverse range of artistic and cultural experiences for visitors to enjoy. Evidence of a thriving tourism industry, the Leisure and Hospitality sector supported 93,000 jobs during August 2025. The significant workforce engaged in this sector further strengthens Palm Beach County's appeal as a tourist hub. Business travel has been instrumental in Palm Beach County's tourism landscape, drawing professionals for conferences, meetings, and conventions. The Tourism sector in Palm Beach County has achieved remarkable success in FY 2025, as indicated by the metrics. With its continued dedication to excellence and innovation, Palm Beach County is positioned for even greater accomplishments in the years ahead.

Construction - During FY 2025, the total number of permits issued decreased to 62,909 from 70,224 in FY 2024, or by 10.4%. Building Permit revenues increased by 2.6% to \$27.5 million as compared to \$26.8 million in the prior year. In residential construction, 472 multi-family and 1,226 single-family unit starts occurred in FY 2025, as compared to 297 multi-family and 1,660 single-family unit starts in FY 2024. The total value of new residential construction decreased by 4.0% at \$640.5 million in FY 2025, as compared to \$667 million in FY 2024. However, the total value of all construction permitted decreased by only 4.2%, from just under \$2.4 billion in FY 2024 to just over \$2.3 billion in FY 2025.

Agriculture - The USDA 2022 Census of Agriculture documents Palm Beach County agricultural cropland at 460,575 acres. Roughly 76% of the County's agricultural acreage is comprised by larger farms that exceed 2,000 acres in size. Market value revenue from agricultural sales is 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 University of Florida Institute of Food and Agricultural Sciences (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 July 2025 analysis prepared by Wellington International for the Palm Beach County Sports Commission indicates that the 2025 Winter Equestrian Festival (a 13-week event in Wellington) contributed an estimated \$536 million impact to the local County economy.

Business Sectors - Palm Beach County maintains a diverse and resilient economy. As of the first quarter of 2025, total covered employment averaged 676,500 and the average weekly wage was \$1,664, a 6.3% increase from year to year. The largest employment bases in August 2025 were Professional and Business Services with 135,100; Trade, Transportation,



and Utilities with 127,500; Education and Health Services with 121,300; Leisure and Hospitality with 93,000; and Government with 62,000. Over the year, Education and Health Services posted the strongest job growth (about 4,000). Consistent with prior years, the County's highest-paying sectors include Financial Activities, Information, and Professional and Technical Services.

While unemployment saw a modest uptick, this change is often a sign of a healthy and expanding economy as more people re-enter the labor force to pursue new opportunities. Contributing factors include:

- An expanding labor pool as recent graduates and newcomers move to Palm Beach County for its strong job market.
- Job seekers re-engaging in the workforce after training, education, or career changes.
- Seasonal industry shifts, creating temporary gaps before workers transition into new roles.

Sources used include: University of Florida, Bureau of Economic and Business Research; PBC Tax Collector; Palm Beach County, Tourist Development Council; Palm Beach County Sports Commission; Florida Department of Economic Opportunity; Electronic Planning, Zoning and Building (ePZB) permitting system; Palm Beach County, Cooperative Extension Service; University of Florida/IFAS; Wellington International; USDA National Agricultural Statistics Service; Palm Beach County, Housing and Economic Development; Florida Department of Economic Opportunity Quarterly Census of Employment and Wages; Career Source Palm Beach County; Florida Commerce

Unemployment Rate

The County's median household income is \$84,921. The County's labor force employed is estimated to be 783,790. As the economy recovers from the COVID-19 pandemic, the unemployment rate increased from roughly 3.8% in August 2024 to 4.4% in August 2025. Additionally, the rate in Palm Beach County is slightly higher than the state and national rate.

Sources used include: Census Reporter; Career Source Palm Beach County; Federal Reserve Economic Data (FRED)

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 2026 Countywide rate is 4.5000 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 has an emergency service agreement with Martin County and Broward 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	Mangonia 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	Mangonia Park	Tequesta
Haverhill	Ocean Ridge	Wellington
Hypoluxo	Pahokee	Westlake

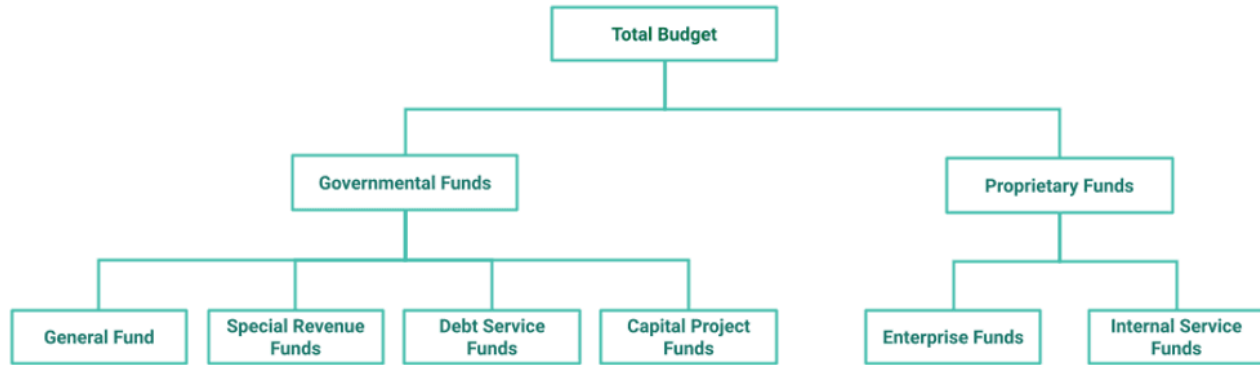
Countywide Taxing Districts

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 Road 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 South 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 and Park District 21618 St. Andrews Boulevard Boca Raton, FL 33433 Telephone: (561) 417-4599	
Port of Palm Beach District 1 East 11th Street Suite 600 Riviera Beach, FL 33404 Telephone: (561) 383-4100	Jupiter Inlet District 400 N. Delaware 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 (3000-3999)

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 facilities 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
<u>Board of County Commissioners</u>					
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 Equal Opportunity	✓				
Office of Financial Mgmt & Budget	✓				
Ombudsman & Strategic Planning	✓				
Palm Tran		✓			
Parks & Recreation	✓	✓	✓		
Public Affairs	✓	✓			
Public Safety	✓	✓	✓		
Purchasing	✓				
PZ&B - Planning & Zoning	✓				
Risk Management	✓				✓
Youth Services	✓	✓			
<u>Other Departments and Agencies</u>					
Airports				✓	
PZ&B - Building Division		✓	✓		
County Library		✓	✓		
Fire-Rescue		✓	✓		
Fleet Management			✓		✓
Tourist Development		✓	✓		
Water Utilities				✓	
Commission on Ethics	✓				
Office of Inspector General		✓			
<u>Constitutional Officers</u>					
Clerk & Comptroller	✓				
15th Judicial Circuit	✓	✓			
Property Appraiser	✓				
Sheriff	✓	✓	✓		
Supervisor of Elections	✓				
Tax Collector	✓				

Financial Policies

Palm Beach County's FY 2026 Budget has been developed using the policies described below and is intended to facilitate management actions on financial decisions, as well as to assist other readers of this document in understanding County finances. These policies were updated and adopted by the Board of County Commissioners at the July 8, 2025 meeting.

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)(c)).

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)(c) and 200.065(2)(a)1).

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)(d)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)(d)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

County Transportation Trust

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. 10% is imposed for up to \$4,000, 2% of the next \$2,000, and 1% of any amount in excess of \$6,000 for electricity and gas.



II.8 Tourist Development Taxes

The use of Tourist Development tax revenues will generally be limited to the Tourist Development Trust Funds and the Beach Improvement Fund. The County levies 6 cents.

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 Restricted 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. This tax will end December 31, 2025.

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 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 developed performance measures, for each of its departments in order to assure that maximum productivity is being achieved. 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 15% and 30% of net budgeted expenditures and transfers for this fund. The FY 2026 budget is 22.60%.

The adopted unassigned reserves in the General Fund shall not be less than 8% of the total General Fund budget. The FY 2026 budget is 15.07%.

The County shall maintain year-end General Fund unassigned fund balance at an amount which is between 15% and 35% of audited General Fund expenditures and transfers in from 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, 2024, the unassigned fund balance was 30.09%. The County's goal is to be comparable to other AAA rated counties within Florida. The current average is 37.4%.

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;
- When it can be determined that current and/or future citizens will receive a benefit from the improvement.

When Palm Beach County utilizes long-term financing, it will ensure that the debt is soundly financed by:

- Conservatively projecting the revenue sources that will be utilized to pay the debt.
- 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 government 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 rates 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 an analysis of revenue 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 2026 is from October 1, 2025 through September 30, 2026.

Statutory Requirements

In the State of Florida, county budgets are governed by State Statutes. Palm Beach County conforms with Florida Statute, Chapter 129 entitled "County Annual Budget". The Statute 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

Palm Beach County uses the same basis for budgeting and accounting. Budgets are adopted for all Governmental Funds on a modified accrual basis. Under this method, revenues are recognized in the period they become measurable and available and expenditures are recorded when incurred, excluding principal and interest on long term debt, which are recorded when due. Budgets are adopted for all Proprietary Funds on a full accrual basis where revenues are recognized when earned and expenditures are recognized when incurred.

Budget Development

The FY 2026 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 17th, capital requests were due March 24th, and Constitutional Officers' proposed budgets were due May 1st or as specified by State Statute. Individual meetings were held with departments and County Administration in April and May. Workshops with the Board of County Commissioners (BCC) were held on May 20th and June 10th, followed by the adoption of the millage rate on July 8th. Both included input from the public. Based on Board direction at these meetings, changes were made, and a tentative budget was finalized.

The tentative budget was adopted at a Public Hearing on September 9, 2025. On September 16th, the BCC officially adopted the proposed FY 2026 Budget which included transfers to reflect the organizational realignment under the new leadership structure. The BCC adopted a millage rate of 4.5000 mills for FY 2026, which is 6.10% 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, 2025.

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 (OFMB) 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.

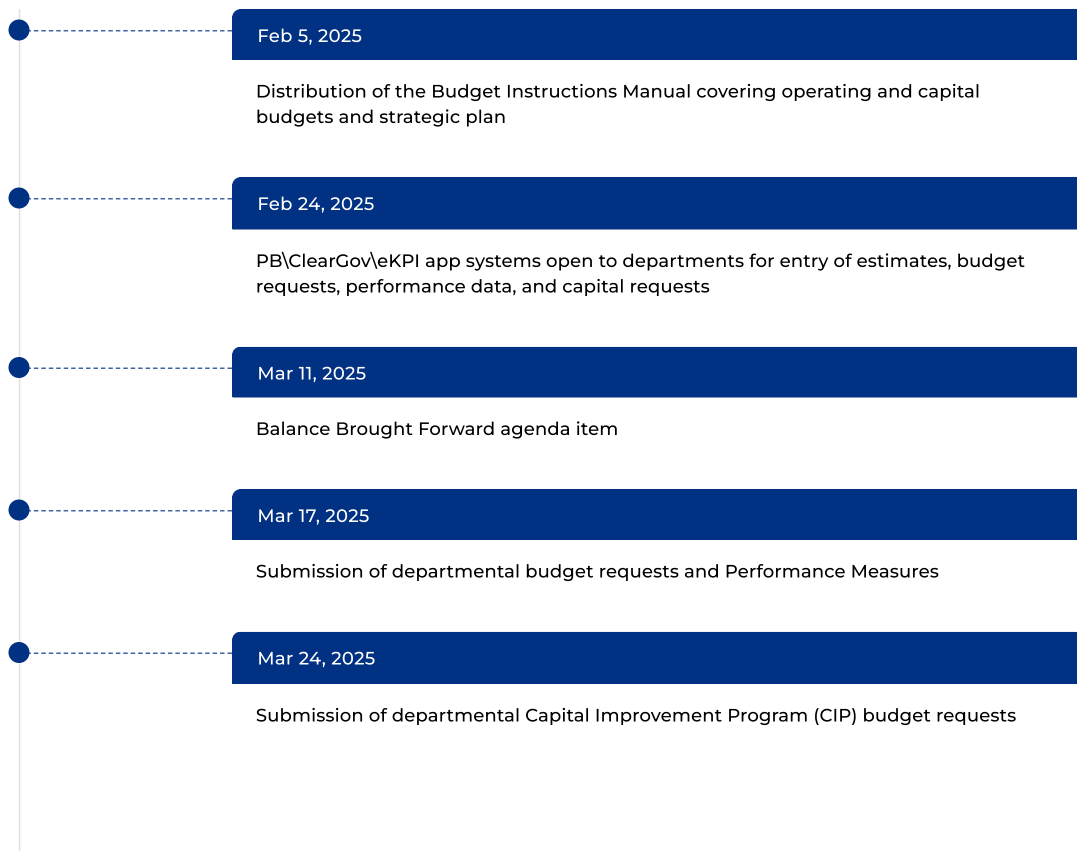
Departmental Performance

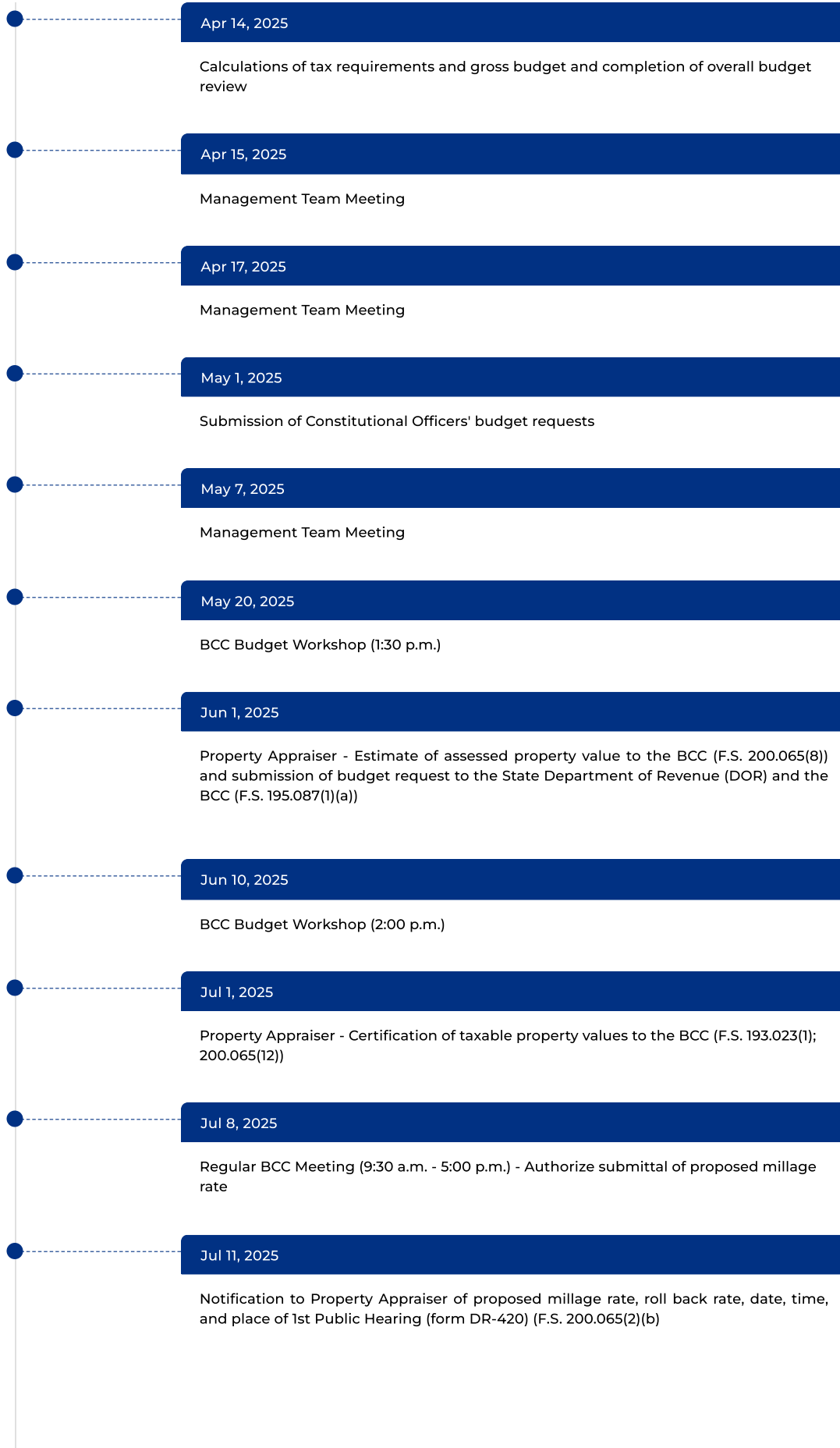
Annually, the Departments include a mission statement, program/service descriptions, highlights and accomplishments, the budget year's goals (objectives), and performance measures in the eKPI Performance Metric system and ultimately in the Budget Document. These functions help Administration and the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

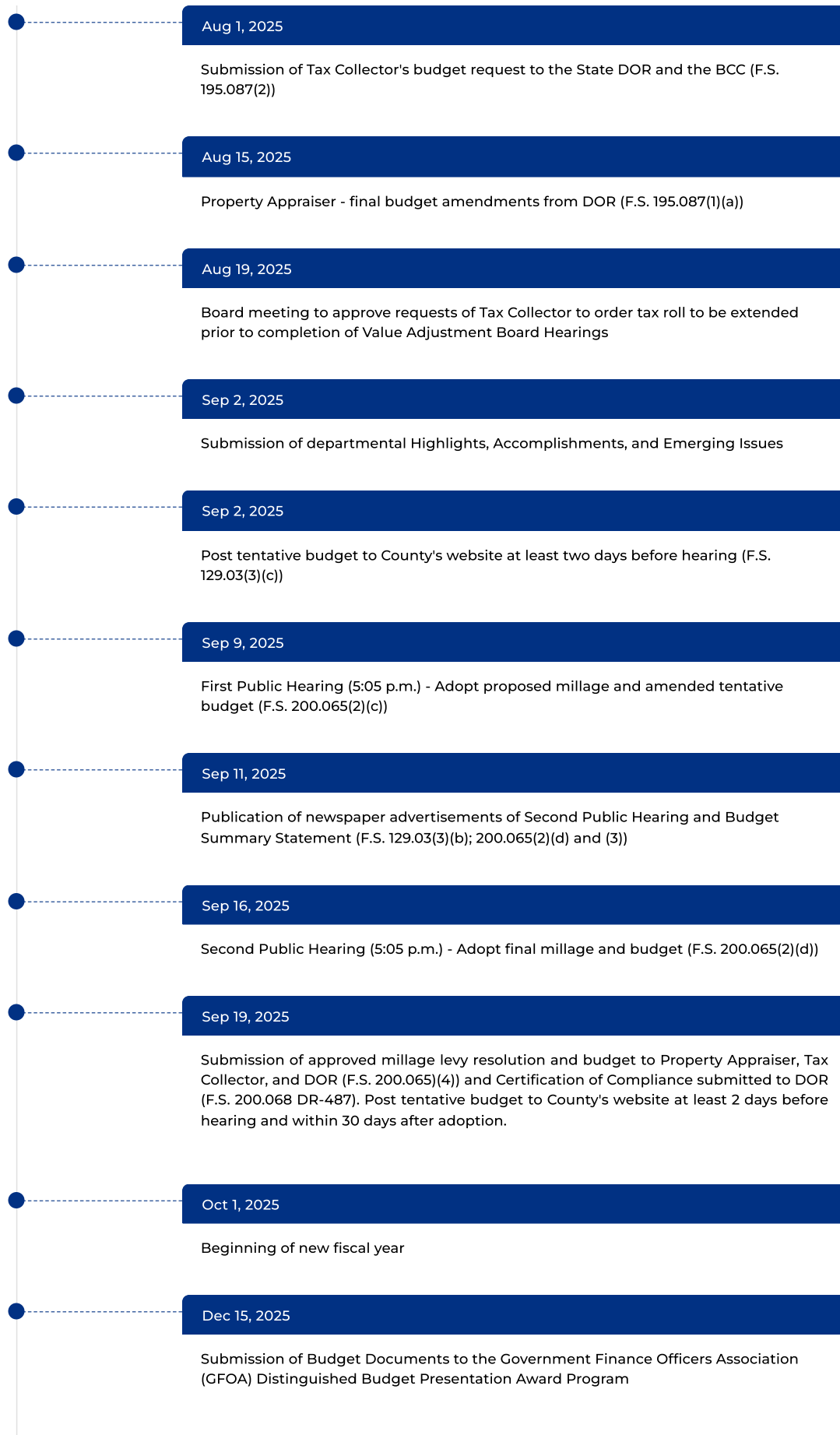
The overall objective is to verify Palm Beach County performance measures are:

- A positive tool 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 (Division) within the Office of Financial Management & Budget. The Division has led the performance management processes throughout the County and assessed the efficiency of County services in achieving the County's long-term goals and objectives. The Division also worked closely with the Budget Division to ensure the budget supports the County's strategic priorities. In September 2025, the Division was reorganized into its own stand-alone department, Ombudsman and Strategic Planning, which continues to perform these functions. The Board of County Commissioners (BCC) reviews these strategic priorities annually.

Each department creates a Strategic Plan (Plan) based on the County's Strategic Priorities. The Plan includes its mission statement, department overview/division description of services, actuals from the previous and current fiscal year's objectives and performance measures, and projections for the upcoming fiscal year. The Plan guides each department's planning process when creating its budget.

At the February 4, 2025 BCC meeting, the BCC agreed to continue with their previously approved strategic priorities for FY 2026. The strategic priorities are listed and described in more detail below:

PALM BEACH COUNTY'S STRATEGIC PRIORITIES



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.

Strategic Planning &
Performance Management

Performance Measures Policy

In October, upon the completion of the current fiscal year, the Division meets with departments and County Administration to review performance measures for the fiscal year and projections for objectives, targets, and goals for the following fiscal years. Every department should consider how its performance measures relate to the overall mission, vision, and strategic priorities of the County. Thus, departments must select which strategic priority a performance measure relates to. Understandably, there are centralized/supporting departments whose performance measures indirectly reflect each or all of the County's strategic priorities. These centralized departments will automatically be identified as such.

Department objectives should meet the "SMART" criteria:

S Specific: Narrowly focused on a single activity and clearly articulated.

M Measurable: Includes how achievement will be measured.

A Attainable: Practical given the County's existing staffing size, resources, skills, and abilities.

R Realistic: Within reach given the realities faced within our community and circumstances within County control.

T Time-Oriented: Includes a specific timeline for completion.

Each objective will have at least one performance measure, except for those related to one-time events. Performance measures are then updated or created in the internal data tracking system. A department's current performance measures are created or updated based on the previous year's performance.

Performance measures may include workload, efficiency, and effectiveness (or outcome) indicators. The measures should be integral to each unit's management information system and not collected solely for budget reporting purposes. The data gathering and reporting methodology used should be reliable and accurate. The most important performance measures, also known as Key Performance Indicators or "KPIs", should be tracked and reported each year, irrespective of whether a related Performance Indicator is included in a particular fiscal year. Various measures are generally necessary to evaluate overall program efficiency and effectiveness.

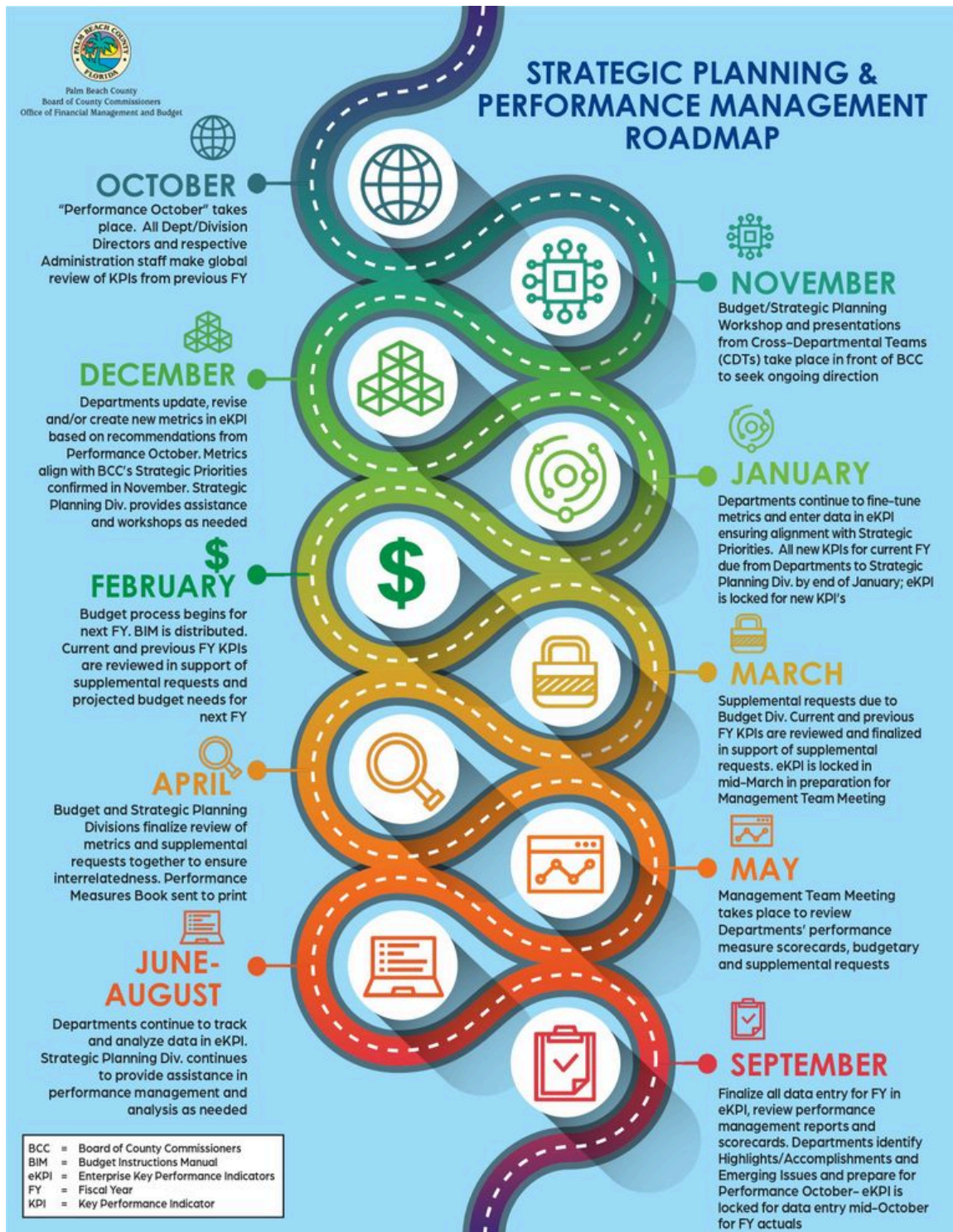
Departments should enter comments/narratives in the internal data tracking system regarding all performance measures. Comments should explain any discrepancies, anomalies, peaks, or valleys in performance measures, whether they are positive or negative outcomes. Performance measures are reported on balanced scorecards and include the comments entered along with the data for the performance measure. The Division reports departmental performance measurement data annually, this document can be provided upon request.

Learn more by visiting: [Ombudsman & Strategic Planning](#) 

Detailed departmental performance measurement data is located in the Departments section of this publication.

Strategic Planning and Performance Roadmap

To facilitate with tracking timeframes and deadlines, the Strategic Planning and Performance Management Division created a “Road Map” infographic, which is shown below:



FY 2026 Ad Valorem Funding Highlights by Strategic Priority

This summary of Ad Valorem highlights does not encompass the complete scope of funding for Strategic Priorities.



Public Safety

To ensure a safe, secure, and peaceful community for its residents, the FY 2026 budget includes \$969.4 million in net Ad Valorem funding for the Sheriff. The Fire Rescue Main MSTU has also adopted an appropriation budget of \$635.3 million (net of reserves), which is funded by a separate millage rate.



Infrastructure

The County has provided \$124 million in Ad Valorem funding for the Capital Improvement Program to provide the needed infrastructure to enhance the quality of life for every resident. The County also provides \$74.7 million in Ad Valorem funding as an operating subsidy for our Palm Tran bus service, \$926 thousand for the Palm Tran Facility Expansion in Delray Beach, and an additional \$3.6 million for the Palm Tran vehicle replacement program.



Unsheltered Residents

The Community Services Department includes approximately \$17.3 million in Ad Valorem funding for homeless resource centers in multiple locations throughout the County. These centers work to reduce homelessness by providing support and resources to unsheltered residents to help them transition into permanent housing.



Housing Development

The Department of Housing and Economic Development includes \$7.5 million in Ad Valorem funding for the affordable housing initiative and \$1.5 million for de-mucking. These initiatives intend to increase housing that is affordable, attainable, and appropriate to maintain a sustainable community.



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.



Economic Development

The Department of Housing and Economic Development includes approximately \$1.2 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.



Substance Use and Behavioral Disorders

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 \$1.5 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 \$5.4 million in Ad Valorem dollars for behavioral health and substance-use disorder services through Financially Assisted Agencies.

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 2026 budget and FY 2027-2030 forecast.

Factors Outside County Control

- The County's FY 2026 population estimate is 1,556,161 or a 0.66% increase from the previous year.
- Property values continue to rise for the fourteenth consecutive year (7.84% for FY 2026) and continue to surpass the peak in FY 2008.
- As of August 2025 Palm Beach County's unemployment rate is 4.4%, which is above both National and State levels. The County's unemployment rate has increased by 0.6% since August 2024.
- Rates for interest income are estimated at 3.50 % for FY 2026.
- Increased costs in the 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 multi-year forecast of revenues and expenditures.

Administration

- The FY 2026 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. 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 2026 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 \$176,100 for FY 2026 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 \$15,000 per employee, but are subject to adjustment by Risk Management.
- Retirement rates used for budget estimations are listed below:

Regular	13.92%
Special Risk	33.56%
Senior Management	35.33%
Elected Official	60.10%
DROP	21.61%

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 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 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) 

Our Strategic Priorities, displayed below, have been developed to align with the Comprehensive Plan.



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 2026 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 2026 Sheriff's budget reflects the funding required to continue to provide quality service at an acceptable level.

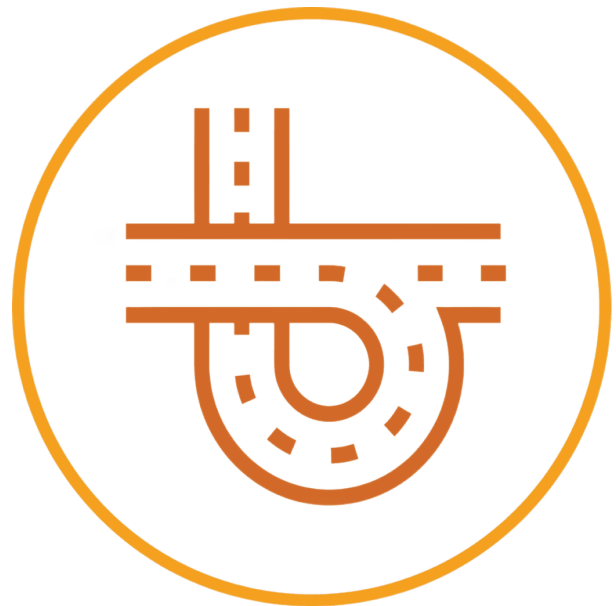
Palm Beach County Fire Rescue continues to provide quality service. The County's service area encompasses 1,769 square miles. The County currently provides full service to 19 municipalities and dispatches for an additional 13 municipalities, serving approximately 976,900 and 371,573 residents, respectively, for a total of 1,348,473 residents.

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 approximately 641,000 customers. WUD manages the repair and replacement schedule for over \$5 billion in County utility assets.

In addition to providing potable water and wastewater services, WUD also provides reclaimed water service in limited regions of its service area. 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.

WUD will continue applying innovation, technology, and a forward-thinking strategy to water reuse and sustainable water supply. The Department will also continue working with staff and the public to raise awareness and preserve our natural resources, as well as provide educational opportunities on local water resources and conservation.



Recognize the communities within the County, to implement strategies to create and protect quality livable communities respecting the lifestyle choices for current residents, future generations, and visitors, and to promote the enhancement of areas in need of assistance



Neighborhood safety is advanced through coordinated efforts with residents, community partners, and County departments via the Countywide Community Revitalization Team (CCRT) and the Glades Technical Advisory Committee (GTAC). Infrastructure improvements such as streetlights and speed humps, along with community initiatives like Back to School PBC! and the Food Distribution Program, build trust, strengthen engagement, and promote safer, more cohesive neighborhoods.

Revitalization initiatives across CCRT areas are focused on improving infrastructure, strengthening leadership capacity, and enhancing neighborhood appeal to support long-term growth. Through partnerships and programs such as the NEAT Grant, the Abundant Community Initiative, and Resident Empowerment Training, residents gain the tools to organize, advocate for priorities, and attract investment that fosters sustainable economic vitality throughout Palm Beach County.



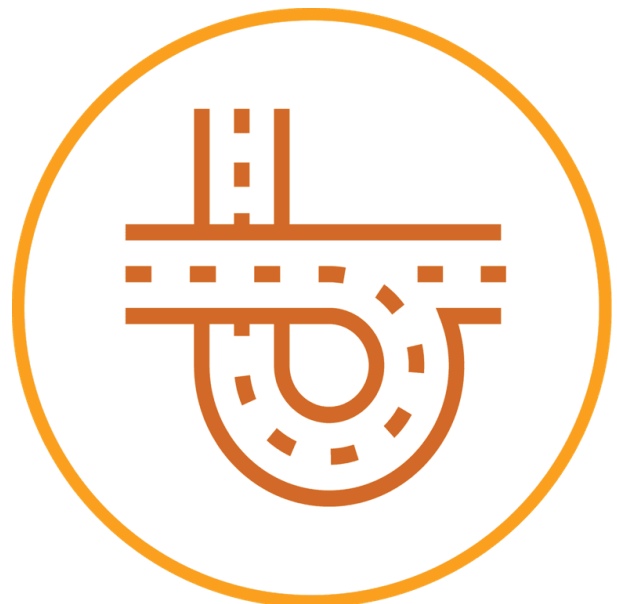
Preserve, protect and enhance coastal resources, and to discourage development activities that would damage or destroy coastal resources



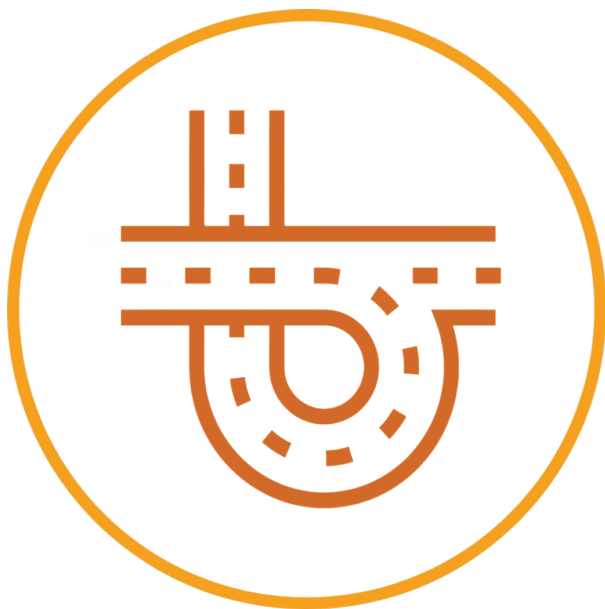
Palm Beach County has a proactive program promoting inlet management, dune restoration, and beach nourishment to strengthen the natural defenses against storms and erosion. The County works closely with federal, state, and municipal partners to ensure a quick response, if necessary, following a storm 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.

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 ensure the success of each project.



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



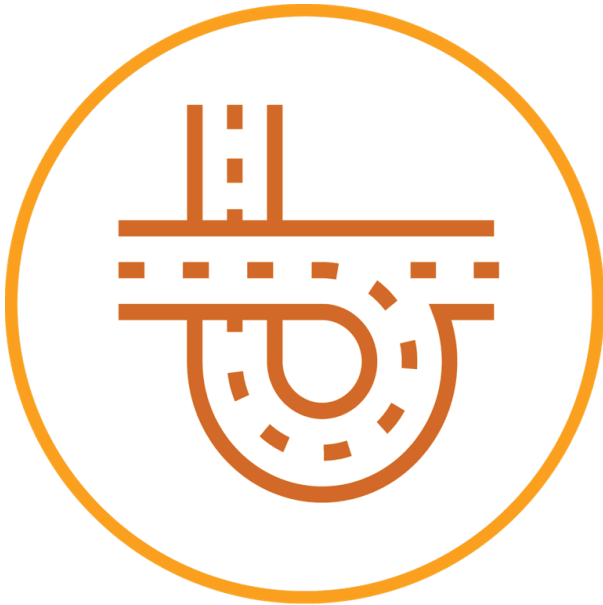
To accomplish the Library's mission to "Connect Communities, Inspire Thought and Enrich Lives," the Library provides the public with free access to an ever changing and growing collection of library materials in a variety of formats. Librarians help people of all ages find information that meets their 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.

Create a balanced and diversified economy

Department of Housing and Economic Development (DHED) remains committed to promoting economic sustainability in Palm Beach County. Substantial resources have been allocated to facilitate the expansion and revitalization of the local economy, particularly in the Glades Communities. Since its inception in January 2012, DHED has invested over \$500 million in business initiatives, community development, and housing projects across Palm Beach County, advancing its mission of "changing lives and transforming neighborhoods into balanced communities." DHED offers various resources to businesses expanding or establishing operations within Palm Beach County and administers the Board of County Commissioners economic incentive programs for large corporate expansions/relocations including cash incentives and Ad Valorem tax exemptions. In-house, DHED operates a successful \$38M loan portfolio providing below market rate funding to growing local businesses that create jobs and collaborates with various economic development partners to provide technical assistance and services to entrepreneurs and small businesses. With the recent integration of the Office of Small Business Development (OSBD) into DHED, the department's ability to serve small businesses has been magnified. OSBD works to certify Small Business Enterprises (SBEs), administer Affirmative Procurement Initiatives for SBEs, and to provide outreach and assistance to small businesses looking to do business with the County.



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

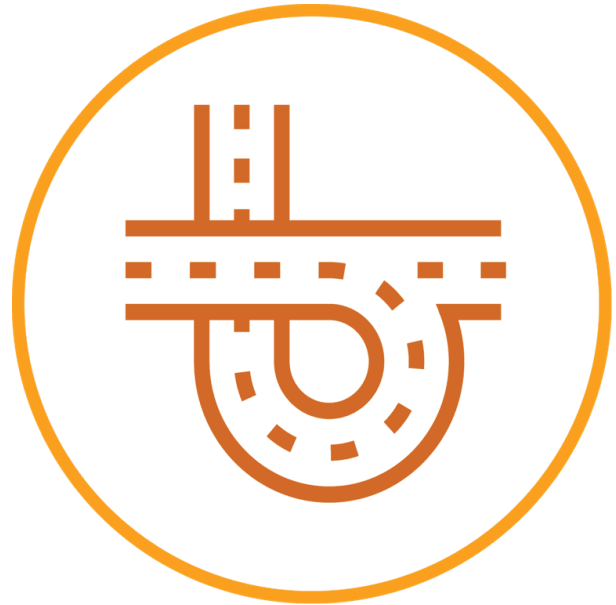


The County continues to maintain and implement a safe, convenient, and efficient transportation system through Palm Tran, Department of Airports (DOA), Engineering and Public Works, and Palm Beach Metropolitan Planning Organization (MPO). The Palm Tran Intermodal Center, located in the West Palm Beach Central Business District, is oriented land use with interconnected transportation modes including County Palm Tran bus, Regional Tri-Rail, Amtrak, Greyhound, and the West Palm Beach Circuit, which is an on-demand service. The DOA maintains a self-sustaining business model, which provides for resources to ensure these goals can be supported through user fees with corporate partners and travelers using the airport. 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 MPO 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 Countywide system of accessible parks, beaches, open space, and enriching 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 an accessible system of 110* regional, district, special facility, community, beach, and neighborhood parks encompassing 8,469 acres. Core services include facilitating health and wellness opportunities, ensuring access to beaches and water bodies, providing youth enrichment and sports programming and facilities, promoting stewardship of natural, archeological and cultural sites and providing for trails, park open space and picnic facilities. The County currently exceeds the Comprehensive Plan adopted Levels of Service (LOS) for regional and district park acreage, with developed beach acreage falling below the established target goal of .18 acres per thousand residents. Much of the remaining undeveloped park inventory is restricted to passive uses which will impact the future development of active recreational facilities. Given the projected increase in countywide population over the next decade, demand for both passive and active recreation will intensify. In order to maintain current LOS standards, the Parks & Recreation Department will need to renovate and repurpose older park facilities and expand recreational facilities and opportunities to meet the future demands of our residents and visitors. The Department has a 10 year Master Plan and 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



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 remains a priority area for the County. A large segment of the community is cost-burdened by high rental rates, and unable to afford homeownership given current housing market conditions. Department of Housing and Economic Development (DHED) programs utilize available federal, state, and local funds to increase the local inventory of affordable and workforce housing for rental and for sale, expanding access to homeownership financing, and preserving existing homeownership. Performance measures employed by DHED track homebuyer assistance; foreclosure prevention (mortgage assistance); and housing preservation, construction, and rehabilitation. DHED 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. The FY 2026 budget contains \$7.5 million allocated for the creation and preservation of affordable housing.

As a result of the \$200 million Workforce/Affordable Housing general obligation bond, DHED has been charged with managing the Housing Bond Loan Program (HBLP) in conjunction with the Ad Valorem funded Housing Initiatives Program (HIP). Since FY 2025, DHED has secured approval of \$34 million of HBLP awards and \$18 million of HIP awards that will create over 500 new affordable and workforce housing units, and currently working towards approval of an additional \$70 million of HBLP awards that would create over 900 housing units.

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 2026 Operating Budget, the reader should be aware of organizational changes since adoption of the FY 2025 budget. The following organizational changes are incorporated into the FY 2026 Budget Document. Also included in this section is information relating to changes in the location of various operating budgets within the budget document.

Fire Rescue

To better support career advancement and enhance the well-being of operational staff, two new divisions were established in FY 2025: Professional Development and Wellness & Engagement. Additionally, due to the continued growth and specialization of the Urban Search and Rescue (USAR) capabilities, USAR has now been designated as a special unit under Special Operations.

Human Resources

The Employee Relations and Fair Employment sections were merged in FY 2025 to unify the investigative arms of the Department in an effort to increase efficiency and investigative response times.

Office of Equal Business Opportunity

The Office of Equal Business Opportunity was dissolved in FY 2025, with its budget and 12 permanent positions reallocated to the Department of Housing and Economic Development to form the Office of Small Business Development as part of the County's organizational realignment under the new leadership structure.

Office of Resilience

The Office of Resilience was dissolved in FY 2025, with its budget and four permanent positions reallocated to Facilities Development & Operations to form the Built Environment Risk Reduction (BERR) Division as part of the County's organizational realignment under the new leadership structure.

Office of the Ombudsman & Strategic Planning

The Strategic Planning and Performance Management Division within the Office of Financial Management and Budget was dissolved in FY 2025, with its budget and two permanent positions reallocated to create the Office of the Ombudsman and Strategic Planning as part of the County's organizational realignment under the new leadership structure.

Planning, Zoning & Building

The Contractors Certification Division was merged into the Code Compliance Division in FY 2025 to unify oversight and streamline contractor-related enforcement. This consolidation improved coordination between licensing, permitting, and compliance functions.

Budget Summary Total Comparison

FY 2025 Adopted to FY 2026 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 2025 <u>Adopted Budget</u>	FY 2026 <u>Adopted Budget</u>
Total Budget	\$9,054,949,287	\$9,606,627,411
Less: Internal Service Charges	(\$164,458,236)	(\$158,613,817)
Interfund Transfers	(\$971,582,994)	(\$968,010,758)
Interdepartmental Charges	(\$27,749,186)	(\$27,936,237)
Net Budget	<u>\$7,891,158,871</u>	<u>\$8,452,066,599</u>
 Budgeted Reserves	 \$2,025,644,229	 \$2,021,242,270
Budgeted Expenditures	\$5,865,514,642	\$6,430,324,329
Net Budget	<u>\$7,891,158,871</u>	<u>\$8,452,066,599</u>

Changes in Property (Ad Valorem) Taxes

	FY 2025 Budget		FY 2026 Budget		Increase / (Decrease)	
	Millage	Amount	Millage	Amount	Amount	Percent
General Fund	4.5000	\$1,431,050,351	4.5000	\$1,543,296,825	\$112,246,474	7.84%
Voted Debt Service	0.0396	12,601,861	0.0330	11,324,746	(1,277,115)	-10.13%
Sub-Total Countywide	4.5396	\$1,443,652,212	4.5330	\$1,554,621,571	\$110,969,359	7.69%
<u>Dependent Districts</u>						
County Library	0.5589	\$93,788,646	0.5491	\$99,430,532	\$5,641,886	6.02%
Fire-Rescue Countywide MSTU	3.4581	446,252,965	3.4581	481,256,113	35,003,148	7.84%
Jupiter Fire MSTU	1.6488	28,481,248	1.7251	31,889,634	3,408,386	11.97%
Sub-Total Dependent Districts		\$568,522,859		\$612,576,279	\$44,053,420	7.75%
Total Property Taxes		\$2,012,175,071		\$2,167,197,850	\$155,022,779	7.70%

Use of Property Taxes	FY 2025	FY 2026	Increase / (Decrease)	
	Budget	Budget	Amount	Percent
BCC - Countywide	\$ 475,429,244	\$ 452,441,880	(\$22,987,364)	-4.84%
BCC - Voted Debt Service	12,601,861	11,324,746	(1,277,115)	-10.13%
County Library	93,788,646	99,430,532	5,641,886	6.02%
Fire-Rescue	474,734,213	513,145,747	38,411,534	8.09%
Sheriff	854,818,411	977,996,076	123,177,665	14.41%
Sheriff Grants/Other	550,000	550,000	0	0.00%
Property Appraiser	24,730,632	25,138,350	407,718	1.65%
Judicial System	9,602,774	9,940,950	338,176	3.52%
Clerk & Comptroller	19,875,566	20,869,344	993,778	5.00%
Supervisor of Elections	25,916,235	31,071,090	5,154,855	19.89%
Tax Collector	20,127,489	25,289,135	5,161,646	25.64%
Total	\$2,012,175,071	\$2,167,197,850		

Percentage Increase (Decrease) in Millage

	FY 2026 Rolled-Back Rate ⁽¹⁾		FY 2026 Adopted Taxes		Adopted Increase or Decrease		
	Millage	Taxes	Millage	Taxes	Millage	Taxes	% Increase Or % (Decrease) From Rolled-Back Rate
Countywide ⁽²⁾	4.2413	\$1,454,574,405	4.5000	\$1,543,296,825	0.2587	\$88,722,420	6.10%
County Library District ⁽³⁾	0.5164	93,509,245	0.5491	99,430,532	0.0327	5,921,287	6.33%
Fire-Rescue MSTU	3.2554	453,046,803	3.4581	481,256,113	0.2027	28,209,310	6.23%
Jupiter Fire-Rescue MSTU	1.5476	28,608,427	1.7251	31,889,634	0.1775	3,281,207	11.47%
Aggregate Millage Rate ⁽⁴⁾	6.0073		6.2862		0.2789		4.64%
Total Taxes		\$2,060,232,670		\$2,155,873,104			

(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 0.0330 mills Countywide down from 0.0396 mills in FY 2025.

(3) Exclusive of voted debt millage of 0.0000 mills County Library down from 0.0098 mills in FY 2025.

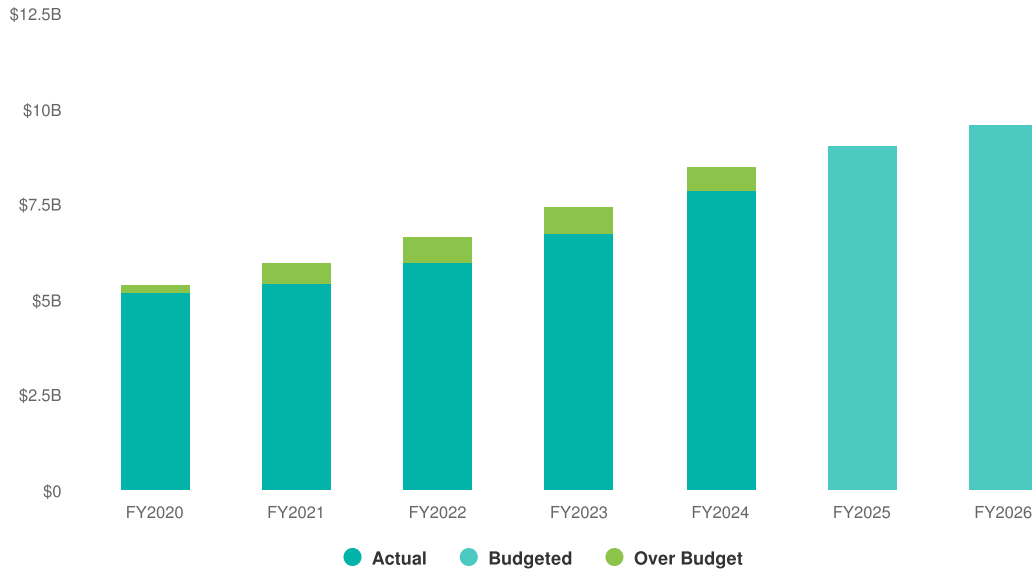
(4) Aggregate Millage Rate is the sum of all Ad-Valorem taxes levied by the governing body of a county for countywide purposes, plus Ad-Valorem taxes levied for any district dependent to the governing body, divided by the total taxable value of the county, converted to a millage rate. The aggregate millage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

SOURCES OF FUNDS

Total Revenues Summary

\$9,606,627,411 **\$551,678,124**
(6.09% 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 represent 55.8% of total budgeted revenues. Excluding these categories, the major revenue sources are property taxes; intergovernmental revenues; charges for services; and licenses, permits and other taxes.

Current Property Taxes for FY 2026 total \$2.167 billion. Of this amount, 71.2% is attributable to the Countywide millage rate excluding voted debt. The remaining property tax revenue is related to millages for Fire Rescue taxes (23.7%), County Library (4.6%) and General Obligation debt (0.5%). The County anticipates taxable property values to increase 6.0% annually pending any changes in the State Legislature.

Intergovernmental Revenues total \$734.1 million for FY 2026. 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.

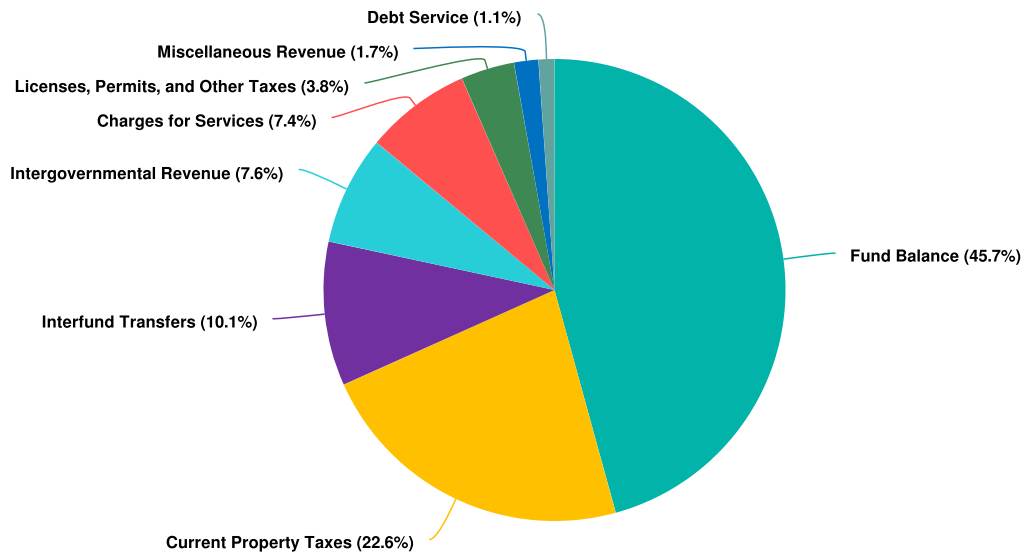
Charges for Services total \$713.5 million for FY 2026. Water/Wastewater Utilities Charges, Interdepartmental Charges for insurance (health, property and casualty, workers compensation) and Fleet Management, and Airport Charges account for a majority of the revenues in this category. The other major revenues in this category include Fire Rescue charges, Parks and Recreation fees, Palm Tran fares, Sheriff fees, and other miscellaneous fees. Water/Wastewater Utilities rates are adjusted annually based on 75% of the prior year's Consumer Price Index for water and sewerage maintenance, measured July to July. Airport revenues are based on projections in concert with a consultant service.

Licenses, Permits and Other Taxes total \$360.7 million for FY 2026 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.

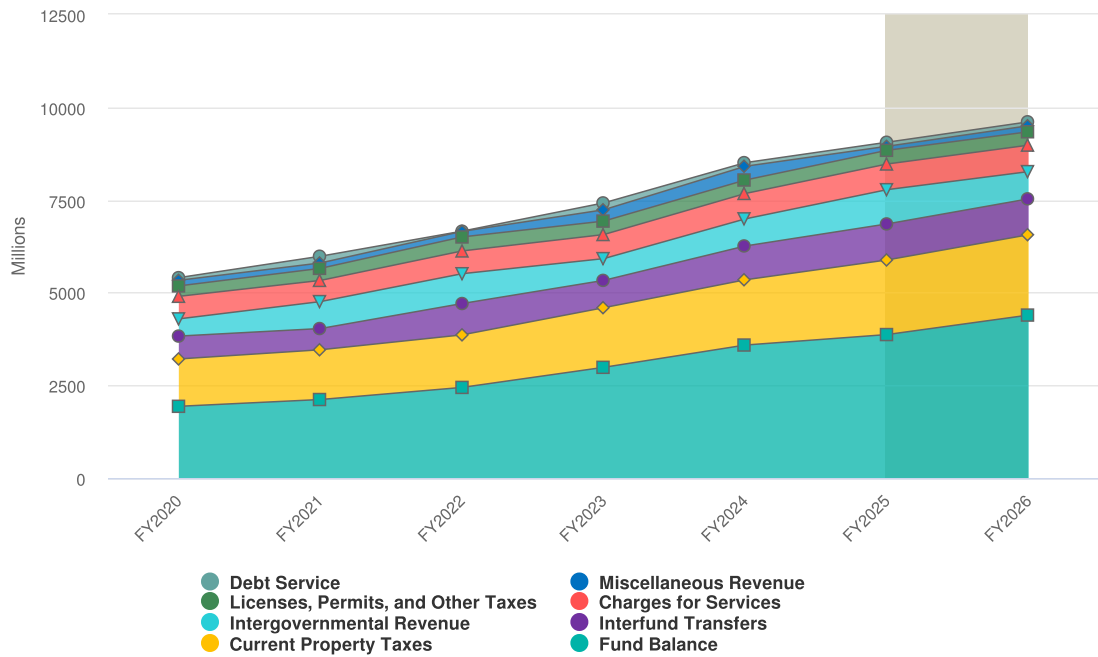


Total Revenues by Source

Total Revenues by Source



Budgeted Historical Revenues by Source

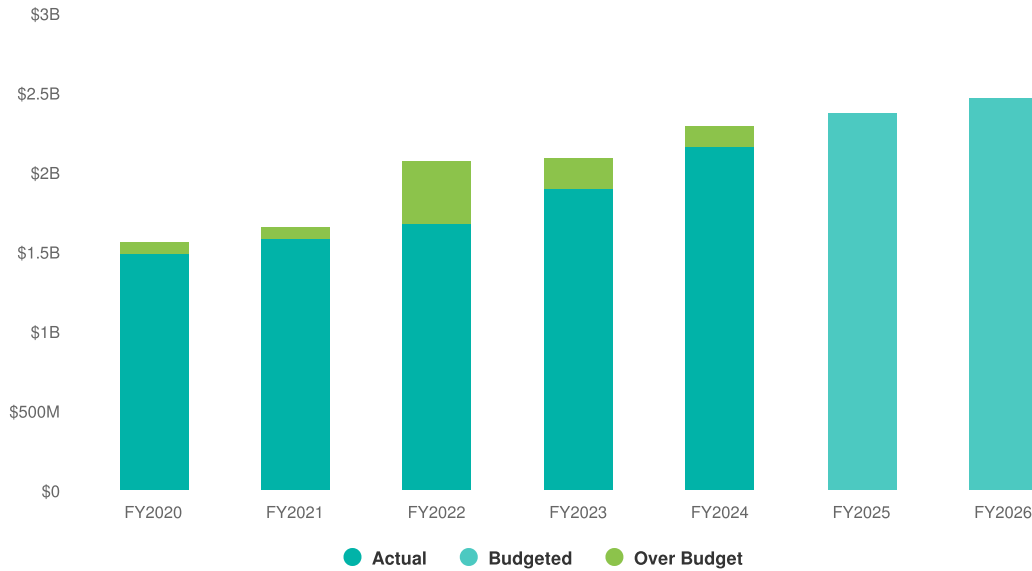


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General Fund Revenues Summary

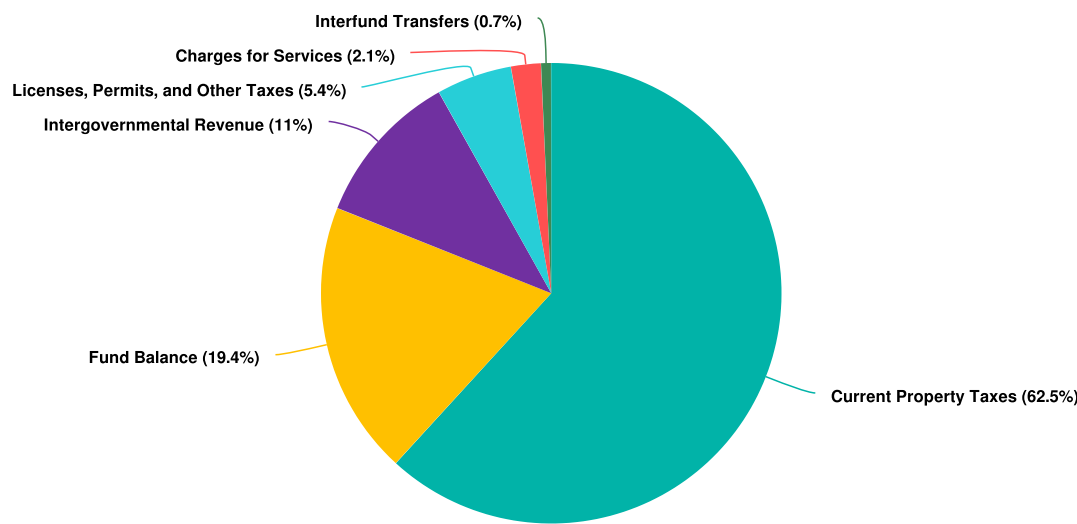
\$2,470,492,867 **\$96,930,053**
(4.08% vs. prior year)

General Fund Revenues Proposed and Historical Budget vs. Actual



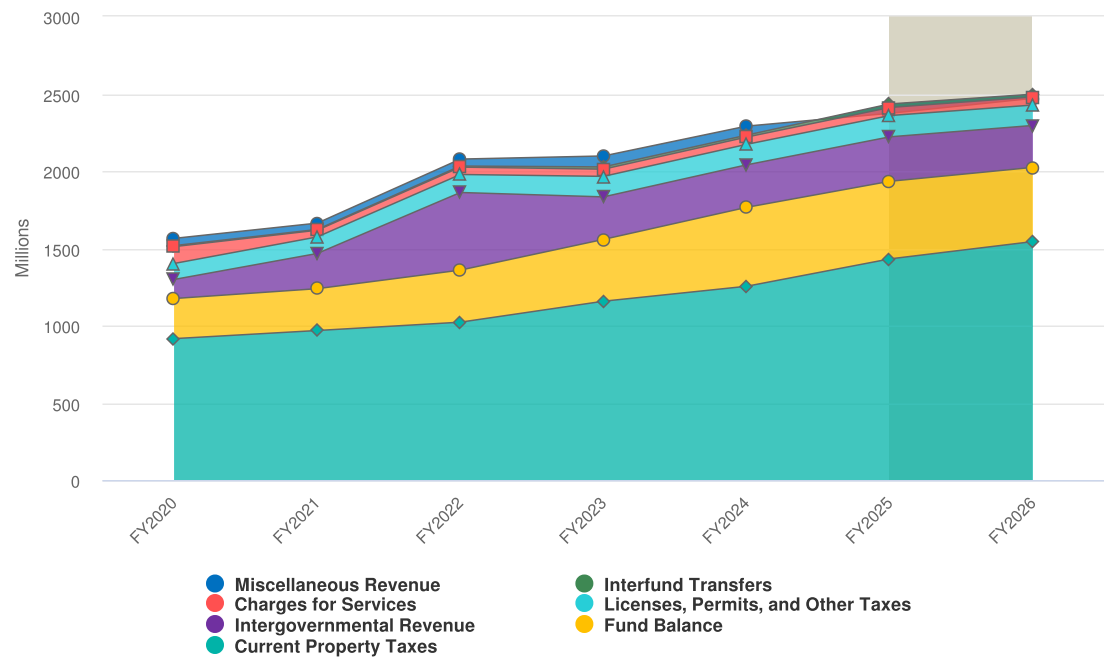
Revenues by Source

General Fund Revenues by Source



Miscellaneous Revenue excluded from this chart

Budgeted and Historical Revenues by Source

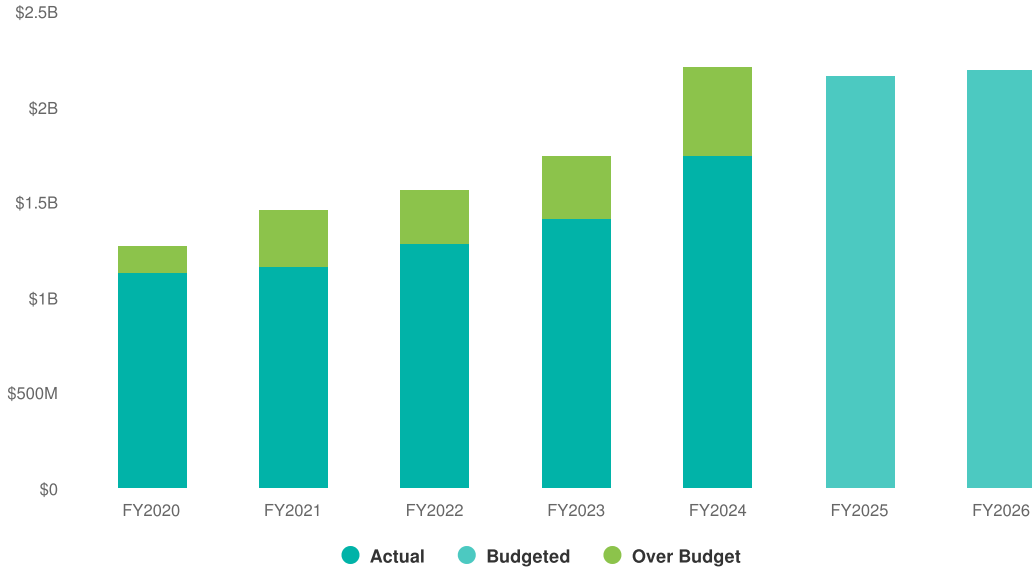


Grey background indicates budgeted figures.

Special Revenue Funds Revenues Summary

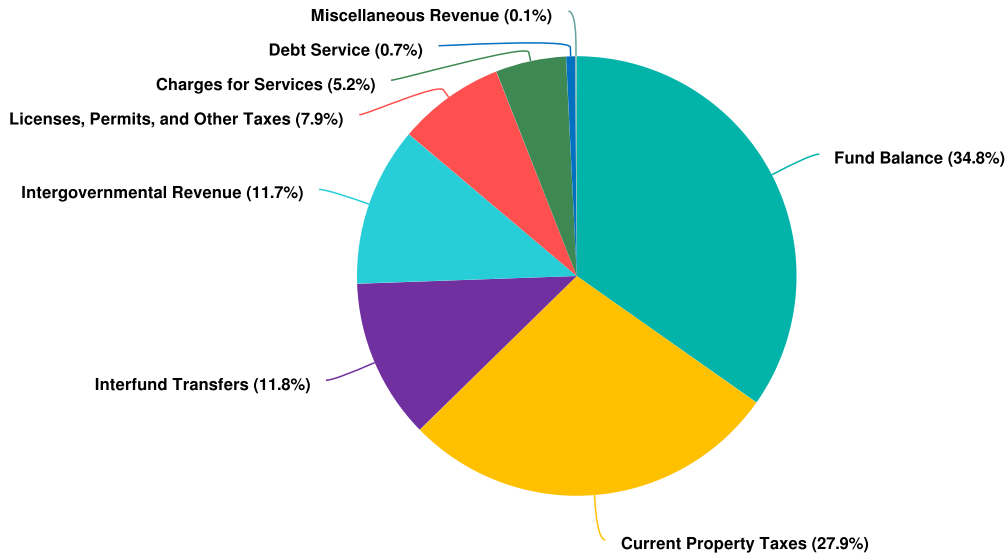
\$2,195,909,056 **\$30,839,231**
(1.42% vs. prior year)

Special Revenue Funds Revenues Proposed and Historical Budget vs. Actual

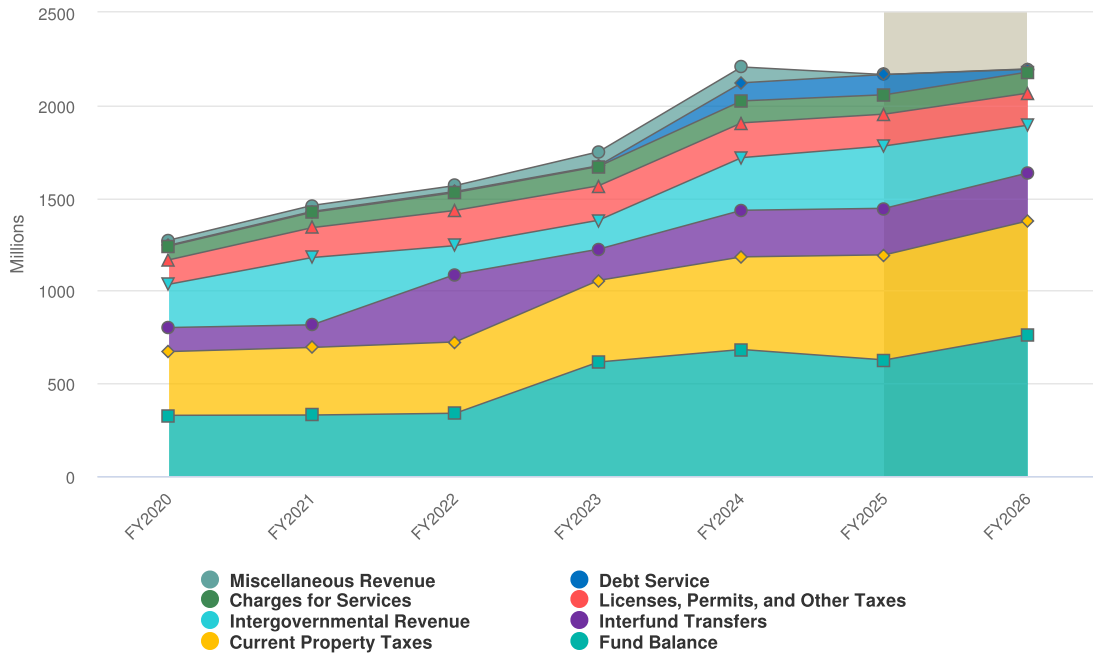


Revenues by Source

Special Revenue Funds Revenues by Source



Budgeted and Historical Revenues by Source

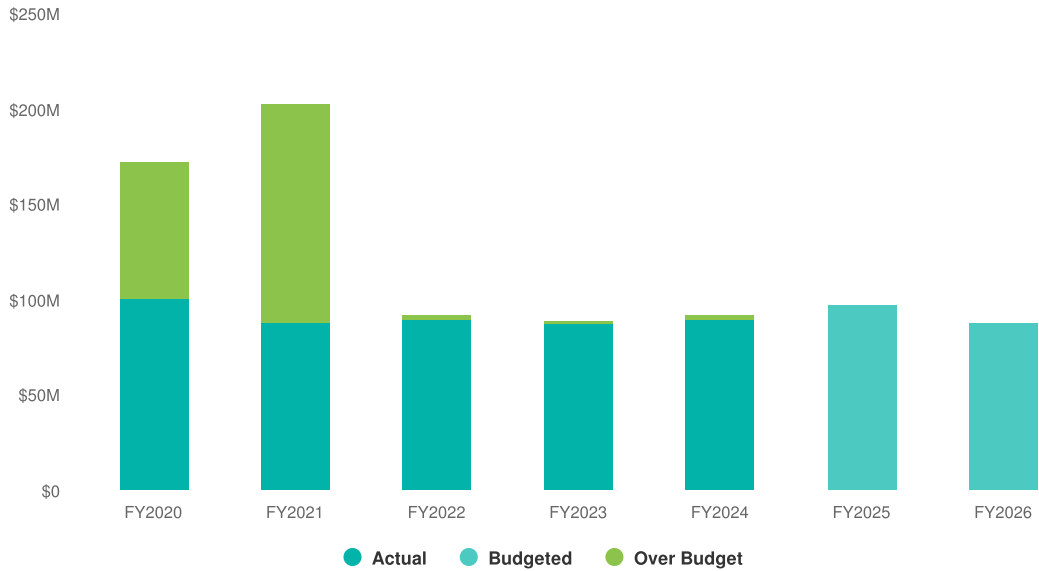


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Debt Service Funds Revenues Summary

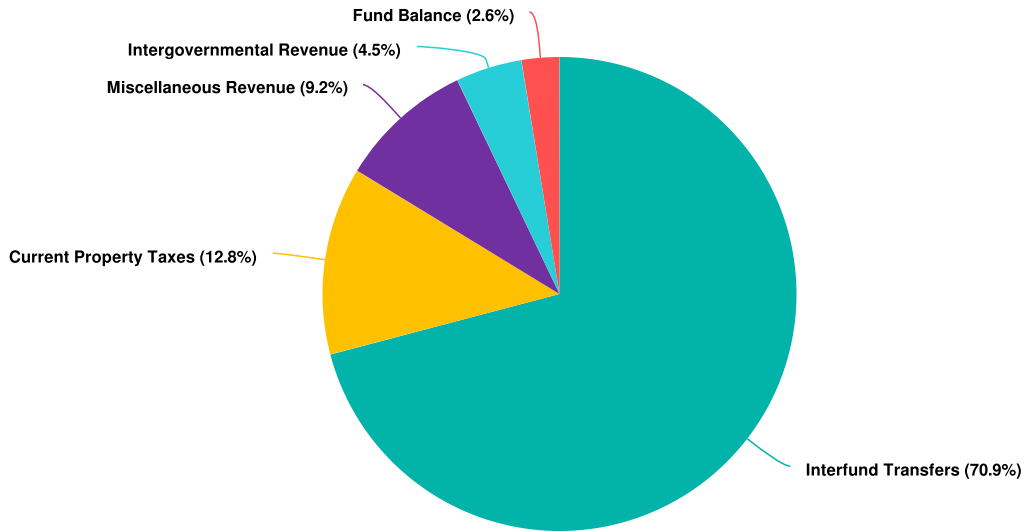
\$88,430,040 **-\$8,880,570**
(-9.13% vs. prior year)

Debt Service Funds Revenues Proposed and Historical Budget vs. Actual

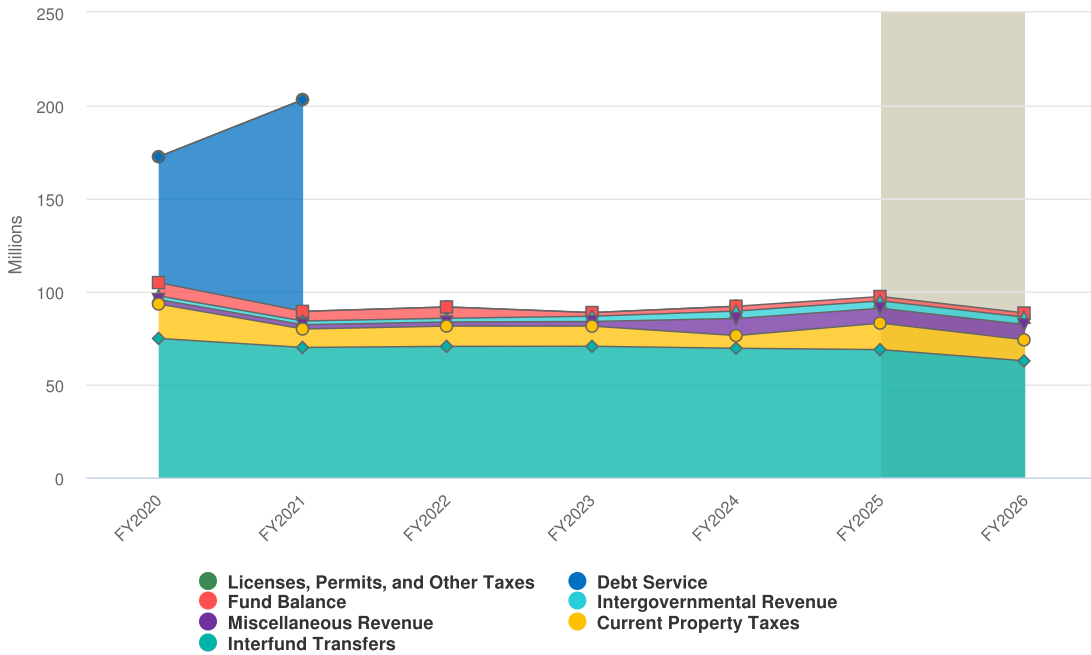


Revenues by Source

Debt Service Funds Revenues by Source



Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

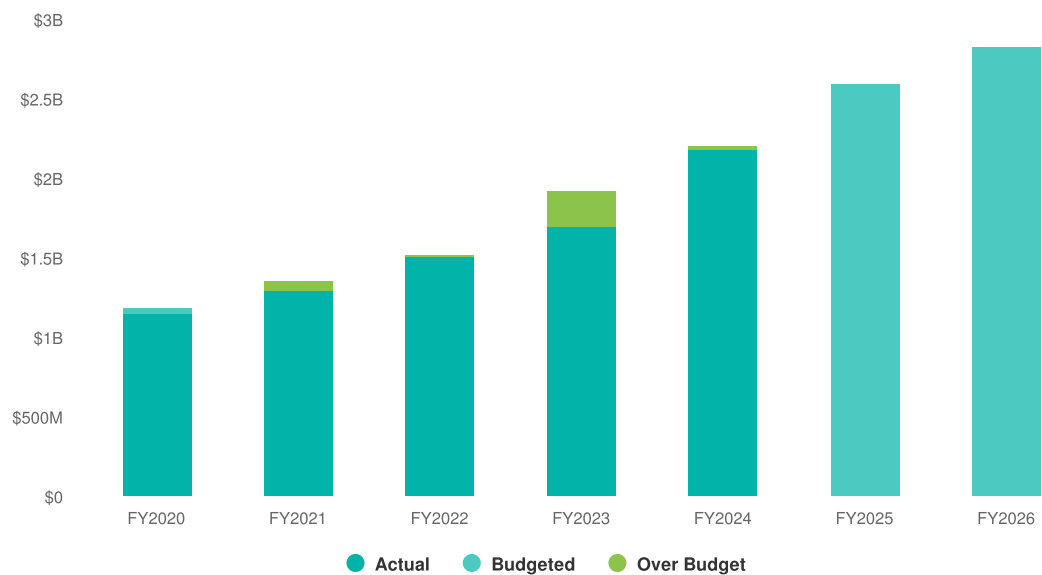
Capital Projects Funds Revenues Summary

\$2,830,113,967

\$236,232,743

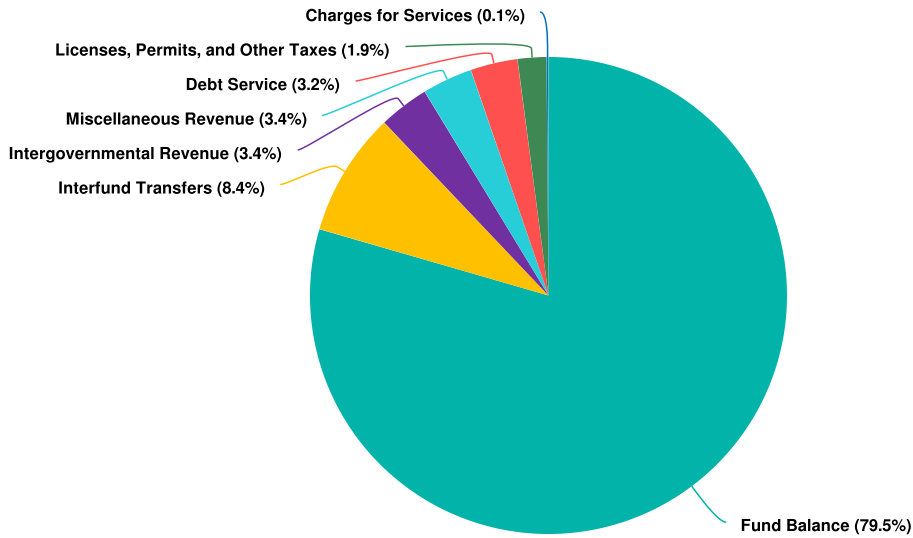
(9.11% vs. prior year)

Capital Projects Funds Revenues Proposed and Historical Budget vs. Actual

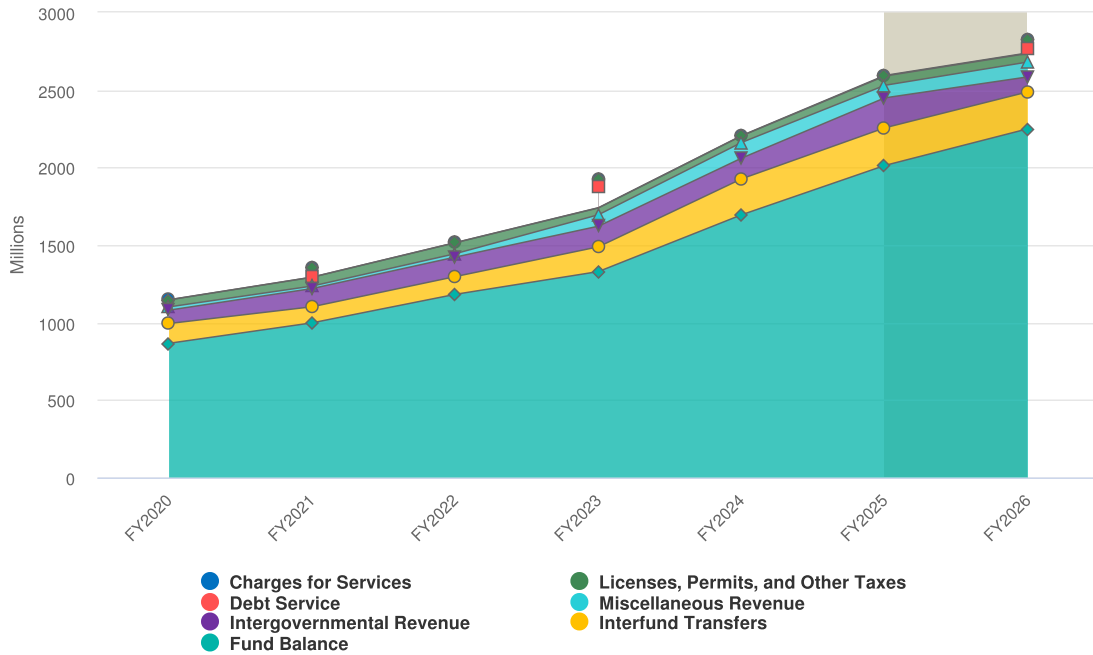


Revenues by Source

Capital Projects Funds Revenues by Source



Budgeted and Historical Revenues by Source

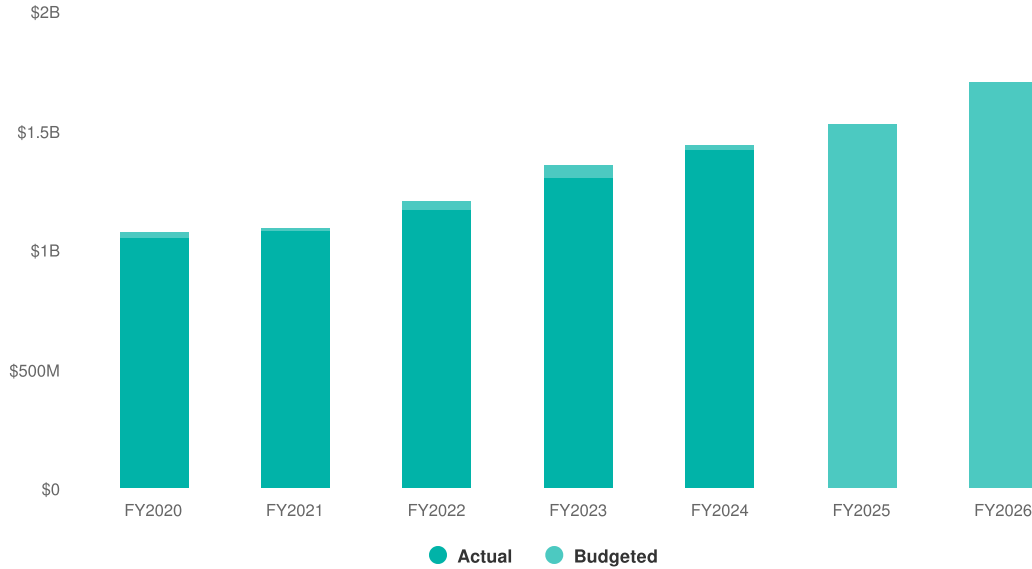


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Enterprise Funds Revenues Summary

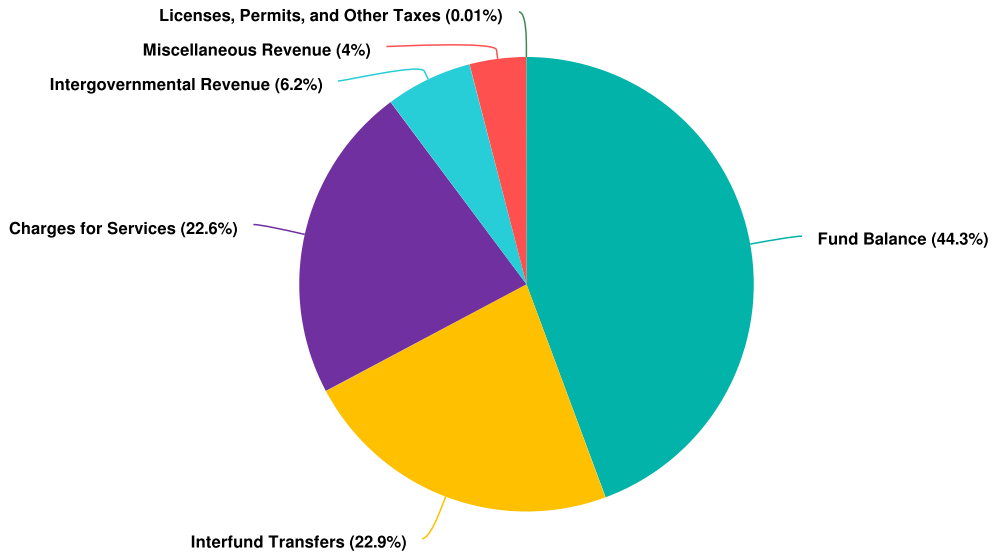
\$1,707,151,893 **\$176,411,650**
(11.52% vs. prior year)

Enterprise Funds Revenues Proposed and Historical Budget vs. Actual

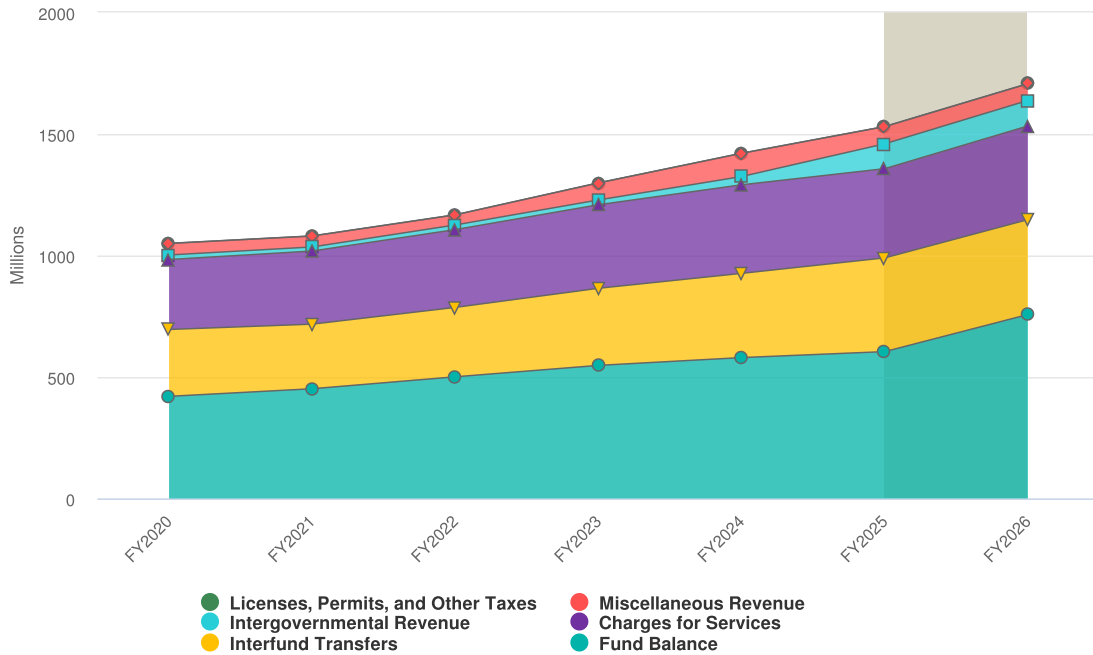


Revenues by Source

Enterprise Funds Revenues by Source



Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

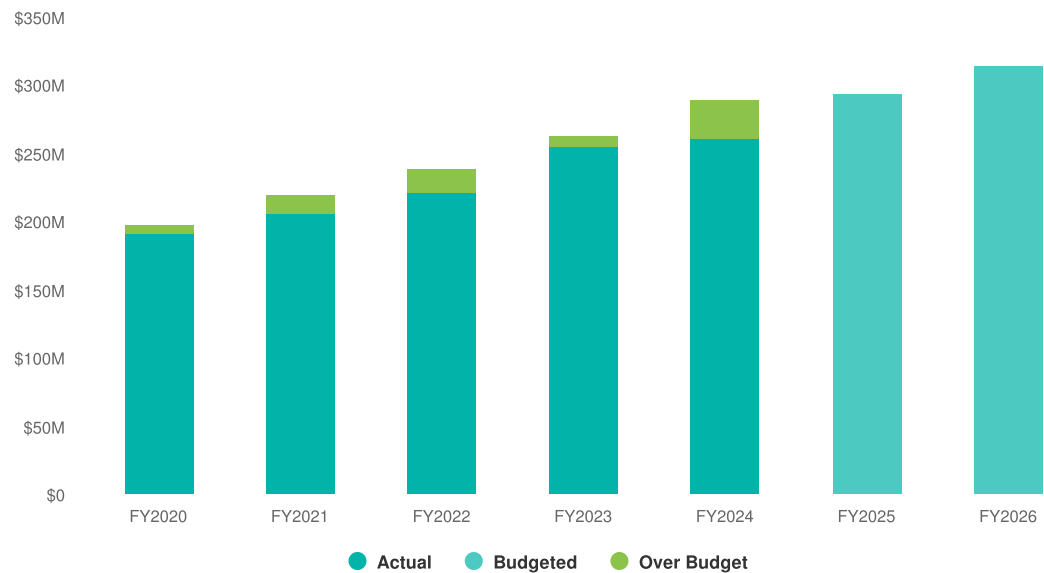
Internal Service Funds Revenues Summary

\$314,529,588

\$20,145,017

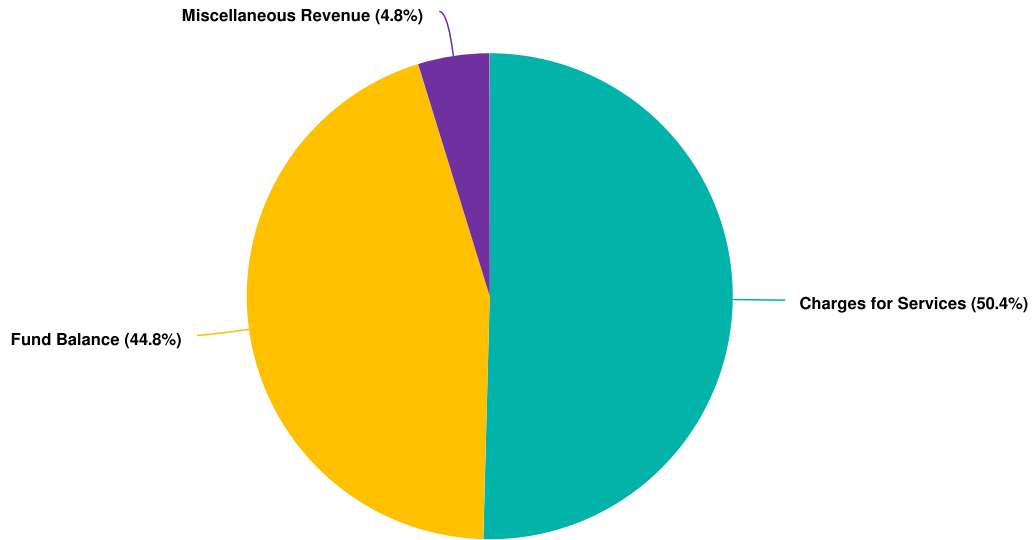
(6.84% vs. prior year)

Internal Service Funds Revenues Proposed and Historical Budget vs. Actual

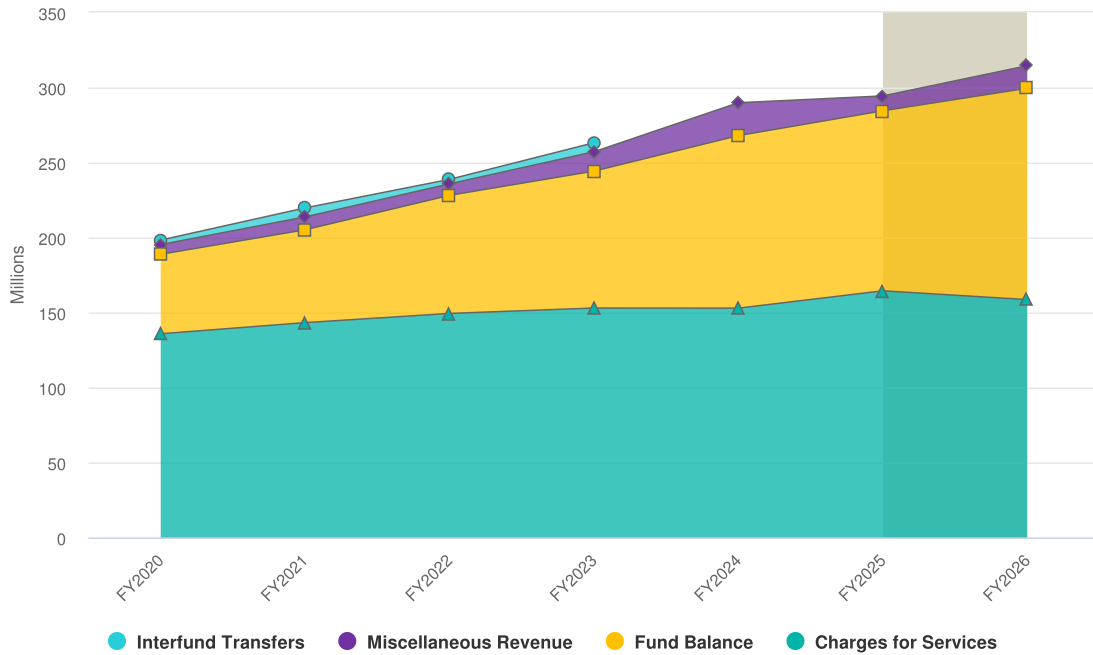


Revenues by Source

Internal Service Funds Revenues by Source



Budgeted and Historical Revenues by Source



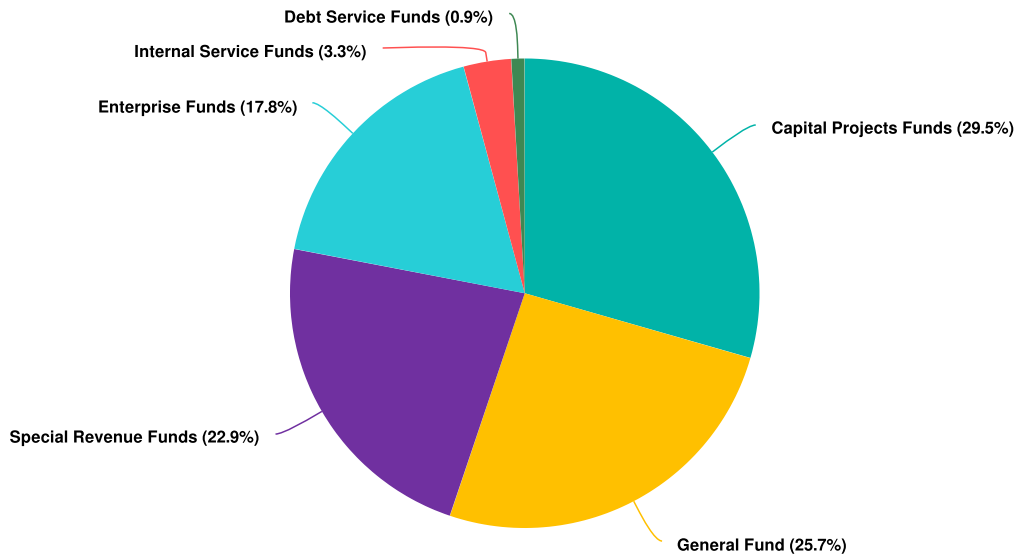
Grey background indicates budgeted figures.

USES OF FUNDS

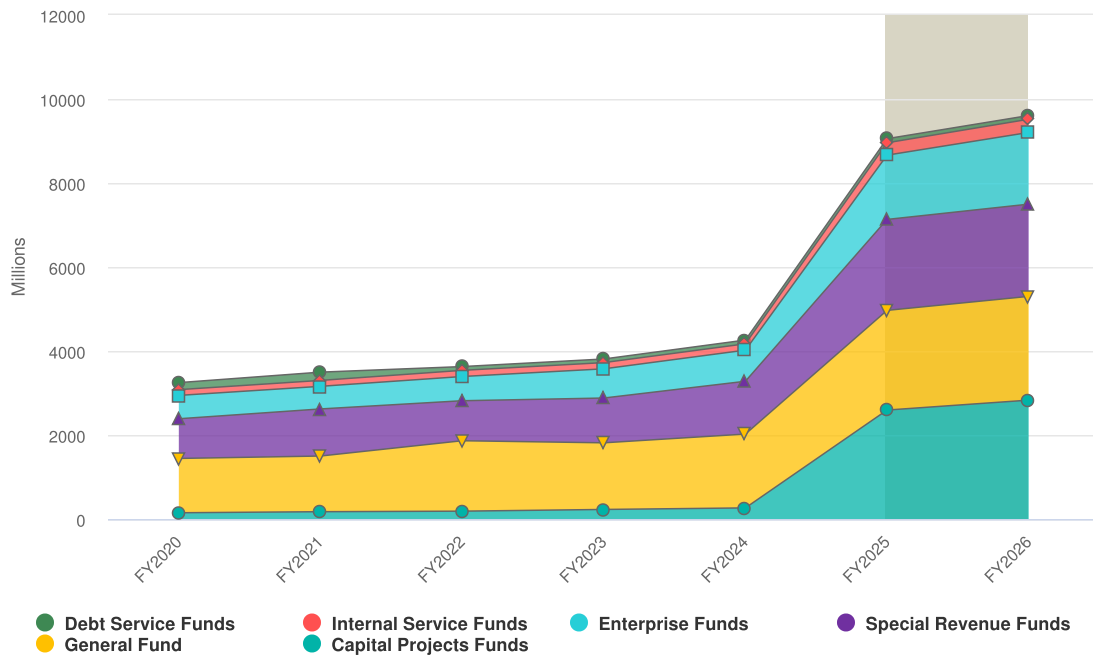


Expenditure by Fund

Expenditures by Fund



Budgeted and Historical 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.

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.

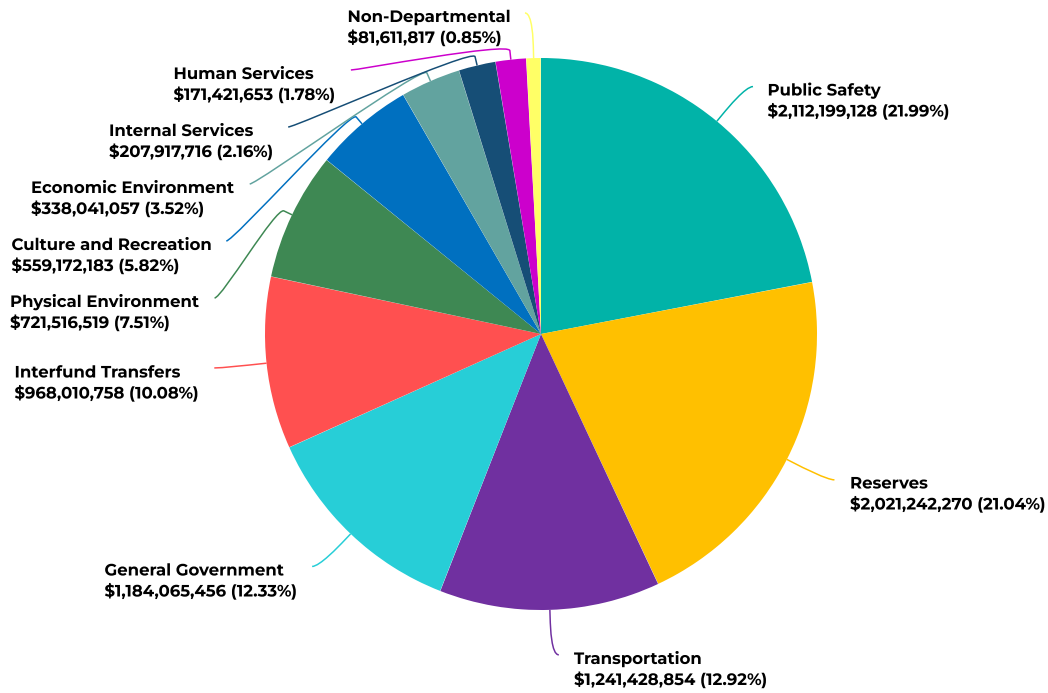
Non-Departmental

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.

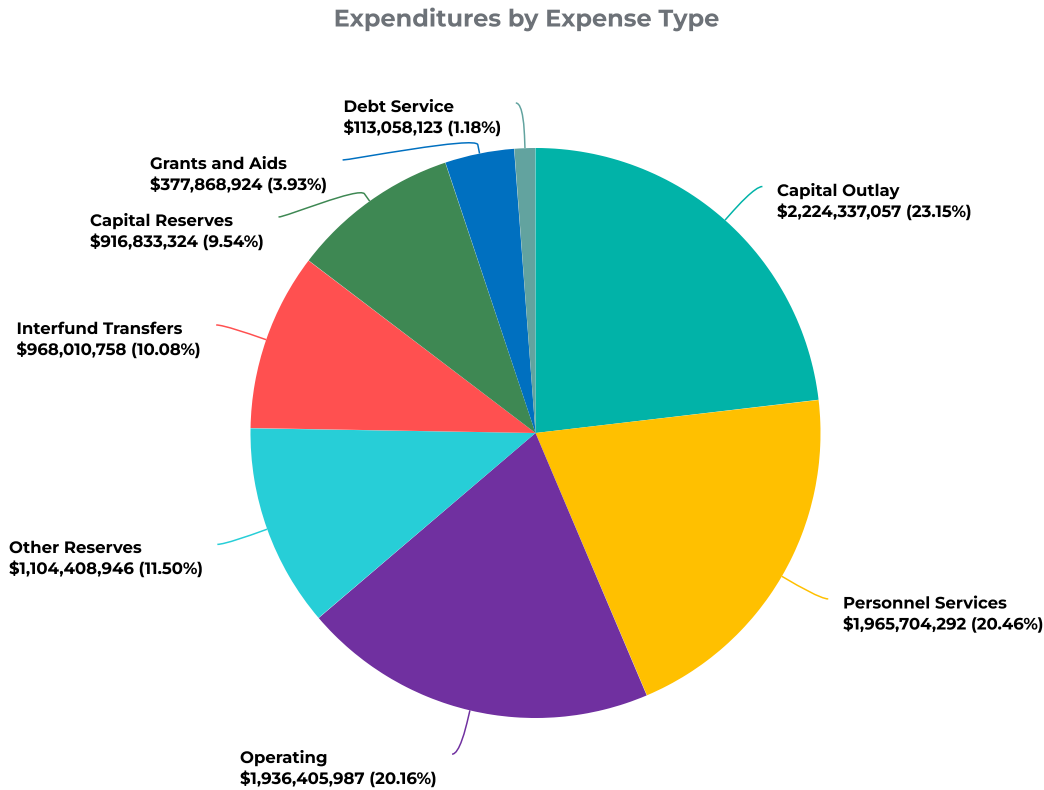


Expenditures by Activity Type

Expenditures by Activity Type



Expenditures by Expense Type



Personnel 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 personnel 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 (\$16,452,070) 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.

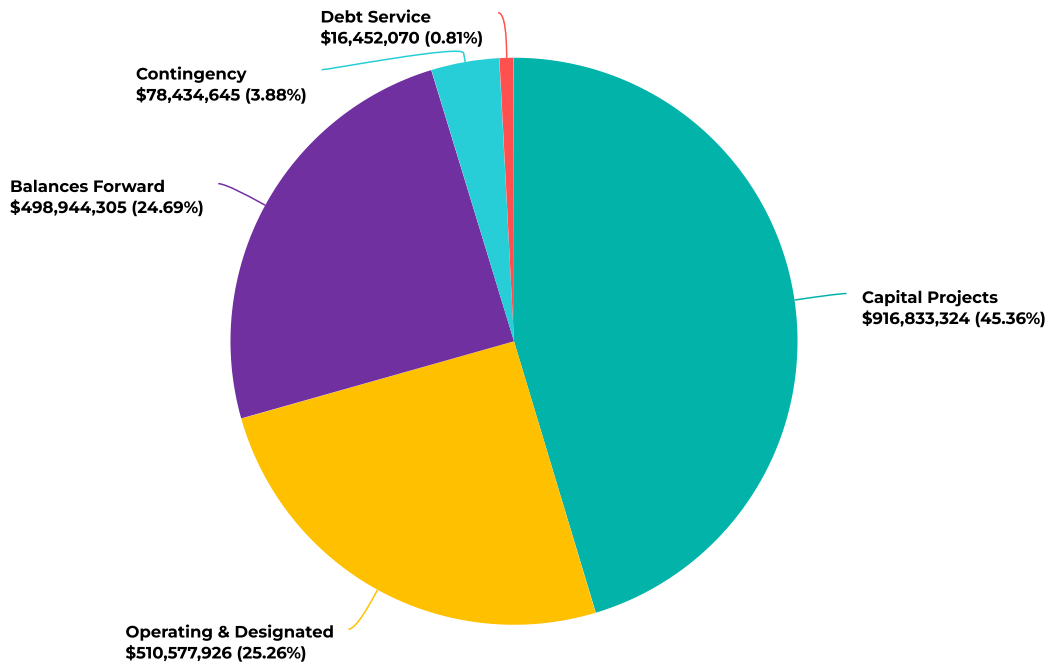
Interfund Transfers - Amounts transferred from one fund to another to assist in financing the services of the recipient fund.

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 2026
General Fund (0001)	\$ 20,000,000	\$ -	\$ -	\$ -	\$ 352,277,476	\$ 372,277,476
Special Revenue Funds (1000-1999)	29,471,845	-	-	404,607,419	146,666,829	580,746,093
Debt Service Funds (2000-2999)	-	-	911,099	-	-	911,099
Capital Projects Funds (3000-3999)	-	702,688,015	4,142,321	-	-	706,830,336
Enterprise Funds (4000-4999)	28,962,800	214,145,309	11,398,650	-	-	254,506,759
Internal Service Funds (5000-5999)	-	-	-	105,970,507	-	105,970,507
Total FY 2026	\$ 78,434,645	\$ 916,833,324	\$ 16,452,070	\$ 510,577,926	\$ 498,944,305	\$ 2,021,242,270

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 2024 Actual	FY 2025 Estimate	FY 2026 Budget	% Change
REVENUES				
Current Property Taxes	\$ 1,760,321,934	\$ 1,925,578,406	\$ 2,167,197,850	12.5%
Licenses, Permits & Other Taxes				
Franchise Fee	\$ 45,792,645	\$ 45,000,000	\$ 47,000,000	4.4%
Utility Service Tax	58,402,107	58,400,000	58,400,000	0.0%
Local Option Gas Taxes	52,233,963	52,363,000	52,885,000	1.0%
Tourist Development Tax	86,719,297	87,586,490	89,338,219	2.0%
Communication Services Tax	21,148,037	21,000,000	21,000,000	0.0%
Developer Contributions & Impact Fees	54,674,502	46,348,420	53,091,644	14.5%
Building Permits	31,579,948	32,000,000	30,000,000	-6.3%
Other Licenses, Permits & Other Taxes	12,531,058	9,648,694	8,985,275	-6.9%
Licenses, Permits & Other Taxes	\$ 363,081,556	\$ 352,346,604	\$ 360,700,138	2.4%
Intergovernmental Revenues				
State Shared Revenues	\$ 48,809,229	\$ 50,000,000	\$ 50,800,000	1.6%
State Grants	96,790,834	104,754,031	136,496,131	30.3%
One-Half Cent Sales Tax	122,676,007	123,000,000	121,700,000	-1.1%
Other Local Government Revenue	3,359,090	3,416,664	10,621,858	210.9%
Federal Grants	196,911,490	166,917,264	255,860,985	53.3%
Constitutional / County Gas Tax	19,152,647	19,365,000	19,559,000	1.0%
Other Intergovernmental Revenues	244,293,277	240,403,487	139,109,255	-42.1%
Intergovernmental Revenues	\$ 731,992,575	\$ 707,856,446	\$ 734,147,229	3.7%
Charges for Services				
Water and Wastewater	\$ 256,265,947	\$ 271,055,900	\$ 278,809,000	2.9%
Airport	108,044,835	103,012,525	106,606,633	3.5%
Sheriff	9,945,807	10,212,340	10,778,784	5.5%
Fire Rescue	59,300,810	56,431,083	56,958,044	0.9%
Parks and Recreation	27,867,227	28,684,485	31,291,853	9.1%
Palm Tran	13,494,495	13,947,619	12,192,066	-12.6%
Interdepartmental	178,552,974	177,121,732	186,550,054	5.3%
Other Charges for Services	30,907,086	25,580,229	30,353,345	18.7%
Charges for Services	\$ 684,379,180	\$ 686,045,913	\$ 713,539,779	4.0%
Interest	\$ 224,028,122	\$ 193,381,642	\$ 156,118,018	-19.3%
Miscellaneous	147,386,653	109,619,660	167,675,508	53.0%
Interfund Transfers	910,726,884	994,307,801	968,010,758	-2.6%
Debt Proceeds	97,634,586	111,517,238	105,550,565	-5.4%
Statutory Reserves	-	-	(160,211,652)	0.0%
Balance Brought Forward	3,585,864,021	4,187,120,617	4,393,899,218	4.9%
Total Revenues	\$ 8,505,415,512	\$ 9,267,774,327	\$ 9,606,627,411	3.7%
EXPENDITURES				
Personnel Services	\$ 1,593,376,547	\$ 1,786,148,199	\$ 1,965,704,292	10.1%
Operating Expenses	968,319,407	1,136,094,367	1,936,405,987	70.4%
Equipment & Capital	400,216,277	321,741,943	2,224,337,057	561.3%
Debt Service	96,037,855	121,593,756	113,058,123	-7.0%
Grants and Aids	291,027,067	299,235,901	377,868,924	26.3%
Capital Reserves	-	-	916,833,324	0.0%
Other Reserves	-	-	1,104,408,946	0.0%
Interfund Transfers	910,726,884	994,307,801	968,010,758	-2.6%
Total Expenditures	\$ 4,529,704,037	\$ 4,659,121,967	\$ 9,606,627,411	106.2%



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, 2024 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

Six 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

Road Program Capital Projects

The Road Program Capital Project Funds are comprised of 13 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
3519 Northlake Blvd. Agr W/NPBCID
3523 Proportionate Share Trust Fund-Briger
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 27 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 Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct
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
3081	34.55M NAV Pub Imp Rev Bonds, 23A, CP, RDJS Pro Fr Fac Proj
3082	88.145M NAV Tax Pub Imp Rev Bond 23B CP RDJS Pro Fr Fac Proj
3083	47.315M NAV Pub Imp Rev Bonds, 23C, CP, Var Fac Proj
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	RR&I for 800 Mhz Sys
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 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
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	WUD Operation & Maintenance
4010	Renewal & Replacement
4011	Capital Improvements
4012	Connection Charge Account
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
4048	WUD 26.9M 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 the 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 (0001)	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 2024 Year End Actual Fund Balance	\$ 532,233,950	\$ 949,291,225	\$ 2,674,369	\$ 1,941,868,707	\$ 620,879,277	\$ 140,173,089
FY 2025 Year End Estimated Fund Balance	\$ 480,243,050	\$ 763,574,673	\$ 2,274,619	\$ 2,249,842,945	\$ 757,059,507	\$ 140,904,424
Plus: FY 2026 Net Budgeted Revenues	\$ 1,990,249,817	\$ 1,432,334,383	\$ 86,155,421	\$ 580,271,022	\$ 950,092,386	\$ 173,625,164
Less: FY 2026 Net Budgeted Expenditures	\$ 2,098,215,391	\$ 1,507,812,830	\$ 87,518,941	\$ 2,123,283,631	\$ 1,452,645,134	\$ 208,559,081
Net Adjustment to FY 2026 Based on Historical Actuals	\$ 167,593,540	\$ 270,696,006	\$ 1,996,638	\$ 1,845,138,586	\$ 643,181,615	\$ 25,830,263
FY 2026 Year End Estimated Fund Balance	\$ 539,871,016	\$ 958,792,232	\$ 2,907,737	\$ 2,551,968,922	\$ 897,688,374	\$ 131,800,770
Change in Fund Balance FY 2025 to FY 2026	\$ 59,627,966	\$ 195,217,559	\$ 633,118	\$ 302,125,977	\$ 140,628,867	\$ (9,103,654)
Fund Balance as a % of Net Budgeted Expenditures	25.73%	63.59%	3.32%	120.19%	61.80%	63.20%

The General Fund balance is projected to be higher than the actual FY 2025 ending fund balance. The FY 2025 total projected expenditures have been adjusted due to position vacancies, cost savings, and expected residual dollars left in each department. In addition, the FY 2025 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 25.73% of budgeted expenditures, the General Fund's projected FY 2026 ending fund balance falls above the 15% - 20% range, indicating the County's strong financial position and creditworthiness.

Budget Comparison by Fund

Tax Year 2024 Tentative Non-Exempt Valuation Countywide \$318,011,189,076

Tax Year 2025 Tentative Non-Exempt Valuation Countywide \$342,954,849,990

Fund	Fund Name	2025 Adopted				2026 Adopted			
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
0001	General Fund	4.5000	1,431,050,351	942,512,463	2,373,562,814	4.5000	1,543,296,825	927,196,042	2,470,492,867
	Operating Ad Valorem Tax Funds - Countywide	4.5000	1,431,050,351	942,512,463	2,373,562,814	4.5000	1,543,296,825	927,196,042	2,470,492,867
2085	94.94M Tax GO Bond 24, Work/Afford/House	0.0227	7,223,794	(352,783)	6,871,011	0.0229	7,858,687	(319,633)	7,539,054
2525	28.7M GO 10 DS, Ref Part 25M Parks GO 03 & 05	0.0059	1,877,550	24,450	1,902,000	0.0000	0	0	0
2532	28.0M GO 14 DS, Ref Part 50M Waterfront GO 06	0.0110	3,500,517	(51,267)	3,449,250	0.0101	3,466,059	(14,309)	3,451,750
	Voted Debt Service Ad Valorem Tax - Countywide	0.0396	12,601,861	(379,600)	12,222,261	0.0330	11,324,746	(333,942)	10,990,804
	Total Ad Valorem Tax Funds - Countywide	4.5396	1,443,652,212	942,132,863	2,385,785,075	4.5330	1,554,621,571	926,862,100	2,481,483,671
1001	HUD- Housing and Urban Development	0	0	607,150	607,150	0	0	1,028,862	1,028,862
1003	Community Action Program	0	0	1,871,009	1,871,009	0	0	1,960,154	1,960,154
1006	DOSS - Administration	0	0	14,889,030	14,889,030	0	0	16,156,311	16,156,311
1009	Low Income Home Energy Assistance Program Fund	0	0	4,732,809	4,732,809	0	0	4,845,213	4,845,213
1010	Ryan White Care Program	0	0	10,684,395	10,684,395	0	0	10,844,395	10,844,395
1100	Affordable Housing Trust Fund (SHIP)	0	0	50,741,091	50,741,091	0	0	29,867,998	29,867,998
1101	Housing & Community Developmt	0	0	11,942,833	11,942,833	0	0	12,699,569	12,699,569
1103	Home Investmnt Partnership Act	0	0	18,027,264	18,027,264	0	0	19,218,126	19,218,126
1109	Neighborhood Stabilization Program	0	0	4,778,500	4,778,500	0	0	6,150,971	6,150,971
1112	Neighborhood Stabilization Program 2	0	0	6,939,351	6,939,351	0	0	7,995,256	7,995,256
1113	Neighborhood Stabilization Program 3	0	0	2,857,663	2,857,663	0	0	3,470,004	3,470,004
1114	Workforce Housing Trust Fund	0	0	10,397,896	10,397,896	0	0	18,702,065	18,702,065
1116	Housing Initiative Fund	0	0	52,150,586	52,150,586	0	0	51,026,217	51,026,217
1117	Housing Bond Program	0	0	94,696,158	94,696,158	0	0	102,740,011	102,740,011
1118	Community Project Fund	0	0	0	0	0	0	2,250,000	2,250,000
1119	FHL Bank Atlanta-Heir	0	0	0	0	0	0	500,000	500,000
1151	Law Enforcement Trust Fund	0	0	4,647,450	4,647,450	0	0	3,009,636	3,009,636
1152	Sheriff's Grants	0	0	11,660,539	11,660,539	0	0	11,487,684	11,487,684
1153	LETF - Federal Justice	0	0	2,743,432	2,743,432	0	0	615,400	615,400
1154	LETF - Federal Treasury	0	0	1,763,494	1,763,494	0	0	597,049	597,049
1200	Beautification Maintenance	0	0	2,131,286	2,131,286	0	0	2,187,889	2,187,889
1201	County Transport Trust	0	0	65,011,589	65,011,589	0	0	67,728,613	67,728,613
1203	Red Light Camera Fund	0	0	28,168	28,168	0	0	30,705	30,705
1220	Natural Areas Shvrship Endwmnt	0	0	5,481,822	5,481,822	0	0	5,515,625	5,515,625
1222	Ag Reserve Land Management	0	0	4,128,800	4,128,800	0	0	5,460,909	5,460,909
1223	Environmental Enhance-Freshvtr	0	0	617,393	617,393	0	0	678,105	678,105
1224	Environmental Enhance-Saltvtr	0	0	1,290,939	1,290,939	0	0	1,546,571	1,546,571
1225	Environmental Enhance-Nonspec	0	0	4,632,050	4,632,050	0	0	5,206,985	5,206,985
1226	Natural Areas Fund	0	0	20,398,926	20,398,926	0	0	14,169,304	14,169,304
1227	Pollution Recovery Trust Fund	0	0	415,235	415,235	0	0	394,584	394,584
1229	FDEP Lake Worth Lagoon Ecosyst	0	0	848,701	848,701	0	0	4,827,021	4,827,021
1232	Manatee Protection	0	0	3,296,748	3,296,748	0	0	4,886,515	4,886,515
1261	Bond Waiver Program R89-1178	0	0	846,208	846,208	0	0	915,773	915,773
1263	School Impact Fees Zone 1	0	0	28,096,430	28,096,430	0	0	29,541,296	29,541,296
1321	Law Library	0	0	600,258	600,258	0	0	675,532	675,532
1323	Criminal Justice Trust Fund	0	0	826,701	826,701	0	0	685,219	685,219
1324	Local Requirements & Innovations Fund (F.S.29.004& 0082a2)	0	0	250,000	250,000	0	0	240,000	240,000
1325	Legal Aid Programs Fund (F.S.29.008)	0	0	250,000	250,000	0	0	240,000	240,000
1326	JAC Juvenile Programs Fund	0	0	250,000	250,000	0	0	240,000	240,000
1327	Court Information Technology Fund (F.S. 28.2412e1)	0	0	7,232,836	7,232,836	0	0	8,033,041	8,033,041
1340	Palm Tran Operations	0	0	197,051,715	197,051,715	0	0	180,937,620	180,937,620
1341	Palm Tran Grants	0	0	106,857,176	106,857,176	0	0	128,154,062	128,154,062
1343	Palm Tran Vehicle Replacements	0	0	3,600,000	3,600,000	0	0	3,600,000	3,600,000
1384	Golf Course Operations	0	0	29,260,846	29,260,846	0	0	32,929,418	32,929,418
1401	OCR Special Projects and Initiatives	0	0	1,864,295	1,864,295	0	0	1,944,228	1,944,228
1402	Nuisance Abatement	0	0	7,176,260	7,176,260	0	0	7,083,490	7,083,490
1420	ACC Mobile Spay/Neuter Prgm	0	0	1,266,917	1,266,917	0	0	1,483,274	1,483,274
1423	Victims Of Crime Emergency Support Fund	0	0	695,804	695,804	0	0	648,860	648,860
1425	EMS Award-Grant Program	0	0	86,132	86,132	0	0	9,552	9,552
1426	Public Safety Grants	0	0	1,526,723	1,526,723	0	0	2,125,679	2,125,679
1427	Emergency Management	0	0	141,361	141,361	0	0	122,270	122,270
1428	Em Preparedness & Assistance	0	0	480,886	480,886	0	0	434,878	434,878
1429	Regulation Of Towing Business	0	0	920,993	920,993	0	0	1,073,419	1,073,419
1430	Vehicle For Hire Ordinance	0	0	964,475	964,475	0	0	1,116,938	1,116,938
1432	Moving Ordinance	0	0	241,316	241,316	0	0	296,818	296,818
1434	Emergency Communications Number "E-911" FS365.172	0	0	20,440,313	20,440,313	0	0	21,238,803	21,238,803
1436	Justice Service Grant Fund	0	0	1,638,112	1,638,112	0	0	1,660,887	1,660,887
1438	Urban Areas Security Initiative Grant	0	0	156,217	156,217	0	0	293,108	293,108
1439	Radiological Emergency Preparedness-FPL	0	0	344,658	344,658	0	0	198,792	198,792
1440	Highridge Activity Fund	0	0	50,140	50,140	0	0	120,814	120,814
1450	IDC-Convention Center Oper	0	0	13,946,954	13,946,954	0	0	16,747,086	16,747,086
1451	IDC-Film Commission	0	0	4,491,987	4,491,987	0	0	5,275,142	5,275,142
1452	IDC-Special Projects	0	0	6,346,968	6,346,968	0	0	7,841,134	7,841,134
1453	IDC-4th Cent Local Option Tax	0	0	36,194,023	36,194,023	0	0	43,551,812	43,551,812
1454	IDC-Tourism	0	0	36,222,577	36,222,577	0	0	37,917,596	37,917,596
1455	IDC-Cultural Arts	0	0	18,517,372	18,517,372	0	0	19,937,557	19,937,557
1456	IDC-Beaches	0	0	10,541,133	10,541,133	0	0	11,470,895	11,470,895
1457	IDC-Sports Commission	0	0	8,979,032	8,979,032	0	0	9,319,268	9,319,268
1458	IDC-1st Cent Tourist Local Option Tax	0	0	41,222,960	41,222,960	0	0	49,419,562	49,419,562
1470	Drug Abuse Trust Fund	0	0	292,074	292,074	0	0	283,132	283,132
1480	Driver Ed Trust FS318.121	0	0	2,523,663	2,523,663	0	0	2,415,946	2,415,946
1482	Cooperative Extension Rev fund	0	0	500,021	500,021	0	0	482,430	482,430
1483	PBC Office of Inspector General (IG)	0	0	4,406,921	4,406,921	0	0	4,801,751	4,801,751
1490	Opioid Settlement Fund	0	0	5,830,736	5,830,736	0	0	7,700,480	7,700,480
1491	Opioid Settlement Fund - Regional	0	0	31,153,509	31,153,509	0	0	39,942,903	39,942,903
1500	Crime Prevention Fund	0	0	1,049,527	1,049,527	0	0	1,096,648	1,096,648



Fund	Fund Name	2025 Adopted				2026 Adopted			
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
1501	Domestic Violence Fund		0	639,420	639,420		0	653,419	653,419
1507	Criminal Justice Grant Fund		0	514,878	514,878		0	481,195	481,195
1514	MacArthur Foundation's Safety and Justice Challenge \$875k		0	253,134	253,134		0	126,636	126,636
1515	MacArthur Foundation's Safety and Justice Challenge \$234k		0	0	0		0	174,339	174,339
1521	Public Affairs Replacement Frequency		0	126,657	126,657		0	133,045	133,045
1522	C-51 Reservoir Phase II Cell 12 Grant		0	9,262,268	9,262,268		0	507,860	507,860
1523	C-51 Reservoir Phase II Cell 13 Grant		0	101,941,482	101,941,482		0	20,466,197	20,466,197
1539	Economic Development		0	10,698,486	10,698,486		0	8,164,512	8,164,512
1540	HUD Loan Repayment Account		0	18,186,040	18,186,040		0	19,123,567	19,123,567
1541	Energy Efficiency & Conserv Bldg Grnt		0	457,148	457,148		0	480,688	480,688
1543	USDA Intermediary Relending Loan Program		0	799,951	799,951		0	862,354	862,354
1544	USEPA Revolving Loan Fund Program		0	1,200,027	1,200,027		0	1,248,088	1,248,088
1545	Economic Development Incentives Fund		0	1,400,706	1,400,706		0	1,161,496	1,161,496
2061	11.6M Note Payable 08 DS, ESL Jupiter		0	734,884	734,884		0	662,359	662,359
2072	13.1M NAV 13 DS, Max Planck3		0	1,092,252	1,092,252		0	1,087,233	1,087,233
2076	68M NAV 15 DS, Pub Imp Rev Bd, Conv Ctr Gar & Airport Ctr		0	4,380,181	4,380,181		0	4,382,581	4,382,581
2077	18.8M NAV Public Imp Tax Rev Bond 15B DS, MAX Planck		0	2,145,859	2,145,859		0	2,143,870	2,143,870
2078	65.360M NAV Pub Imp Tax Rev Bond 15C DS, Prof Sports Fac Pr		0	6,145,208	6,145,208		0	4,636,390	4,636,390
2080	51.05M NAV Pub Imp Rev Bond, 21A DS, SOE		0	3,791,175	3,791,175		0	3,792,050	3,792,050
2081	34.55M NAV Pub Imp Rev Bond 23A DS, Prof Sports Fac Proj		0	2,150,000	2,150,000		0	2,150,000	2,150,000
2082	88.145M NAV Tax Pub Imp Rev Bond 23B DS RDJS Pro Fr Fac Proj		0	6,956,996	6,956,996		0	6,952,926	6,952,926
2083	47.315M NAV Pub Imp Rev Bonds, 23C, DS, Var Fac Proj		0	3,779,500	3,779,500		0	3,779,750	3,779,750
2084	34.55M NAV Pub Imp Rev Bonds, 23A, DSR, RDJS Pro Sp Fr Fac		0	891,213	891,213		0	911,099	911,099
2086	TBD NAV Bond 25		0	0	0		0	7,513,750	7,513,750
2523	11.5M NAV Tax 10 DS, Ref 11M Conv Hotel BAN 07		0	1,095,500	1,095,500		0	0	0
2528	16.1M NAV 12 DS, Ref 16M 4 Pts BAN 09		0	1,220,721	1,220,721		0	1,206,082	1,206,082
2533	72.4M NAV 14A DS, Ref 14M 06/2M 07A/5M 07B/98M 07C		0	8,933,025	8,933,025		0	8,930,400	8,930,400
2534	63.64M Public Improvement Revenue Refunding Bonds, Srs. 2015		0	6,788,600	6,788,600		0	6,782,100	6,782,100
2535	121.035M NAV 16 DS, Ref 141.45M 08 Jail Expand/Pub Bldg		0	9,713,250	9,713,250		0	9,713,000	9,713,000
2536	22.5M NAV 18 DS, Ref NAV 11 Ocean Ave Bridge & Max Planck2		0	2,091,799	2,091,799		0	2,082,091	2,082,091
2537	41.83M Tax NAV 2019A DS, Red 11 Conv Cntr Project		0	4,960,650	4,960,650		0	4,957,700	4,957,700
2538	25.18M Tax NAV 2019B DS, Ref 13 Tax NAV Conv Cntr Hotel Proj		0	1,774,378	1,774,378		0	1,777,353	1,777,353
2539	44.705M Tax NAV 21B DS, Ref 12 Tax NAV 3 Issues		0	12,342,275	12,342,275		0	0	0
2540	69.235M Tax NAV 21C DS, Ref 15D Prof Sports Fac Proj		0	2,487,683	2,487,683		0	3,978,502	3,978,502
3019	25.0M GO 03, Recreational & Cultural Facilities		0	658,088	658,088		0	249,225	249,225
3020	25.0M GO 05, Recreational & Cultural Facilities		0	53,696	53,696		0	55,151	55,151
3038	50.0M GO 06, Waterfront Access		0	2,110,864	2,110,864		0	1,220,797	1,220,797
3074	27.8M NAV Tax 13 CP, Convention Center Hotel		0	231,693	231,693		0	242,150	242,150
3076	68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct		0	1,473,672	1,473,672		0	1,539,819	1,539,819
3080	51.05M NAV Pub Imp Rev Bonds, 21A, CP, SOE Bldg		0	3,995,602	3,995,602		0	1,088,958	1,088,958
3081	34.55M NAV Pub Imp Rev Bonds, 23A, CP, RDJS Pro Fr Fac Proj		0	40,801,224	40,801,224		0	36,189,789	36,189,789
3082	88.145M NAV Tax Pub Imp Rev Bond 23B CP RDJS Pro Fr Fac Proj		0	96,561,838	96,561,838		0	88,399,547	88,399,547
3083	47.315M NAV Pub Imp Rev Bonds, 23C, CP, Var Fac Proj		0	59,762,978	59,762,978		0	52,145,088	52,145,088
3086	TBD Capital Bond Fund		0	0	0		0	90,862,715	90,862,715
3500	Transportation Improvmt Fund		0	269,156,674	269,156,674		0	300,056,825	300,056,825
3501	Road Impact Fee Zone 1		0	55,259,478	55,259,478		0	59,431,239	59,431,239
3502	Road Impact Fee Zone 2		0	71,526,303	71,526,303		0	76,278,048	76,278,048
3503	Road Impact Fee Zone 3		0	30,693,605	30,693,605		0	31,131,099	31,131,099
3504	Road Impact Fee Zone 4		0	43,928,838	43,928,838		0	40,758,358	40,758,358
3505	Road Impact Fee Zone 5		0	67,155,345	67,155,345		0	50,236,826	50,236,826
3519	Northlake Blvd Agr W/Npbcid		0	513,193	513,193		0	536,107	536,107
3523	Proportionate Share Trust Fund-Briger		0	23,740,705	23,740,705		0	24,067,288	24,067,288
3531	Impact Fee Assistance Program - Roads Zone 1		0	1,558,821	1,558,821		0	1,611,616	1,611,616
3532	Impact Fee Assistance Program - Roads Zone 2		0	2,335,878	2,335,878		0	2,372,924	2,372,924
3533	Impact Fee Assistance Program - Roads Zone 3		0	456,982	456,982		0	614,926	614,926
3534	Impact Fee Assistance Program - Roads Zone 4		0	1,244,130	1,244,130		0	1,469,438	1,469,438
3535	Impact Fee Assistance Program - Roads Zone 5		0	1,309,159	1,309,159		0	1,679,911	1,679,911
3541	Proportionate Share Fund - Zone 1		0	50,081	50,081		0	52,614	52,614
3542	Proportionate Share Fund - Zone 2		0	744,531	744,531		0	778,331	778,331
3543	Proportionate Share Fund - Zone 3		0	56,639,019	56,639,019		0	55,518,815	55,518,815
3544	Proportionate Share Fund - Zone 4		0	2,404,437	2,404,437		0	2,846,261	2,846,261
3545	Proportionate Share Fund - Zone 5		0	19,569,578	19,569,578		0	20,524,841	20,524,841
3600	Park Improvemt Fund		0	73,024,983	73,024,983		0	89,655,890	89,655,890
3601	Park Impact Fees Z-1		0	7,860,699	7,860,699		0	10,127,965	10,127,965
3602	Park Impact Fees Z-2		0	14,273,626	14,273,626		0	15,596,400	15,596,400
3603	Park Impact Fees Z-3		0	9,502,286	9,502,286		0	9,522,350	9,522,350
3604	Florida Boating Improvement Program		0	3,338,977	3,338,977		0	3,731,236	3,731,236
3605	Golf Course Capital		0	11,415,432	11,415,432		0	12,492,620	12,492,620
3621	Impact Fee Assistance Program - Parks Zone 1		0	120,429	120,429		0	162,182	162,182
3622	Impact Fee Assistance Program - Parks Zone 2		0	321,808	321,808		0	404,938	404,938
3623	Impact Fee Assistance Program - Parks Zone 3		0	180,680	180,680		0	235,455	235,455
3650	Unit 11 Acquisition/Enhancemnt		0	962,444	962,444		0	1,005,671	1,005,671
3651	South Lox Sl Wetland Restoratr		0	367,342	367,342		0	382,455	382,455
3652	Beach Improvement		0	74,775,998	74,775,998		0	80,800,398	80,800,398
3653	South Lake Worth Inlet		0	319,145	319,145		0	332,863	332,863
3654	Environmental Resources Capital Projects		0	3,641,419	3,641,419		0	2,918,120	2,918,120
3800	Pud Civic Site Cash Out		0	3,931,864	3,931,864		0	6,211,495	6,211,495
3801	RR&I for 800 Mhz Sys		0	40,517,988	40,517,988		0	44,507,648	44,507,648
3803	Law Enfc/Impact Fees Z2 Rd Patl		0	1,328,847	1,328,847		0	1,473,801	1,473,801
3804	Public Building Impr Fund		0	186,655,061	186,655,061		0	202,721,461	202,721,461
3805	Public Building Impact Fees		0	15,098,782	15,098,782		0	10,465,307	10,465,307
3807	TDC- Bldg Renewal & Replacement		0	33,012,899	33,012,899		0	37,343,808	37,343,808
3808	Fleet Capital Projects		0	1,885,000	1,885,000		0	2,658,564	2,658,564
3815	Impact Fee Assistance Program - Public Building		0	383,000	383,000		0	456,196	456,196
3900	Capital Outlay		0	88,192,680	88,192,680		0	98,882,253	98,882,253
3901	Information Technology Capital Improvements		0	43,104,503	43,104,503		0	44,411,511	44,411,511
3905	E911 Carry Forward Capital		0	7,212,064	7,212,064		0	7,424,246	7,424,246
3950	Local Government One-Cent Infrastructure Surtax		0	677,289,017	677,289,017		0	673,223,541	673,223,541
4000	Wud Revenue		0	283,901,000	283,901,000		0	298,881,000	298,881,000
4001	WUD Operation & Maintenance		0	241,581,000	241,581,000		0	243,896,848	243,896,848
4010	Renewal & Replacement		0	1,000,000	1,000,000		0	1,000,000	1,000,000
4011	Capital Improvements		0	451,604,872	451,604,872		0	505,004,106	505,004,106



Fund	Fund Name	2025 Adopted				2026 Adopted			
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
4012	Connection Charge Account		0	12,398,000	12,398,000		0	12,398,000	12,398,000
4013	Special Assessment Prgrm Wud		0	1,136,000	1,136,000		0	1,136,000	1,136,000
4015	WUD FPL Reclaimed Water Renewal & Replacement		0	7,852,229	7,852,229		0	6,503,058	6,503,058
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	2,218,060	2,218,060		0	2,625,284	2,625,284
4044	GUA Debt Service		0	697,000	697,000		0	697,000	697,000
4048	WUD 26.9M Water & Sewer Refunding Series 2015		0	911,000	911,000		0	847,100	847,100
4049	WUD 44.105M Water & Sewer Rev Ref 2019 (FPL Reclaim Water)		0	3,223,000	3,223,000		0	2,825,470	2,825,470
4050	WUD 59M Water & Sewer Rev Ref 2020		0	6,536,000	6,536,000		0	6,458,500	6,458,500
4100	Airport Operations		0	186,788,621	186,788,621		0	158,175,733	158,175,733
4110	Airport Capital Projects		0	15,774,314	15,774,314		0	16,196,077	16,196,077
4111	Airports Imp & Dev Fund		0	232,225,381	232,225,381		0	275,673,192	275,673,192
4112	Airprt Passenger Facility Chgs		0	71,618,729	71,618,729		0	56,550,316	56,550,316
4113	Noise Abatement & Mitigation		0	1,185,856	1,185,856		0	1,283,122	1,283,122
4114	Airports Restricted Assets Fd		0	1,343,981	1,343,981		0	1,362,269	1,362,269
4118	Cap Proj 24.19M PBIA Rev Imp Bonds Series 2024A		0	0	0		0	25,030,317	25,030,317
4119	Cap Proj 74.56M PBIA Rev Imp Bonds Series 2024B		0	0	0		0	66,072,663	66,072,663
4139	Debt Serv 57M PBIA Rev Ref Bonds 2016		0	5,238,375	5,238,375		0	5,164,925	5,164,925
4140	Debt Serv 24.19M PBIA Rev Imp Bonds Series 2024A		0	0	0		0	1,935,500	1,935,500
4141	DS Reserve 24.19M PBIA Rev Imp Bonds Series 2024A		0	0	0		0	1,933,197	1,933,197
4142	Debt Service 74.56M PBIA Rev Imp Bonds Series 2024B		0	0	0		0	6,036,763	6,036,763
4143	DS Reserve 74.56M PBIA Rev Imp Bonds Series 2024B		0	0	0		0	5,958,628	5,958,628
5000	Fleet Management		0	107,972,697	107,972,697		0	115,238,504	115,238,504
5010	Property & Casualty Insurance		0	38,798,148	38,798,148		0	31,912,312	31,912,312
5011	Risk Management Fund		0	42,147,573	42,147,573		0	41,436,423	41,436,423
5012	Employee Health Ins		0	105,466,153	105,466,153		0	125,942,349	125,942,349
Gross-Total Countywide Funds		4.5396	1,443,652,212	6,198,614,944	7,642,267,156	4.5330	1,554,621,571	6,480,718,153	8,035,339,724
Less: Interfund Transfers			0	(843,222,707)	(843,222,707)		0	(842,735,067)	(842,735,067)
Less: Interdepartmental Charges			0	(18,302,127)	(18,302,127)		0	(17,800,156)	(17,800,156)
Less: Internal Service Charges			0	(164,458,236)	(164,458,236)		0	(158,613,817)	(158,613,817)
Net-Total Countywide Funds		4.5396	1,443,652,212	5,172,631,874	6,616,284,086	4.5330	1,554,621,571	5,461,569,113	7,016,190,684
1180	County Library	0.5491	92,144,114	23,953,441	116,097,555	0.5491	99,430,532	21,591,446	121,021,978
1300	Fire/Rescue MSTU	3.4581	446,252,965	286,053,978	732,306,943	3.4581	481,256,113	316,525,316	797,781,429
1301	Fire/Rescue Jupiter MSTU	1.6488	28,481,248	(189,123)	28,292,125	1.7251	31,889,634	(1,062,056)	30,827,578
1303	Aviation Battalion		0	9,447,832	9,447,832		0	10,146,677	10,146,677
1304	F/R Long-Term Disability Plan		0	7,531,119	7,531,119		0	7,669,863	7,669,863
1305	MSBU-Hydrant Rental Boca Raton		0	333,855	333,855		0	308,168	308,168
1306	MSBU-Hydrant Rental-Riviera Bch		0	71,949	71,949		0	83,640	83,640
1400	MSTD - Building		0	75,759,714	75,759,714		0	72,441,467	72,441,467
2531	11.8M GO 14 DS, Ref Part 22M Library GO 06	0.0098	1,644,532	(31,332)	1,613,200	0.0000	0	0	0
3511	Unicorp Impr Fund		0	16,717,640	16,717,640		0	17,654,705	17,654,705
3700	Fire Rescue Improvement		0	211,265,660	211,265,660		0	262,261,782	262,261,782
3704	Fire Rescue Impact Fees		0	10,970,476	10,970,476		0	8,395,325	8,395,325
3750	Library Improvement Fund		0	25,594,681	25,594,681		0	26,385,439	26,385,439
3751	Library Expansion Prgrm		0	88,650,566	88,650,566		0	116,468,805	116,468,805
3752	Library Impact Fees		0	3,944,577	3,944,577		0	4,635,911	4,635,911
3904	Building Capital Projects		0	84,084,239	84,084,239		0	95,204,920	95,204,920
Gross-Total Dependent Districts			568,522,859	844,159,272	1,412,682,131		612,576,279	958,711,408	1,571,287,687
Less: Interfund Transfers				(128,360,287)	(128,360,287)			(125,275,691)	(125,275,691)
Less: Interdepartmental Charges				(9,447,059)	(9,447,059)			(10,136,081)	(10,136,081)
Net-Total Dependent Districts			568,522,859	706,351,926	1,274,874,785		612,576,279	823,299,636	1,435,875,915
Net-Total Countywide Funds & Dependent Districts			2,012,175,071	5,878,983,800	7,891,158,871		2,167,197,850	6,284,868,749	8,452,066,599
Gross-Total All Funds			2,012,175,071	7,042,774,216	9,054,949,287		2,167,197,850	7,439,429,561	9,606,627,411

Position Summary by Department

Department	Final	Adopted	FY 2025 Mid Year Adj			Final	Proposed FY 2026			Adopted
	FY 2024	FY 2025	Additions	Deletions	Transfers	FY 2025	Additions	Deletions	Transfers	FY 2026
<u>Board of County Commissioners</u>										
Community Services	204	204	3	0	0	207	0	0	0	207
County Administration	13	13	0	0	(1)	12	0	0	0	12
County Attorney	46	47	0	0	0	47	1	0	0	48
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	11	11	0	0	0	11	0	0	0	11
Engineering & Public Works	475	475	0	0	0	475	0	0	0	475
Environmental Resources Management	128	129	0	0	1	130	0	0	0	130
Facilities Development & Operations	340	351	0	0	4	355	3	0	0	358
Housing & Economic Development	64	65	0	0	12	77	1	0	0	78
Human Resources	36	37	0	0	0	37	0	0	0	37
Information Systems Services	213	213	0	0	0	213	0	0	0	213
Internal Auditor	9	10	0	0	0	10	0	0	0	10
Legislative Affairs	4	4	0	0	0	4	0	0	0	4
Medical Examiner	30	30	0	0	0	30	0	0	0	30
Office of Community Revitalization	7	7	0	0	0	7	0	0	0	7
Office of Equal Business Opportunity	12	12	0	0	(12)	0	0	0	0	0
Office of Equal Opportunity	12	13	0	0	0	13	0	0	0	13
Office of Financial Mgmt & Budget	35	36	0	0	(2)	34	0	0	0	34
Office of Resilience	4	4	0	0	(4)	0	0	0	0	0
Ombudsman and Strategic Planning	0	0	0	0	2	2	0	0	0	2
Palm Tran	651	653	0	0	0	653	2	0	0	655
Parks & Recreation	607	626	0	0	0	626	9	0	0	635
Public Affairs	49	49	0	0	0	49	0	0	0	49
Public Safety	271	275	0	(2)	0	273	3	0	0	276
Purchasing	48	51	0	0	0	51	0	0	0	51
PZ&B - Planning & Zoning	158	158	0	0	0	158	0	0	0	158
Risk Management	30	30	0	0	0	30	0	0	0	30
Youth Services	91	91	0	0	0	91	0	0	0	91
Total BCC General Ad Valorem Funded	3,607	3,653	3	(2)	0	3,654	19	0	0	3,673
<u>Other Departments and Agencies</u>										
Airports	174	177	0	0	0	177	6	0	0	183
15th Judicial Circuit	42	42	0	0	0	42	2	0	0	44
PZ&B - Building Division	229	229	0	0	0	229	0	0	0	229
County Library	468	469	0	0	0	469	3	0	0	472
Fire-Rescue	1,855	1,882	0	0	0	1,882	145	0	0	2,027
Fleet Management	62	64	0	0	0	64	0	0	0	64
Tourist Development	5	5	0	0	0	5	0	0	0	5
Water Utilities	636	643	0	0	0	643	2	0	0	645
Commission on Ethics	6	6	0	0	0	6	0	0	0	6
Office of Inspector General	27	30	0	0	0	30	0	0	0	30
Total Other Departments and Agencies	3,504	3,547	0	0	0	3,547	158	0	0	3,705
Total BCC	7,111	7,200	3	(2)	0	7,201	177	0	0	7,378
<u>Constitutional Officers</u>										
Clerk & Comptroller	150	154	0	0	0	154	0	0	0	154
Property Appraiser	233	230	0	0	0	230	0	(2)	0	228
Sheriff	4,489	4,505	19	0	0	4,524	39	0	0	4,563
Supervisor of Elections	83	84	0	0	0	84	2	0	0	86
Tax Collector	361	358	0	0	0	358	0	0	0	358
Total Constitutional Officers	5,316	5,331	19	0	0	5,350	41	(2)	0	5,389
Grand Total	12,427	12,531	22	(2)	0	12,551	218	(2)	0	12,767

Summary of New Positions FY 2026

Positions were added to maintain service levels, staffing of expanded/new facilities, and a new schedule within Fire Rescue.

Board of County Commissioners	Position Title	Fund
County Attorney	Paralegal I	General Fund
Facilities Development and Operations	Procurement Specialist	General Fund
Facilities Development and Operations	Professional Engineer	General Fund
Facilities Development and Operations	Electronics Technician	General Fund
Housing & Economic Development	Contracts/Grants Coordinator	Special Revenue Fund
Palm Tran	Operations Supervisor (2)	Special Revenue Fund
Parks & Recreation	Ocean Rescue Lieutenant (4)	General Fund
Parks & Recreation	Parks Supervisor	General Fund
Parks & Recreation	Naturalist	General Fund
Parks & Recreation	Maintenance Worker II	General Fund
Parks & Recreation	Public Works Crew Chief	General Fund
Parks & Recreation	Land Management Assistant	General Fund
Public Safety	Animal Care Veterinary Technician Supervisor	General Fund
Public Safety	Animal Care Veterinary Assistant (2)	General Fund
Other Departments and Agencies		
Airports	Division Director V	Enterprise Fund
Airports	Accountant (2)	Enterprise Fund
Airports	Contract Analyst	Enterprise Fund
Airports	Airports Training and Technical Assistance Coordinator	Enterprise Fund
Airports	Airports Communications Specialist	Enterprise Fund
15th Judicial Circuit	Systems Administrator II (2)	Special Revenue Fund
County Library	Library Associate II (2)	Special Revenue Fund
County Library	Library Security Supervisor	Special Revenue Fund
Fire Rescue	Apparatus Technician II	Special Revenue Fund
Fire Rescue	Training Specialist	Special Revenue Fund
Fire Rescue	Procurement Specialist	Special Revenue Fund
Fire Rescue	Financial Analyst I	Special Revenue Fund
Fire Rescue	Battalion Chief (6)	Special Revenue Fund
Fire Rescue	EMS Captain (6)	Special Revenue Fund
Fire Rescue	Special Operation Captain (2)	Special Revenue Fund
Fire Rescue	Captain (6)	Special Revenue Fund
Fire Rescue	Driver (10)	Special Revenue Fund
Fire Rescue	Firefighter (73)	Special Revenue Fund
Fire Rescue	ARFF Captain	Special Revenue Fund
Fire Rescue	Lieutenant (10)	Special Revenue Fund
Fire Rescue	Firefighter Paramedic (15)	Special Revenue Fund
Fire Rescue	Firefighter EMT (10)	Special Revenue Fund
Fire Rescue	Performance Management & Data Analyst	Special Revenue Fund
Fire Rescue	Executive Assistant to the Fire Rescue Administrator	Special Revenue Fund
Water Utilities	Program Assistant II	Enterprise Fund
Water Utilities	Fiscal Manager I	Enterprise Fund

Does not include Constitutional Offices. These can be found in each department section.



Forecast of Revenues and Expenditures

	Adopted	Forecast			
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
REVENUES					
Current Property Taxes	\$ 2,167,197,850	\$ 2,263,426,709	\$ 2,399,232,311	\$ 2,543,186,250	\$ 2,695,777,425
Licenses, Permits & Other Taxes					
Franchise Fee	\$ 47,000,000	\$ 47,940,000	\$ 48,898,800	\$ 49,876,776	\$ 50,874,312
Utility Service Tax	58,400,000	59,568,000	60,759,360	61,974,547	63,214,038
Local Option Gas Taxes	52,885,000	53,942,700	55,021,554	56,121,985	57,244,425
Tourist Development Tax	89,338,219	91,124,983	92,947,483	94,806,433	96,702,561
Communication Services Tax	21,000,000	21,000,000	21,000,000	21,000,000	21,000,000
Developer Contributions & Impact Fees	53,091,644	54,153,477	55,236,546	56,341,277	57,468,103
Building Permits	30,000,000	30,600,000	31,212,000	31,836,240	32,472,965
Other Licenses, Permits & Other Taxes	8,985,275	9,164,981	9,348,280	9,535,246	9,725,951
Licenses, Permits & Other Taxes	\$ 360,700,138	\$ 367,494,141	\$ 374,424,023	\$ 381,492,504	\$ 388,702,355
Intergovernmental Revenues					
State Shared Revenues	\$ 50,800,000	\$ 51,816,000	\$ 52,852,320	\$ 53,909,366	\$ 54,987,554
State Grants	136,496,131	139,226,054	142,010,575	144,850,786	147,747,802
One-Half Cent Sales Tax	121,700,000	124,134,000	126,616,680	129,149,014	131,731,994
Other Local Government Revenue	10,621,858	10,834,295	11,050,981	11,272,001	11,497,441
Federal Grants	255,860,985	260,978,205	266,197,769	271,521,724	276,952,159
Constitutional / County Gas Tax	19,559,000	19,754,000	19,952,000	20,151,000	20,352,000
Other Intergovernmental Revenues	139,109,255	141,891,440	144,729,269	147,623,854	150,576,331
Intergovernmental Revenues	\$ 734,147,229	\$ 748,633,994	\$ 763,409,594	\$ 778,477,745	\$ 793,845,281
Charges for Services					
Water and Wastewater	\$278,809,000	\$287,173,270	\$295,788,468	\$304,662,122	\$313,801,986
Airport	106,606,633	109,804,832	113,098,977	116,491,946	119,986,705
Sheriff	10,778,784	10,994,360	11,214,247	11,438,532	11,667,302
Fire Rescue	56,958,044	58,666,785	60,426,789	62,239,593	64,106,780
Parks and Recreation	31,291,853	31,917,690	32,556,044	33,207,165	33,871,308
Palm Tran	12,192,066	12,313,987	12,437,127	12,561,498	12,687,113
Interdepartmental	186,550,054	188,415,555	190,299,710	192,202,707	194,124,734
Other Charges for Services	30,353,345	30,960,412	31,579,620	32,211,213	32,855,437
Charges for Services	\$ 713,539,779	\$ 730,246,891	\$ 747,400,982	\$ 765,014,776	\$ 783,101,365
Interest	\$ 156,118,018	\$ 159,240,378	\$ 162,425,186	\$ 165,673,690	\$ 168,987,163
Miscellaneous	167,675,508	171,029,018	174,449,599	177,938,590	181,497,362
Interfund Transfers	968,010,758	987,370,973	1,007,118,393	1,027,260,760	1,047,805,976
Debt Proceeds	105,550,565	106,606,071	107,672,131	108,748,853	109,836,341
Statutory Reserves	(160,211,652)	(165,018,002)	(169,968,542)	(175,067,598)	(180,319,626)
Balance Brought Forward	4,393,899,218	4,525,716,195	4,661,487,680	4,801,332,311	4,945,372,280
Total Revenues	\$ 9,606,627,411	\$ 9,894,746,368	\$ 10,227,651,357	\$ 10,574,057,881	\$ 10,934,605,922
EXPENDITURES					
Personal Services	\$1,965,704,292	\$2,063,989,507	\$2,167,188,982	\$2,275,548,431	\$2,389,325,853
Operating Expenses	1,936,405,987	2,033,226,286	2,134,887,601	2,241,631,981	2,353,713,580
Equipment & Capital	2,224,337,057	2,335,553,910	2,452,331,605	2,574,948,186	2,703,695,595
Debt Service	113,058,123	103,712,923	101,418,721	92,915,061	84,607,597
Grants and Aids	377,868,924	396,762,370	416,600,489	437,430,513	459,302,039
Capital Reserves	916,833,324	962,674,990	1,010,808,740	1,061,349,177	1,114,416,636
Other Reserves	1,104,408,946	1,137,541,214	1,171,667,451	1,206,817,474	1,243,021,999
Interfund Transfers	968,010,758	987,370,973	1,007,118,393	1,027,260,760	1,047,805,976
Total Expenditures	\$ 9,606,627,411	\$ 10,020,832,173	\$ 10,462,021,982	\$ 10,917,901,583	\$ 11,395,889,275



DEPARTMENTS

County Commission

Maria G. Marino

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 prevention, 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 - Mayor; Gregg K. Weiss, District 2; Joel G. Flores, District 3; Marci Woodward, District 4; Maria Sachs, District 5; Sara Baxter, District 6 - Vice Mayor; and Bobby Powell Jr., District 7.

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

FY 2026 Strategic Priorities

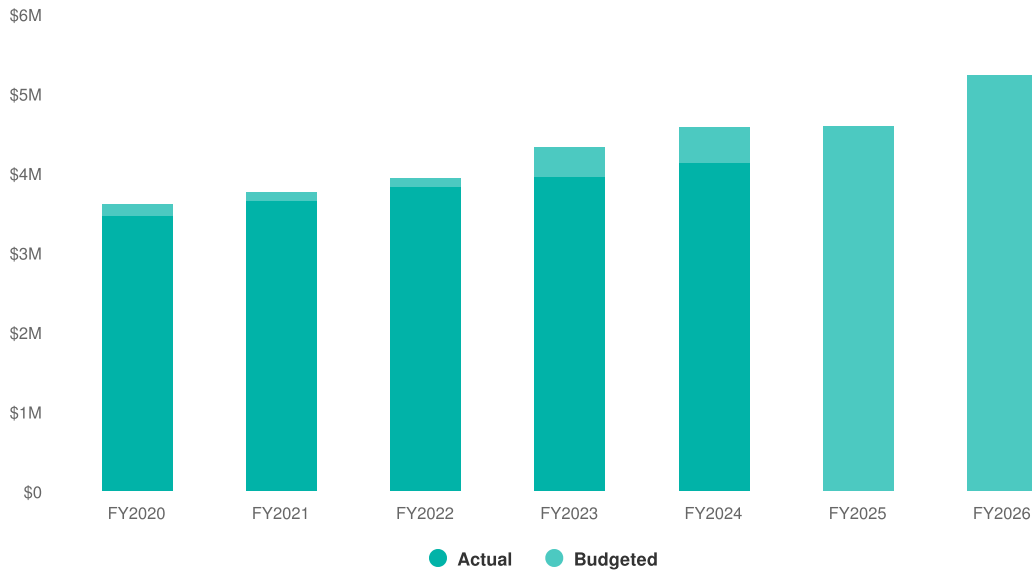
- Ensure a safe, secure, and peaceful community.
- Provide and maintain the needed structures, systems, and transportation services that establish the foundation required to enhance the quality of life of every resident.
- Reduce homelessness by providing comprehensive support and resources to unsheltered families and individuals by utilizing evidence-based strategies to connect unsheltered residents with emergency shelter, transitional housing, and permanent housing solutions.
- Ensure access to safe, suitable, and affordable housing for all Palm Beach County residents through the development and implementation of targeted programs that address their housing needs.
- Promote programs and activities that protect, preserve, and enhance natural resources while providing sustainable living and developing a climate of resilience.
- 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.
- Address the substance misuse crisis and behavioral disorders by providing evidence-based prevention, medication-assisted treatment, and recovery support services for overall positive mental health and well-being.



Expenditures Summary

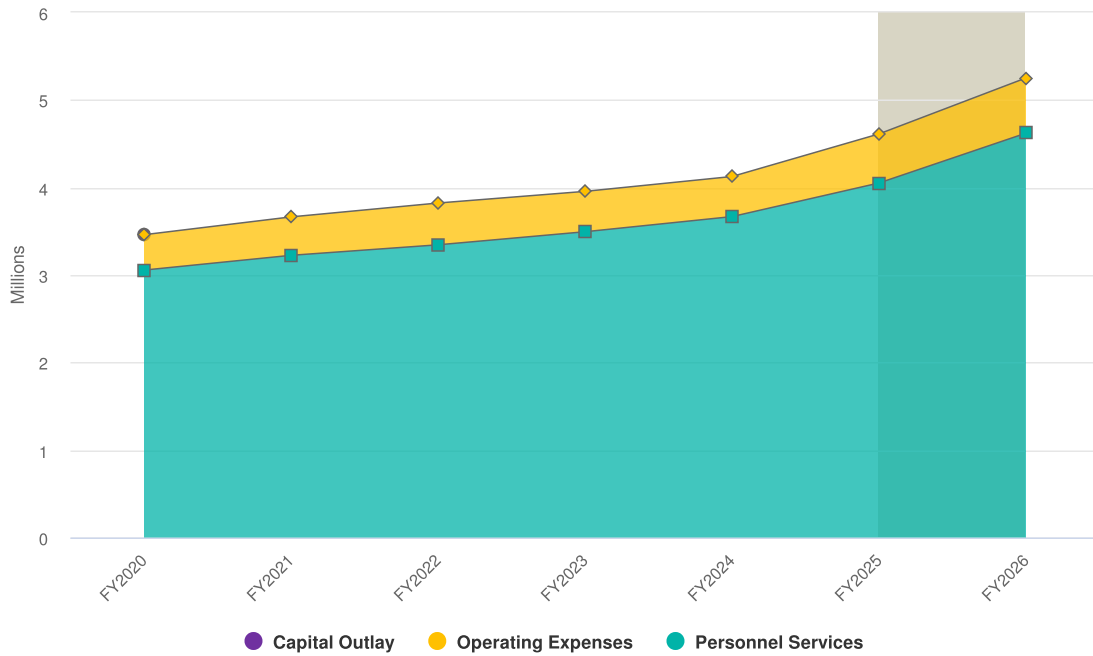
\$5,252,127 **\$639,640**
(13.87% vs. prior year)

County Commission Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

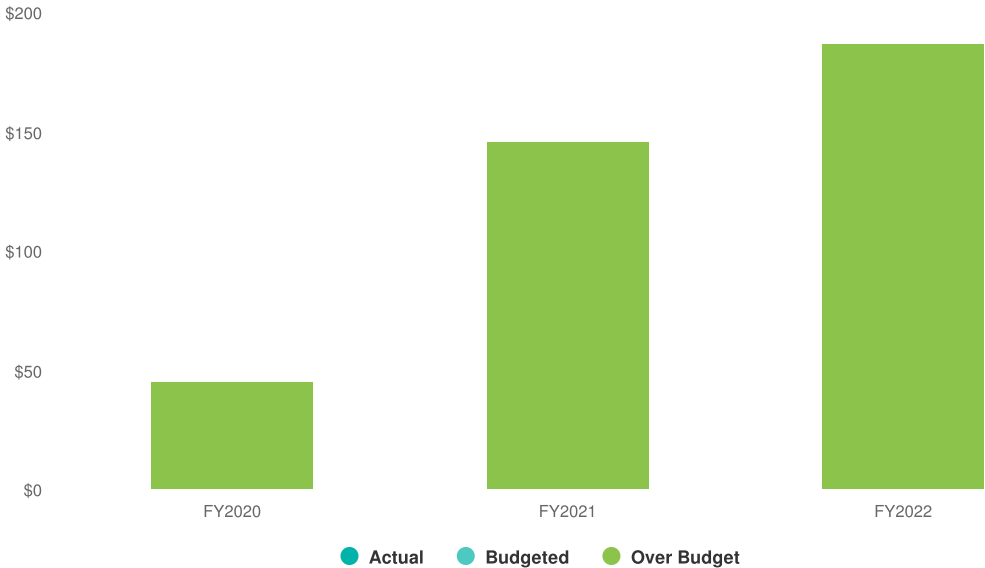
Personnel Services - Increase is primarily due to reclassification of Commission staff positions in FY 2025.

Operating Expenses - Increase is due to anticipated increases in district expenses in FY 2026.

Revenues Summary

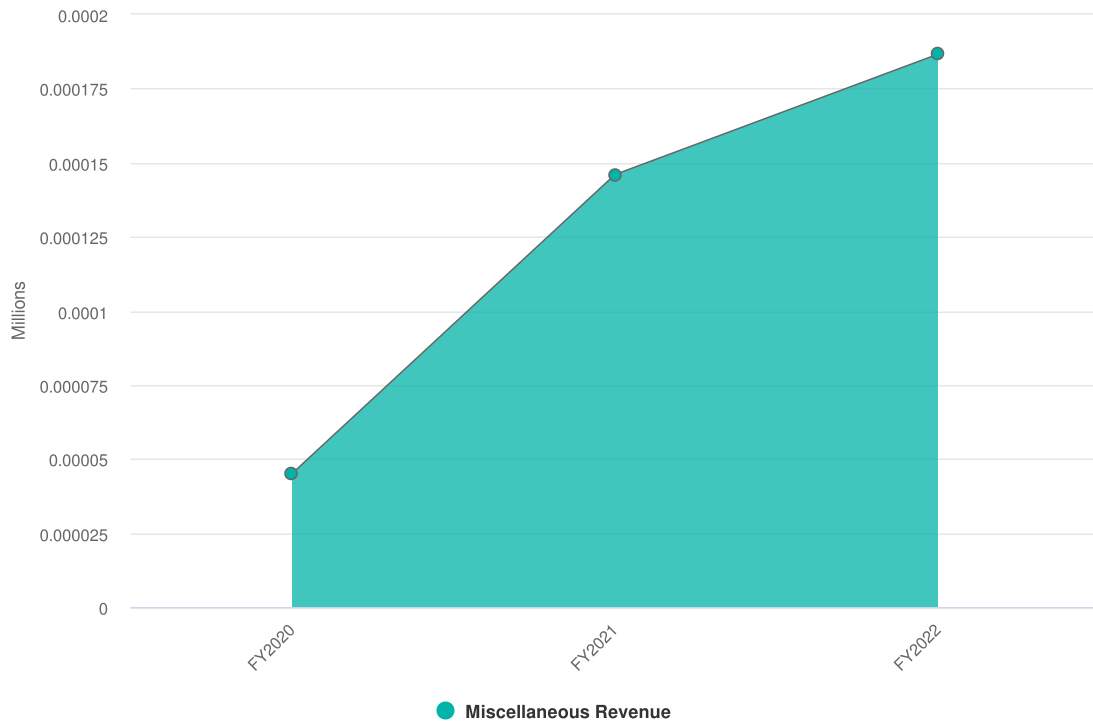
\$0 **\$0**
(0.00% vs. prior year)

County Commission Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical Revenues by Source



County Administration

Joseph Abruzzo


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 12 positions, including the Chief Deputy County Administrator and five Deputy 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 2025 Highlights & Accomplishments

- Appointed Joseph Abruzzo as County Administrator.
- Welcomed the Florida Department of Government Efficiency (DOGE) for a deeper look into operations. This visit was part of a statewide effort to explore how tax dollars can be spent more effectively while continuing to deliver high-quality services to the public.
- Using American Rescue Plan Act (ARPA) replacement dollars, approved a funding agreement with the Health Care District of Palm Beach County to fund/reimburse up to \$10 million in land acquisition, design services, and construction services for a Central Receiving Facility as an infrastructure improvement to the behavioral health system in Palm Beach County.
- Realignment of departments to create efficiencies.

FY 2026 Emerging Issues

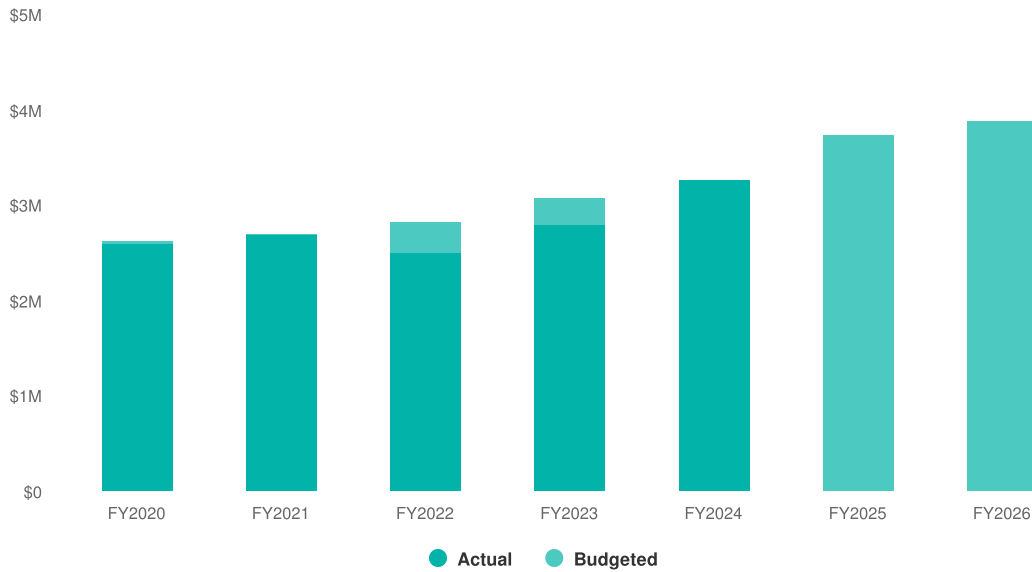
- Continue to address the affordable and workforce housing crisis.
- Evaluate property tax reform at the state level.
- Review implementation of technology to improve efficiency.
- Evaluate capital projects and funding sources.
- Analyze countywide costs to find reduction strategies.
- Implement performance reviews for all employees.



Expenditures Summary

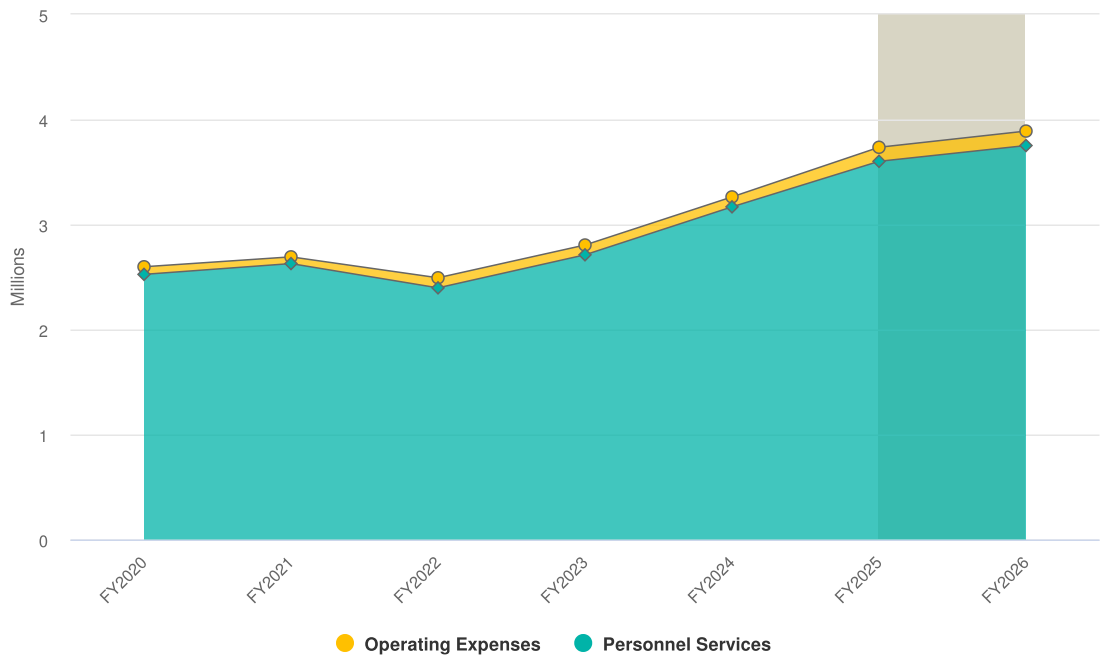
\$3,889,790 **\$154,362**
(4.13% vs. prior year)

County Administration 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) - County Water Resources Manager transferred to Environmental Resources Management

Revenues Summary

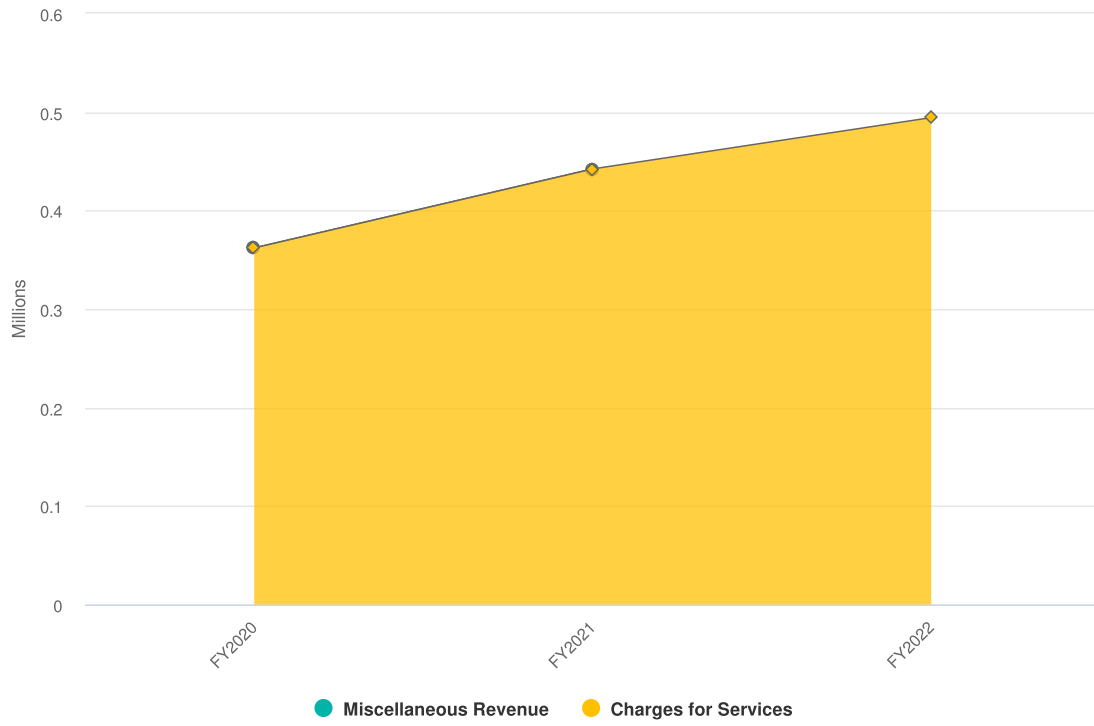
\$0 **\$0**
(0.00% vs. prior year)

County Administration Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical Revenues by Source



County Attorney

Denise Coffman

County Attorney

Mission Statement

To provide the highest quality legal advice and representation, with outstanding customer service 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.

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

FY 2025 Highlights & Accomplishments

- Counseled the Engineering and Public Works Department on securing and implementing \$5.8M in state funding for downtown West Palm Beach's Adaptive Traffic Control System ("smart signals"). Guided the implementation of the Transit Signal Priority program for Palm Tran buses and Emergency Vehicle Preemption program for Palm Beach County Fire Rescue vehicles.
- Negotiated with municipalities with transportation impact/mobility fees to create interlocal agreements for disbursement of transportation capacity impact fees between respective jurisdictions as required by § 163.3180, Florida Statutes, by the October 1st, 2025 deadline.
- Reviewed Trump Administration grant compliance guidelines related to race and gender-based procurement practices and assisted the BCC in enacting an emergency ordinance suspending certain provisions of the County's Equal Business Opportunity ordinance to maintain federal grant funding across all countywide departments.

FY 2026 Emerging Issues

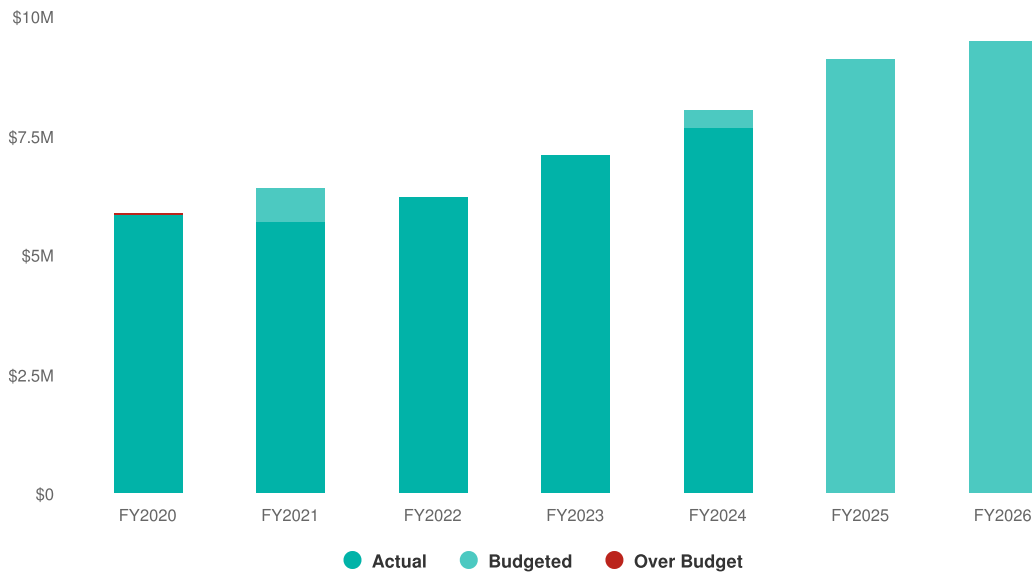
- Assist with the implementation of a School Zone Speed Detection program in the County in school zones where there are heightened safety risks for students due to incidents of speeding.
- Continue to work with staff and consultants to adopt new impact/multimodal fees in compliance with § 163.31801, Florida Statutes.
- Analyze the implication of the Live Local Act on the County's development and Senate Bill 180 (2025) limitations on making amendments to our Unified Land Development Code.



Expenditures Summary

\$9,481,477 **\$349,825**
(3.83% vs. prior year)

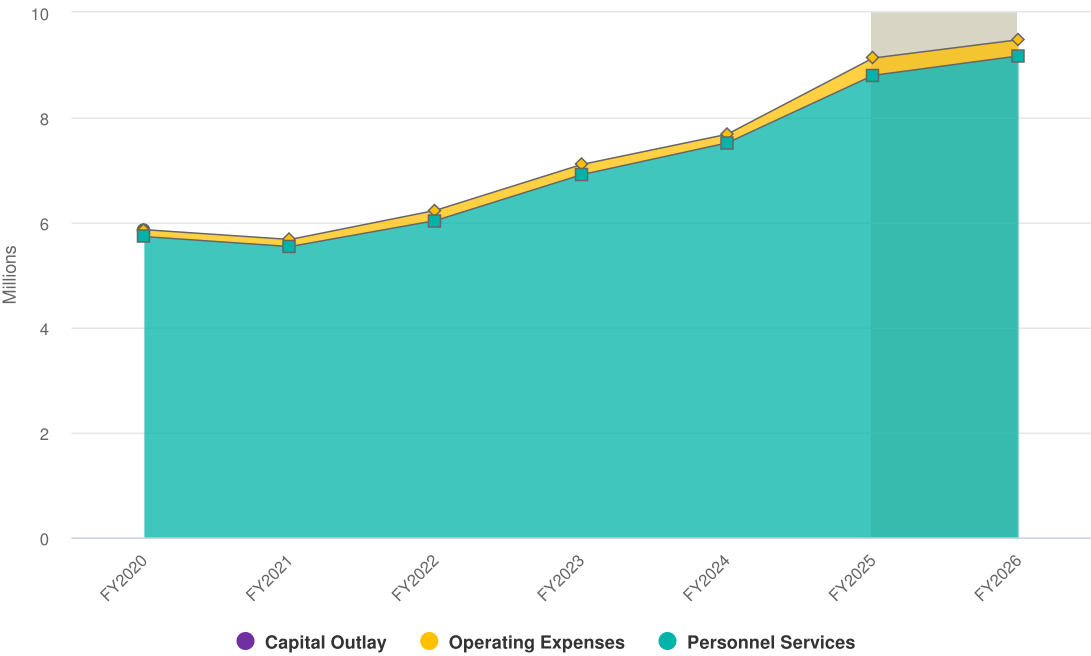
County Attorney Proposed and Historical Budget vs. Actual



In FY 2020 the budget was modified to align personal services with actuals. In FY 2023 the budget was modified for increased postage. County Attorney did not overspend their budget.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

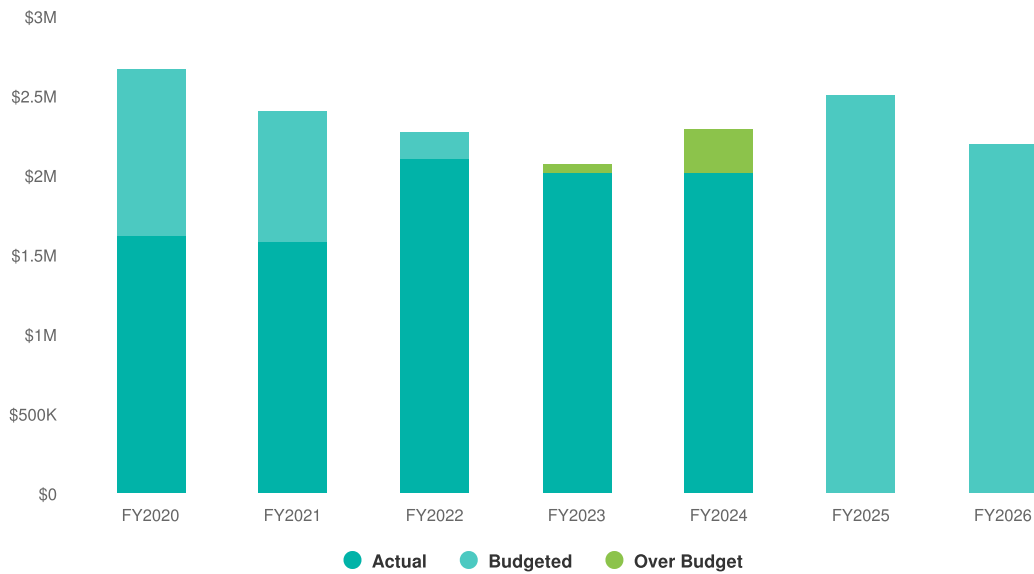
Positions

Budget Process: 1 - Paralegal I

Revenues Summary

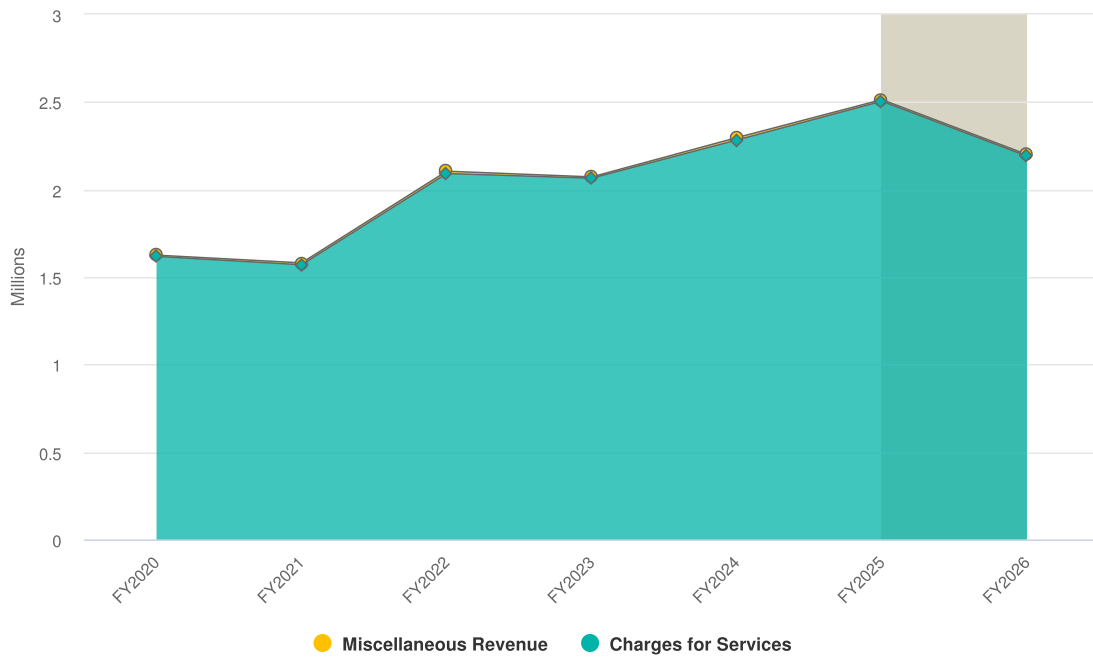
\$2,200,000 **-\$313,620**
(-12.48% vs. prior year)

County Attorney Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

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

Internal Auditor

David A.J. Zamora

County Internal Auditor

Mission Statement

To assist the Board of County Commissioners (BCC) 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 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 2025 Highlights & Accomplishments

- Issued six audit reports with 22 recommendations to strengthen County operations.
- Conducted nine follow-up projects addressing 45 prior recommendations.
- Advanced preparations for upcoming changes to Government Auditing Standards, expanded staff skills in high-risk areas, and made progress toward implementing new audit management software.

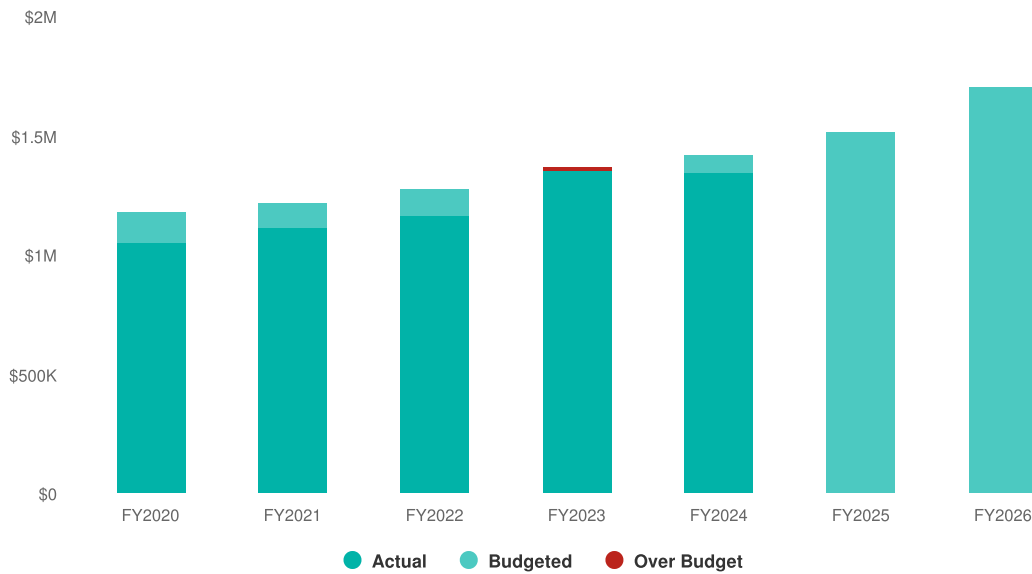
FY 2026 Emerging Issues

- The limited availability of experienced auditors in the job market continues to present resourcing challenges. Gaps in staff experience and capacity affect both the timeliness and scope of Internal Audit's work. In a county of Palm Beach's size and complexity, these limitations limit the Office's ability to provide comprehensive assurance across all major departments and programs.
- Government Auditing Standards require Internal Audit to undergo an external peer review every three years. With the next review approaching, anticipated revisions to these standards are advancing and will broaden expectations for quality management and expand peer review requirements. While these changes are designed to strengthen assurance across audit organizations, they will require policy updates and carry resource implications as the Office works toward full compliance.
- As County operations become increasingly reliant on complex Information Technology (IT) systems and digital infrastructure, cybersecurity risks remain a significant concern. Nationally, these risks are consistently identified as among the most critical facing government organizations. Internal Audit is closely monitoring developments and will continue working with the County's IT security team to leverage technical expertise and help ensure the County's exposure to these risks are appropriately managed.

Expenditures Summary

\$1,705,113 **\$187,073**
(12.32% vs. prior year)

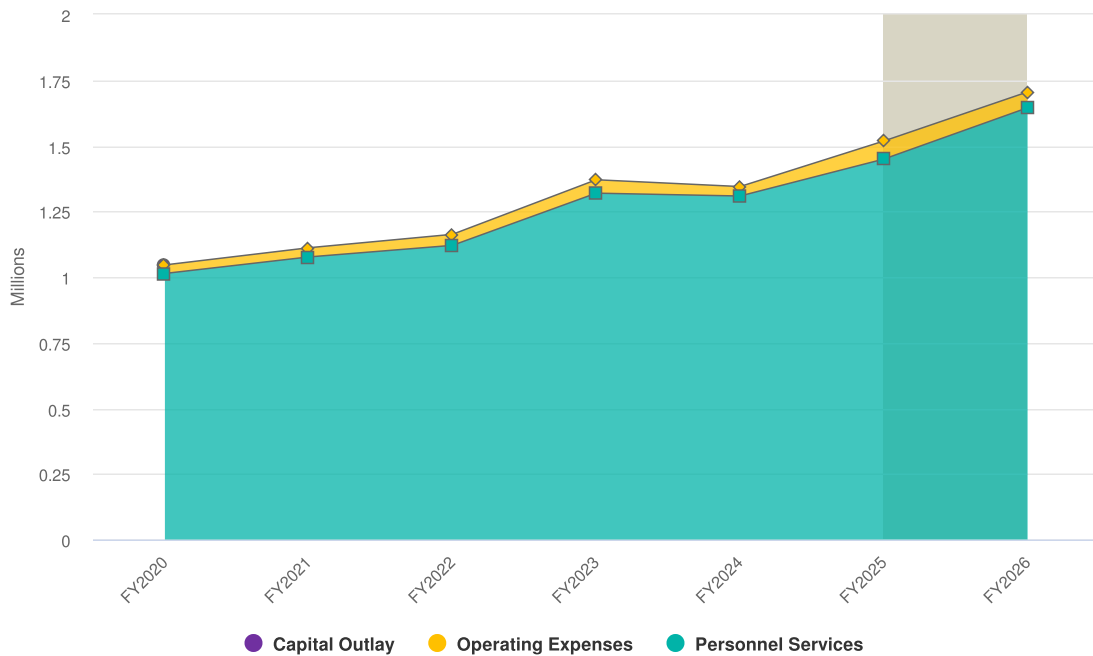
Internal Auditor Proposed and Historical Budget vs. Actual



In FY 2023 the budget was modified due to retirement of the previous Internal Auditor. Internal Audit did not overspend their budget.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

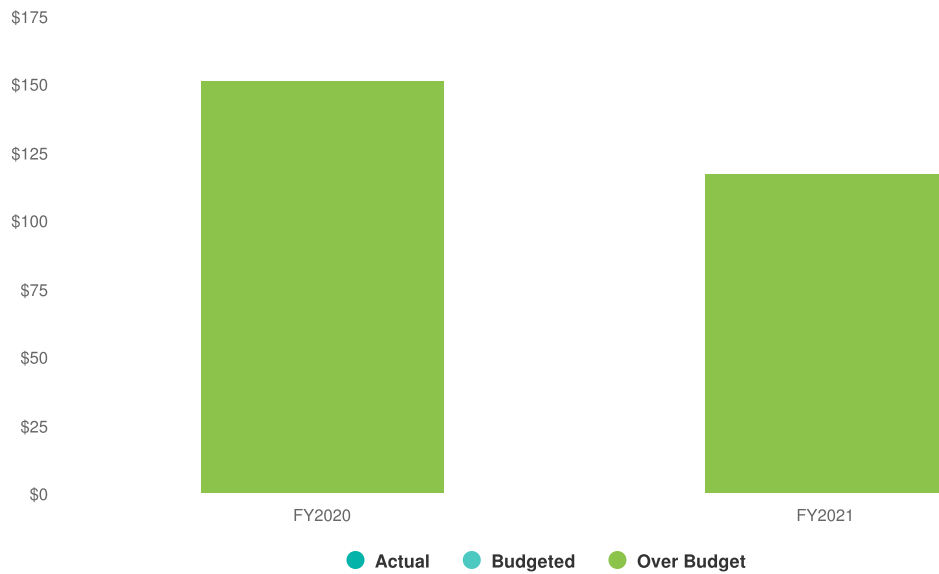
Personnel Services - Increase is primarily due to a retirement payout in FY 2026, reclassification of a vacant position, and expected position upgrades within the Auditor position series.

Operating Expenses - Decrease is primarily due to a one-time supplemental in FY 2025 for costs associated with an approved Senior Auditor position and lower premiums for property and casualty insurance.

Revenues Summary

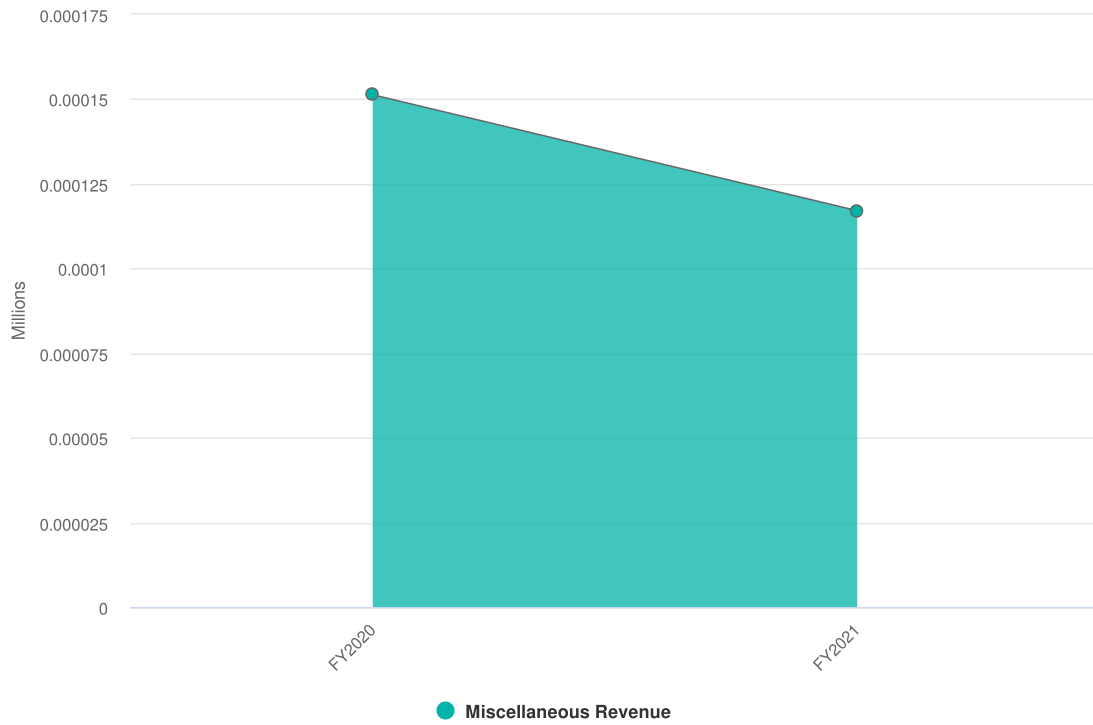
\$0 **\$0**
(0.00% vs. prior year)

Internal Auditor Proposed and Historical Budget vs. Actual




Revenues by Source

Budgeted and Historical Revenues by Source



Performance Measurements

<u>PERFORMANCE MEASUREMENTS</u>		<u>Actual FY 2023</u>	<u>Actual FY 2024</u>	<u>Target FY 2025</u>	<u>Target FY 2026</u>
	Average number of days to issue a discussion draft audit report after beginning fieldwork. ¹	387	98	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	100	100	90	90
	Percentage of audits from the adopted annual audit plan actually started during the fiscal year. ³	75	70	80	80

Comments

1. Actual performance in 2023 reflected several smaller audits that were conducted more quickly than average. Targets for 2024 and 2025 represent more normal levels of activity.
2. We adopted a more collaborative approach to developing audit recommendations that should move the percentage of recommendations accepted by management closer to 100%.
3. Results are based on staffing capacity and complexity of audits.

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 more than 8.5 million passengers a year. More than 165,000 annual operations occur at PBI, along with more than 32,000 tons of cargo moving through the airport each year. PBI is also home to three fixed base operators: Jet Aviation, Signature Aviation and Atlantic Aviation, along with several subtenants, serving general aviation customers and making PBI one of the busiest airports in the country, in terms of general aviation traffic. Total estimated annual economic activity for PBI is \$4.6 billion with over 31,000 aviation and support activity jobs. The County's three general aviation airports generate an estimated annual economic activity of \$227 million while providing for nearly 1,300 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 2025 Highlights & Accomplishments

- PBI was ranked 5th Best Medium-Size Airport in the 2025 J.D. Power North America Airport Satisfaction Study.
- The Department of Airports, working together with the Office of Financial Management & Budget, completed the successful issuance of Airport System Revenue Improvement Bonds in the amount of \$110M for the completion of the Concourse B Expansion Project, as well as the construction of a new Aircraft Rescue and Fire-Fighting Facility, and Parking Revenue Control Building at PBI.
- PBI continued to see capacity increases in the form of expanded air service to new and existing markets. This trend is expected to continue as demand for premium and leisure destinations remains high. PBI is scheduled to serve 44 non-stop destinations by March 2026.

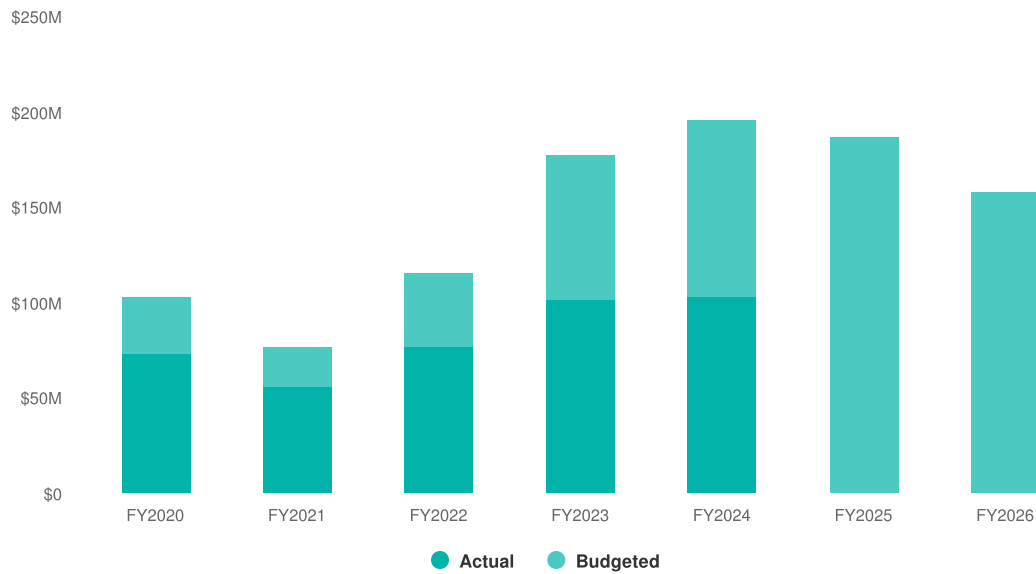
FY 2026 Emerging Issues

- Begin initial phases of the Secure Connector Project to create a post-security connection between Concourses A, B, and C, featuring an expanded lounge, more dining and entertainment options, expanded security checkpoints, new skylight, and terrazzo flooring.
- Continue planning the Consolidated Rental Car Facility (ConRAC) north of Belvedere Road and the implementation of a Customer Facility Charge to raise revenue to support the planning, design, construction, operation, and maintenance of the ConRAC.
- Continue efforts to retain and attract domestic and international air service despite high industry volatility. Low-cost carriers continue to see financial pressure amid lower economic spending from consumers and air carriers see continued aircraft delivery delays from manufacturers.

Expenditures Summary

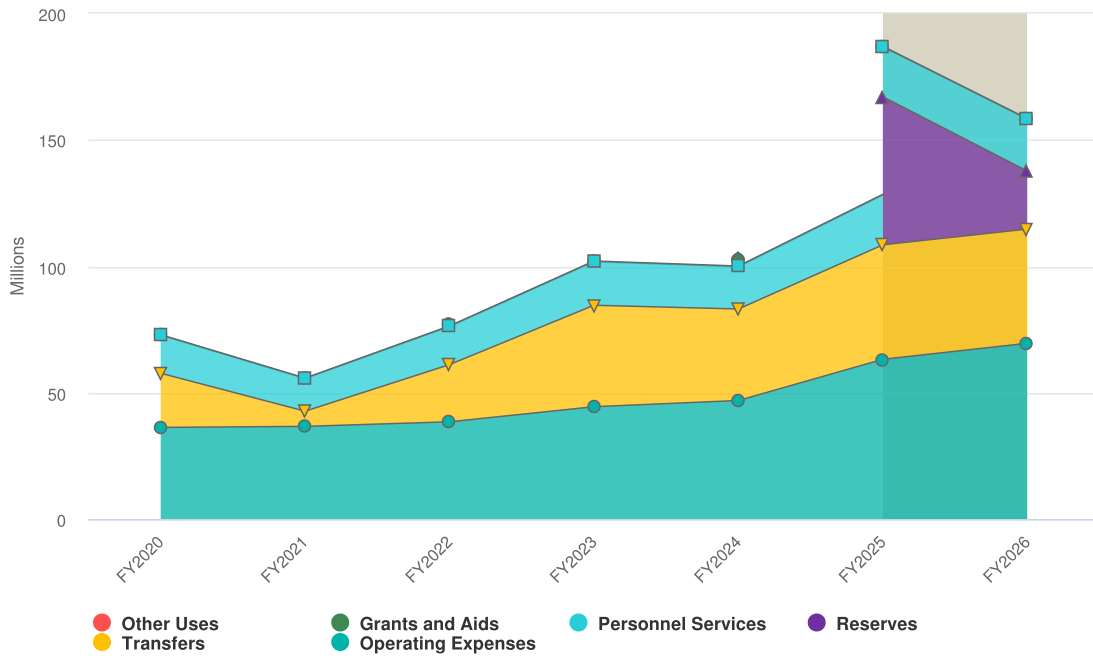
\$158,175,733 **-\$28,612,888**
(-15.32% vs. prior year)

Airports 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 - Airports Communications Specialist, 1 - Airports Training and Technical Assistance Coordinator, 1 - Contract Analyst, 1 - Division Director V, 2 - Accountant

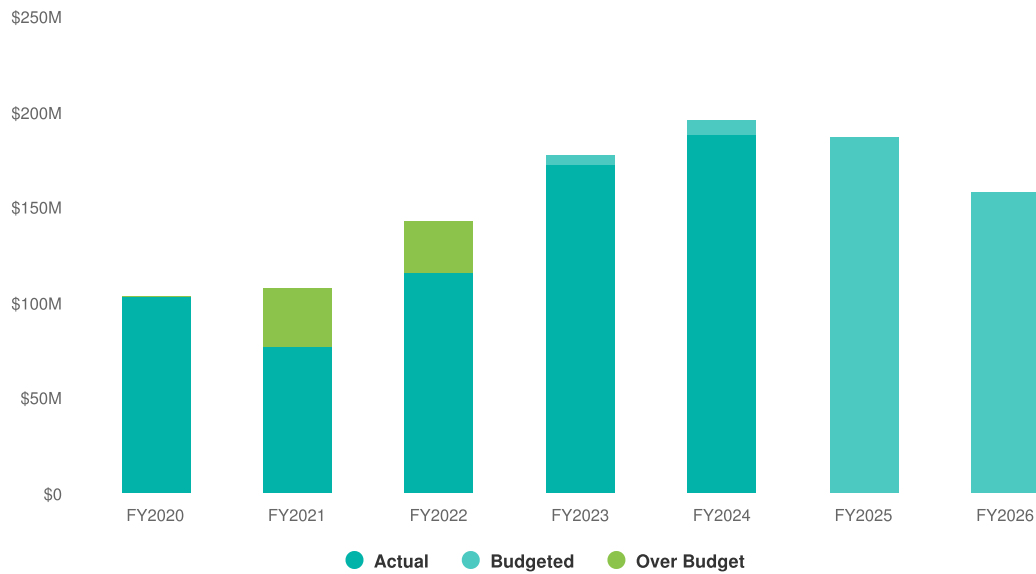
Operating Expenses - Increase is primarily due to contract costs for ground transportation, airport security, fire services, and the repair and maintenance of buildings and equipment.

Reserves - Decrease is primarily due to FY 2025 Capital Project bond issuances, PBI Concourse B Expansion Capital Projects, spending down of the Federal Aviation Administration Airport Rescue Plan Grant, and increased operating expenses.

Revenues Summary

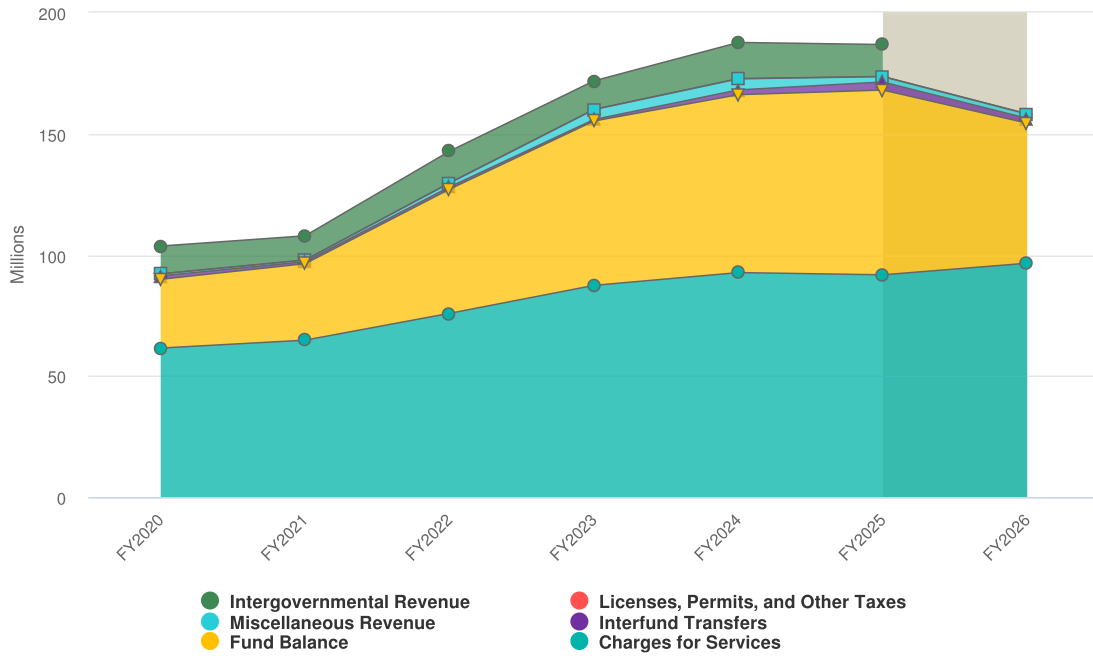
\$158,175,733 **-\$28,612,888**
(-15.32% vs. prior year)

Airports Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.




Intergovernmental Revenue - Decrease is due to spending down of the Federal Aviation Administration Airport Rescue Plan Grant.

Interfund Transfers - Decrease is due to anticipated transfers from the Airports Improvement & Development Fund.

Miscellaneous Revenue - Decrease is due to lower projected interest earnings in FY 2026.

Fund Balance - Decrease is primarily due to FY 2025 Capital Project bond issuances, PBI Concourse B Expansion capital project, and spending down of the Federal Aviation Administration Airport Rescue Plan Grant.

Performance Measures

	PERFORMANCE MEASUREMENTS	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
	Airline Cost Per Enplanement (\$8.00 or less = The Cost for Airlines to operate at PBI divided by PBI Enplanements) ¹	3.7	3.32	7.5	7.5
	Concession Revenue Per Enplanement ²	13.83	13.49	11.22	11.22
	Debt Service Coverage	9.6	11	3.25	3.25
	Percentage of Preventative Maintenance work orders completed by the due date. ³	70	78.9	80	80
	Percentage of Priority 1 Corrective Work Orders completed by the target date for completion. ⁴	89	92	90	90
	Percentage of Priority 2 Corrective Work Orders completed by the target date for completion. ⁵	90	91.2	70	70
	The number of active capital improvement projects supervised by each Project Manager. ⁶	72.4	34.5	20	20
	Amount of overtime hours of communication center staff. ⁷	1,537.5	1,783.25	1,200	1,200
	The number of all training classes at PBI including FEMA, FAR Part 139 and Safety Management System ⁸	298	290	240	240
	The number of persons trained in all PBI training classes including FEMA, FAR Part 139 and Safety Management System.	4,832	5,405	1,800	1,800

Comments

1. The cost per enplanement is driven by Net Airlines Revenue, and as seen in FY23, the airlines paid less per passenger, which allowed for cost-savings. FY24 and FY25 adjustments have been made to reflect more conservative projections in light of possible negative economic impacts seen nationwide.
2. Although an increased level of service and traffic were anticipated to occur in FY23 and FY24 with the end of the pandemic, targets and goals for FY25 and FY26 were set more conservatively due to other economic impacts throughout the nation, such as increased inflation.
3. New metric created in January 2023. The yearly average is showing improvement.
4. New metric created in January 2023. Metrics are already showing improvement.
5. New metric created in January 2023. Although improvements occurred for FY24, the FY25 and FY26 targets were adjusted to reflect resource availability and staff capacity projections.
6. Although an improvement can be noted, actuals are still not as low as best practices would deem appropriate. PBIA continues to search for qualified candidates to fill vacant positions to remedy this situation.
7. Covid-19 had a negative impact on the amount of hours required to provide the customer service required at PBIA. Effects continue to be seen and were expected to decrease in FY24, but vacant positions are now contributing to this metric's increase.
8. Targets are based on best practices.

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 2025 Highlights & Accomplishments

- Human Services launched a Permanent Supportive Housing (PSH) program to address the growing need for permanent housing beds. PSH is designed for individuals and families experiencing chronic homelessness who have disabling conditions and require ongoing support services to maintain stable housing. Human Services opened a 60-bed program to meet this critical need in Palm Beach County.
- Continuum of Care (CoC), also known as the Homeless and Housing Alliance, reported a 28.5% decrease in the 2025 Point-in-Time Count. The ripple effects of House Bill 1365 notably impacted outreach, counts, service eligibility, and public perception, potentially leading to underreporting as individuals experiencing homelessness may avoid engagement due to fear of legal or enforcement consequences.
- Human Services and Community Action opened 17 detached, single-family cottage homes, plus a clubhouse for communal use. This transitional housing project, developed in partnership with the West Palm Beach Housing Authority, provides housing for individuals earning less than 50% of the Area Median Income.

FY 2026 Emerging Issues

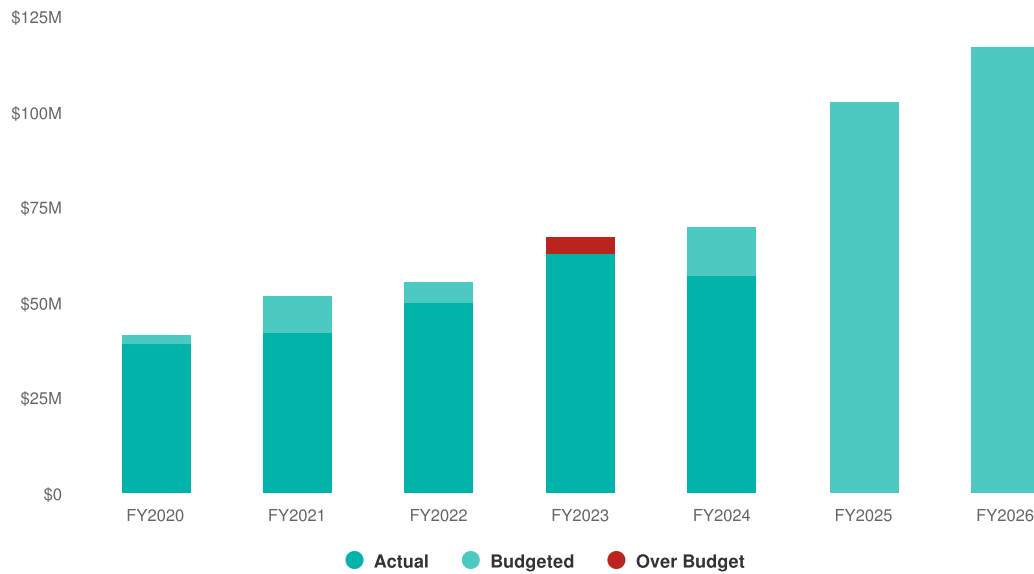
- The Department of Housing and Urban Development is considering a two-year time limit on all federal rental assistance, potentially impacting over 1.4 million households nationally, including those in PSH. If enacted, this policy may force vulnerable individuals, especially people with disabilities and families, out of stable housing, disrupt local housing systems, and threaten CoC funding. In Palm Beach County, over 800 clients in PSH programs could lose long-term housing stability.
- The ongoing shortage of affordable, safe, and decent housing remains a significant challenge. Median rent in Palm Beach County reached \$2,719/month, far above the national average. This affordability crisis is forcing families, including seniors and first-time homeless households, into shelters or onto the streets.
- Emergency Rental Assistance Program ended and rental assistance funding is now back to pre-covid levels, despite the increasing need due to lack of affordable housing.



Expenditures Summary

\$117,032,283 **\$14,362,782**
(13.99% vs. prior year)

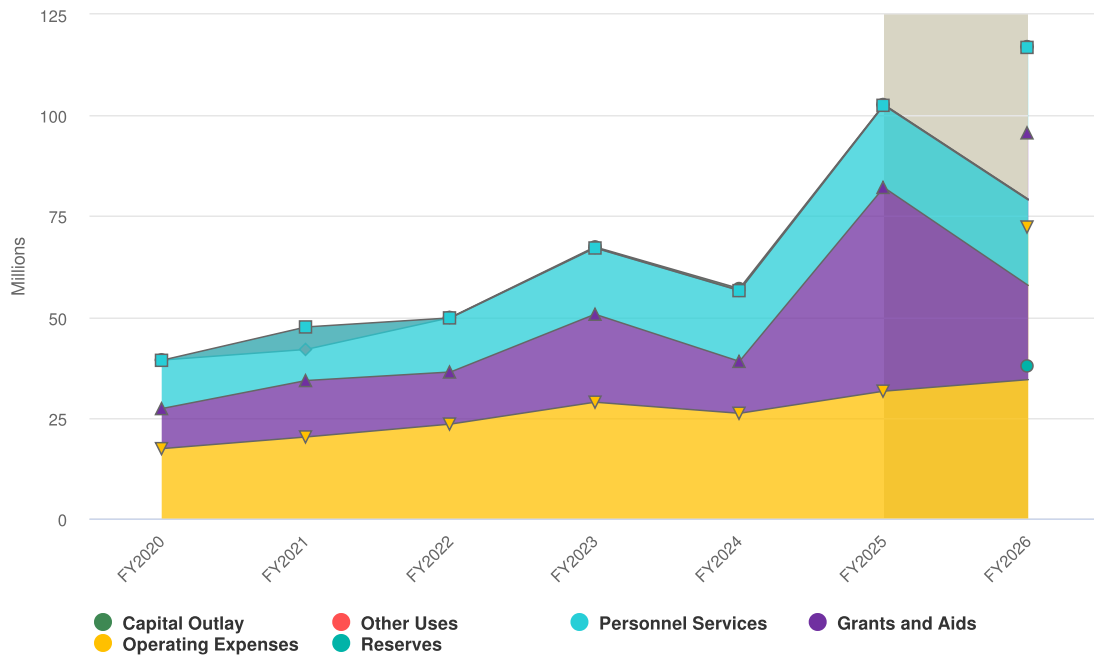
Community Services Proposed and Historical Budget vs. Actual



In FY 2023 the budget was modified for grant carry forwards and new grant funding. Community Services did not overspend their budget.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Positions

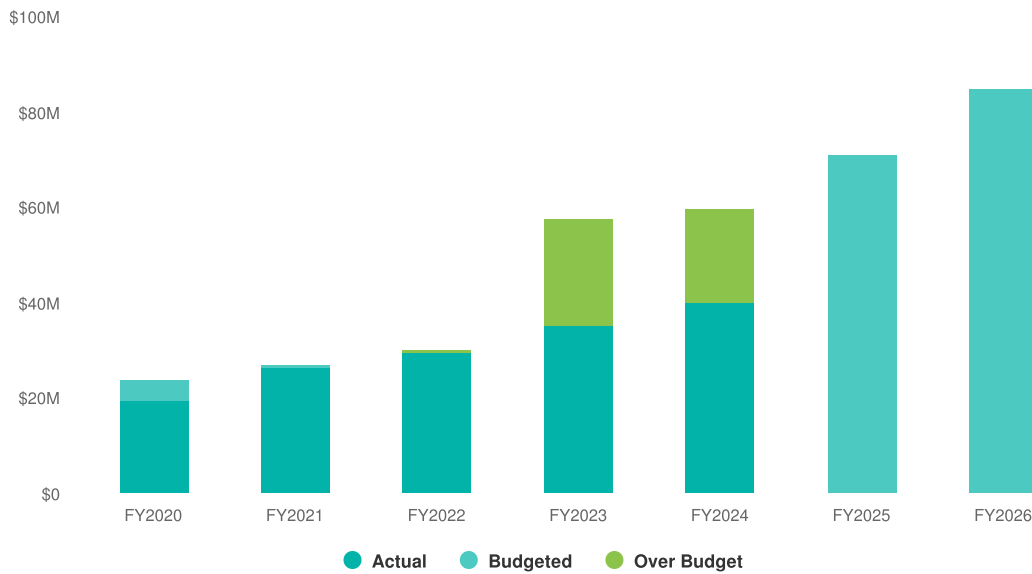
Mid Year: 1 - Financial Analyst II, 2 - Case Manager II

Grants and Aids - Decrease is primarily due to the Board of County Commissioners approved Behavioral Health and Substance Use Disorder Plan 2024 and the FY 2025 Opioid Settlement Fund categorical expenditure plan. This also resulted in an increase to reserves.

Revenues Summary

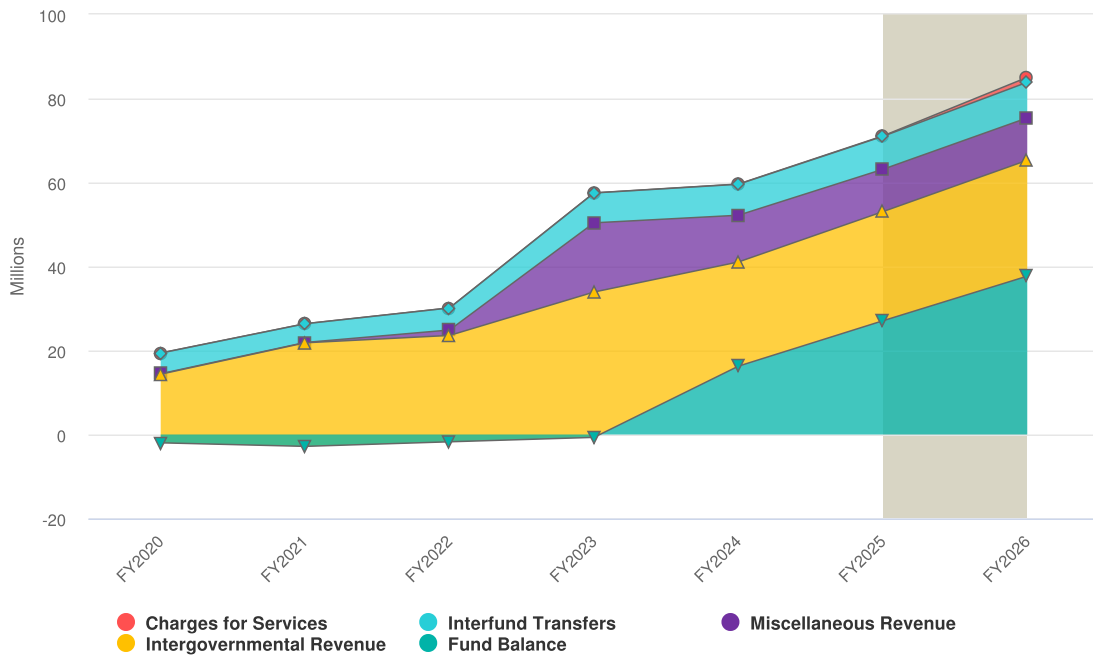
\$85,045,833 **\$13,960,666**
(19.64% vs. prior year)

Community Services Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical Revenues by Source








Grey background indicates budgeted figures.

Charges for Services - Increase is primarily due to expected tenant rental income for the Senior Supportive Housing Center (La Quinta).

Fund Balance - Increase is primarily due to the Board of County Commissioners approved Behavioral Health and Substance Use Disorder Plan 2024 and the FY 2025 Opioid Settlement Fund categorical expenditure plan.

Performance Measurements

	<u>PERFORMANCE MEASUREMENTS</u>	<u>Actual FY 2023</u>	<u>Actual FY 2024</u>	<u>Target FY 2025</u>	<u>Target FY 2026</u>
	Number of households who either prevented electric utility disconnection or services were reconnected through assistance (LIHEAP and other funding sources). ¹	6,835	2,155	2,800	4,000
	Number of homeless clients placed in permanent housing through Rapid Rehousing ²	114	98	130	130
	Number of contacts made via telephone, email, and in-person to qualified Veterans and/or their dependents ³	2,539	4,220	2,600	4,600
	Number of hours of In-Home Services including Case Management Adult Day Care, and high-risk Adult Protective Services provided to seniors to maintain aging in place	422,151	290,506	360,000	325,000
	Number of meals provided to seniors in need ⁴	285,077	262,409	340,000	300,000
	Percentage of participants who reported improved socialization, and physical and mental activity levels ⁵			96	96
	Ratio of active participants to 1 senior center staff (number of seniors per staff) ⁶		166.75	200	200
	Number of individuals engaging in Recovery Community Center and Recovery Community Organization support services. ⁷	2,776	3,978	800	4,200
	Percentage of program participants and community members completing 2 or more RCIs to measure ongoing engagement. ⁸				40
	Number of homeless people during annual Point in Time Count (Sheltered/Unsheltered) ⁹	1,855	2,126	1,913	1,913
	Number of unduplicated people experiencing homelessness on the Acuity List ¹⁰			9,360	9,360
	The average number of days it takes to place a client in housing Rapid Rehousing & Permanent Housing ¹¹	222	224	40	45

Comments

1. Assistance is provided based on available funding. Due to federal funds being depleted, and LIHEAP funds being at a decreased amount, targets were adjusted for FY25 and FY26 based on projections of funding capabilities.
2. Efforts continue to take place to achieve permanent housing for all clients.
3. Projections of targets are made based on current staffing and projections of future staffing within the division.

4. Targets are adjusted based on funding availability projections and staffing capacity.
5. New metric created in FY25. No previous data available.
6. New metric created in FY24. No previous data available.
7. Based on staffing capacity, FY25 targets were reassessed and established to reflect realistic capabilities. Targets for FY26 are projected based on full staffing complement and ability to increase outreach services.
8. New metric to be tracked in FY26. No previous data available.
9. Although services continue to be provided to assist unsheltered people in Palm Beach County, and increase in homelessness is noted.
10. New metric to be captured showcasing "unduplicated numbers."
11. Due to a decrease in housing and bed number availability, an increase in days to achieve client placement is taking place.

County Library

Douglas Crane
Director

Mission Statement

To connect communities, inspire thought, and enrich lives. The Library 'connects communities' by promoting and enhancing the role of the Library and offering services beyond the Library's walls. The Library 'inspires thought' by providing free access to resources and services that reflect and engage the County's diverse communities and people and by offering a range of activities designed to enrich, stimulate, and engage members from early literacy through adulthood. The Library 'enriches lives' by providing a welcoming environment, both physically and virtually, to spark creativity, stimulate thoughtful conversation and encourage collaboration, and by serving as a bridge for community members to access social services.

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, 17 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 childcare facilities. The Library provides access to holdings of over 1.8 million physical and electronic items. Access to online resources and internet, 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. 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 2025 Highlights & Accomplishments

- The new 33,000 square foot Canyon Branch opened on January 11, 2025 with nearly 4,000 community residents turning out to celebrate the grand opening.
- Received the 2025 Maria Chavez-Hernandez "Libraries Change People's Lives" Award from the Florida Library Association for fostering and maintaining a welcoming, accessible environment for all by supporting various learning styles and functional needs through services, spaces, materials, and resources within the library.
- 17,708 summer lunches and snacks were served to children, ages 0 - 18, in June and July at multiple library locations in partnership with the School District of Palm Beach County. Year-round weekend meal kit distribution was expanded to ten library locations and after school snacks are offered at one location.

FY 2026 Emerging Issues

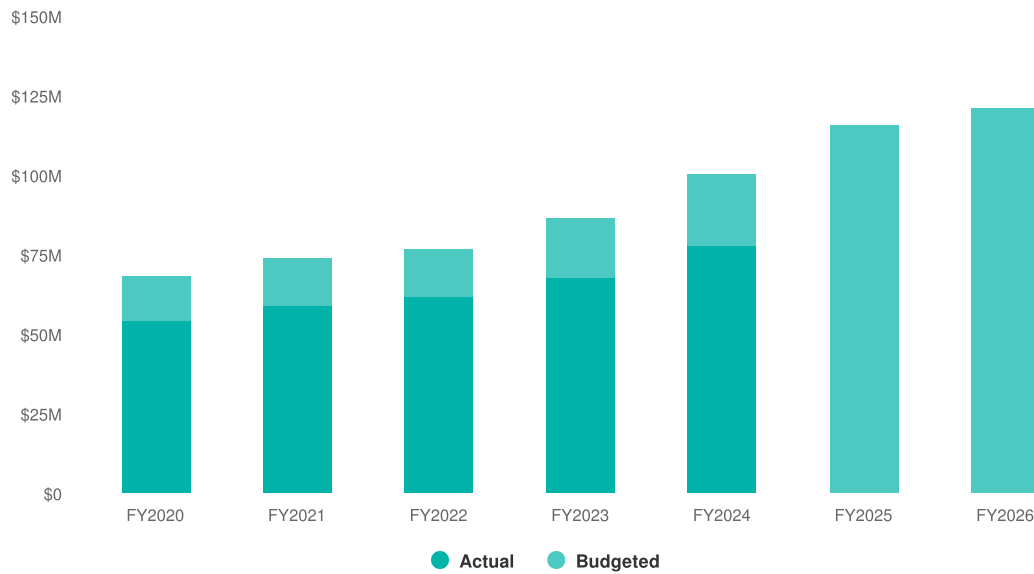
- As the County experiences increases in population and continued growth, the Library System is planning for additional library expansion projects and renovations. Renovations of the Okeechobee Blvd Branch and the Hagen Ranch Road Branch are planned to begin in FY 2026. Planning for a new Main Library and the new Hypoluxo Branch is underway.
- Safety and security of our facilities and the public remain a top priority. A new Security Manager position is requested in the FY 2026 budget to support front-line staff and identify areas of improvement in our buildings and procedures.
- Staff is working with Fleet Management and a bookmobile vendor to design and build the next bookmobile, which is expected to be delivered in fall 2025. A second bookmobile has been requested in the FY 2026 budget to allow participation in more special events and add new stops that are not currently on the route.



Expenditures Summary

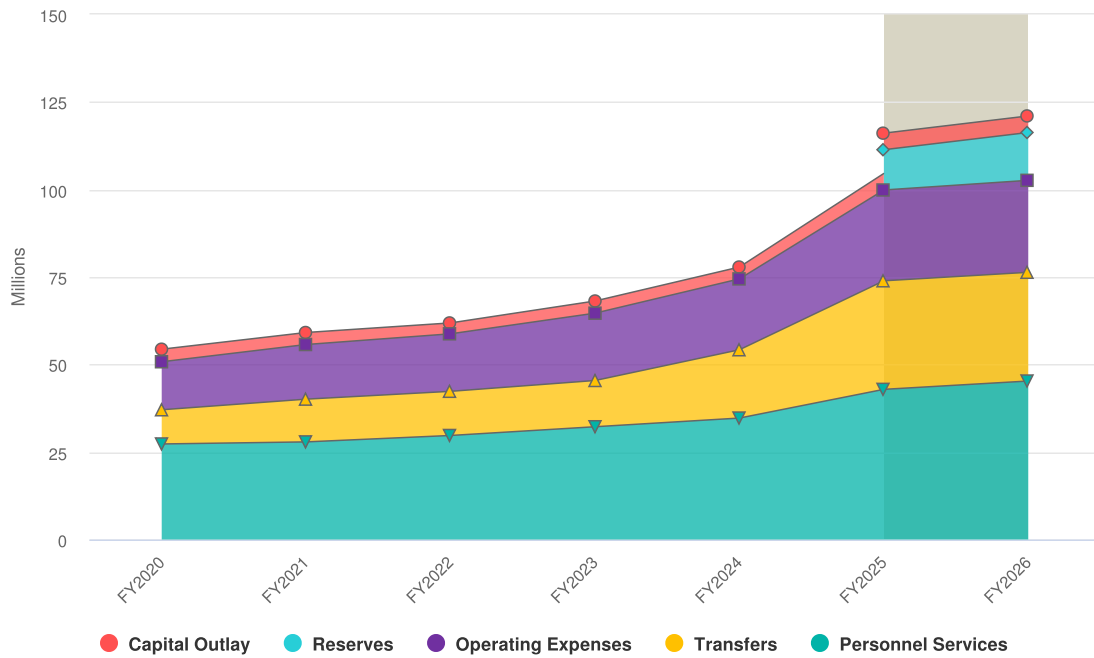
\$121,021,978 **\$4,924,423**
(4.24% vs. prior year)

County Library Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Positions

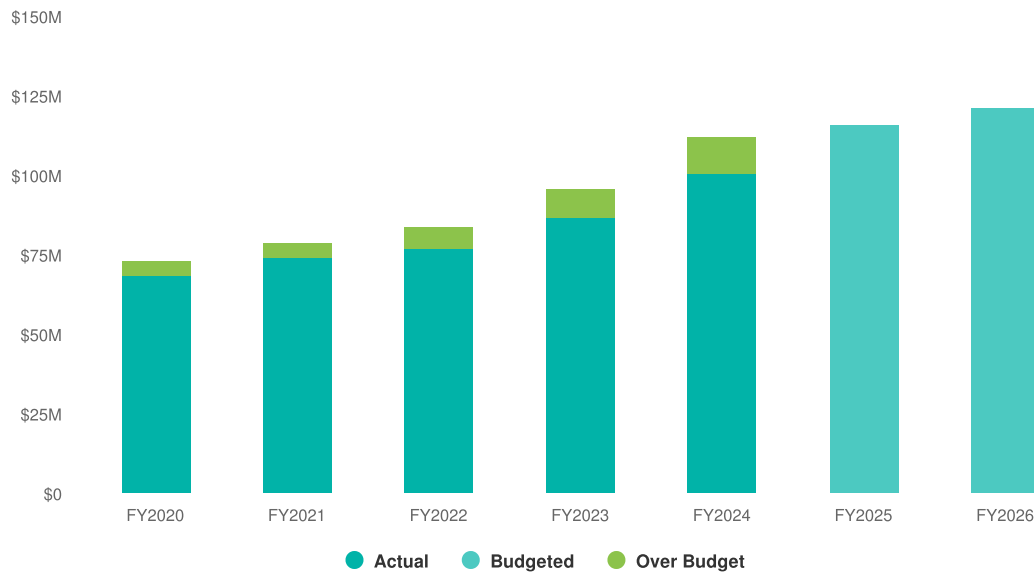
Budget Process: 1 - Library Security Supervisor, 2- Library Associate II

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

Revenues Summary

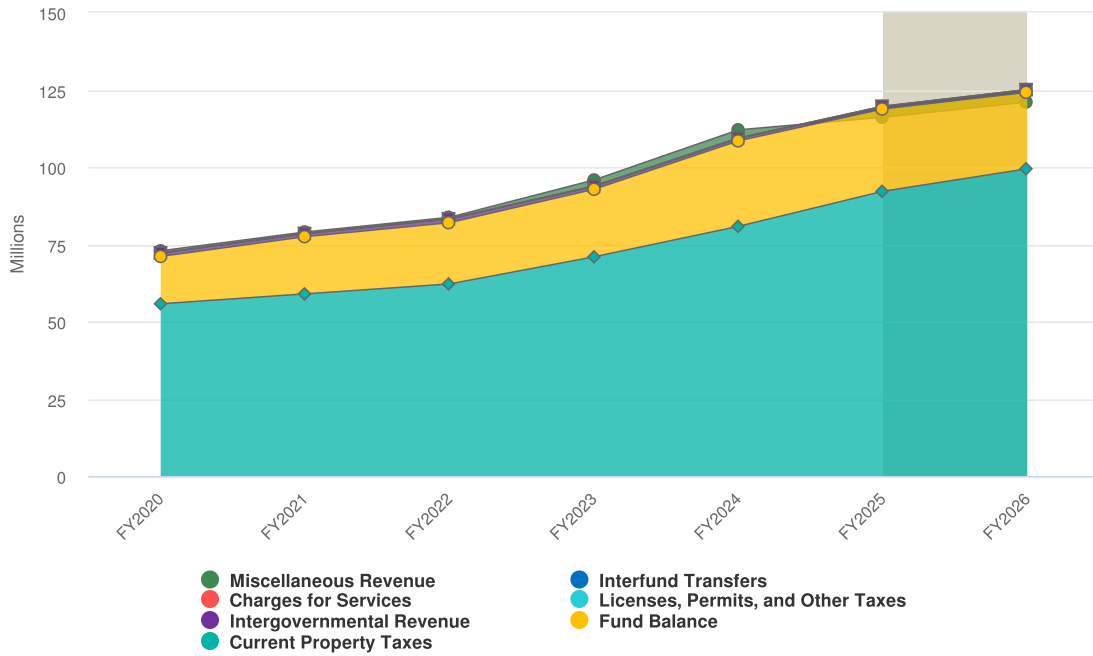
\$121,021,978 **\$4,924,423**
(4.24% vs. prior year)

County Library Proposed and Historical Budget vs. Actual



Revenues by Source





Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

Miscellaneous Revenue - Decrease is primarily due to interest income based on projected interest rates for FY 2026 offset by an increase in statutory reserves which is directly related to Current Property Tax revenues.

Performance Measurements

	<u>PERFORMANCE MEASUREMENTS</u>	<u>Actual FY 2023</u>	<u>Actual FY 2024</u>	<u>Target FY 2025</u>	<u>Target FY 2026</u>
	Adult activities and events attendance ¹	54,256	69,238	59,682	71,315
	Adult literacy instructional hours ²	9,397	11,268	9,867	11,493
	Information/research transactions handled ³	885,968	872,767	894,828	877,131
	New Library card holders ⁴	35,112	36,427	35,814	37,520
	Story time/multimedia class attendance ⁵	134,769	147,449	141,507	148,923
	Summer Reading Program registrations ⁶	9,318	9,459	9,784	9,648
	Electronic content loaned ⁷	2,676,740	2,846,454	2,810,577	2,988,777
	Website and mobile app visits ⁸	6,842,019	7,557,961	6,978,859	7,709,120
	Library visits ⁹	2,721,422	2,599,600	2,748,636	2,612,598
	Physical items loaned ¹⁰	5,793,418	5,655,610	6,083,089	5,683,888
	Public PC sessions ¹¹	386,886	399,178	394,624	403,170
	Meals and snacks ¹²	19,586	26,865	21,545	42,270

Comments

1. Targets for FY25 and FY26 are to increase by 5% of actuals from previous respective fiscal years.
2. Targets for FY25 and FY26 are to increase by 5% of actuals from previous respective fiscal years.
3. Targets for FY24 was to maintain the same number of transactions as in FY22 based on projected staffing capacity. Based on higher actuals in FY23 that what was projected, FY25 target was to increase by 1% of actuals from previous respective fiscal years. Based on actuals for FY24 being lower than what was projected, future fiscal year targets will be adjusted accordingly.
4. Targets for FY25 was to increased by 2% of actuals from FY23 based on projected staffing capacity.
5. Targets for FY25 are to increase by 5% of actuals from previous FY23 fiscal year's actuals. Future targets are projected based on staffing capacity.
6. FY25 target was to increase by 5% of actuals from FY23 based on projected staffing and funding capacity.
7. FY25 target was to increase by 5% of actuals from FY23 based on projected funding capacity.
8. FY25 target was to increase by 2% of actuals from FY23 based on projected online customer interaction.
9. Targets for FY25 and FY26 are to increase by 1% of actuals from previous respective fiscal years.
10. FY25 target was to increase by 5% of actuals from FY23 based on projected staffing and funding capacity.
11. FY25 target was to increase by 2% of actuals from FY23 based on projected staffing and funding capacity.
12. Targets are to increase by 10% of actuals from previous respective fiscal years. FY26 Target is projected to increase significantly with the decrease in SNAP benefits.

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 (PBC).

Department Overview

The department is comprised of the following divisions: Agriculture, Agriculture Economic Development, Family & Consumer Sciences, 4-H Youth Development, Environmental Horticulture, and Mounts Botanical Garden (MBG).

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

FY 2025 Highlights & Accomplishments

- 32,409 local youth were involved in 4-H programs. The 4-H chicken embryology program was expanded to include ducklings and quail, reaching over 27,000 students with this unique kid-friendly approach to Science, Technology, Engineering, and Mathematics education. In July 2025, the PBC 4-H TechGarage Club built an experimental solar car and won first place at the National Solar Car Challenge (Texas Motor Speedway, Ft. Worth).
- In partnership with the PBC School District, the MBG Nature Quest program provided free admission to over 15,000 third-graders, teachers, and chaperones to enjoy horticulture Science, Technology, Engineering, Arts, and Mathematics education.
- Extension agents and local mango growers hosted the 2025 Mango Fest at the PBC Convention Center, which attracted over 6,000 people. Vendors sold over 40 varieties of mangoes along with mango trees and mango-based products. Extension agents organized homeowner-friendly presentations and hands-on demonstrations by UF/IFAS faculty and expert mango farmers. Our Master Gardener Volunteers and mango growers displayed 285 different mango varieties. Roughly 400 visitors enjoyed tasting mango varieties originating from five different global regions.

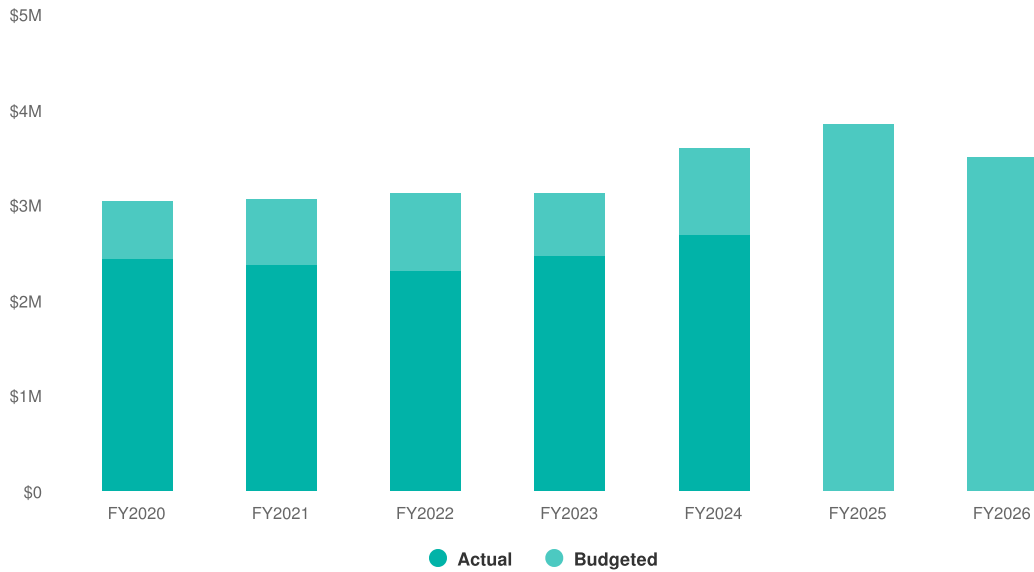
FY 2026 Emerging Issues

- Invasive iguanas are now a major concern for the PBC ornamental and vegetable industry because they destroy plants and crops. Agriculture/Horticulture extension agents will continue evaluating economic damages while collaborating with growers and UF wildlife/conservation scientists to explore viable iguana exclusion/eradication plans.
- MBG's ten-year Master Plan is currently underway and on track for completion in early 2026. More than a plan, this is a living, evolving roadmap to elevate the visitor experience, expand access, and strengthen MBG's role as a dynamic cultural and environmental resource for PBC and beyond.
- Housing affordability and financial readiness continue to be critical concerns in the County. The cost of housing has increased significantly, with many residents postponing home purchases. Rising homeowner insurance premiums are a barrier to purchasing and maintaining a home, which directly impacts long-term housing affordability and stability. Extension can provide education/guidance to help residents become financially prepared by improving their credit rating, reducing debt, establishing budgets, and adopting saving strategies for future homeownership goals.

Expenditures Summary

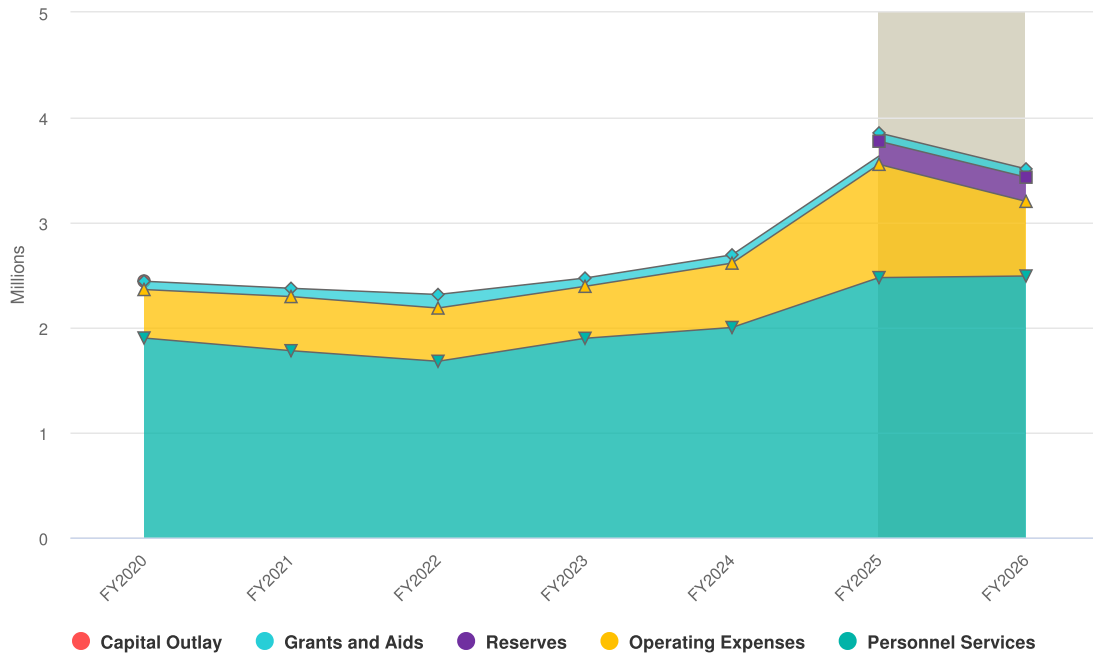
\$3,510,610 **-\$342,571**
(-8.89% vs. prior year)

County Cooperative Extension Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



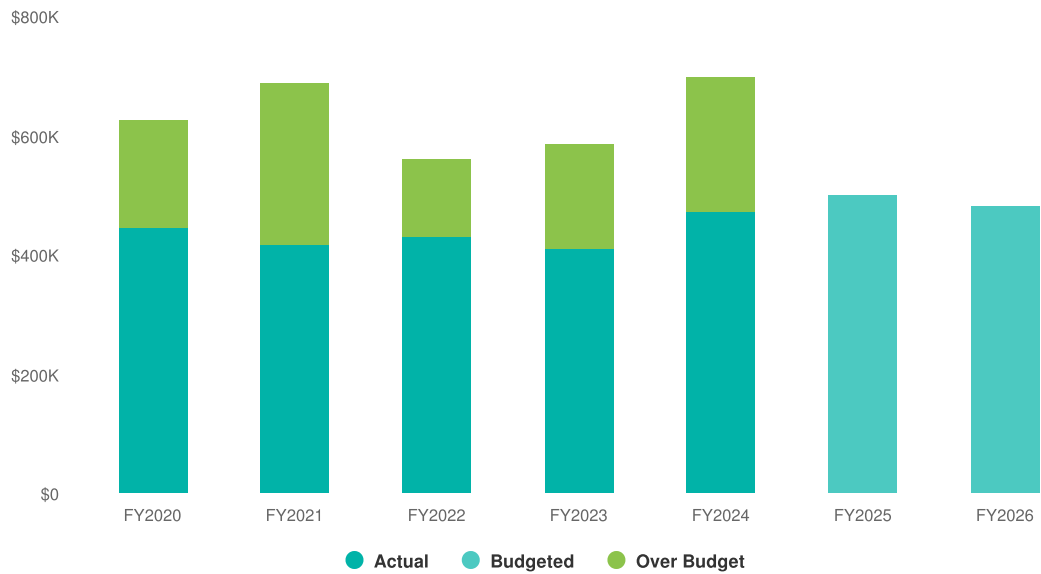
Grey background indicates budgeted figures.

Operating Expenses - Decrease is due to one-time supplemental requests for lightweight furniture for meeting spaces and electronic card access security in FY 2025.

Revenues Summary

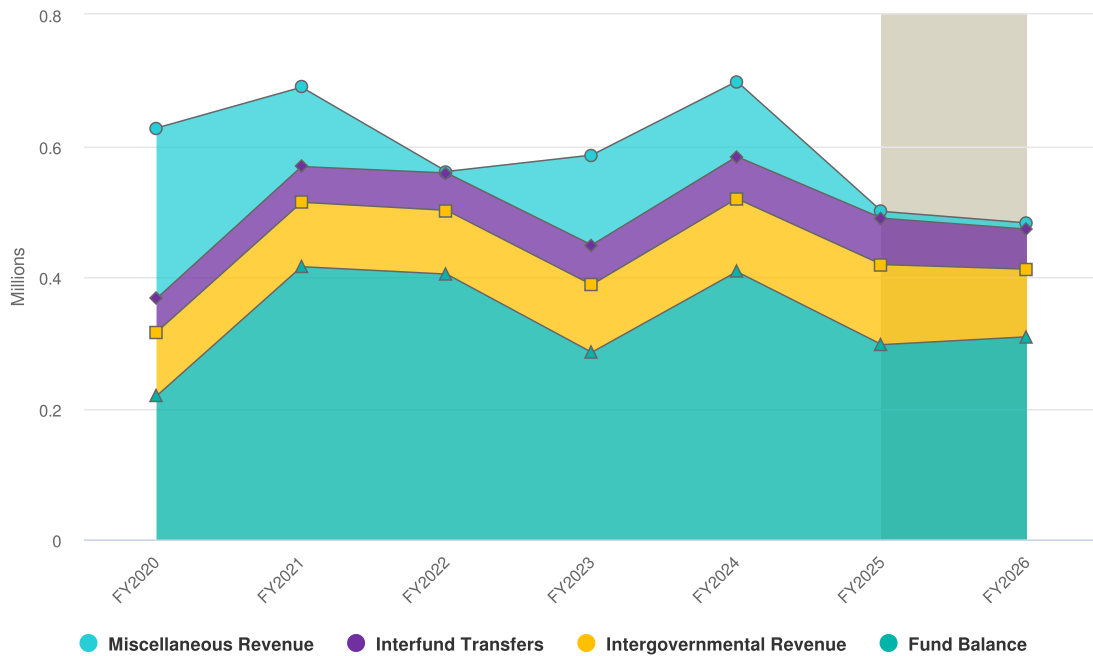
\$482,430 **-\$17,591**
(-3.52% vs. prior year)

County Cooperative Extension Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical Revenues by Source






Grey background indicates budgeted figures.

Intergovernmental Revenue - Decrease is due to a vacant grant position that has been budgeted in FY 2026 at the base of the pay grade.

Interfund Transfers - Decrease is due to a vacant grant position requiring fewer County match dollars in FY 2026.

Performance Measurements

PERFORMANCE MEASUREMENTS		Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
	Gross non-grant revenue enhancement generated by the Mounts Botanical Garden ¹	1,462,152	2,042,042	1,020,000	1,020,000
	Number of 4-H adult/youth volunteer hours ²	9,570	9,027	6,000	6,000
	Number of people attending educational programs at Mounts Botanical Garden	6,892	7,320	5,400	5,400
	Number of people visiting Mounts Botanical Garden ³	75,578	55,052	36,000	36,000
	Number of students reached by 4-H STEM-related school enrichment educational programs ⁴	34,060	40,045	7,200	7,200
	Number of youth participating in 4-H youth development activities	5,218	4,504	3,600	3,600
	Number of clients receiving education in recommended practices and new technologies (agriculture, nurseries, landscaping)	2,206	2,349	2,040	2,040
	Number of discipline-specific CEU's delivered to clientele ⁵	2,597	2,080	1,680	1,680
	Volunteer hours (Master Gardeners) contributed ⁶	16,041	14,853	4,560	4,560
	Number of people receiving safety trainings (agriculture, nurseries, landscaping)	1,769	1,270	1,440	1,440
	Number of people receiving science-based nutrition education	22,358	20,386	30,000	30,000

Comments

1. Targets are based on projections of visitors and staff capacity to generate revenue.
2. Although FY23 and FY24 actuals are higher than FY25 and FY26 targets, these targets were adjusted to be more aligned with post pandemic recovery efforts. Previous to the pandemic, actuals were on average of 14,000 hours and then decreased to approximately 2,500 hours during the pandemic. FY26 and FY27 will be adjusted according to updated information upon completion of FY25.
3. Decrease of visitors in FY24 were due to decrease in events, such as the Holiday of Lights. FY25 and FY26 targets are projected based on scheduled events to be held throughout those years.
4. Due to increase in student participation in FY23 and FY24, targets for FY25 and FY26 will be adjusted accordingly.
5. Although there has been a decrease in FY24 actuals compared to FY23, the FY23 CEU delivery (2,597 CEUs) was greater than FY22 (1,784 CEUs), a reflection of filling extension agent vacancies, and new agents getting programs organized. Future metric targets will be adjusted accordingly.
6. FY23 and FY24 actuals are similar to those prior to the Covid-19 pandemic. Targets for future fiscal years will be adjusted to be more in line with current staffing capacities.

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, Survey, Streetscape Section, and Traffic.

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

FY 2025 Highlights & Accomplishments

- Completed approximately 13,826 linear feet of sidewalk replacement.
- Stormwater personnel successfully completed Florida Stormwater Association/National Association of Sewer Service Companies certifications.
- 270 active roadway production projects in progress.

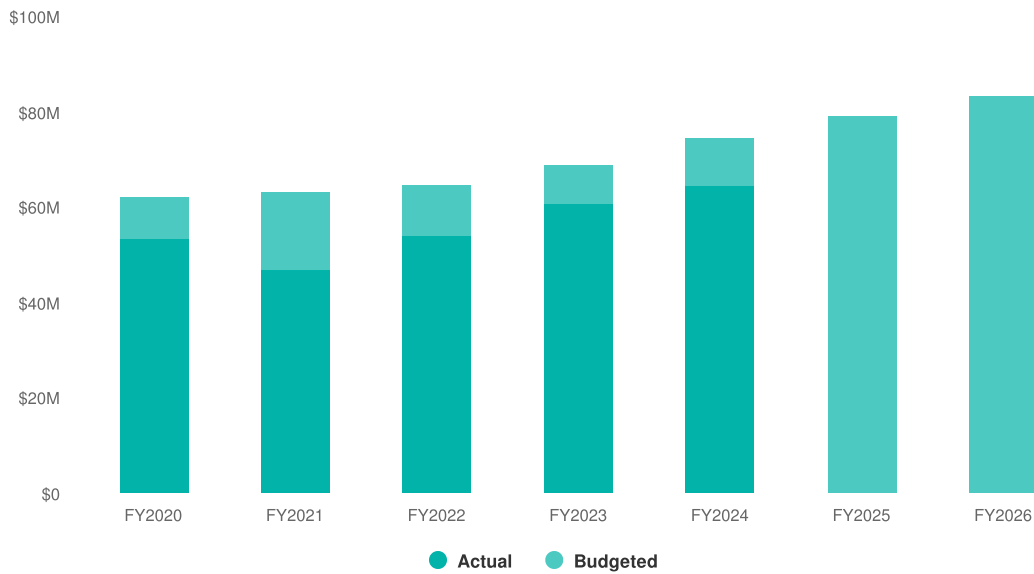
FY 2026 Emerging Issues

- Installation of a Transit Signal Priority (TSP) and a concurrent Emergency Vehicle Preemption (EVP) system is underway. The TSP will help Palm Tran buses stay on schedule. The EVP will help reduce the emergency response time for Fire Rescue trucks/vehicles.
- Drainage infrastructure improvements are needed countywide and will require additional funding sources.
- Municipal Mobility Fee programs are expected to impact the number and type of future projects funded for design and construction.

Expenditures Summary

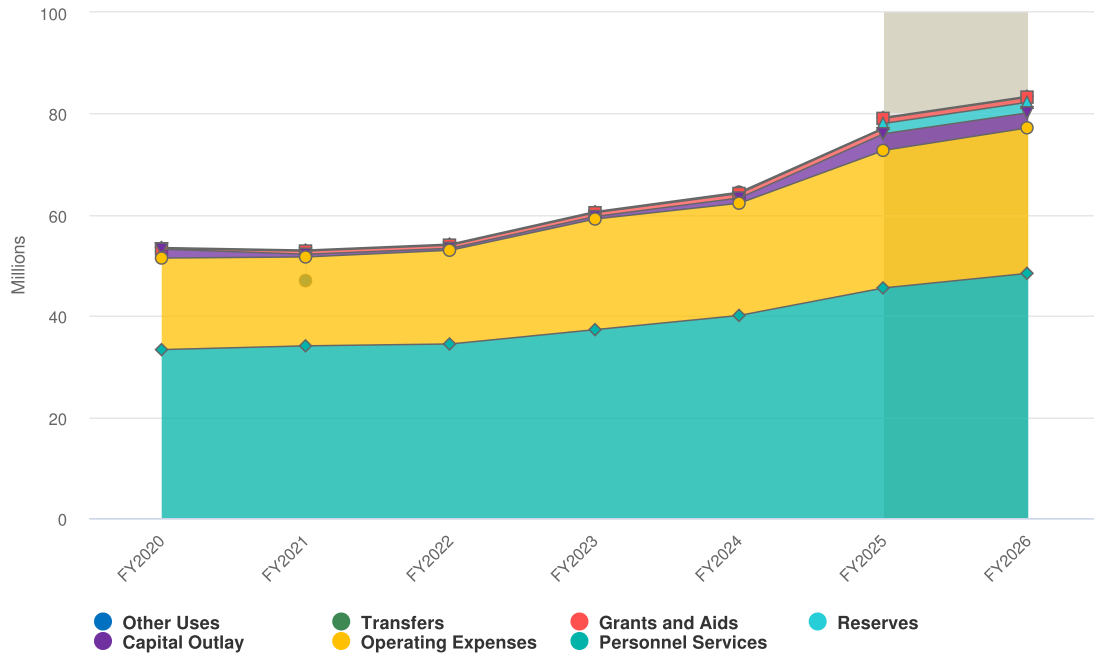
\$83,434,654 **\$4,202,402**
(5.30% vs. prior year)

Engineering and Public Works Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



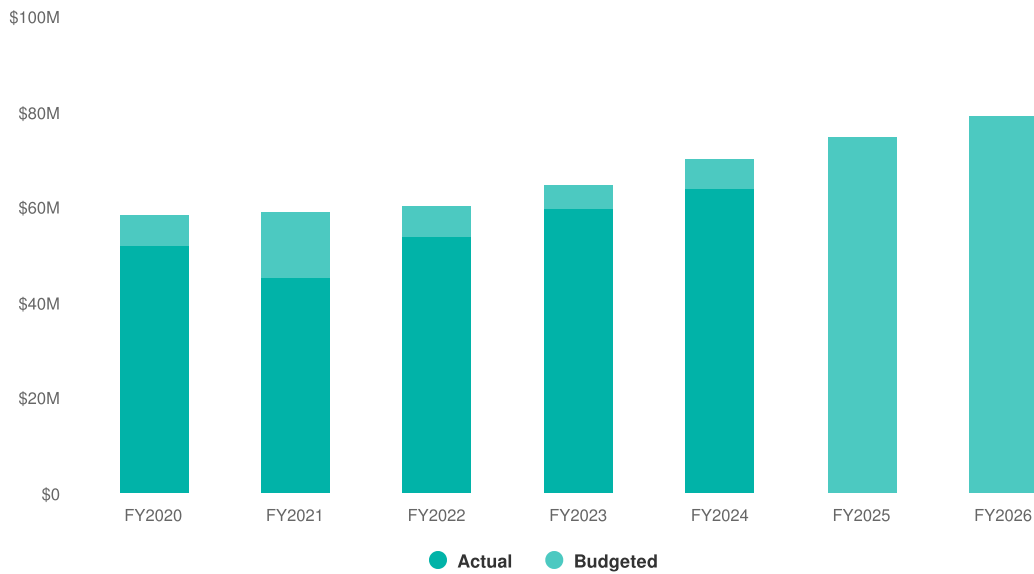
Grey background indicates budgeted figures.

Capital Outlay - Decrease is due to the reallocation of Capital Outlay appropriated funds to Operating Expenses to align the budget with historical and estimated actuals.

Revenues Summary

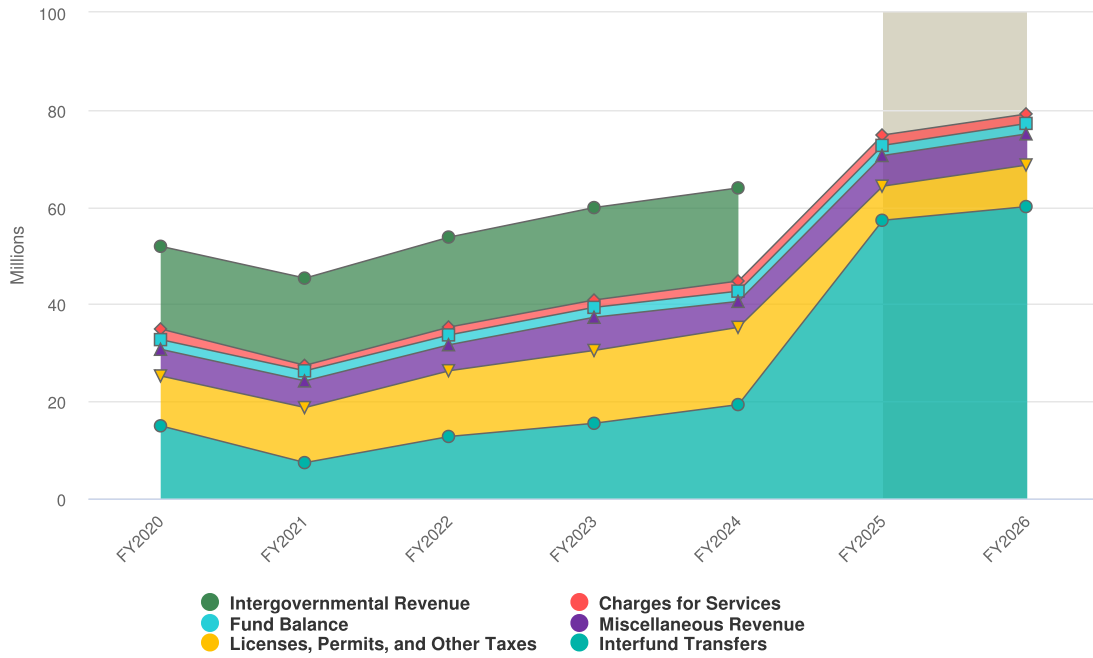
\$79,136,675 **\$4,341,237**
(5.80% vs. prior year)

Engineering and Public Works Proposed and Historical Budget vs. Actual



Revenues by Source



Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

Licenses, Permits, and Other Taxes - Increase is primarily due to reduced interdepartmental charges and charge-off amounts in the Roadway Production and Survey Divisions to align with historical and estimated actuals, funded by Fifth Cent Gax Tax.

Performance Measurements

PERFORMANCE MEASUREMENTS		Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
	Days to generate first comments letters for utility permit applications ¹	43.07	52.6	50	50
	Number of corridor retiming projects conducted ²	13	9	8	8
	Percentage of the design contracts awarded within 10 months of consultant selection ³	94.25	75	95	95
	Drainage pipes cleaned in linear feet [Vactor - NPDES Maintenance Support Activity] ⁴	81,090	22,609	216,000	216,000
	Number of all federally-mandated annual bridge inspections completed ⁵	100	58	65	65

Comments

1. Our yearly average decreased from 46.75 in FY22 to 43.25 days in FY23 due to having a fully staff Permit Section team (including two (2) Student Techs) as well adding pole removals to our MOU reviews. Unfortunately, staffing vacancies in FY24 contributed to an increase in actuals.
2. Decrease in FY24 is still above projected target of 8.
3. In FY24, six of eight projects were completed within 10 months of selection. George Bush Blvd. Bridge took longer than 300 days due to the complexity of the project scope and negotiation. Center Street took longer than 300 days as the original firm (American Consulting) that won the project was acquired by another firm (Consort) during the negotiation / contract processing.
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 (minimum of 65 inspections per year). Target of 65 inspections not achieved in FY24 due to staff on extended FMLA leave and inspector vacancy due to retirement.

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: Environmental Enhancement and Restoration, Mosquito Control, Natural Resources Stewardship, Resources Protection, Business Operations and Community Outreach, and Water Resources Management.

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

FY 2025 Highlights & Accomplishments

- Operational efficiencies have been identified and implemented in the Wellfield Protection and Surface Water Protection Programs through the use of iPads during site inspections, the development of a Geographic Information System map to track the location of construction sites that require National Pollutant Discharge Elimination System inspections, and streamlining the process for excavation approvals through digital submittals.
- The Mosquito Control Division conducted the first in-house resistance and efficacy testing with caged mosquitoes to evaluate the effectiveness of the aerial spraying program and collect field data to support future mosquito management decisions.
- Completed the South Lake Worth Inlet sand trap maintenance dredging project which included public navigation improvements through dredging portions of the Intracoastal Waterway and Harvey E. Oyer Jr. Park boat channel.

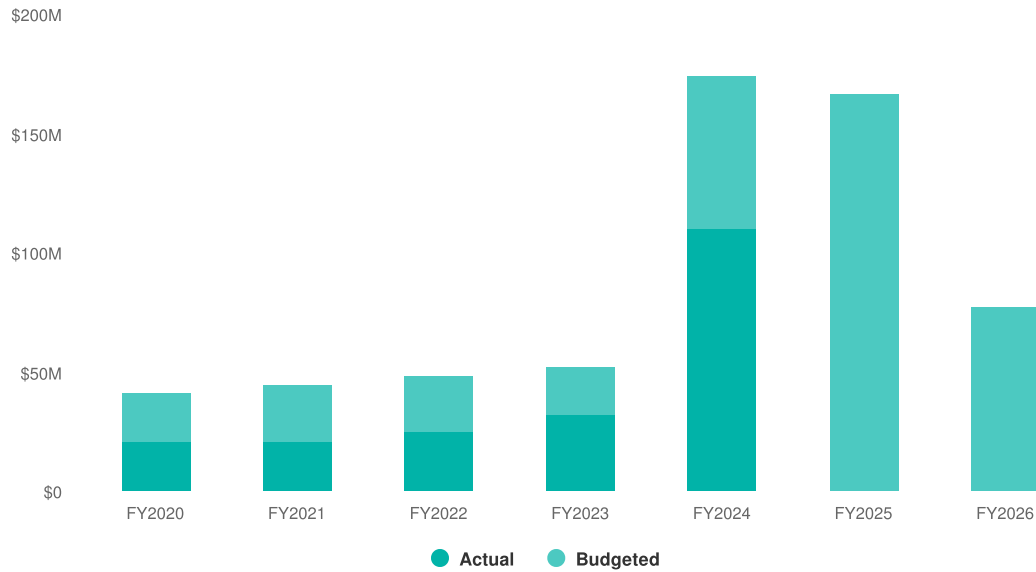
FY 2026 Emerging Issues

- Anticipating the issuance of the Cycle Five National Pollutant Discharge Elimination System permit from the Florida Department of Environmental Protection that is expected to increase the regulatory requirements for stormwater discharge into state and/or federal waters.
- Threats to the Artificial Reef Program due to the limited number of contractors doing reef deployment work and a lack of working waterfront properties in Palm Beach County.
- Ability to maintain sufficient funding for aging public use facility infrastructure.

Expenditures Summary

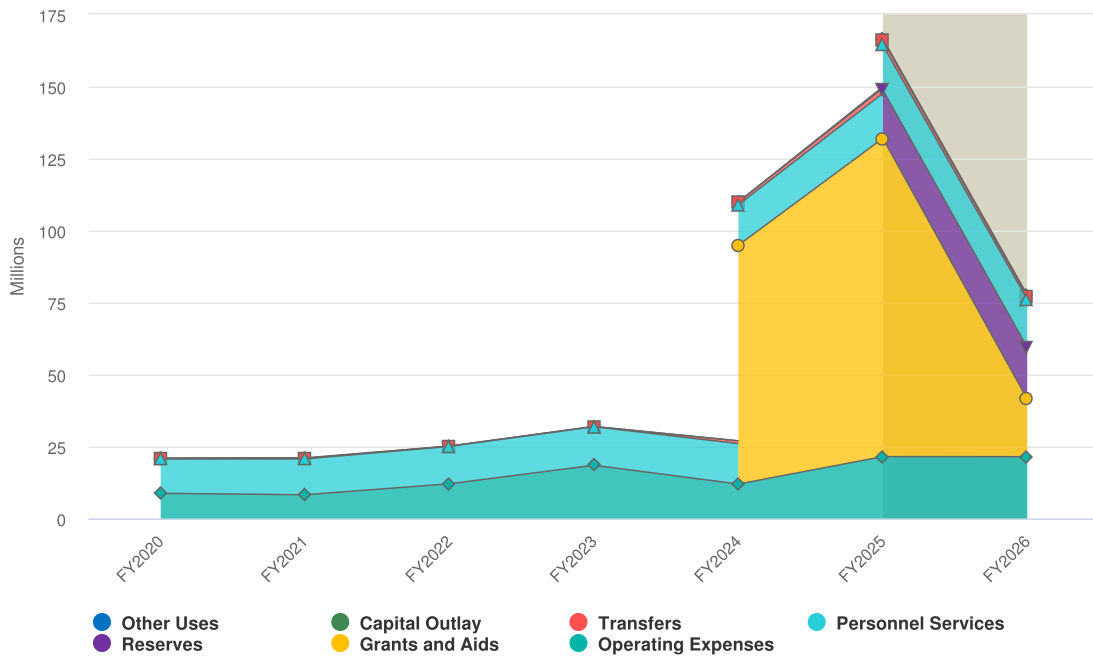
\$77,602,252 **-\$89,021,655**
(-53.43% vs. prior year)

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.

Positions

Mid Year: 1 - County Water Resources Manager transferred from County Administration

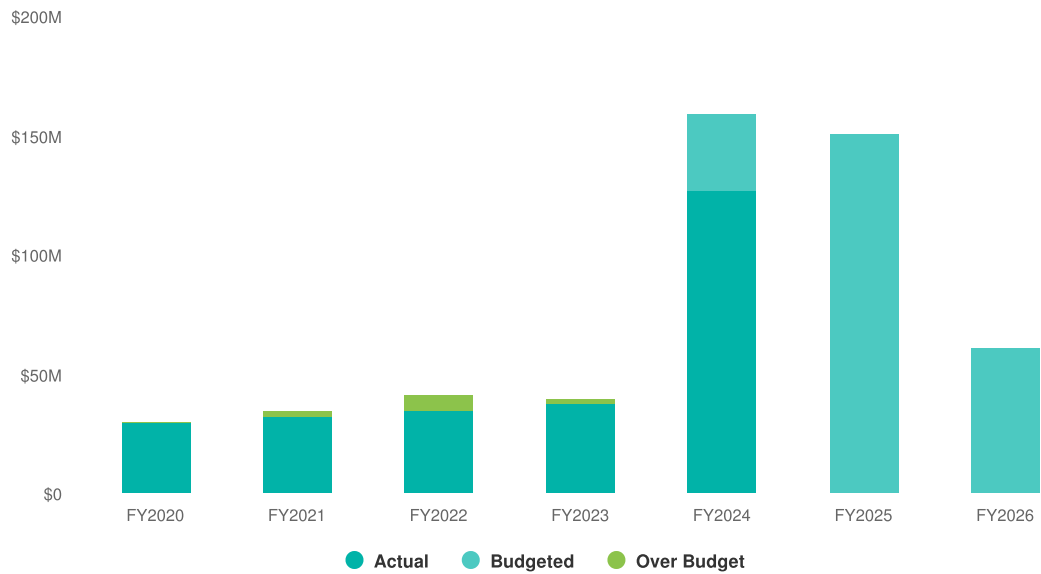
Grants and Aids - Decrease is primarily due to spending down of the C-51 Reservoir Phase II Grants.

Transfers - Decrease is primarily due to alignment of project budgets in the Environmental Resources Capital Fund.

Revenues Summary

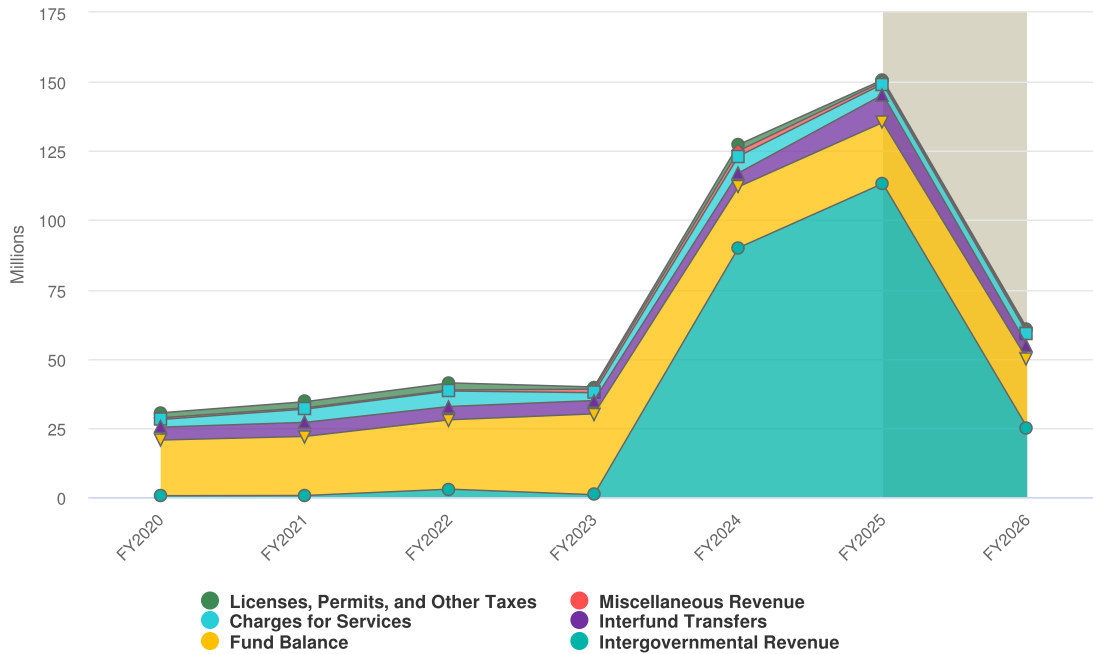
\$60,750,856 **-\$89,953,241**
(-59.69% vs. prior year)

Environmental Resources Management Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

Charges for Services - Increase is primarily due to a cross-departmental agreement with Engineering and Public Works for wetland mitigation.


Intergovernmental Revenue - Decrease is primarily due to spending down of the C-51 Reservoir Phase II Grants.

Miscellaneous Revenue - Increase is primarily due to anticipated revenue for excavation fees in the Natural Areas Fund.

Interfund Transfers - Decrease is primarily due to a one-time supplemental funding request in FY 2025 to buyout an interlocal agreement between the County and the Solid Waste Authority (SWA) in lieu of delivering 2.2 million cubic yards of acceptable fill material to the SWA.

Fund Balance - Increase is primarily due to the receipt of grant revenues and FY 2025 grant awards in the Lake Worth Lagoon Ecosystem Fund and lower than anticipated expenses in the Manatee Protection Fund in FY 2024.

Performance Measurements

PERFORMANCE MEASUREMENTS		Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
	Increased acreage in restored estuarine, and freshwater habitat projects. ¹	6.9	0	8.11	8.11
	Maintain 11-year moving average of >1M cubic yards of annual sand placement (Annual sand volume has no direct correlation to this measure).	1,533,000	1,400,000	1,000,000	1,000,000
	Mile-equivalents of trails, etc. maintained per year	588	595	592	592
	Number of acres treated for mosquitos in compliance with Florida Statutes ²	485,154.09	417,558.74		
	Percentage of biological and hydrological monitoring events conducted in compliance with regulatory, grant or Department policy requirements.	98.2	98.9	98	98
	Percentage of facilities inspected for compliance.	99.7	100	98	98
	Percentage of natural area acres where the overall level of invasive/exotic vegetation coverage is 1% or less.	98.6	98.4	98	98
	Percentage of natural area trails and firebreaks/accessways maintained to meet standards.	100	100	95	95
	Percentage of petroleum cleanup sites to receive a State issued completion order	7.8	7.25	7	7
	Percentage of petroleum storage tank inspections in compliance with State regulations. ³	89	94	80	80

Comments

1. There were 6.90 acres of restoration competed in FY23. Projects are constructed over several years, therefore some areas within a project might not be completed and applied towards this metric even though some work has taken place. While no wetland habitat projects were completed in FY24, the Bonefish Cove project commenced that will provide seagrass, oyster and mangrove habitat in FY25.
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. Targets are not established since this metric is outside the department's control and based on need/demand.
3. The Inland Protection Trust Fund (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. It appears that FY23 and FY24 have resumed post-pandemic recovery measures that were put in place. Exceeded goal. Facilities currently not in compliance are working towards a return to compliance.

Facilities Development & Operations

Vacant

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.

The department is comprised of the following divisions: Administration, Capital Improvements, Electronic Services and Security, Facilities Management, Property and Real Estate Management, Strategic Planning, Business Operations, and Built Environment Risk Reduction.

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

FY 2025 Highlights & Accomplishments

- Supported real estate initiatives leading to the adoption of a revised Property & Real Estate Management (PREM) Ordinance, approval of a Development and Conveyance Agreement with Vanderbilt University to convey 5 acres of County-owned properties for the development of a graduate campus, design prototypes for affordable and workforce housing units, and assessments of commercial properties for prospective acquisition for individuals at risk of experiencing homelessness.
- Provided ongoing planning, design, construction and/or administrative support services to a number of priority and high profile capital improvement projects including, but not limited to, 45th Street Complex/810 Datura Street Building Replacement, Airport Center Building 3, Animal Care and Control Renewal/Replacement, Canyon District Park and Branch Library, Convention Center Expansion and Second Hotel, Fire Rescue Stations 16, 49, and 92, Governmental Center Renewal/Replacement, Lake Lytal Park Pool Facility Replacement, Medical Examiner Office Replacement, Milani Park, Mosquito Control Complex Redevelopment, Prosperity Village Cottage Homes, Roger Dean Stadium Renovations, South County Administrative Complex Master Plan/Redevelopment, and Vista Center Office Expansion.
- Implemented several policies, physical and operational modifications regarding the county-wide security program to address changes in legislation, respond to changed conditions, and bolster safety and operational continuity.

FY 2026 Emerging Issues

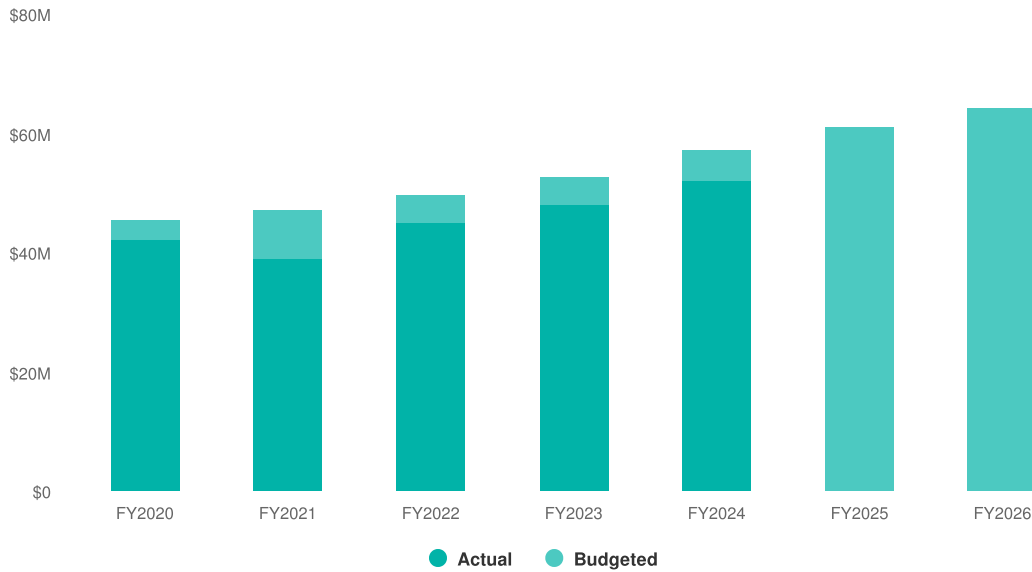
- Recruitment and retention at all levels of the department's workforce remains challenging given the combination of high private sector wages and continuously increasing volume of work.
- Tariffs and other matters of diplomacy have the potential to increase the cost of building materials and create greater demand on domestic product supply chains; both of which introduce risk to capital project planning, budgeting, schedule, and delivery.
- Changes in department and administrative leadership have the potential to disrupt productivity levels due to reliance on previous leadership decisions or direction, loss of institutional knowledge, and the critical need for continuity in capital project delivery.



Expenditures Summary

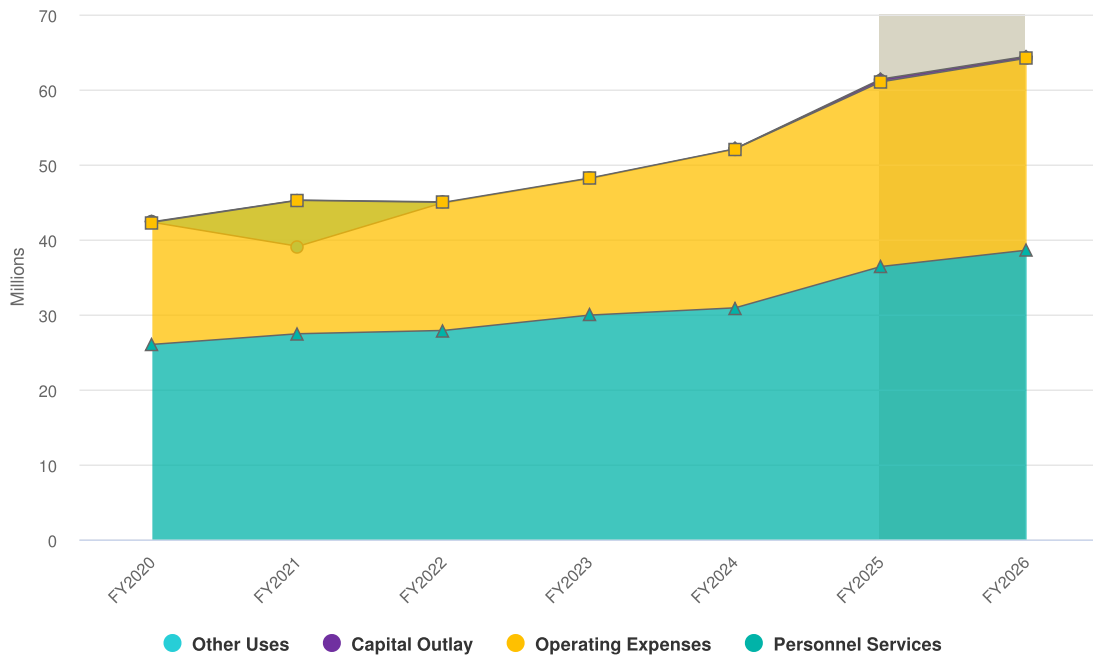
\$64,292,587 **\$3,043,605**
(4.97% vs. prior year)

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: 1 - Division Director III, 1 - Environmental Program Supervisor, and 2 - Resilience and Sustainability Analyst transferred from the Office of Resilience that was dissolved in FY 2025

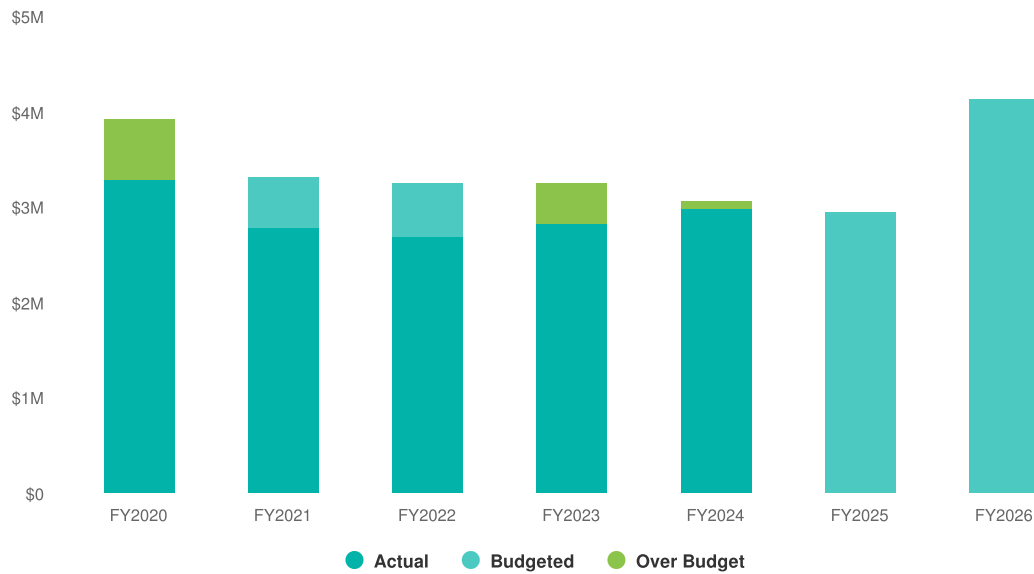
Budget Process: 1 - Procurement Specialist, 1 - Professional Engineer, 1 - Electronics Technician.

Capital Outlay - Decrease is primarily due to a carry forward for cargo trucks delivered in FY 2025 and one-time supplemental requests in FY 2025 for 1/2 ton Cargo Vans and a Genie Lift.

Revenues Summary

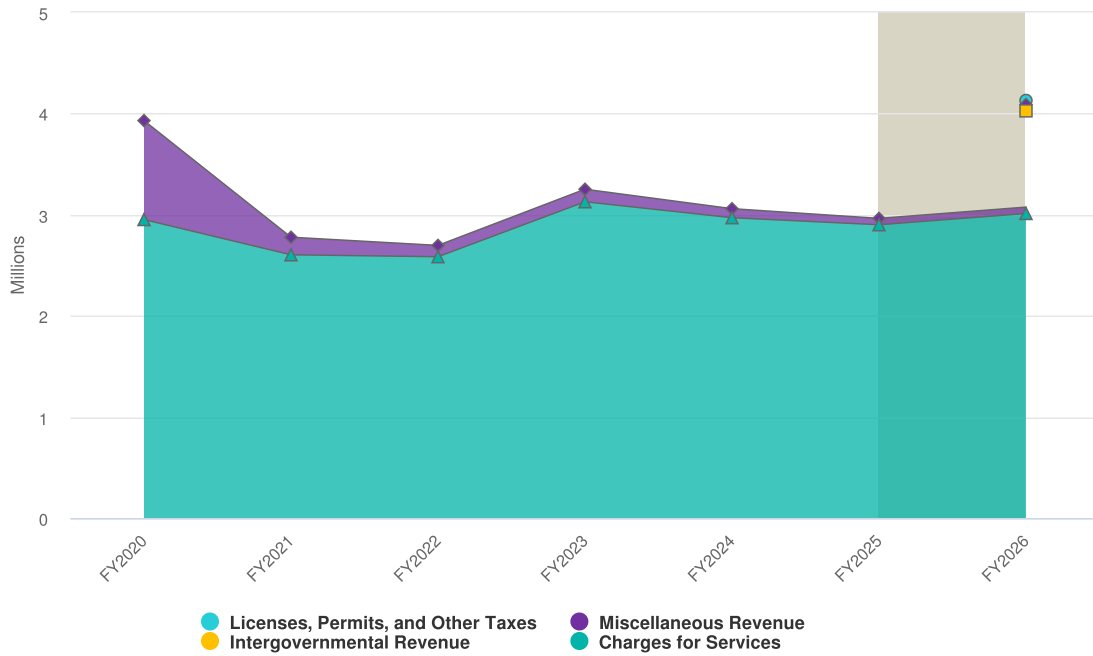
\$4,130,000 **\$1,166,381**
(39.36% vs. prior year)

Facilities Development and Operations Proposed and Historical Budget vs. Actual



Revenues by Source





Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

Intergovernmental Revenue - Increase is the direct result of the carry forward of grant funding due to the County's organizational realignment under the new leadership structure. The Office of Resilience was dissolved in FY 2025 and reallocated to FD&O to form the Built Environment Risk Reduction Division. This also resulted in an increase to License, Permits, and Other Taxes for anticipated Property Assessed Clean Energy (PACE) Fees.

Performance Measures

	PERFORMANCE MEASUREMENTS	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
	Percentage of customer service satisfaction reports above positive	95.25	99.2	75	75
	Dollars and in-kind support received. ¹	1,000,000	6,086,000	125,000	1,000,000
	Number of resources that help stakeholders implement resilience practices. ²	14	14	7	7
	Percentage of PACE providers compliant. ³	68.75	50	90	90
	Average number of business days per month for Fiscal Staff to process construction-related invoices	1	1	2	2
	Average number of business days per month to complete Work Orders for corrective actions ⁴	5.42	5.7	5	5
	Average number of business days to complete contracts, license agreements and/or PPM closed per quarter	79.76	67.8	150	150
	Average number of business days to process County Use Permits closed during month ⁵	12.98	19.38	10	10
	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 ⁶	3,054.18	19,052	1,920	1,920
	Percentage of CCP Compliant with Resiliency PPM Requirements ⁷				85
	Percentage of all leases in current financial standing per month	90	90	95	95
	Percentage of orders processed per month by all Procurement Specialists within the expected 24-hrs turnaround time.	94.1	79.5	95	95
	Increase the Average number of customer appointments handled by the ESS Access Section on a monthly basis.	210	214	250	250
	Percentage of all customer survey responses returned as being satisfied	99	96	85	85

Comments

1. Although FY24 saw a significant amount of dollars received, previous years generated an average of \$1M in grant funds based on staffing capacity and available grants. FY25 and FY26 targets were created based on historic achievements and will be reassessed based on new grants and funding streams made available and that BERR can realistically apply for or assist other departments in applying for.
2. Through the Coastal Resilience Partnership of Southeast Palm Beach County, BERR collaborated with seven municipalities in southeast PBC to create a joint climate change vulnerability assessment. The Resiliency and Sustainability in County Capital Construction Projects PPM CW-O-093 Checklist was launched between

FY2022 and FY2023 to assist our construction departments in incorporating resilience and sustainability practices into capital construction projects. In FY2024, we revised the checklist to improve its user-friendliness, with plans for a formal relaunch in FY2025 for use on all county capital construction projects.

3. 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 period. For FY24, outcomes dropped to 50% due to staffing capacity, and our assistance with messaging reminders to ensure compliance but we hope to improve this metric over the next year.
4. An increase in workload, numerous employee vacancies, difficulty in hiring staff and the conversion to a new work order management system created a situation in which the process to complete corrective action Work Orders was lengthened. Staffing levels have returned to a more favorable level and we expect this measurement to fall in line with our goals as a result.
5. Due to the increasing volume of permit requests, it has become more difficult to meet this goal.
6. FY23 summer's excessive heat took its toll on our aging A/C units. Due to special funding availability, steps are being taken to have the units replaced. For FY24: due to parts taking longer than expected, some buildings needed to have accommodations provided to remain in operation.
7. NEW Metric created for FY26. No previous data available.

Fire Rescue

Patrick Kennedy

Fire Rescue Administrator


Mission Statement

We are committed to providing safe and secure communities by mitigating all hazards through excellence in public service.

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 19 municipalities. The Department is primarily funded by Ad Valorem taxes through two Municipal Service Taxing Units (MSTUs).

The department is comprised of the following divisions: Administration, Communications & Strategic Initiatives, Community Risk Reduction, Emergency Management, Facilities, Finance, Information Technology Services, Operations, Planning, Professional Development, Support Services, Training & Safety, and Wellness & Engagement.

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

FY 2025 Highlights & Accomplishments

- Expanded the Whole Blood Program to include plasma administration for patients with traumatic brain injury and severe burns. Plasma can also be utilized if whole blood is not immediately available.
- Implemented a Traffic Preemption trial in Battalion 10 and portions of Battalion 2 to reduce emergency response times.
- Secured over \$350,000 in grant funding to support the emergency management response capabilities of the All-Hazards Incident Management Team.

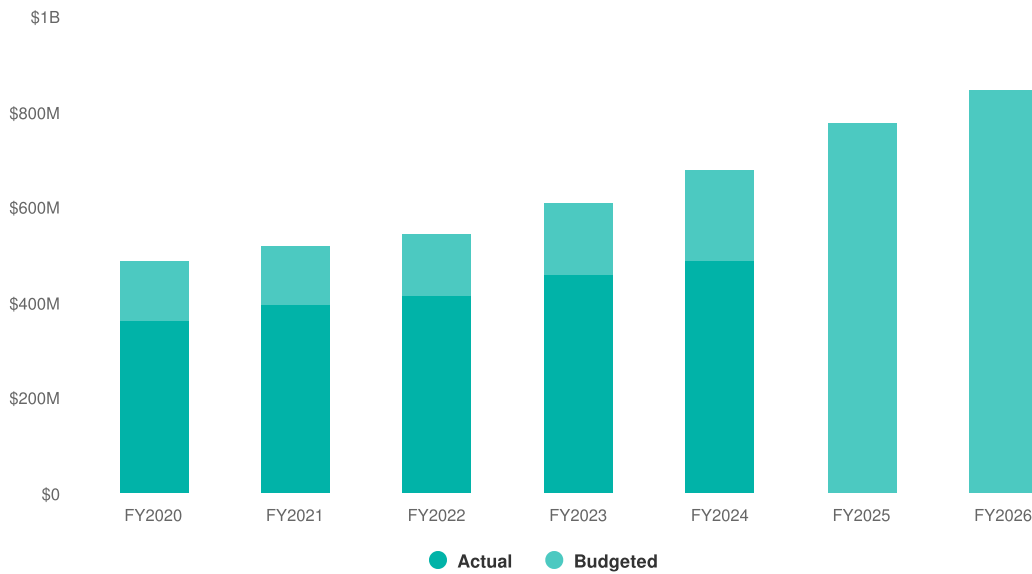
FY 2026 Emerging Issues

- Leveraging new equipment and the integration of Artificial Intelligence to improve efficiency across all operational areas.
- Transitioning operational personnel from a 24/48 to a 24/72 work schedule, with implementation anticipated in January 2027.
- Preparing for the transition of north end service delivery following the creation of the Jupiter Fire Department, effective October 1, 2026.

Expenditures Summary

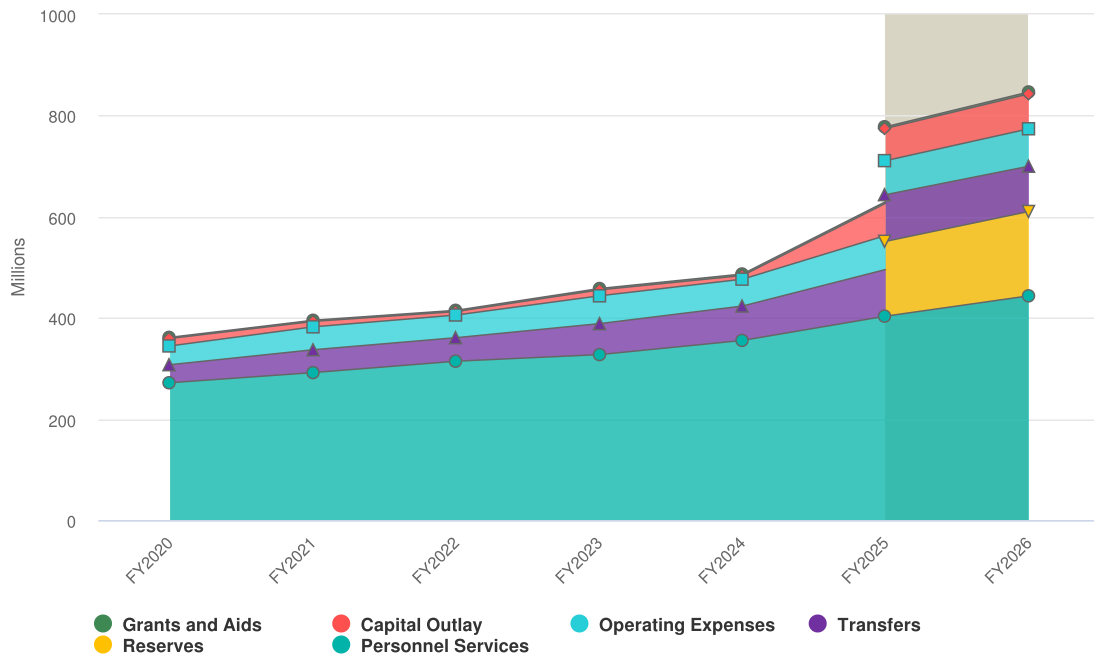
\$846,817,355 **\$68,833,532**
(8.85% vs. prior year)

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 Technician II, 1 - Training Specialist, 1 - Procurement Specialist, 1 - Financial Analyst I, 6 - Battalion Chief, 6 - EMS Captain, 2 - Special Operation Captain, 6 - Captain, 10 - Driver, 73 - Firefighter, 1 - ARFF Captain, 10 - Lieutenant, 15 - Firefighter Paramedic, 10 - Firefighter EMT, 1 - Performance Management & Data Analyst, 1 - Executive Assistant to the Fire Rescue Administrator

Operating Expenses - Increase is primarily due to contractual services, the computer-aided design (CAD) dispatch upgrade, and a one-time supplemental request for safety supplies in FY 2026.

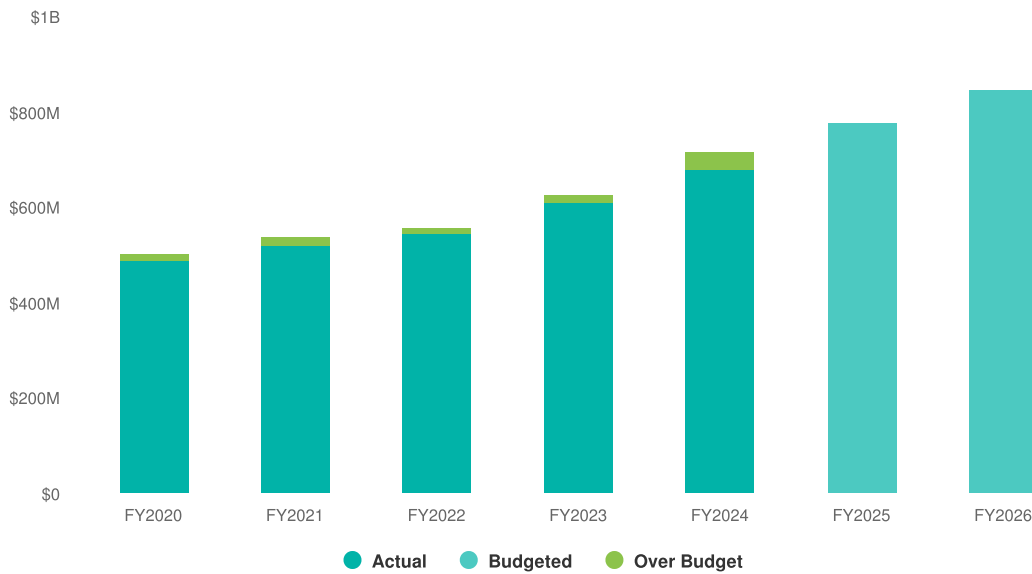
Grants and Aids - Increase is due to funding for Westgate/Belvedere Homes Community Redevelopment Agency.

Reserves - Increase is primarily due to higher than anticipated revenues in FY 2024 and FY 2025.

Revenues Summary

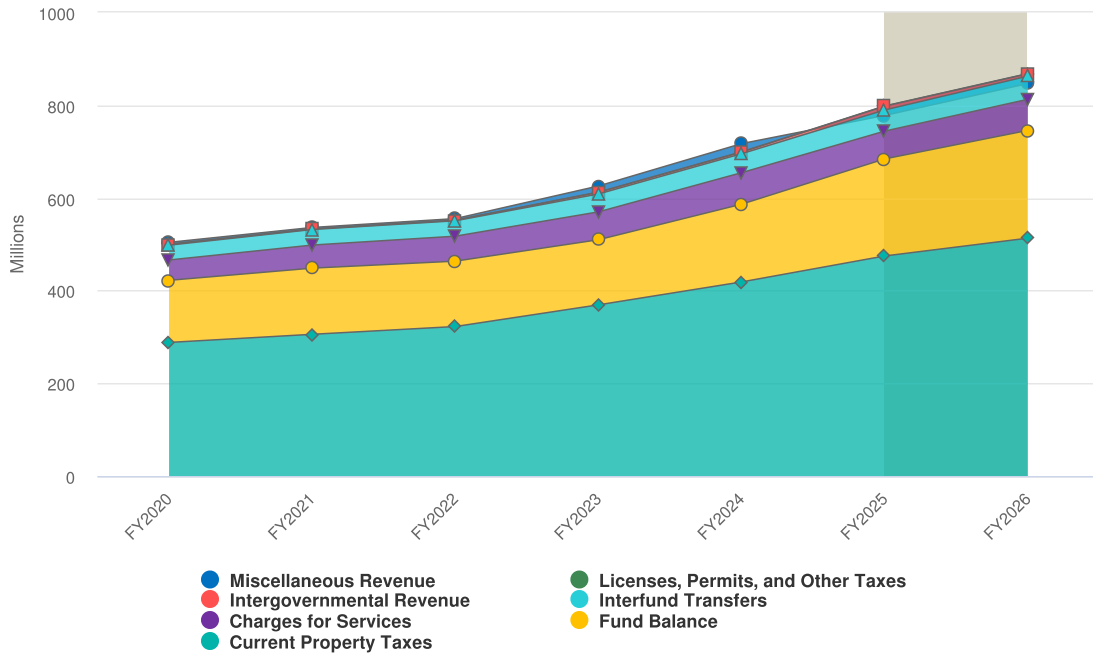
\$846,817,355 **\$68,833,532**
(8.85% vs. prior year)

Fire Rescue Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical Revenues by Source




Grey background indicates budgeted figures.

Charges for Services - Increase is primarily due to aligning budget for transportation fees and the Public Emergency Medical Transportation program with historical and estimated actuals.

Intergovernmental Revenue - Decrease is due to spending down of the Staffing for Adequate Fire and Emergency Response grant.

Fund Balance - Increase is primarily due to higher than anticipated revenues in FY 2024 and FY 2025 coupled with capital carryover for Self-Contained Breathing Apparatus Equipment and Vehicles on backorder that will be delivered in FY 2026.

Performance Measurements

<u>PERFORMANCE MEASUREMENTS</u>		<u>Actual FY 2023</u>	<u>Actual FY 2024</u>	<u>Target FY 2025</u>	<u>Target FY 2026</u>
	Average total response time for all of Fire Rescue's service area ¹	6.84	6.73	7	7
	First Due FAA Time Trials within 2:45 ²		100	100	100
	Percentage of all emergencies dispatched achieving a turnout time of one minute and 30 seconds (1:30) or less	99	99	90	90
	Percentage of available first due units to respond to an emergency call within their station zone	91	91.79	90	90
	Percentage of emergency dispatched calls handled within one (1:00) minute or less ³	87	86.52	90	90
	Percentage of fleet preventative maintenance compliance inspections/service of emergency apparatus completed per NFPA 1910 standards. ⁴	87.24	90.18	95	95
	Second due FAA Time Trials within 3:45 ⁵		100	100	100
	Telecommunication work orders completed within 30 days.	97	92.25	95	95

Comments

1. Best practices require average response time below 7.5 minutes. PBCFR strives for 6.5 minute response time, which is below national average.
2. New Performance Measure created in FY 2024, therefore no prior history.
3. Dispatch handling time measures from the time an emergency call is received in PBCFR's dispatch center until a unit is dispatched to the call, which should be of 1:00min or less. Essential functions that are performed during this time answering the phone call, verifying the callers location, identifying the type of incident that is occurring and then sending the most appropriate, closest unit to the call. PBCFR is researching ways of how to improve upon this metric and hopes to achieve the target within the next year.
4. Fleet met and exceeded the min goal of 75% per PBCFR PM interval standards. The target goal of 95% was not met in FY23 due to mileage reporting hardware malfunctions and insufficient labor resources. Efforts have been put in place to mitigate these issues and is showing positive results.
5. New Performance Measure created in FY 2024, therefore no prior history.

Fleet

Vacant

Director

Mission Statement

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 2025 Highlights & Accomplishments

- Continued collaboration with Information Systems Services to upgrade the Fleet Information System to streamline and automate functionalities including labor hour capture, fuel tank and fuel truck inventory processing, SunPass integration, and the implementation of a customer service kiosk at the central point of service; all of which save time, increase accountability, and enhance data management.
- Upgraded fuel management software for compatibility with the vendor's latest data applications to ensure continuity of fueling operations.
- Recognized by the National Institute for Automotive Service Excellence for the 23rd consecutive year as a Blue Seal organization, placed 14th in the National Association of Fleet Administrators 100 Best Public Fleets, and obtained inaugural recognition as a Top 50 Leading Government Fleet from Bobit Business Media, which is the world's largest fleet publisher.

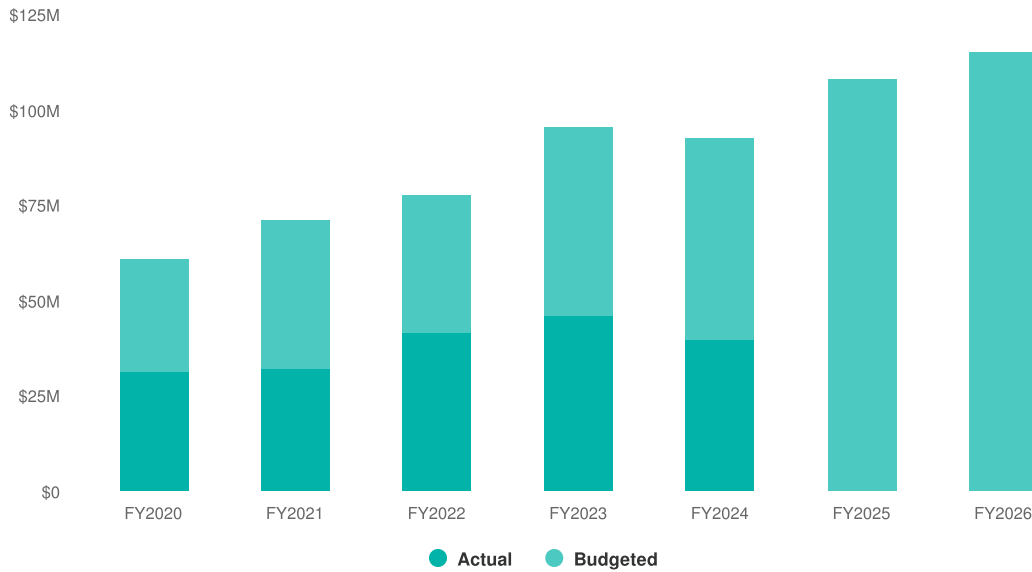
FY 2026 Emerging Issues

- The County's fuel terminal system will require replacement over the next five years as existing equipment is becoming obsolete and replacement parts are increasingly difficult to source.
- Management of work backlog within the Heavy Equipment fleet is increasingly challenging as assets become more complex within an already strained supply and labor environment.
- Impact of tariffs on parts and equipment supply chains and cost of goods to sustain the fleet are unknown as the industry postures for prospective future conditions.

Expenditures Summary

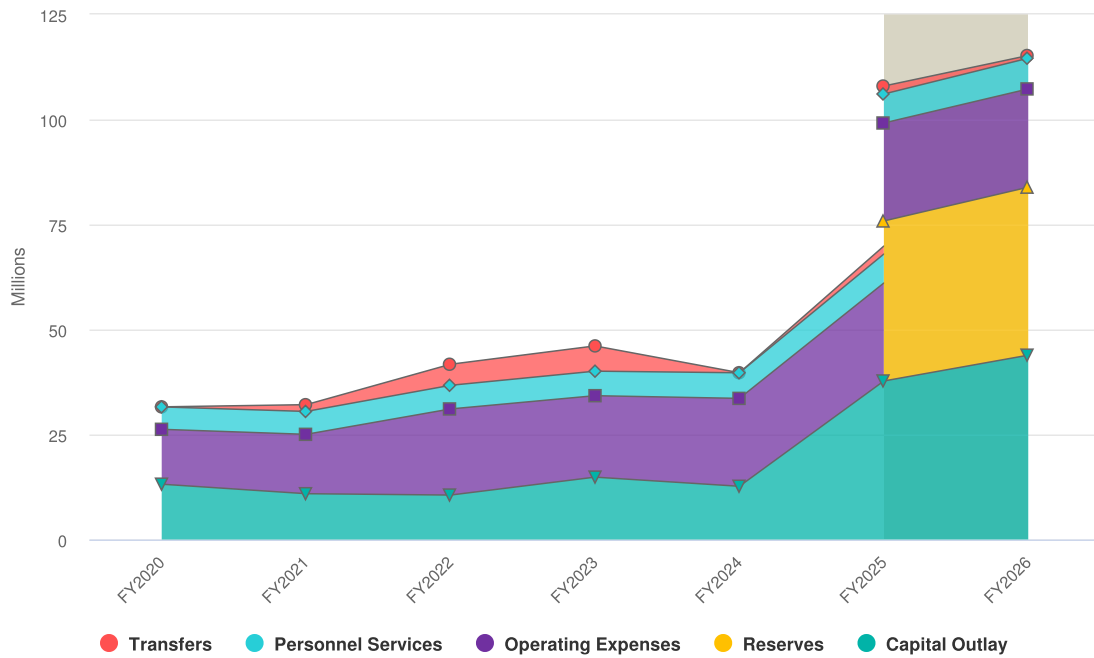
\$115,238,504 **\$7,265,807**
(6.73% vs. prior year)

Fleet Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

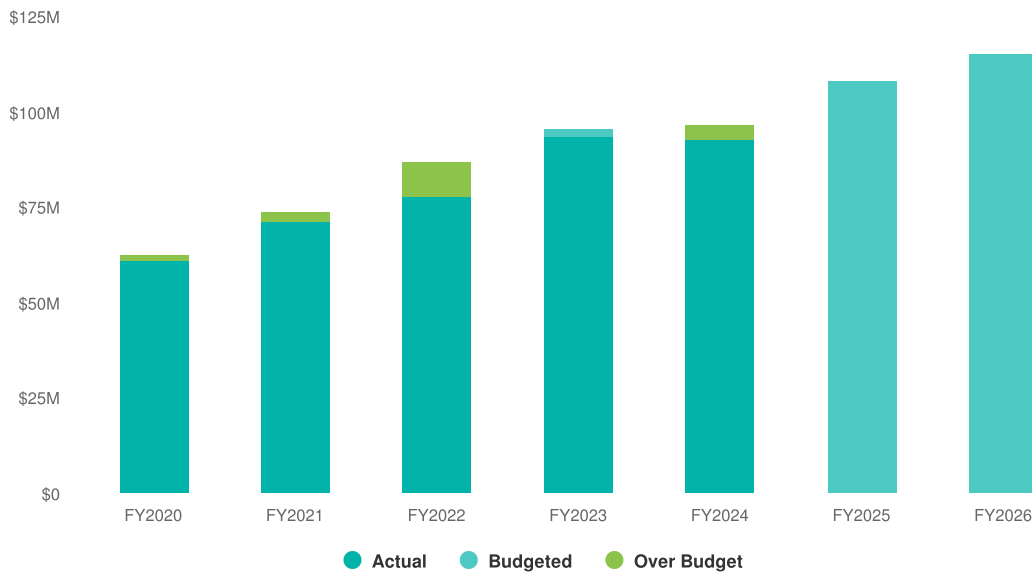
Capital Outlay - Increase is primarily due to the carry forward for vehicles and equipment not received in FY 2025.

Transfers - Increase is primarily due to the planned funding of the Countywide Fleet Facility Renewal and Replacement Project in the Fleet Capital Projects Fund, as included in the FY 2026 Capital Improvement Program.

Revenues Summary

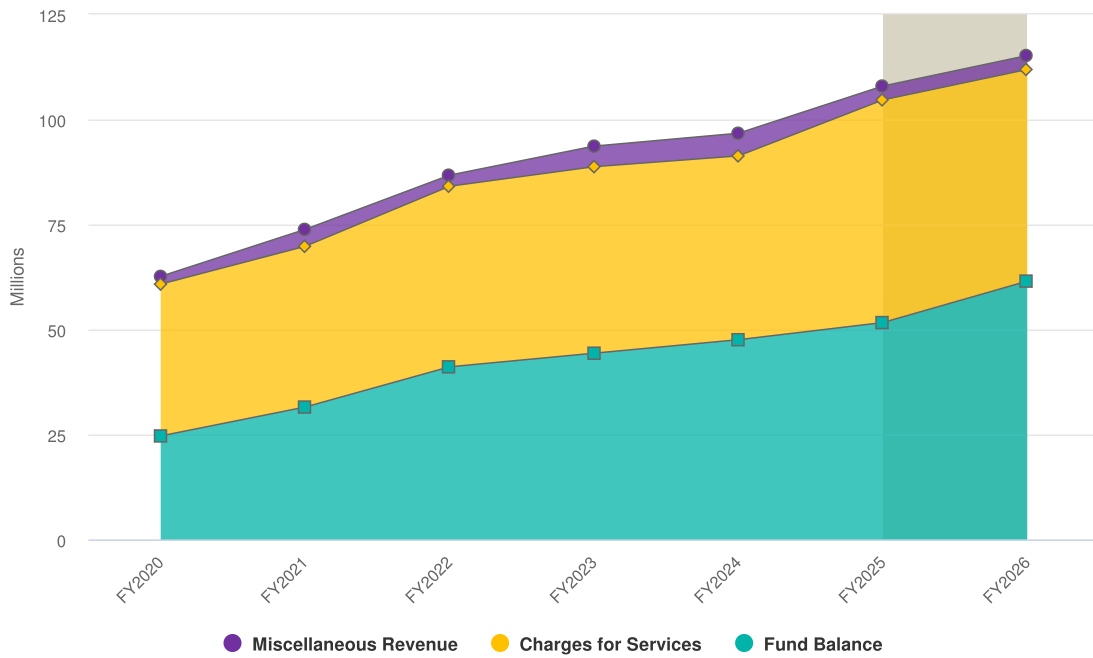
\$115,238,504 **\$7,265,807**
(6.73% vs. prior year)

Fleet Proposed and Historical Budget vs. Actual



Revenues by Source


Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

Fund Balance - Increase is primarily due to the carry forward for vehicles and equipment not received in FY 2025.

Performance Measurements

<u>PERFORMANCE MEASUREMENTS</u>		<u>Actual FY 2023</u>	<u>Actual FY 2024</u>	<u>Target FY 2025</u>	<u>Target FY 2026</u>
	Average age of fleet program vehicles.	4.2	4.1	5	5
	Average vehicle downtime days ¹	8.5	9.6	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	90.8	90	90	90
	Percentage of actual labor hours spent versus technician logged hours (technician productivity) ²	109	100.75	110	110
	Percentage of all service survey responses returned as being satisfied	100	100	95	95
	Percentage of all work performed as scheduled repairs vs unscheduled.	75.1	76.5	75	75

Comments

1. In FY23, there was a shortage of technicians and supply chain issues that affected parts and vehicle delivery delays, delaying work completion.
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 2025 Highlights & Accomplishments

- Awarded \$57 million for the production and preservation of 883 affordable and workforce housing units.
- Assisted in the creation and retention of 2,855 jobs through the Department's business programs and partnerships.
- Assisted 29 public facilities and infrastructure improvements serving 151,309 county residents.

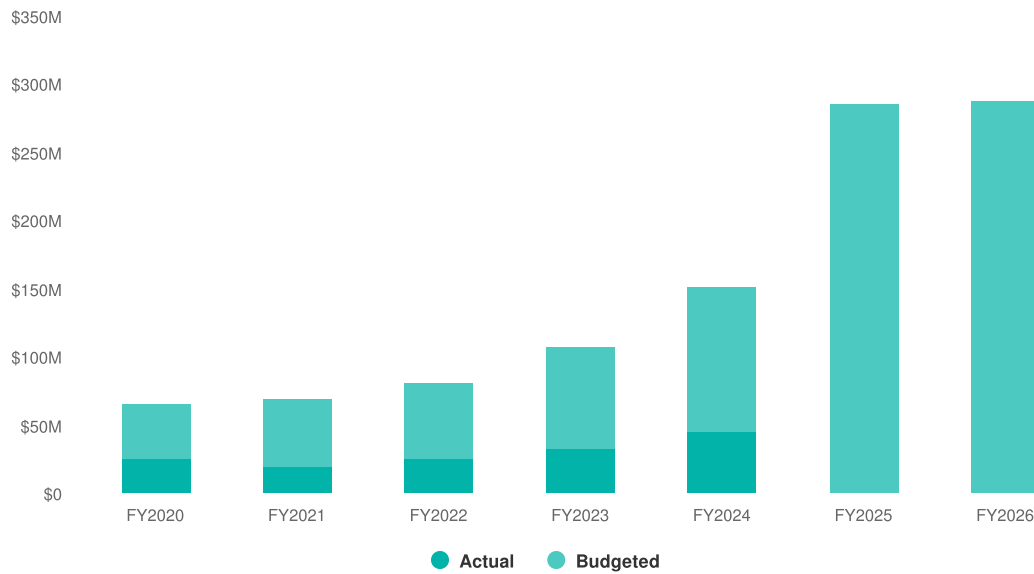
FY 2026 Emerging Issues

- Diminishing funding allocations from the Federal government.
- Unanticipated cost increases during the development phase of housing construction projects are creating additional funding demands to complete projects.
- Continued increases in insurance premiums required of homeowners and rental property owners are pushing housing prices even further from affordability.

Expenditures Summary

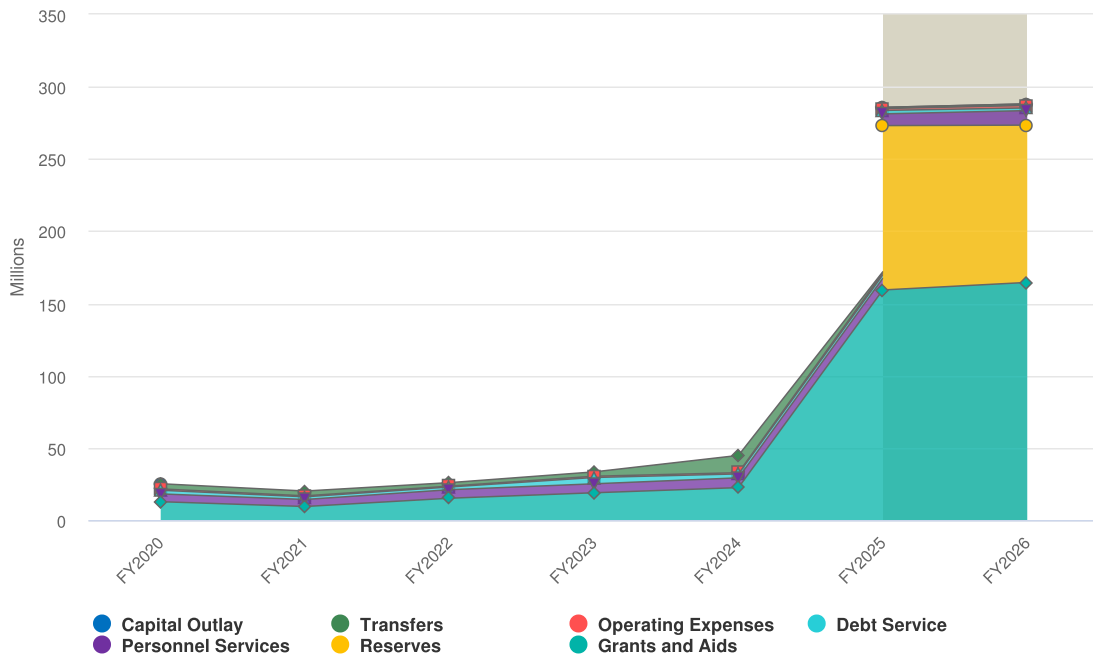
\$288,113,508 **\$2,401,313**
(0.84% vs. prior year)

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.

Positions

Mid Year: 1 - Division Director II, 1 - Small Business Compliance Manager, 1 - Small Business Development Manager, 2 - Small Business Development Specialist III, 2 - Small Business Development Specialist II, 1 - Small Business Development Specialist I, 1 - Contract Analyst, 1 - Financial Analyst II, 1 - Outreach and Public Information Coordinator, and 1 - Administrative Assistant II transferred from the Office of Equal Business Opportunity that was dissolved in FY 2025

Budget Process: 1 - Contracts/Grants Coordinator

Operating Expenses - Increase is primarily due to the reallocation of the Office of Equal Business Opportunity to the Department of Housing and Economic Development to form the Office of Small Business Development in FY 2025 as part of the County's organizational realignment under the new leadership structure.

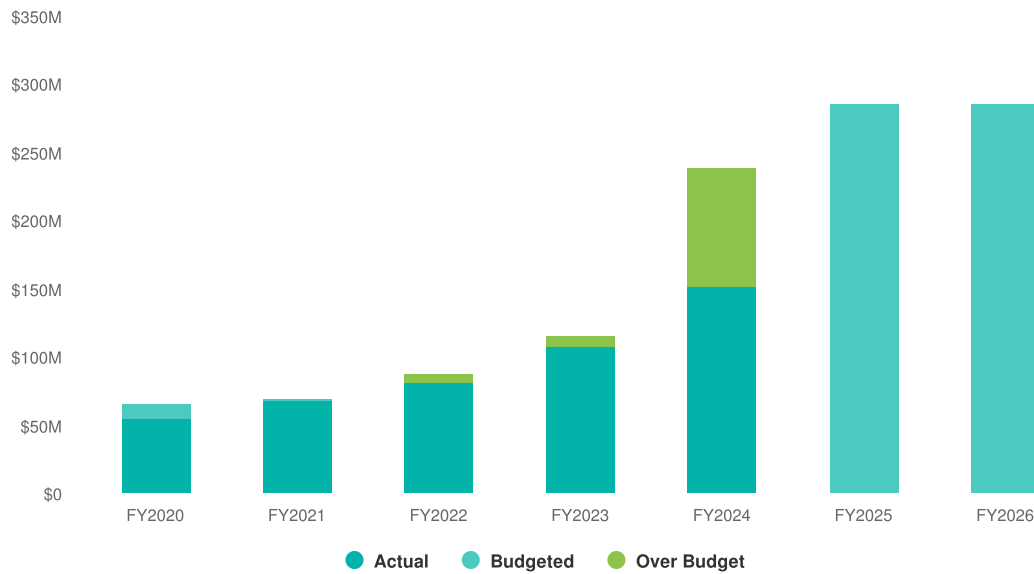
Debt Service - Decrease is primarily due to spending down of issue costs for the Workforce/Affordable Housing General Obligation Bond in the Housing Bond Program Fund.

Transfers - Increase is primarily due to a transfer from the Housing Initiative Fund to allocate funding for the County's cost share for the Heirs's Property Family Wealth Protection Fund grant.

Revenues Summary

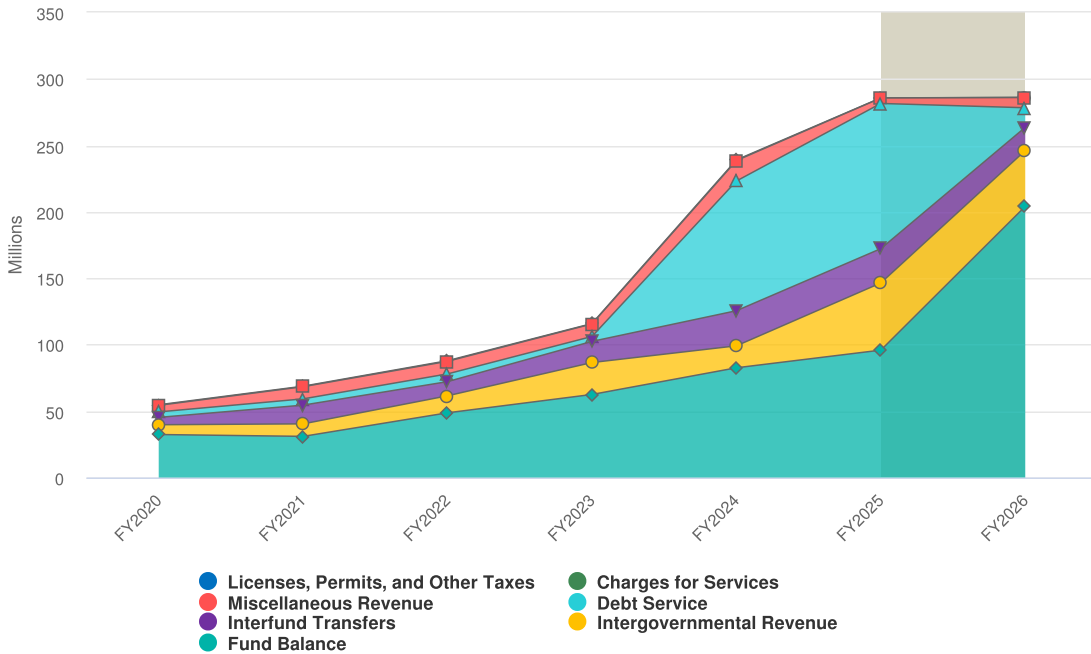
\$286,118,162 **\$405,967**
(0.14% vs. prior year)

Housing and Economic Development Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

Charges for Services - Increase is primarily due to anticipated revenues from Section 108 Fees in the HUD Loan Repayment Account Fund.

Debt Service - Decrease is primarily due to bond proceeds received in FY 2024 in the Housing Bond Program Fund, which led to a corresponding increase in Fund Balance.




Intergovernmental Revenue - Decrease is primarily due to the alignment of grant revenues in the Affordable Housing Trust Fund.

Miscellaneous Revenue - Increase is primarily due to anticipated interest in the Housing Bond Program Fund.

Interfund Transfers - Decrease is primarily due to a reduction in Ad Valorem funding allocated to the Housing Initiative Fund for DeMucking and Housing Initiative Programs.

Fund Balance - Increase is primarily due to Bond proceeds received in FY 2024 in the Housing Bond Program Fund and higher than anticipated revenues received in the Workforce Housing Trust Fund in FY 2024.

Performance Measurements

	<u>Actual FY 2023</u>	<u>Actual FY 2024</u>	<u>Target FY 2025</u>	<u>Target FY 2026</u>
PERFORMANCE MEASUREMENTS				
Number of businesses assisted (all programs).	876	956	700	700
Number of current and potential SBE's provided with technical assistance and/or support services. (SBE = Small Business Enterprises) ¹	1,523	1,273	800	800
Number of new jobs committed (all programs) ²	2,694	1,716	1,500	1,500
 Number of outreach events SBD has hosted, partnered with and/or participated in ³	79	70	80	80
Number of retained jobs committed (all programs) ⁴	1,695	1,139	1,500	1,500
Number of waivers processed ⁵	25	17	48	48
Percentage of outreach attendees that have become certified or recertified by SBD ⁶	7	39	8	8
Total number of certification, recertification and modification applications processed ⁷	286	523	300	300
Number of homeowners provided with mortgage assistance / foreclosure prevention. ⁸	26	47	225	225
Number of multi family housing units constructed with HED funding assistance. ⁹	184	402	224	224
 Number of persons provided with social services funded by HED ¹⁰	5,636	3,994	4,000	4,000
Number of purchase assistance home acquisitions closed (SHIP / HOME / WHP). ¹¹	135	70	100	100
Number of single family housing units constructed with HED funding assistance. ¹²	5	7	4	4
Number of single family housing units rehabilitated with HED funding assistance.	28	27	24	24
 Total number of beneficiaries served by completed capital improvements projects ¹³	70,369	83,897	45,000	45,000

Comments

1. SBD continues to provide the majority of technical assistance online and over the phone.
2. New jobs committed via new County-issued bonds previously approved. New jobs created by partner agencies as part of their contractual obligation. Partner agencies are: BBIC, BLF/CEO, FARD, FAU Tech Runway, TED Center, and BDB. Based on upward trajectories, Targets for FY25 and FY26 will be adjusted accordingly.
3. Events decreased in FY24 due to staffing capacity.
4. 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.

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 SBEs. Targets will be adjusted accordingly.
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. SBD will continue to measure this to see if there is a significant difference.
7. We continue to actively work on increasing this number by continuing to 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 SBEs. This number is expected to increase as more targeted outreach continues to be coordinated by SBD's Outreach Coordinator.
8. Additional funding sources were diminished in FY23 and FY24, therefore decreasing assistance funds. Targets for FY25 and FY26 were projected based on ideas of what future available funds might be.
9. Due to department efforts, FY24 data showcase an increase in projects completed.
10. Additional funding in FY23 provided for an increase in services. FY25 and FY26 Targets are projected based on ideas of future funding.
11. FY23 saw an increase as funding was replenished but decreased in FY24 as funding was decreased.
12. New targets continue to be lower based on projected available funding for future fiscal years.
13. FY25 and FY26 targets will be adjusted as trends increase.

Human Resources

David Kahn

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 and Fair Employment Programs, Recruitment and Selection, and Training and Organizational Development (T&OD).

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

FY 2025 Highlights & Accomplishments

- Completed over 400 job reclassifications for the Water Utilities Department to address loss of competitiveness in the local market, which was causing hiring slowdowns and increased employee attrition due to staff seeking employment with competitors.
- Reduced vacancy rate from 10.8% to a record low 8.7%, outperforming similar local counties. New hires increased by 41%.
- Merged the Employee Relations and Fair Employment Programs Divisions to enhance investigation response times and improve operational efficiencies.

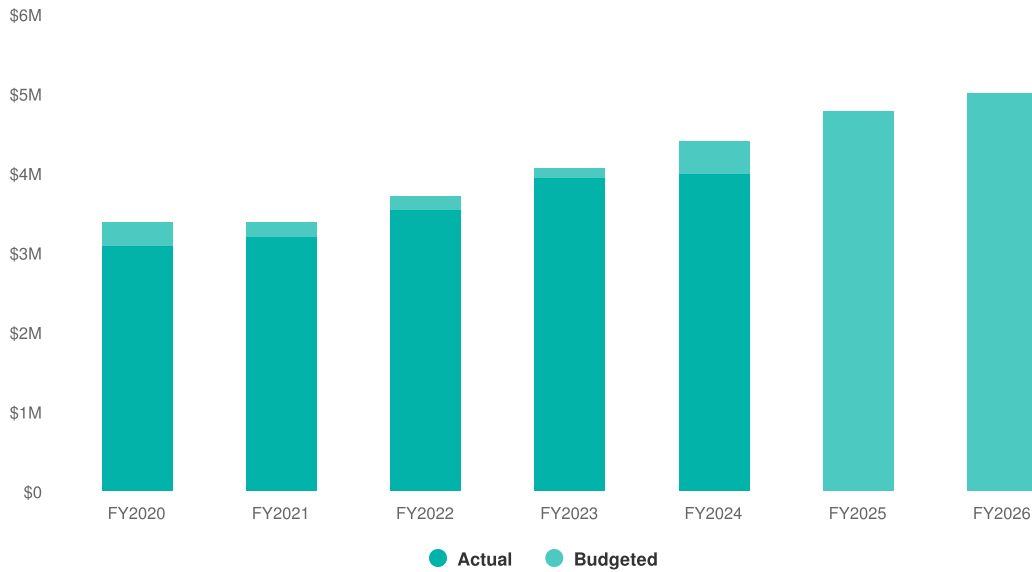
FY 2026 Emerging Issues

- With over 30% of employees hired in the past four years, there is a critical need for additional T&OD staff to support basic training, coaching, micro-learning, leadership development, facilitation services, the establishment of standard operating procedures, and the ongoing development of institutional culture.
- Information technology processes and procedures must continue to be modernized and streamlined to more effectively attract applicants and expedite their progression through the predominantly manual application and hiring process.
- Challenges continue to arise due to the impact of Senate Bill 256, which affects employee organizations (unions) representing public employees.

Expenditures Summary

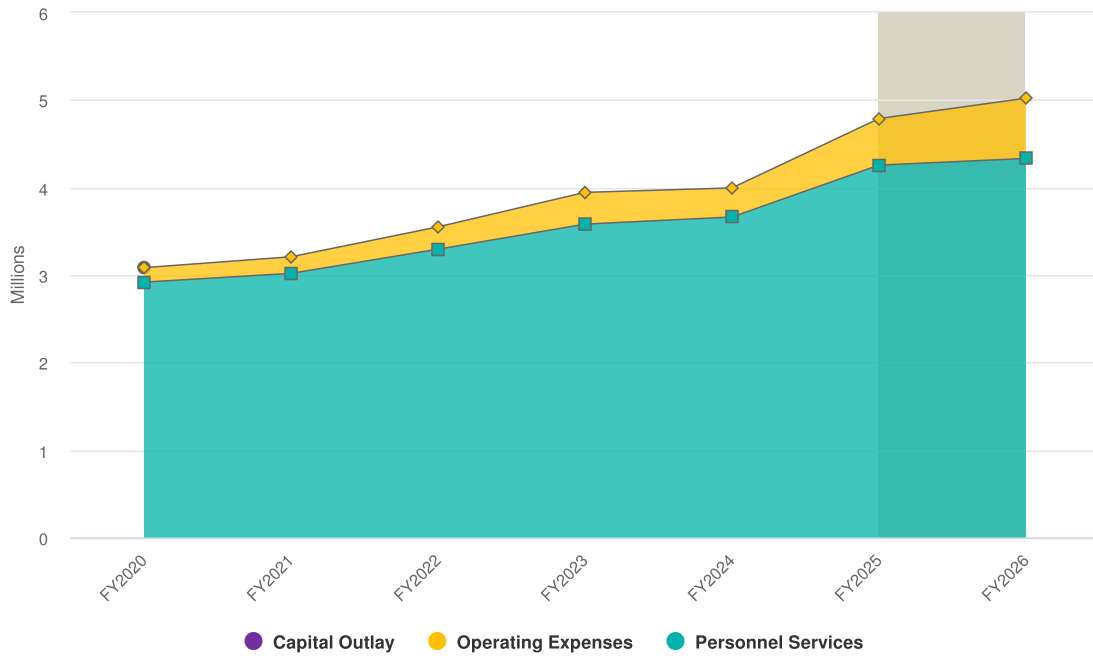
\$5,020,760 **\$232,491**
(4.86% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



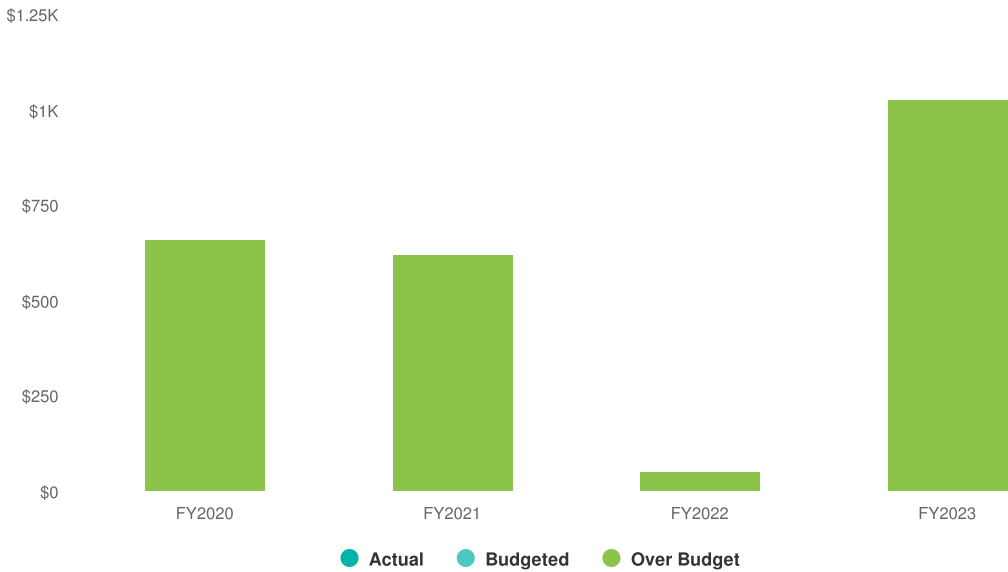
Grey background indicates budgeted figures.

Operating Expenses - Increase is primarily due to the upgrade of existing recruitment software.

Revenues Summary

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

Human Resources Proposed and Historical Budget vs. Actual




Revenues by Source

Budgeted and Historical Revenues by Source



Performance Measurements

	<u>Actual FY 2023</u>	<u>Actual FY 2024</u>	<u>Target FY 2025</u>	<u>Target FY 2026</u>
PERFORMANCE MEASUREMENTS				
Average cost per employee trained (in dollars)	19.16	21.82	24	24
Average days to generate a referral list upon receipt of New Employee Requisition Form (NER) ¹	24	25.75	23	23
Average yearly rating of program satisfaction (rating 1 to 4, with 4 being the highest)	3.9	3.9	3.75	3.75
Number of Learning Programs delivered ²	143	182	80	80
 Number of disciplinary actions reviewed/logged ³	76	86		
Number of discrimination charges filed with external agencies ⁴	7	7	35	35
Number of employment applications rated ⁵	15,479	18,977	15,000	15,000
Number of grievances filed by employees	25	30	64	64
Number of internal complaints received ⁶	40	62	20	20
Number of staff trained ⁷	2,336	3,575	1,400	1,400

Comments

1. We continue to work on identifying areas where processes can be improved to become more efficient.
2. As we look into growing the Training & Organizational Development area of Human Resources, we plan on reassessing targets for future fiscal years to be more in line with staffing capacity.
3. Min/Max, Target, and Goal are not in department's control and are dependent upon other departments' needs. Figures are tracked for informational purposes only.
4. Data indicates when employees are content with internal processes, they are less likely to seek external relief.
5. Palm Beach County has increased recruitment outreach efforts in order to fill vacant positions. Although efforts have shown positive outcomes by decreasing the vacancy rate from 10.8% to 8.75%, when a job is re-advertised, the process generates additional work for staff, even though re-advertised applications are not counted again.
6. Due to increased training efforts from Fair Employment Programs, staff are more aware of which concerns they may bring forward to be reviewed by Human Resources, thus generating an increase in complaints received.
7. Changes to Training Programs were made which allowed for an increase in staff being trained. Targets for FY25 and FY26 will be updated to be more in line with these new changes.

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 smartphones; 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; installation and maintenance of all landline, cellular telephones, and related equipment including voice over IP; 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 2025 Highlights & Accomplishments

- Modernized technology infrastructure and enhanced security by migrating 300 mailboxes and 140 devices into the main enterprise system, rolling out Microsoft 365 across departments, upgrading to Windows 11, and implementing two-factor authentication. These steps improved access security and reduced risks, while storage upgrades, automated server updates, and enhanced monitoring boosted system reliability. Additionally, Help Desk operations were strengthened to provide better user support.
- Drove innovation and enhanced efficiency by introducing automation tools and short message service messaging to improve communication with residents. Developed a smart chatbot that provides quick access to services, with voice-enabled features planned, and piloted an Artificial Intelligence (AI) powered system that processes documents to significantly reduce errors and save time.
- Fostered transparency and earned recognition by enhancing the open data portal that shares County information freely, encouraging community engagement, and resulting in 16 awards from the National Association of Counties, the Government Experience Overall Project Award, a 10th-place ranking in the Digital Government Survey Awards, and the 2025 Government Innovation Award, highlighting countywide technology acumen.

FY 2026 Emerging Issues

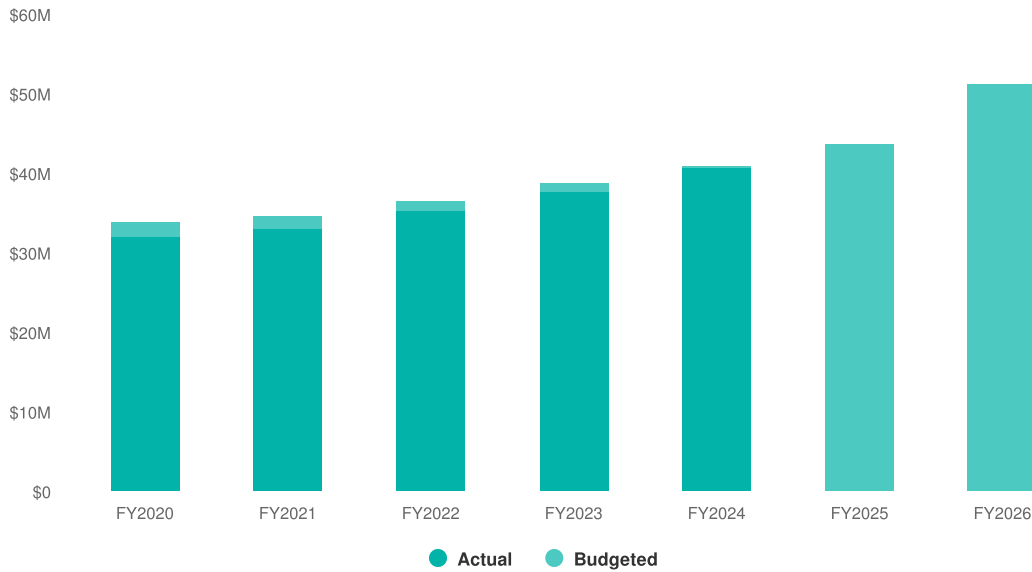
- Strengthening security is critical as AI driven cyber threats like deepfakes and automated phishing grow. ISS must enhance defenses, improve identity protection, accelerate incident response, and prepare for emerging regulations, including post-quantum computing security.
- Addressing the need for modern, flexible software systems to keep pace with rapid advances in AI, machine learning, and open data platforms is a key focus. Priorities include smart analytics, automation, advanced user tools, completing the Microsoft 365 migration, moving the intranet to SharePoint Online, upgrading reporting with AI-powered search, and modernizing identity and access management. Device management improvements, such as rolling out Mobility as a Service 360 (MaaS360), expanding two-factor authentication, and transitioning to Intune, will also strengthen our infrastructure.
- Update infrastructure and enhance reliability by upgrading web servers and improving data center safety with enhanced fire suppression, backup power, and cooling systems. Meanwhile, generative AI tools present significant potential but require careful management to ensure data protection and responsible use.



Expenditures Summary

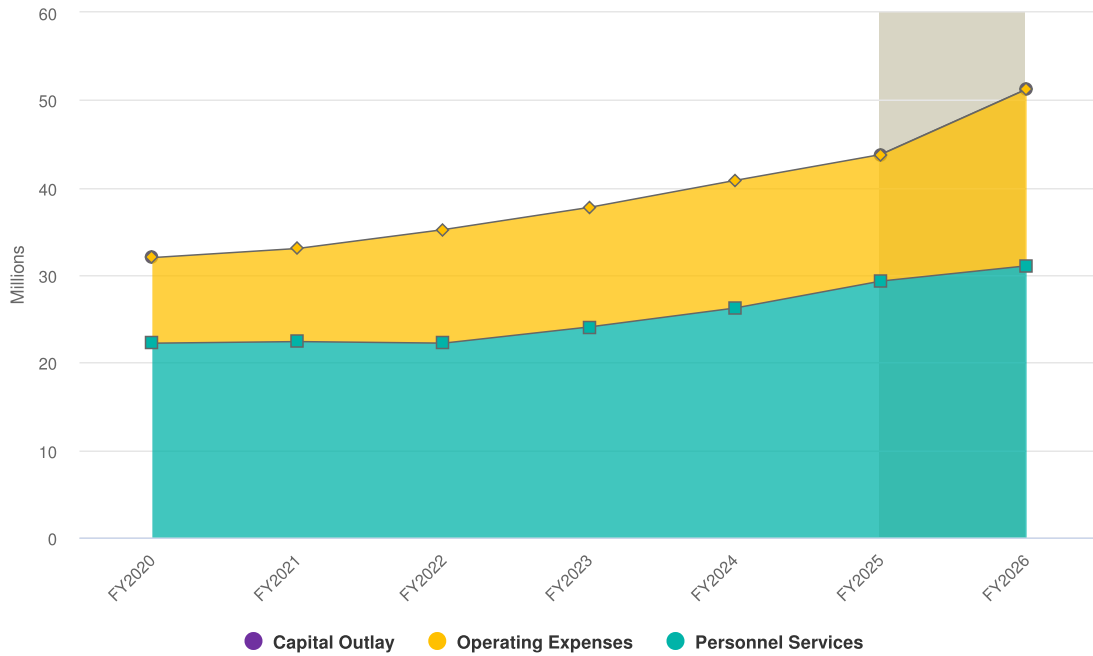
\$51,248,285 **\$7,455,067**
(17.02% vs. prior year)

Information System Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



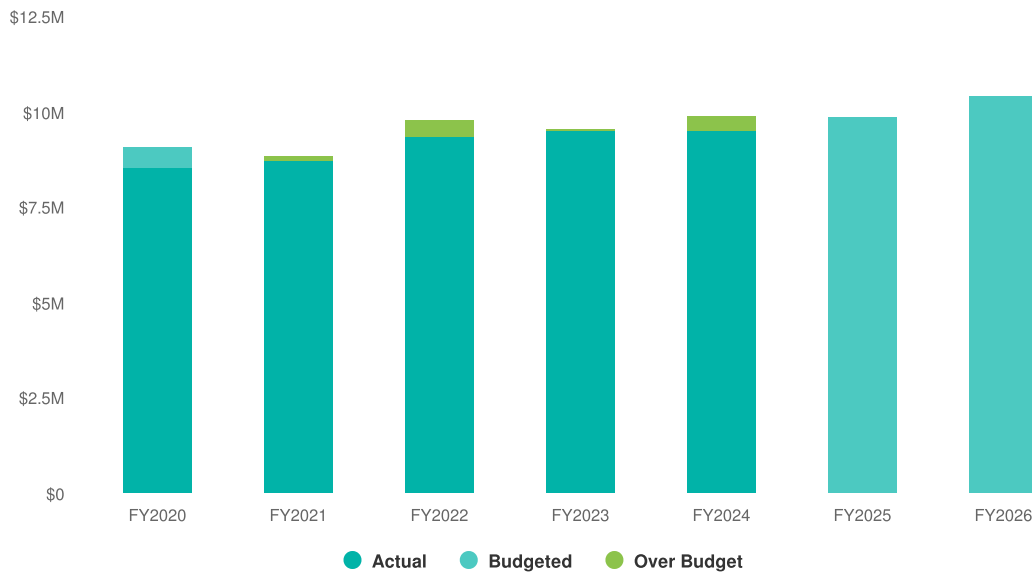
Grey background indicates budgeted figures.

Operating Expenses - Increase is primarily due to FY 2026 recurring supplemental requests for enterprise agreements with Microsoft and Environmental Systems Research Institute, Inc.

Revenues Summary

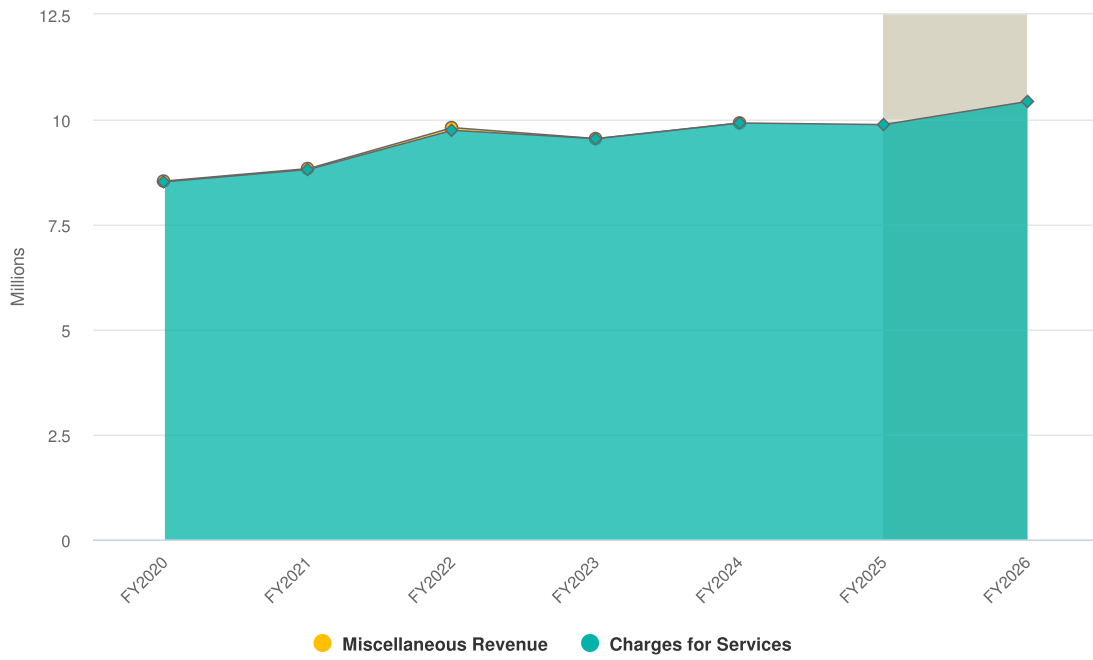
\$10,430,239 **\$551,143**
(5.58% vs. prior year)

Information System Services Proposed and Historical Budget vs. Actual




Revenues by Source

Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

Performance Measurements

<u>PERFORMANCE MEASUREMENTS</u>		<u>Actual FY 2023</u>	<u>Actual FY 2024</u>	<u>Target FY 2025</u>	<u>Target FY 2026</u>
	Customer satisfaction rating ¹	98.46	97.68	90	90
	Malicious emails blocked by Proofpoint - Total Percentage	97.24	96.58	95	95
	Percentage of Network availability	99.99	99.99	99.99	99.99
	Percentage of Service Level Agreements (SLA) met for Initial Response	94.59	95.46	90	90
	Percentage of Service Level Agreements (SLA) met for Restoration	92.26	92.52	90	90
	Percentage of help desk calls abandoned	6.42	4.76	8	8
	Percentage of problem tickets resolved upon first intake ²	18.43	16.62	15	15

Comments

1. This metric continues to be a relevant indicator of the services we provide. There is value in being able to review historical data to interpret changes in satisfaction over time if needed.
2. Staffing shortages in FY24 contributed to a decrease in this metric, even though outcomes were still above the 15% target.

Intergovernmental Affairs & Community Engagement


Ryan Hnatiuk
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 Intergovernmental Affairs & Community Engagement Department connects PBC with local, state, and federal partners to advance the County's priorities, strengthen relationships, and enhance public engagement. The Department encompasses the Legislative Affairs Division, the Palm Beach County Legislative Delegation Office, and the County's Lobbyist Registration Office. Serving as a liaison to PBC's 39 municipalities and several local chambers of commerce, the Department facilitates collaboration on shared priorities and provides timely updates on legislative and policy developments. The team also assists with coordination of federal and state grant opportunities, helping County departments and local partners secure funding for important community projects. In addition, the Department delivers regular presentations to civic organizations and community groups on local, state, and federal issues that impact residents. As the hub for the Lobbyist Registration Office, the Department manages local lobbyist registration for PBC government and for the majority of the County's municipalities, ensuring compliance with local regulations and transparency in advocacy. Through its divisions and functions, the Intergovernmental Affairs & Community Engagement Department works to build partnerships, advocate effectively, and keep the public informed, strengthening PBC's voice and influence at every level of government.

Learn more by visiting: [Intergovernmental Affairs & Community Engagement](#) 

FY 2025 Highlights & Accomplishments

- Successfully secured \$300 million in funding in the One Big Beautiful Bill for the reimbursement of local governments providing additional security and protection for the President and presidential residences.
- Worked with PBC's Legislative Delegation to successfully secure funding in the state budget for BCC priorities including the C-51 reservoir, the restoration of historic facilities on Peanut Island, the PBC RESTORE Re-entry Program, the modernization of traffic signalization in downtown West Palm Beach, and environmental restoration efforts in the Lake Worth Lagoon.
- Various bills reflecting BCC state legislative priorities were advocated for effectively, including passage of a local bill related to the Building Code Advisory Board, additional PBC judgeships, a public records exemption for 911 systems, and animal care and control related legislation. Various bills reflecting BCC state legislative priorities were successfully advocated against, including detrimental changes to the tourist development tax, increases to sovereign immunity caps, and significant changes to home rule authority related to property taxes.

FY 2026 Emerging Issues

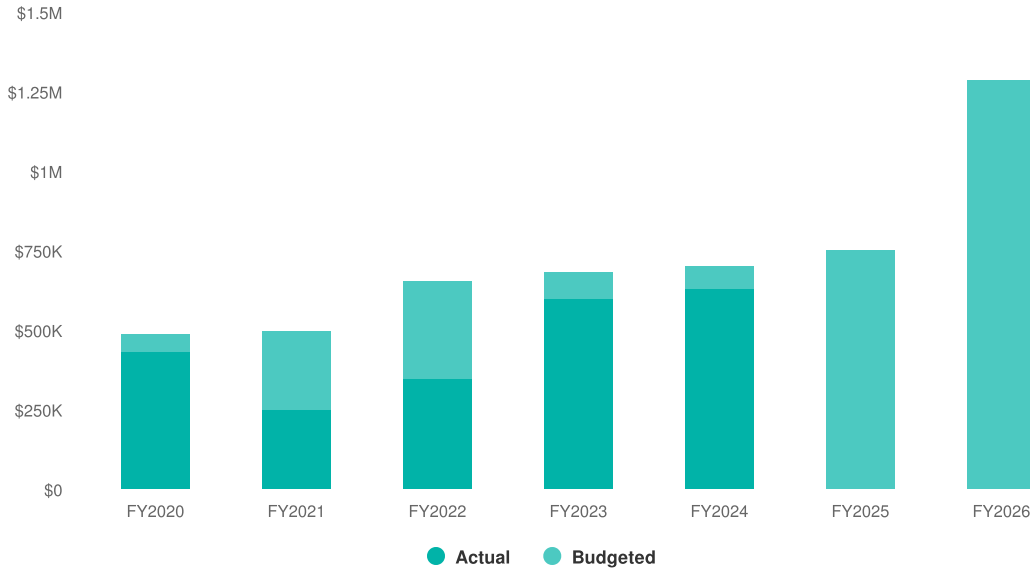
- Continue to seek all state and federal appropriations and grant opportunities to leverage with local funding sources for key programs and projects throughout the County.
- Monitor and oppose efforts to eliminate property taxes or diminish local governments' ability or authority to levy and collect property taxes.
- Collaborate with the federal delegation to ensure County priorities are included in reauthorizations of the Surface Transportation Bill and other key legislation.



Expenditures Summary

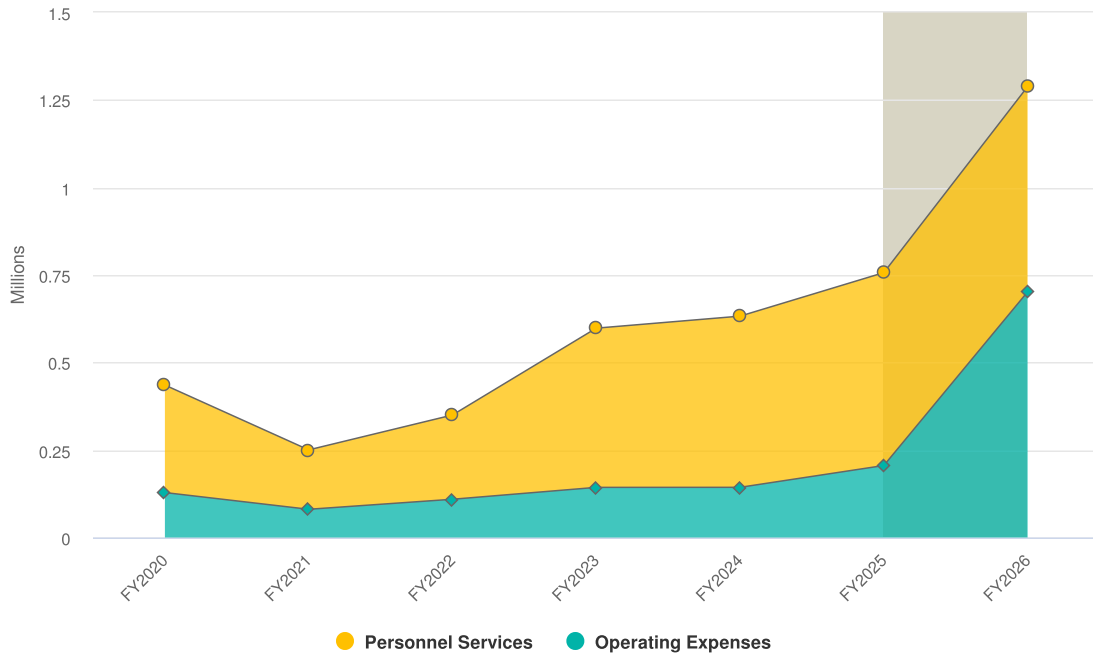
\$1,288,177 **\$531,394**
(70.22% vs. prior year)

Intergovernmental Affairs & Community Engagement Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



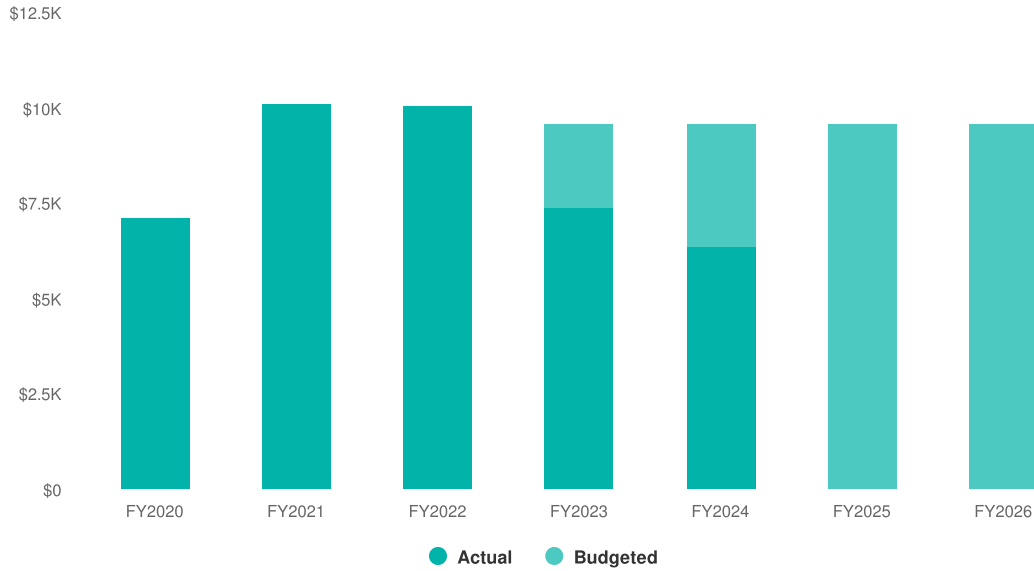
Grey background indicates budgeted figures.

Operating Expenses - Increase is primarily due to an additional allocation for Lobbying costs.

Revenues Summary

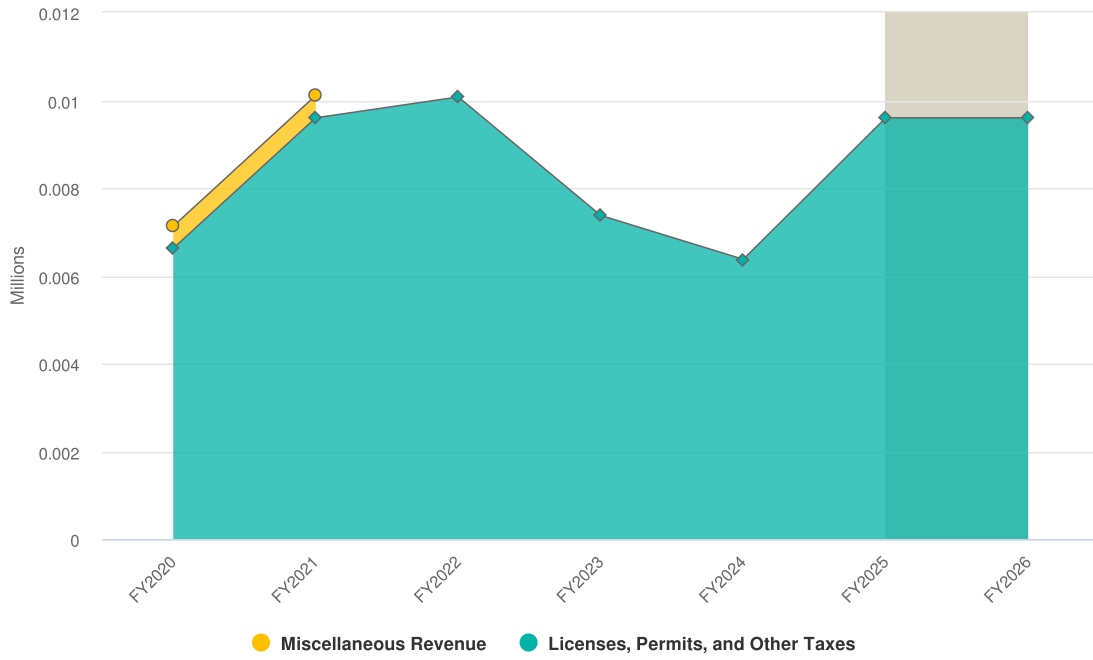
\$9,600 **\$0**
(0.00% vs. prior year)

Intergovernmental Affairs & Community Engagement Proposed and Historical Budget vs. Actual




Revenues by Source

Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

Performance Measurements

<u>PERFORMANCE MEASUREMENTS</u>		<u>Actual FY 2023</u>	<u>Actual FY 2024</u>	<u>Target FY 2025</u>	<u>Target FY 2026</u>
	Amount of funding secured in the state budget for Palm Beach County (in Millions) ¹	1,100	1,211	65	65
	Conduct six public hearings, delegation meetings, workshops (only six meetings held per year) ²	6	6	6	6
	Number of competitive grant solicitations written ³			3	3
	Number of legislative conferences and NACo/FAC events attended by Legislative Affairs staff or other county staff as directed by Legislative Affairs (combined total)	10	12	10	10
	Number of meetings scheduled for Palm Beach County attendees. ⁴	62	60	60	60
	Number of state and federal legislative priorities successfully advocated for. ⁵	52	50	50	50

Comments

1. According to the State's County by County data, Palm Beach County entities were allocated ~\$1.211 billion in the state budget for FY24. This was the total before gubernatorial line-item vetoes. Based on these upward trends, 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. New metric created in FY25. No previous data available.
4. 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. A total of 52 and 50 state and federal legislative policy and funding priorities were successfully advocated for during FY23 and FY24 respectively by the PBC Legislative Affairs lobby team.

Medical Examiner

Catherine R. Miller, MD

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 (MEO) 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 2025 Highlights & Accomplishments

- Received full accreditation from the National Association of Medical Examiners.
- Design and planning of new MEO building continues to progress with permitting expected within 12 months.
- Digitization of case files continues and all legacy plate x-ray films have been processed for digitization.

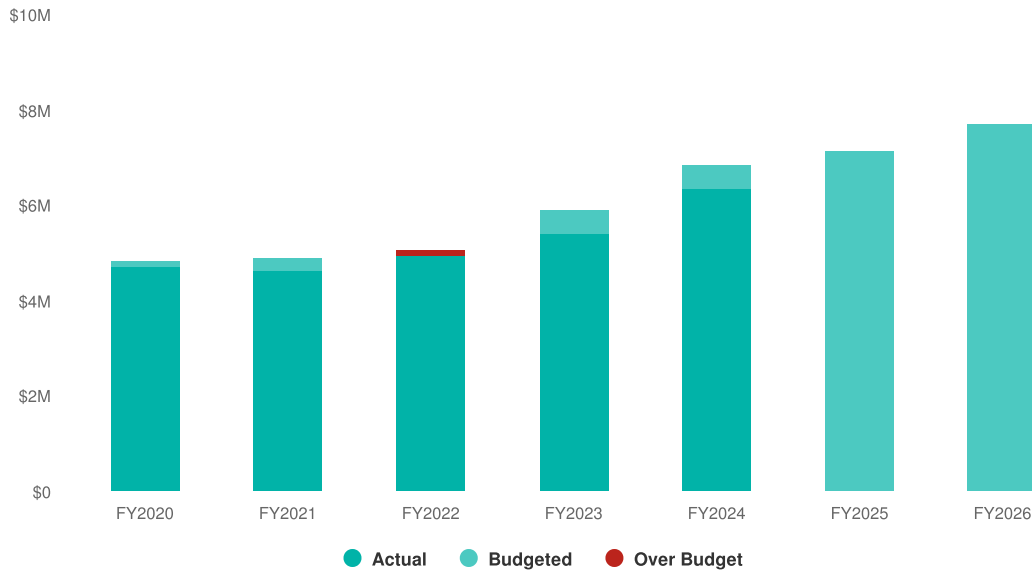
FY 2026 Emerging Issues

- Identifying and consolidating information to present to the Board of County Commissioners as an agenda item relative to the enhancement of revenue generated by the department.
- Supporting the audit of the Medical Examiners (Forensic Pathologists) salary in order to retain and compete with the open demand for this difficult to fill position.
- Funding and logistics to be identified for the digitization of all photograph media relative to retained case files.

Expenditures Summary

\$7,700,877 **\$560,273**
(7.85% vs. prior year)

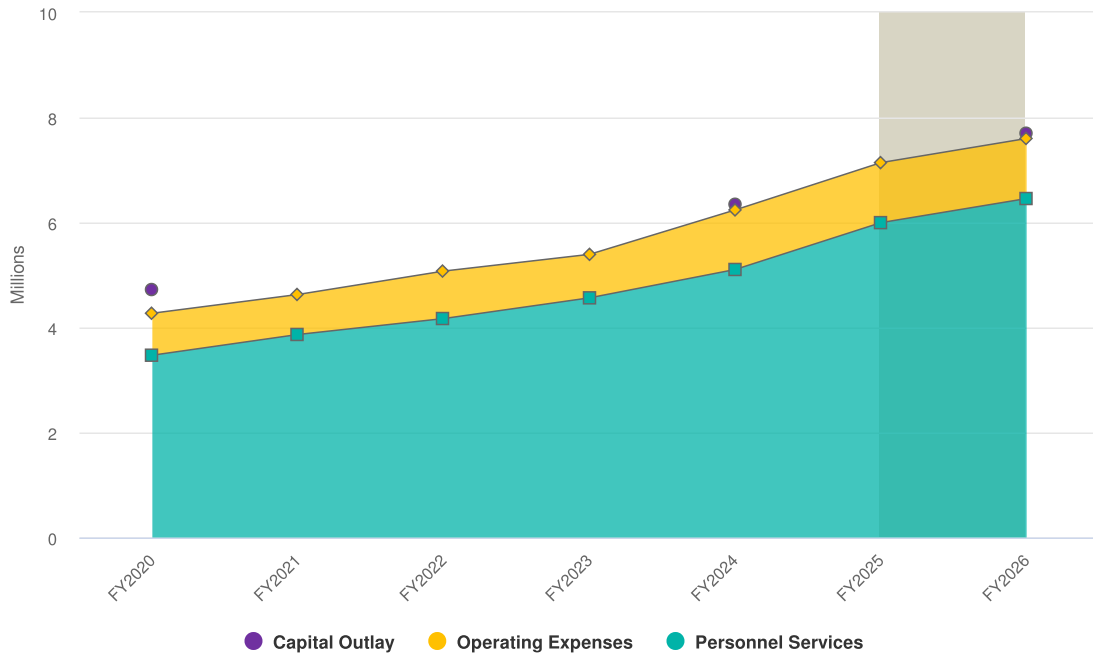
Medical Examiner Proposed and Historical Budget vs. Actual



In FY 2022 the budget was modified for the addition of one Associate Medical Examiner, one Forensic Technician, and overtime. The MEO did not overspend their budget.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



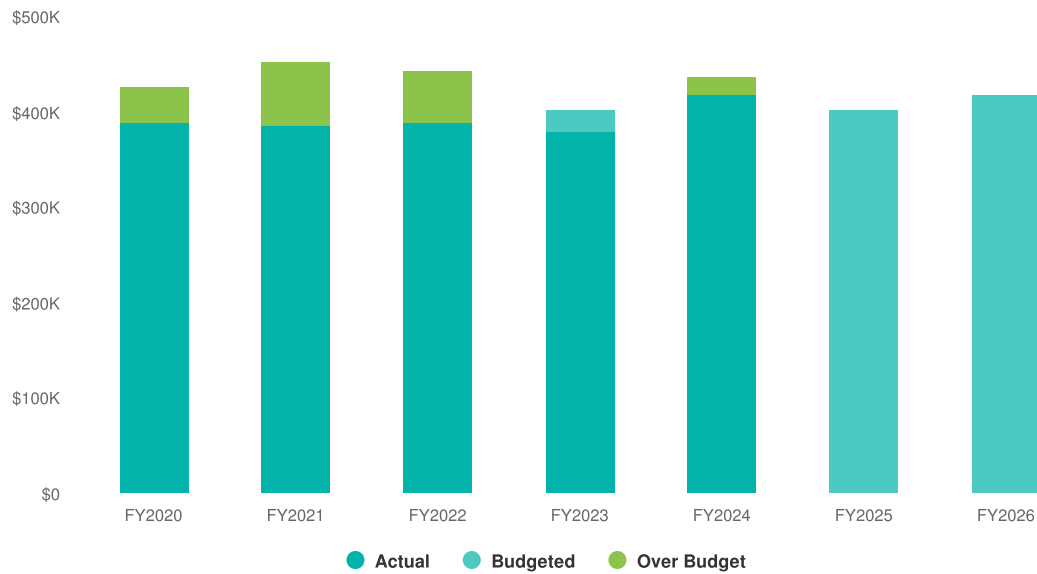
Grey background indicates budgeted figures.

Capital Outlay - Increase is due to the reclass of operating budget for gurney carts due to the \$5,000 capital threshold.

Revenues Summary

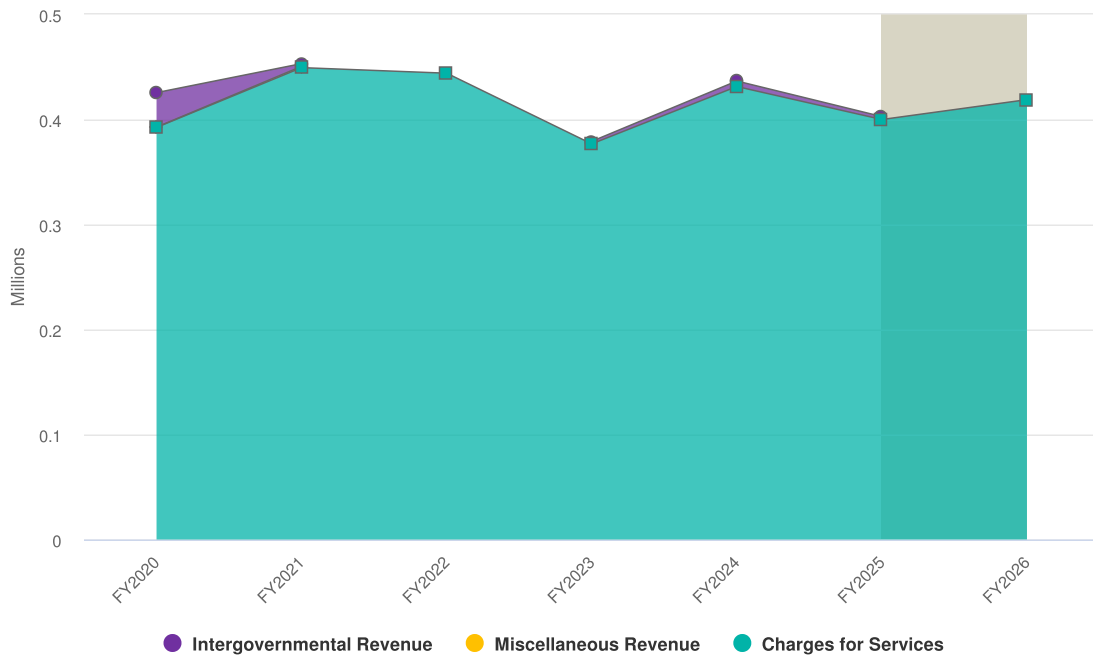
\$418,900 **\$16,112**
(4.00% vs. prior year)

Medical Examiner Proposed and Historical Budget vs. Actual



Revenues by Source


Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

Intergovernmental Revenue - Decrease is due to spending down the Paul Coverdell grant.

Performance Measurements

<u>PERFORMANCE MEASUREMENTS</u>		<u>Actual FY 2023</u>	<u>Actual FY 2024</u>	<u>Target FY 2025</u>	<u>Target FY 2026</u>
	Average number of autopsies performed by pathologist (Best practice is 225 plus or minus 50 cases per pathologist) ¹	196	194.53	225	225
	Average turnaround time for investigator report completion (days) ²	7	4	5	5
	Number of business days to complete all records requests for Doctors report of non-exempt cases ³	3	15	1	1
	Percentage of reports of all postmortem examinations completed within 90 days from the time of autopsy ⁴	68	93.51	90	90
	Turnaround time for postmortem examination (hours) ⁵	14	14	24	24

Comments

1. The average is based on 6-1/2 doctors. The chief counts as half based on additional administrative duties.
2. Targets for FY25 and FY26 have been adjusted to be more aligned with staffing capacity.
3. FY24 results are based on staffing capacity.
4. Turnaround time positively impacted due to mitigating staffing shortages.
5. Time of transportation at ME office to the exam date and time as recorded in the case time line (should be within 24 hours)

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, Contract Development & Control, and Financial Management.

Learn more by visiting: [OFMB](#) 

FY 2025 Highlights & Accomplishments

- The County issued the \$24,190,000 Series 2024A Airport System Revenue Bonds (Non-Alternative Minimum Tax) and the \$74,560,000 Series 2024B Airport System Revenue Bonds (Alternative Minimum Tax).
- During the process, and as a result of the County's rating presentation, Standard and Poors upgraded the Airport Bond rating from A+ to AA-. The County continues to maintain AAA on Non Ad Valorem, General Obligation, and Water Utilities Bonds.
- The Fixed Assets Management Office celebrated the County Thrift Store's 30th year of continuous operation.

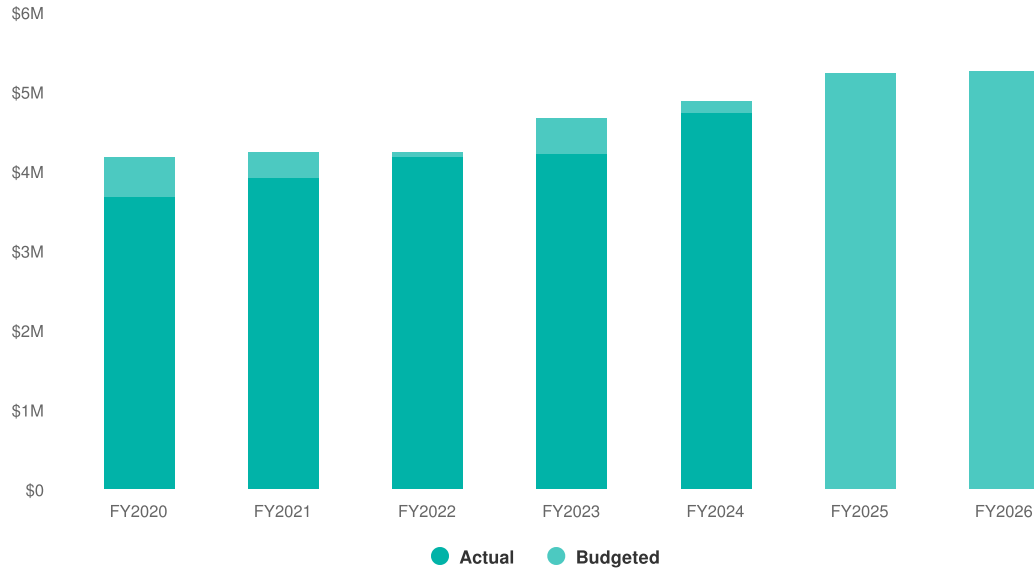
FY 2026 Emerging Issues

- State of Florida review of property taxes which could lead to a reduction in Ad Valorem tax revenue for the County.
- The implementation of an eAgenda system for the review and processing of Board of County Commissioners agenda items may lead to many efficiencies and revised work processes for Contract Development & Control.
- An increase in existing use credit applications connected to replacement of structures as opposed to new impact fee assessments.

Expenditures Summary

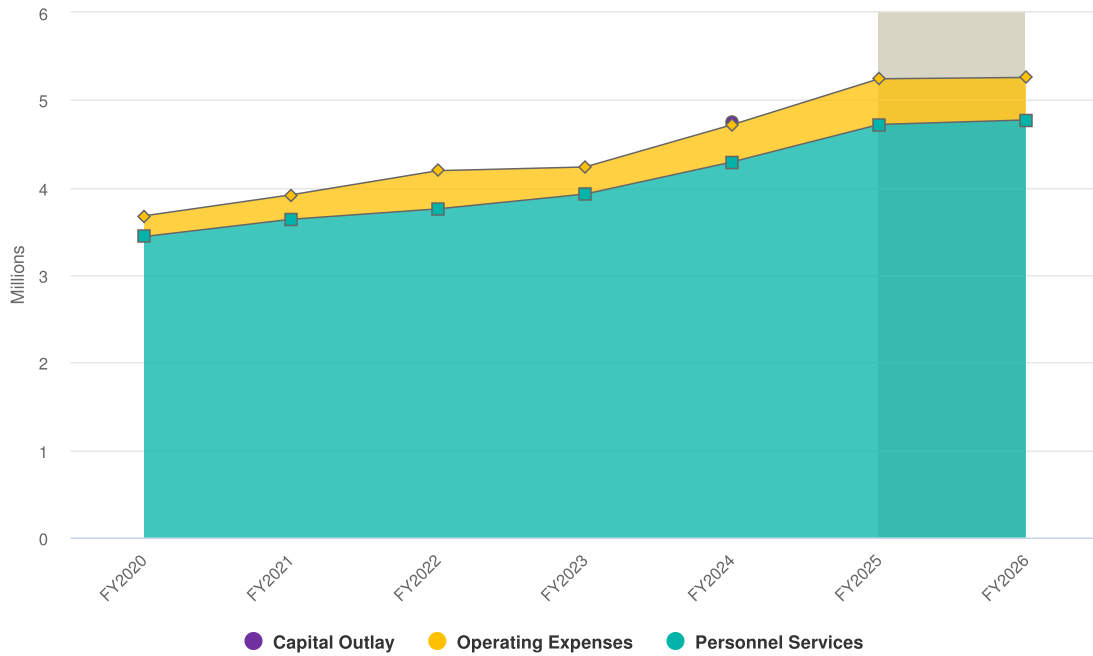
\$5,257,649 **\$15,160**
(0.29% vs. prior year)

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



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

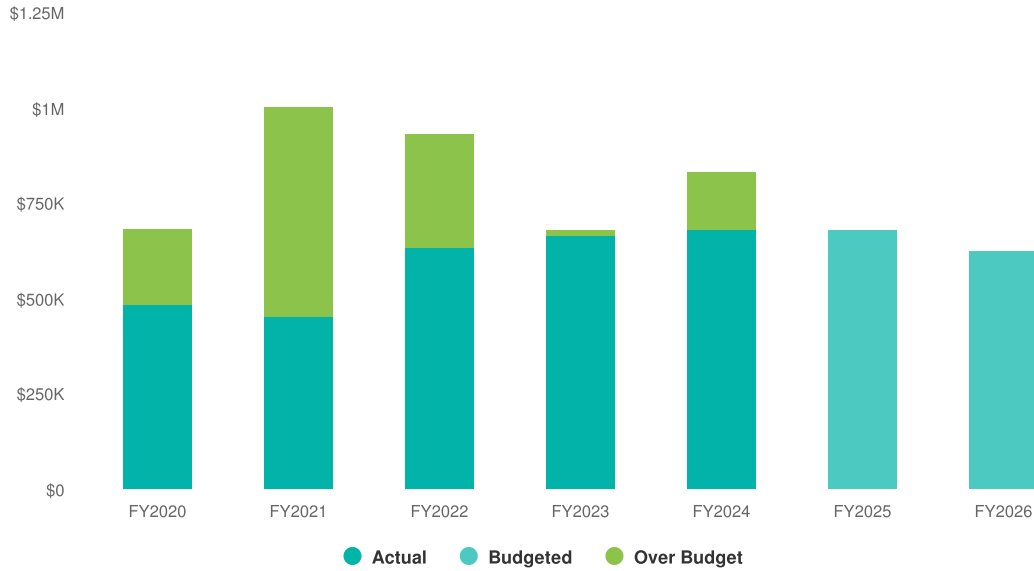
Positions

Mid Year: (1) - Division Director V and (1) - Senior Strategic Planning Performance Analyst transferred to the Office of the Ombudsman and Strategic Planning

Revenues Summary

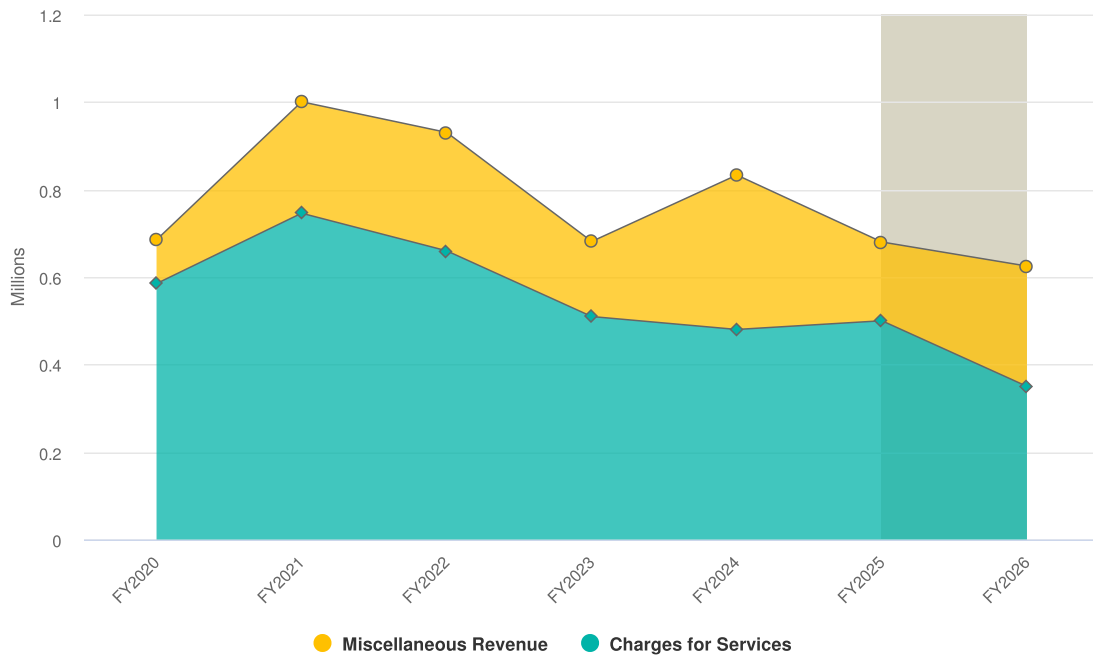
\$625,000 **-\$55,000**
(-8.09% vs. prior year)

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



Revenues by Source

Budgeted and Historical Revenues by Source




Grey background indicates budgeted figures.

Charges for Services - Decrease is primarily due to the reduction of total Impact Fee revenues remitted by various municipalities to Palm Beach County.

Miscellaneous Revenue - Increase is primarily due to aligning budget for the sale of surplus fixed assets with historical and estimated actuals.

Performance Measurements

<u>PERFORMANCE MEASUREMENTS</u>		<u>Actual FY 2023</u>	<u>Actual FY 2024</u>	<u>Target FY 2025</u>	<u>Target FY 2026</u>
	Conduct Contracting and Records Workshops to County staff. ¹	5	7	5	5
	Contract-related items reviewed and processed. ²	1,464	1,144		
	Debt per capita (overall) ³	443	404	529	529
	Dollars collected by collection agencies ⁴	259,881.58	250,604.29	200,000	200,000
	Non Ad-Valorem Revenue Bond Debt Service coverage ⁵	6.57	7.32	5.22	5.22
	Percentage of Major Revenues Collected vs. Budget ⁶	110.49	98.35	96	96
	Receipt of GFOA's Budget Presentation Award (Not Proficient-0, Proficient-1, Outstanding-2)	1	1	1	1
	Records Destruction request reviewed & processed. ⁷	259	228		
	State Approval of TRIM material (Options are Approved-1 or Not Approved-0)	1	1	1	1

Comments

1. There are typically 4-6 workshops held per year (between March and September). Due to additional departmental requests, individualized trainings were offered in FY23 and FY24.
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. Changes in these ratios is the result of continued growth in population coupled with a decrease in the amount of debt outstanding.
4. Code Liens used to be the main source of revenue for Collections. All Code liens have been recalled from Penn Credit; they are being held in house. Now that majority of the Code Enforcement cases are handled and settled in-house, collection accounts with Water Utilities have now become the steady source of revenue versus code liens.
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. Actuals are on par with historic figures, even with the decrease in FY24.
7. 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.

Palm Tran


Ivan Maldonado
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, Customer Service/Government & Public Relations, Executive, Maintenance, Operations, and Planning. It provides two methods of transportation through Palm Tran Connection and Palm Tran Fixed Route.

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

FY 2025 Highlights & Accomplishments

- As of August FY 2025, the Port St. Lucie Express service has achieved 11,486 total boardings, averaging 56 daily riders. The Port St. Lucie Express is Palm Tran's fourth mode of service, launched in September 2024 with support from the Florida Department of Transportation (FDOT). The route offers four weekday round-trip trips, with two departures in the morning and two in the evening, providing a nonstop connection between downtown West Palm Beach and Port St. Lucie. Passengers continue to enjoy affordable fares of \$3 per trip, with half-fare options for seniors (65+) and veterans with a "Service Connected" ID, along with modern amenities such as Wi-Fi, charging stations, baggage storage, A/C, restrooms, and wheelchair access.
- Palm Tran advanced the implementation of Transit Signal Priority (TSP), a technology-based solution designed to reduce traffic signal delays and improve service reliability. The TSP system integrates real-time data from Palm Tran buses, emergency vehicles, and public agency partners with the traffic signal system to maximize schedule efficiency. This project is supported by grant funding from FDOT, enabling the purchase and installation of TSP equipment and software for buses and signalized intersections along the US-1 Corridor. Future expansion is planned for the Okeechobee Corridor and other major corridors over the next five years. Palm Tran is currently collaborating with Palm Beach County Fire Rescue and Palm Beach County Engineering to finalize implementation.
- Palm Tran launched The Wave, a Rapid Transit Light service, on May 19th with updated service changes to better serve heavily used routes. This service operates every 15 minutes on high-demand corridors, reducing wait times and providing faster, more convenient connections for riders. The Wave enhances mobility, improves schedule reliability, and supports Palm Tran's goal of creating a more efficient and accessible transit network across Palm Beach County.

FY 2026 Emerging Issues

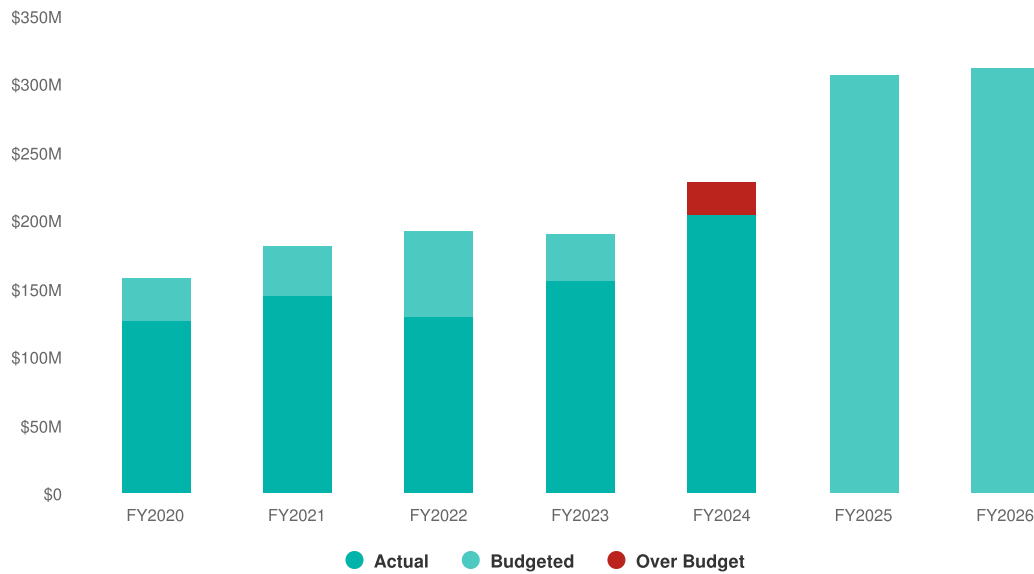
- Through the planning and development of the RPM (Route Performance Maximization) 2.0 project, Palm Tran has advanced innovative service delivery models to strengthen first mile-last mile connections to the fixed-route system. On August 23, 2024, Palm Tran launched the BusLink pilot program, offering Uber and taxi vouchers to replace service on Routes 21, 52, and segments of Route 92. Since its implementation, the program has provided more than 180,000 trips, demonstrating the effectiveness of on-demand services in low-demand areas. This progress highlights the potential of reallocating fixed-route service hours to higher-demand, urbanized areas in Palm Beach County, improving system accessibility. Due to its rapid growth, increasing ridership, and associated operating costs, Palm Tran is now working toward program modifications aimed at improving efficiency.
- Addressing community needs due to the area's increasing population, rising housing and transportation costs, and lack of frequent service. Continuing 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 Americans with Disabilities Act Program retrofits.
- Continue with the implementation of Accelerate 2031 – Palm Tran's Transit Development Plan (TDP). This plan serves as the 10-year strategic plan for public transportation in Palm Beach County, identifying transit needs and setting goals and objectives to meet them. As part of this effort, Palm Tran has purchased its first six zero-emission vehicles through grant funds provided by the Florida Department of Environmental Protection and the Metropolitan Planning Organization (MPO). The next update to the 10-Year TDP is scheduled for FY 2027 and will incorporate recommendations from the Palm Beach Countywide Master Transportation Plan, once completed.



Expenditures Summary

\$312,691,682 **\$5,182,791**
(1.69% vs. prior year)

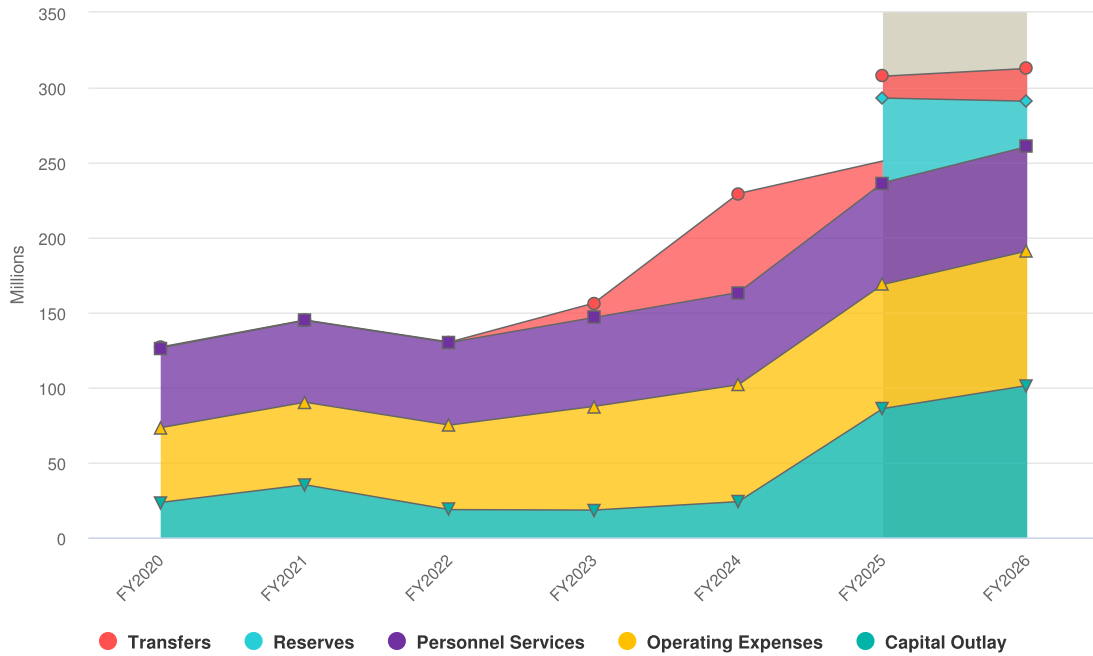
Palm Tran Proposed and Historical Budget vs. Actual



In FY 2024 the budget was modified for grant funding from the American Rescue Plan Act of 2021. Palm Tran did not overspend their budget.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Positions

Budget Process: 2 - Operations Supervisor

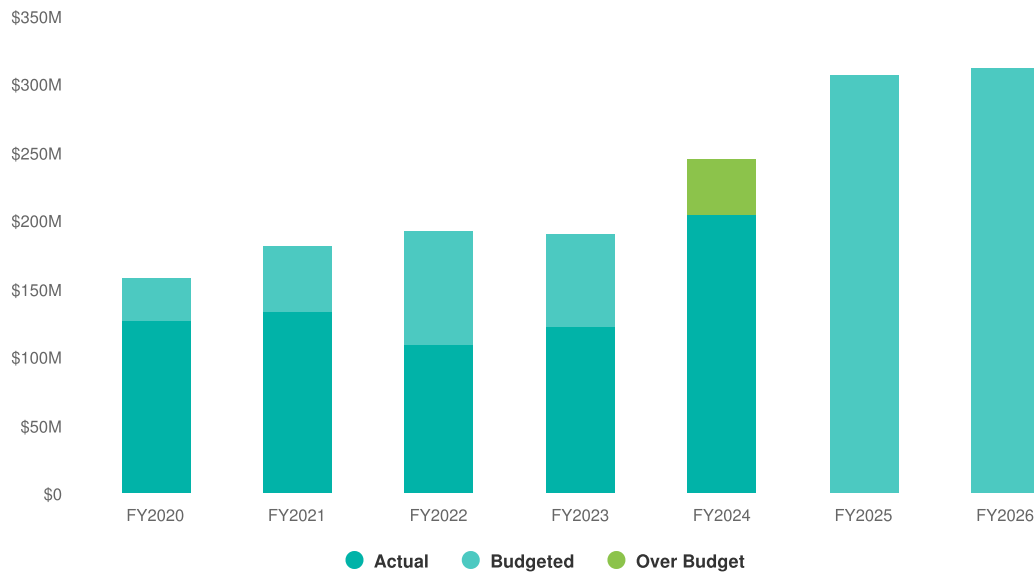
Capital Outlay - Increase is primarily due to anticipated Section 5307/5339 Supergrant grant award from the United States Department of Transportation in FY 2026. This also resulted in an increase to Transfers to fund Operations.

Reserves - Decrease due to spending down the American Rescue Plan Act of 2021 grant award for a new property lease agreement and higher Paratransit contract costs in FY 2025.

Revenues Summary

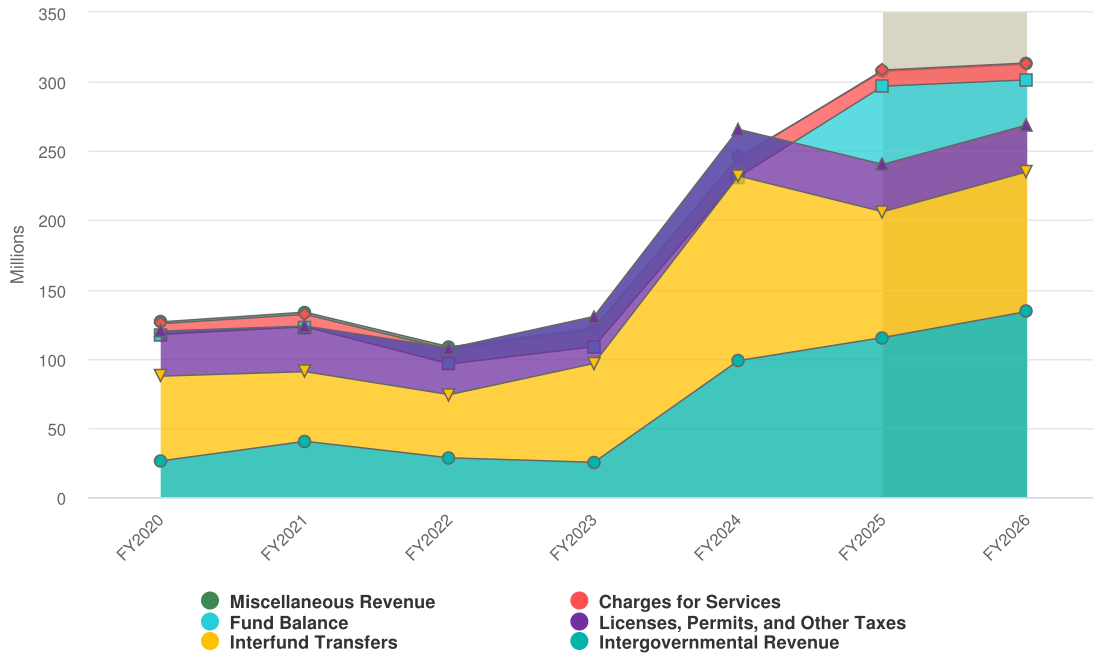
\$312,691,682 **\$5,182,791**
(1.69% vs. prior year)

Palm Tran Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical Revenues by Source





Grey background indicates budgeted figures.

Intergovernmental Revenue - Increase is primarily due to anticipated Section 5307/5339 Supergrant grant award from the United States Department of Transportation in FY 2026. This also resulted in an increase to Interfund Transfers.

Fund Balance - Decrease due to spending down the American Rescue Plan Act of 2021 grant award for a new property lease agreement and higher Paratransit contract costs in FY 2025.

Performance Measures

	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
PERFORMANCE MEASUREMENTS				
Average Time-to-Hire: Number of days taken to hire staff for critical roles. ¹			45	45
Recruitment Success Rate: Percentage of applicants interviewed who were hired for critical roles. ²			50	50
 Riders Per Revenue Hour (Fixed Route) ³	14.4	16.5	18.3	18.3
Riders per revenue hour (Connection) ⁴	1.42	1.37	1.8	1.6
Total System Ridership ⁵	7,442,864	8,574,651	9,300,000	9,300,000
Vacancy Fill Rate: Percentage of vacancies filled within 90 days or less. ⁶			75	75
All customer commendations per 10,000 boardings (Fixed Route) ⁷	0.18	0.14	0.19	0.5
All customer concerns per 10,000 boardings (Fixed Route) ⁸	3.06	3.01	3	3
 Customer commendations per 1,000 trips (Connection) ⁹	2.62	2.4	1.1	1.1
Customer concerns per 1,000 trips (Connection) ¹⁰	2.06	1.61	2	2
Mean distance between road calls ¹¹	6,694	6,609	14,000	8,000
On-time performance (Connection) ¹²	82.43	82.9	90	90
On-time performance (Fixed Route)	78.2	77	76	76

Comments

1. New metric created in FY25. No previous data or baseline established.
2. New metric created in FY25. No previous data or baseline established.
3. Palm Tran continues to explore ways to increase ridership.
4. The Connection team continues to look at ways to better group and schedule trips to reduce the number of revenue hours needed while working to increase On-Time Performance.
5. Palm Tran continues to explore ways to increase ridership numbers.
6. New metric created in FY25. No previous data or baseline established.
7. 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.
8. The Palm Tran PT-Stat Customer Experience Team continues to work on initiatives to improve the service delivery that will contribute to addressing and decreasing customer concerns.
9. Customer Commendations recognized exceptional customer service by drivers and reservationist. The Palm Tran Connection continues to seek ways to improve service delivery and increase customer satisfaction.
10. Palm Tran's efforts have shown improvement from FY23 to FY24, but the team is looking further into how to mitigate customer concerns.
11. There have been 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 road calls which we hope to see the results of in FY25 and FY26.

- 12. The inability to reach targets of 90% in FY23 and FY24 for this metric is due in large part to staffing shortages and a slight increase in traffic increasing overall travel time. Palm Tran Connection continues to experience ongoing staffing shortages making it more difficult to transport all passengers on time.*

Parks & Recreation

Jennifer Cirillo


Director

Mission Statement

To provide 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 110 parks including various facilities, regional, district, community, beach, and neighborhood parks encompassing 8,469 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 Ad Valorem Taxes, Bonds, Grants, Infrastructure Surtax, and Park Impact Fees.

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

FY 2025 Highlights and Accomplishments

- Achieved national accreditation by the Commission for Accreditation of Parks and Recreation Agencies, joining only 2% of agencies nationwide with this distinction.
- Attendance and participation increased countywide. Coconut Cove Waterpark welcomed 5,500 more visitors, western community programs served 12,825 participants, and Riverbend Park is on pace to exceed 300,000 visitors. Over 3,000 residents participated in indoor pickleball programs.
- Despite construction challenges, several major Master Plan projects were completed, including synthetic turf field conversions and shade structure installations. A public-private partnership added a new pump track at Okeeheelee Park, and ParkMobile payment systems were implemented at beach parks to improve customer convenience.

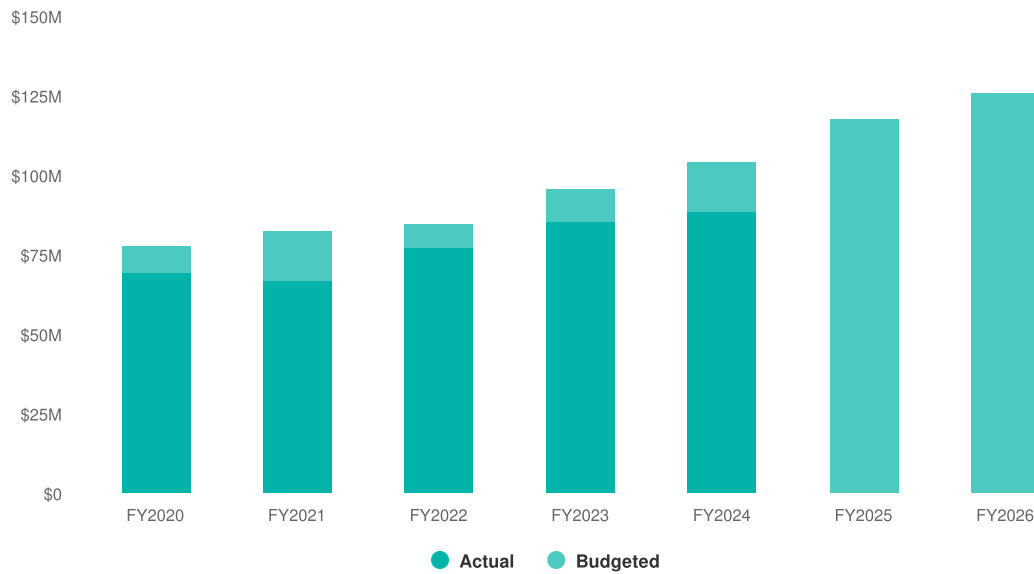
FY 2026 Emerging Issues

- Aging facilities and amenities require reinvestment to address safety, operational, and service concerns. Rising construction costs, regulatory requirements, and process delays challenge timely project delivery. Without renewal and replacement, the County risks increased liability, service disruptions, and loss of grant funding.
- Public demand for high-quality parks services continues to rise, straining resources. Recruitment and retention, especially in technical and specialized roles, are impacted by compensation disparities and cost of living. Retirements and turnover are leading to loss of institutional knowledge.
- Visitor conduct, overcrowding, and new recreation trends present growing safety and management challenges. Overcapacity at beaches and athletic fields, misuse of e-bikes and scooters, and aging infrastructure heighten operational risks. Increasing incivility and ordinance violations underscore the need for stronger law enforcement partnerships, off-duty staffing, and enhanced staff training in de-escalation and mental health awareness.

Expenditures Summary

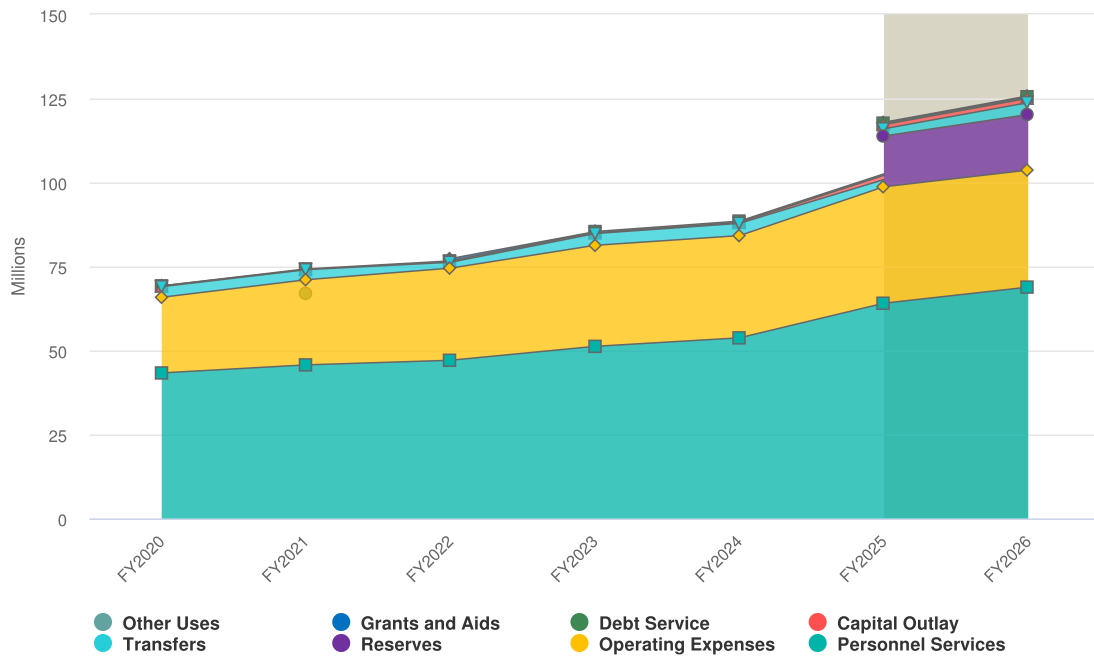
\$125,771,606 **\$7,855,514**
(6.66% vs. prior year)

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

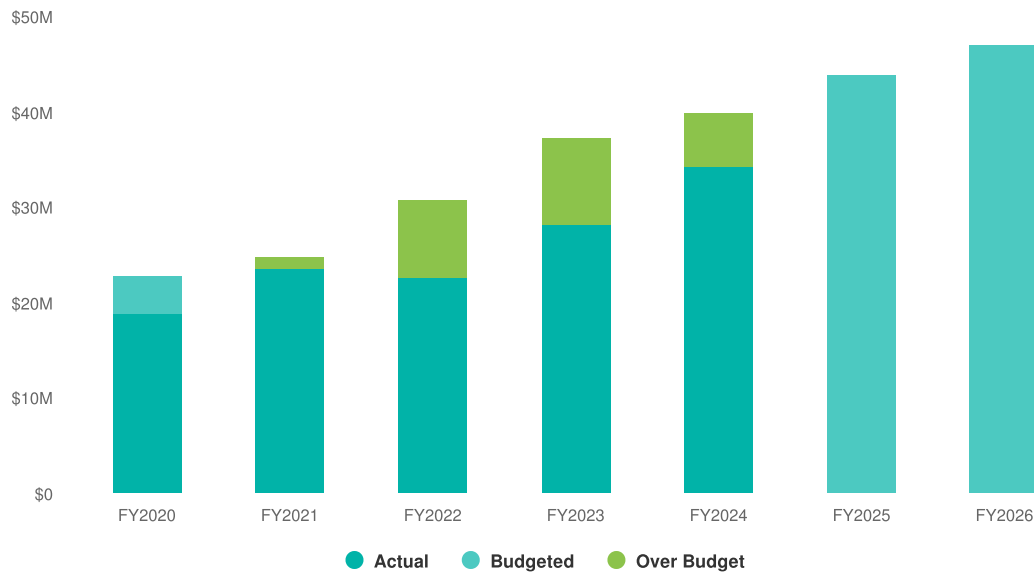
Budget Process: 4 - Ocean Rescue Lieutenant, 1 - Maintenance Worker II, 1 - Park Supervisor, 1 - Naturalist, 1 - Public Works Crew Chief, 1 - Land Management Assistant

Transfers - Increase is primarily due to planned funding of capital projects in the Golf Course Capital Fund, as included in the FY 2026 Capital Improvement Program.

Revenues Summary

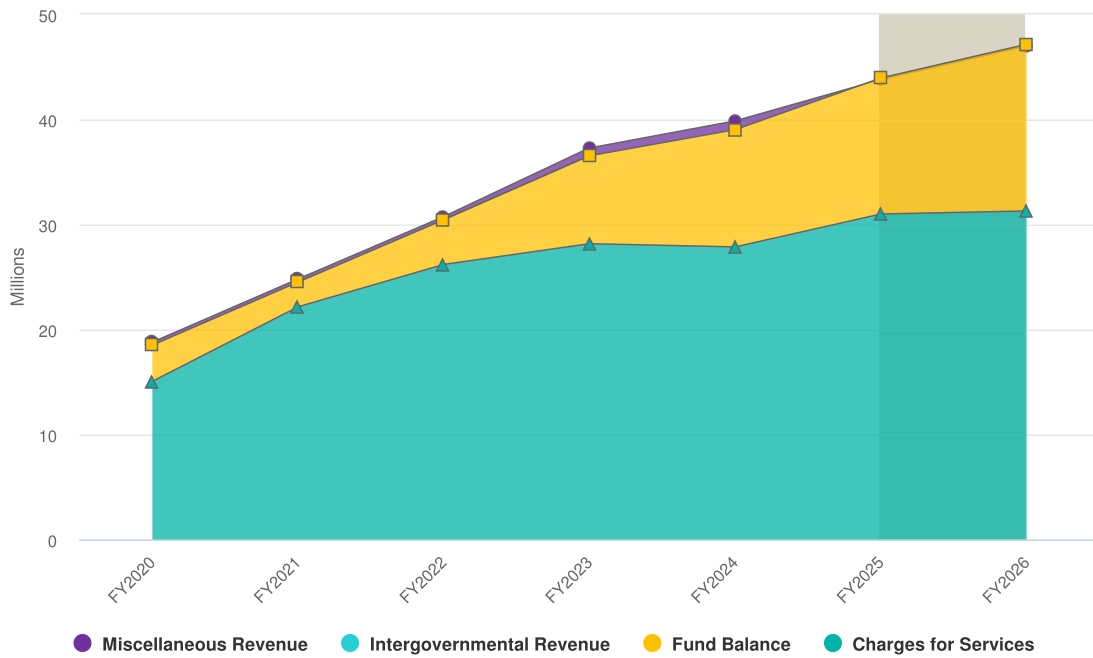
\$47,002,570 **\$3,195,403**
(7.29% vs. prior year)

Parks & Recreation Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical Revenues by Source






Grey background indicates budgeted figures.

Miscellaneous Revenue - Decrease is primarily due to an increase in statutory reserves for additional anticipated unguaranteed revenues.

Fund Balance - Increase is primarily due to lower than anticipated FY 2025 expenses in the Golf Course Operations Fund.

Performance Measures

PERFORMANCE MEASUREMENTS		Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
	Developed park acreage per 1,000 residents ¹	4	3.91	4.18	4.18
	Percentage of refuse receptacles maintained in a clean, safe, and functional condition ²	83.28	82.89	90	90
	Percentage of all restrooms and picnic shelters maintained in a condition which meets standards ³	85.98	85.41	90	90
	Percentage of residents within a 10 minute walk/half mile radius of a County or Municipal park ⁴	70	56.8	71	71
	Percentage of trails, paths and roadways maintained in accordance with standards ⁵	84.78	84.27	90	90
	Percentage of turf-grass acres maintained in accordance w/ parks quality standards & landscape areas maintained in accordance w/ standards. ⁶	85.23	85.18	90	90
	Attendance at Guarded Beach Parks ⁷	5,044,936	4,904,266	4,800,000	4,800,000
	Number of minor medical aids at County beaches ⁸	14,582	13,376	12,000	12,000
	Number of preventative actions at County beaches ⁹	98,038	99,278	120,000	120,000
	Number of times we were short staffed at our 14 guarded beaches. ¹⁰	293	120	120	120

Comments

1. 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.
2. The Parks Operations Division maintains hundreds of trash containers across the County park system on 7 day per week basis. Several factors have contributed to our inability to meet the high standards we set. Chief among these are increased use of parks and amenities and staffing shortages.
3. 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 85.5% 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 and staffing shortages.
4. The 2024 percentage of residents within a 10-minute walk (or half-mile radius) of a County or Municipal park is significantly lower than previous reports. This shift is due to a more precise calculation methodology, leveraging ESRI's Business Analyst extension to estimate the 2024 population within proximity to parks. Unlike past analyses, which used older or less granular population data, this approach allows for an accurate and up-to-date population estimate without manual adjustments at the Block Group level, providing a more reliable measure of park accessibility.
5. 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 84.5% score for the percentage of trails, pathways and roadways maintained in a condition

which meets standards. Limited funding for annual repair and maintenance of these amenities, increased use of parks and amenities, and staffing shortages continue to negatively impact this metric.

6. The Parks Operations Division maintains 130 athletic fields. Over the past three fiscal years Parks Operations has reported an approximate 85% 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, and staffing shortages. Supply chain issues preventing timely receipt of items such as fertilizers, herbicides and baseball field bases have also been issues.
7. Over the past five fiscal years, attendance at Palm Beach County's guarded beach parks has remained steady. To ensure safe and enjoyable beach experiences for both residents and visitors, it is essential to continue monitoring daily attendance at guarded beaches. Tracking this data supports appropriate staffing, resource allocation, and risk management to maintain high safety standards across all locations.
8. Over the past five years, the number of minor medical aids at Palm Beach County beaches has remained steady, with annual figures consistently aligning with the target of 1,000 and below the maximum threshold of 1,300 per month.
9. Preventative actions—such as public advisories, early interventions, and hazard mitigation—are essential to maintaining safe beach environments. Continued tracking and proactive engagement by lifeguards help reduce the need for rescues and medical aids, ensuring the safety of both residents and visitors.
10. In FY 2024, Ocean Rescue faced staffing shortages 120 times across various county beaches, impacting the ability to meet the established level of service. These staffing issues were primarily due to extended medical leave, employee separations, and increased call-outs due to illness or work-related injuries. To uphold safety, ensure operational consistency, and meet our staffing standards, the addition of Lieutenant positions at each beach is essential.

Planning, Zoning and Building

Whitney Carroll, Esq., AICP

Executive Director

Mission Statement

Work together efficiently, communicate collaboratively, and apply codes and ordinances to ensure safe communities and structures while providing quality service.

Department Overview

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

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

FY 2025 Highlights & Accomplishments

- Issued an Invitation to Negotiate (ITN) for a new land management system to replace the existing legacy platform, ePZB, following a comprehensive 12-month assessment conducted by Plante Moran, the consulting firm engaged to evaluate the Department's needs and recommend solutions.
- The Planning Division created a real-time compliance monitoring system for the County's 1,548 and growing rental Workforce Housing Program (WHP) units. This innovative system replaced the outdated annual reporting process, improving efficiency and transparency while allowing immediate verification of tenant eligibility, occupancy, and rental rates.
- The Planning Division partnered with 39 municipalities and stakeholders to hire WSP USA Inc., a transportation consultant with national and international expertise. This work will support development of a countywide Transportation Master Plan, which could lead to significant updates to the Comprehensive Plan and the Unified Land Development Code.

FY 2026 Emerging Issues

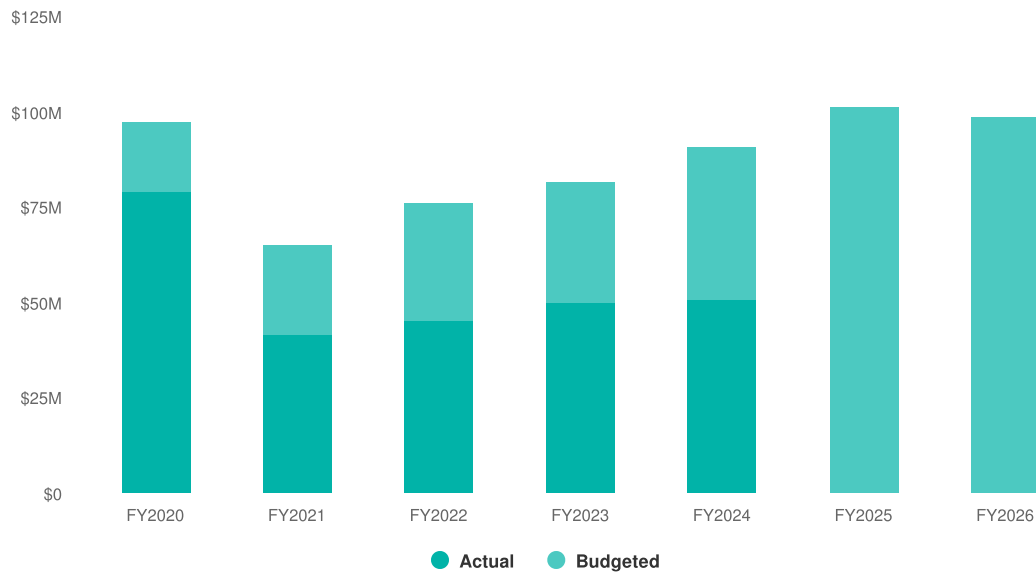
- The Administration Division is continuing the pilot stage of its Customer Assistance Team (CAT). This team will serve as a dedicated single point of contact to assist homeowners and small businesses in resolving code compliance cases, and navigating permitting and approval processes. By facilitating coordination across multiple divisions, the CAT aims to streamline interdepartmental procedures, enhance the customer experience, and improve multi-divisional operational efficiencies.
- The Planning Division is preparing for anticipated Board-directed policy amendments to the WHP after industry feedback is received. Amendments will be critical for increasing the availability of workforce housing units in key areas of the County.
- The Zoning Division continues to prioritize revisions to land development regulations to simplify development review processes and develop flexible property development regulations to foster infill and redevelopment.



Expenditures Summary

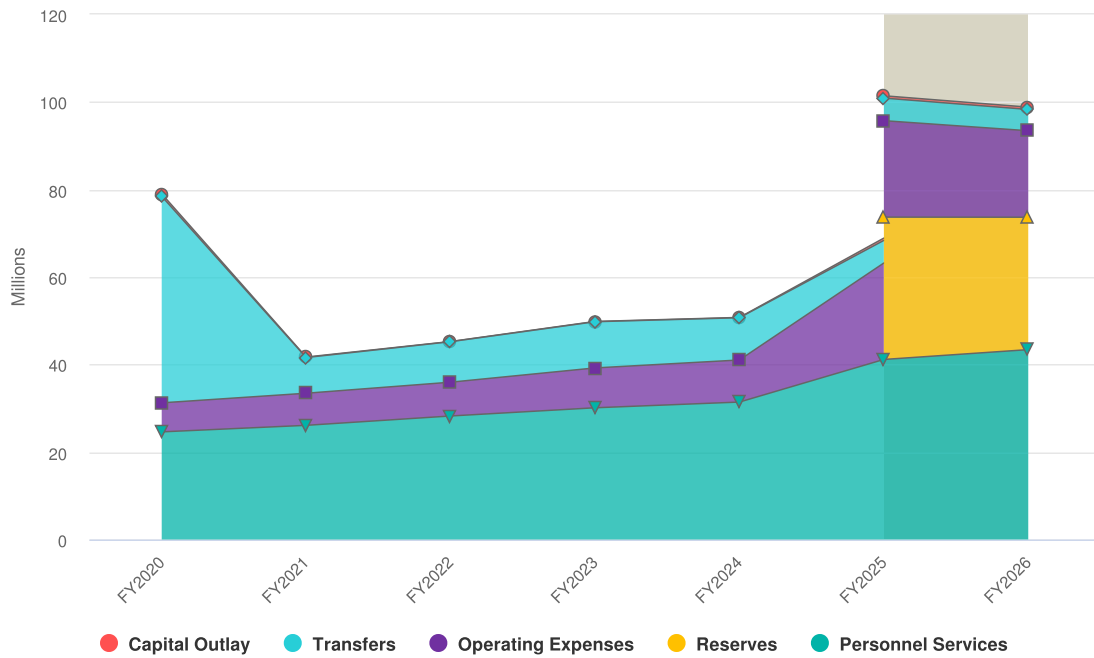
\$98,826,524 **-\$2,600,117**
(-2.56% vs. prior year)

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



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



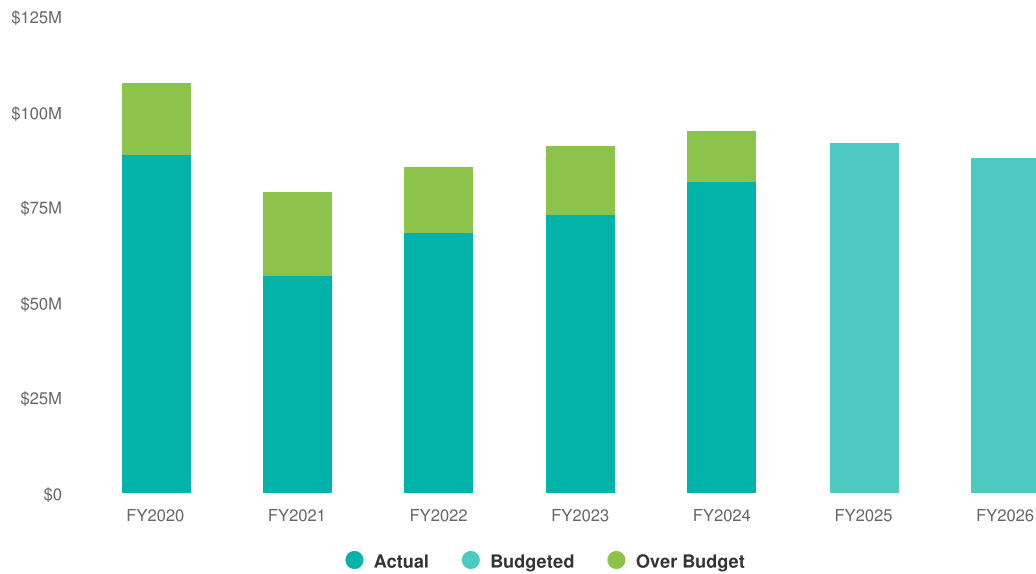
Grey background indicates budgeted figures.

Operating Expenses - Decrease is primarily due to lower anticipated costs for Information Systems Services Professional Services.

Revenues Summary

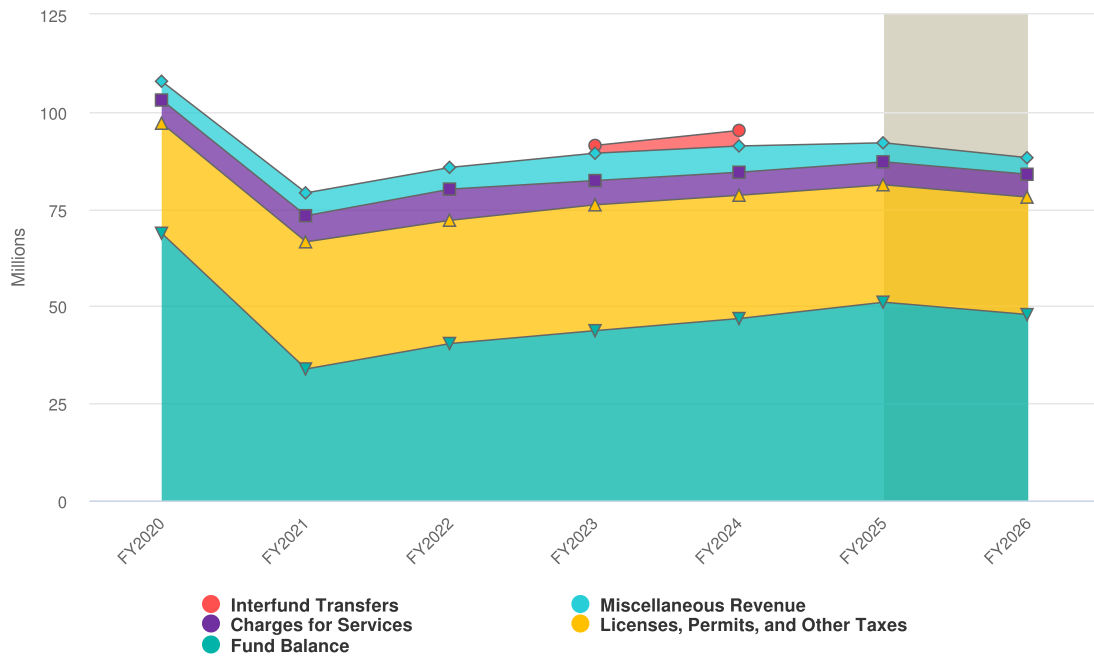
\$88,164,258 **-\$3,835,917**
(-4.17% vs. prior year)

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



Revenues by Source




Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

Miscellaneous Revenue - Decrease is primarily due to aligning budget for miscellaneous administrative revenues with historical and estimated actuals.

Performance Measures

	PERFORMANCE MEASUREMENTS	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
	Number of Development Review Officer applications reviewed ¹	390	741	230	230
	Number of Public Information inquiries (e-mails, phone calls, walk-ins) and related applications reviewed ²	7,658	7,520		
	Number of Zoning applications reviewed for Public Hearings. ³	167	142		
	Total Number of Building Permits reviewed by Zoning ⁴	4,240	2,569		
	Number of code compliance complaints and cases. This number reflects both reactive and proactive code investigations. ⁵	6,886	6,863	7,200	7,200

Comments

1. Data shows an increase overall, which is mainly due to the increase of applications submitted as the market changes. The Planning Division has continued to meet the demand and showed as exceeding the amount of reviews completed and will update FY25 and FY26 targets accordingly.
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. Increased values for FY23 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. Figures based on demand and provided for informational purposes, as well as tracking workload. Targets not established due to nature of metric.
5. Code Compliance has been actively working to decrease complaints and cases, as seen by positive results for FY24.

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 (MPI); Digital Marketing and Communications (DMAC); Graphics, and Palm Beach County (PBC) TV Channel 20 Productions.

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

FY 2025 Highlights & Accomplishments

- Channel 20 began using Artificial Intelligence (AI) to provide closed captioning on a full-time basis for all PBC TV Channel 20 recorded programming.
- DMAC created and launched the Your Neighborhood Dashboard tool and a comprehensive outreach campaign.
- MPI ensured seamless operations for over 50 BCC meetings by providing clerk support, hospitality coordination, photography, and multimedia services; and planned and executed 16 countywide events.

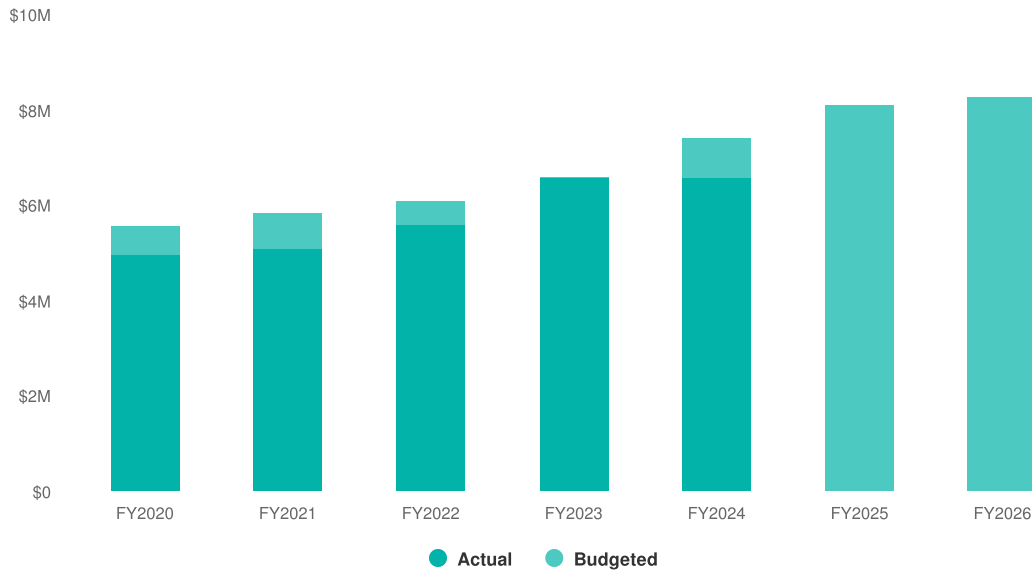
FY 2026 Emerging Issues

- In coordination with Information Systems Services Department (ISS), Channel 20 is working to create a full-time Channel 20 streaming program link (URL), that will allow all cable TV and video service providers to add PBC TV Channel programming to their channel lineup.
- DMAC is working with ISS on an overhaul of Internet and Intranet websites to include 100% compliance with the Americans with Disability Act (ADA) guidelines by April 2026, improved usability, and consistent branding and design elements.
- MPI has expanded the scope of services offered to departments, the Board of County Commissioners (BCC), and County Administration, including comprehensive coverage of countywide events, department-led initiatives, and programming that addresses issues with county-wide impact. It would be difficult to expand services further with current staffing levels.

Expenditures Summary

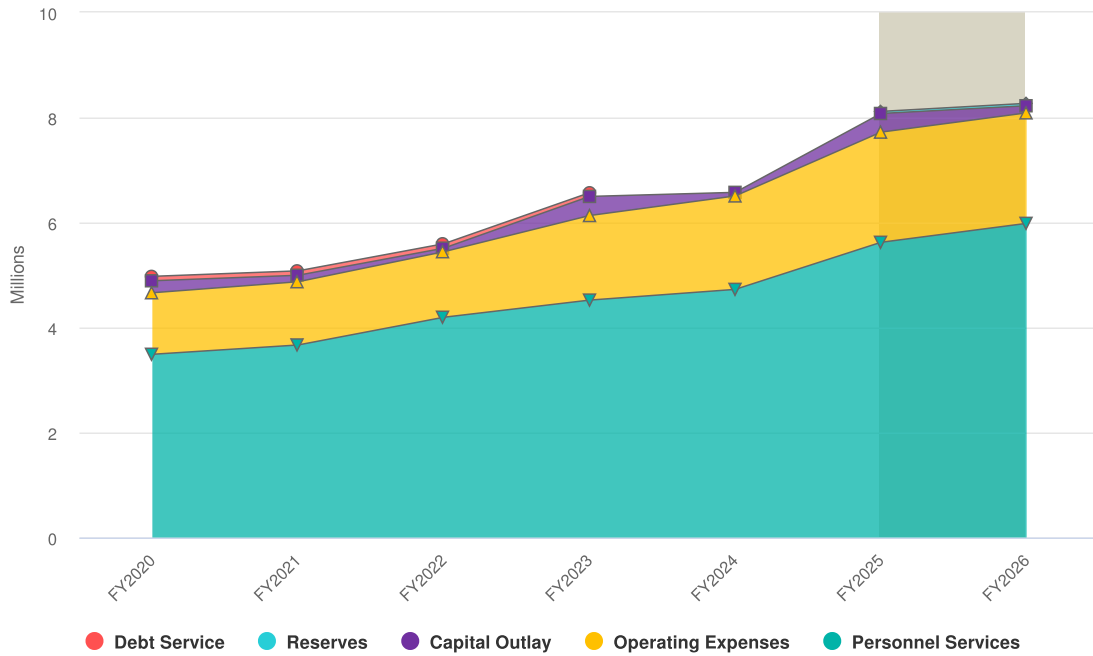
\$8,269,868 **\$153,726**
(1.89% vs. prior year)

Public Affairs Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

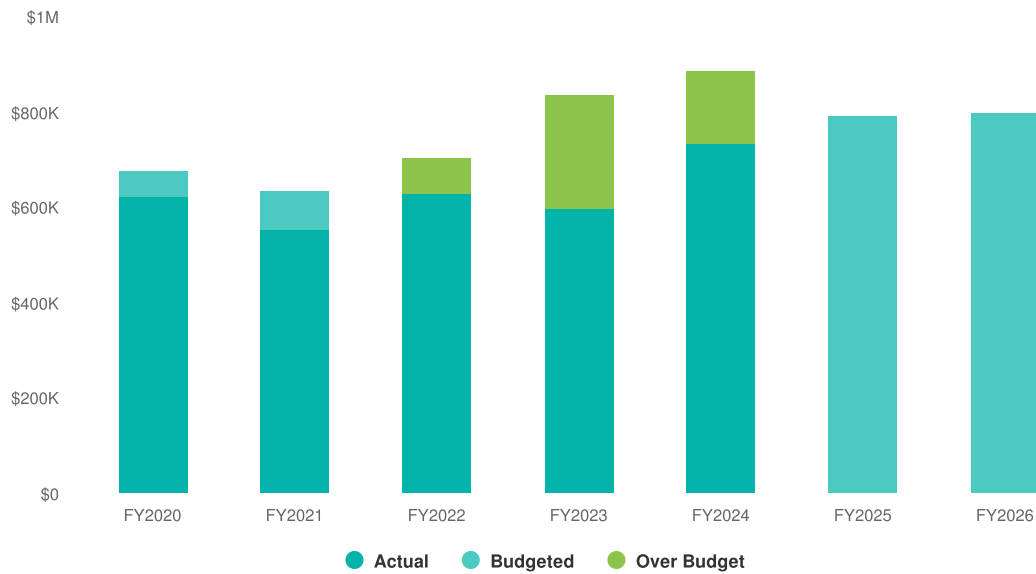
Capital Outlay - Decrease is primarily due to a one-time supplemental request for purchase of a Duplo 700 booklet maker in FY 2025.

Reserves - Increase is due to minimal FY 2025 expenditures in the Public Affairs Replacement Frequency Fund.

Revenues Summary

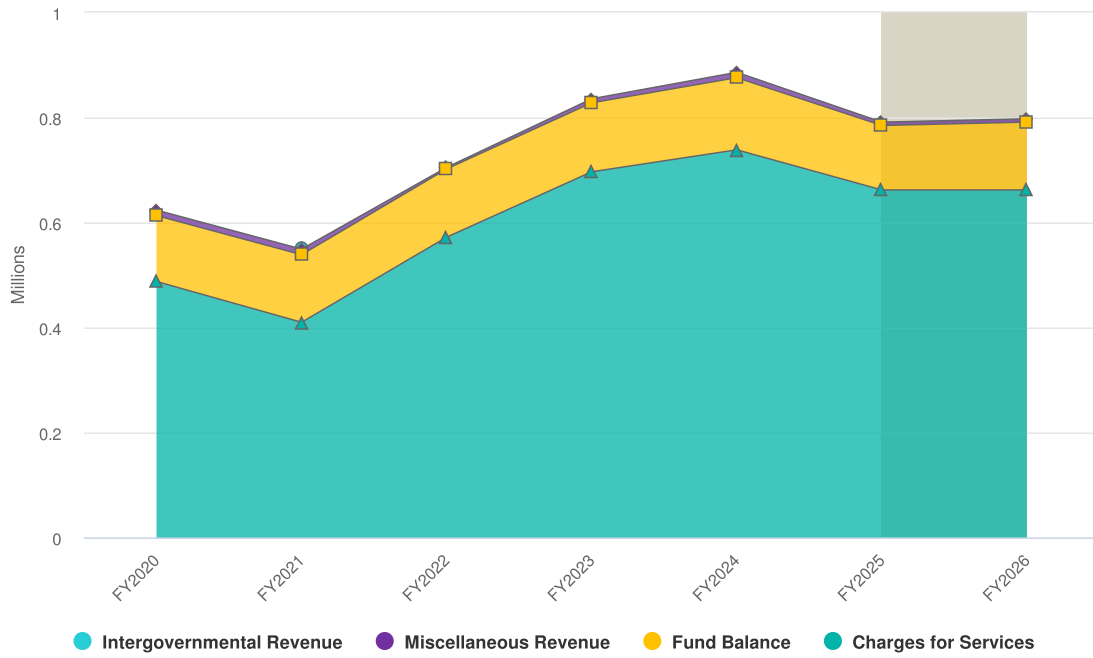
\$797,570 **\$6,413**
(0.81% vs. prior year)

Public Affairs Proposed and Historical Budget vs. Actual




Revenues by Source

Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

Performance Measures

	<u>Actual</u> <u>FY 2023</u>	<u>Actual</u> <u>FY 2024</u>	<u>Target</u> <u>FY 2025</u>	<u>Target</u> <u>FY 2026</u>
<u>PERFORMANCE MEASUREMENTS</u>				
Number of Every Door Direct Mailer (EDDM) mailers ¹	36,108	196,341	400,000	400,000
Number of county departments/partnering agencies/non-profit organizations promoted in PBC TV Channel 20 programming ²	147	137	120	120
Number of hours dedicated to all broadcasted meetings ³	935	1,020.25		
 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). ⁴	51	0	200	200
Total Number of PBCGOV.com Visitor Sessions ⁵	5,373,299	6,147,222	3,500,000	3,500,000
Value of work orders processed	1,601,689.37	1,747,148.33	1,650,000	1,750,000

Comments

1. The total EDMM mailers dropped very low due to the curtailment of planned public events from various departments.
2. In addition to County departments, Channel 20 includes and features BCC supported, sponsored and affiliated agencies plus other non-BCC departments in our programming. Some of the other departments/agencies featured are the Palm Beach County School District, Business Development Board, Discover The Palm Beaches, Florida Dept. of Transportation, Florida Health PBC, Tax Collector, Property Appraiser, Supervisor of Elections, Florida Fish & Wildlife, Clerk and Comptroller's Office as well as other departments that serve or benefit Palm Beach County residents. This is done to fully promote all services, programs and beneficial activities made available to PBC residents and visitors.
3. No min/target/goal established. Metric is based upon demand and outside the department's control.
4. The goal of this metric is to communicate effectively with the media and public during Emergency Operation Center (EOC) activations. Hurricane Nicole in November 2022 contributed to relayed messages for FY23. The EOC was not activated in FY24.
5. Due to continued increase in trends, targets for FY25 and FY26 will be adjusted accordingly.

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 2025 Highlights & Accomplishments

- Enhanced cybersecurity initiatives for the 9-1-1 system. The department has been collaborating with the Cybersecurity & Infrastructure Agency and the County's Information System Services Department to review operations to strengthen the cybersecurity platform. While currently protected against cyber threats, there is ongoing efforts to assess risks and mitigate hazards during normal operations, upgrades, or system enhancements.
- ACC expansion of foster programming to include Doggy Day Out – Office Edition and Ambassador Edition, combined with FY 2024 foster program expansions, has greatly increased visibility of adoptable animals. Adoptions have gone up 8% compared to FY 2024, while nationwide adoptions have dropped 1% to 9% (depending on the region).
- VS was awarded a \$1.2 million continuation grant from the U.S. Department of Justice, Office on Violence Against Women, through the Improving Criminal Justice Responses Program. This funding strengthens the coordinated community response to domestic violence, dating violence, sexual assault, and stalking, with a focus on enhancing victim safety and ensuring offender accountability

FY 2026 Emerging Issues

- Effective July 1, 2025 Florida Statute 163.211 preempts counties to require Identification (ID) badges for occupations, resulting in the inability to issue, renew, or enforce ID badges for adult entertainers and home caregivers. In addition CA is prohibited from having adult entertainers watch a video to enhance human trafficking efforts. This may increase potential harm to adult entertainers and recipients of home caregiving services.
- EM is working with stakeholders on implementation and compliance with requirements contained in Florida Senate Bill 180. This law reforms emergency management, limits local government restrictions on land use and permitting in hurricane affected areas, and allows legal challenges to such local measures.
- Due to the average age of reentry youth increasing upon release, youth are returning to the community as adults, yet their skills, supports, and capacity are not sufficient to sustain them into independence, leading to increases in youth homelessness, education disconnection, and unemployment.

Expenditures Summary

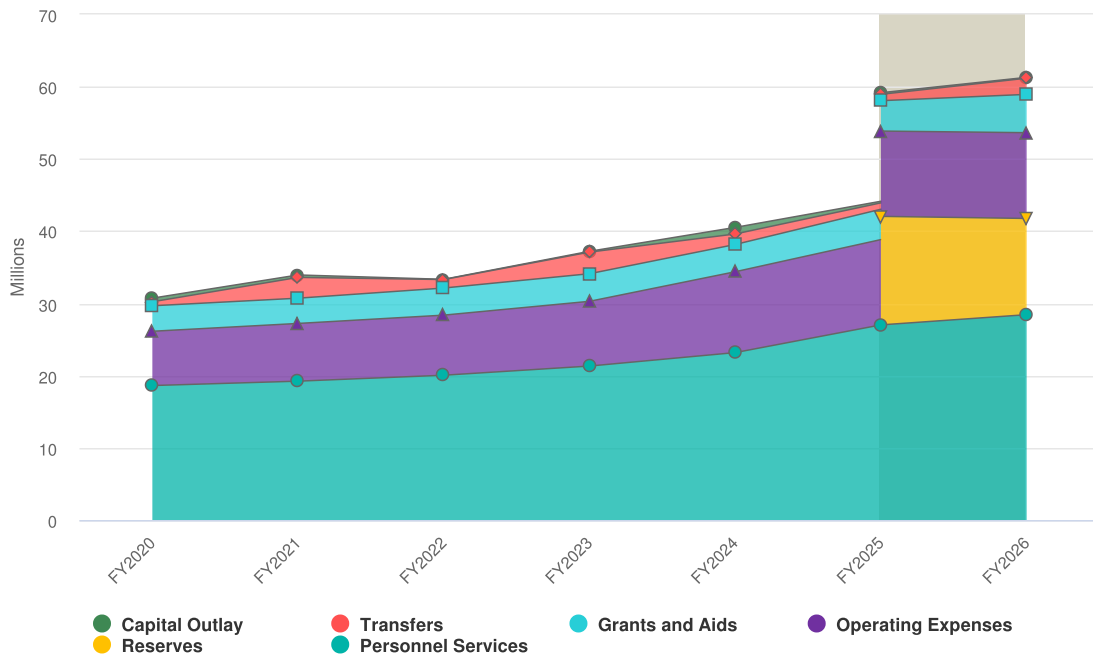
\$61,294,239 **\$2,125,968**
(3.59% vs. prior year)

Public Safety 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) Victim Services Project Coordinator, (1) Victim Advocate

Budget Process: 1 - Animal Care Veterinary Technician Supervisor, 2 - Animal Care Veterinary Assistant

Capital Outlay - Decrease is primarily due to FY 2025 carryover of two vehicles that were not delivered in FY 2024.

Grants and Aids - Increase is primarily due to the Florida Department of Corrections' purchase order with Palm Beach County for contractual adult reentry services in FY 2026.

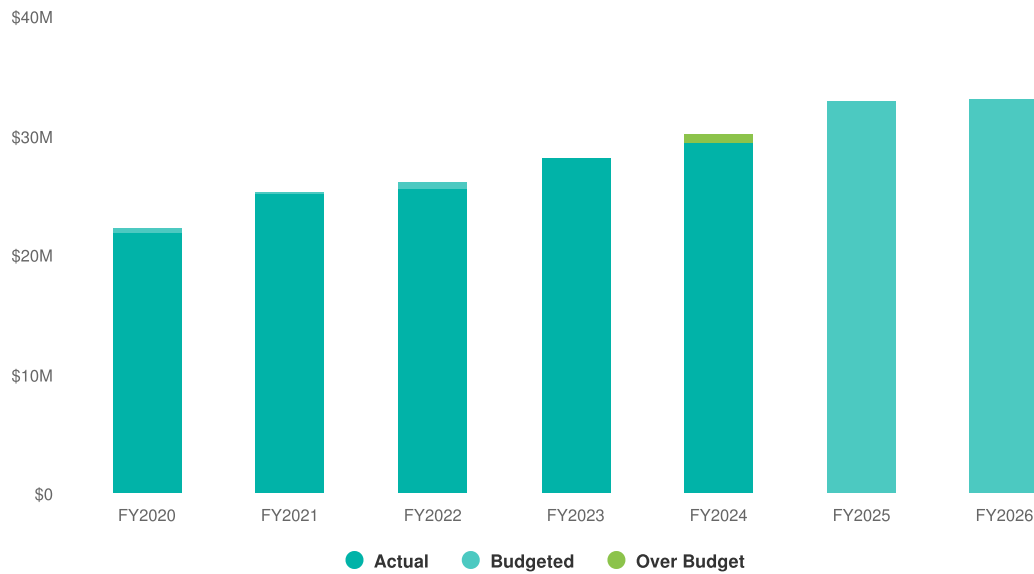
Transfers - Increase is mainly due to funding for the Communication Center upgrade.

Reserves - Decrease is primarily due to decreased estimated revenues coupled with an estimated decrease in expenses.

Revenues Summary

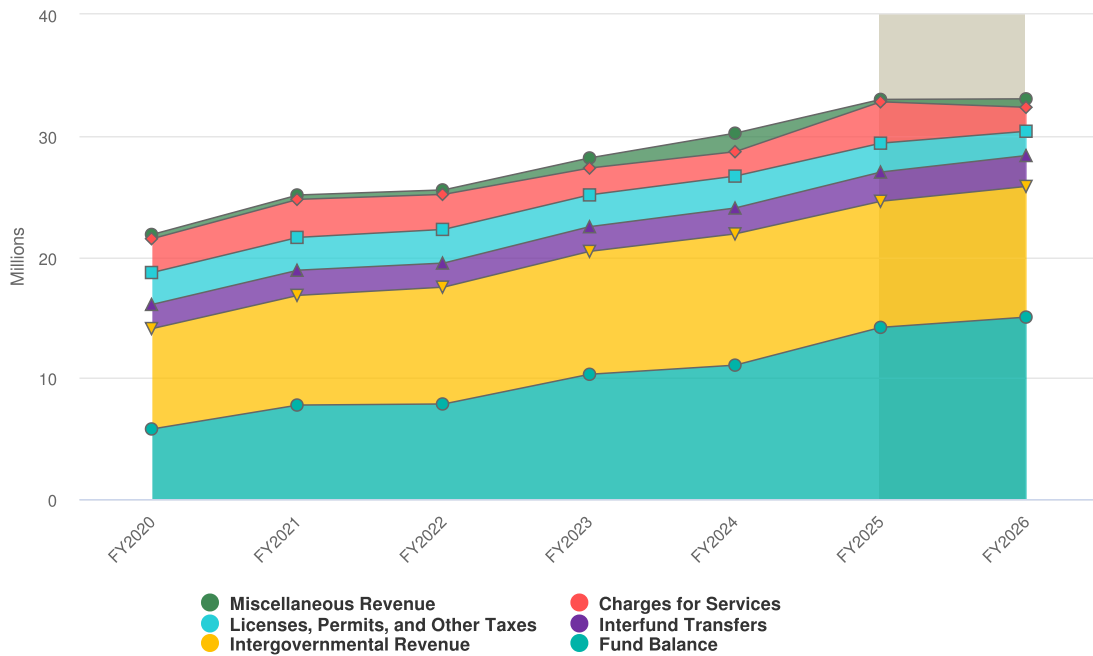
\$33,037,579 **\$47,111**
(0.14% vs. prior year)

Public Safety Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

Charges for Services - Decrease is primarily due to change of vendor for the ACC Tag contract.

Licenses, Permits, and Other Taxes - Decrease is primarily due to realigning the budget due to a legislative change that no longer allows for the licensing of homecare givers and adult entertainers.

Miscellaneous Revenue - Increase is primarily due to projected interest rates for FY 2026.

Performance Measures

	<u>Actual FY 2023</u>	<u>Actual FY 2024</u>	<u>Target FY 2025</u>	<u>Target FY 2026</u>
PERFORMANCE MEASUREMENTS				
AlertPBC Opt-In Registrations ¹	2,758	1,298	1,500	1,500
Average units of comprehensive advocacy and therapy services provided per crime victim ²	70	60	40	40
Ensure vendors meet contractual network availability time of 99.99%	100	100	99.99	99.99
Number of days to complete address verifications against Master Street Address Guide once changes are provided to 911 Program Services staff ³	2	2	2	2
Number of trainings sponsored by DEM ⁴	54	71	8	8
Percent of domestic violence victims receiving the Danger Assessment Tool	85	78.5	76	76
Percent of rearrests in Palm Beach County for adult participants active in reentry programming ⁵	7.75	8.25	6	6
Percentage of live release - Cats ⁶	83.77	82.91	90	90
Percentage of live release - Dogs ⁷	87.11	88.98	90	90
Percentage of rearrests in Palm Beach County for defendants on the pretrial services supervised release program	4.5	2.25	4	4



Comments

1. The department continues to provide information on AlertPBC on social media.
2. Staffing capacity has contributed to changes in this metric.
3. This metric measures completing address verifications and corrections within two days of receiving Planning, Zoning, and Building (PZB) Audits for 911 Program Services.
4. Trainings continued to exceed goals as DEM focuses on providing education to its stakeholders (i.e., Community Emergency Response Teams) and partners (e.g., PBSO and PBCFR) throughout the fiscal year. Future targets will be updated accordingly.
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 significant drop in live release in FY23 was contributed by disease outbreak in the shelter due to overcrowded conditions.

Purchasing

Melody Thelwell


Director

Mission Statement

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

Department Overview

The department is comprised of the following divisions: Purchasing and Warehouse/Stores.

Learn more by visiting: [Purchasing](#) 

FY 2025 Highlights & Accomplishments

- Obtained Board of County Commissioners approval for the updated Purchasing Ordinance which went into effect six months after final adoption on November 16, 2024.
- Began the development of an internal Purchasing Compliance team, lead by a Purchasing Manager, which will conduct random audits on existing processes and electronic Key Performance Indicators.
- Compiled and responded to the Department of Government Efficiency's procurement and contract audit requests which resulted in the collection and sharing of over 10,000 procurement data files within a two-week period.

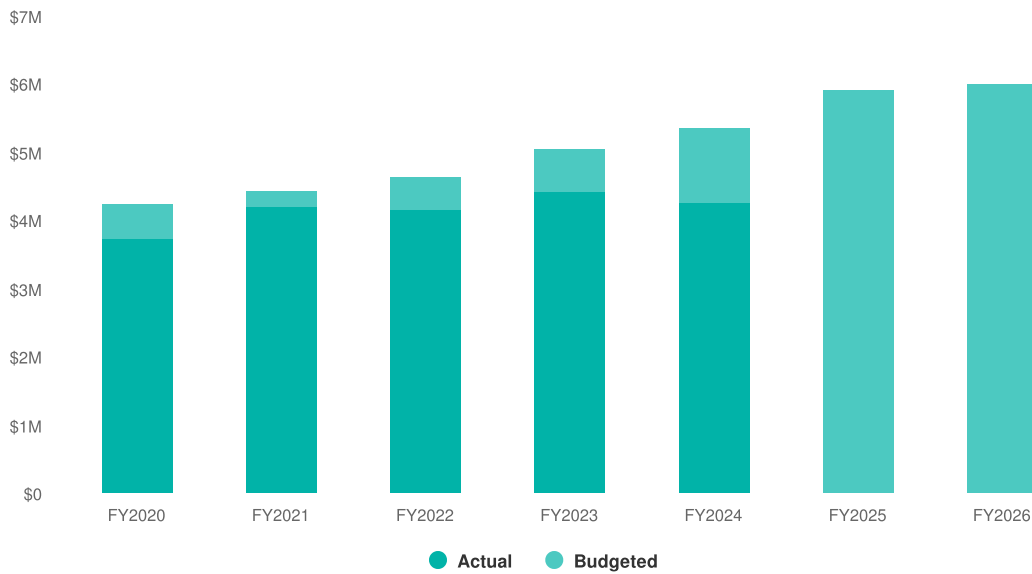
FY 2026 Emerging Issues

- Continue to develop and launch electronic/digital procurement initiatives with Information System Services, such as additional punchout/catalogs including Home Depot and Office Depot, Amazon Business and online solicitation management, and post-award contract management.
- Develop and launch a more robust purchasing card (Pcard) program starting with selected purchases, such as office supplies to provide additional rebates and savings to the County.
- Develop and launch a Vendor Readiness and Training Academy to increase vendor bidding opportunities and successful post-award contract management.

Expenditures Summary

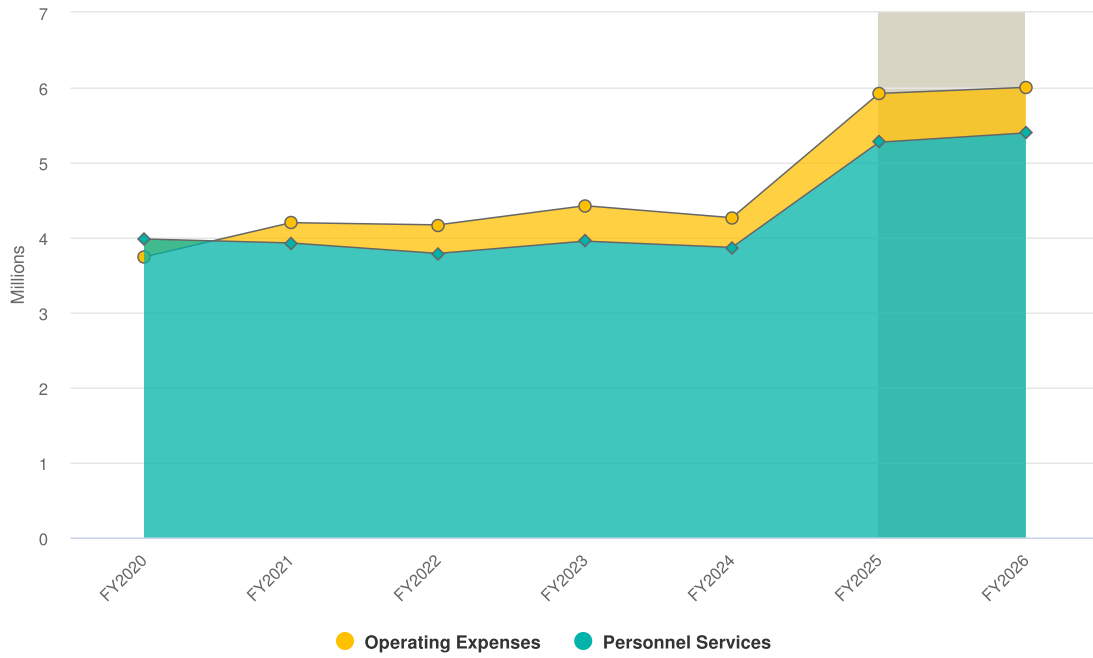
\$6,001,849 **\$80,721**
(1.36% vs. prior year)

Purchasing Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

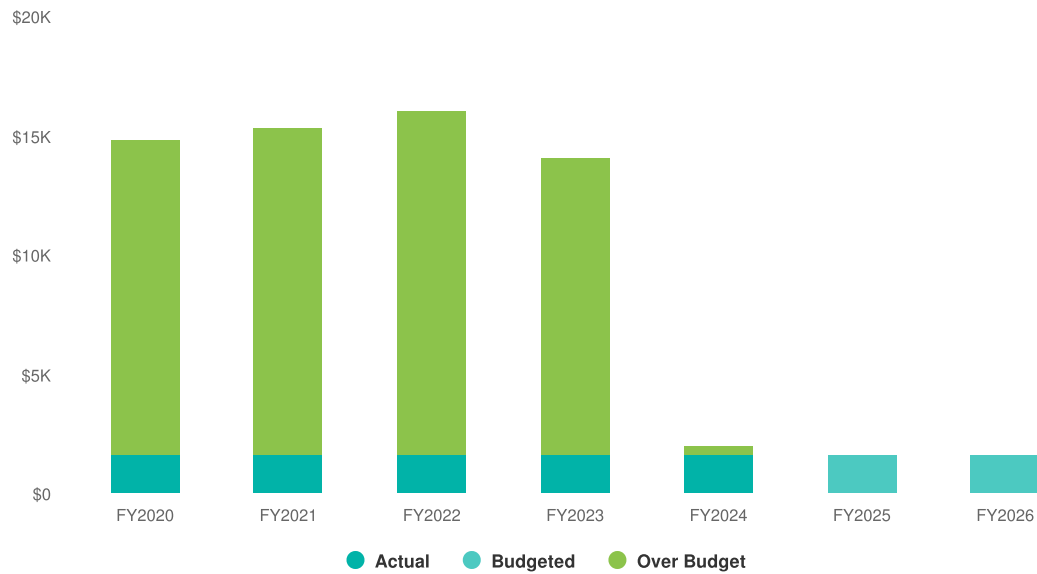


Grey background indicates budgeted figures.

Revenues Summary

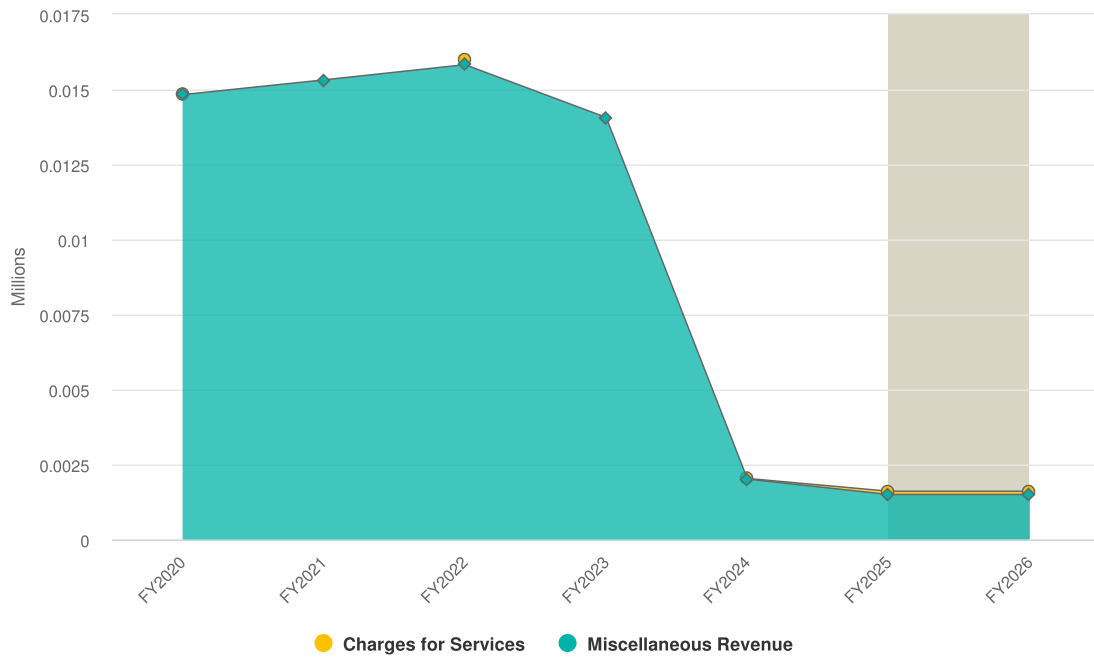
\$1,610 **\$0**
(0.00% vs. prior year)

Purchasing Proposed and Historical Budget vs. Actual




Revenues by Source

Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

Performance Measures

PERFORMANCE MEASUREMENTS		Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
	Cycle time (in days) to complete new vendor account registrations in VSS upon receipt of a properly completed application ¹	8.33	29.39	2	2
	Cycle time (in days) to complete vendor account modifications in VSS upon receipt of all required documents ²	1.29	2.21	2	2
	Percentage of "Non-Concur" Emergency Purchases ³	0	0.6	25	25
	Percentage of budget line-item transfers/money shuffles within an executed contract over the term of the contract, not to exceed original approved amount ⁴			90	90
	Percentage of monthly inventory variance ⁵	0.24	0.22	0.25	0.25
	Percentage of staff with professional certification in procurement ⁶	3	7	70	70

Comments

1. FY23 and FY24 were negatively impacted due to staffing shortage. Attempts have been made in FY25 to gain more staff which should help improve this metric.
2. Staffing vacancies have negatively impacted this metric.
3. 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 maintain the decreased number of "non-Concur" Emergency Purchases.
4. New metric created in FY25. No previous data.
5. FY24 was established based on FY23 vacancies and projected staffing capacity. FY25 was established with projection of full staffing in place.
6. Historically, the department has had 1 employee out of 30 staff persons (3%) with certification in procurement. The department's leadership is exploring opportunities where more staff can prepare for and take the NIGP Professional Certification exam every year until target is reached.

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 divisions: Group Insurance, Wellness, and Employee Assistance; Safety and Casualty; Workers' Compensation and Occupational Health; and Finance and Administration.

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

FY 2025 Highlights & Accomplishments

- Transitioned to a new third-party administrator for Property, Liability, and Workers' Compensation programs in October 2024. This agreement provided the Casualty program with two in-house liability adjusters, as well as the continued employment of four on-site Workers' Compensation adjusters who transitioned from the previous Administrator. This change affords field investigation response assignments within 24 hours of department reporting and positively impacts claim handling with improved liability determination and claims resolution.
- Successfully leveraged third-party funding to digitize all Group Insurance and Occupational Health Clinic paper records, implementing a modern electronic records management system at no cost to the County. This initiative increased operational efficiency, streamlined record retrieval, and freed valuable office space for better use.
- The Palm Beach County Well-Being Program was recognized as one of the 2025 Healthiest Employers in Florida, a first-ever achievement for the County, highlighting our commitment to innovative, employee-centered wellness initiatives.

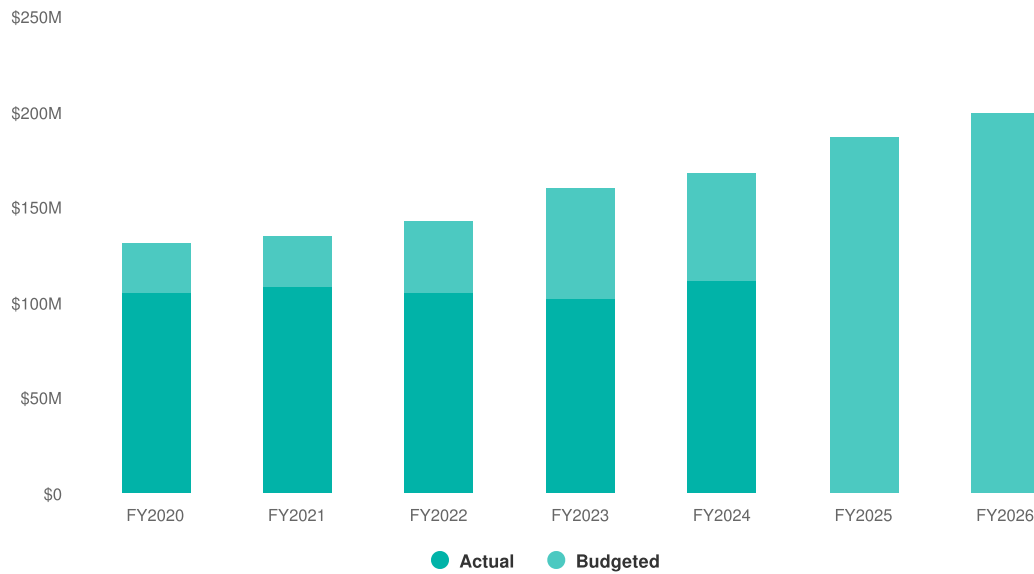
FY 2026 Emerging Issues

- The insurance market remains tenuous with local, domestic, and global events impacting capacity and insurance investment. PBC continues to present itself in a positive light to market underwriters, which may lead to policies being offered with flat or reduced premiums.
- Health care costs, including reinsurance for the County's self-funded plan, continue to trend upward nationally. Close monitoring of these costs and utilization patterns will be essential to ensure the County maintains a financially sustainable and competitive health plan while managing budgetary impacts.
- Demand for mental health support and counseling services continues to grow. The County will remain vigilant in ensuring that the Employee Assistance Program (EAP) is sufficiently resourced to meet employee needs, providing timely access to professional counseling, crisis intervention, and supportive services.

Expenditures Summary

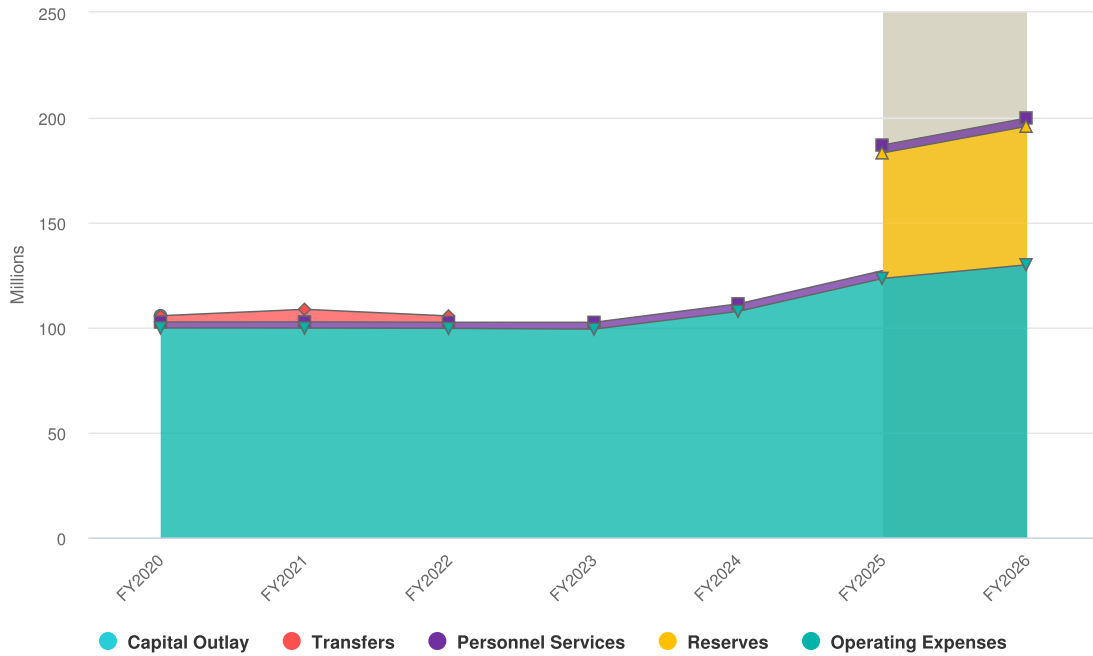
\$199,792,826 **\$12,914,298**
(6.91% vs. prior year)

Risk Management Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



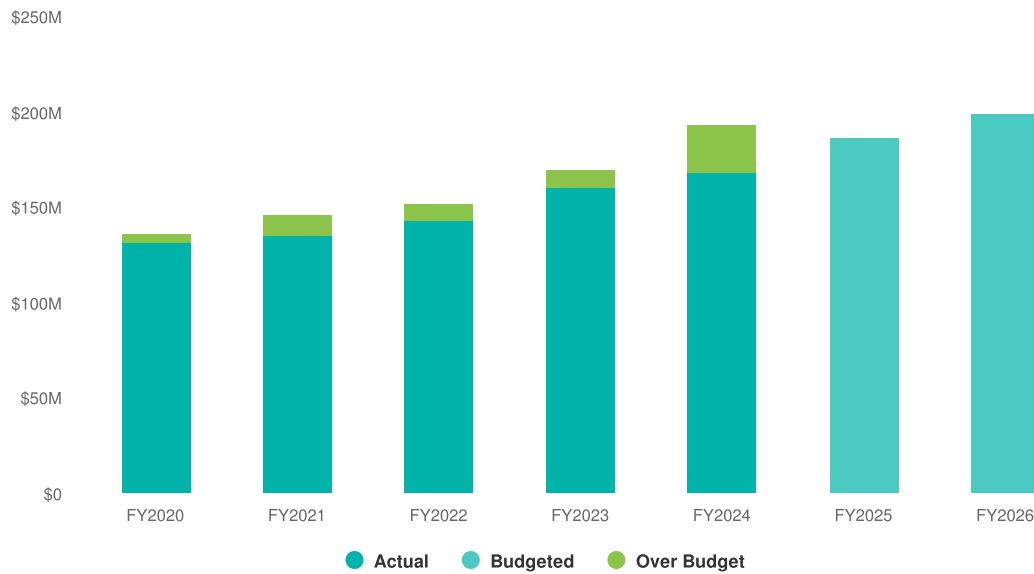
Grey background indicates budgeted figures.

Reserves - Increase is primarily due to higher than anticipated revenues in FY 2024 along with anticipated pharmacy rebates in FY 2025.

Revenues Summary

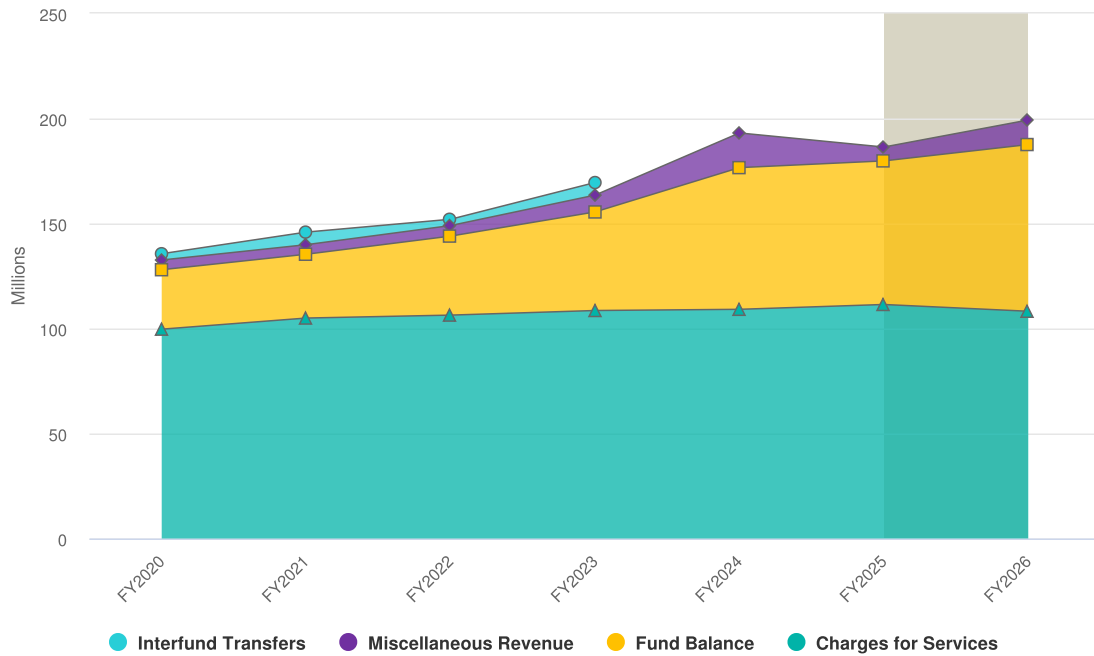
\$199,291,084 **\$12,879,210**
(6.91% vs. prior year)

Risk Management Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical Revenues by Source




Grey background indicates budgeted figures.

Miscellaneous Revenue - Increase is primarily due to anticipated pharmacy rebates from the County's healthcare provider, as estimated by the actuary.

Fund Balance - Increase is primarily due to higher than anticipated revenues in FY 2024 along with anticipated pharmacy rebates in FY 2025.

Performance Measures

PERFORMANCE MEASUREMENTS		Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
	Number of participants in Educational and Training Programs Offered ¹	125	312	90	90
	Percent of Workers' Compensation Cases treated in-house ²	98.25	88	90	90
	Percentage increase in wellness program encounters ³	9.2	15	5	5
	Percentage of exams completed within two days ⁴	98.25	97.25	95	95
	Total employee cases in the Employee Assistance Program ⁵	322	318	310	310
	Workers' Compensation Claims closing ratio ⁶	188	124	105	105

Comments

1. Staffing shortages caused a decrease in outcomes for FY23. With full complement in place, targets for FY25 and FY26 will be updated.
2. 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, which can be noted in FY23 actuals exceeding established targets and getting close to target range in FY24.
3. Our Wellness program continues to reach employees through various avenues. Our goal is to increase offerings/participation each year. Targets for FY25 and FY26 will be adjusted to be more in line with current staffing capacity.
4. 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.
5. 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.
6. This exceptional result in FY23 was achieved because of an emphasis on closing and settling claims, which combined with a better-than-expected lower number of new claims reported.

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 641,000 residents within 1,300 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 24 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 2025 Highlights & Accomplishments

- Received a total of 11 awards on the local, state, national, and international level that demonstrated the department's mission statement of Best Water, Best Service, and Best Environmental Stewardship.
- Produced over 23 billion gallons of drinking water, distributing more than 65 million gallons per day to approximately 641,000 residents, and proudly delivering service that exceeded state and federal water quality standards with zero violations reported.
- Complied with the United States Environmental Protection Agency's Lead and Copper Rule Revision regulations before the mandated deadline of October 16, 2024 and completed its service line inventory of over 204,000 connections through review of record drawings, local building codes, and field investigations, making the information available to the public on the utility's website before the mandated date.

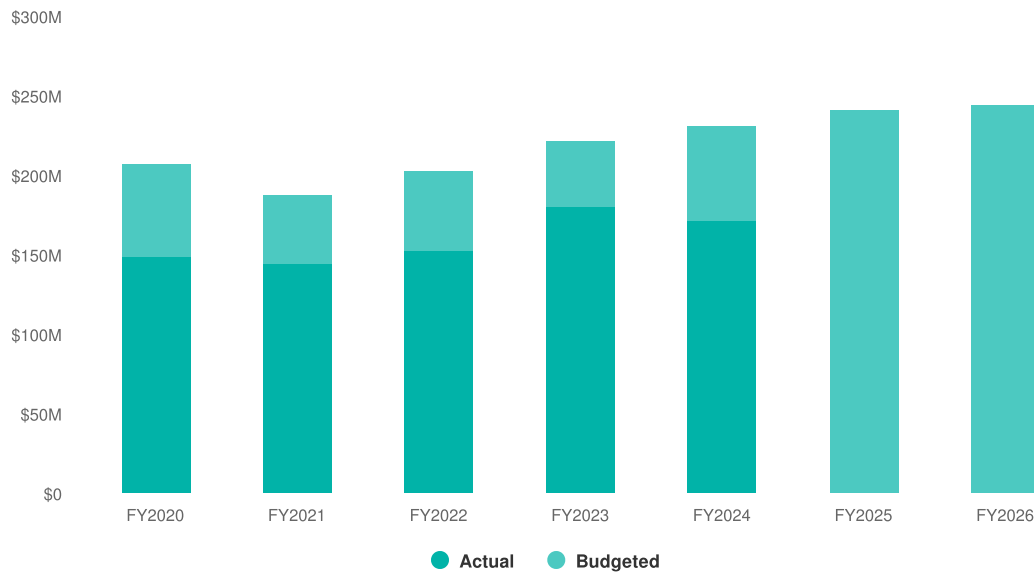
FY 2026 Emerging Issues

- Due to the escalation in costs, Water Utilities is working on a Cost-of-Service Study that may require the utility to revisit rates, rate structure, connection fees, and service initiation fees.
- Increasing challenges in attracting qualified candidates from a limited talent pool, while simultaneously striving to retain existing staff. These factors have contributed to a higher number of vacancies compared to prior years.
- Compliance with some of the newly regulated contaminants such as Per- and polyfluoroalkyl substances will bring some financial and operational challenges. Capital Improvement projects are in planning stages to ensure regulation compliance by 2030.

Expenditures Summary

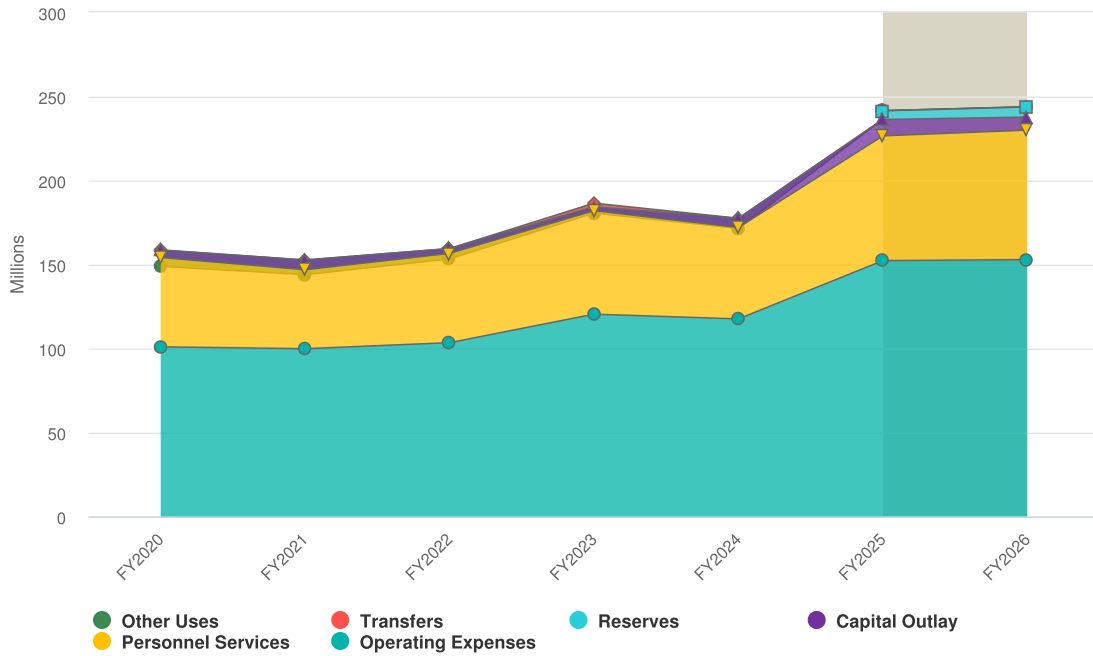
\$243,896,848 **\$2,315,848**
(0.96% vs. prior year)

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 - Program Assistant II, 1 - Fiscal Manager I

Capital Outlay - Decrease is primarily due to a reduction in planned purchases of vehicles, equipment, and generators.

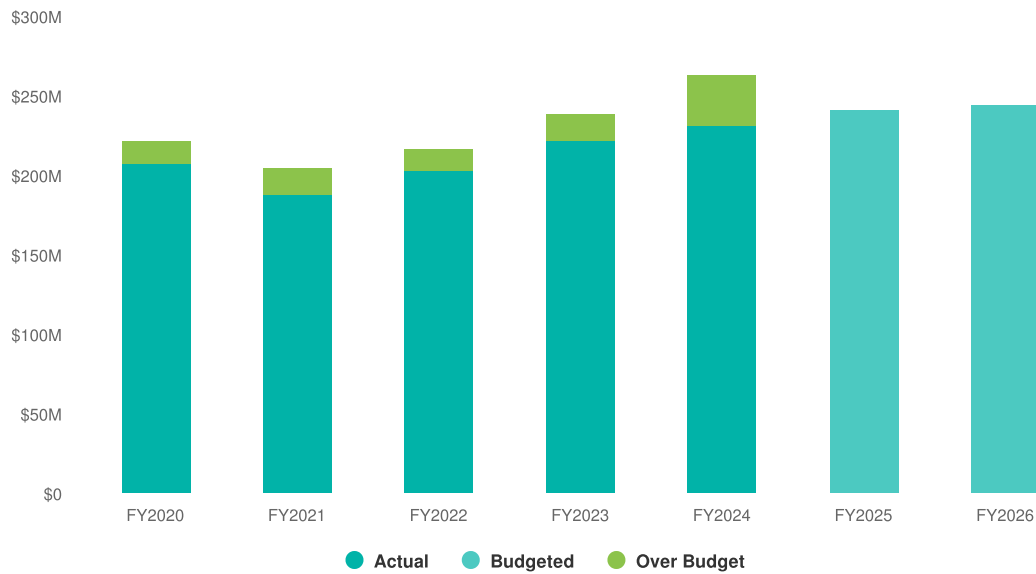
Transfers - Increase is a result of additional 800MHz radios.

Reserves - Increase is due to the annual rate adjustment based on 75% of the prior year's Consumer Price Index for water and sewerage maintenance, measured July to July, coupled with the anticipated growth of the customer base.

Revenues Summary

\$243,896,848 **\$2,315,848**
(0.96% vs. prior year)

Water Utilities Department Proposed and Historical Budget vs. Actual





Revenues by Source

Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

Performance Measures

PERFORMANCE MEASUREMENTS		Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
	Annual Capital Expenditures ¹	90,093,885	88,026,147	48,000,000	48,000,000
	Cost per thousand gallons of potable water ²	1.98	2.06	1.5	1.5
	Cost per thousand gallons of treated wastewater ³	2.53	2.53	2.1	2.1
	Percentage of preventative maintenance versus corrective maintenance that shows a reduction in life cycle costs of the organization's assets.	14.54	19.14	15	15
	Total purchase orders for the year (DO, DPO, KDO, CPO and EPO) ⁴	5,962	6,210	4,000	4,000
	Call Center -call volume	200,928	246,161	360,000	360,000
	Communications - Incoming calls from external stakeholders	21,534	20,984	30,000	30,000
	Communications - Incoming/Outgoing Calls from Internal Stakeholders ⁵	48,910	52,317	111,600	111,600

Comments

1. While the department exceeded the target of \$48M in FY23 and FY24, there is a multitude of capital improvement projects and not enough staff to fully implement our Capital Improvement Program.
2. Metric is calculated as such: Operations Cost (Electricity, Chemicals, Personnel, etc.)/1000 Gallons of Potable Water. Increase in cost of supplies have contributed to the total increases in FY23 and FY24.
3. Metric is calculated as such: Operations Cost (Electricity, Chemicals, Personnel, etc.)/1000 Gallons of Treated Wastewater Water. Increase in cost of supplies contributed to the total increases in FY23 and FY24.
4. Since 2019, WUD Procurement has absorbed additional responsibilities with the addition of the Office of Equal Business Opportunity ordinance and the requirement of managing county wide master agreements as a Lead Department. The administration of these contracts was diverted to the County Departments with the largest share of purchases for each contract and WUD deemed to be the "Lead" for the Master Agreement. Ever since, the total purchase orders have been increasing each year. FY25 and FY26 targets will be adjusted accordingly.
5. WUD would like to see these actuals decrease as they pertain to employee calls. FY25 and FY26 targets will be adjusted to better align with decreased calls.

Youth Services

Elisa Cramer
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: Finance, Contracting, and Administrative Services; Outreach and Community Planning; and Residential Treatment and Family Counseling.

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

FY 2025 Highlights & Accomplishments

- Earned recertification of the internationally recognized Sanctuary Model of Trauma Informed Care. This certificate symbolizes the department's commitment to providing a higher level of care, a trauma-sensitive environment for the clients and community, and a better work environment for employees. The Youth Services Department is the only government agency in Florida to hold this certification.
- Worked collaboratively with the community to develop and release the Palm Beach County Youth Master Plan 2.0, an update to the original "Strengthening the Steps to Success" Youth Master Plan for Palm Beach County, published in 2016. The Palm Beach County Youth Services Department and Children's Services Council of Palm Beach County continue to serve as the backbone agencies for Birth to 22: United for Brighter Futures as the alliance has grown to more than 300 organizations, stakeholders, and community leaders.
- Earned four National Achievement Awards from the National Association of Counties for the following programs: Summer Camp Scholarship Application (GIS map collaboration with Information Systems Services), Highridge Family Center's Family Engagement Program, Education and Training Center's Activity Book Series, and Youth and Family Counseling's Inaugural Mental Health Family Day Camp. Youth Services was also recognized by Aid to Victims of Domestic Abuse for investing in youth violence prevention, and named Child Advocate of the Year by the Children's Home Society.

FY 2026 Emerging Issues

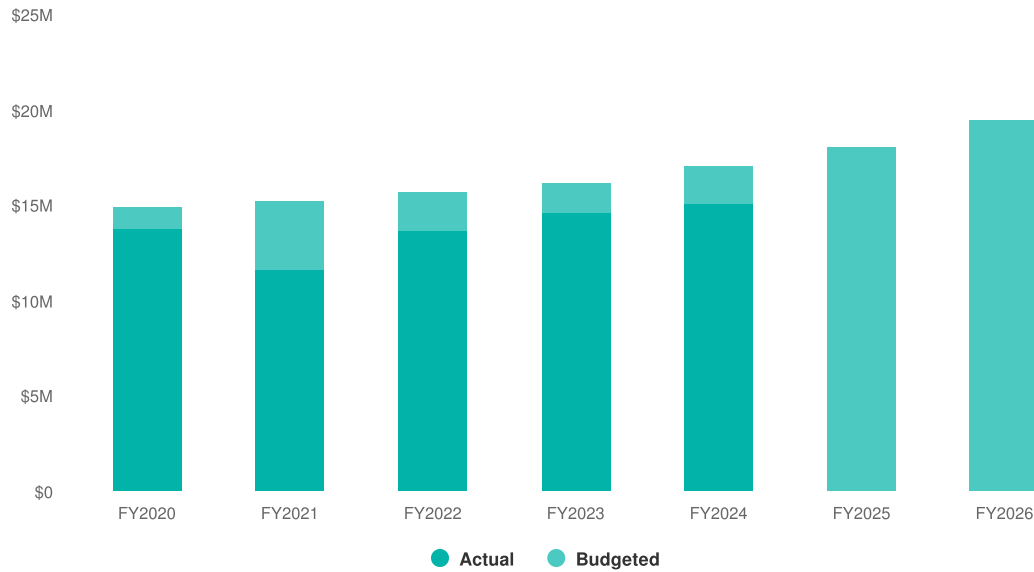
- Federal and state budget cuts to various grants and programs are impacting mental health and family support services in the community, which increased requests for County funding and limited the availability and access to much-needed services.
- The Residential Treatment and Family Counseling (RTFC) Division is treating youth clients with increased acuity and complexity of significant mental health disorders and trauma. As a result, some clients may need to remain in an RTFC program for an extended period to achieve successful completion. Families also require additional case management and resource navigation support, especially when the family is unsheltered.
- To enhance visibility of performance outcomes for direct and indirect services, the department is focusing on developing longitudinal outcome measures that would demonstrate the long-term impact of the short term therapeutic and community based agency interventions.



Expenditures Summary

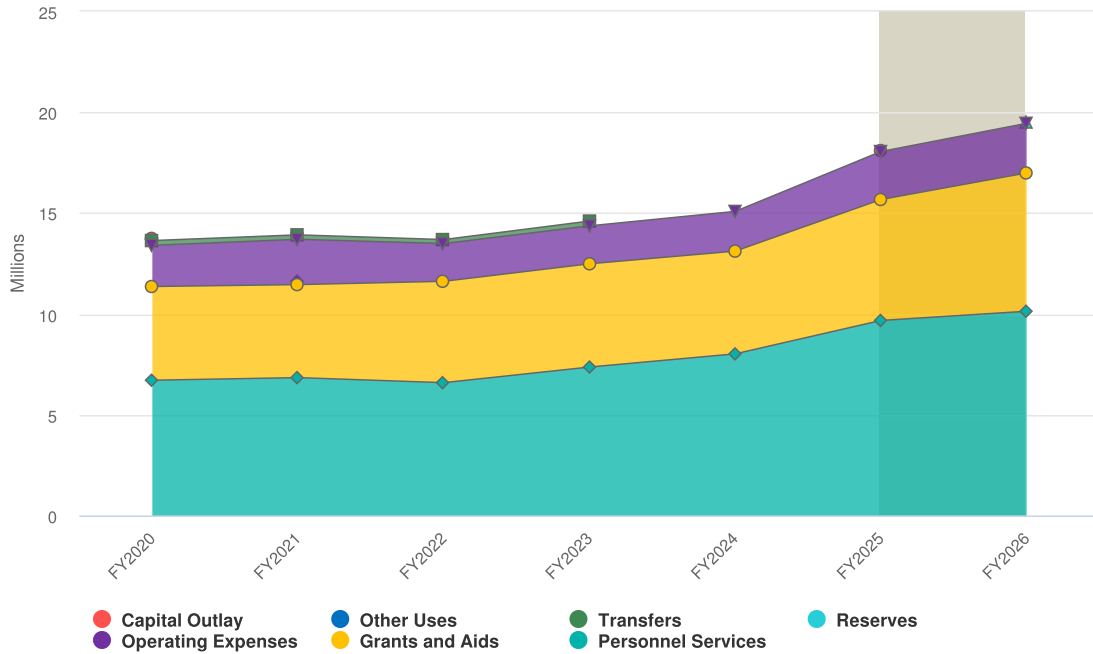
\$19,517,550 **\$1,413,875**
(7.81% vs. prior year)

Youth Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Grants and Aids - Increase is due to a transfer of funding from Community Services Financially Assisted Agency programs to Youth Services Community Based Agency programs for Youth Behavioral Health programming.

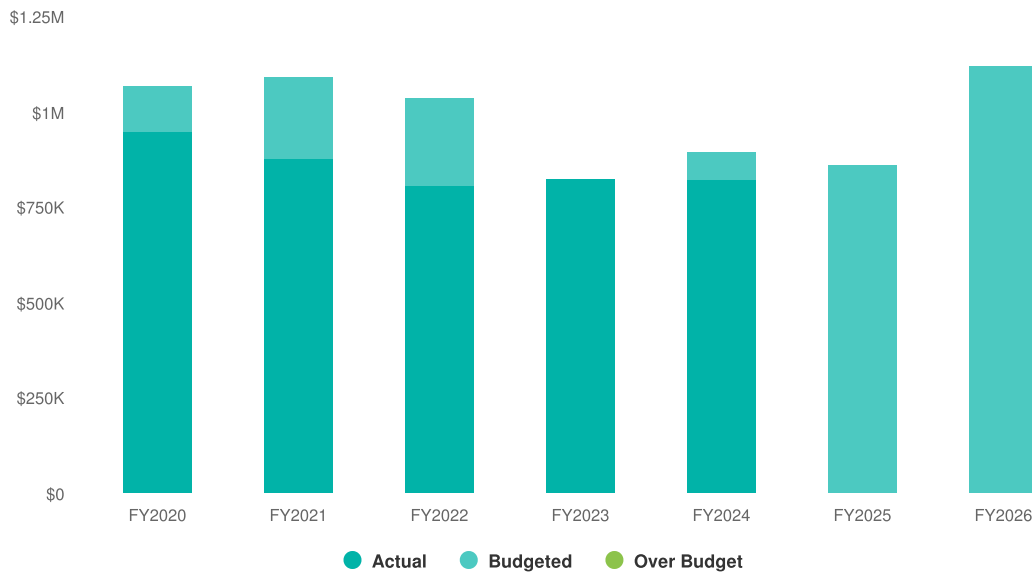
Capital Outlay - Decrease is due to a one-time supplemental request in FY 2025 for a commercial dishwasher.

Reserves - Increase is due to the reallocation of funds from the Highridge Family Center-Bequest-Lena Frantz Fund to the Highridge Activity Fund.

Revenues Summary

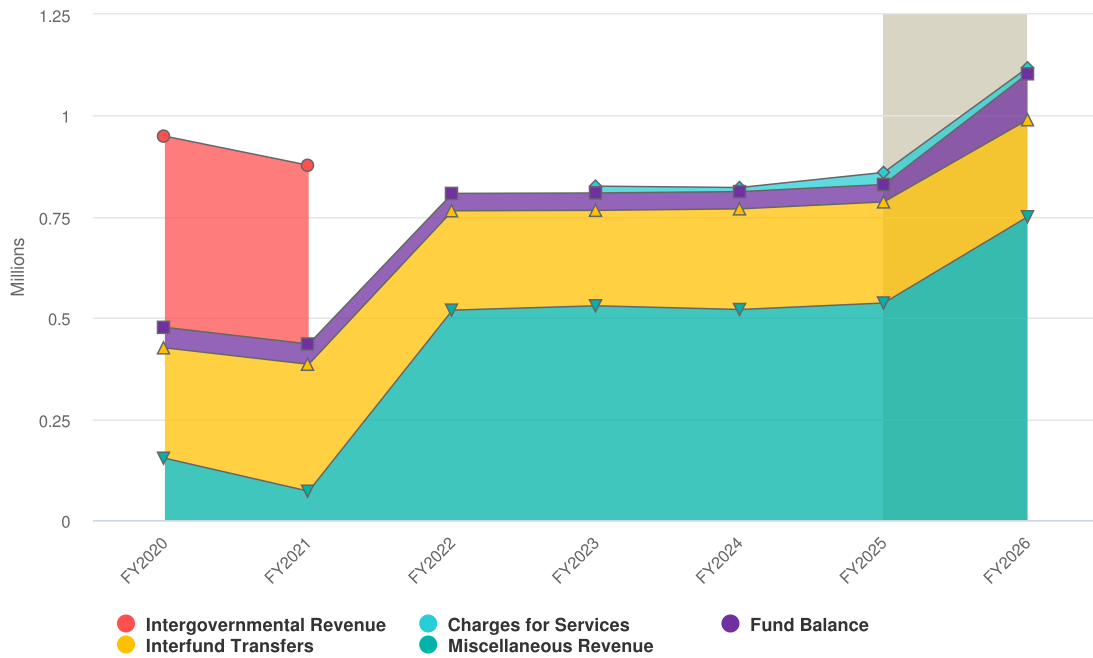
\$1,118,427 **\$258,829**
(30.11% vs. prior year)

Youth Services Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical Revenues by Source






Grey background indicates budgeted figures.

Charges for Services - Decrease is due to aligning the budget for Court Psychology revenues with historical and estimated actuals.

Miscellaneous Revenue - Increase is due to various Community Based Agency program expense reimbursements established in FY 2025.

Fund Balance - Increase is primarily due to the reallocation of funds from the Highridge Family Center-Bequest-Lena Frantz Fund to the Highridge Activity Fund.

Performance Measures

PERFORMANCE MEASUREMENTS		Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
	Number of department internal internship opportunities and external community based agency and partnership opportunities filled for local graduate, undergraduate and high school students pursuing a career path. ¹	143	48	32	32
	Number of monthly contract claims processed annually from funded agencies ²	584	638	655	768
	Percent of CBA and YEC contracts that are meeting programmatic outcomes as reflected in Logic Model and Scope of Work.	90	87	86	86
	 Number of children enrolled and participating in summer camp through Summer Camp Scholarship Program ³	4,091	5,252	3,200	3,200
	Number of behavioral/mental health training provided by Ed Center staff. ⁴	87	72	56	56
	Number of clients receiving community based services through Youth and Family Counseling ⁵	350	432	400	400
	Number of clients served through FVIP	155	169	155	152
	Number of community outreach & educational events attended by all YSD staff ⁶	88	131	60	80
	Percentage of pervasively impaired youth who improved with residential treatment according to the Child and Adolescent Functional Assessment Scale (CAFAS) ⁷	85	88.25	85	85

Comments

1. FY23= 143 Total number of internal internship opportunities and OCP external internship opportunities (includes interns on payroll & paid contracted (FCA), social work interns, university affiliations (RTFC) & interns contracted through external agencies (OCP). Increase in OCP external opportunities and university affiliations. FY24 tapered off at 48, which is closer to historic figures.
2. Although it appears less claims were processed than anticipated in FY23, this is due to the timing of contract reimbursements being submitted as some reimbursements and payments were combined to include more than one month of service. This results in a lower number of claims but with more contracts than anticipated, the number of months of service to audit were higher. Also, the contract for Planned Parenthood (R2021-1297) was cancelled in April 2023.
3. Targets for FY25 and FY26 are based on projections of available funding.
4. In FY23, more community outreach presentations were offered than usual due to greater requests from the community and more interest in providing these presentations from the doctoral trainee cohort. Targets for FY25 and FY26 are based on current staffing capacity.
5. In FY23, 350 clients received community-based services through YFC. It should be noted that multiple positions were vacant for the majority of the fiscal year. As vacancies filled in FY24, outputs for this metric improved.
6. For FY 2023, YSD shared resources to PBC residents at a total of 88 Community Events and Educational Events. FY24 saw a total of 131 events attended. Through these various events YSD Resources were shared with diverse populations such as Migrant Families, LGBTQ Community, Haitian Community, etc. YSD created

a Community Events Team who attended these events often on nights and weekends. If this process remains sustainable, targets for FY25 and FY26 will be increased accordingly.

7. The targets for this metric were created based on national standards and best practices. Pervasive Behaviorally Impaired criteria is defined as severely or moderately impaired on 3 CAFAS subscales: Home, School, and Behavior Towards Others. These youth may need specialized treatments or additional supports to obtain progress. In FY23, 85% of pervasively impaired youth improved with treatment. Although, this is a decrease from the previous fiscal year, we reached our target goal. Due to the residential program being 3-4 months long, there are times when the sample size is quite small and not all youth in the program met criteria for pervasive impairment (n=3). FY24 has already shown improvements in this metric's outcome.

Commission on Ethics

Christie Kelley

Director

Mission Statement

The mission of the Palm Beach County Commission on Ethics is to foster integrity in public services, to promote the public's trust and confidence in that service, and to prevent conflicts between private interests and public duties.

Department Overview

The Palm Beach County Commission on Ethics' (COE) specific statutory authority is authorized by Florida Statutes, §112.326, and is derived from Palm Beach County Code §2-254. The Commission oversees, administers, and enforces the Palm Beach County Code of Ethics, Lobbyist Registration Ordinance, and Post-Employment Ordinance; investigates complaints regarding alleged violations of these laws; provides formal advice to persons who fall within the jurisdiction of the commission; conducts educational programming for the community and persons under the jurisdiction of the Commission, and proposes governmental ethics law reform. Persons who fall within the jurisdiction of the Commission include county and municipal elected and appointed officials and employees, vendors and lobbyists and their principals or employers, and other local governmental entities subject to jurisdiction pursuant to contract or Memoranda of Understanding.

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

FY 2025 Highlights & Accomplishments

- Coordinated and attended 19 outreach events to promote and raise awareness of the Commission and to educate the public about the Commission's mission of increasing public trust in government.
- Published 14 advisory opinions; handled 27 pre-inquiry reviews, 2 inquiries, and 13 complaints; presented 36 in-person ethics trainings for municipal officials and employees; and completed 10 training compliance reviews.
- Continued to utilize a satisfaction survey to track satisfaction levels with the COE programs and services.

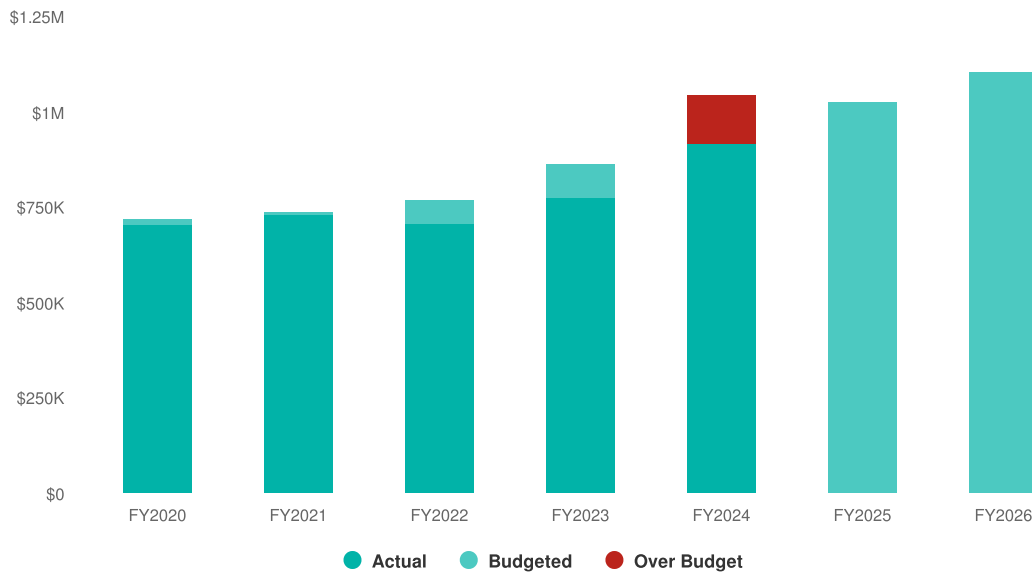
FY 2026 Emerging Issues

- Enhance the COE comprehensive education program by evaluating and reviewing programming, needs, and delivery methods, and updating the Code of Ethics training.
- Redesign and enhance the website using creative headlines, up-to-date information, and intuitive, user-friendly layout and navigation to encourage user engagement and subscription to the site.
- Expand community outreach efforts to strengthen and maximize the Commission's presence in the community.

Expenditures Summary

\$1,103,724 **\$78,233**
(7.63% vs. prior year)

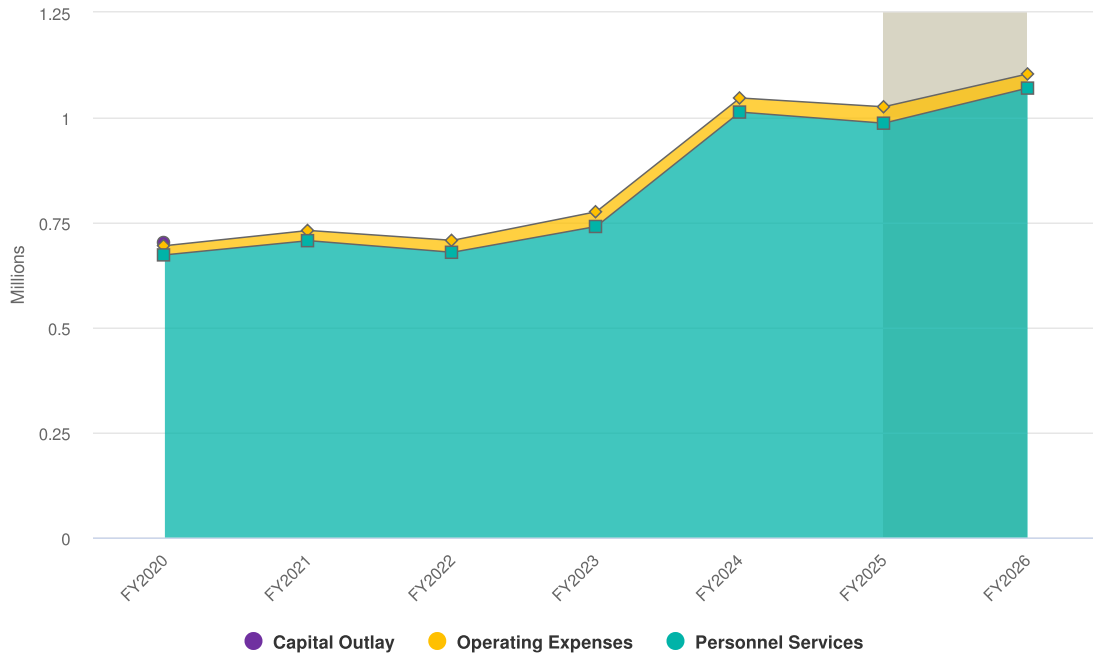
Commission on Ethics Proposed and Historical Budget vs. Actual



In FY 2024 the budget was modified due to the assignment of the correct retirement contribution for the Executive Director. Commission on Ethics did not overspend their budget.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



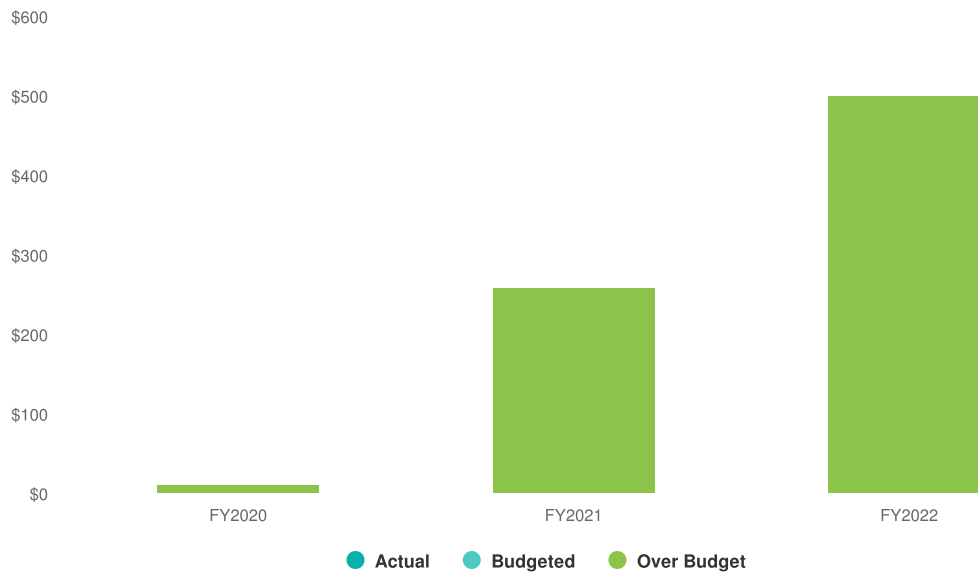
Grey background indicates budgeted figures.

Operating Expenses - Decrease is primarily due to lower premiums for property and casualty insurance.

Revenues Summary

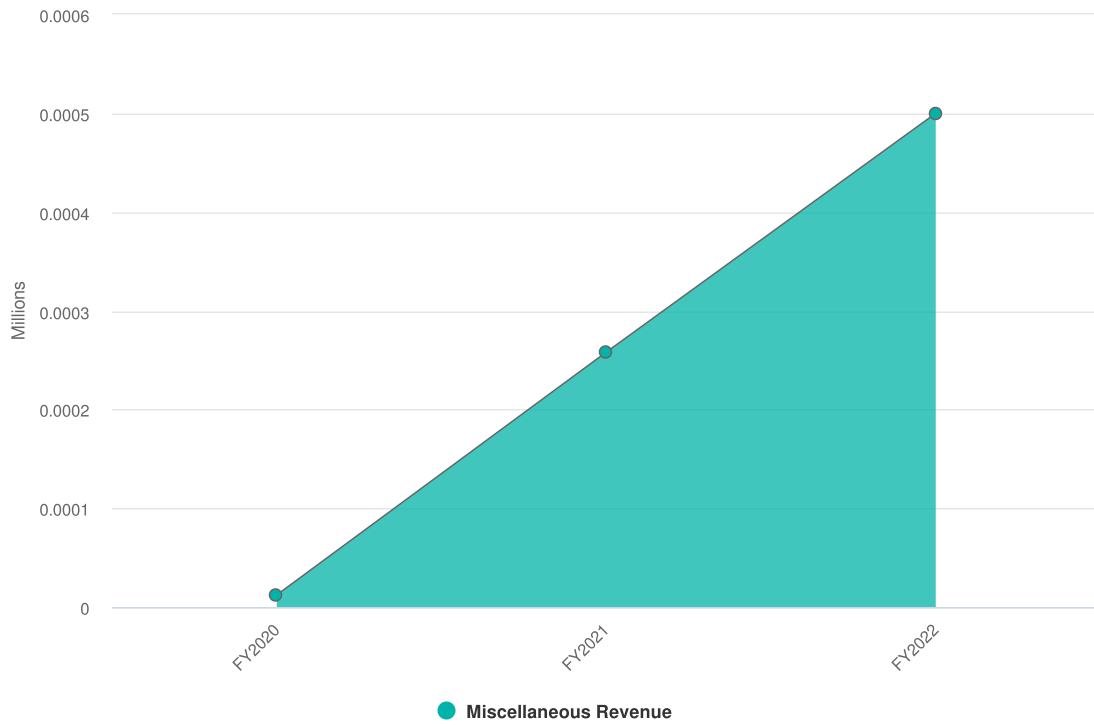
\$0 **\$0**
(0.00% vs. prior year)

Commission on Ethics Proposed and Historical Budget vs. Actual




Revenues by Source

Budgeted and Historical Revenues by Source



Performance Measurements

<u>PERFORMANCE MEASUREMENTS</u>		<u>Actual FY 2023</u>	<u>Actual FY 2024</u>	<u>Target FY 2025</u>	<u>Target FY 2026</u>
	Average completion time (in days) for inquiries ¹	43.7	36	50	50
	Average time (in days) for completion of advisory opinions	8.12	7.03	10	10
	Number of council meetings attended by staff ²	41	41	39	39
	Number of public presentations and overviews about the Office/Commission on Ethics ³	20	24	6	6
	Number of training compliance reviews completed ⁴	17	19	11	11

Comments

1. Significant improvements are noted. Future targets will be adjusted if downward trend continues.
2. Additional meetings were held at request of municipalities.
3. In-person trainings are provided upon request. Pre-recorded COE Ethics trainings are accessible on the office website and are recommended for employees and officials within COE jurisdiction. Targets for FY25 and FY26 were based on staffing vacancies and need for training of new staff onboarding. Targets will be reassessed in the future.
4. Targets for FY25 and FY26 remain conservative due to current staffing vacancies and capacity.

Criminal Justice Commission

Angelique J. Pickett

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 commission to the Board of County Commissioners. It is comprised of 35 members; 18 public sector members representing local, state, and federal criminal justice and governmental agencies, 17 private sector members representing 10 business leaders nominated by the Economic Council of Palm Beach County (with one representative from CareerSource and one representative from the Health Care District of Palm Beach County), one clergy member nominated by a variety of clergy associations in the County representing a broad-range of faiths, one returning citizen, one crime survivor, one student between the age of seventeen and twenty-two years of age, one representative of the Black Chamber of Commerce, one representative of the Hispanic Chamber of Commerce, and one at-large member of the community. The objective of the CJC is to develop and make recommendations to the Board of County Commissioners on policies and programs designed to: ensure overall coordination of law enforcement and crime prevention efforts in Palm Beach County, ensure an efficient, just, and cost effective criminal justice system, and to effect the reduction of crime on a permanent basis.

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

FY 2025 Highlights & Accomplishments

- Teamed up with Community Partners of South Florida to develop and implement the first ever Justice Leadership Academy (JLA). This ten-week program equipped residents with the knowledge, skills, and networks needed to influence policy and practice, laying a strong foundation for sustained civic engagement and systemic change. Graduates of the JLA were invited to become members of the CJC task forces as community representatives.
- In FY 2024, the CJC, in partnership with the JFA Institute, conducted a jail stress test assessment to evaluate the local jail population and assist in developing effective strategies toward a more efficient pre-trial sentencing business model. During FY 2025, the stress test assessment resulted in a Jail Population Management Review Team being initiated under the Palm Beach County (PBC) Public Safety Coordinating Council (PSCC). Under the PSCC this team will look to determine if there are any process or procedural enhancements that may be implemented to reduce unnecessary time spent in jail and/or increase system efficiency.
- The Probation Advisory Board, as a committee of the CJC, conducted a two-year contract compliance review of Professional Probation Services, Inc. as the sole provider of misdemeanor probation services for PBC. The resulting contract monitoring audit report allows for informed decisions through a thorough review of contract and scope of work components to determine fulfillment of contract requirements, procedural and operational requirements, and level of service satisfaction by stakeholders.

FY 2026 Emerging Issues

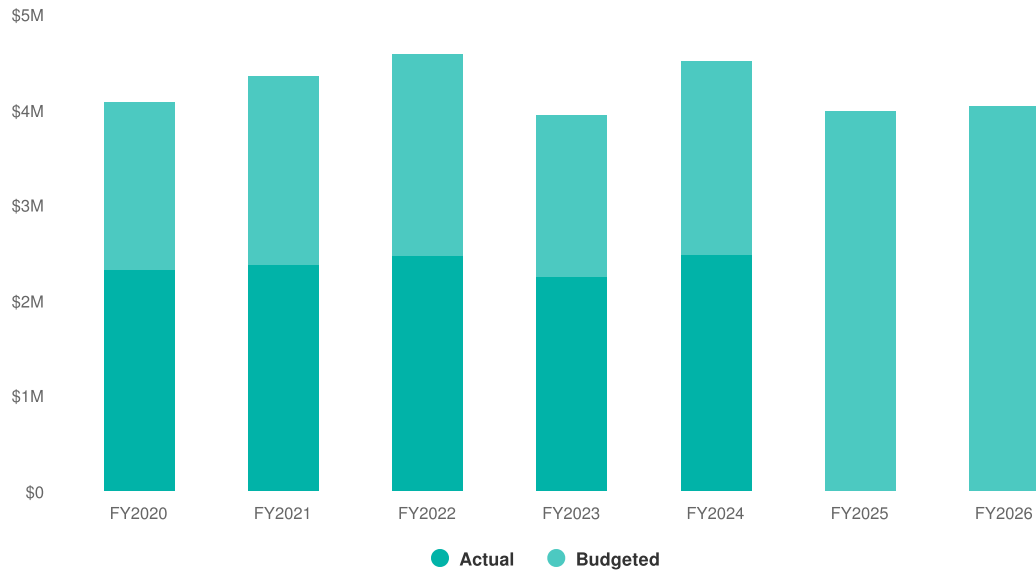
- Both the Behavioral Health Task Force and the Law Enforcement Planning Council of the CJC are exploring diversion program options as alternatives for youth contacts within the criminal justice system. The Behavioral Health Task Force is exploring issues of juvenile bed capacity for youth involved in domestic related cases. The Law Enforcement Planning Council is looking into the types of charges and life-long impacts faced by youth arrested for vaping related charges.
- Enhance research and data collection strategies to drive evidence-based decisions and recommendations, and foster partnerships to address behavioral health and housing challenges, substance use, and other challenges faced by individuals in the criminal justice system while developing a jail population review team to evaluate criminal justice processes, to optimize case processing.
- Identifying sustainable funding sources to support initiatives in community engagement, crime prevention, data collection and reporting, research, youth intervention, and enhancement of collaborative and innovative ideas surrounding the criminal justice system.



Expenditures Summary

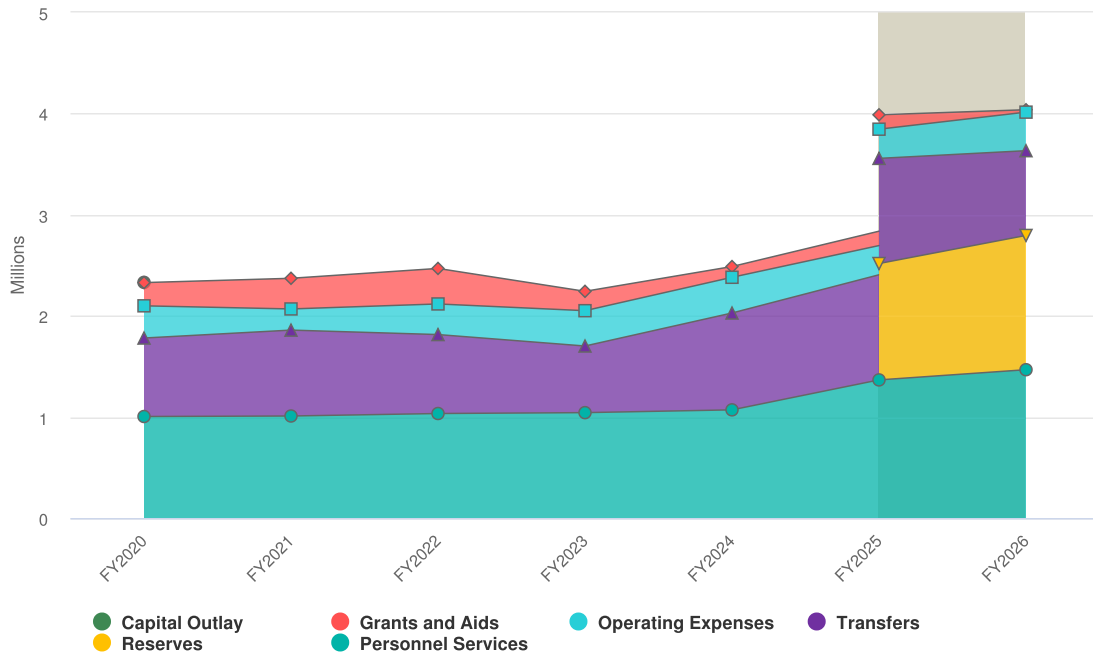
\$4,038,380 **\$50,243**
(1.26% vs. prior year)

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.

Operating Expenses - Increase is primarily due to carryforward of the MacArthur Sustainability grant, as well as establishing budget for the MacArthur Capstone grant in FY 2025.

Grants and Aids - Decrease is due to elimination of the Frequent User Program, as well as the estimated completion of the Trauma Evaluation Project.

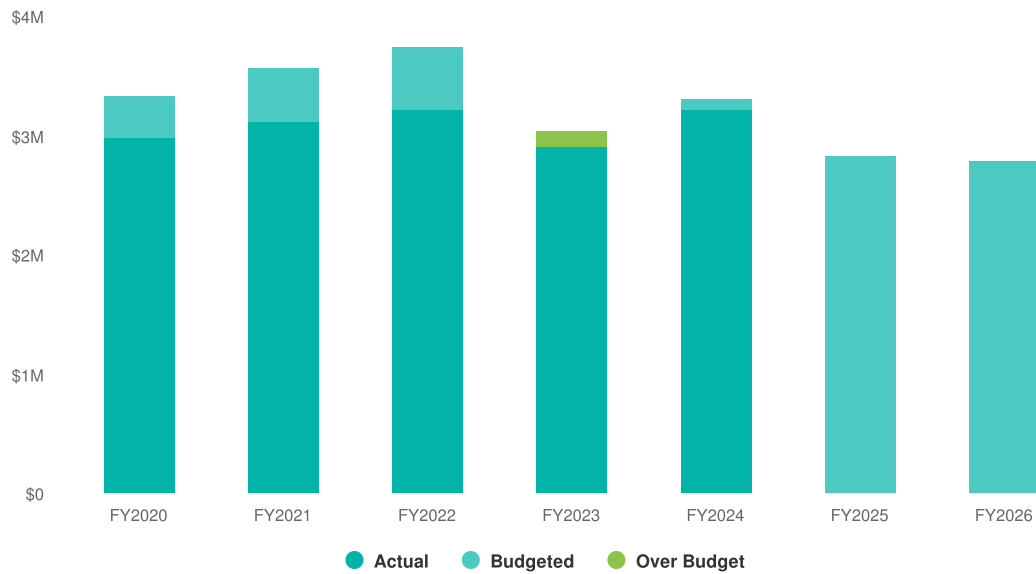
Transfers - Decrease is primarily due to the spending down of grant funds.

Reserves - Increase is primarily due to lower than anticipated expenses coupled with higher than anticipated revenues in FY 2025.

Revenues Summary

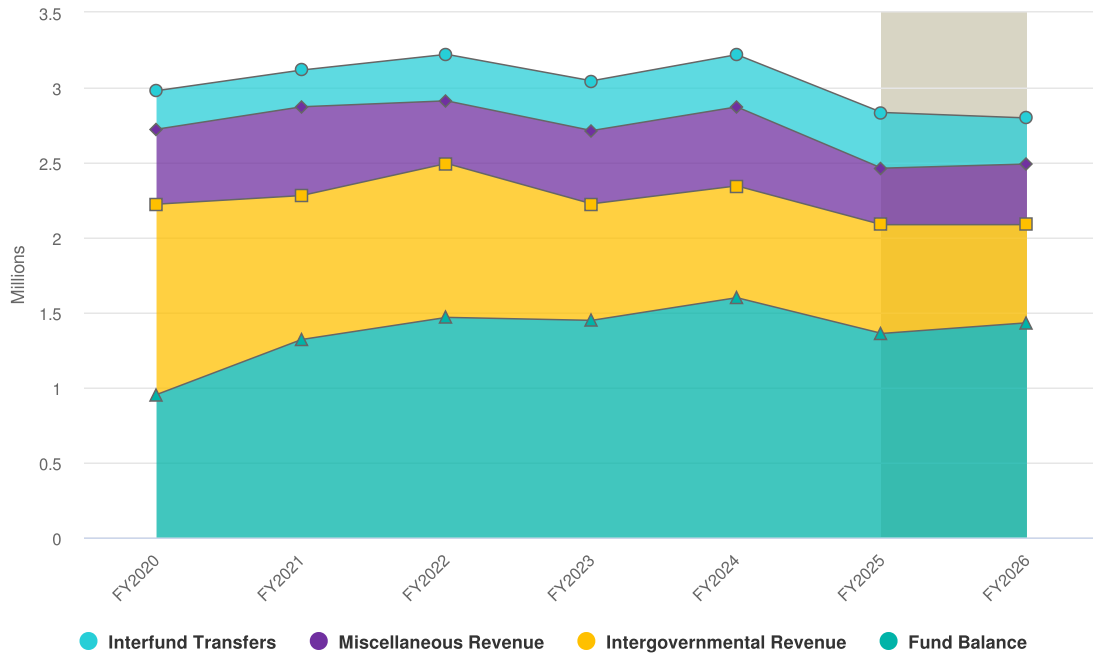
\$2,797,195 **-\$36,555**
(-1.29% vs. prior year)

Criminal Justice Commission Proposed and Historical Budget vs. Actual



Revenues by Source


Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

Interfund Transfers - Decrease is due to spending down of the Trauma Informed Training Initiative.

Performance Measurements

PERFORMANCE MEASUREMENTS		Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
	Average number of pretrial jail days ¹	20.66	20.26	22	22
	Incarceration rate per 100,000 county population ²	124.31	132.32	130	130
	Number of Public Safety Coordinating Council meetings held ³	2	5	9	9
	Number of community engagement events held ⁴	5	4	10	10
	Number of residents graduated from Citizens Criminal Justice Academy ⁵	46	138	125	125
	Percent of jail admissions for Failing To Appear in Court ⁶	10.48	10.48	10	10
	Percentage of African American inmates in county jail ⁷	57.98	58.28	47	47

Comments

1. During a Jail "Stress Test" Assessment hosted by the CJC in FY23, discussions were held with key court system stakeholder to identify possible drivers, particularly policies, that may lead the case processing inefficiencies. Several recommendations were made, which will be followed up on to test. Targets are based on recommendations from the "Stress Test."
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.
3. There are typically 9 meetings held during the year, with a break from June-August. In FY23, the Corrections Taskforce was eliminated and the work of formulating recommendations on jail performance now rests with the County's Public Safety Coordinating Council. Meetings did not occur at rate intended in FY24 due to staffing vacancies.
4. The Community Engagement Taskforce continues to focus on its role and how to impact the criminal justice system. Previously, forum events were 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.
5. There were 46 graduates as the end of FY 2023. During the year, discussions took place to improve the Academy, those deliberations took longer than expected, so the target was not met. In addition, PBSO sponsored their own Academy, which took participants away from the narrow pool of citizens. Participation increased in FY24, and we expect to remain at the same rate going forward.
6. The Actuals for FY23 and FY24 are both correct at 10.48%. FY22 actual was 12.24%. The CJC continues to work with the community and partners to address these concerns.
7. The CJC continues to work with the community and partners 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) plays a pivotal role in enhancing and transforming designated residential neighborhoods across unincorporated Palm Beach County. OCR offers a wide variety of services and impactful programs designed to empower residents and strengthen neighborhoods. These programs encompass: the Abundant Community Initiative, the Neighborhood Speed Hump Installation Program, the Neighborhood Street Lighting Program, the Neighborhood Engagement and Transformation (NEAT) Grant Program, and the Resident Empowerment Program. Additionally, the OCR coordinates and facilitates the monthly Countywide Community Revitalization Team and the Glades Technical Advisory Committee meetings, tackling regional challenges and addressing specific needs. The office also collaborates with local nonprofits to host the annual Back to School PBC! event, ensuring that students are well-prepared for the school year, and facilitates the distribution of essential food and resources to families in need.

At the heart of OCR's mission is the Community Connect Initiative. This initiative is designed to bridge the gap between County government and residents by enhancing access to vital news and information, improving understanding of local government structures and processes, encouraging active citizen engagement and participation in local decision-making, and building a proactive, trust-based relationship between residents and local government.

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

FY 2025 Highlights & Accomplishments

- Back to School PBC! set new records, serving nearly 13,000 students through multilingual outreach and collaboration with over 65 agencies and hundreds of volunteers. More than 3,000 additional backpacks were distributed after the event.
- Light emitting diode (LED) streetlight installations were completed in Elmwood Estates–Roan Lane and Haverhill East, two Countywide Community Revitalization Team areas, with 30 new lights improving nighttime safety and visibility.
- Neighborhood improvements funded through NEAT Grants delivered 10 projects across 8 communities, with over \$86,000 in investments in FY 2025. The projects focused on aesthetics, safety, and community engagement.

FY 2026 Emerging Issues

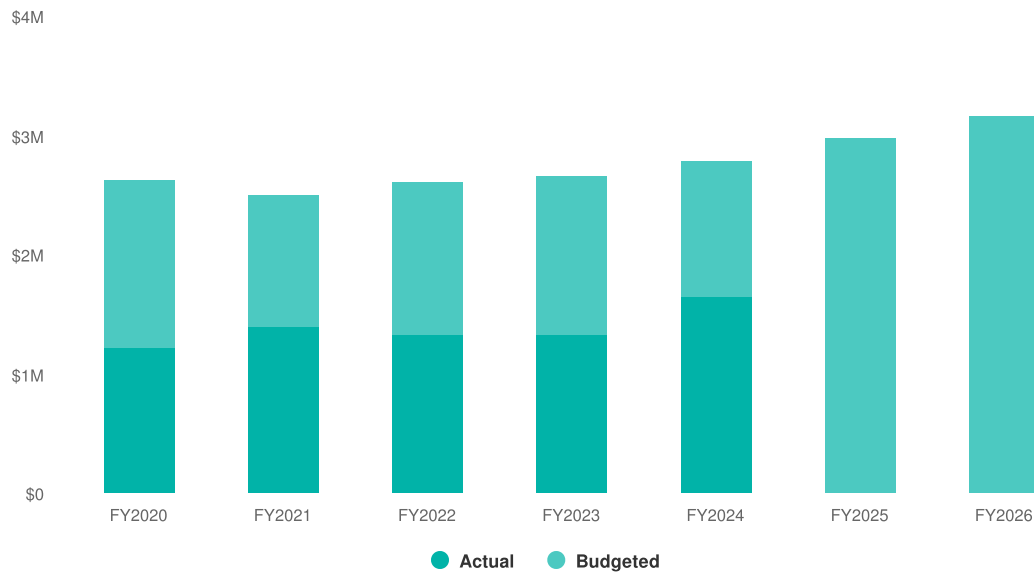
- Securing additional resources by proactively seeking sponsorships and donations, securing temporary storage, and recruiting volunteers is a foundational challenge. This effort supports multiple initiatives, including Back to School PBC!, addresses logistical gaps such as storage and supply management, and focuses on long-term sustainability through volunteer recruitment and partnerships. Without resolving this issue, critical community programs risk underperforming or failing to scale.
- Increasing supplies, particularly backpacks and school materials, is critical to address the growing demand of the flagship Back to School PBC! event. This urgent issue, an extension of securing additional resources, requires immediate funding solutions to prevent unmet community needs and ensure continued program success.
- Enhancing engagement through targeted outreach strategies to boost attendance and ensure meetings are impactful. By addressing community participation gaps and improving the quality and relevance of engagement, this effort can strengthen trust, transparency, and resident input in decision-making. Effective engagement not only increases program success but also builds stronger, more connected neighborhoods.



Expenditures Summary

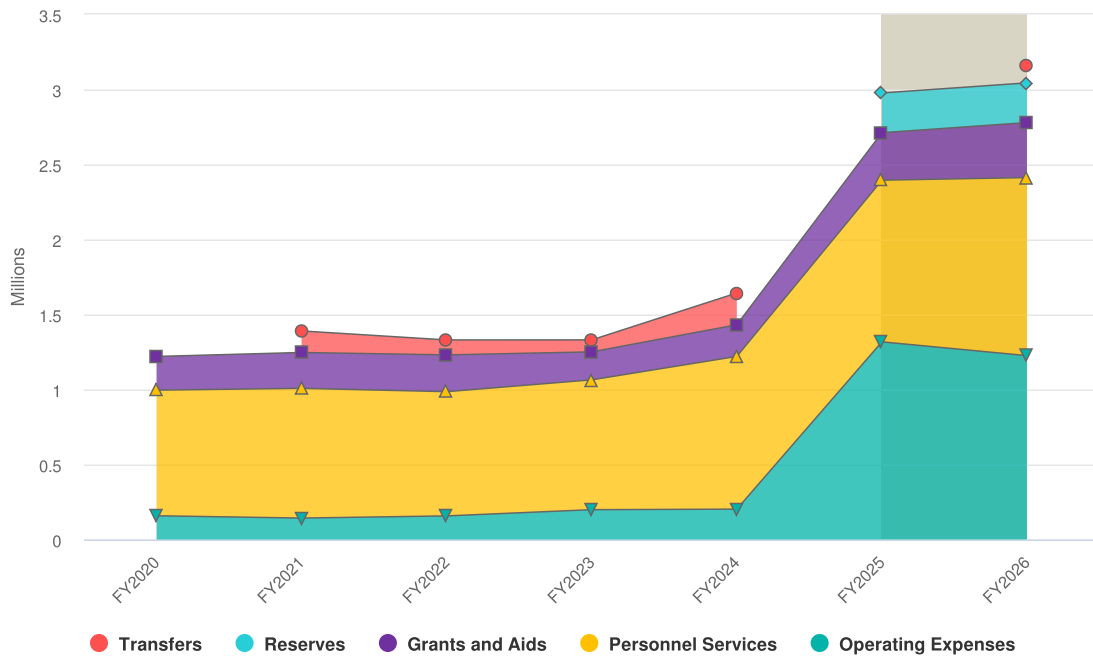
\$3,164,706 **\$187,935**
(6.31% vs. prior year)

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.

Personnel Services - Increase is primarily due to the reclassification of two positions in FY 2025.

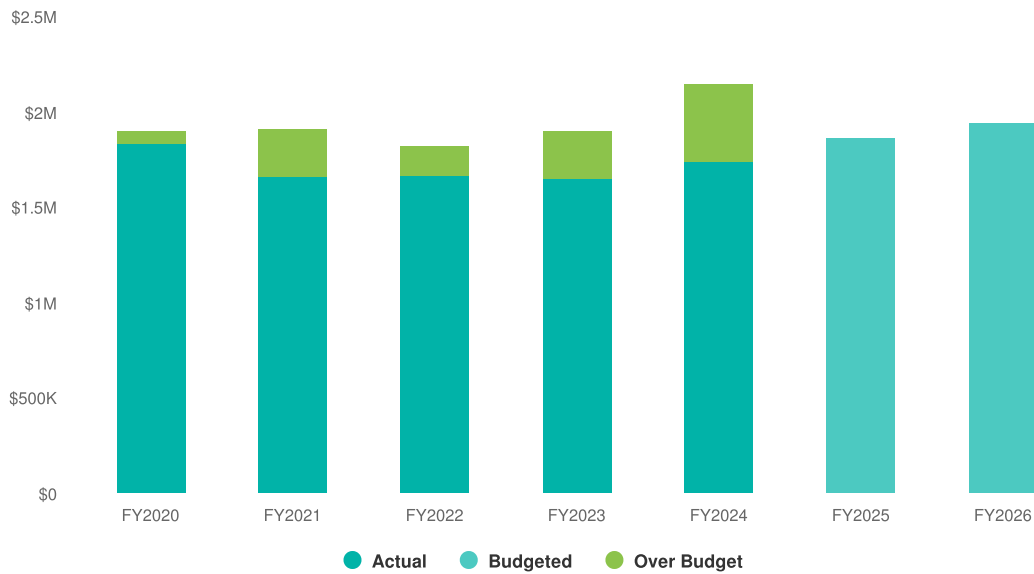
Grants and Aids - Increase due to an approved supplemental for the FY 2026 Back to School PBC! Program.

Transfers - Increase due to projected interest income in the OCR Special Projects and Initiatives Fund.

Revenues Summary

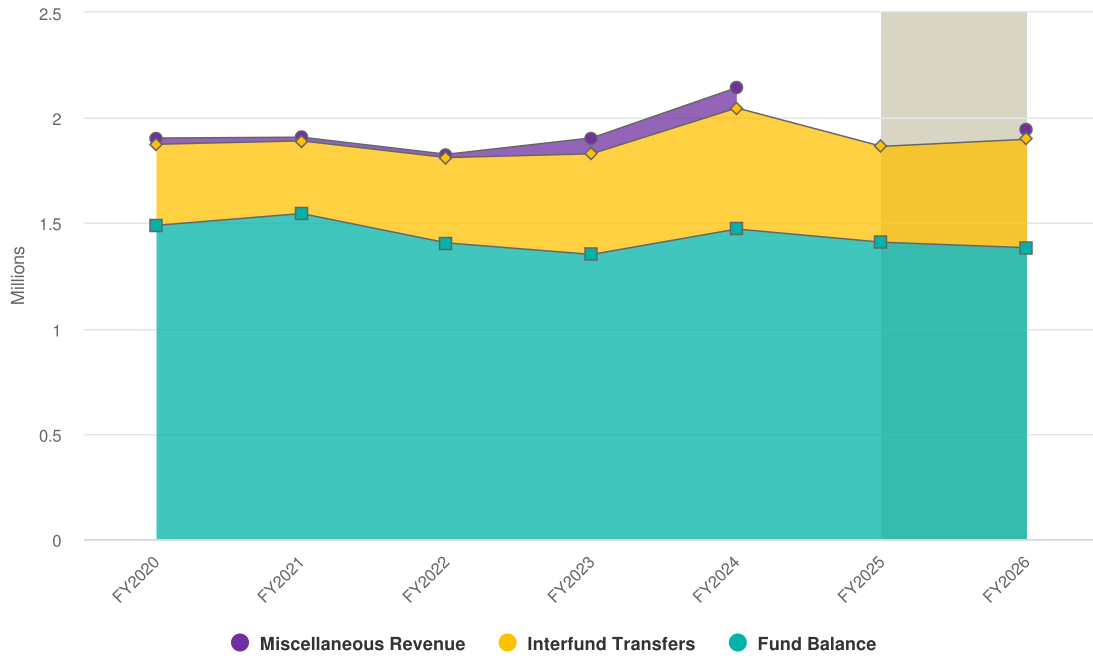
\$1,944,228 **\$79,933**
(4.29% vs. prior year)

Office of Community Revitalization Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical Revenues by Source






Grey background indicates budgeted figures.

Miscellaneous Revenue - Increase due to projected interest income in the OCR Special Projects and Initiatives Fund.

Interfund Transfers - Increase due to an approved supplemental for the FY 2026 Back to School PBC! Program.

Performance Measurements

	<u>PERFORMANCE MEASUREMENTS</u>	<u>Actual FY 2023</u>	<u>Actual FY 2024</u>	<u>Target FY 2025</u>	<u>Target FY 2026</u>
	Number of students registered to participate in the Back to School PBC!	11,577	11,700	11,000	11,000
	Number of students served by the Back to School PBC! event ¹	5,062	10,800	4,000	10,500
	Percentage of GTAC participants who report satisfaction with the meeting's structure and outcomes. ²		100	80	80
	Percentage of parents satisfied with the overall event, including organization, service quality, and convenience ³	88	83	80	80
	Percentage of residents who report an improvement in the quality of life as a result of completed community projects. ⁴				75
	Percentage of residents' issues and concerns that are addressed or resolved as a result of CCRT meetings. ⁵				60
	Percentage of residents who report increased feeling of safety at night following the installation of streetlights in targeted areas. ⁶				30
	Percentage reduction in average traffic speed in areas where speed humps are installed ⁷				10

Comments

1. While the stretch goal was met, fewer students than anticipated actually attended the event in FY23 due to the increase in registered students. Approximately 8,000 students total (including outside the event) were provided with the necessary backpacks, school supplies, and essential resources Countywide.
2. New Metric created in FY24. No previous data available.
3. Based on exceeding the target for FY23 and FY24, future targets will be adjusted accordingly.
4. New Metric created for FY26. No previous data available.
5. New Metric created for FY26. No previous data available.
6. New Metric created for FY26. No previous data available.
7. New Metric created for FY26. No previous data available.

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 department is comprised of the following programs: Disability Accessibility, Equal Employment, and Fair Housing.

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

FY 2025 Highlights & Accomplishments

- Investigated 41 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 the administrative board or in court.
- The Fair Housing Board, through the Office of Equal Opportunity (OEO), held hearings and trials with dates scheduled for the next year.

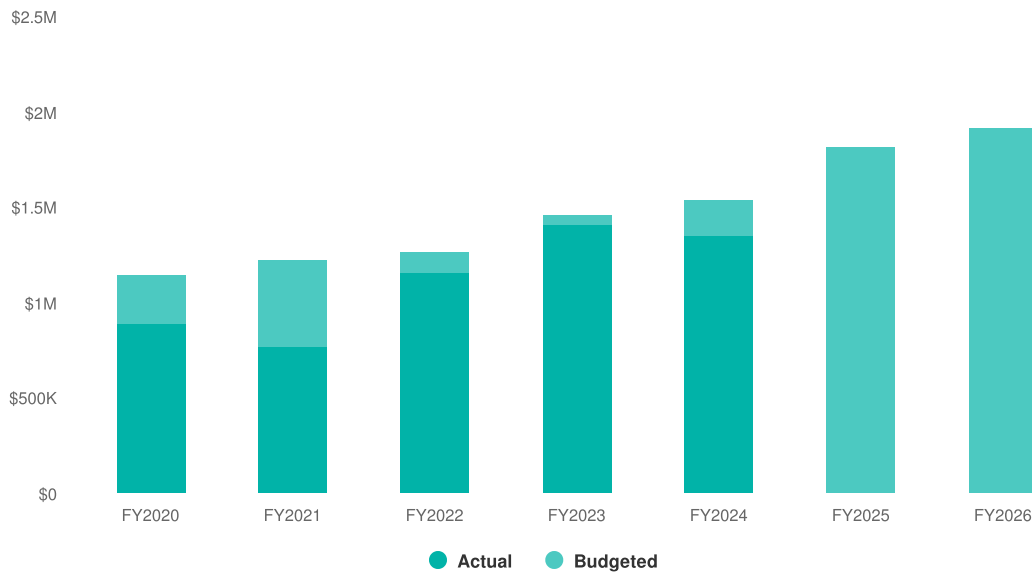
FY 2026 Emerging Issues

- Contract for legal services to represent complainants in post-cause cases expired. Issued new Request for Proposal to obtain a new contract
- OEO has requested assistance from the County's Legislative Affairs Department to amend Florida Public Records laws to add OEO staff to the list of agency personnel whose personal identifying information is exempt from Florida Statutes.
- Working through delays in federal grant funding reimbursement and disbursement.

Expenditures Summary

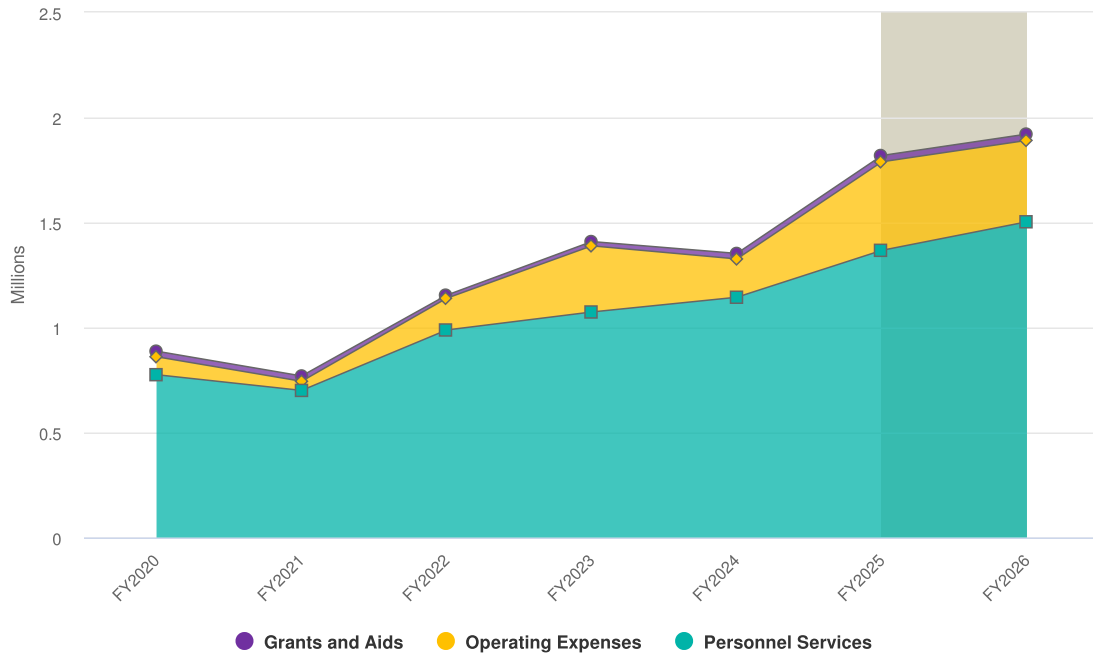
\$1,921,128 **\$102,027**
(5.61% vs. prior year)

Office of Equal Opportunity Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

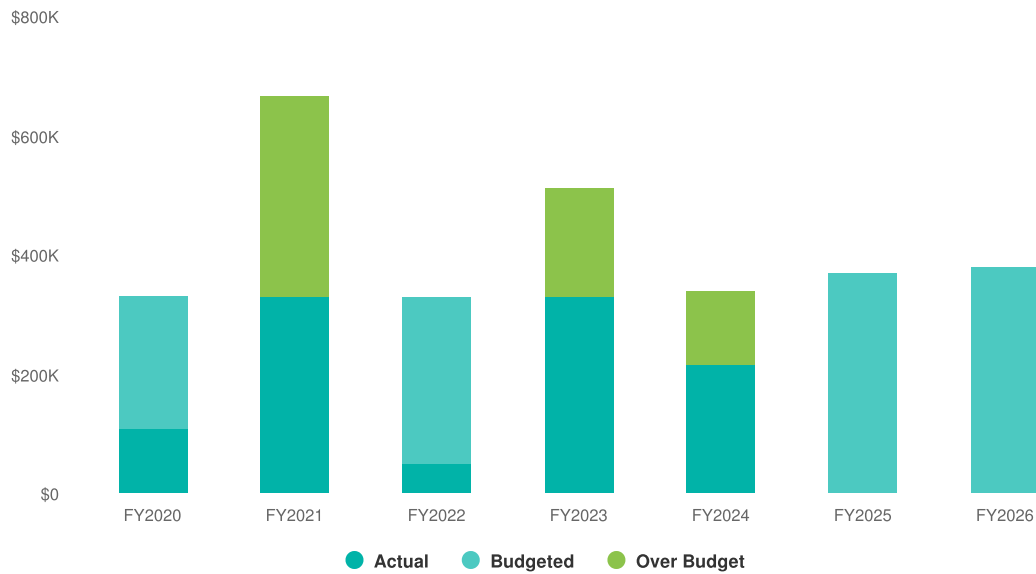


Grey background indicates budgeted figures.

Revenues Summary

\$379,375 **\$9,300**
(2.51% vs. prior year)

Office of Equal Opportunity Proposed and Historical Budget vs. Actual





Revenues by Source

Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

Performance Measurements

PERFORMANCE MEASUREMENTS		Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
	Number of Fair housing outreach events	5	7	4	4
	Number of Fair Housing cases closed or charged ¹	64	65	72	72
	Number of dual-filed employment discrimination charges investigated ²	50	49		
	Number of intakes referred to EEOC ³	35	33		
	Percentage of Fair Housing cases closed or charged within 100 days ⁴	4	5	52	52
	Percentage of cases where parties notified of procedural rights and obligations within 10 days upon receipt of complaint (Equal Employment)	97	96	95	95
	Percentage of cases where parties notified of procedural rights and obligations within 10 days upon receipt of complaint (Fair Housing) ⁵	87	92	95	95

Comments

1. OEO participation in HUD's Fair Housing Assistance Program requires OEO to process a reasonable number of complaints under the Fair Housing Act and the County's Fair Housing law. The current number of complaints OEO must process is based upon the county's population, which would require completion of 40 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. Investigations are conducted based upon requests and is not in the office's control as to how many requests come in. There is no min/target/goal for this metric since it's based on demand. There is no monetary compensation for going above the contracted number established by the EEOC.
3. Yearly amounts represent total number of charges referred to EEOC. Investigations are conducted based upon requests and is not in the office's control as to how many requests come in. There is no min/target/goal for this metric since it's based on demand. There is no monetary compensation for going above the contracted number established by the EEOC.
4. OEO participation in HUD's Fair Housing Assistance Program requires OEO to process a reasonable number of complaints based upon the county's population, which would require completion of 40 complaints per year. In FY23, OEO completed 64 Fair Housing complaints (higher than the 40 required by HUD), and 1 was closed within 100 days. Thus, the average case processing time will be higher because we are processing a higher percentage of cases with staff that also process other civil rights cases. Additionally, OEO had staffing vacancies which created a back log of cases. OEO worked on the back log during FY23 which explains the number of cases that were not closed within the 100 days. The same situation occurred in FY24. OEO continues to train newer staff to more expeditiously close out cases. Based on the quality of work from OEO, and quantity of cases being processed in this office, HUD does not feel that a performance improvement plan is warranted or needed and continues to collaborate with OEO.
5. There were 47 cases total with 41 cases notified within 10 days in FY23. In FY24, there were 64 cases total with 61 cases notified within 10 days. FY24 showed some improvements over FY23.

Office of Inspector General

John A. Carey
Inspector General

Mission Statement

To promote integrity, efficiency, and effectiveness in government in order to enhance public trust in government. To provide independent and objective insight, oversight, and foresight through audits, investigations, contract oversight, reviews, and outreach activities.

Department Overview

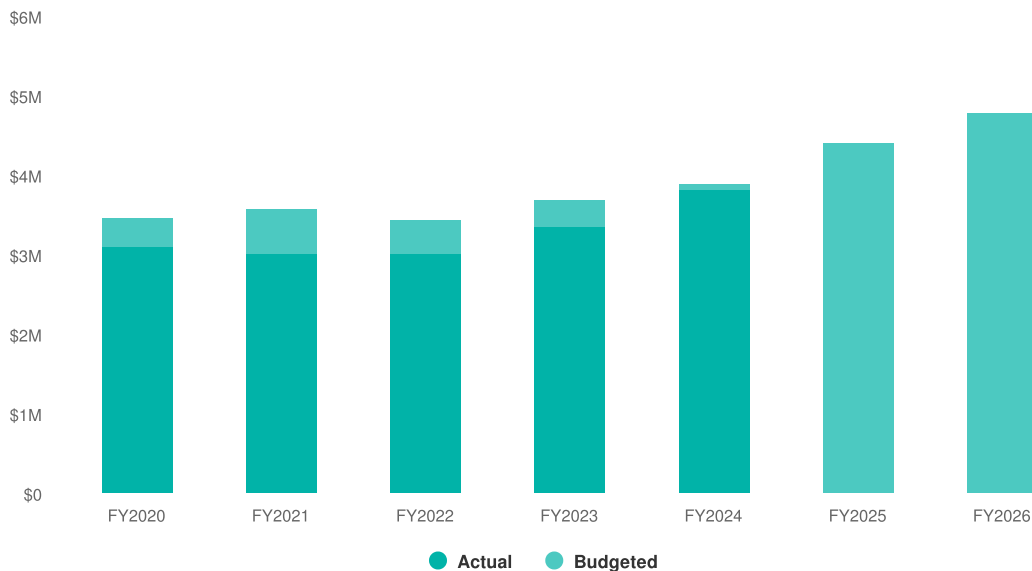
Authorized under Article XII, Section 2-422 Palm Beach County Code, the Office of Inspector General was created and established in Palm Beach County to; provide independent oversight of County and Municipal operations; to detect and prevent fraud, waste, mismanagement, misconduct, and other abuses by elected and appointed officials and employees, agencies and instrumentalities, contractors, their subcontractors and lower tier subcontractors, and other parties doing business with the county or a municipality and/or receiving county or municipal funds; promote economy, efficiency, and effectiveness in government; and conduct audits and investigations of, require production of documents from, and receive full and unrestricted access to the records.

Learn more by visiting: <https://pbc.gov/oig/>

Expenditures Summary

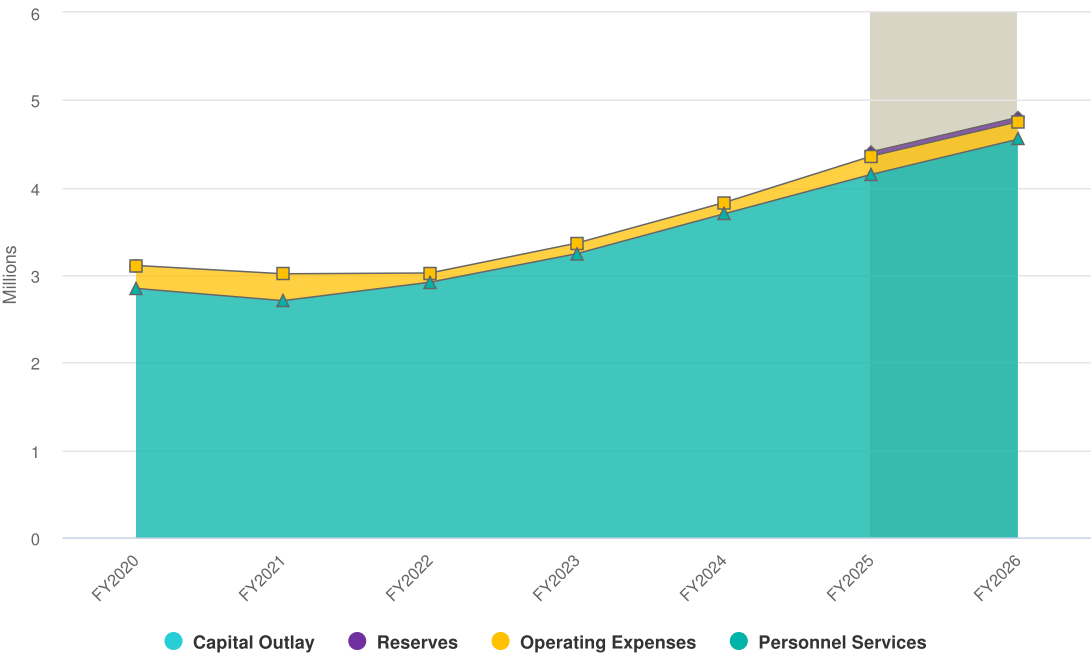
\$4,801,751 **\$394,830**
(8.96% vs. prior year)

Office of Inspector General Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

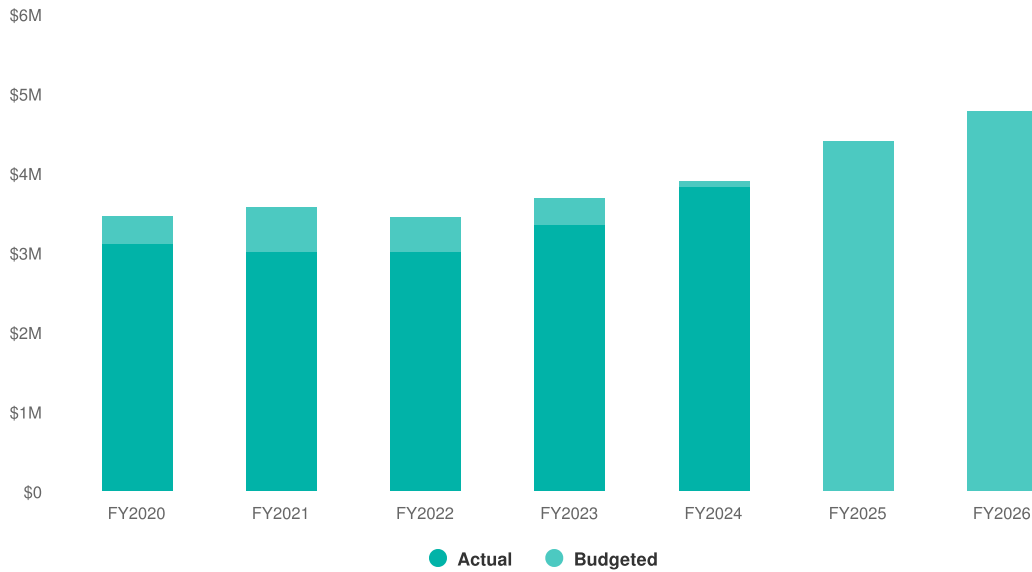


Grey background indicates budgeted figures.

Revenues Summary

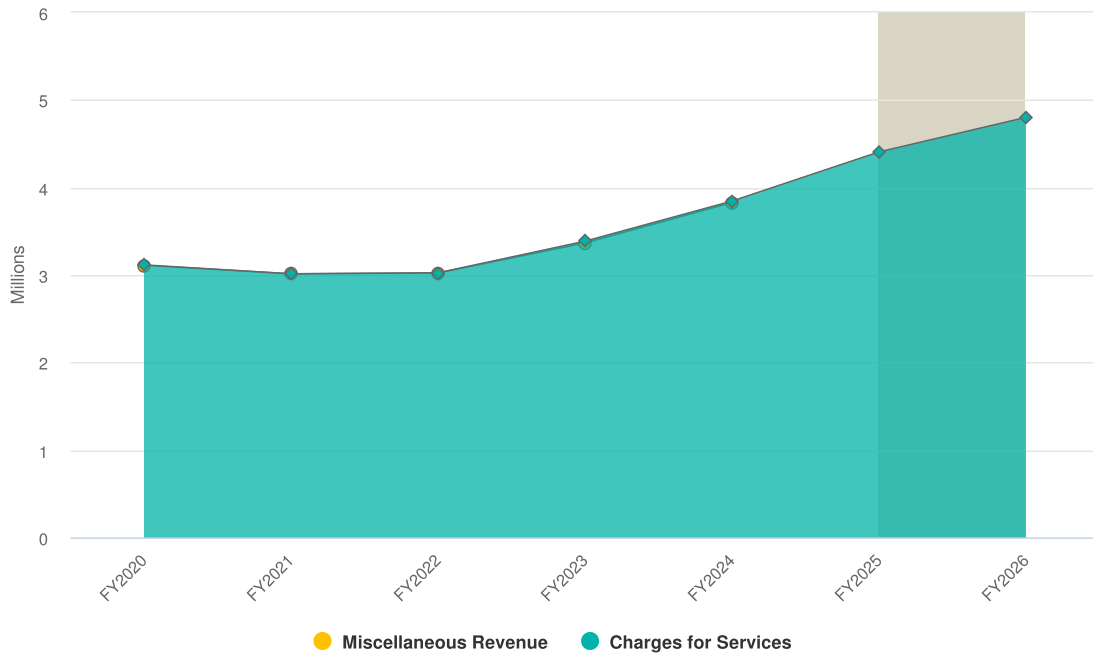
\$4,801,751 **\$394,830**
(8.96% vs. prior year)

Office of Inspector General Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

Office of the Ombudsman & Strategic Planning

Keith A. Clinkscale

Director

Mission Statement

To cultivate a transparent, high-performing, and people-centered government where every employee's voice is valued, every process supports excellence, and every decision aligns with Palm Beach County's long-term strategic goals and commitment to stewardship.

Department Overview

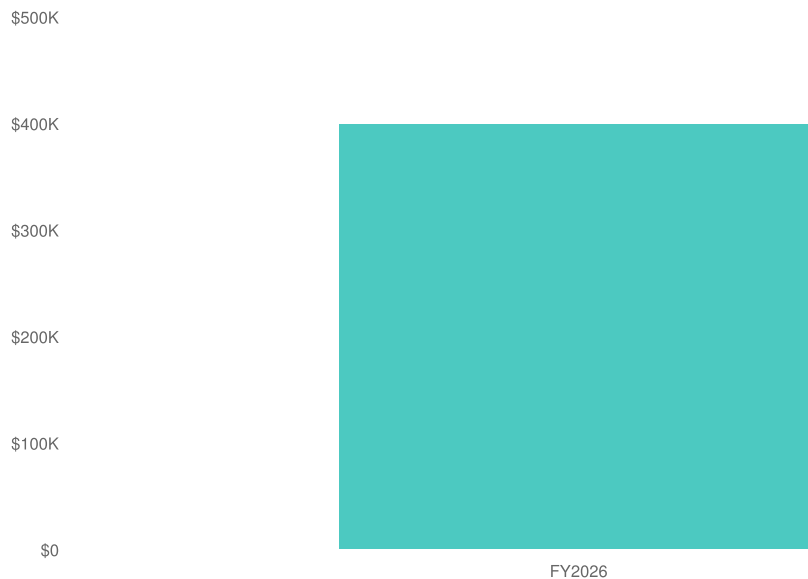
The Office of the Ombudsman & Strategic Planning (OSP) strengthens Palm Beach County's organizational culture and performance by combining the power of strategic alignment with the principles of fairness, accountability, and trust. OSP leads the County's strategic planning and performance management efforts—helping departments define long-term goals, implement continuous improvement initiatives, and measure results that advance the County's vision for excellence in public service. At the same time, OSP serves as a confidential, neutral, and informal resource for employees through the Ombudsman function — providing a safe space to raise concerns, seek guidance, and explore early, constructive resolutions to workplace challenges. Working collaboratively with the Board of County Commissioners, County Administration, Department Directors, and staff, OSP ensures that strategy and culture move forward together — creating an environment where people thrive, innovation flourishes, and performance drives impact.

Learn more by visiting: [Ombudsman & Strategic Planning](#)

Expenditures Summary

\$400,554 **\$400,554**
(100.00% vs. prior year)

Office of the Ombudsman & Strategic Planning Proposed and Historical Budget vs. Actual



Expenditures by Expense Type


Budgeted and Historical Expenditures by Expense Type



Positions

Mid Year: 1 - Director I and 1 - Senior Strategic Planning Performance Analyst transferred from the Office of Financial Management and Budget

Performance Measurements

<u>PERFORMANCE MEASUREMENTS</u>		<u>Actual FY 2023</u>	<u>Actual FY 2024</u>	<u>Target FY 2025</u>	<u>Target FY 2026</u>
	Number of performance management/ strategic planning trainings, courses or department presentations ¹	202	180	84	84

Comments

1. Strategic Planning and Performance Management training, workshops, and presentations continued to be successfully delivered across County departments using virtual platforms in addition to in-person events. Key assistance was provided to departments on building cross-divisional teams, updating core values, and developing KPIs. Preparation for the BCC end-of-year presentation involved increased virtual and in-person participation in cross-departmental team meetings. Future targets (FY25/FY26) are not increasing due to the addition of Ombudsman responsibilities, which, along with a two-person staff, limits capacity for both new and existing events.

Tourist Development Council

Emanuel J. Perry
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 (DTPB), Palm Beach County Sports Commission, Cultural Council for Palm Beach County, Palm Beach County Convention Center, Palm Beach County Environmental Resource Management, Palm Beach International Airport, and Palm Beach County Film and Television Commission.

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

FY 2025 Highlights & Accomplishments

- The food and drink scenes are an important motivator for visitors to The Palm Beaches. As culinary tourism continues to grow in prominence, The Palm Beaches is well-positioned to capture a larger share of this high-value travel segment. Key factors that enhance the region's appeal to travelers include proximity to agricultural resources, celebrity and influencer attention, Michelin Star ratings, culinary experiences as content, activations, and luxury alignment.
- The Palm Beach County Sports Commission was home to Real Madrid and Manchester City for the Federation Internationale de Football Association (FIFA) Club Cup, further showcasing The Palm Beaches as a world-class destination for global sports.
- The Cultural Council's Flagler Award-winning "Go Beyond Basel" sub-campaign was successfully reactivated and expanded during Miami Art Week. The campaign featured refreshed new and creative photography along with high-impact advertising placements at Brightline stations, wrapped on rideshare vehicles, and displayed on billboards in both English and Spanish above heavily trafficked roadways. The updated campaign reinforced The Palm Beaches as a vibrant cultural destination.

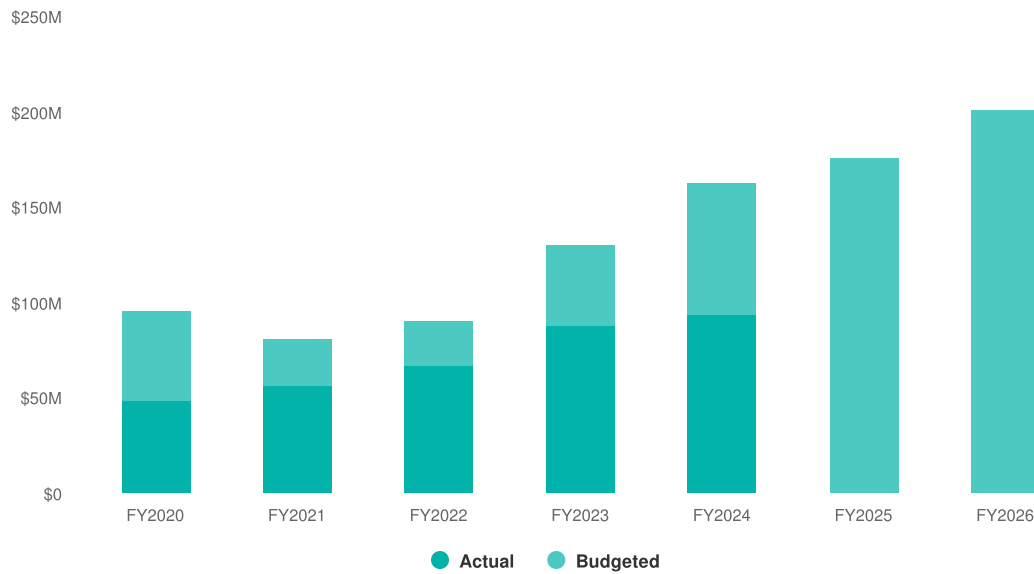
FY 2026 Emerging Issues

- Although tourism data indicates positive growth, natural disasters, extreme weather events, rising transportation costs, and political volatility can impact visitor demand. Proactive planning and adaptability are critical to sustaining long-term success.
- Opportunities have been identified to ensure tourism continues to grow. One opportunity is to activate residents to be tourism ambassadors to friends and family who may visit the area. Additionally, multi-modal transportation can be leveraged as Americans continue to prioritize travel as part of their budgets.
- The Palm Beaches must remain competitive in many sectors of travel such as Wellness, Eco-tourism, and Bleisure. Target audiences include Millennials and Gen Z.

Expenditures Summary

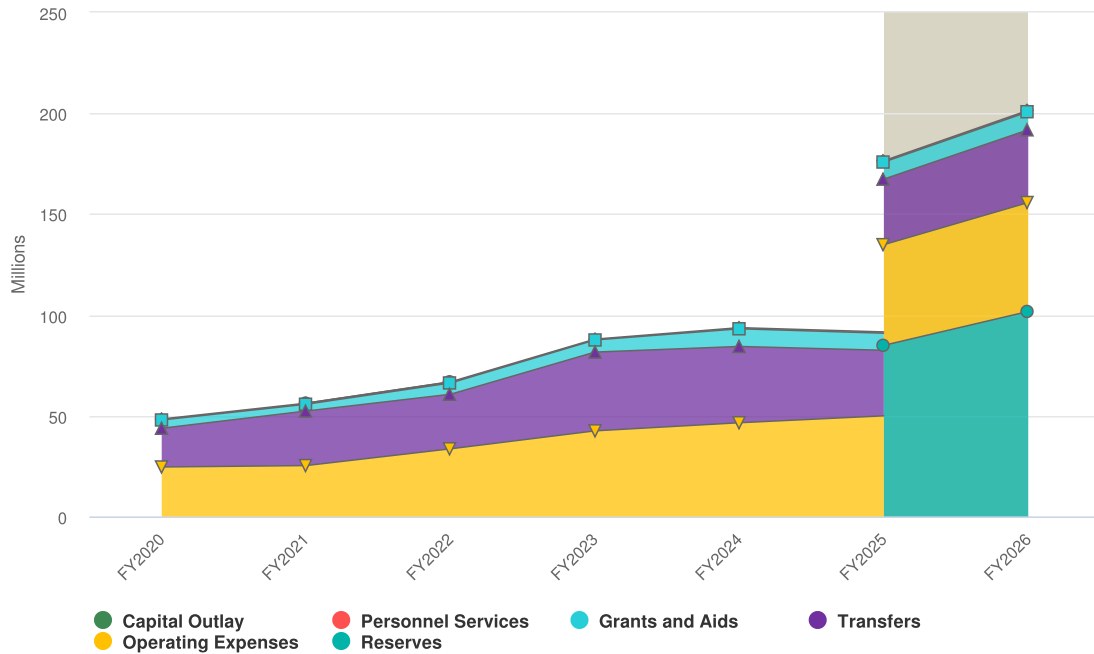
\$201,480,052 **\$25,017,046**
(14.18% vs. prior year)

Tourist Development Council Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

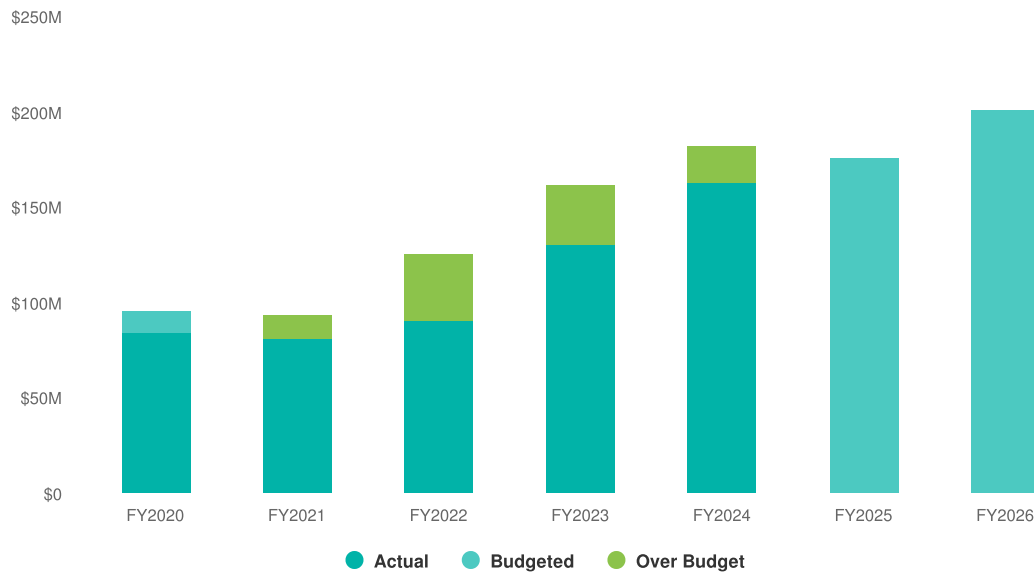
Transfers - Increase is primarily due to funding the Tourism Master Plan and planned repairs and renovation of CACTI Park of the Palm Beaches, Roger Dean Chevrolet Stadium, and the Convention Center, as included in the FY 2026 Capital Improvement Program.

Reserves - Increase is primarily due to higher than anticipated revenues coupled with lower than anticipated expenses in FY 2024 and FY 2025.

Revenues Summary

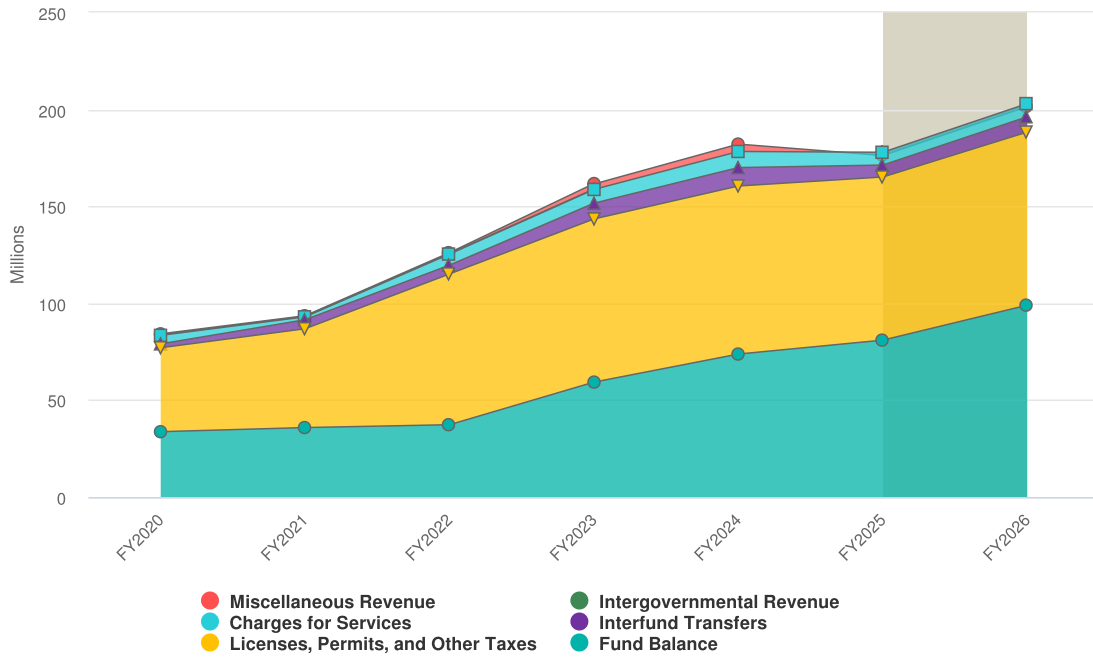
\$201,480,052 **\$25,017,046**
(14.18% vs. prior year)

Tourist Development Council Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

Intergovernmental Revenue - Decrease is due to the expiration of the twenty-year agreement with the City of West Palm Beach for the yearly contribution of \$250,000 to the Palm Beach County Convention Center.

Interfund Transfers - Increase is primarily due to funding the Tourism Master Plan.

Fund Balance - Increase is primarily due to higher than anticipated revenues coupled with lower than anticipated expenses in FY 2024 and FY 2025.

Performance Measures

	Actual FY 2023	Actual FY 2024	Target FY 2025	Target FY 2026
PERFORMANCE MEASUREMENTS				
Booked room nights ¹	200,967	251,248	121,000	121,000
Co-op program packages sold ²	78	98	60	60
Discover The Palm Beaches & Palm Beach Convention Center combined goal for actual room nights ³	39,087	338,317	45,000	45,000
Food and Beverage Sales (Net) ⁴	2,558,858	2,634,499	2,030,000	2,030,000
Gross rental revenue ⁵	2,935,168	3,283,608	2,350,000	2,350,000
Group Level shared actuals room nights (Convention Center) ⁶	39,087	49,318	45,000	45,000
Number of FTC hotel room nights ⁷	19,427	17,599	20,000	20,000
Number of content marketing programs	164	229	175	175
Number of events hosted or supported	196	213	178	178
Number of sports related room nights	314,333	338,317	276,595	276,595



Comments

1. With Group & Business travel roaring back, The Palm Beach County Convention Center has benefited from the pent up demand realizing 183% above goal for FY23.
2. The Council's FY23 co-op packages were created after listening to cultural partners, who provided requests for particular placements. the Council also increased communications with the partners to make sure they were aware of the packages being offered, and the partners likely had more marketing dollars available due to the improvement in the tourism climate. The results was a very popular program, exceeding goals by 30%.
3. New metric created for FY23. Baseline had not been established yet. The Sports Commission set a new standard in FY23 for room nights by growing tourism production from partners and the successful recruitment and relocation of national/ global sports events. Actualized Room night goal for 2023 was only off by 3% of established target. FY24 saw a 122.31% achievement of established goals.
4. The Palm Beach County Convention Center recorded the strongest fiscal year (FY24, at 129.78% of Goal) in the facility's 20-year history.
5. The Palm Beach County Convention Center reached 139.73% of established goal for FY24.
6. With Group & Business travel roaring back, The Palm Beach County Convention Center has benefited from the pent up demand just shy of 2% below from realizing actual goal for FY23. FY24 saw a 123.30% achievement of established goal.
7. The Film & Television Commission continues to attract highly skilled and well-connected industry professionals who utilizes The Palm Beaches for production. FY24 saw an 88% achievement of established goal.

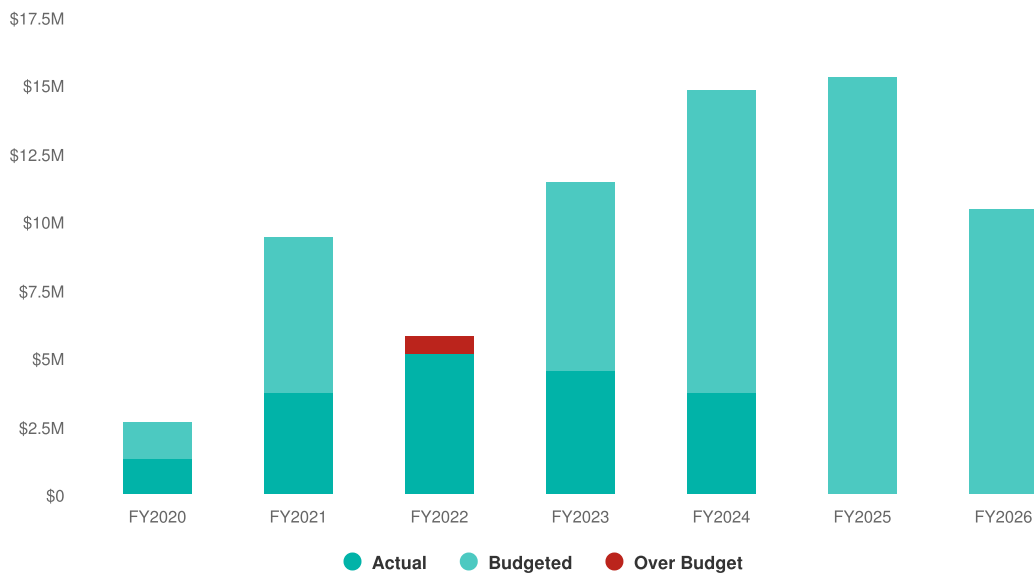
General Government and Other Non-Departmental Expenses

This budget provides for the administrative expenses of the County such as 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 and various other non-departmental expenses.

Expenditures Summary

\$10,489,674 **-\$4,864,368**
(-31.68% vs. prior year)

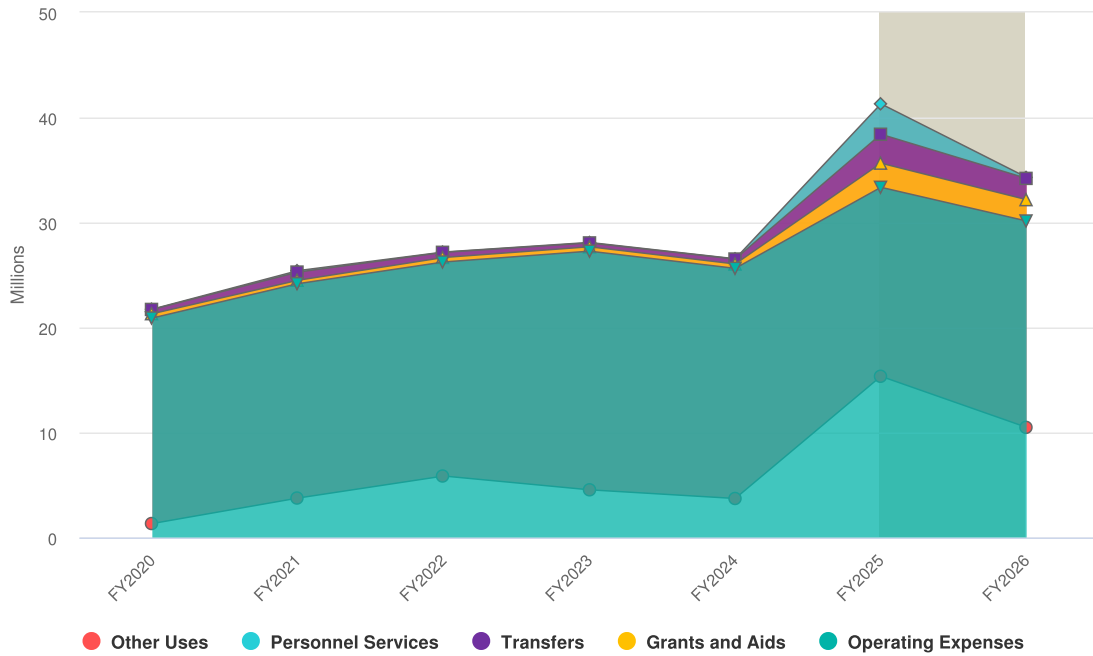
General Government Proposed and Historical Budget vs. Actual



In FY 2022 the budget was modified due to increased costs for communication services. General Government did not overspend their budget.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Personnel Services - Decrease is due to the direct allocation of increased life and health insurance costs to departments.

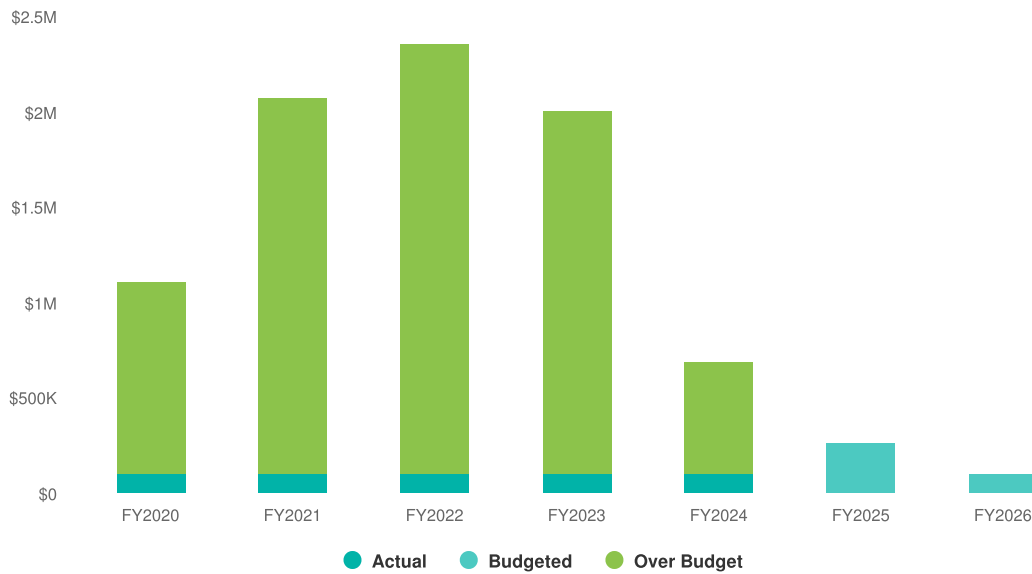
Grants and Aids - Decrease is primarily due to spending down the Indian Trails Improvement District M-2 Bypass Grant.

Transfers - Decrease is due to anticipated FY 2026 expenses in the Judicial Records Reduction Program.

Revenues Summary

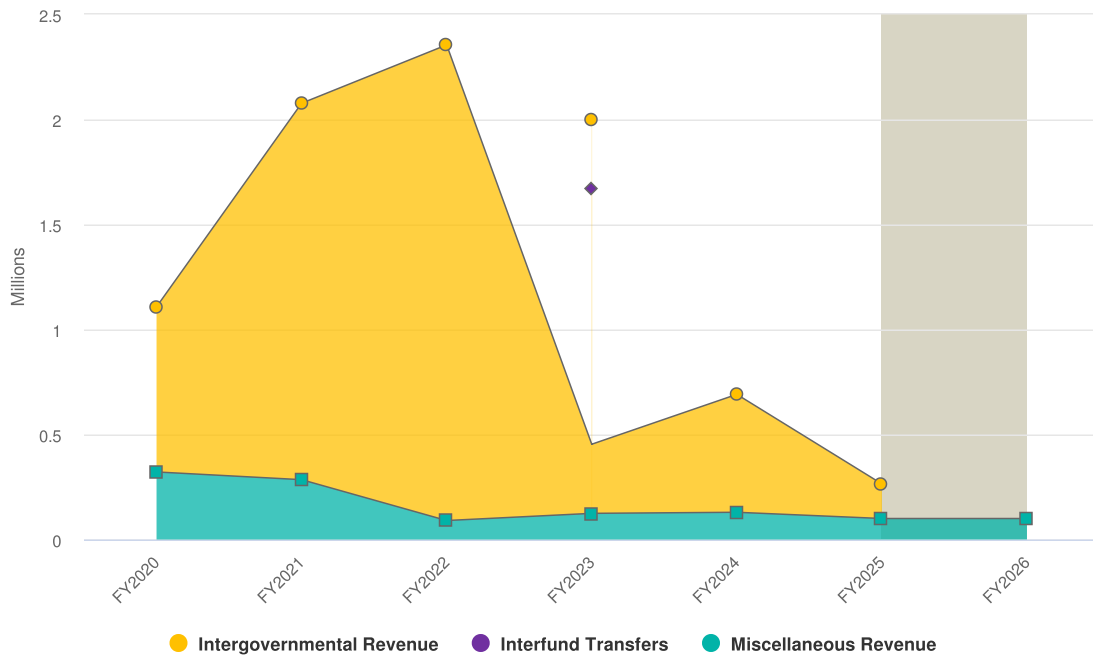
\$100,000 **-\$164,662**
(-62.22% vs. prior year)

General Government Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

Intergovernmental Revenue - Decrease is due to spending down the Indian Trails Improvement District M-2 Bypass Grant.

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

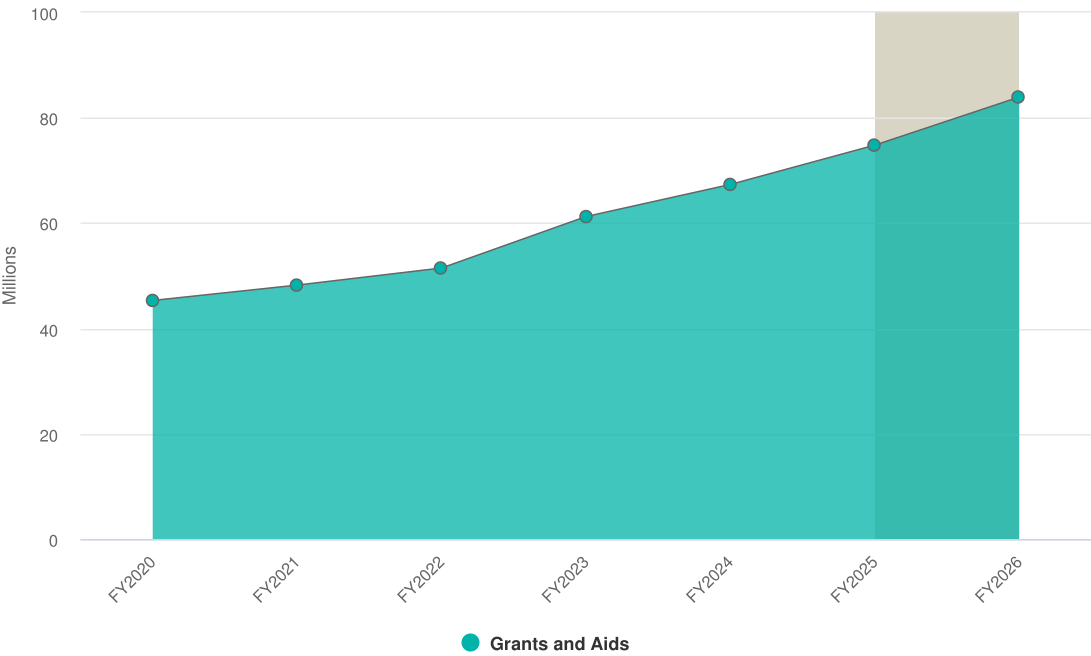
\$83,949,610 **\$9,135,942**
(12.21% vs. prior year)

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 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 \$20.00 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.

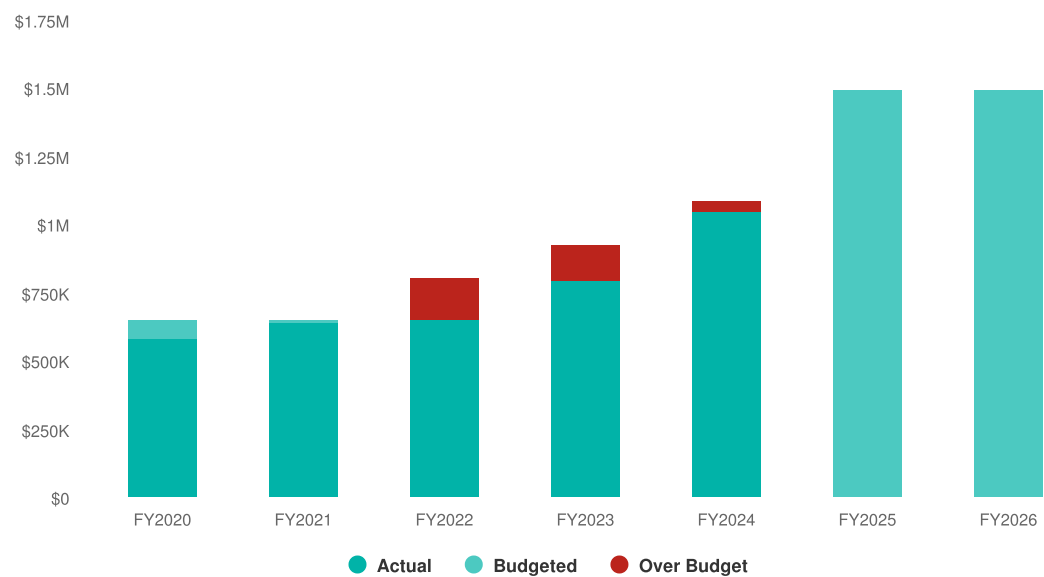
Expenditures Summary

\$1,494,750

\$0

(0.00% vs. prior year)

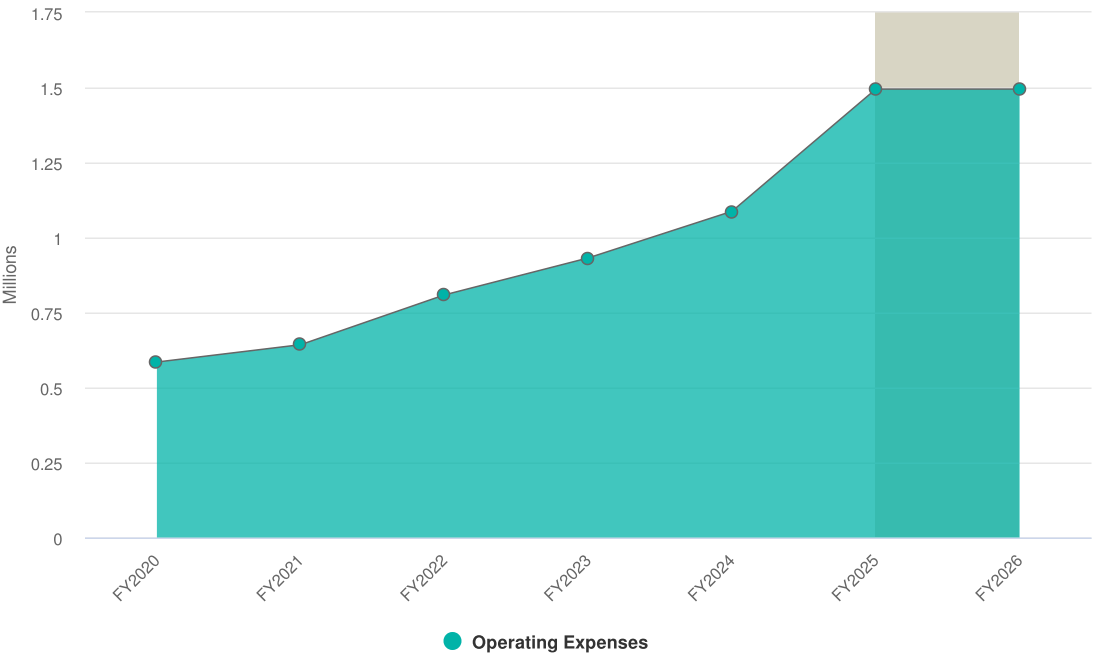
Value Adjustment Board Proposed and Historical Budget vs. Actual



In FY 2022, FY 2023, and FY 2024 the budget was modified to meet operating cost projections due to a rise in the number of filings, hearings, and special magistrate costs. VAB did not overspend their budget.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

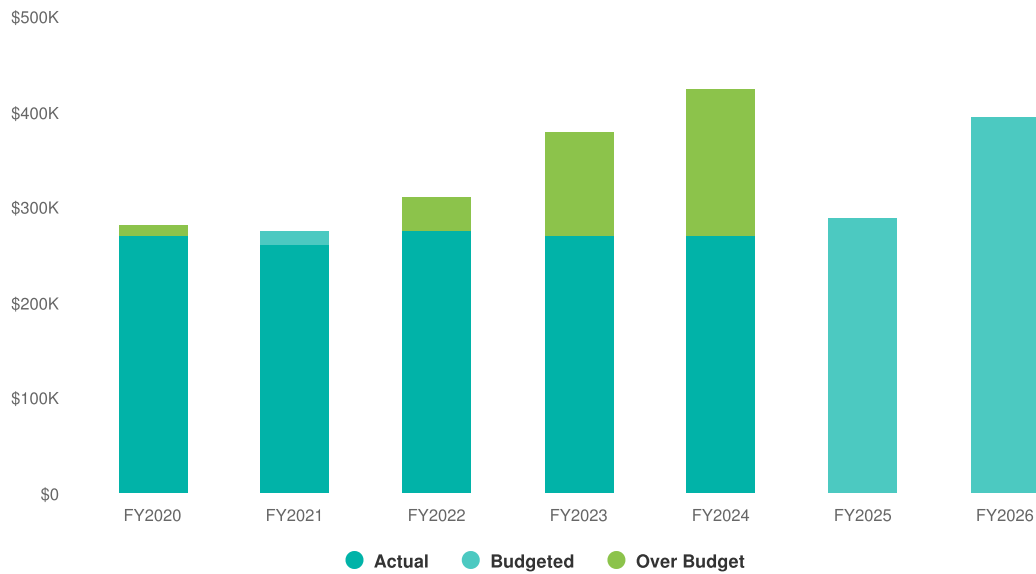


Grey background indicates budgeted figures.

Revenues Summary

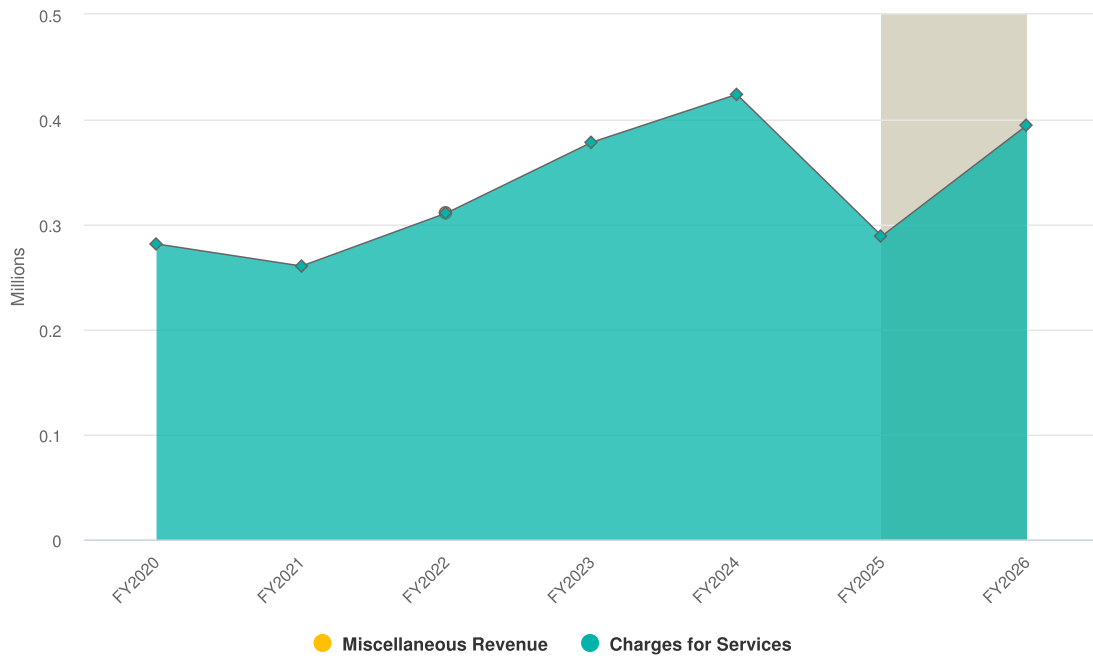
\$394,584 **\$105,584**
(36.53% vs. prior year)

Value Adjustment Board Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

Charges for Services - Increase is due to a higher number of petitions filed, which led to a greater proportion of hearing fees being collected from the School District of Palm Beach County.

Financially Assisted Agencies

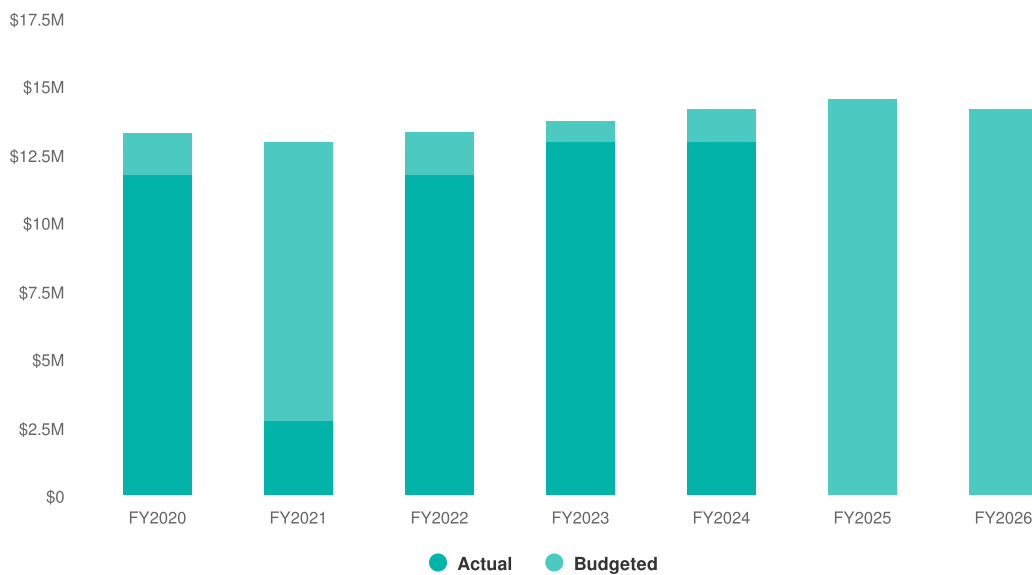
Mission Statement

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

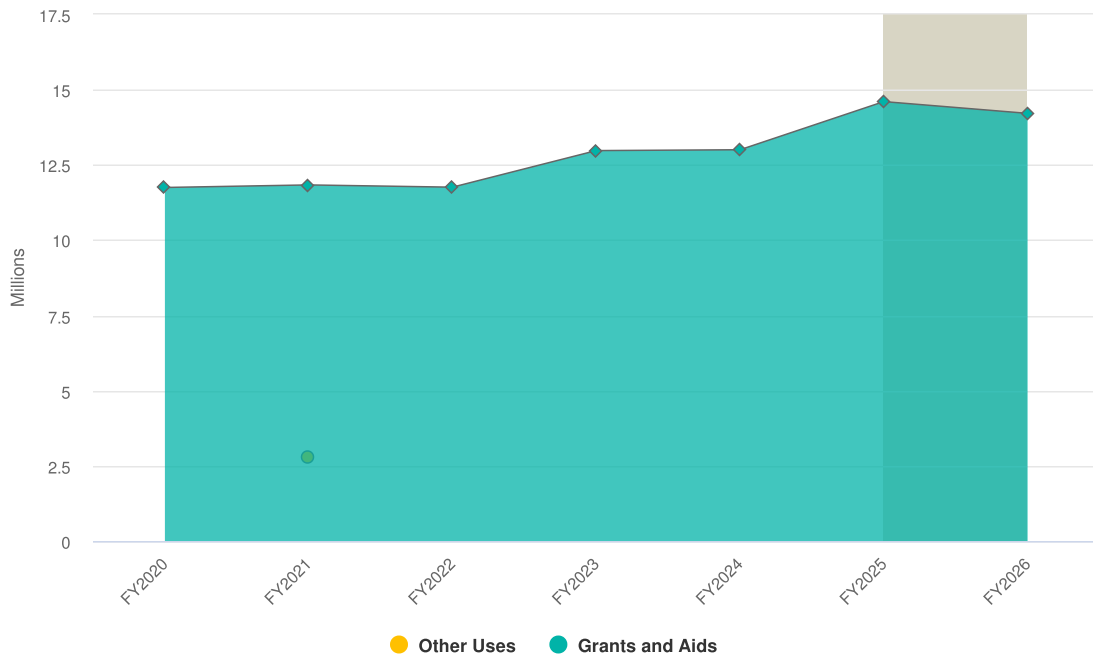
\$14,214,233 **-\$391,146**
(-2.68% vs. prior year)

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.

Grants and Aids - Decrease is due to a transfer of \$805,153 to Youth Services Community Based Agency programs for Youth Behavioral Health programming.

Revenues Summary

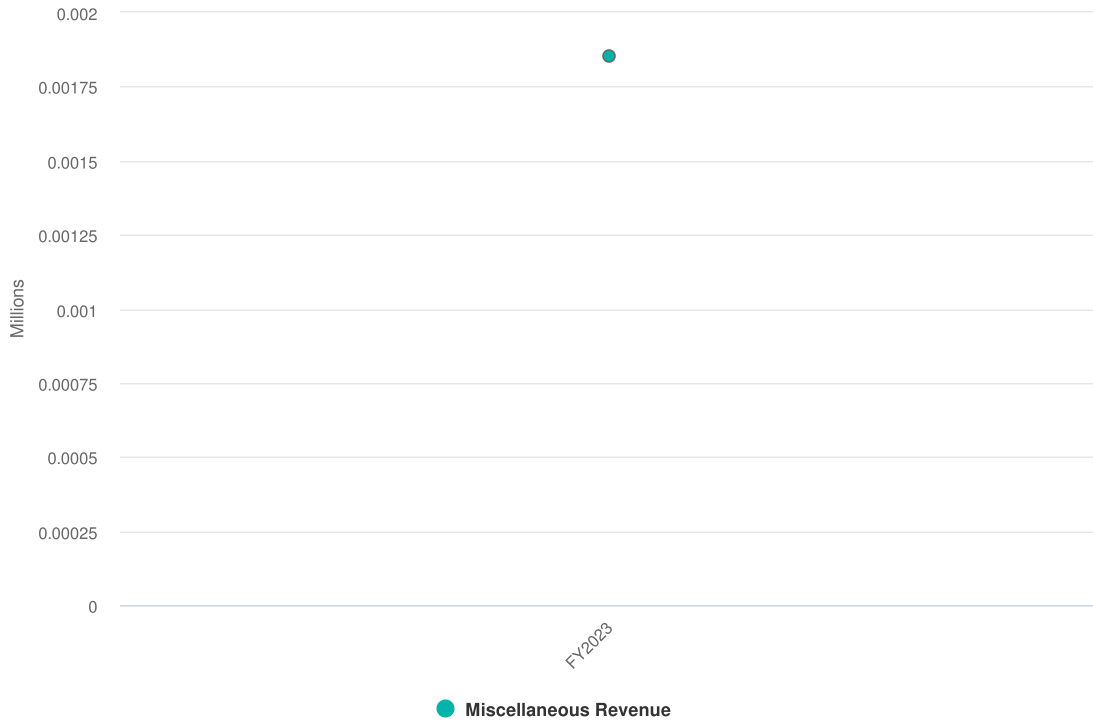
\$0 **\$0**
(0.00% vs. prior year)

Financially Assisted Agencies Proposed and Historical Budget vs. Actual





Revenues by Source

Budgeted and Historical Revenues by Source



Performance Measurements

<u>PERFORMANCE MEASUREMENTS</u>		<u>Actual FY 2023</u>	<u>Actual FY 2024</u>	<u>Target FY 2025</u>	<u>Target FY 2026</u>
	Percentage of Program participants who will increase access to violence free living conditions	95.2	92.9	90	90
	Percentage of individual caregivers who improve or maintain likelihood of continuing home based care for a senior with dementia	99.9	99.8	97	97
	Percentage of seniors with dementia served who delay or eliminate the need for nursing home placement	100	99.7	95	95

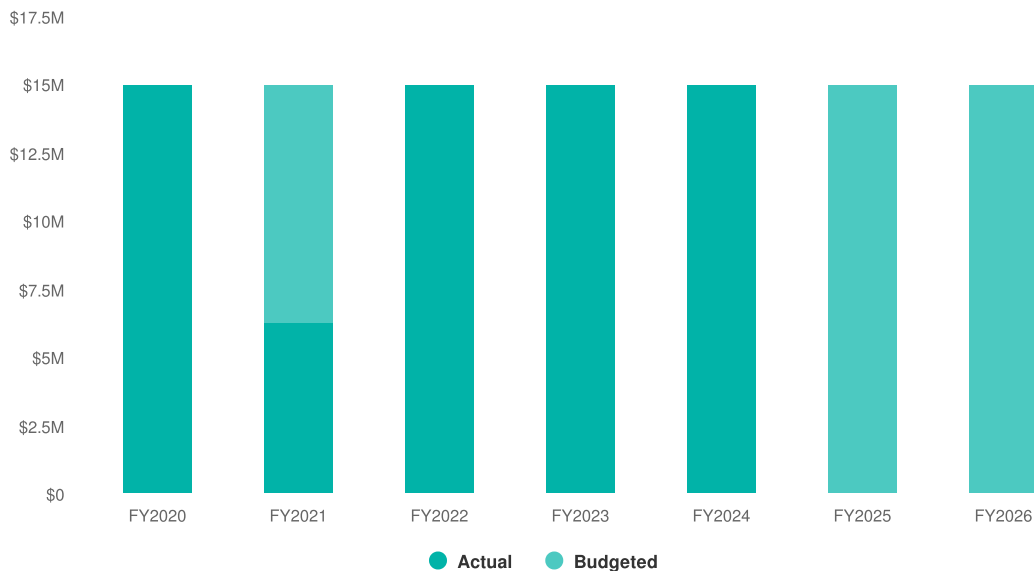
Health Care District

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 5.843% of the adopted state amount of \$426.7 million. The amount required for Medicaid match is \$24.9 million in FY 2026 with the County contributing \$5.9 million and Health Care District funding \$19 million.

Expenditures Summary

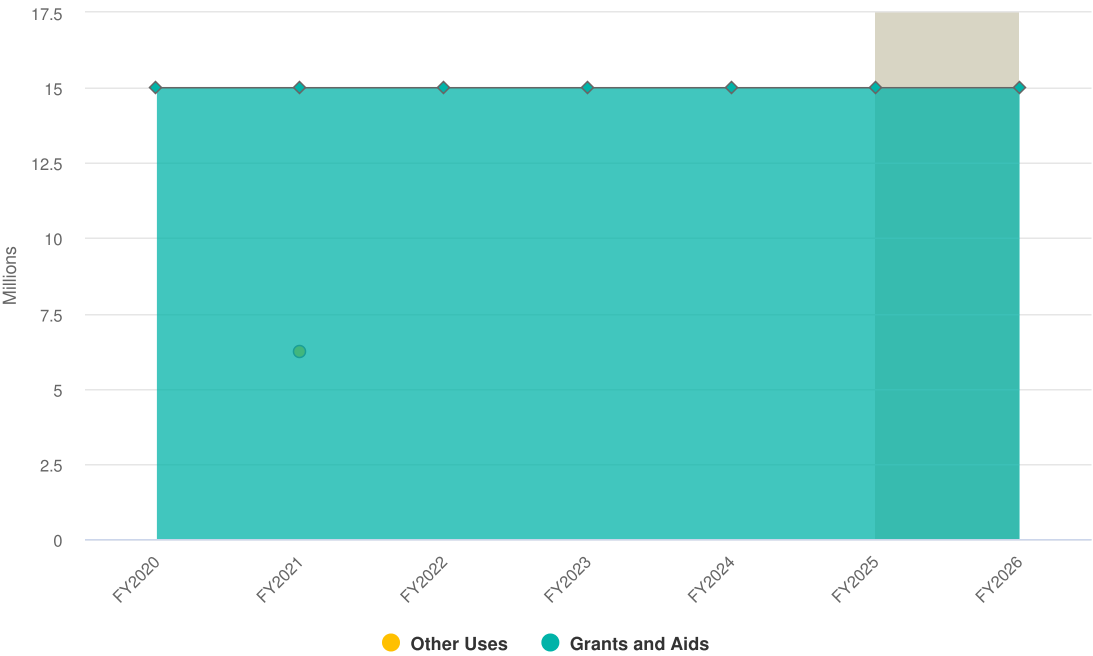
\$15,000,000 **\$0**
(0.00% vs. prior year)

Health Care District Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

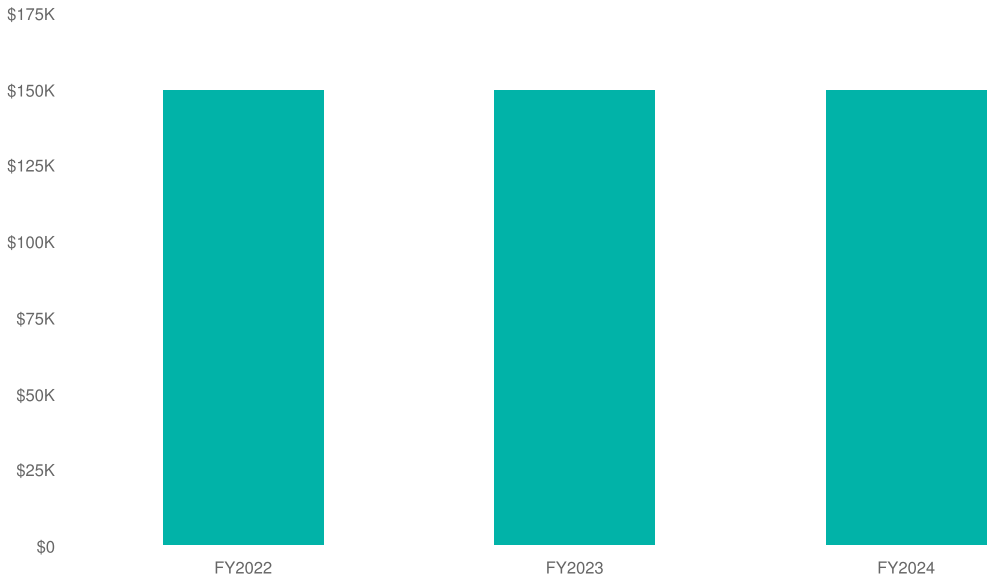


Grey background indicates budgeted figures.

Revenues Summary

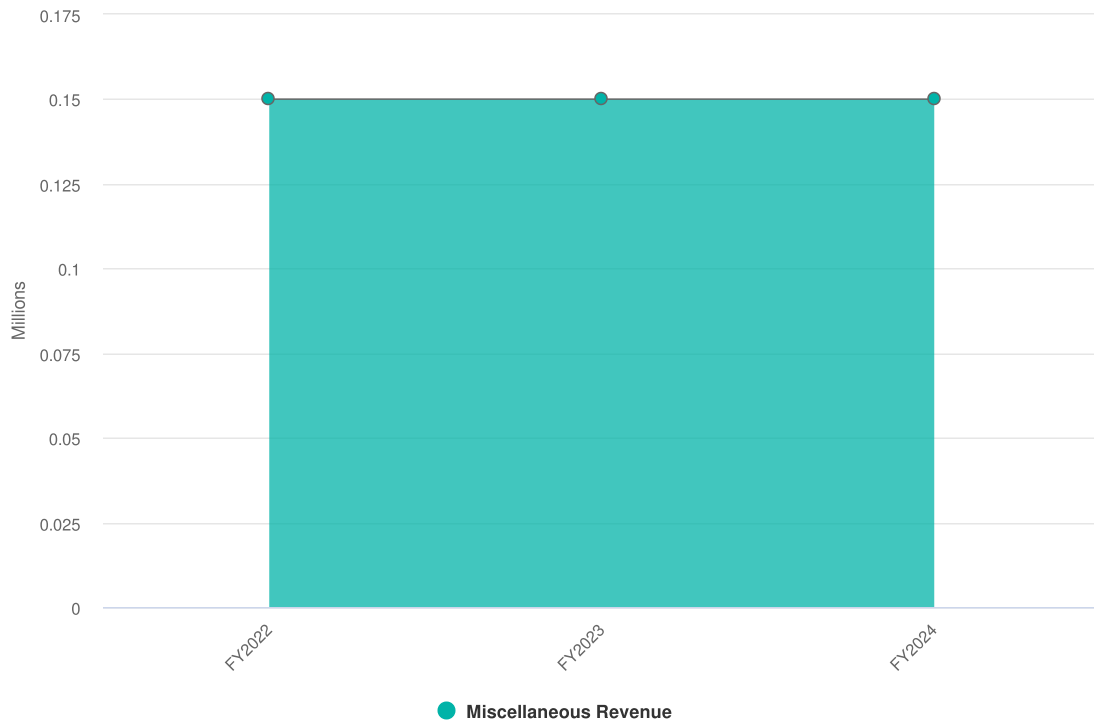
\$0 **\$0**
(0.00% vs. prior year)

Health Care District Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical Revenues by Source



Public Health Department

Jyothi Gunta MD, MPH
Health Officer

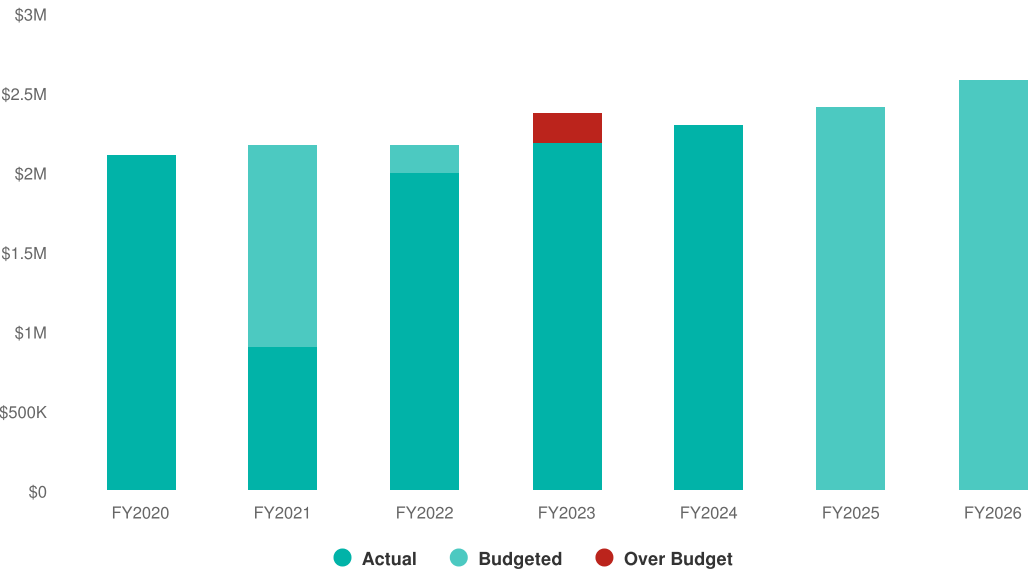
The Palm Beach County Health Department (PBCHD) Environmental Health section provides services specified by County ordinance including inspection and licensing for water services for public drinking water systems, private water wells, irrigation wells, sewage and waste services, individual septic tanks, 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

\$2,587,876 **\$170,594**
(7.06% vs. prior year)

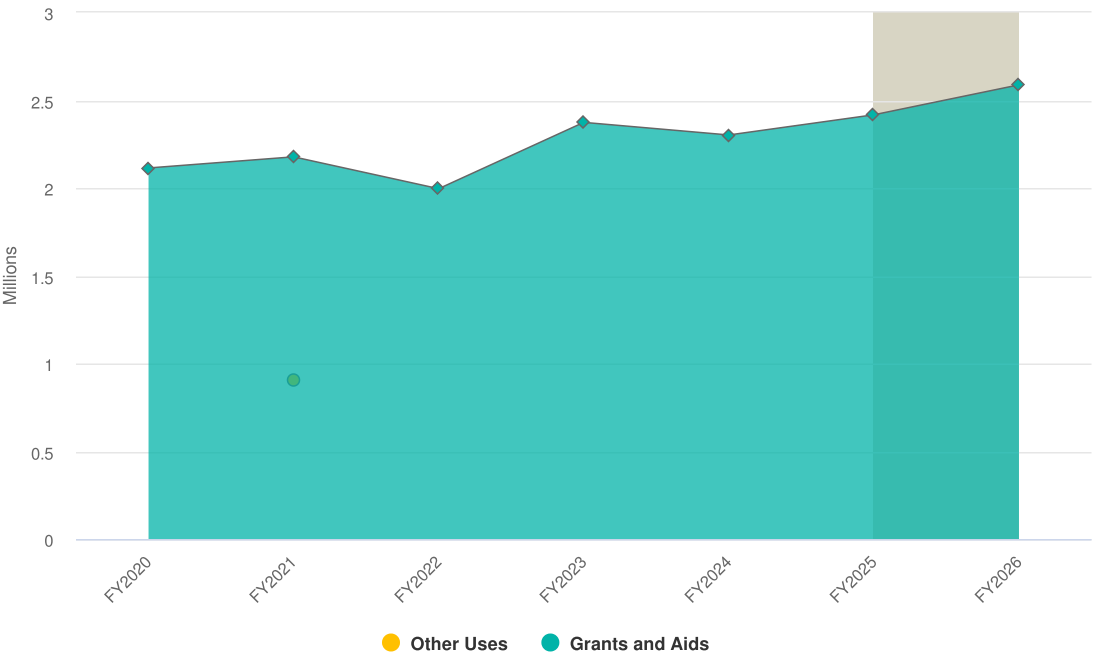
Public Health Department Proposed and Historical Budget vs. Actual



In FY 2023 the budget was modified to pay a prior year invoice. The Health Department did not overspend their budget.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Other County Funded Programs

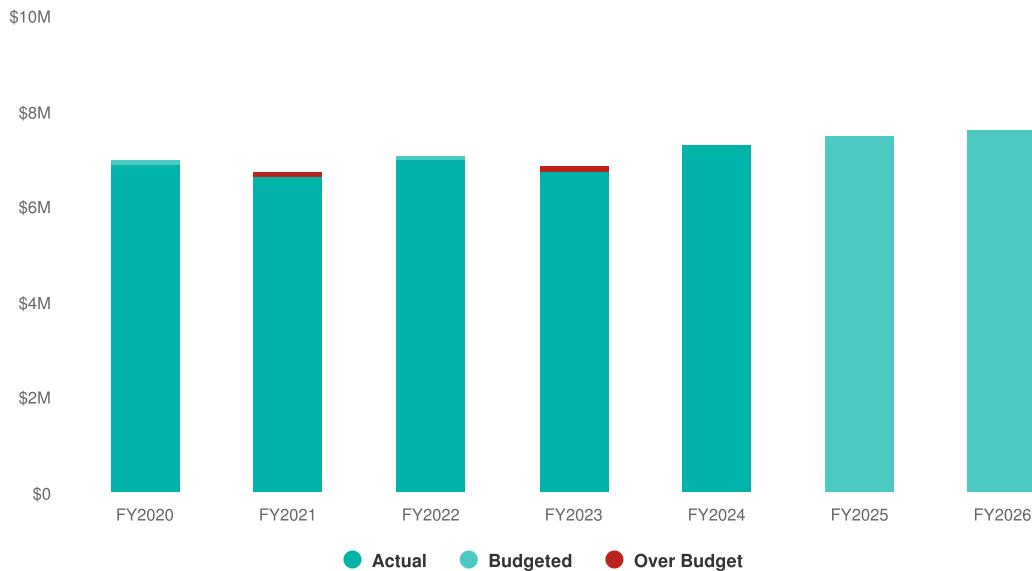
This budget provides for the following Programs/Services:

- Tri-Rail Extension Operating Deficit
- Regional Transit Authority Funding
- County Culture Program
- Department of Juvenile Justice Pre-disposition Costs

Expenditures Summary

\$7,624,740 **\$147,510**
(1.97% vs. prior year)

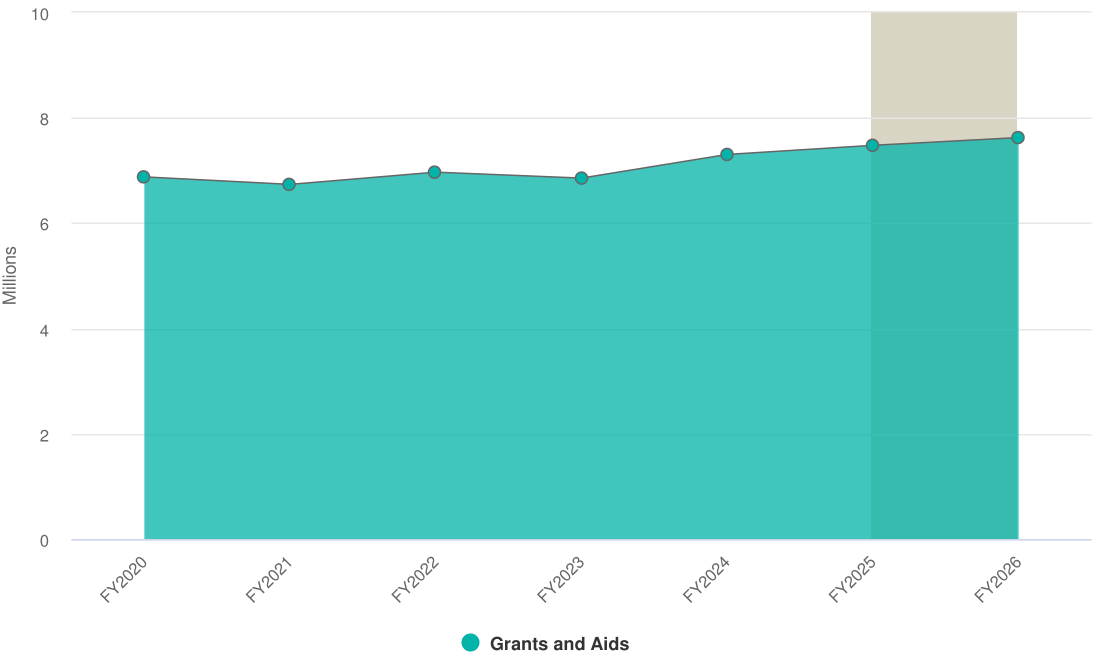
Other County Funded Programs Proposed and Historical Budget vs. Actual



In FY 2021, FY 2023, and FY 2024 the budget was modified to align budget with portion of total shared detention costs provided by the Florida Department of Juvenile Justice. Other County Funded Programs did not overspend their budget.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Clerk of the Circuit Court & Comptroller

Mike Caruso

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 1.56 million citizens from seven 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

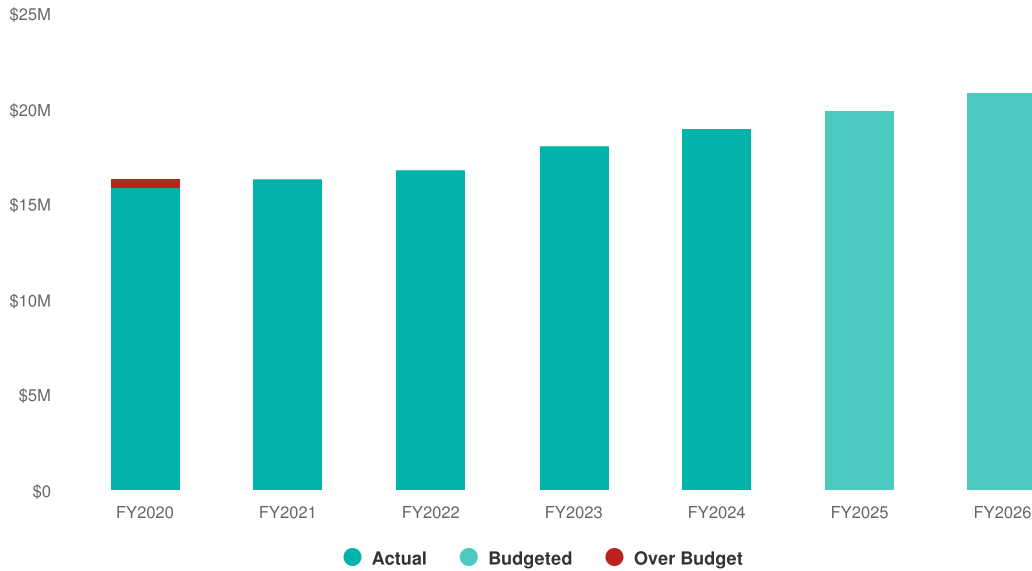
The Clerk of the Circuit Court & Comptroller monitors the County budget, revenue, debt and spending. The Clerk pays all County bills, ensuring each serves a public purpose, complies with the law, and is within the County's budget. The Clerk also maintains an accurate set of financial records in order 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 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

\$20,869,344 **\$993,778**
(5.00% vs. prior year)

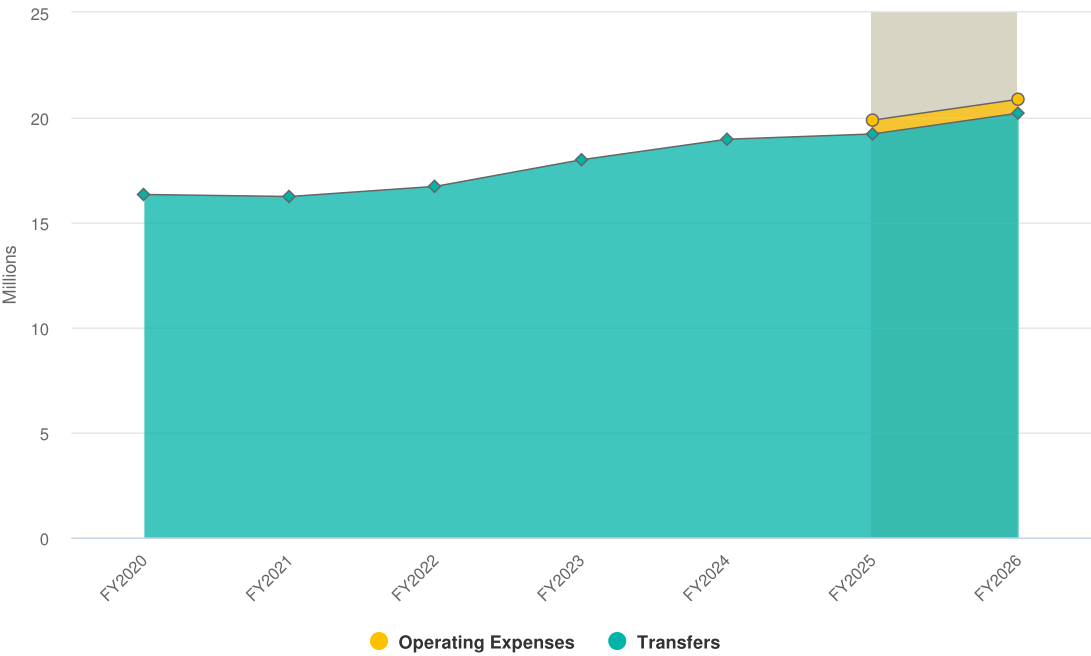
Clerk of the Circuit Court & Comptroller Proposed and Historical Budget vs. Actual



In FY 2020 the budget was modified due to a decline in Court-Related revenues affiliated with COVID-19. The Clerk of the Circuit Court & Comptroller did not overspend their budget.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

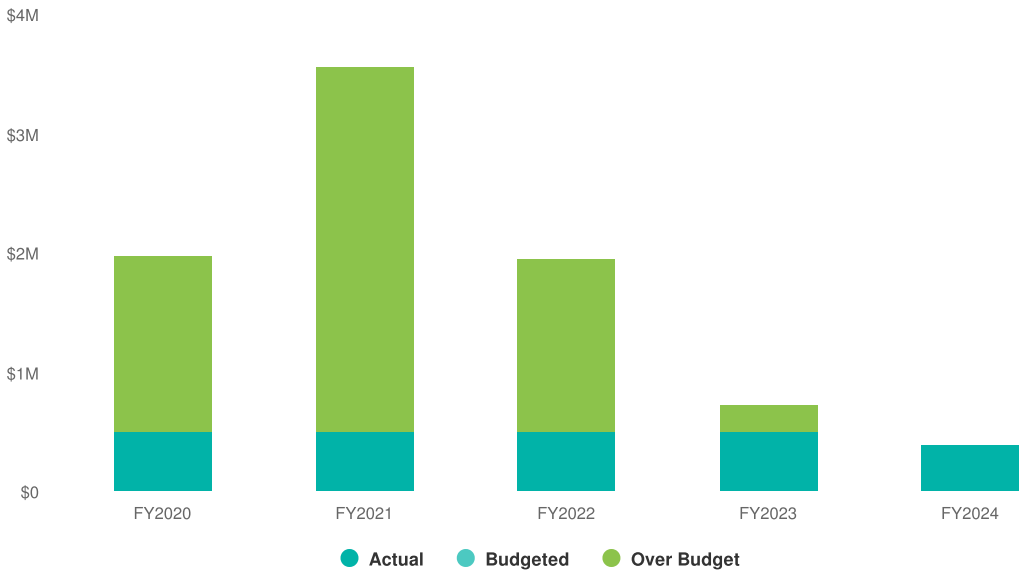


Grey background indicates budgeted figures.

Revenues Summary

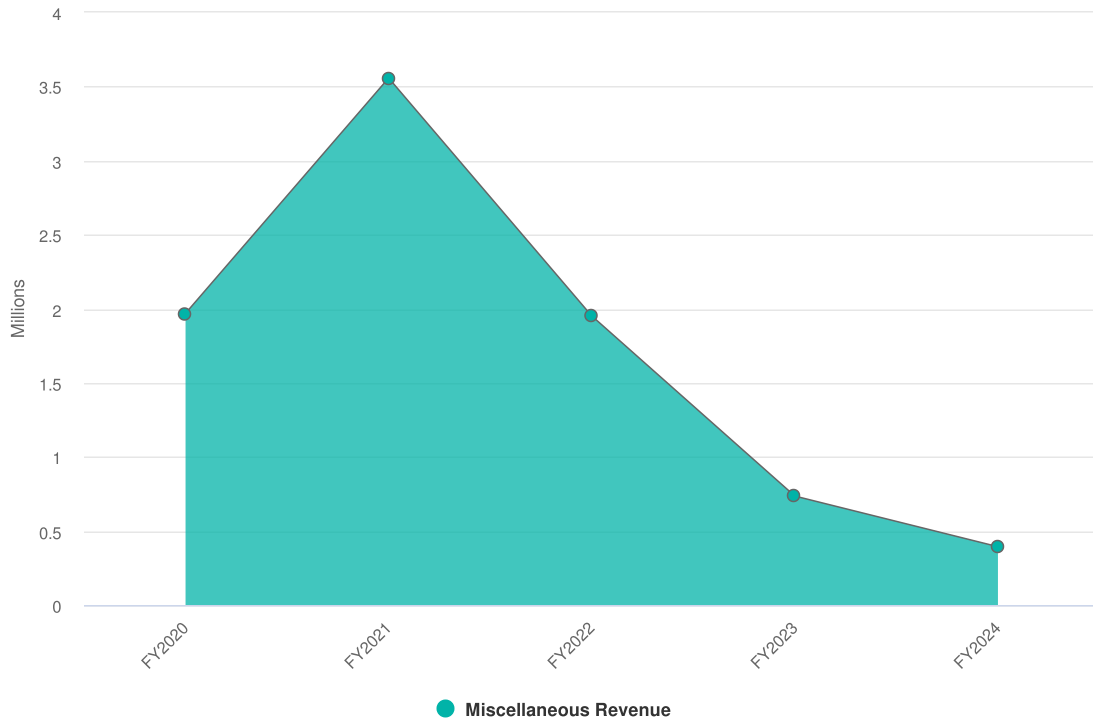
\$0 **\$0**
(0.00% vs. prior year)

Clerk of the Circuit Court & Comptroller Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical Revenues by Source



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 Rules 2.010 and 2.050. It is one of 20 judicial circuits in the state. The Circuit is comprised of two levels of court: Circuit Court and County Court. The Court Administrator has a support staff to assist the Chief Judge with 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 \$50,000 and higher, as well as felony, domestic relations, foreclosure, juvenile, probate, and County Court appeal cases. Thirty-seven judges preside in the Circuit Court. The County Court has jurisdiction over civil cases with a value of up to \$50,000, as well as misdemeanor and traffic cases. Twenty judges preside in the County Court.

Learn more by visiting: 15th Circuit [🔗](#)

FY 2025 Highlights & Accomplishments

- Juvenile Drug Court (JDC) reached its highest participant numbers since 2019, including an 80% increase in female participants. The program graduated 11 youth, a 37.5% increase from the previous year, with a recidivism rate of 18%, remaining below the national average. JDC achieved a nearly 100% treatment completion rate and provided expedited access to services for the sixth consecutive year. All participants were placed in educational settings, and families received continued support through partnerships with nonprofit organizations.
- Family Treatment Court served 18 participants, a 125% increase from the previous year. Graduations doubled compared to FY 2024, and 97% of all drug and alcohol tests returned negative results, indicating strong engagement with treatment. Family Treatment Court introduced a "To Do List" system to enhance communication between participants and the team outside of court, fostering accountability and consistent support.
- Early Childhood Court assisted 93 children, 54 children reached permanency through reunification (58%), 26 children reached permanency through adoption or permanent guardianship (28%), and 12 children remain with active cases.

FY 2026 Emerging Issues

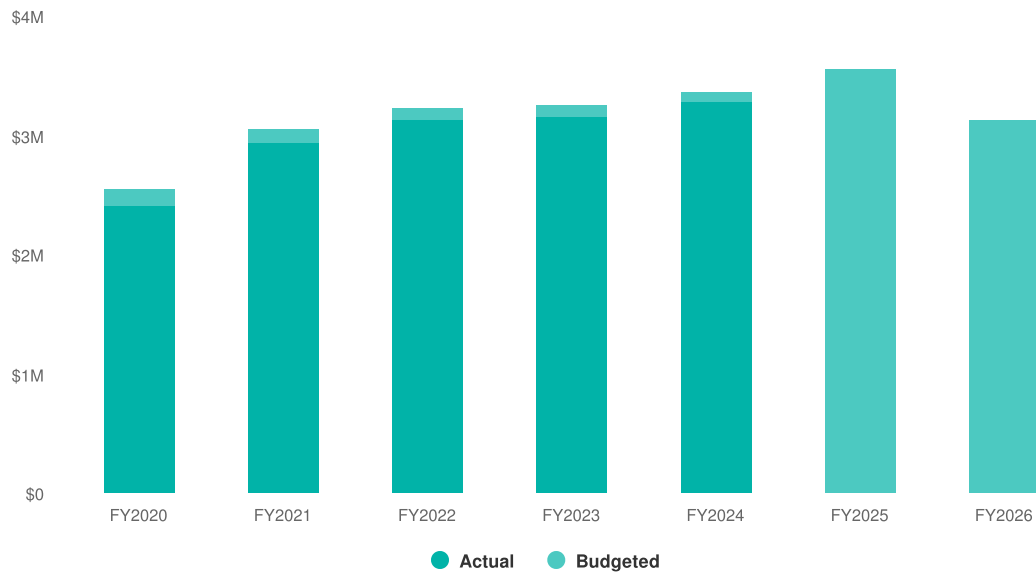
- Continue the build-out of the Daniel T.K. Hurley Courthouse.
- The Circuit is in need of courtroom and office space in North County to accommodate additional judges and court staff. The Chief Judge has requested the acquisition of the space vacated by the Tax Collector.
- The Judicial Workload Study found the 15th Circuit needs five additional Circuit Judges and four County Judges. For FY 2025–2026, only two Circuit and one County Judge positions were funded, leaving a deficit of three Circuit and three County Judges. Housing the new judges requires joint efforts between the County and the Court.



Expenditures Summary

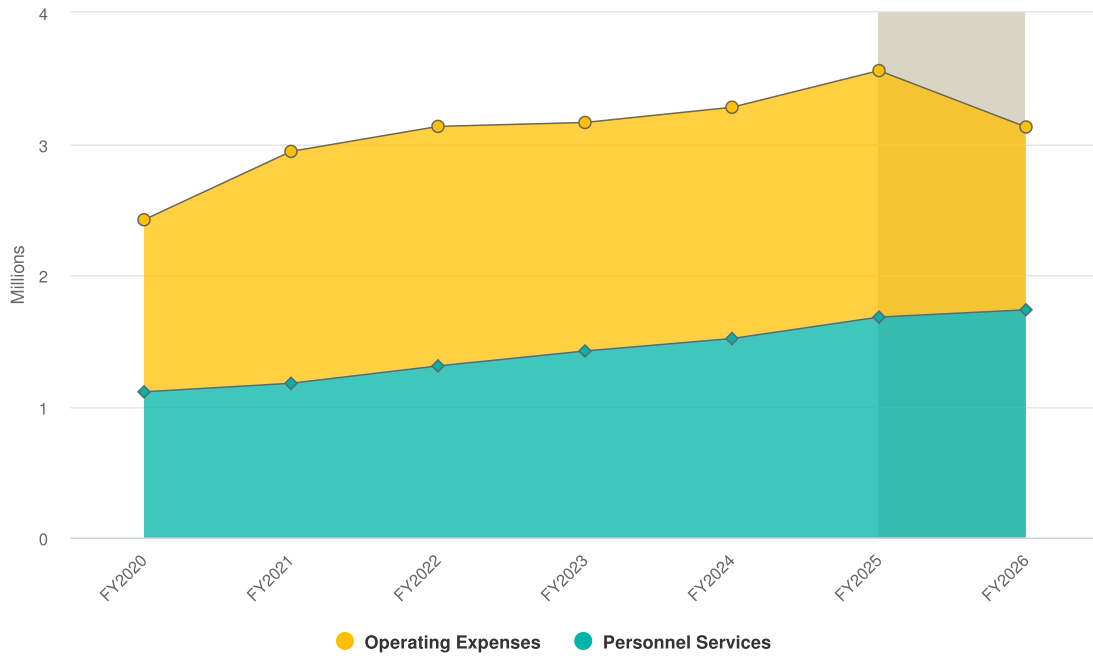
\$3,127,903 **-\$429,571**
(-12.08% vs. prior year)

Judicial- Court Administration Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



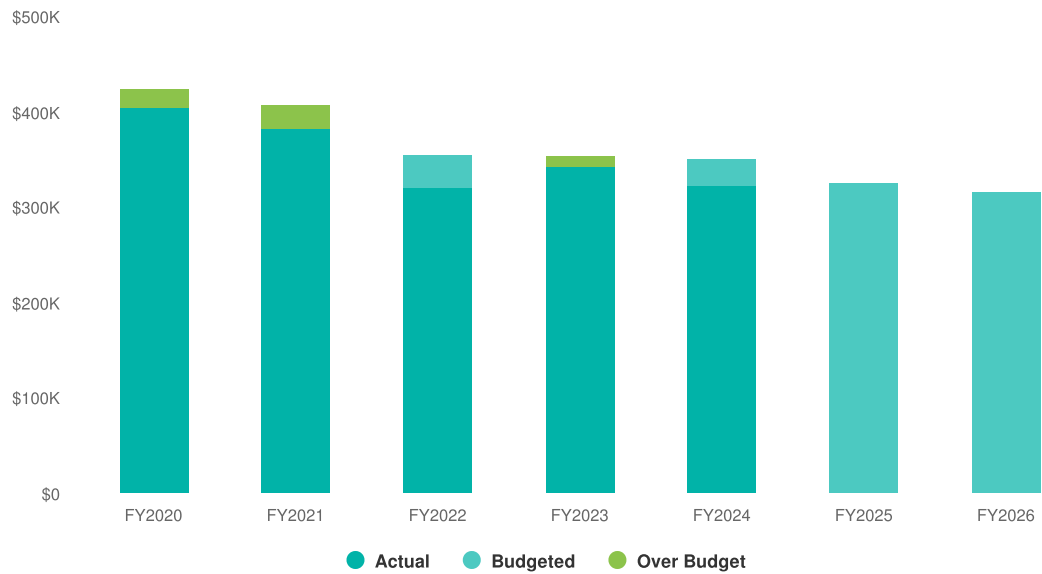
Grey background indicates budgeted figures.

Operating Expenses - Decrease is primarily due to lower premiums for property and casualty insurance.

Revenues Summary

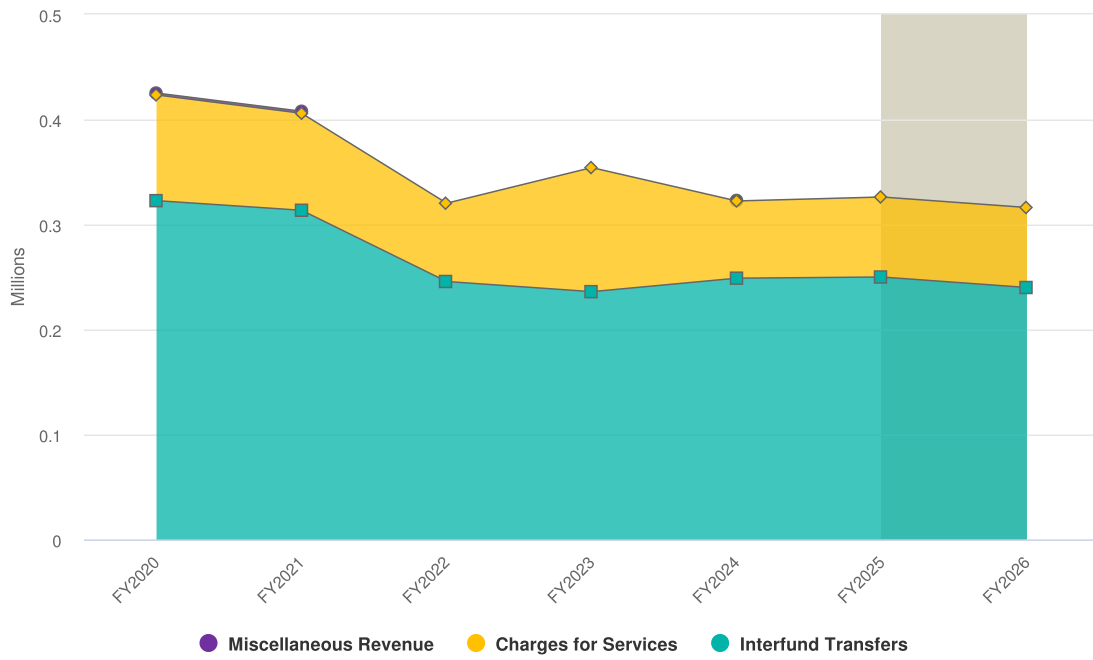
\$316,195 **-\$10,000**
(-3.07% vs. prior year)

Judicial- Court Administration Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

Judicial - Court Related Information Technology

Department Overview

Court Technology (CT) oversees the development and maintenance of technology solutions that support compliance with Supreme Court Administrative Orders, including the transition to a paperless court system. It serves the technology needs of Court Administration, the judiciary, support staff, and court partners across Palm Beach County's five courthouses and 78 courtrooms/hearing rooms, managing over 1,200 endpoints for the judiciary, Clerk, State Attorney (SAO), Public Defender, and the public. The team builds in-house applications for essential court functions, such as accessing court files and booking photos, and facilitates the creation, e-filing, and e-service of over 30,000 judicial orders monthly—saving hundreds of thousands in software licensing and change management costs. Court Technology also manages the Court's Online Services Portal, which has over 66,000 registered users, and oversees the digital recording system that captures audio/video of due process events as the official court record.

Learn more by visiting: [Court Technology](#)

FY 2025 Highlights & Accomplishments

- Robotic process automation now connects the Judicial Viewer System with the Clerk's ShowCase database, enabling 24/7 processing of judicial orders through intelligent bots. The system was developed entirely in-house, with no additional costs for software, installation, or licensing. Expanded in 2025 to include emergency injunctions, the system instantly alerts judges, generates draft orders, and provides immediate access to case details. With a single action, judges can sign and file orders, triggering rapid service. This automation reduces processing time, enhances data security, and supports public safety by expediting urgent cases involving domestic violence, stalking, and similar threats.
- The ongoing Courtroom Evidence Technology Expansion Project continues to enhance courtroom technology by providing free, advanced tools that improve evidence presentation, increase efficiency, and support transparency. Court Technology maintains instructional videos on YouTube and provides free training to help attorneys and the public use these resources. Judges and participants now preview evidence on select screens before admission, ensuring better control during hearings. Real-time annotation lets witnesses and attorneys interact with digital exhibits, giving jurors clearer, more engaging visuals. The current phase is focusing on adding new evidence displays and audio recording systems, speeding up transcript production, and simplifying digital evidence submission. These upgrades support the judiciary's commitment to accuracy, innovation, and public safety.

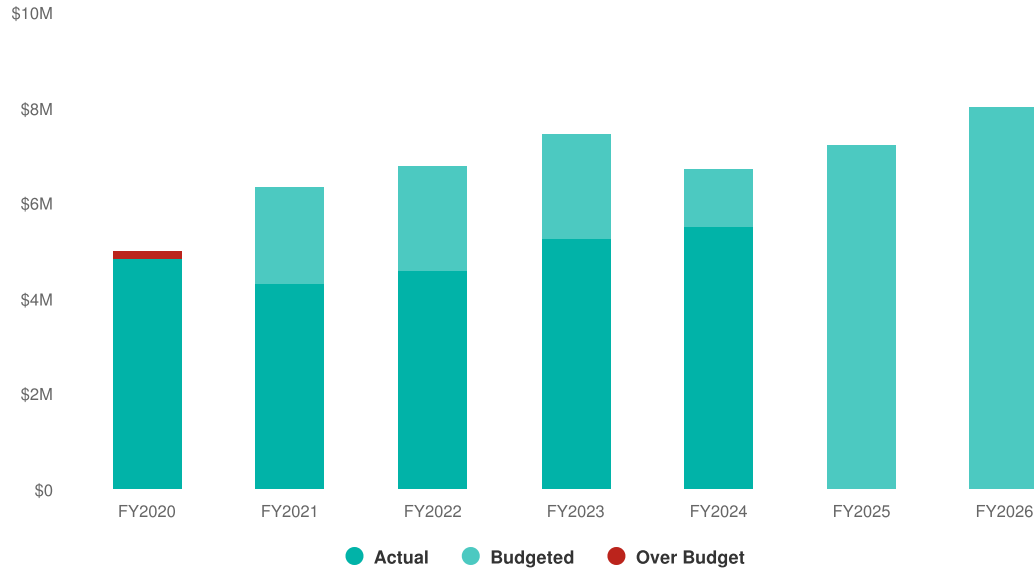
FY 2026 Emerging Issues

- Legislative changes and Supreme Court orders continue to expand CT's responsibilities, outpacing staffing levels. Chronic understaffing has increased strain on the remaining staff and raised the risk of attrition. To maintain operational stability and preserve institutional expertise, it is critical to increase personnel. This need intensifies due to the growing complexity of cybersecurity threats and the heightened demand for risk mitigation across all court systems. While the Circuit leverages Information Systems Solutions where feasible, CT continues to develop and manage numerous proprietary systems essential to judicial and public functions. In alignment with Supreme Court directives, nearly all court processes are now paperless. Dedicated staff are essential to ensure these systems operate seamlessly, safeguarding the due process rights of litigants and supporting public safety.
- The increasing use of body-worn cameras and other recording devices by law enforcement has significantly expanded the State Attorney's Office (SAO) case-related workload. Prosecutors must review each video in real-time to assess its evidentiary value before filing charges. Nearly all law enforcement agencies in PBC now use the Axon Evidence.com platform to manage body-worn camera footage, digital media, and related documents. This shift requires the SAO to purchase software licenses, expand personnel, and seek County support for Information Technology staff payroll expenses, as authorized under F.S. 27.008. This initiative represents the largest budget item for the SAO in FY 2026.
- Data storage remains a challenge for the Public Defender as cases increasingly involve large amounts of data, such as body-worn camera footage and video statements.

Expenditures Summary

\$8,033,041 **\$800,205**
(11.06% vs. prior year)

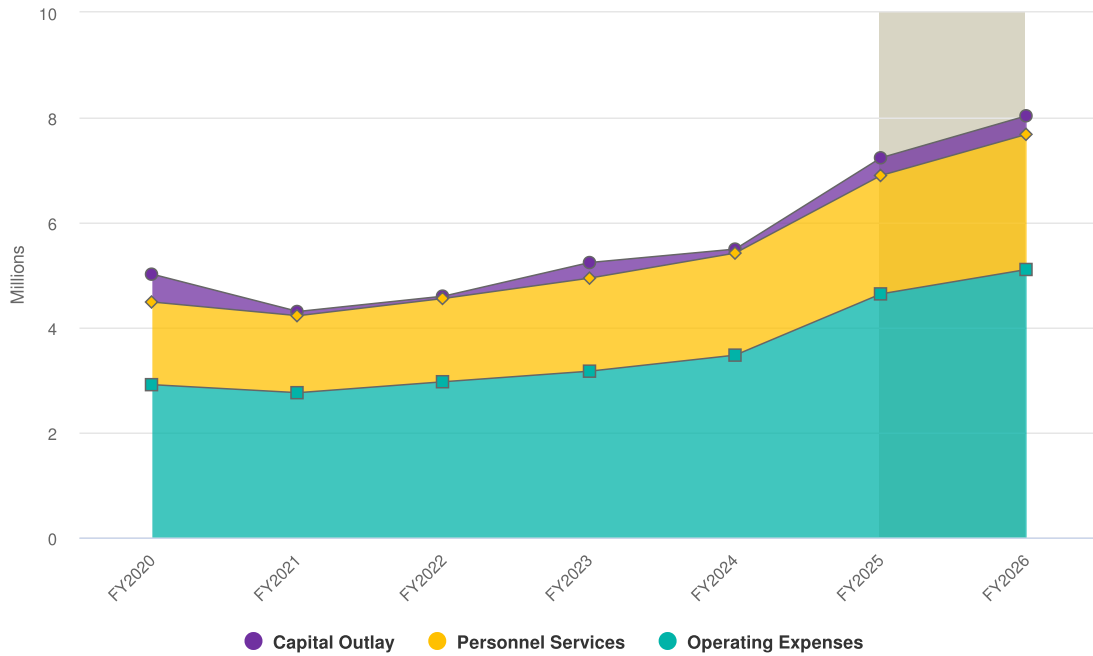
Judicial- Court Related Information Technology Proposed and Historical Budget vs. Actual



In FY 2020 the budget was modified for the Judicial Partner's Paper Reduction Project. Court Related Information Technology did not overspend their budget.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Positions

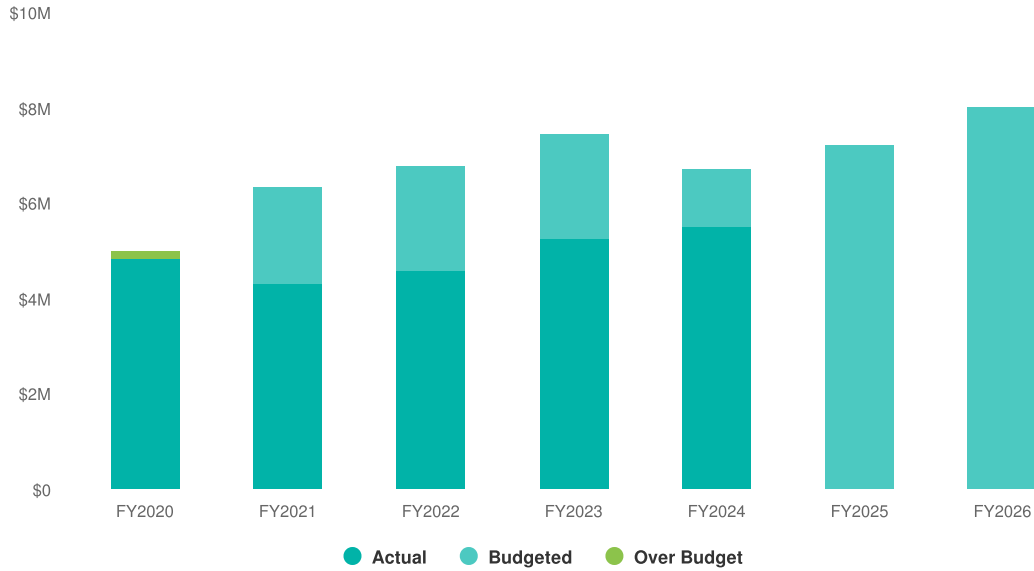
Budget Process: 2 - Systems Administrator II

Operating Expenses - Increase is primarily due to higher professional services costs associated with funding two IT Specialist positions in the SAO, as required by Florida Statutes, Chapter 29, Section 008. This statute requires counties to fund certain court-related IT functions, as outlined in Article V, Section 14 of the Florida Constitution.

Revenues Summary

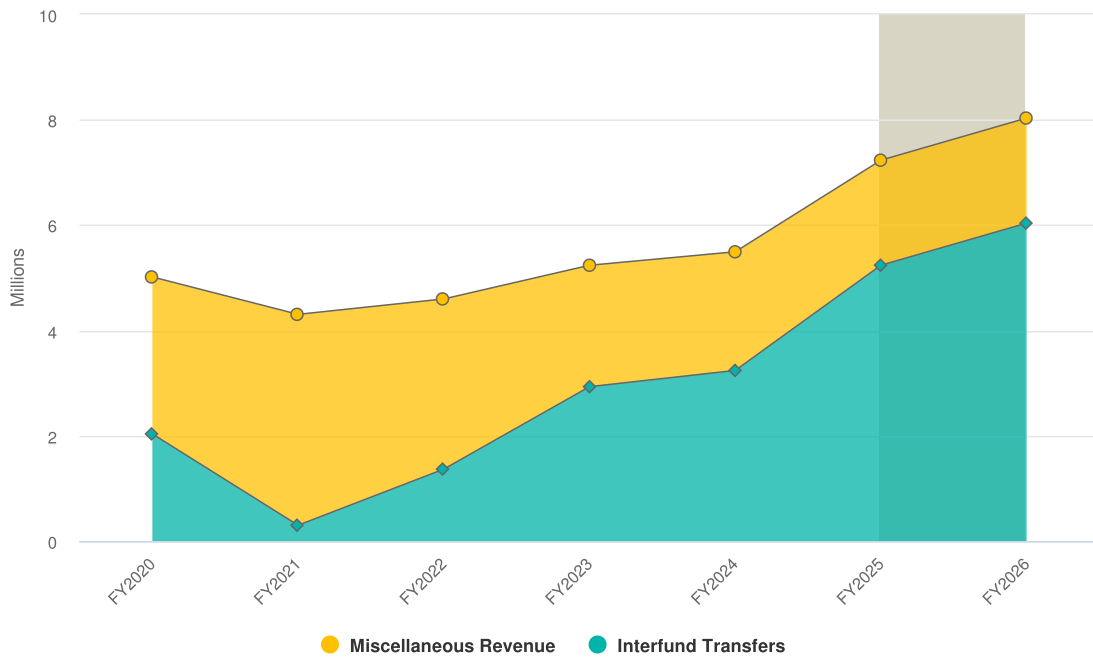
\$8,033,041 **\$800,205**
(11.06% vs. prior year)

Judicial- Court Related Information Technology Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

Interfund Transfers - Increase is primarily due to higher professional services costs associated with funding two IT Specialist positions in the SAO, as required by Florida Statutes, Chapter 29, Section 008. This statute requires counties to fund certain court-related IT functions, as outlined in Article V, Section 14 of the Florida Constitution.

Judicial - Law Library

Mission Statement

The Fifteenth Judicial Circuit Law Library serves the legal and law-related information needs of the County, including 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 2025 Highlights & Accomplishments

- The Fifteenth Judicial Circuit Law Library was renamed the Judge Edward Rodgers Law Library and served approximately 6,077 pro se litigants, attorneys, and other members of the public across the three library locations.
- Over 4,000 books were removed from the collection as part of the ongoing downsizing effort.
- Anti-theft security upgrade was completed.

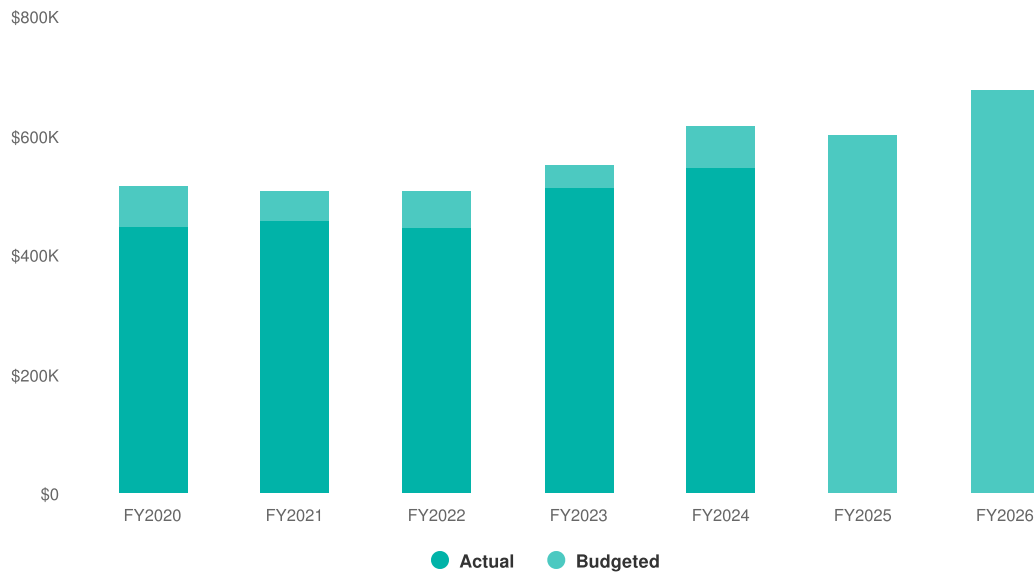
FY 2026 Emerging Issues

- Continue the planned downsizing and redesign of the Law Library to accommodate court partners.
- Extended opening hours in North County, opening on Thursdays and Fridays from 8:00 a.m. to 4:30 p.m.
- Introduction of Quick Response codes on the portraits displayed throughout the library, enabling patrons to quickly access detailed biographical and historical information via their mobile devices.

Expenditures Summary

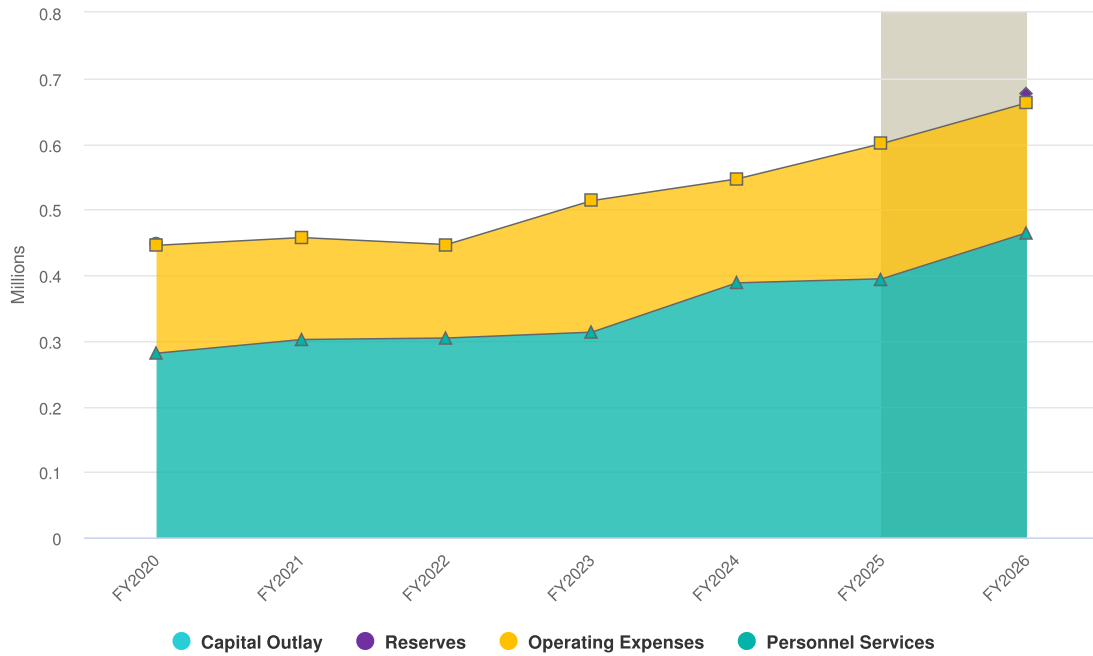
\$675,532 **\$75,274**
(12.54% vs. prior year)

Judicial- Law Library Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



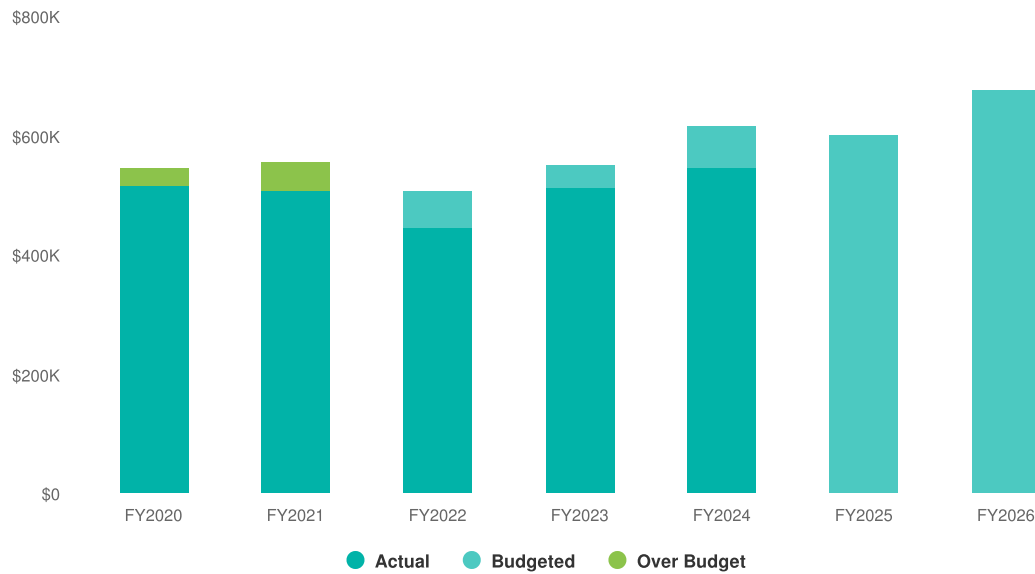
Grey background indicates budgeted figures.

Personnel Services - Increase is primarily due to aligning the budget for life and health insurance with historical and estimated actuals and the reclassification of a 0.75 full-time equivalent position to full-time in FY 2025.

Revenues Summary

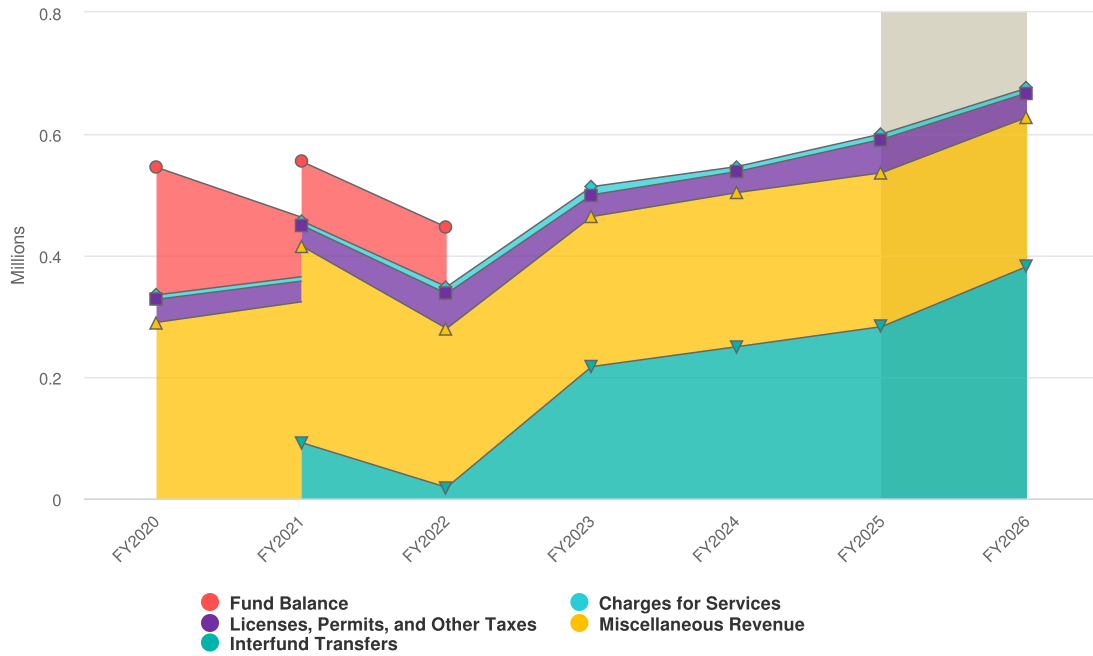
\$675,532 **\$75,274**
(12.54% vs. prior year)

Judicial- Law Library Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

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

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

Interfund Transfers - Increase is primarily due to aligning the budget for life and health insurance with historical and estimated actuals, the reclassification of a 0.75 full-time equivalent position to full-time in FY 2025, and diminishing operating revenues.

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: prosecution and investigation. The office includes over 120 prosecutors, approximately 180 staff members, and 12 sworn police investigators, all working as a committed team to hold individuals accountable for criminal conduct. Prosecutorial responsibilities range from reviewing all arrests in Palm Beach County (PBC) and determining whether to file or divert cases, to prosecuting those cases in court. Investigative duties focus on human trafficking, violent crimes, organized crime, child exploitation, domestic offenses, sober home and drug treatment fraud, animal cruelty, elder fraud, and public corruption. Prosecutors and law enforcement collaborate closely to build complex cases against individuals who target the most vulnerable members of the community. The office's unique role in the criminal justice system carries a significant responsibility for ensuring public safety.

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

FY 2025 Highlights & Accomplishments

- Handled over 50,000 felony, misdemeanor, and juvenile cases. The charged offenses range from criminal traffic crimes to the most heinous capital murders.
- Expanded operations to include a Hate Crimes Unit and task force, an Elder Crimes Unit and task force, and a Property Deed Fraud Task Force. The Violent Repeat Offender and Robbery Units were also expanded. Additionally, the office re-established the Gangs, Guns, and Drug Trafficking Unit and enhanced the Attorney Training Unit.
- The Conviction Review Unit has been expanded with the goal of eliminating wrongful convictions in the County.

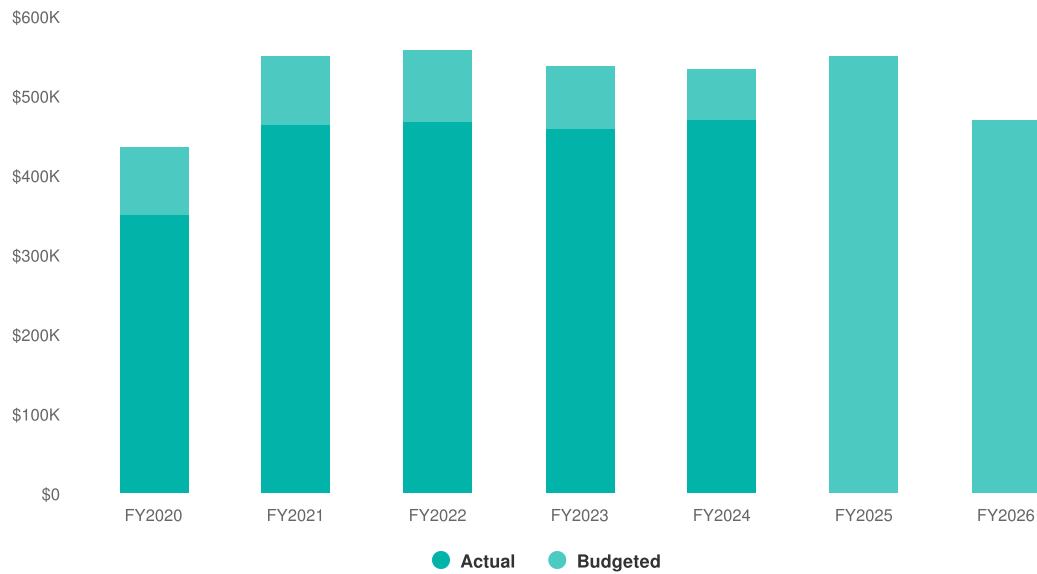
FY 2026 Emerging Issues

- Building security and space allocation remain top priorities. Security enhancements such as exterior cameras and bulletproof windows (floor to ceiling) on the first floor are needed. The office continues to grow in response to community needs and is projected to reach full capacity within three years.

Expenditures Summary

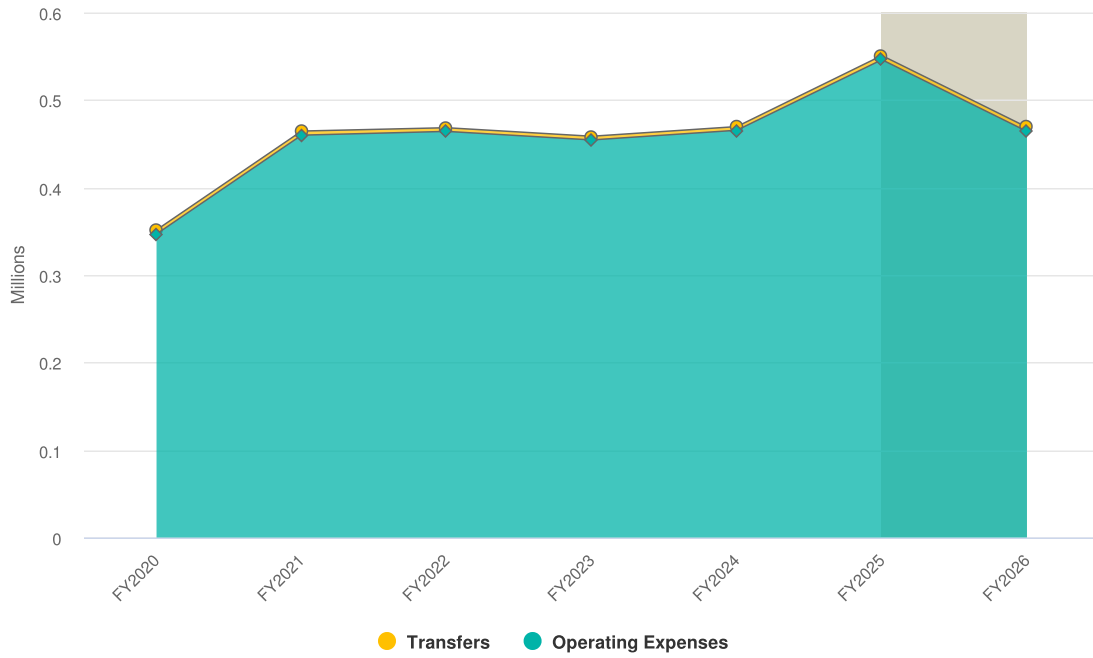
\$468,930 **-\$81,914**
(-14.87% vs. prior year)

Judicial- State Attorney Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



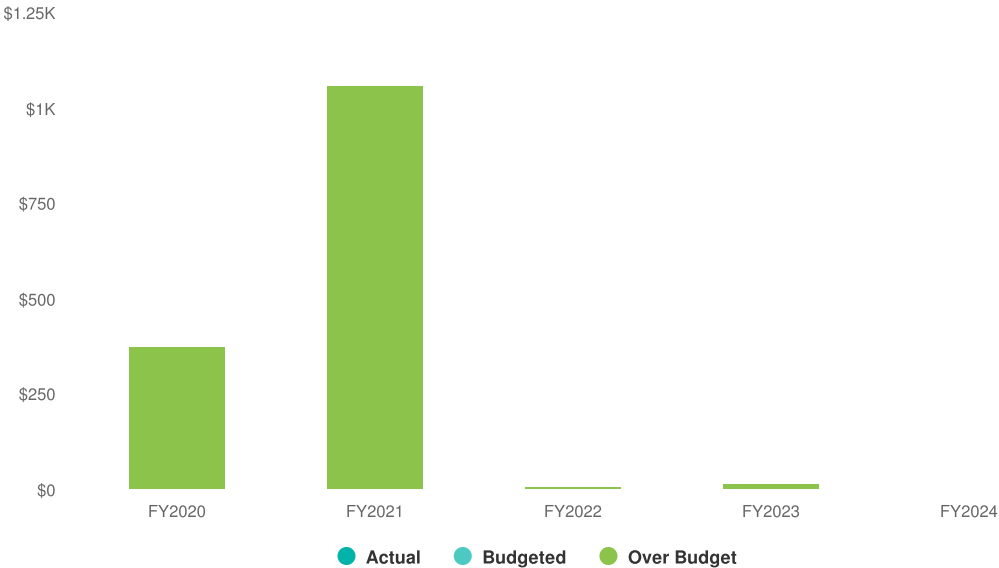
Grey background indicates budgeted figures.

Operating Expenses - Decrease is primarily due to lower premiums for property and casualty insurance.

Revenues Summary

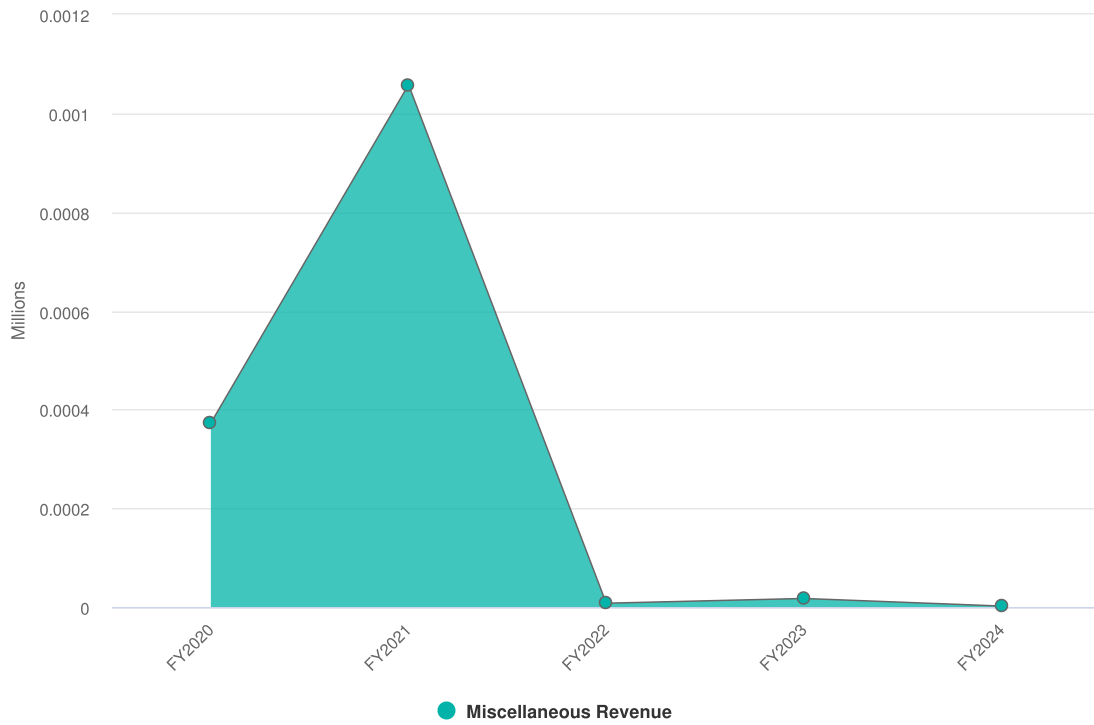
\$0 **\$0**
(0.00% vs. prior year)

Judicial- State Attorney Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 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 determined indigent by the courts as prescribed in Florida Statute 27.52.

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

FY 2025 Highlights and Accomplishments

- Paperless files were implemented in Felony Court. Although County Court transitioned to paperless several years ago, Felony Court presented greater challenges.
- Attorney hiring has expanded after several years of reduced applicants. Full staffing is expected by the end of October 2025.
- The transition to a new case management system is in the final phase and will be completed this year. The new system will better serve attorneys, staff, and clients, and is more moderately priced than the current one.

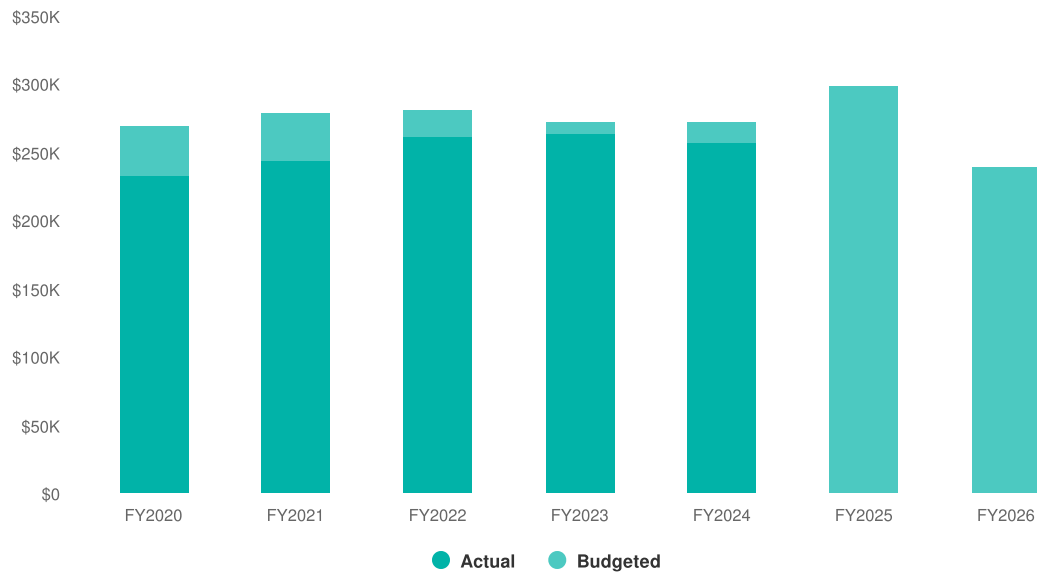
FY 2026 Emerging Issues

- Ongoing maintenance and improvements are needed for office spaces, particularly at the aging Gun Club offices. Upgrades are essential to eliminate hazards and create a more productive work environment.
- Program placements and short-term housing options that serve as alternatives to jail, both pretrial and post-disposition, continue to be limited. There are not enough programs to assist the indigent population served, and finding affordable housing for clients reentering society remains a constant struggle.
- Difficulty hiring certified interpreters is continuing to increase staff in-court interpreting duties.

Expenditures Summary

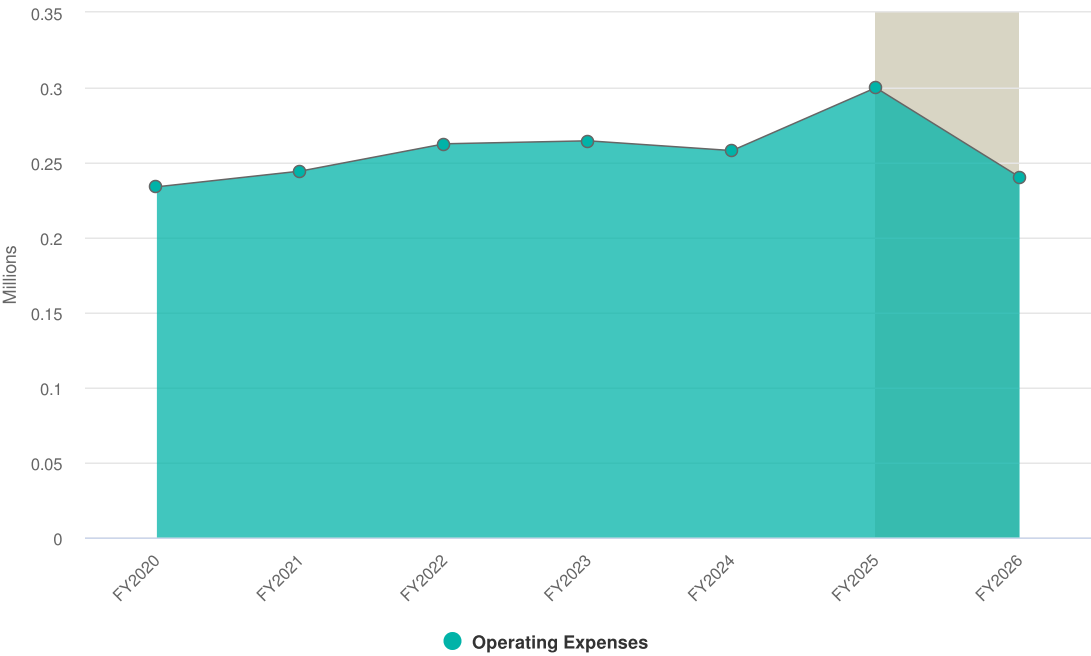
\$240,289 **-\$59,568**
(-19.87% vs. prior year)

Judicial- Public Defender Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



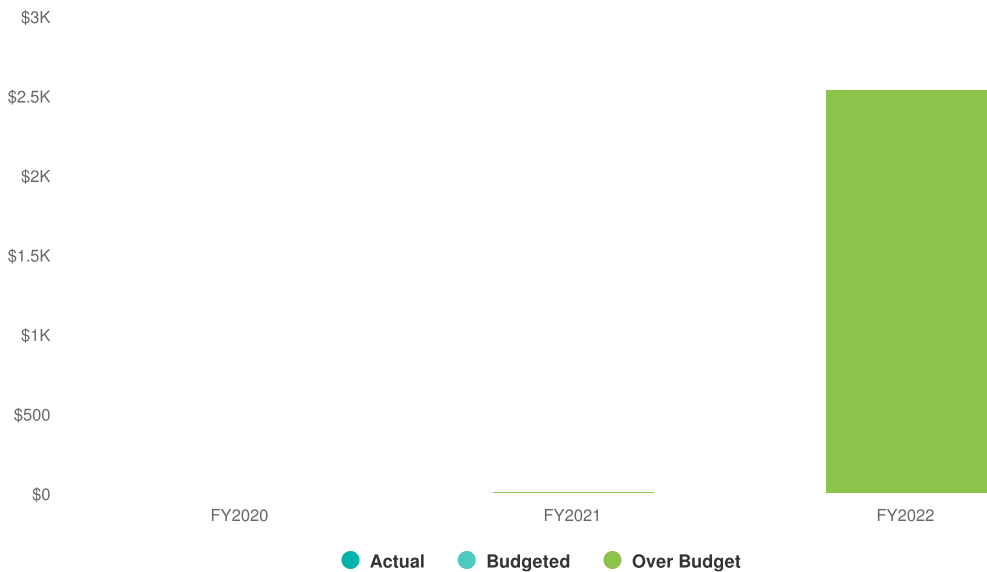
Grey background indicates budgeted figures.

Operating Expenses - Decrease is primarily due to lower premiums for property and casualty insurance.

Revenues Summary

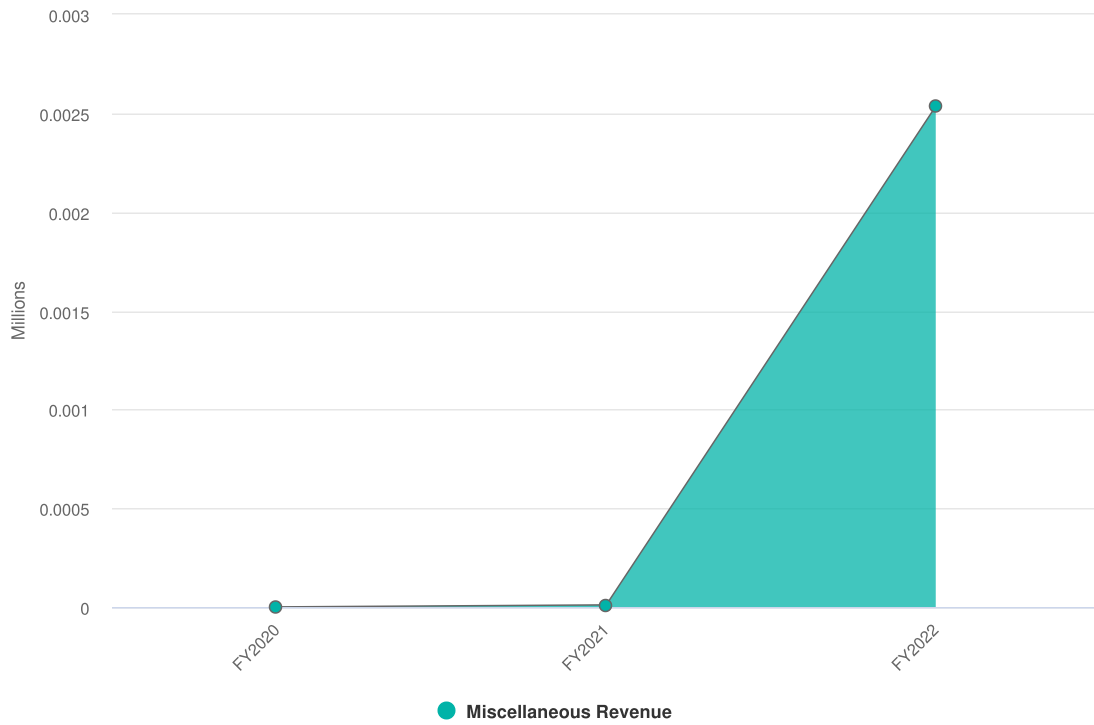
\$0 **\$0**
(0.00% vs. prior year)

Judicial- Public Defender Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 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.

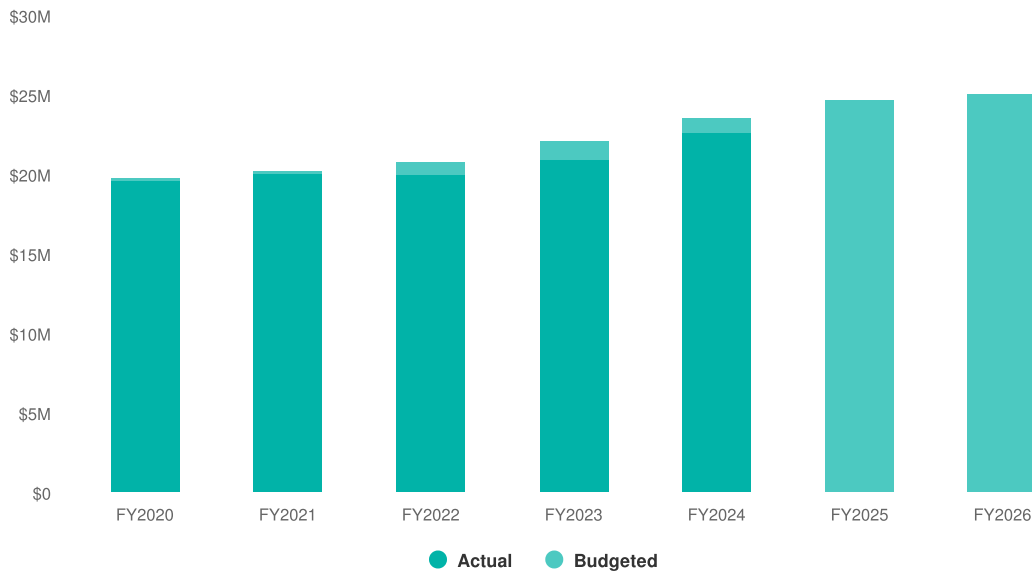
The Property Appraiser also administers various types of exemptions including homestead, disability, senior citizen, widow/widower, historic property, and economic exemptions and maintains the county base map. The office manages property ownership records, descriptions of buildings and property characteristics, 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

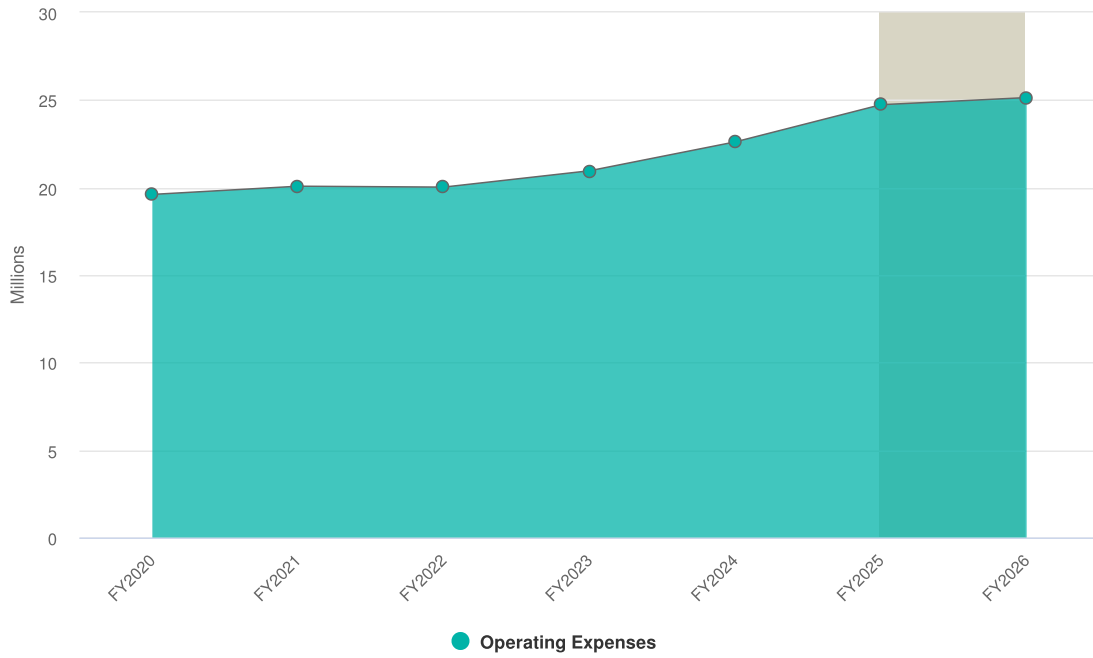
\$25,138,350 **\$407,718**
(1.65% vs. prior year)

Property Appraiser Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

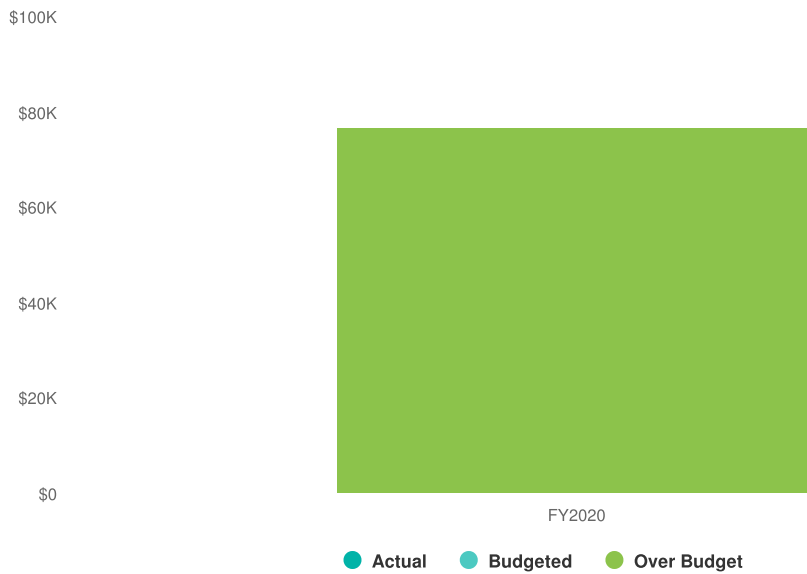
Positions

Budget Process: (2) - Customer Service Representative I

Revenues Summary

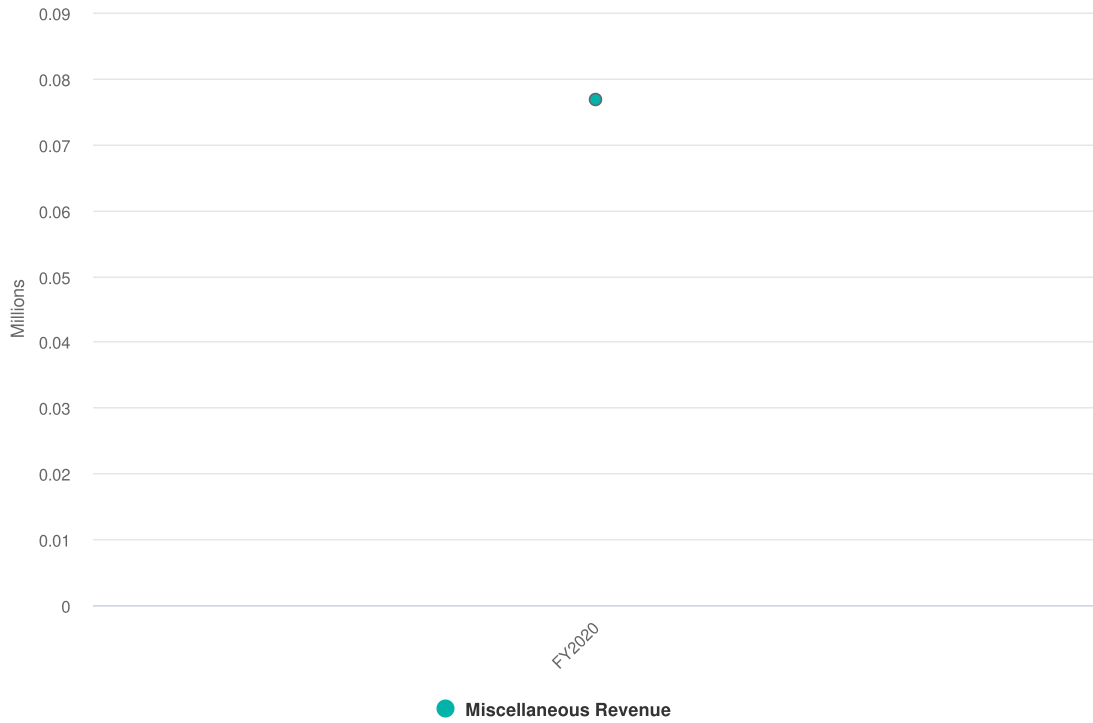
\$0 **\$0**
(0.00% vs. prior year)

Property Appraiser Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 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; and 3) Court Services (excluding Service of Process).

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

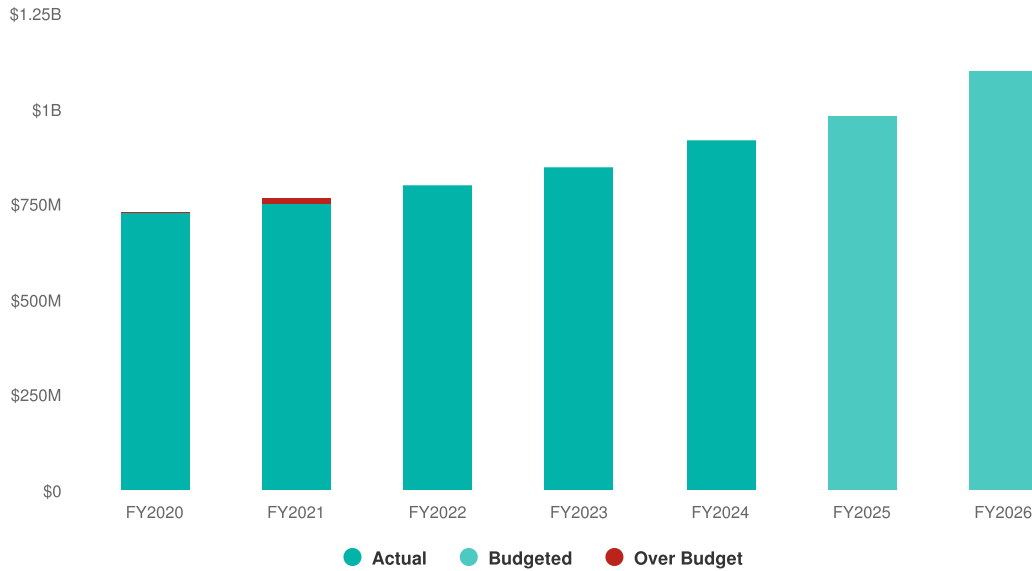
The Palm Beach County Sheriff's Office Grants Department continues to pursue alternative funding. In addition to the pursuit of new funding opportunities, the Sheriff's Office continues to manage the financial and programmatic aspects of all current grant awards received. The Palm Beach County Sheriff's 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

\$1,100,605,304 **\$119,630,564**
(12.20% vs. prior year)

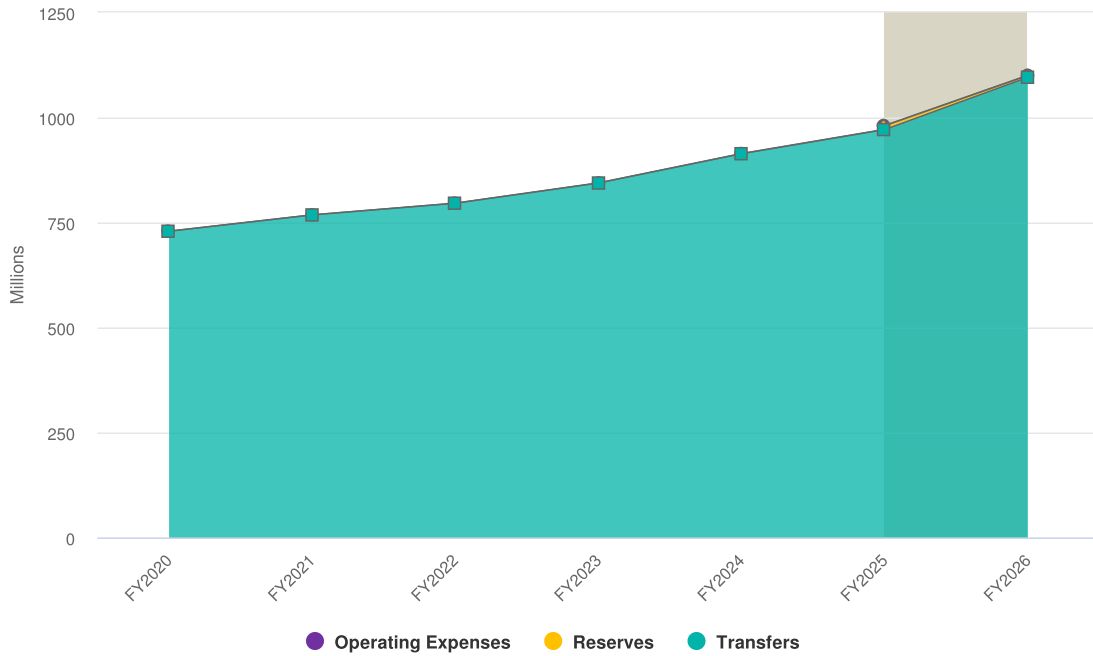
Sheriff Proposed and Historical Budget vs. Actual



In FY 2020 and FY 2021 the budget was modified mid-year for grants received. The Sheriff did not overspend their budget.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Positions

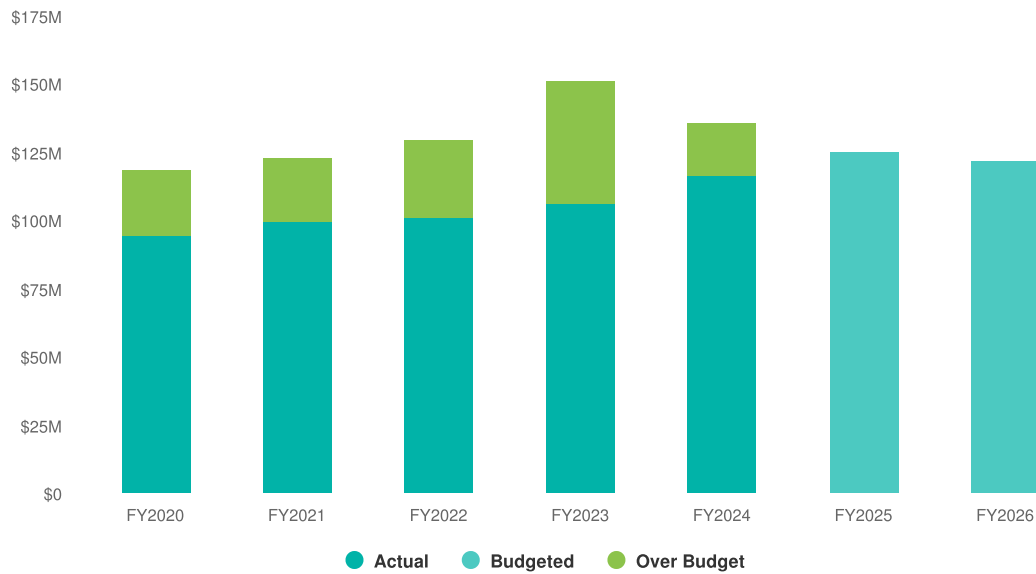
Mid Year: 7 - Civilian positions, 12 - Sworn positions

Budget Process: 25 - Civilian positions, 14 - Sworn positions

Revenues Summary

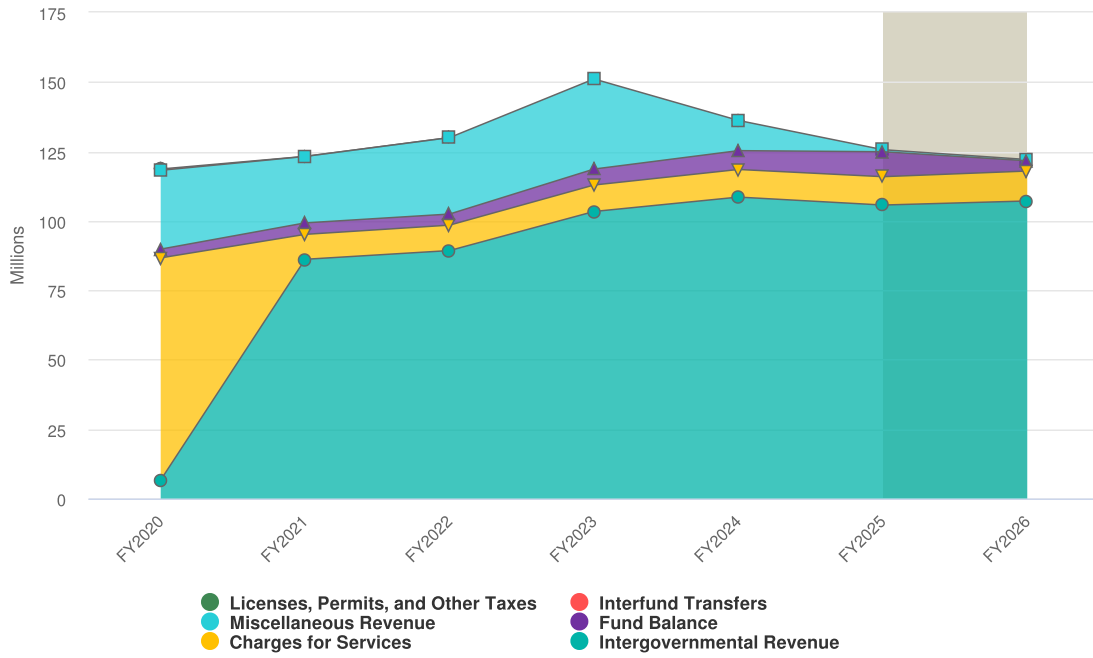
\$122,059,228 **-\$3,547,101**
(-2.82% vs. prior year)

Sheriff Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 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.

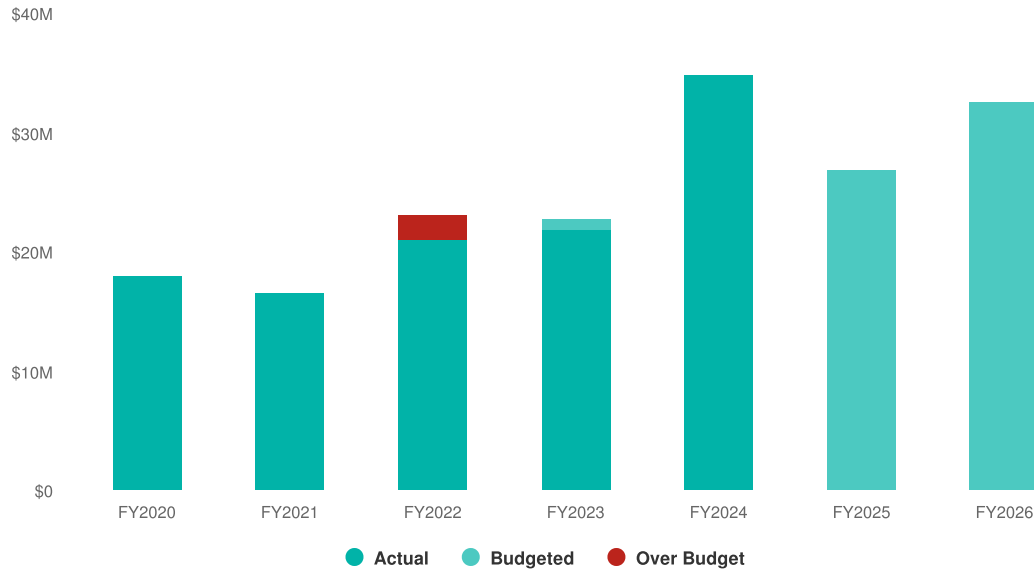
Four offices are strategically located in West Palm Beach, Belle Glade, Palm Beach Gardens, and Delray Beach to serve the voting public. In addition, the SOE's Service Center, located at the West Palm Beach office, is the location for voting equipment storage, voting tabulation, absentee ballot processing, and voter records retention.

Learn more by visiting: [Supervisor of Elections](#) 

Expenditures Summary

\$32,571,090 **\$5,654,855**
(21.01% vs. prior year)

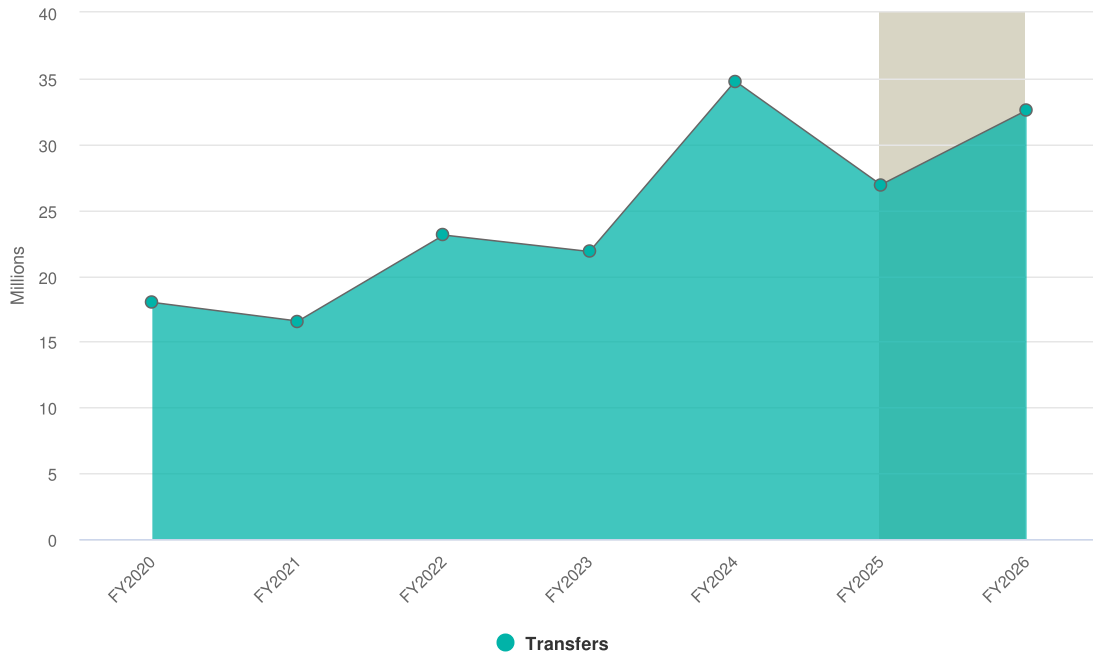
Supervisor of Elections Proposed and Historical Budget vs. Actual



In FY 2022 the budget was modified for four unplanned and unbudgeted Special Elections. The Supervisor of Elections did not overspend their budget.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Positions

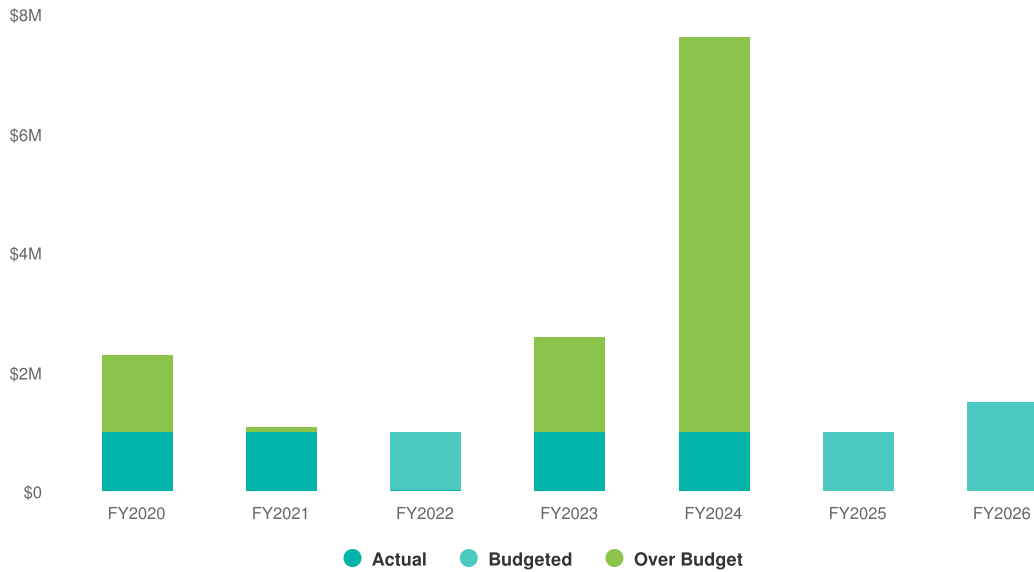
Budget Process: 2 - Election Specialists

The FY 2026 budget reflects an increase over the prior year as a result of the election cycles. The FY 2026 budget includes expenses for the November 2026 General Election.

Revenues Summary

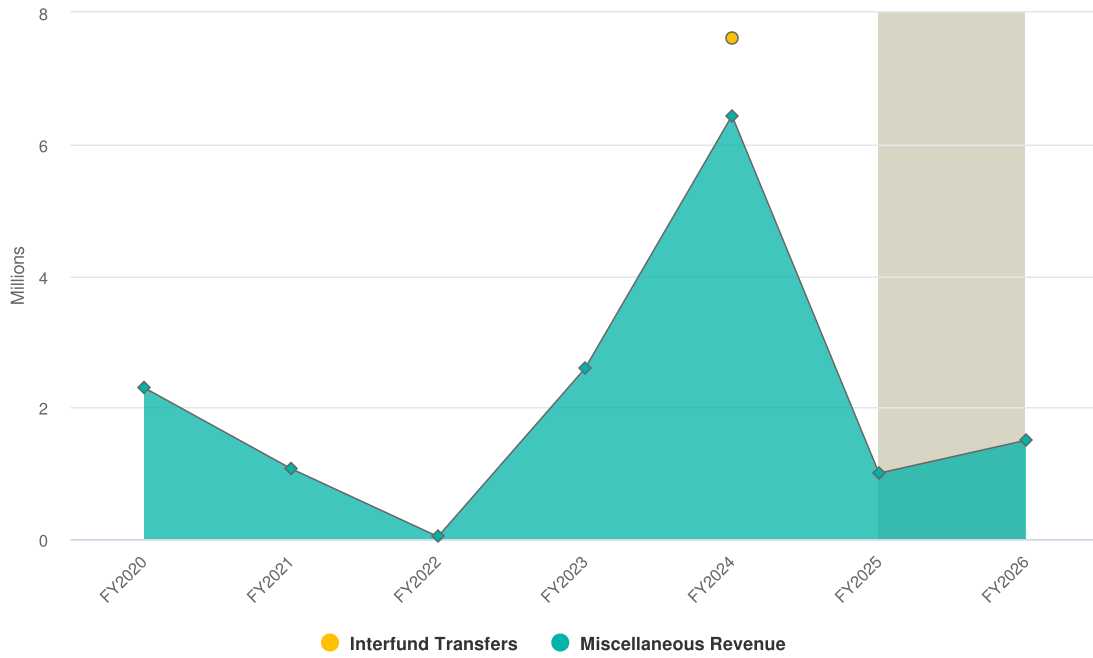
\$1,500,000 **\$500,000**
(50.00% vs. prior year)

Supervisor of Elections Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 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 Transportation Security Administration (TSA) PreCheck, digital fingerprinting, hunting and fishing licenses, SunPass transponders, certified copies of Florida birth certificates, and a subscription service for new business listings.

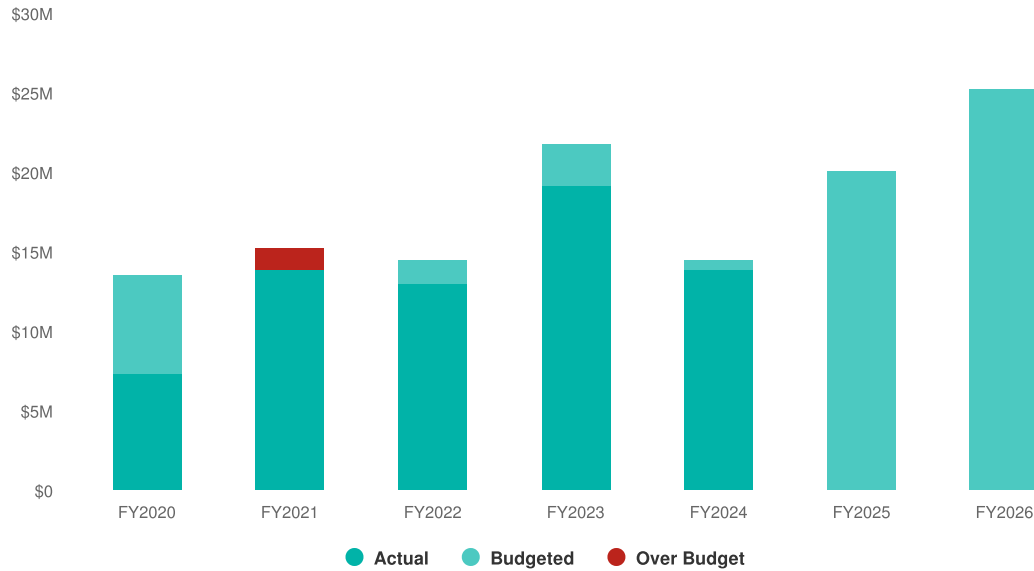
The Constitutional Tax Collector's Office is funded by the commissions and fees on services provided. Every year the Florida Department of Revenue reviews and approves its operating budget. Each year the agency's cost-effective operation results in unexpended revenue which it returns to local taxing authorities.

Learn more by visiting: [Tax Collector](#) 

Expenditures Summary

\$25,289,135 **\$5,161,646**
(25.64% vs. prior year)

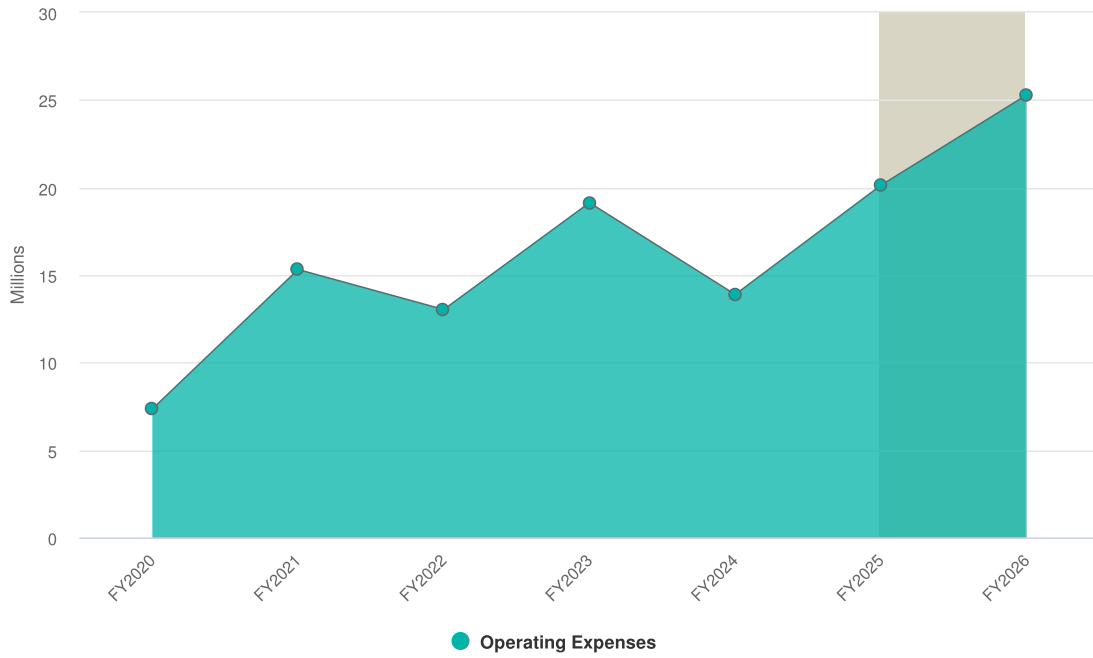
Tax Collector Proposed and Historical Budget vs. Actual



In the Tax Collector's budget, excess fees are both netted against their operating budget and returned to the County at year-end. In FY 2021 there were less excess fees collected as a result of higher than anticipated costs for the construction of the Westlake Service Center. The Tax Collector did not overspend their budget.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

The FY 2026 budget reflects an increase over the prior year primarily due to the construction of a new service center.

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, road, 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 ad valorem 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 2026 capital budget are facilities, roads, and water utilities which were necessitated for the County's role in providing basic services to its citizens. Included in this document is the backlog of infrastructure repair and replacement projects that are 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 2026 Capital Improvement Program (CIP) has appropriations totaling \$3.8 billion which reflects all new funding and project balances from prior years. The CIP is financed primarily through Ad Valorem taxes, enterprise revenues, bond proceeds, grants, and balances brought forward.

The CIP document, published separately, includes a detailed listing for each capital project approved for FY 2026, as well as estimates for FY 2027 to FY 2030. The following is a link to the CIP Document:

FY 2026 Capital Improvement Program [🔗](#)

The total new capital approved by the Board for FY 2026 totals \$766.5 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.

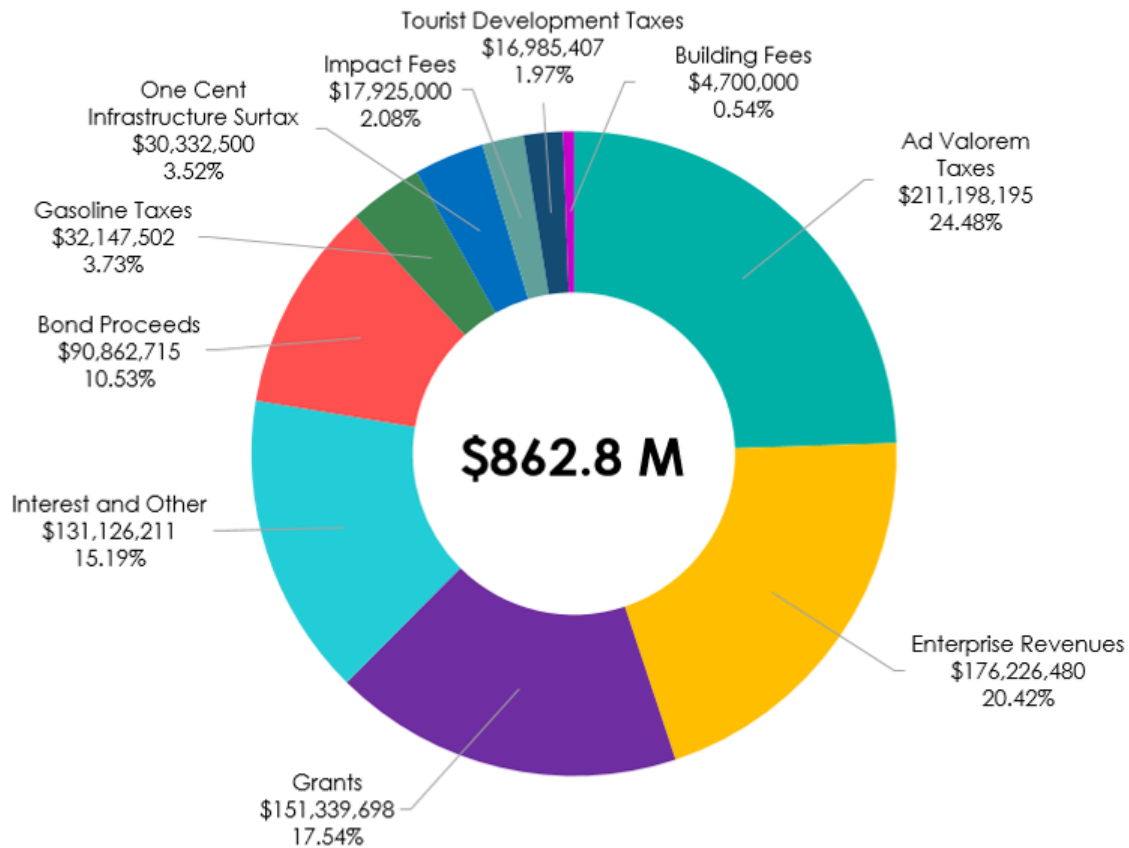
Small Project/Capital Maintenance: a capital project (new construction or renovation) with an anticipated total cost of less than \$250,000, including all capital maintenance (renewal/replacement) projects regardless of the total cost. All requests for capital projects to aid government agencies or private 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.

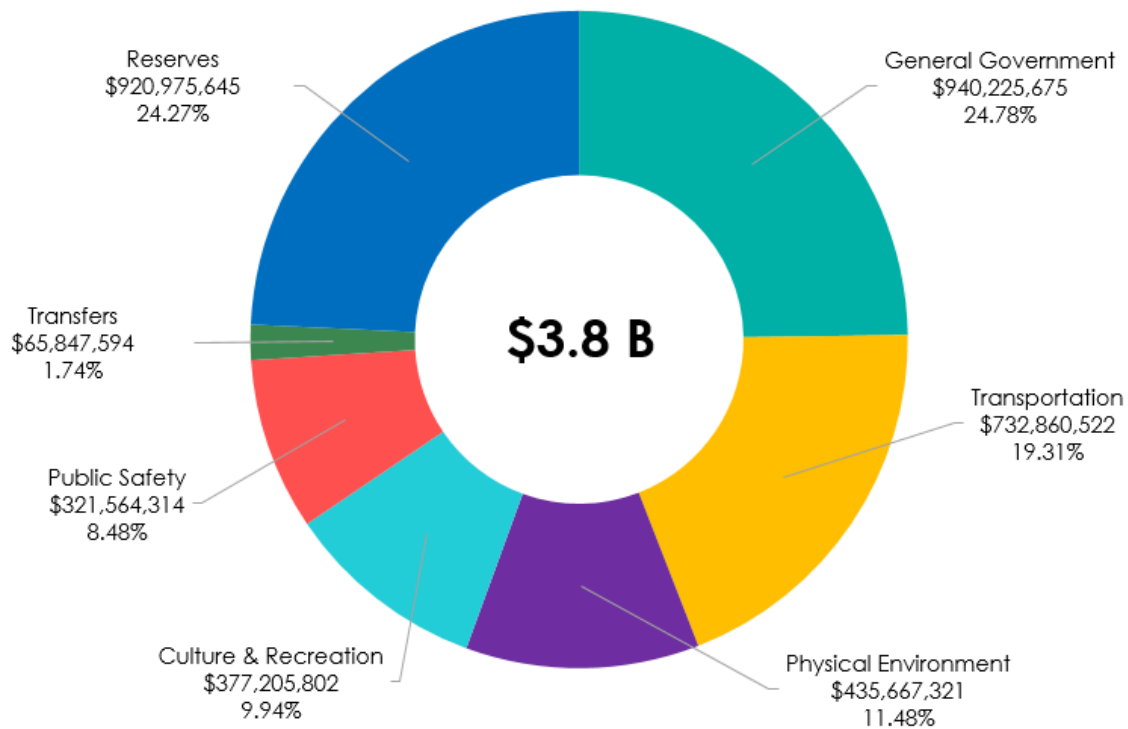
Capital Budget Revenue By Source/Expense By Function

The FY 2026 Capital Budget totals \$3.8 billion. Of this, \$2.9 billion of funding is carried over from previous years and approximately \$862.8 million comes from the different revenue sources per the chart below:

CAPITAL BUDGET REVENUES BY SOURCE



CAPITAL BUDGET EXPENSE BY FUNCTION



FY 2026 Capital Budget Reserves

Buildings Capital Projects	\$ 3,629,733
Building Division (PZB)	\$ 3,629,733
Library Improvement Fund	\$ 8,146,176
Library Expansion Program	59,999,832
Library Impact Fees	4,268,178
County Library	\$72,414,186
Law Enfc/Impct Fees Z2 Rd Patl	\$ 1,473,801
Criminal Justice	\$ 1,473,801
Airport Capital Projects	\$ 4,784,597
Airports Imp & Dev Fund	23,112,641
Airport Passenger Facility Charges	27,369,721
Noise Abatement & Mitigation	1,283,122
Airports Restricted Assets Fund	1,163,504
Cap Proj 24.19M PBIA Rev Imp Bonds Series 2024A	23,834
Department of Airports	\$57,737,419
Unit 11 Acquisition/Enhancement	\$ 1,867
South Lox SI Wetland Restoration	2,720
Beach Improvement	8,120,455
South Lake Worth Inlet	863
Environmental Resources Capital Projects	29,156
Environmental Resource Management	\$ 8,155,061
Fire Rescue Improvement	\$ 35,225,180
Fire Rescue Impact Fees	5,442,800
Fire Rescue	\$ 40,667,980
Transportation Improvement Fund	\$ 155,623,746
Road Impact Fee Zone 1	37,290,168
Road Impact Fee Zone 2	59,411,347
Road Impact Fee Zone 3	17,618,331
Road Impact Fee Zone 4	26,099,310
Road Impact Fee Zone 5	27,162,776
Proportionate Share Trust Fund - Briger	19,257,235
Proportionate Share Fund - Zone 1	52,614
Proportionate Share Fund - Zone 2	778,331
Proportionate Share Fund - Zone 3	46,914,318
Proportionate Share Fund - Zone 4	2,846,261
Proportionate Share Fund - Zone 5	20,524,841
Five Year Road Program	\$ 413,579,278
27.8M NAV Tax 13 CP, Convention Center Hotel	\$ 79,722
68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct	20,335
51.05M NAV Pub Imp Rev Bonds, 21A, CP, SOE Bldg	1,014,221
36.4M NAV Pub Imp Rev Bonds, 23A, CP, RDJS Pro Fr Fac Proj	5,876,072
86.5M NAV Pub Imp Rev Bonds, 23B, CP, RDJS Pro Fr Fac Proj	13,957,154
47.315M NAV Pub Imp Rev Bonds, 23C, CP, Var Fac Proj	8,050,719
Impact Fee Assistance Program - Roads Zone 1	1,179,843
Impact Fee Assistance Program - Roads Zone 2	957,277
Impact Fee Assistance Program - Roads Zone 3	614,926
Impact Fee Assistance Program - Roads Zone 4	456,072
Impact Fee Assistance Program - Roads Zone 5	1,156,102
Impact Fee Assistance Program - Parks Zone 1	123,294
Impact Fee Assistance Program - Parks Zone 2	138,216
Impact Fee Assistance Program - Parks Zone 3	131,231
Pud Civic Site Cash Out	3,386,200



RR&I for 800 Mhz Sys	15,585,760
Public Building Impact Fees	6,279,430
TDC-Bldg Renewal & Replacement	6,734,681
Fleet Capital Projects	148,564
Impact Fee Assistance Program - Public Building	213,616
Capital Outlay	1,765,921
E911 Carry Forward Capital	1,387,739
General Government	\$ 69,257,095
Local Government One-Cent Infrastructure Surtax	\$ 53,874,807
Infrastructure Surtax	\$ 53,874,807
25.0M GO 03, Recreational & Cultural Facilities	\$ 63,968
25.0M GO 05, Recreational & Cultural Facilities	55,151
50.0M GO 06, Waterfront Access	341,141
Park Improvement Fund	679,984
Park Impact Fees Z-1	7,321,333
Park Impact Fees Z-2	8,275,179
Park Impact Fees Z-3	6,132,130
Florida Boating Improvement Program (FBIP)	954,293
Golf Course Capital	2,726,521
Parks and Recreation	\$ 26,549,700
Unicorp Improvement Fund	\$ 17,228,695
Street & Drainage	\$ 17,228,695
Renewal & Replacement	\$ 1,000,000
Capital Improvements	148,773,091
WUD FPL Reclaimed Water Renewal & Replacement	4,009,515
WUD FPL Debt Service Coverage Fund	2,625,284
Water Utilities	\$ 156,407,890
TOTAL RESERVES IN CAPITAL BUDGET	\$ 920,975,645

History of Capital Projects By Type

Project Type	Actual FY 2024	Budget FY 2025	Estimated FY 2025	Budget FY 2026
Building Division (PZB)	\$6,248,571	\$84,084,239	\$5,129,710	\$95,204,920
County Library	14,470,226	118,189,824	3,719,900	147,490,155
Criminal Justice	4,146,985	1,328,847	78,832	1,473,801
Department of Airports	98,360,845	322,148,261	99,661,998	442,167,956
Environmental Resources Management	8,086,460	80,066,348	23,077,810	85,439,507
Fire Rescue	12,073,868	222,236,136	12,787,017	270,657,107
Five Year Road Program	54,859,734	636,065,592	47,402,260	655,615,154
General Government	92,855,372	630,348,735	103,230,734	734,101,945
Infrastructure Surtax	55,544,830	677,289,017	50,730,938	673,223,541
Parks and Recreation	10,707,505	122,238,651	18,744,810	142,651,634
Street and Drainage	58,179	16,717,640	64,019	17,654,705
Water Utilities Department	101,263,164	476,209,161	68,205,512	528,666,448
Total	\$458,675,739	\$3,386,922,451	\$432,833,540	\$3,794,346,873

Most capital projects span multiple years from initial appropriation to completion. The above data for FY 2024 - FY 2025 reflects the actual and estimated amount of the project budgets expended during that year. The FY 2026 data reflects all new funding and project balances from prior years.

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 2026 operating budget has increased by \$1.3 million 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 Division (PZB)

\$1.3 million will be added to the operating budget in FY 2026 for the ongoing annual maintenance and support for the Land Management System.

County Library

There is no impact on the operating budget.

Department of Airports

There is no impact on the operating budget.

Engineering and Public Works/5 Year Road Program

There is no impact on the operating budget.

Environmental Resource Management

There is no impact on the operating budget.

Facilities Development & Operations

There is no impact on the operating budget.

Fire Rescue

There is no impact on the operating budget.

Information System Services

There is no impact on the operating budget.

Miscellaneous/Non Departmental

There is no impact on the operating budget.

Parks and Recreation

There is no impact on the operating budget.

Water Utilities Department

There is no impact on the operating budget.



Detail of Estimated Operating Impact of Capital Projects

OPERATING IMPACT OF CAPITAL PROJECTS

FY 2026 - FY 2030

(\$ in 1,000)

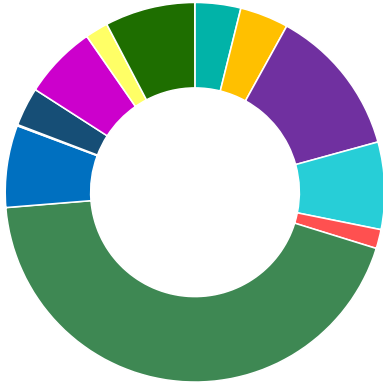
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Building Division (PZB)					
Land Management System	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
Total	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
County Library					
Hypoluxo Branch Library	\$ -	\$ -	\$ 551	\$ 551	\$ 551
Total	\$ -	\$ -	\$ 551	\$ 551	\$ 551
Facilities Development & Operations					
810 Datura Building Replacement	\$ -	\$ 475	\$ 475	\$ 475	\$ 475
Airport Center Building 3	-	463	463	463	463
Animal Care & Control Belvedere Expansion	-	973	973	973	973
Graphics Facility Expansion	-	-	7	7	7
Medical Examiner Office Expansion	-	-	51	51	51
PBSO Aviation Unit Expansion	-	-	55	55	55
Total	\$ -	\$ 1,911	\$ 2,024	\$ 2,024	\$ 2,024
Parks & Recreation					
Glades Pioneer Park Phase III Improvements	\$ -	\$ 10	\$ 10	\$ 10	\$ 10
Okeeheelee Golf Course Learning Center	-	-	5	10	10
Osprey Point Golf Course Learning Academy	-	5	5	5	5
Park Ridge Golf Course Practice Area Expansion	-	-	5	5	5
Park Ridge Golf Course Pro Shop	-	-	5	5	5
Phil Foster Park Expansion	-	5	5	5	5
Riverbend/Loxahatchee River Battlefield Interpretive Center	-	-	130	137	144
Santaluces Pool Water Play Structure	-	-	-	-	5
Septic to Sewer Conversion	-	-	-	10	10
Stub Canal Park Improvements	-	-	-	-	74
Villages of Windsor Park Design and Development Phase I	-	-	40	53	55
Villages of Windsor Park Phase II Expansion	-	-	-	178	187
West Delray Regional Park Improvements	-	-	-	10	10
Total	\$ -	\$ 20	\$ 205	\$ 428	\$ 525
Grand Total	\$ 1,300	\$ 3,231	\$ 4,080	\$ 4,303	\$ 4,400

Capital Improvements: One-year Plan

Total Capital Requested
\$766,484,358

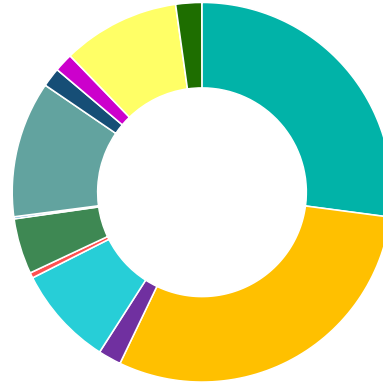
291 Capital Improvement Projects

Total Funding Requested by Department



Airports (4%)	\$29,903,151.00
County Library (4%)	\$31,700,000.00
Eng & Pub Wks - Rd Pgm Capital (13%)	\$97,321,000.00
Engineering & Public Works (7%)	\$56,970,000.00
Environmental Resources Management (2%)	\$12,488,000.00
Facilities Development & Operations (44%)	\$336,696,000.00
Fire Rescue (7%)	\$53,550,207.00
General Government (0%)	\$685,000.00
Information Systems Services (3%)	\$25,250,000.00
Parks & Recreation (6%)	\$47,921,000.00
Planning, Zoning & Building (2%)	\$15,000,000.00
Water Utilities (8%)	\$59,000,000.00
TOTAL	\$766,484,358.00

Total Funding Requested by Source



Ad Valorem (27%)	\$207,750,207.00
Bonds (30%)	\$230,000,000.00
Building Fees (2%)	\$15,000,000.00
Gas Tax (8%)	\$65,036,000.00
Grants (0%)	\$3,558,000.00
Impact Fees (5%)	\$36,372,000.00
Interest (0%)	\$1,321,000.00
Operating (12%)	\$88,903,151.00
Other/Miscellaneous (2%)	\$12,603,000.00
Proportionate Share (2%)	\$12,184,000.00
Surtax (10%)	\$76,777,000.00
Tourist Development Tax (2%)	\$16,980,000.00
TOTAL	\$766,484,358.00

Airports Requests

Itemized Requests for 2026

All Airports - Airfield Maintenance and Repairs **\$2,500,000**

This project will provide funding for miscellaneous airfield pavement, marking, signage, drainage, repairs, and related improvements.

All Airports - Capital Project Permits and Fees **\$400,000**

This provides budget for Capital Improvement Project permits and fees from Water Utilities Department, the Building Department, and the Health Department.

All Airports - Design and Engineering Services **\$4,000,000**

This project allocates funds for design and engineering services for all current and future projects.

Glades - Rehabilitation Runway 17/35 **-\$150,509**

This project is being defunded to prioritize more critical Department of Airports capital projects.

Lantana - Hangars **-\$136,165**

This project is being defunded to prioritize more critical Department of Airports capital projects.

North County - Runway 14-32 Expansion **\$2,500,000**

This project will provide for the expansion of Runway 14-32 at North County Airport.

North County - T-Hangars **-\$934,612**

This project is being defunded to prioritize more critical Department of Airports capital projects.

PBI - Air Handler Replacement **\$3,175,000**

This project will provide for phase two of the replacement of the air handler system at Palm Beach International Airport.

PBI - Airfield Electrical Vault Improvements **\$50,000**

This project will upgrade and expand the airfield electrical vault to increase capacity for future improvements. Originally built in 1985, the facility requires renovation to meet current needs at Palm Beach International Airport.

PBI - Airport Administration Equipment **\$50,000**

This project designates funds for the purchase of capital equipment for the Airport Administration Division at Palm Beach International Airport.

PBI - Airside Improvements **\$425,000**

This project allocates funds for miscellaneous small airside construction and improvement projects at Palm Beach International Airport.

PBI - Aviation Workers Security Screening Area Improvements **\$400,000**

This project will provide interior building modifications and equipment for an aviation workers' security screening area at Palm Beach International Airport.

PBI - Baggage Handling System **\$2,070,000**

This project allocates funds for capital repair, rehabilitation, and replacement of baggage handling system equipment, systems, and associated components at Palm Beach International Airport.

PBI - Building 846 HVAC **-\$733,565**

This project is being defunded to prioritize more critical Department of Airports capital projects.



PBI - Communications Center Improvement and Alternate Communications Center	\$75,000
This project will construct a secondary communications center in the terminal to create redundancy in the event of an emergency, preserving safety, security, and capacity at Palm Beach International Airport. The primary communications center...	
PBI - Concourse Roof Replacement	\$625,000
This project involves concourse roof replacements following a 2024 roof assessment, which resulted in a replacement schedule designed to preserve terminal capacity at Palm Beach International Airport.	
PBI - Golf View Apron	-\$252,340
This project is being defunded to prioritize more critical Department of Airports capital projects.	
PBI - Grounds Maintenance Equipment	\$2,178,000
This project designates funds for the purchase of capital equipment for ground maintenance at Palm Beach International Airport.	
PBI - High Mast Lighting Replacement and Rehabilitation	\$2,500,000
This project involves replacing, rehabilitating, and renovating high-mast lighting at Palm Beach International Airport.	
PBI - Operations Equipment	\$61,000
This project provides funding for various equipment for the Operations Division at Palm Beach International Airport.	
PBI - Passenger Loading Bridges	\$3,732,000
This project funds capital repair, rehabilitation, and replacement of passenger loading bridges and related equipment, including Pre-Conditioned Air and 400Hz systems, at Palm Beach International Airport.	
PBI - Perimeter Road and Vehicle Service Road (VSR) Rehabilitation	\$150,000
This project will design the rehabilitation of Perimeter Road and vehicle service roads at Palm Beach International Airport.	
PBI - Runway 10L-28R Pavement Rehabilitation	\$3,000,000
This project includes lighting and airfield shoulder rehabilitation, as well as pavement rehabilitation of the primary commercial service runway, Runway 10L-28R, at Palm Beach International Airport.	
PBI - Signage and Wayfinding Improvements	-\$1,060,161
This project is being defunded in FY 2026 to prioritize more critical Department of Airports capital projects. It will resume in FY 2028 with feature signage, wayfinding signage, and landscaping improvements at Palm Beach International Airport.	
PBI - Southwest General Aviation Service Road	-\$17,381
This project is being defunded to prioritize more critical Department of Airports capital projects.	
PBI - Technical Support System FY 2021	-\$200,000
This project is being defunded to prioritize more critical Department of Airports capital projects.	
PBI - Tenant Capital Improvements	\$500,000
This project funds reimbursement to tenants for capital improvements performed at Palm Beach International Airport.	
PBI - Terminal Elevator Rehabilitation and Replacement	\$2,181,000
This project will rehabilitate and replace elevators at Palm Beach International Airport, as they are near the end of their useful life and require upgrades to meet current code requirements.	
PBI - Terminal Improvements	\$1,400,000
This project designates funds for renewal and replacement projects throughout the terminal at Palm Beach International Airport.	



PBI - Terminal Switchgear Replacement	\$2,000,000
This project will provide for the replacement of various components of the electrical system in the terminal building at Palm Beach International Airport.	
PBI - Third Level Improvement	-\$84,116
This project is being defunded to prioritize more critical Department of Airports capital projects.	
PBI - Ticket Counter and Backwall Improvements	-\$500,000
This project is being defunded to prioritize more critical Department of Airports capital projects.	
Total: \$29,903,151	



County Library Requests

Itemized Requests for 2026

Greenacres Branch Renovation	\$6,000,000
Renovation of 17,000 square foot Greenacres Branch with new flooring, interior paint, space reconfiguration, technology upgrades, and possible outdoor space upgrades to enhance user experience.	
Hagen Ranch Road Branch	\$5,000,000
Renovation of 34,000 square foot Hagen Ranch Road Branch with new flooring, interior paint, interior space reconfiguration, technology upgrades, and possible outdoor space upgrades to enhance user experience.	
Hypoluxo Branch	\$1,950,000
This project will provide funding for an approximately 3,500 square foot new branch located at 7200 S. Federal Highway, Hypoluxo, Florida 33462. Funding will allow for demolishing the existing building and constructing a new building.	
Main Library	\$13,200,000
This project will provide funding for a new Main Library. The current Main Library building is over 50 years old and in need of replacement. The new building will house the support services currently located at the Annex and feature a large...	
Multiple Libraries - Automatic Doors	\$150,000
This project will provide funds to replace the aging automatic entrance doors at various library locations. FY 2026 includes doors for Jupiter Branch and West Boynton Beach Branch.	
Multiple Libraries - Parking Lot Repairs	\$400,000
This project provides funds for parking lot repairs and renovations for various library locations. FY 2026 funding request includes work to be done at Library Annex, Belle Glade Branch, and Pahokee Branch.	
Okeechobee Boulevard Branch	\$2,500,000
Renovation of 17,000 square foot Okeechobee Boulevard Branch with new flooring, interior paint, interior space reconfiguration, technology upgrades, and possible outdoor space upgrades to enhance user experience.	
Tequesta Branch Renovation	\$2,500,000
Renovation of 4,000 square foot Tequesta Branch with new flooring, interior paint, space reconfiguration, technology upgrades, and possible outdoor space upgrades to enhance user experience.	
Total: \$31,700,000	



Eng & Pub Wks - Rd Pgm Capital Requests

Itemized Requests for 2026

60th Street North from East of 120th Avenue North to State Road 7	\$1,500,000
0.9 Miles, five lanes. Project to expand roadway from three lanes to five lanes.	
60th Street North from Seminole Pratt Whitney Road to 140th Avenue North	\$500,000
2.7 Miles, four lanes. Project to construct new four lanes median divided roadway.	
Administrative Support and Computer Equipment	\$370,000
Funding for staff support and computer equipment for program.	
Annual Contract Advertising	\$20,000
Advertising cost for annual agreements.	
Boca Rio Road from Palmetto Park Road to Glades Road	\$1,000,000
1.3 Miles, four/five lanes. Adding a through lane in both directions and a two-way left turn lane along Boca Rio Road from Palmetto Park Road and Glades Road to achieve an ultimate four/five lane, divided urban roadway configuration.	
Center Street from Loxahatchee River Road to Alternate A1A	\$500,000
1.7 Miles, three lanes. Widen road to add a third lane for bi-directional left turns.	
Central Boulevard from Indiantown Road to Church Street	\$300,000
0.5 Miles, three lanes. Improve Central Boulevard north of Indiantown Road to lengthen eastbound dual left lanes and provide two northbound thru lanes, add exclusive northbound right turn lane, and extend southbound lanes to increase storage.	
Church Street from Limestone Creek Road to West of Central Boulevard	\$1,000,000
0.5 Miles, two lanes. Add third lane within roadway corridor and round-a-bout at Limestone Creek.	
Congress Avenue North of Northlake Boulevard to Alternate A1A	\$5,200,000
This project will extend Congress Avenue northward from its current terminus at Northlake Boulevard. Work includes the construction of three new roadway lanes that will provide additional roadway capacity needed to serve new development...	
County Road 880 (Old State Road 80) Belle Glade to 20 Mile Bend	\$1,000,000
Rehabilitation/Heavy Maintenance	
County Road 880 from Martin Luther King Jr. Boulevard to State Road 80	\$100,000
Pavement Assessment/Study and Design	
County Road 880 from Sam Senter Road over South Florida Water Management District Ocean Canal	\$2,600,000
Intersection Improvements and Bridge Replacement	
County Road 880 over C-51 Canal	\$2,000,000
Bridge Replacement	
Cresthaven Boulevard from Jog Road to Military Trail	\$200,000
Buffered Bike Lanes	
Donald Ross Road and Ellison Wilson Road	\$1,300,000
Intersection Improvements. Add a second northbound left turn lane.	



Drainage Improvements - Australian Avenue from Banyan Boulevard to 45th Street	\$28,000,000
This project will provide drainage and roadway improvements on Australian Avenue. Work includes the construction of a new drainage system, new paved shoulder and curbs to both sides of the roadway, lengthening turn-lanes, relocation of...	
East Camino Real from Spanish River Road to South Ocean Boulevard	\$500,000
Pavement and shoulder widening.	
Glades Area - Repair and Reconstruction Throughout the Glades	\$1,000,000
Repair and Reconstruction	
Hatton Highway from 2.5 Miles North of State Road 80 to 2 Miles South of Connors Highway (State Road 700)	\$2,500,000
Guardrail and Roadway Safety Improvements	
Jog Road from Glades Road to Yamato Road	\$100,000
1.8 Miles, six lanes. Roadway widening and drainage improvement study to assess right of way impacts and costs for widening roadway to six lanes.	
Kirk Road from Lake Worth Drainage District L-7 Canal to Summit Boulevard	\$1,000,000
0.5 Miles, three to five lanes. Widening of Kirk Road to a three-lane divided roadway expandable to a five-lane undivided road section.	
Kirk Road from Summit Boulevard to Gun Club Road	\$1,000,000
0.8 Miles, three to five lanes. Widening of Kirk Road to a three-lane divided roadway (enables ultimate widening to a five-lane undivided road section.)	
Linton Boulevard and Military Trail	\$500,000
Intersection Improvements. Construct northbound and southbound right turn lanes.	
Lyons Road from South of Flavor Pict Road to Boynton Beach Boulevard	\$500,000
3.0 Miles, four lanes. Widen Lyons Road from two lanes to a four-lane median divided roadway.	
Melaleuca Lane and Jog Road	\$500,000
Intersection Improvements. Construct a second southbound left turn lane and a northbound right turn lane on Jog Road.	
Northlake Boulevard from Seminole Pratt Whitney Road to Coconut Boulevard	\$100,000
2.0 Miles, three lanes. To expand existing two lanes road by constructing ultimate five lanes roadway.	
Northlake Boulevard from State Road 7 to Beeline Highway	\$3,200,000
This project will provide additional lanes on Northlake Boulevard. Work includes the design of one new eastbound and one new westbound through lane to provide additional roadway capacity needed to serve new development within Impact Fee Zone...	
Ocean Avenue Loan Repayment	\$1,021,000
Debt service on the \$15 million loan to rebuild the Ocean Avenue bridge.	
Okeechobee Boulevard and Haverhill Road	\$100,000
This project will add and modify turn lanes to improve the intersection. Work includes the construction of a new northbound right turn lane, and the extension of the northbound dual left turn lanes to provide additional roadway capacity...	
Okeechobee Boulevard and Jog Road	\$200,000
Intersection Improvements. Add a third northbound left turn lane on Jog Road (south approach) to Okeechobee Boulevard, extend southbound left turn lane to Okeechobee Boulevard, and extend southbound lane to continuous right turn lane at Okeechobee...	



Okeechobee Boulevard Extension State Road 80 to Seminole Pratt Whitney Road	\$2,000,000
This project will perform an alignment study of the Okeechobee Boulevard Extension. Work includes the study and establishment of a roadway alignment required for the future design and right-of-way acquisition for a new roadway that will...	
Okeechobee Boulevard from Seminole Pratt Whitney Road to Folsom Road	\$2,400,000
Four mile feasibility study for improvements and possible widening.	
Old Dixie Highway from Yamato Road to South of Linton Boulevard	\$5,000,000
3.0 Miles, three lanes. Widen roadway from two lanes to three lanes to provide introduction of a continuous center left turn lane. Removing pavement from railroad right of way.	
Prosperity Farms Road from 800 Feet North of Northlake Boulevard to Donald Ross Road	\$1,500,000
Construct (6 Miles) four feet wide designated bike lanes.	
Recording Fees - Countywide	\$20,000
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 - Beautification - Unincorporated Area O.T.I.S. Program	\$100,000
Design and Construction	
Reserve - Bridges/Structures/Culverts/Pipes - Countywide	\$3,600,000
Bridge Rehabilitation, Repair, and Replacement	
Reserve - Drainage - Countywide	\$1,500,000
Study, Design, Right of Way Acquisition, Mitigation, and Construction	
Reserve - Intersections - Countywide	\$9,080,000
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	\$400,000
Funding for countywide road striping projects.	
Reserve - Railroad Crossings - Countywide	\$600,000
Railroad Crossing Rehabilitation and Upgrade	
Reserve - Resurfacing - Countywide	\$1,000,000
Road Resurfacing	
Reserve - Right of Way - Countywide	\$300,000
Funding for Right of Way acquisition costs for projects included in the program.	
Reserve - Study/Plans/Alignment - Countywide	\$300,000
Funding for design costs, study costs, and mitigation costs for projects included in the program.	
Reserve - Traffic Calming - Countywide	\$60,000
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	\$550,000
Funding to design and install traffic signals utilizing mast arm support structures in lieu of strain pole and span wire support systems.	



Royal Palm Beach Boulevard from M Canal to South of Orange Boulevard	\$3,000,000
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1.0 Mile, five lanes. Widen roadway from two lanes to five lanes. Curb and gutter urban section with paved shoulders, sidewalks, swales, driveways, and drainage system. Includes construction of offsite drainage retention ponds.

Seminole Pratt Whitney Road Extension (Phase A) from Northlake Boulevard to Coconut Boulevard Extension/Beeline Highway	\$100,000
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Widen existing Seminole Pratt Whitney Road from two lanes to four lanes and construct a new four lane divided roadway from Seminole Pratt Whitney Road to connect to Coconut Blvd Extension through the Avenir development.

Sherwood Forest Boulevard from Lake Worth Road to North of 10th Avenue North	\$3,500,000
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1.0 Miles, three lanes. Widen roadway from two lanes to three lanes.

Sidewalk Program - Countywide	\$3,000,000
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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...

Wallis Road from Cleary Road to Jog Road	\$800,000
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This project will provide drainage and roadway improvements on Wallis Road. Work includes the construction of a new three lane roadway with full drainage system, sidewalk and utility relocations. These improvements will provide additional...

Woolbright Road and Seacrest Boulevard	\$700,000
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Intersection Improvements. To provide a new eastbound to southbound right turn lane. Includes realigning the through lanes to the north. Rights-of-way are being acquired from the north side properties. Traffic signal is being upgraded to mast arm...

Total: \$97,321,000



Engineering & Public Works Requests

Itemized Requests for 2026

60th Street North from 140th Avenue North to East of 120th Avenue North	\$2,798,000
2.0 Miles, 3 Lanes. To expand existing two lane road by constructing ultimate five lane roadway.	
Belvedere Road Canal Piping	\$3,000,000
Belvedere Road Canal Piping	
Belvedere Road over E-3 canal (934205 & 934206)	\$3,000,000
Bridge Replacement - Belvedere Road over E-3 canal (934205 & 934206)	
Bridge Modifications - Barwick Road over Lake Worth Drainage District Lateral 30 Canal	\$3,370,000
Bridge Modifications - Barwick Road over Lake Worth Drainage District Lateral 30 Canal (934455)	
Bridge Modifications - East Ocean Avenue over Hypoluxo Island Lagoon	\$4,582,000
Bridge Modifications - East Ocean Avenue (County Road 812) over Hypoluxo Island Lagoon (934347)	
Drainage Improvements - A1A from US1 to Donald Ross	\$1,000,000
Drainage Improvements - A1A from US1 to Donald Ross	
Earle Lock Bar Operators, Guides, and Receivers	\$100,000
Refurbish the two existing Earle Lock Bar Operators, Guides, and Receivers at the five bascule bridges: Palmetto Park, Woolbright, County Road 707, Donald Ross, and Linton Boulevard.	
Lyons Road/Atlantic Avenue to South of Flavor Pict Road	\$17,000,000
2.4 Miles, 4 Lanes. Roadway widening from two lanes to four lanes (median divided). Includes bridge widening and drainage improvements.	
Pathways - Indiantown Road from Loxahatchee River Bridge to Taylor Road	\$200,000
Pathways - Indiantown Road from Loxahatchee River Bridge to Taylor Road	
Pathways - Roan Lane/Kenas Street to Roan Court	\$200,000
Pathways - Roan Lane from Kenas Street to Roan Court	
Pathways - S.W. 18th Street from Via De Sonrisa Del Sur to Military Trail	\$700,000
Pathways - S.W. 18th Street from Via De Sonrisa Del Sur to Military Trail	
Pavement Management and Roadway Striping FY 2026	\$6,000,000
Pavement Management and Roadway Striping FY 2026	
Resurfacing - Brown's Farms Road	\$250,000
Resurfacing - Brown's Farms Road	
Resurfacing - Cannon Way Loop Road at Haverhill Road	\$300,000
Resurfacing - Cannon Way Loop Road at Haverhill Road	
Resurfacing - County Road 827 from County Road 827A to North 1 Mile	\$250,000
Resurfacing - County Road 827 from County Road 827A to North 1 Mile	
Resurfacing - County Road 827 from US 27 to East 2 Miles	\$350,000
Resurfacing - County Road 827 from US 27 to East 2 Miles	



Resurfacing - County Road 880	\$350,000
Resurfacing - County Road 880	
Seminole Pratt Whitney Road Ext. (Phase A) from Northlake Boulevard to Coconut Boulevard Extension/Beeline Highway	\$1,209,000
Widen existing Seminole Pratt Whitney Road from two lanes to four lanes and construct a new four lane divided roadway from Seminole Pratt Whitney Road to connect to Coconut Blvd Extension through the Avenir development.	
Shell - Rock Road Improvements	\$2,460,000
Shell - Rock Road Improvements Countywide	
Signals - Blue Heron Boulevard from Military Trail to Broadway Avenue	\$400,000
Signals and Signal Systems - Blue Heron Boulevard from Military Trail to Broadway Avenue	
Signals - Network Routers	\$500,000
Signals and Signal Systems - Network Routers	
Signals - Okeechobee Boulevard and Quadrille Boulevard	\$500,000
Signals and Signal Systems - Okeechobee Boulevard and Quadrille Boulevard	
Signals - Southern Boulevard/State Road 80/Big Blue Trace to Royal Palm Beach Boulevard	\$400,000
Signals and Signal Systems - Southern Boulevard/State Road 80 from Big Blue Trace to Royal Palm Beach Boulevard	
Signals - Various Transportation Systems Management and Operations Locations	\$1,000,000
Signals and Signal Systems - Various Transportation Systems Management and Operations (TSMO) Locations	
Signals - Video Detection (80 Intersections)	\$900,000
Signals and Signal Systems - Upgrade traffic signal detection from loops to video for 80 intersections.	
Sims Road/Lakes of Delray Boulevard to Atlantic Avenue	\$2,500,000
0.6 Miles, 2 Lanes. New roadway construction of Sims Road from Lakes of Delray Boulevard to Atlantic Avenue.	
Stormwater Maintenance	\$1,000,000
Stormwater Maintenance Countywide	
Street Lighting - Street Lighting FY 2026	\$951,000
Street Lighting - Street Lighting FY 2026	
Striping - Sections of 10th Avenue North	\$100,000
Striping - Sections of 10th Avenue North	
Striping - Sections of 45th Street	\$75,000
Striping - Sections of 45th Street	
Striping - Sections of Australian Avenue	\$125,000
Striping - Sections of Australian Avenue	
Striping - Sections of Clint Moore Road	\$100,000
Striping - Sections of Clint Moore Road	
Striping - Sections of Congress Avenue	\$200,000
Striping - Sections of Congress Avenue	
Striping - Sections of Donald Ross Road	\$25,000
Striping - Sections of Donald Ross Road	



Striping - Sections of Hagen Ranch Road	\$75,000
Striping - Sections of Hagen Ranch Road	
Striping - Sections of Haverhill Road	\$100,000
Striping - Sections of Haverhill Road	
Striping - Sections of Jog Road	\$200,000
Striping - Sections of Jog Road	
Striping - Sections of Lake Ida Road	\$75,000
Striping - Sections of Lake Ida Road	
Striping - Sections of Lantana Road	\$100,000
Striping - Sections of Lantana Road	
Striping - Sections of Linton Boulevard	\$50,000
Striping - Sections of Linton Boulevard	
Striping - Sections of Military Trail	\$100,000
Striping - Sections of Military Trail	
Striping - Sections of Okeechobee Boulevard	\$100,000
Striping - Sections of Okeechobee Boulevard	
Striping - Sections of Old Dixie Highway	\$125,000
Striping - Sections of Old Dixie Highway	
Striping - Sections of Woolbright Road	\$150,000
Striping - Sections of Woolbright Road	
Total: \$56,970,000	



Environmental Resources Management Requests

Itemized Requests for 2026

Acreeage Pines Boardwalk Trails and Observation Platform	-\$500,000
This project includes repair and/or replacement of the out and back boardwalk trail, connecting boardwalk trail, wildlife observation platform, benches, kiosk, safety fencing along the equestrian trail, and signage. Funding will include a...	
Bluegill and Pantano Multi-Use Trails and Facilities FY 2023	-\$100,000
This project includes design, permitting, specifications, geotechnical investigations and construction of new and/or renovation of existing passive public recreational and public use facilities, which include multi-use trails, natural-surfaced...	
Central Boca Raton Shore Protection	\$250,000
This funding provides for the monitoring of a beach nourishment project located between the North Boca Project (approximately R-212) and Boca Inlet (approximately R-222). This is a reimbursement project with the City of Boca Raton.	
Coral Cove Dune Restoration	\$1,250,000
This funding provides for the monitoring of a dune restoration project in the vicinity of Coral Cove Park. The project includes placement of beach-compatible sand, planting of native salt-tolerant vegetation, as well as monitoring tasks required...	
Delaware Scrub Wildlife Observation Platform	-\$50,000
This project includes the repair and/or replacement of a short wooden access boardwalk and a wildlife observation platform with benches. The project must be constructed within the coastal high hazard area since the wildlife observation platform is...	
Delray Beach Shore Protection	\$500,000
This project funds the planning, design, and monitoring of a beach nourishment project between George Bush Boulevard and Linton Boulevard. Through an inter-local agreement with the City of Delray Beach, Palm Beach County provides the local share...	
Emergency Beach Responses	\$6,000,000
This project provides for emergency beach repairs for the County's managed beaches following significant storm events. Projects constructed with these funds may include municipal participation. Depending on the severity of the storm, State and...	
Environmental Restoration FY 2026	\$250,000
This project includes restoration, repair, and renovation 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...	
Frenchman's Recreational and Public Use Facilities	\$50,000
This project includes the repair and/or replacement of a wooden access ramp, a wildlife observation platform, two boardwalks, a parking lot, an accessible nature trail, natural-surfaced hiking trails, signage, water safety fenders, swinging and/or...	
Lake Park Scrub Trails and Public Use Facilities	\$100,000
This project includes design, permitting, specifications, and construction of a passive recreational trail and public use facilities. Facilities include a parking lot, bike rack, accessible nature trail, shade shelter/observation platform with...	
Limestone Creek Natural Area Trails and Facilities FY 2023	-\$150,000
This project includes the repair and/or replacement of existing passive public recreational and public use facilities, which include parking areas, bike racks, accessible nature trail, wildlife observation platform, fishing pier, picnic area,...	
NCCSPP - Juno Beach	\$1,312,000
This project includes design, engineering, permitting, construction, and monitoring of a beach restoration project in the vicinity of Juno Beach. Construction includes offshore dredging, placement of fill, and planting of native salt-tolerant...	



NCCSPP - Jupiter/Carlin**\$500,000**

This Project includes planning, design, permitting, and monitoring of a beach renourishment project from Jupiter Beach and Carlin Park, which include the placement of sand dredged from offshore, planting of native salt-tolerant vegetation, as well...

Shoreline Protection Activities**\$218,000**

Activities are performed or directed by staff for early project development, such as planning preliminary design, data collection and analysis, economic benefit analysis, and cost estimation. Project activities include review and analysis of new...

Singer Island Dune Restoration**\$1,250,000**

This project provides for the restoration and maintenance of the dunes located between MacArthur Beach State Park (approximately R-60.5) and Ocean Reef Park (approximately R-67) on Singer Island. This project will include municipal participation...

South Lake Worth Inlet Sand Transfer Plant District (SLWID)**\$332,000**

Prior to FY 2000, the South Lake Worth Inlet (SLWI) was a special taxing district. The district was dissolved (Chapter 96-466, Laws of Florida) and taken over by the Board of County Commissioners in FY 2000. The cash from the district was placed...

South Loxahatchee Slough Wetland Restoration**\$333,000**

The approximate 780-acre area is part of the County's Loxahatchee Slough Natural Area. A Memorandum of Understanding (MOU) was approved by the Board on July 23, 2002. The MOU defines the process by which the U. S. Army Corps of Engineers,...

Unit 11 Enhancement and Restoration**\$943,000**

The Unit 11 Acquisition/Enhancement Fund originated from mitigation requirements imposed on various developments by the South Florida Water Management District, Florida Department of Environmental Protection, and the U.S. Army Corps of Engineers....

Total: \$12,488,000

Facilities Development & Operations Requests

Itemized Requests for 2026

810 Datura Building Replacement

\$40,660,000

This project constructs a new building for the Community Services Department at the County's 45th Street Complex. This project will replace the 50-plus-year-old building and create a modern facility for Community Service programs and services.

Airport Center Building 3

\$143,000,000

This project funds the delivery of a third office building at the County's Airport Center Complex located at the northwest corner of I-95 and State Road 80/Southern Boulevard in unincorporated West Palm Beach. This facility will occupy an...

Analog Line Remediation Plan

-\$850,977

This project sustains a system for monitoring the status and reporting activations of fire alarms, intrusion alarms, elevator calls, building management systems, and generators at buildings countywide. This functionality is currently...

Animal Care and Control (ACC) Belvedere Expansion

\$60,000,000

Renewal and Replacement of the kennels, barn, clinic, lobby, and adoption area at the ACC facility on Belvedere Road. The work will include renovations to increase the functionality of key areas of the facility. The cost of this project includes...

Ballpark of the Palm Beaches Renewal and Replacement

\$1,000,000

This project funds future renewal and replacement projects at the Ballpark of the Palm Beaches through annual appropriations from the 1st and 4th cent bed tax. Projects will be identified in the Annual Renewal and Replacement Project List required...

Constitutional Facility Improvements FY 2026

\$1,000,000

This project is for facility modifications requested by Constitutional Officers or State agencies in order to facilitate their operations. It allows for the necessary funding to proceed with projects, which will be reimbursed from the...

Convention Center Parking Garage Drainage Improvement

\$1,200,000

This project funds the design, permitting, and construction of infrastructure to address wind-driven rains that enter the interior of the Center Parking Garage in downtown West Palm Beach. Since construction completion, standing water...

Convention Center Renewal and Replacement

\$4,200,000

This project provides for the renewal and replacement of structures and capital equipment for the Palm Beach County Convention Center. New projects will be funded by the bed tax.

Countywide Building Renewal and Replacement

\$4,016,000

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...

Countywide Building Renewal and Replacement

\$21,999,000

This project includes the renewal and replacement of various County buildings. Not included in this line are the renewal and replacement expenses associated with the scope of work relating to the Main Detention Facilities Renewal and Replacement...

Countywide Electronic Systems Renewal and Replacement

\$5,100,000

This project includes the renewal and replacement of security, access control, fire alarms, and other electronic systems at various County facilities. Not included in this project are the renewal and replacement expenses associated with the...

Countywide Fleet Facility Renewal and Replacement

\$625,000

This project is for the renewal and replacement of structures, fuel storage equipment and other various improvements at County fueling sites and vehicle repair/maintenance facilities throughout the County. Not included in this project are vehicles...



Countywide Parks Facility Renewal and Replacement	\$1,770,000
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This project is for the renewal and replacement of various Parks facilities which are the responsibility of the Facilities Development and Operations Department (FD&O) to fund and implement pursuant to the service agreement between Parks and...

Countywide Radio System Renewal and Replacement	\$5,020,000
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This project includes renewal and replacement of the various components of the countywide radio system. It is funded by a \$12.50 traffic violation fee allocated to communications, as well as annual renewal/replacement contributions from...

Countywide Security and Safety Enhancements	\$50,000
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This project provides funding for various security and safety enhancements at facilities countywide. Due to the unpredictable nature of instances requiring immediate security and safety response measures, this funding ensures ready access to...

Countywide Various Facility Improvements	\$275,000
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This project provides for consultant and contractor services for the miscellaneous improvement and modification projects of county facilities. These projects are necessary to maximize the utilization of space in response to changing needs,...

Courthouse 2nd Floor Breakroom	\$125,000
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This project will install a staff break room on the second floor, juvenile side of the Main Courthouse, that is accessible from the secure judicial corridor.

Courthouse Clerk County Civil Department Service Counter Glass Partition	\$175,000
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This project installs a glass partition with integrated voice and document passages at the service counter of the Clerk's County Civil Department on the third floor of the Judge Daniel T.K. Hurley Courthouse in downtown West Palm Beach. The...

Courthouse Courtrooms Telestration Project	\$81,000
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This project funds the installation of hardware, software, and infrastructure that will enable evidence to be digitally presented, annotated, and saved from the witness stand, jury box, counsel tables, judge's bench, and all 76 courtrooms and...

Courthouse Furniture Replacement	\$200,000
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The County is responsible for the replacement of all furniture located in the courtrooms and other areas used by the general public. Furniture being replaced is based upon ongoing condition and liability assessments.

Courthouse Wireless Microphone	\$300,000
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This project adds four wireless microphones in four adjacent courtrooms as a pilot project, and assumes after-hours installation of two adjacent and two below as determined by Court Administration. Additional installations would follow a...

Criminal Justice Complex Infirmary Plumbing Modification	\$500,000
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This project funds the design, permitting, and construction of modifications to the plumbing system supporting the second floor infirmary of the Main Detention Center (MDC). This work is in response to flooding events caused by in-mate...

Criminal Justice Complex Interior Renovations	\$750,000
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This project funds the renovation of spaces housing the State Attorney, Public Defender, Clerk of Courts, Court Administration, public restrooms, and other common spaces located outside the courtrooms at 3228 Gun Club Road in West Palm...

Detention Facilities Renewal and Replacement and Improvements	\$7,977,000
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This project is for the renewal and replacement and incidental improvements to the Main Detention Center on Gun Club Road in unincorporated West Palm Beach. This project will sustain continuous operations, preserve past capital investments, and...



Emergency Operations Center (EOC) Expansion Feasibility Study	\$200,000
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This project funds professional due diligence to comprehensively examine the feasibility of renovating and expanding the EOC to yield additional interior space to accommodate personnel offices, conference rooms, and other spaces to support routine...

Emergency Operations Center (EOC) Remedial Power Supply	\$1,300,000
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This project funds the design, permitting and installation of a manual transfer switch (MTS) for connecting a portable generator to maintain building operations. As a result of past experiences, potential for failure of automatic equipment...

Four Points Interior Renovations	\$600,000
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This project funds the renovation of interior spaces at the facility located at 50 S. Military Trail in unincorporated West Palm Beach, resulting from the relocation of Palm Tran Connection and Consumer Affairs to more appropriate spaces within...

Governmental Center Renewal Replacement	\$15,000,000
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This project is a comprehensive renovation of the approximately 290,000-square-foot Robert Weisman Governmental Center in downtown West Palm Beach, which is approaching 40 years in service. The scope of work includes, but is not limited to, the...

Graphics Facility Expansion	\$450,000
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This project funds the expansion of the Graphics Division main facility on Jog Road in the City of Greenacres. Due to continual increases in work volume, the existing facility is no longer capable of supporting the daily needs of the division's...

Housing Units For Homeless	\$2,550,000
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This project involves delivery of a housing stock for use as temporary or longer-term affordable housing for homeless and other populations.

Human Resources Department Interior Renovations and Improvements	\$600,000
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This project funds space needs and technology enhancements that are projected within the approaching five-year period. The scope of work consists of converting a file room into a multipurpose training room, installation of multimedia...

North County Courthouse Complex Interior Improvements	\$6,000,000
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This project consolidates various interior improvements for economy of scale and to minimize construction impacts upon operations. Work will consist of: 1) entry lobby reconfiguration for improved security and functionality; 2) repurposing space...

PBSO Aviation Unit Expansion	\$500,000
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This project funds the design, permitting, and construction of a new hangar at the North Palm Beach County General Aviation Airport (F45) serving PBSO's Aviation Unit. The Unit's current hangar at Palm Beach International Airport (PBI) is...

PBSO Facilities Security Enhancements	\$500,000
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This project funds the design, permitting and construction of various site and building improvements at select Palm Beach Sheriffs Office (PBSO) facilities throughout the county in response to a threat and security assessment performed by...

PBSO Main Detention Center South Tower Electronic Surveillance Improvements	\$500,000
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This project funds the installation of surveillance cameras at strategic locations throughout the interior of the South Tower of the Main Detention Center (MDC) on Gun Club Road. The additional cameras, monitoring stations, and electronic...

Public Defender Main Building Space Conversions and Enhancements	\$225,000
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This project funds the design, permitting, and construction to convert existing interior spaces at the Public Defender's office in downtown West Palm Beach into an individual office, storage closet, and break room to meet operational...

Roger Dean Chevrolet Stadium Renewal and Replacement	\$800,000
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This project funds future renewal and replacement projects at Roger Dean Stadium through annual appropriations from the 1st to 4th cent bed tax. Projects will be identified in the Annual Renewal and Replacement Project list required by the...



South County Administrative Complex Redevelopment**\$8,000,000**

This project funds the redevelopment of the South County Administrative Complex on the east side of Congress Avenue in the City of Delray Beach. Consistent with Board direction, the site will be the subject of a Master Plan that minimizes the...

State Attorney Main Building 1st Floor Glazing Reinforcement**\$100,000**

This project completes the installation of ballistic film on the first floor windows of the State Attorney's building in downtown West Palm Beach in satisfaction of a threat and security assessment performed by the State Attorney's Office.

State Attorney Main Building 1st Floor Shell Build-Out**\$350,000**

This project builds out the first floor shell at the State Attorney's Office to be used by the Public Corruption Unit and Organized Crime. This project also provides for two card readers at the entrance to the Public Corruption Unit and...

State Attorney Main Re-cabling**-\$151,023**

This project completes the re-cabling of the State Attorney's office, approximately 180 offices and 20 workstations that require 2 CAT 6 network cables to handle the data file load. ISS will be the lead agency in this project.

Total: \$336,696,000

Fire Rescue Requests

Itemized Requests for 2026

Communication Center Renovation	\$1,000,000
This project proposes to install new elevated flooring and communications connectivity. The existing elevated flooring is worn, deteriorating, and noisy, which poses employee safety and environmental concerns. Due to continuous...	
Fire Rescue Headquarters Painting	\$500,000
This project will facilitate the need for interior painting at Fire Rescue Herman Brice Headquarters Administration Facility. Existing conditions have exceeded the recommended manufacturer's expectancy.	
Fire Station 24 Replacement	\$2,000,000
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 Generator Replacement	-\$225,000
This project is being merged into F138 to consolidate the projects at Station 33. This three-bay 7,743 square foot station was built in 1988. This generator is necessary to supply power to the station during power outages and to increase its...	
Fire Station 33 Interior Renovations	-\$221,793
This project is being merged into F138 to consolidate the projects at Station 33. This is a three-bay 7,700 square foot fire station built in 1988. The station currently houses 6 personnel per day, and is in need of interior renovations that...	
Fire Station 33 Replacement	\$4,447,000
Due to the extent of wear and tear at station 33, projects F114 and F137 are merging into F138 to consolidate the projects at station 33. Instead of renovating the station, the funding for this station will be used to replace the existing station....	
Fire Station 34 Cast Iron Piping Replacement	\$500,000
The Cast Iron Piping Replacement project for Fire Station 34 is necessary to replace all cast iron drainage piping below the Fire Station slab leading to the Palm Beach County outflow. The current piping is deteriorating.	
Fire Station 52 Replacement	\$5,000,000
This project will replace Fire Station 52, which was built in 1977 in the Pheasant Walk neighborhood. This station has reached the end of its useful life. A full review will be done to ensure the current location is still the best location to...	
Fire Station Agricultural Reserve South	\$8,000,000
This project involves the construction of a new fire station to serve the southern portion of the Ag Reserve. Fire Rescue purchased a 5-acre site on Linton Blvd, west of the Turnpike and east of Lyons Road, in April 2018 to build a fire...	
Fire Station Arden	\$11,000,000
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 Station Replacement TBD	\$9,000,000
This project involves the construction of a new fire station, which will replace an existing building 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...	
Fire Stations Bay Door Replacements	\$500,000
Bay doors need to be replaced due to major wear and tear, and age of the doors.	
Fire Stations Facility Hardening	\$500,000
This project is for facility hardening, including projects such as patio canopies, screen enclosures, fencing of parking areas, interior/exterior renovations, and security enhancements.	



Fire Stations Generator Replacements	\$500,000
Palm Beach County Fire Stations' Emergency Standby Generators will be replaced as needed. This replacement plan will include evaluating each current generator for reliability and efficiency.	
Fire Stations Parking Lot Resurfacing	\$250,000
Countywide, all Fire Station parking lots and driveways need to be repaired to maintain a safe passageway for equipment, vehicles, and foot traffic.	
Fire Stations Renovations	\$8,000,000
This project will respond to the comprehensive programmatic assessment of 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...	
Fire Stations Restroom Renovations	\$500,000
This project will replace aging restrooms at various fire stations due to deterioration.	
Fire Stations Roofing Replacement	\$1,000,000
This project will replace the existing roofing systems at various fire stations that have exceeded their 20-year life expectancy and failures that are occurring, creating life safety issues.	
Fire Stations Traffic Preemption	\$1,200,000
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...	
Sheds for Fire Station Bunker Gear	\$100,000
This is a Firefighter health and safety project to provide, where possible, separate and independent locations per fire station to store firefighter bunker gear and related equipment. This could be a shed or an independent room addition to the...	
Total: \$53,550,207	

General Government Requests

Itemized Requests for 2026

Lutheran Services Renewal and Replacement

\$685,000

This project includes the renewal and replacement of building systems and equipment for various County-owned, shared, and stand-alone Lutheran Services facility locations that support the delivery of Head Start/Early Head Start programming within...

Total: \$685,000



Information Systems Services Requests

Itemized Requests for 2026

Artificial Intelligence Infrastructure FY 2026	\$1,150,000
This project aims to leverage artificial Intelligence (AI) and machine learning technology to improve efficiency, automate routine tasks, and facilitate better decision-making. The FY 2026 budget will include costs for AI development, system...	
CGI Upgrades	\$250,000
Following the recent CGI Advantage 4.0 upgrade, there are new opportunities to further enhance the system. This project will provide funding for these enhancements as well as the associated support required for implementation.	
Communications and Telephony FY 2026	\$1,000,000
Funding in FY 2026 will allow for the expansion of the contract center, Interactive Voice Response for internal and external agencies, and additional software to support these activities.	
Countywide Security Operations FY 2026	\$1,000,000
The project supports activities that further develop the County's cyber resilience to prepare, respond to, and recover from cyber threats. The request supports initiatives in upgrading cybersecurity infrastructure, incident response and recovery,...	
Data Center Replacements, Renewals, and Improvements FY 2026	\$2,500,000
Critical improvements to all County Data Centers. Funding in FY 2026 provides for exhaust systems, batteries, HVAC systems, chillers, and other routine renewals, replacements, and improvements.	
Enterprise Cabling FY 2026	\$100,000
Provides for the expansion and maintenance of cabling throughout County facilities.	
Geographic Information System Infrastructure FY 2026	\$950,000
Provides funding for the contracting of ortho and oblique digital aerial photography. This photography provides a visual history of change over time. This project, in conjunction with the Property Appraiser and several municipalities, provides...	
Microsoft License Management FY 2026	\$500,000
Funding for FY 2026 provides for upgrades to operating systems and office software packages throughout the County that will allow users to expand upon the benefits realized with the countywide upgrade to Microsoft M365.	
Network Infrastructure Replacements, Repairs, and Improvements FY 2026	\$8,000,000
This project encompasses all routine replacements, repairs, and improvements to the network infrastructure. FY 2026 funding will support upgrades to network switches, expansion of cellular reinforcements, purchase of additional monitoring tools, a...	
Network Security and Threat Management FY 2026	\$1,500,000
Continuation of maintenance, renewal, and replacement efforts to protect the County by ensuring uninterrupted daily operations and mitigating potential risks. Funding in FY 2026 will allow for additional segregation and safety...	
Platform Infrastructure Replacements, Renewals, and Improvements FY 2026	\$7,800,000
This project encompasses all routine replacements, repairs, and improvements to the platform infrastructure. The FY 2026 request is meant to replace hardware and software at the end of their maintenance agreement, increase storage...	
Video Service Delivery FY 2026	\$500,000
Expansion of Webex and other video conferencing equipment, software, and services will be provided through FY 2026 funding.	
Total: \$25,250,000	



Parks & Recreation Requests

Itemized Requests for 2026

ADA Compliance Measures	\$400,000
In 2010, the Americans with Disabilities Act of 1990 (ADA) was revised to expand the accessibility requirements at recreational facilities. All facilities are now required to be in compliance with these revised regulations. Miscellaneous...	
Aqua Crest Pool Facility Replacement	\$1,346,000
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...	
Aquatic Facilities and Beach Repair and Renovation FY 2026	\$941,000
This project includes the repair and renovation of aquatic facilities and beach parks. Projects include, but not limited to: pools, pool equipment, fencing, scoreboards, splashpads, buildings, pumps, ocean rescue equipment, ocean rescue towers,...	
Athletic Courts Repair and Renovation Countywide	\$1,625,000
This project includes the repair and renovation of various athletic courts throughout the park system, including racquetball, pickleball, tennis, basketball, petanque, bocce, volleyball, futsal, and other sports courts. The renovations will...	
Athletic Field and Court Lighting Replacement Countywide	\$2,300,000
This project includes the replacement of various athletic field lighting and court lighting throughout the County to ensure safe and reliable playing conditions. The upgrades will include installing new, energy-efficient lighting fixtures that...	
Athletic Structures Replacement and Renovation	\$950,000
This project includes the replacement and renovation of various athletic structures throughout the park system, including press boxes, backstops, batting cages, bleacher pads, dugouts, shade structures, and scoreboards. The focus will be on...	
Beach Access and Boardwalk Repair and Replacement Countywide	\$700,000
This project includes the repair and replacement of beach access stairways, ramps, and boardwalks to ensure safe and reliable pathways for park visitors. The work will address safety concerns, maintain the structural integrity of existing access...	
Bridge Repair and Replacement	\$1,005,000
This project includes the repair and replacement of various vehicle and pedestrian bridges across countywide parks. It aims to address structural issues, enhance safety, and improve accessibility for both vehicles and pedestrians. The work will...	
Building and Infrastructure Hardening	\$500,000
This project provides for structural improvements to Parks and Recreation buildings and infrastructure to reduce vulnerability to natural disasters, including hurricanes. Work includes the installation of impact-resistant windows, storm shutters,...	
Burt Aaronson South County Regional Boat Ramp Replacement	\$293,000
This project will replace the mat boat ramps with solid concrete ramps at Burt Aaronson South County Regional Park. These new ramps will greatly reduce the maintenance required and increase public safety.	
Burt Aaronson South County Regional Street and Parking Lot Light Replacement	\$285,000
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.	
Caloosa Park Light Replacement	\$77,000
This project will replace the old light poles to maintain safety at Caloosa Park.	



Campground Facility Repair and Renovations	\$300,000
This project provides for routine and corrective repairs at campground facilities located in South Bay RV Park, John Prince Park Campground, and Peanut Island. Work includes patching or sealing of asphalt in parking areas, plumbing and fixture...	
Carlin Park Improvements	\$600,000
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...	
Cultural and Historical Park Building and Structure Repair and Renovation Countywide	\$250,000
This project includes the repair and renovation of various cultural and historical buildings and structures throughout the Parks system (i.e. Riverbend Hatcher House, South Bay Railroad Cottage, Peanut Island Coast Guard Station, and South Inlet...	
Electronic Card Access System	\$102,000
This project requests funding for the procurement and installation of an electronic card access system in park buildings. The current "A4" and "PEAKS" lock systems have been in use for nearly 40 years and are now outdated. With the expiration of...	
Fencing Replacement Countywide	\$650,000
This project includes the replacement of aging and deteriorating fencing throughout County parks to enhance safety, accessibility, and aesthetics. The new fencing will meet current safety and accessibility standards, ensuring a secure environment...	
Florida Boating Improvement Program (FBIP)	\$250,000
This funding provides for the construction, repair, and renovation of freshwater and saltwater boat ramps, lifts, piers, docks, and mooring buoys throughout the County. These funds can be applied towards the purchase and installation of waterway...	
General Administration Repair and Renovation FY 2026	\$168,000
This project includes restructuring and refurbishing John Prince Park Administration Building office spaces for better functionality and aesthetics, along with replacing essential IT equipment such as desktops, laptops, tablets, printers, hand...	
General Park Repair and Renovation FY 2026	\$4,200,000
Repair and renovation for countywide parks including, but not limited to: equipment replacement, parking lot and roadway repaving and striping, cushioning materials (tennis, playground, basketball), court resurfacing, wood treatment and...	
General Recreation Facilities Repair and Renovation FY 2026	\$269,000
Repair and renovation of general recreation facilities (i.e. recreation centers, nature centers, community centers, civic centers, etc.) including, but not limited to: buildings, parking lots, sidewalks, equipment, flooring, shade structures,...	
Glades Pioneer Park Phase III Improvements	\$500,000
This project allocates funding for enhancements at Glades Pioneer Park. Planned improvements include the construction of a picnic pavilion and plaza area, the addition of asphalt parking and a designated drop-off zone, utility extensions, and the...	
Golf Course Capital Improvements and Renovations	\$890,000
The project includes the repair and renovation of Golf Courses to include, but not limited to: buildings, parking lots and sidewalks, equipment (i.e irrigation systems, pumps, audio and visual equipment), flooring, signage, rust proofing, fencing,...	
John Prince Park Center Drive Pavilion Replacement	\$172,000
This project will replace the Center Drive pavilion at John Prince Park. This rental pavilion is the largest group shelter in the park system and is heavily used for special community events.	



John Prince Park Street and Parking Lot Light Replacement	\$106,000
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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.

John Prince Park Utility Infrastructure	\$120,000
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This project includes the replacement and upgrade of utility infrastructure at John Prince Park, serving the maintenance compound, campground with over 300 RV sites, and large pavilion areas. The existing 26.2-kilovolt primary service spans...

Jupiter Beach Park Parking Lot Light Replacement	\$151,000
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This project will replace the parking lot lights at Jupiter Beach Park to allow for adequate public safety.

Karen Marcus Ocean Park Preserve Design and Development	\$400,000
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Karen Marcus Ocean Park Preserve is an undeveloped 150 acre property in Jupiter 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...

Morikami Park Light Replacement	\$641,000
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This project will replace the old light poles to maintain safety and improve energy efficiency at Morikami Park.

North County Pool Facility Repairs and Renovation	\$6,913,000
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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.

Okeeheelee Golf Course Fairway Renovations	\$110,000
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This project will fund the renovation and re-grassing of the fairways at Okeeheelee Golf Course. Funding is from the Golf Course Capital fund.

Okeeheelee Golf Course Learning Center	\$250,000
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This project includes the design and construction of a Golf Learning Center/Academy at Okeeheelee Golf Course. This project will include covered hitting bays, office space, storage, club fitting, and repair space. Funding is from the Golf Course...

Okeeheelee Park Ski Lake Boat Ramp Replacement	\$370,000
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This project will replace the mat boat ramps with solid concrete ramps at the ski lake in Okeeheelee Park. These new ramps will greatly reduce the maintenance required and increase public safety.

Okeeheelee Park Street and Parking Lot Light Replacement	\$146,000
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This project will replace the street and parking lot lights at Okeeheelee Park. The street and parking lot light fixtures have passed their expected useful life cycle.

Osprey Point Golf Course Learning Academy	\$800,000
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This project includes 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,...

Park Building Repair and Renovations	\$2,000,000
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This project includes the replacement and renovation of various park buildings across the park system to improve functionality, safety, and overall facility condition. The buildings targeted for this project include breakrooms, storage areas,...

Park Natural Areas and Water Bodies Management	\$500,000
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This project includes restoration and ongoing management of natural areas and water bodies throughout the park system. It aims to preserve and enhance the ecological health of these areas by addressing issues such as habitat degradation, invasive...



Park Ridge Golf Course Maintenance Building Renovations	\$500,000
This project includes the renovation of the maintenance building at Park Ridge Golf Course. The work will include weatherproofing, insulation replacement, roll up door repairs, and rusted sheet metal replacement. Funding is from the Golf Course...	
Park Ridge Golf Course Pro Shop	\$1,000,000
This project includes the design and construction of a Pro Shop at Park Ridge Golf Course. This project will replace the current modular building with a permanent structure to include a pro shop and snack bar area. Funding is from the Golf Course...	
Parking Lot, Pathway, and Street Lighting Replacements	\$1,120,000
This project includes replacing street lighting, pathway lighting, and parking lot lighting throughout the park system to enhance public safety and improve visibility. The upgrade will involve installing energy-efficient, modern lighting systems...	
Pavilion and Shelter Replacement and Renovations	\$1,000,000
This project includes the replacement and renovation of group and individual pavilions and shelters throughout the park system. It aims to upgrade existing structures that are outdated, deteriorating, or no longer meeting the needs of park...	
Phil Foster Park Expansion	\$300,000
This project calls for the expansion of new recreational amenities within Phil Foster Park. Facilities to be constructed include site lighting, extension of utilities, new benches, picnic tables, outdoor showers, walkways, fencing, landscaping and...	
Playground Replacement and Resurfacing	\$1,870,000
This project includes the replacement and resurfacing of playgrounds throughout the park system to improve safety, accessibility, and overall user experience. It involves upgrading outdated or deteriorating play structures and installing new,...	
Playground Replacement Countywide FY 2018	\$1,016,000
This project will replace various playgrounds Countywide to ensure safe play for children.	
Restroom Replacement and Renovation	\$1,125,000
This project includes the replacement and renovation of outdated and deteriorating restrooms throughout the park system. The upgrades will include improving accessibility, functionality, and overall user experience by addressing structural issues...	
Roadway, Trail, and Pathway Repairs	\$3,475,000
This project includes the repair, resurfacing, and striping of roadways, trails, and pathways throughout the park system that have experienced surface deterioration, eroded edges, and root damage. The project will address these issues by restoring...	
Roof Replacement and Renovations	\$450,000
This project includes the removal and replacement of aging and deteriorated roofing systems across multiple park facilities. Work includes demolition and disposal of existing materials, installation of new roofing systems meeting current building...	
Shade Structure Replacement and Expansion	\$750,000
This project includes the replacement and expansion of recreational shade structures throughout the park system. It includes the design, permitting, and construction of new shade structures to enhance comfort and protection for park visitors. The...	
Site Security and Public Safety Infrastructure	\$150,000
This project includes the installation of security and safety infrastructure to enhance public safety at park facilities. Project elements include the installation of high-resolution security cameras, real-time monitoring systems, bollards or...	



Villages of Windsor Park Design and Development Phase I	\$1,150,000
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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...

Waterfront Infrastructure Replacement and Renovations	\$2,580,000
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This project includes the repair, replacement, and renovation of waterfront infrastructure throughout the park system, including boat ramps, docks, fishing piers, watercraft launches, and other related facilities. The goal is to enhance the...

West Boynton Parking Lot Light Replacement	\$155,000
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This project will replace the parking lot lights in some areas with LED lights at West Boynton Park.

Total: \$47,921,000



Planning, Zoning & Building Requests

Itemized Requests for 2026

Land Management System	\$15,000,000
To enhance efficiency, transparency, and customer service, this project proposes to upgrade the current building permitting system, ePZB, which is an in-house custom-built platform, to a new land management software solution that will provide...	
Total: \$15,000,000	



Water Utilities Requests

Itemized Requests for 2026

Southern Region Water Reclamation Facility (SRWRF) Renewal and Replacement

\$23,546,000

This project involves renewal and replacement improvements at the SRWRF to enhance operational efficiency, improve the treatment process, stay in compliance with regulatory requirements, and provide for routine rehabilitation and replacement of...

Utility Line Relocations - County Road Projects

\$3,000,000

This project will modify, relocate, and replace water mains and facilities that conflict with road construction.

Wastewater Collection System Extension

\$11,392,000

This ongoing project involves the extension of wastewater force mains to areas which currently do not have sanitary sewer service available. Design and construction of a bypass force main to the East Central Region Wastewater Treatment Facility is...

Wastewater Collection System Lift Station Rehabilitation

\$1,595,000

An Asset Management Program provides a systematic method of minimizing the life cycle costs of utility assets while meeting desired service levels and controlling risk in the most efficient manner. This part of the program prioritizes sewer lift...

Water Treatment Plant #11 Improvements

\$566,000

This project includes improvements to the Water Treatment Plant #11 to enhance operational efficiency, correct existing deficiencies with the existing treatment process, and comply with regulatory requirements. Projects include; a degassifier...

Water Treatment Plant #3 Renewal and Replacement

\$4,114,000

This project involves improvements needed at Water Treatment Plant #3 to maintain the integrity and reliability of the plant's aging systems. Specific projects include membrane cleaning system improvements, sodium hypochlorite tank replacements,...

Water Treatment Plant #8 Renewal and Replacement

\$1,480,000

This project involves improvements needed at Water Treatment Plant #8 to maintain the integrity and reliability of the plant's aging systems. Specific projects include the replacing lime slakers, fuel storage tanks, high service pumps, finished...

Water Treatment Plant #9 Renewal and Replacement

\$2,743,000

This project involves improvements needed at Water Treatment Plant #9 to maintain the integrity and reliability of the plant's aging systems. Specific projects include membrane cleaning system improvements, sodium hypochlorite tank replacement,...

Western Region Wastewater Treatment Plant Improvements

\$3,967,000

The Belle Glade and Pahokee Wastewater Treatment plants are scheduled for renewal and replacement projects. The Glades Wastewater Master Plan and Business Case Evaluation Studies concluded that the optimum long-term solution is to convert...

Western Region Water Distribution System Rehabilitation

\$6,597,000

The western region currently experiences significant water loss, poor potable water quality, and inconsistent water pressures due to an obsolete water distribution system. This major program of water line replacement will reduce the water loss to...

Total: \$59,000,000



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 2026, and in future years.

The State of Florida does not impose a legal debt limit on local government issuers. However, Palm Beach County adheres to the Debt Policies listed in the Financial Policies section of this document.

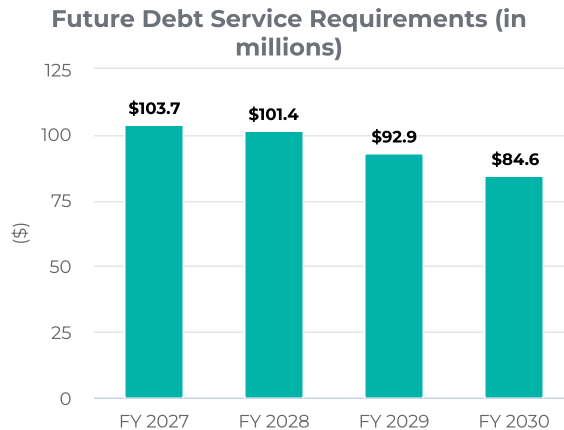
Palm Beach County covenants and agrees that it will not issue any indebtedness or incur any indebtedness from or supported by a pledge of Non-Ad Valorem revenues unless the County can show that following the issuance of or incurrence of such additional indebtedness, (i) the total amount of Non-Ad Valorem 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 25 County bond issues. Two are General Obligation issues, sixteen are Non-Self Supporting Revenue bonds, and seven are Self-Supporting Enterprise Issues. At original issue, total County debt for these issues was \$1,232,559,759. The current outstanding balance on these issues is \$907,557,375. Additionally, there is one Public Improvement Revenue Note for the acquisition of environmentally sensitive lands.

Future Debt Service Requirements After FY 2026

Debt service requirements after FY 2026 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 10/1/25	Moody's Investor's Service	Standard & Poor's and Fitch
General Obligation Bonds						
Refund a portion of outstanding Series 2006, Waterfront Access	28,035,000	8/19/14	8/1/26	3,350,000	Aaa	AAA
To finance workforce and affordable housing projects	94,940,000	7/3/24	6/1/44	92,215,000	Aaa	AAA
Total - General Obligation Bonds	\$122,975,000			\$95,565,000		
Non-Self-Supporting Revenue Bonds						
Refund BAN for public building improvements - Four Points	16,189,340	4/17/12	3/1/27	2,338,232	Aaa	AAA, AAA
For a grant to Max Planck	13,179,015	10/9/13	12/1/28	4,011,547	Aaa	AAA, AAA
Refund Series 2006, 2007A, 2007B and 2007C	72,445,000	10/1/14	11/1/27	24,465,000	Aaa	AAA, AAA
Refund Series 2008A and 2008-2	63,635,000	3/11/15	11/1/28	25,095,000	Aaa	AAA, AAA
To construct Convention Center Parking Garage and Airport Center improvements	63,155,000	5/20/15	11/1/35	39,805,000	Aaa	AAA, AAA
For a grant to Max Planck	18,805,000	10/14/15	12/1/25	2,115,000	Aaa	AAA, AAA
To construct Ballpark of the Palm Beaches	65,360,000	12/9/15	12/1/45	46,280,000	Aaa	AAA, AAA
Partial Refunding of Public Improvement Revenue Bonds for the Jail Expansion Project/Public Buildings	121,035,000	4/27/16	5/1/38	91,230,000	Aaa	AAA, AAA
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	11,145,000	Aaa	AAA, AAA
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	22,740,000	Aaa	AAA, AAA
Refund portion of Series 2011 Public Improvement Revenue Refunding Bonds for the Convention Center Project	41,830,000	2/13/20	11/1/30	28,030,000	Aaa	AAA, AAA
To construct Supervisor of Elections Operations Building	51,050,000	4/29/21	12/1/40	44,425,000	Aaa	AAA, AAA

Taxable Refunding of Series 2015D Public Improvement Revenue Refunding Bonds	69,235,000	4/29/21	12/1/45	65,000,000	Aaa	AAA, AAA
To construct the Roger Dean Jupiter Stadium Expansion	34,550,000	5/2/23	12/1/47	34,550,000	Aaa	AAA, AAA
To construct the Roger Dean Jupiter Stadium Expansion	88,145,000	5/2/23	12/1/41	82,175,000	Aaa	AAA, AAA
To construct various capital improvements	47,315,000	6/8/23	5/1/43	44,165,000	Aaa	AAA, AAA
Total - Non-Self-Supporting Revenue Bonds	\$813,648,355			\$567,569,779		
Self-Supporting Revenue Bonds						
Refund Series 2006A	57,070,000	7/26/16	10/1/36	43,415,000	A1	AA-, A+
PBI ARFF Facility & Parking Center Improvements (Non-AMT)	24,190,000	11/1/24	10/1/44	23,470,000	A1	AA-, N/A
PBI Concourse B Expansion (AMT)	74,560,000	11/1/24	10/1/44	72,345,000	A1	AA-, N/A
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	3,162,596	No Rating	No Rating
Refund Series 2009	44,105,000	11/26/19	10/1/40	33,900,000	Aaa	AAA
Refund portion of Series 2013 Bonds	59,375,000	10/27/20	10/1/33	44,745,000	Aaa	AAA
Total - Self-Supporting Revenue Bonds	\$295,936,404			\$244,422,596		
All County Budgetary Controlled Bonds	\$1,232,559,759			\$907,557,375		

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 Aaa, AAA, and AAA, 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
2027	\$7,538,616	\$72,245,049	\$23,929,258	\$103,712,923
2028	7,541,241	70,002,973	23,874,507	101,418,721
2029	7,537,116	61,511,876	23,866,069	92,915,061
2030	7,541,241	53,697,162	23,369,194	84,607,597
Future	105,547,949	585,744,013	215,596,857	906,888,819
Total	\$135,706,164	\$843,201,073	\$310,635,885	\$1,289,543,121

Note: This table includes principal and interest on currently outstanding bond issues. Bonds expected to be issued in Fiscal Year 2026 are not included.

General Obligation Debt refers to tax-supported bond issues.

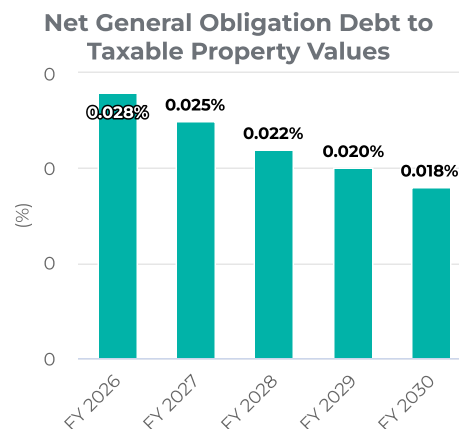
Non-Self-Supporting Revenue Debt refers to those bond issues and other debt which are supported from specific revenue sources other than property taxes or enterprise earnings. Examples of this category would include pledges of sales tax revenue, State revenue sharing, or other Non-Ad Valorem revenues.

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 Department of Airports and Water Utilities Department.

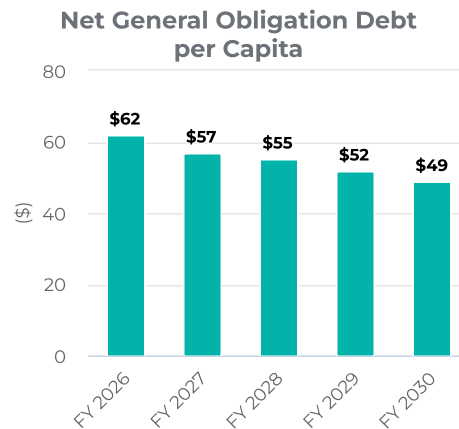
Debt Service Ratios

The charts below describe various debt ratios used to present and analyze the debt position and capabilities of the County.

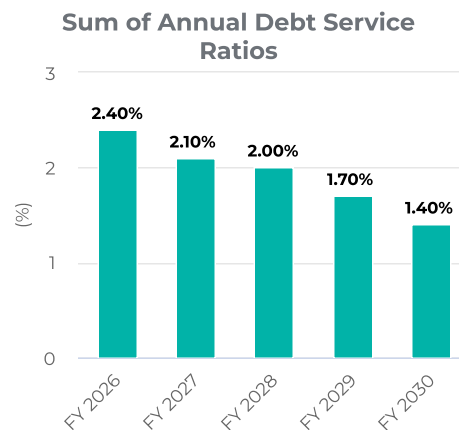
The first significant ratio is the ratio of net tax supported debt to taxable property values. This ratio indicates the proportion of tax supported debt (general obligation or voted debt), net of any debt service reserves, to the taxable values that can be assessed to support that debt. Palm Beach County currently has a ratio of 0.028%.



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 \$62 per person for outstanding bond issues in FY 2026, and is projected to be approximately \$49 per person in FY 2030.



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 2.4% for FY 2026 with a projected decrease to 1.4% by FY 2030.



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 7.835 in FY 2026 and increase to 11.378 in FY 2030. In FY 2026 the percentage of non-self-supporting variable rate debt to total non-self-supporting debt is projected to be 0.4% and the County does not anticipate increasing its variable rate debt in the future.

In summary, Palm Beach County continues to be in a very strong debt capacity position.

Debt Service Data

	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
General Obligation Debt (Net)	\$95,565,000	\$89,090,000	\$85,815,000	\$82,390,000	\$78,815,000
Taxable Values (in \$1000's)	\$342,954,850	\$363,532,141	\$385,344,069	\$408,464,714	\$432,972,596
Percent of Net General Obligation Debt to Taxable Values	0.028%	0.025%	0.022%	0.020%	0.018%
Population Estimates	1,556,161	1,571,723	1,587,440	1,603,314	1,619,347
Net General Obligation Debt per Capita	\$62	\$57	\$55	\$52	\$49
General Operating Expenditures	\$3,574,568,452	\$3,743,485,052	\$3,922,411,033	\$4,104,132,290	\$4,296,026,303
Annual Debt Service General Obligation Debt	\$10,987,554	\$7,538,616	\$7,541,241	\$7,537,116	\$7,541,241
Percent of Annual Debt Service on General Obligation Debt to General Operating Expenditures	0.3%	0.2%	0.2%	0.2%	0.2%
Annual Debt Service Non-Self-Supporting Revenue Bond Debt	\$74,934,733	\$72,245,049	\$70,002,973	\$61,511,876	\$53,697,162
Percent of Annual Debt Service on Non-Self-Supporting Revenue Bond Debt to General Operating Expenditures	2.1%	1.9%	1.8%	1.5%	1.2%
Non-Ad Valorem Revenues	\$587,140,631	\$593,012,037	\$598,942,157	\$604,931,579	\$610,980,895
Ratio of Annual Debt Service on Non-Self-Supporting Revenue Bond Debt to Non-Ad Valorem Revenues	7.835	8.208	8.556	9.834	11.378
Percent of Variable Rate Non-Self-Supporting Debt to Total Non-Self-Supporting Debt	0.4%	0.3%	0.2%	0.1%	0.0%

\$28.0M General Obligation Refunding Bonds, Series 2014 (Waterfront Access)

	Amount Budgeted
Principal	\$3,350,000
Interest	100,500
Paying Agent Fees	1,250
Total	\$3,451,750

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
	\$28,035,000	\$8,827,168	\$36,862,168

\$94.9M General Obligation Bonds, Series 2024 (Workforce/Affordable Housing)

	Amount Budgeted
Principal	\$3,125,000
Interest	4,412,054
Paying Agent Fees	2,000
Total	\$7,539,054

Budget Comment

This fund provides for the debt service on the General Obligation Bonds, Series 2024 issued to provide the funds required to fund a portion of the County's Workforce and Affordable Housing Bonds. The bonds mature from 2025 to 2044 and pay an annual interest rate of 4.5% to 5%. Funds to retire the bonds are provided from Ad Valorem taxes.

Amortization Schedule

	Principal	Interest	Total
2025	\$2,725,000	\$4,144,011	\$6,869,011
2026	3,125,000	4,412,054	7,537,054
2027	3,275,000	4,263,616	7,538,616
2028	3,425,000	4,116,241	7,541,241
2029	3,575,000	3,962,116	7,537,116
2030	3,740,000	3,801,241	7,541,241
2031	3,905,000	3,632,941	7,537,941
2032	4,080,000	3,457,216	7,537,216
2033	4,265,000	3,273,616	7,538,616
2034	4,465,000	3,076,360	7,541,360
2035	4,675,000	2,866,505	7,541,505
2036	4,895,000	2,644,443	7,539,443
2037	5,130,000	2,409,483	7,539,483
2038	5,375,000	2,163,243	7,538,243
2039	5,635,000	1,902,555	7,537,555
2040	5,915,000	1,626,440	7,541,440
2041	6,205,000	1,333,648	7,538,648
2042	6,510,000	1,026,500	7,536,500
2043	6,840,000	701,000	7,541,000
2044	7,180,000	359,000	7,539,000
	\$94,940,000	\$55,172,229	\$150,112,229



\$11.7M Public Improvement Revenue Note, Series 2008 (Environmentally Sensitive Land Acquisition Project)

	Amount Budgeted
Principal	\$584,884
Interest	77,475
Total	\$662,359

Budget Comment

This fund provides for the debt service on the Series 2008 Note issued to finance cost of acquisition of environmentally sensitive land in Jupiter. The bonds mature from 2008 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	584,884	121,932	706,816
2011	584,884	114,210	699,094
2012	584,884	107,784	692,668
2013	584,884	99,245	684,129
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	49,177	634,061
2023	584,884	130,924	715,808
2024	584,884	133,564	718,448
2025	584,884	49,585	634,469
2026	584,884	77,475	662,359
2027	584,884	51,650	636,534
2028	584,884	25,825	610,709
	\$11,697,680	\$2,114,677	\$13,812,357

Note: This is a variable rate bond. Future interest has been estimated.

\$16.2M Capital Improvement Revenue Refunding Bonds, Series 2012

	Amount Budgeted
Principal	\$1,161,797
Interest	44,285
Total	\$1,206,082

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	1,382,805
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	102,114	1,235,178
2025	1,147,340	73,380	1,220,720
2026	1,161,797	44,285	1,206,082
2027	1,176,435	14,823	1,191,258
	\$16,189,340	\$3,306,943	\$19,496,283

\$13.2M Public Improvement Revenue Bonds (Max Planck), Series 2013

	Amount Budgeted
Principal	\$966,806
Interest	120,427
Total	\$1,087,233

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	757,741	308,182	1,065,923
2017	776,190	289,733	1,065,923
2018	795,446	270,477	1,065,923
2019	815,008	300,415	1,115,423
2020	835,139	280,383	1,115,522
2021	855,767	255,102	1,110,869
2022	876,904	229,619	1,106,523
2023	898,564	203,293	1,101,857
2024	920,758	176,316	1,097,074
2025	943,501	148,751	1,092,252
2026	966,806	120,427	1,087,233
2027	990,685	91,403	1,082,088
2028	1,015,155	61,663	1,076,818
2029	1,038,901	31,188	1,070,089
	\$13,179,015	\$3,140,426	\$16,319,441

\$72.4M Public Improvement Revenue Refunding Bonds, Series 2014A

	Amount Budgeted
Principal	\$8,150,000
Interest	778,900
Paying Agent Fees	1,500
Total	\$8,930,400

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	\$5,870,000
Interest	910,850
Paying Agent Fees	1,250
Total	\$6,782,100

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	\$24,644,678	\$88,279,678

\$121.0M Public Improvement Revenue Refunding Bonds, Series 2016

	Amount Budgeted
Principal	\$5,150,000
Interest	4,561,500
Paying Agent Fees	1,500
Total	\$9,713,000

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
	\$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	\$3,000,000
Interest	1,380,081
Paying Agent Fees	2,500
Total	\$4,382,581

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
	\$63,155,000	\$26,540,998	\$89,695,998



\$18.8M Public Improvement Taxable Revenue Bonds (Max Planck), Series 2015B

	Amount Budgeted
Principal	\$2,115,000
Interest	28,870
Total	\$2,143,870

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 2026 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	\$1,440,000
Interest	2,040,486
Paying Agent Fees	1,906
Total	\$3,482,392

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 2046 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
	\$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	\$1,930,000
Interest	1,860,550
Paying Agent Fees	1,500
Total	\$3,792,050

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	\$1,760,000
Interest	322,091
Total	\$2,082,091

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
	\$22,540,000	\$4,635,594	\$27,175,594

\$41.8M Taxable Revenue Improvement Refunding Bonds (Convention Center Project), Series 2019A

	Amount Budgeted
Principal	\$4,440,000
Interest	516,200
Paying Agent Fees	1,500
Total	\$4,957,700

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 2020 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	\$5,618,863	\$47,448,863

\$25.2M Taxable Revenue Imp. Refunding Bonds (Convention Center Hotel Project), Series 2019B

	Amount Budgeted
Principal	\$1,085,000
Interest	690,853
Paying Agent Fees	1,500
Total	\$1,777,353

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 2020 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
	\$25,180,000	\$11,189,041	\$36,369,041

\$69.2M Taxable Pub. Imp. Rev. Ref. Bonds (Professional Sports Franchise Facility Project), Series 2021C

	Amount Budgeted
Principal	\$2,610,000
Interest	1,367,002
Paying Agent Fees	1,500
Total	\$3,978,502

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	1,367,002	3,977,002
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
	\$69,235,000	\$21,705,073	\$90,940,073



\$34.6M Pub. Imp. Rev. Bonds (Professional Sports Franchise Facility Project), Series 2023A

	Amount Budgeted
Principal	\$0
Interest	1,727,500
Paying Agent Fees	750
Total	\$1,728,250

Budget Comment

This fund provides for the debt service on the Public Improvement Revenue Bonds, Series 2023A issued (5/2/2023) to finance the Roger Dean Jupiter Stadium Expansion Professional Sports Franchise Facility Project. The bonds mature from 2024 to 2048 and pay an annual interest rate of 5.00%. The source of funding is legally available Non-Ad Valorem revenues currently the first cent tourist development tax as well as a State of Florida sales tax contribution.

Amortization Schedule

	Principal	Interest	Total
2024	\$0	\$1,866,660	\$1,866,660
2025	0	1,727,500	1,727,500
2026	0	1,727,500	1,727,500
2027	0	1,727,500	1,727,500
2028	0	1,727,500	1,727,500
2029	0	1,727,500	1,727,500
2030	0	1,727,500	1,727,500
2031	0	1,727,500	1,727,500
2032	0	1,727,500	1,727,500
2033	0	1,727,500	1,727,500
2034	0	1,727,500	1,727,500
2035	0	1,727,500	1,727,500
2036	0	1,727,500	1,727,500
2037	0	1,727,500	1,727,500
2038	0	1,727,500	1,727,500
2039	0	1,727,500	1,727,500
2040	0	1,727,500	1,727,500
2041	0	1,727,500	1,727,500
2042	0	1,727,500	1,727,500
2043	5,065,000	1,600,875	6,665,875
2044	5,325,000	1,341,125	6,666,125
2045	5,595,000	1,068,125	6,663,125
2046	5,880,000	781,250	6,661,250
2047	6,185,000	479,625	6,664,625
2048	6,500,000	162,500	6,662,500
	\$34,550,000	\$38,395,160	\$72,945,160

\$88.1M Taxable Pub. Imp. Rev. Bonds (Professional Sports Franchise Facility Project), Series 2023B

	Amount Budgeted
Principal	\$3,335,000
Interest	3,617,176
Paying Agent Fees	750
Total	\$6,952,926

Budget Comment

This fund provides for the debt service on the Taxable Public Improvement Revenue Bonds, Series 2023B issued (5/2/2023) to finance the Roger Dean Jupiter Stadium Expansion Professional Sports Franchise Facility Project. The bonds mature from 2024 to 2042 and pay an annual interest rate of from 4.00% to 4.75%. The source of funding is legally available Non-Ad Valorem revenues currently the teams' annual use fee.

Amortization Schedule

	Principal	Interest	Total
2024	\$2,765,000	\$4,188,635	\$6,953,635
2025	3,205,000	3,751,246	6,956,246
2026	3,335,000	3,617,176	6,952,176
2027	3,475,000	3,477,571	6,952,571
2028	3,625,000	3,332,021	6,957,021
2029	3,775,000	3,179,849	6,954,849
2030	3,935,000	3,020,339	6,955,339
2031	4,110,000	2,846,213	6,956,213
2032	4,300,000	2,656,988	6,956,988
2033	4,495,000	2,459,100	6,954,100
2034	4,700,000	2,252,213	6,952,213
2035	4,920,000	2,035,763	6,955,763
2036	5,145,000	1,809,300	6,954,300
2037	5,380,000	1,572,488	6,952,488
2038	5,630,000	1,324,763	6,954,763
2039	5,895,000	1,059,555	6,954,555
2040	6,180,000	775,793	6,955,793
2041	6,480,000	476,663	6,956,663
2042	6,795,000	161,381	6,956,381
Total	\$88,145,000	\$43,997,057	\$132,142,057

\$47.3M Pub. Imp. Rev. Bonds, Series 2023C

	Amount Budgeted
Principal	\$1,570,000
Interest	2,208,250
Paying Agent Fees	1,500
Total	\$3,779,750

Budget Comment

This fund provides for the debt service on the Public Improvement Revenue Bonds, Series 2023C issued (6/8/2023) to finance the Medical Examiner Office Expansion, the Mosquito Control Redevelopment, as well as generators and external hardening at critical County facilities. The bonds mature from 2024 to 2043 and pay an annual interest rate of 5.00%. The source of funding is legally available Non-Ad Valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2024	\$1,655,000	\$2,122,604	\$3,777,604
2025	1,495,000	2,283,000	3,778,000
2026	1,570,000	2,208,250	3,778,250
2027	1,650,000	2,129,750	3,779,750
2028	1,730,000	2,047,250	3,777,250
2029	1,815,000	1,960,750	3,775,750
2030	1,905,000	1,870,000	3,775,000
2031	2,005,000	1,774,750	3,779,750
2032	2,105,000	1,674,500	3,779,500
2033	2,210,000	1,569,250	3,779,250
2034	2,320,000	1,458,750	3,778,750
2035	2,435,000	1,342,750	3,777,750
2036	2,555,000	1,221,000	3,776,000
2037	2,685,000	1,093,250	3,778,250
2038	2,820,000	959,000	3,779,000
2039	2,960,000	818,000	3,778,000
2040	3,110,000	670,000	3,780,000
2041	3,265,000	514,500	3,779,500
2042	3,425,000	351,250	3,776,250
2043	3,600,000	180,000	3,780,000
	\$47,315,000	\$28,248,604	\$75,563,604

\$86.2M Pub. Imp. Rev. Bonds, Series 2025

	Amount Budgeted
Principal	\$2,832,500
Interest	4,681,250
Total	\$7,513,750

Budget Comment

This fund provides for the debt service on the Public Improvement Revenue Bonds, Series 2025 to be issued (11/17/2025) to finance the Animal Care and Control Expansion and Renovation, the 810 Datura Street Building Replacement, as well as the South County Administrative Complex design phase. The bonds mature from 2026 to 2046 and pay an annual interest rate of 5.00%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2026	\$2,832,500	\$4,681,250	\$7,513,750
2027	2,455,000	4,250,625	6,705,625
2028	2,745,000	4,120,625	6,865,625
2029	2,880,000	3,980,000	6,860,000
2030	3,025,000	3,832,375	6,857,375
2031	3,175,000	3,677,375	6,852,375
2032	3,335,000	3,514,625	6,849,625
2033	3,500,000	3,343,750	6,843,750
2034	3,675,000	3,164,375	6,839,375
2035	3,860,000	2,976,000	6,836,000
2036	4,055,000	2,778,125	6,833,125
2037	4,255,000	2,570,375	6,825,375
2038	4,470,000	2,352,250	6,822,250
2039	4,690,000	2,123,250	6,813,250
2040	4,925,000	1,293,485	6,218,485
2041	5,175,000	1,040,985	6,215,985
2042	5,430,000	775,860	6,205,860
2043	5,705,000	497,485	6,202,485
2044	5,990,000	794,500	6,784,500
2045	6,290,000	487,500	6,777,500
2046	3,772,500	165,125	3,937,625
	\$86,240,000	\$52,419,940	\$138,659,940

Department of Airports Debt Service

	Amount Budgeted
Principal	\$3,090,000
Interest	10,028,888
Paying Agent Fees	8,000
Debt Service Reserve	7,891,825
Total	\$21,018,713

Budget Comment

The Department of Airports currently has three outstanding bond issue. Although the October 1 principal and interest payments are budgeted in the current fiscal year, they are recorded in the financial statements in the year the payments are made. The FY 2026 budget will be modified during the mid-year adjustment to align with the bonds' amortization schedule.

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.

2) Airport System Revenue Improvement Bonds, Series 2024A (Non-AMT) - \$24,190,000 – The proceeds, together with certain other available funds, are being used to finance PBI's ARFF Facility and the Parking Revenue Control Building Improvements. The debt service was structured to level the debt service in all outstanding airport bonds and will mature from 2025 to 2044.

3) Airport System Revenue Improvement Bonds, Series 2024B (AMT) - \$74,560,000 – The proceeds, together with certain other available funds, are being used to finance PBI's Concourse B Expansion. The debt service was structured to level the debt service in all outstanding airport bonds and will mature from 2025 to 2044.

Department of Airports Debt Service Amortization Schedule

	Principal	Interest	Total
2016	\$0	\$514,313	\$514,313
2017	100,000	2,848,500	2,948,500
2018	100,000	2,845,500	2,945,500
2019	100,000	2,841,500	2,941,500
2020	100,000	2,837,500	2,937,500
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	5,850,000	6,922,761	12,772,761
2026	6,150,000	7,049,013	13,199,013
2027	6,455,000	6,741,513	13,196,513
2028	6,785,000	6,418,763	13,203,763
2029	7,125,000	6,079,513	13,204,513
2030	7,485,000	5,723,263	13,208,263
2031	7,865,000	5,349,013	13,214,013
2032	8,265,000	4,955,763	13,220,763
2033	8,675,000	4,542,513	13,217,513
2034	9,110,000	4,108,763	13,218,763
2035	9,585,000	3,653,263	13,238,263
2036	10,070,000	3,174,013	13,244,013
2037	5,350,000	2,670,513	8,020,513
2038	5,635,000	2,403,013	8,038,013
2039	5,930,000	2,110,638	8,040,638
2040	6,250,000	1,802,950	8,052,950
2041	6,580,000	1,478,650	8,058,650
2042	6,930,000	1,137,213	8,067,213
2043	7,300,000	777,613	8,077,613
2044	7,685,000	398,800	8,083,800
	\$155,820,000	\$99,974,599	\$255,794,599



Water Utilities Department Debt Service

	Amount Budgeted
Principal	\$8,023,000
Interest	2,694,200
Paying Agent Fees	4,000
Debt Service Reserve	3,506,825
Total	\$14,228,025

Budget Comment

The Water Utilities Department currently has three outstanding bond issues. The Glades Utility Authority was absorbed by the County including outstanding loans (\$9,706,404). The FY 2026 budget will be modified during the mid-year adjustment to align with the bonds' amortization schedule.

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 2015 - \$26,930,000 - The proceeds from this issue were used to refund a portion of the Series 2006A Bonds.

3) 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 Department Debt Service Amortization Schedule

	Principal	Interest	Total
2013	\$10,316	\$94,512	\$104,828
2014	20,864	188,769	209,633
2015	537,962	733,833	1,271,795
2016	548,130	1,161,916	1,710,046
2017	4,103,524	1,151,522	5,255,046
2018	569,123	963,672	1,532,796
2019	579,933	952,863	1,532,796
2020	2,085,958	2,395,692	4,481,650
2021	3,492,202	3,204,968	6,697,170
2022	3,593,670	3,161,404	6,755,073
2023	3,685,366	3,063,407	6,748,773
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
Total	\$140,116,404	\$42,444,489	\$182,560,893



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)

Adopted Budget: The total of the approved budgets of each County fund including budgeted transactions between funds.

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.

Americans with Disabilities Act: Federal law ensuring access and nondiscrimination for people with disabilities.

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 County 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 nor 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 Brought Forward: The amount from a previous period that is carried over to the current period. (See Fund Balance)

Balance Sheet: A statement that discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date.

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)(c)).



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.

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 Anticipation Note: Short-term debt issued in anticipation of long-term bond issuance.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating: A credit rating assigned to a bond issuer to help investors assess the future ability, legal obligation, and willingness of the 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.

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 Instruction Manual: A document distributed to departments to guide the preparation of operating and capital budgets, including strategic plan alignment.

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: Relatively large scale, nonrecurring infrastructure projects that may require multi-year financing. Projects typically include the acquisition of land, or the construction, installation, or expansion of facilities with a useful life in excess of one year.

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).

Carry Forward: Funds from prior fiscal years that have been encumbered for projects and are carried into the current budget.

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.

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 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.

Constitutional Gas Tax: The 2-cent per gallon Constitutional Gas Tax that is levied on motor fuel under F.S. Sections 206.41 and 206.47. The tax can be used first to meet debt service requirements. All surplus tax is restricted for use on road construction, acquisition, and maintenance. The Constitutional Gas Tax is collected from all counties by the Department of Revenue and the tax is distributed monthly based on the County's distribution factor by the State Board of Administration.

Constitutional Officers: Independently elected officials, including the Clerk & Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. These are also referred to as "Constitutional Officers."

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.

Cost Recovery Fees: Fees established to offset the cost of providing specific County services.



County: A political subdivision of the State which is empowered to levy and collect taxes and provide services to citizens within its boundaries.

Constitutional Officers: Independently elected officials, including the Clerk & Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector.

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.

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.

Deferred Retirement Option Program (DROP): A retirement program allowing eligible employees to accumulate retirement benefits while continuing to work.

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.

Division: A sub-unit within a department, focused on specific functions or services.

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 County 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.

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 to provide the programs and services within the approved budget.

Fiduciary Funds: Repository of money held by the County 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, 2025 to September 30, 2026 would be Fiscal Year 2026.

Fixed Assets: Long-lived assets, such as buildings, equipment, and land obtained or controlled as a result of past transactions or circumstances. (See Capital Assets, Capital Equipment)

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs, or interest on loans.

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 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.

Fund Balance: Also referred to as Balance Brought Forward. The excess of fund assets over fund liabilities. A negative fund balance is sometimes called a deficit. (See Balance Brought Forward)

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.

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 (GO) Bonds: Bonds issued by a county for purposes allowed by statute that are backed by the full faith and credit of its taxing authority, GO Bonds also levy a separate millage rate.

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.

Governmental Funds: Funds generally used to account for tax-supported activities. The general, special revenue, debt service, and capital project funds are all governmental funds.

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.

Gross Budget: Total budget prior to the removal of interfund transfers, interdepartmental charges, and internal service charges.

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 formulas. Use 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. Amendment 5 to the State Constitution was passed on November 5, 2024 and takes effect on January 1, 2025. This amendment will adjust the homestead exemption for annual inflation.

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 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 county 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.

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.

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

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.

Key Performance Indicator: A measurable value that demonstrates how effectively a department or program is achieving its objectives.

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.

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.

Local Option Gas Tax: Optional tax levied on fuel by local governments with legal authority from the State of Florida pursuant to F.S. Section 336.025. The County levies two separate gas taxes. The first is a 6-cent tax on motor and diesel fuel. The second is a 5-cent tax on motor fuel. Tax proceeds are restricted to specific transportation expenditures.



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.

Mobility Fee: Fee charges to developers to fund transportation improvements.

Modified Accrual Basis: An accounting method used for governmental funds where revenues are recognized when measurable and available, and expenditures are recognized when incurred.

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.

Net Budget: The gross budget less all interfund transfers, interdepartmental charges, and internal service 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-Self-Supporting Debt: Debt that will be repaid with ad valorem taxes.

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 “personnel services,” “expenses,” or “capital outlay.”

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Paratransit: Transportation service for individuals with disabilities who cannot use fixed-route transit.

Pcard: County-issued credit card for authorized purchases.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Performance Measures: Specific quantitative and qualitative measures of work performed.

Personnel 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 Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

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.

Sales Tax: Tax that is added to the price of taxable goods or services and collected from the purchaser at the time of sale. Palm Beach County's sales tax is 7%.

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.

Self-supporting Debt: Debt that will be repaid with non ad-valorem revenue.

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 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 special assessment over 20 years. Over the life of the special assessment, 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 special assessment has been paid.

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 County tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

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).

Tourist Development Tax: 6% charge on the revenue from transient rentals (6 months or less). This tax is in addition to state sales tax (7% in Palm Beach County). Tourist Development Tax is to be remitted to the Palm Beach County Tax Collector and is to be paid on the rental revenue, including all mandatory fees such as cleaning and pet fees. The revenue collected is distributed to the Palm Beach County Tourist Development Council to support tourism.

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 County 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.

Unified Land Development Code: Collection of regulations, standards, and procedures that implement and ensure that all Development Orders approved in unincorporated Palm Beach County are consistent with the Comprehensive Plan.

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: The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

Voted Debt: Debt obligation that requires voter approval to be issued.

Acronyms

A

ACC - Animal Care and Control
ACFR - Annual Comprehensive Financial Report
ACI - Abundant Community Initiative
ADA - Americans with Disabilities Act
AI - Artificial Intelligence
ARPA - American Rescue Plan Act
AV - Audio/Visual

B

BAN - Bond Anticipation Note
BBF - Balance Brought Forward
BCC - Board of County Commissioners
BEBR - Bureau of Economics and Business Research
BERR - Built Environment Risk Reduction
BIM - Budget Instruction Manual

C

CA - Consumer Affairs
CARES - Coronavirus Aid, Relief, and Economic Security Act
CBA - Community Based Agencies
CCRT - Countywide Community Revitalization Team
CCTV - Closed Circuit Television
CDBG - Community Development Block Grant
CDC - Contract Development & Control
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
CoC - Continuum of Care
COE - Commission on Ethics
COLA - Cost of Living Adjustment
ConRAC - Consolidated Rental Car Facility
COOP - Cooperative Extension
CPE - Cost per Enplanement
CPI - Consumer Price Index
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
CT - Court Technology
CW - Countywide

D

DEP - Department of Environmental Protection
DHED - Department of Housing and Economic Development
DMAC - Digital Marketing and Communications
DOA - Department of Airports
DOGE - Department of Government Efficiency
DOJ - Department of Justice



DOR - Department of Revenue
DOSS - Division of Senior Services
DPO - Decentralized Purchase Order
DROP - Deferred Retirement Option Plan
DTPB - Discover the Palm Beaches

E

EAP - Employee Assistance Program
ECMS - Enterprise Contract Management System
EDRP - Employee Disaster Response Plan
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
eKPI - Enterprise Key Performance Indicator
ELC - Early Learning Coalition
EM - Emergency Management
EMS - Emergency Medical Services
EOC - Emergency Operations Center
EPA - Environmental Protection Agency
ePZB - electronic Planning, Zoning & Building
ERM - Environmental Resource Management
ESS - Electronic Services & Security
EVP - Emergency Vehicle Preemption

F

FAA - Federal Aviation Administration / Financially Assisted Agency
FAC - Florida Association of Counties
FAMO - Fixed Asset Management Office
FARDA - Florida Atlantic Research & Development Authority
FAS - Finance & Administrative Services
FAU - Florida Atlantic University
FCC - Federal Communications Commission
FDA - Food and Drug Administration
FDEP - Florida Department of Environmental Protection
FDLE - Florida Department of Law Enforcement
FD&O - Facilities Development & Operations
FDOT - Florida Department of Transportation
FEMA - Federal Emergency Management Agency
FEP - Fair Employment Programs
FIFA - Federation Internationale de Football Association
FIND - Florida Inland Navigation District
FBIP - Florida Boating Improvement Program
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 / Family Treatment Court
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 of the United States and Canada
GIS - Geographic Information System / General Industry Standards
GO - General Obligation
GTAC - Glades Technical Advisory Committee
GUA - Glades Utility Authority

H

HB - House Bill
HBLP - Housing Bond Loan Program
HCD - Health Care District
HIP - Housing Initiatives Program
HOME - Home Investment Partnership Program
HOT - Homeless Outreach Team
HR - Human Resources
HUD - Housing and Urban Development

I

ID - Identification
IFAHAP - Impact Fee Affordable Housing Assistance Program
IFAS - Institute of Food and Agricultural Sciences
IFB - Invitation for Bid
INT - Invitation to Negotiate
ISS - Information Systems Services
IST - Infrastructure Surtax
IT - Information Technology

J

JDC - Juvenile Drug Court
JS - Justice Services
JVS - Judicial Viewer System

K

KPI - Key Performance Indicator

L

LAN - Local Area Network
LAS - Legal Aid Society
LED - Light emitting diode
LETF - Law Enforcement Trust Fund
LIHEAP - Low Income Home Energy Assistance Program
LOS - Levels of Service

M

MDC - Main Detention Center
MaaS360 - Mobility as a Service 360
MBG - Mounts Botanical Garden
ME - Medical Examiner
MEO - Medical Examiner Office
MGD - Million Gallons per Day
MHI - Mortgage and Housing Investments
MOU - Memorandum of Understanding
MPO - Metropolitan Planning Organization
MSTU - Municipal Service Taxing Unit

N

NACo - National Association of Counties



NAV - Non Ad Valorem
NEAT - Neighborhood Engagement and Transformation Grant
NER - New Employee Requisition
NFIP - National Flood Insurance Program
NIGP - National Institute of Government Purchasing
NOFO - Notice of Funding Opportunity
NPDES - National Pollution Discharge Elimination System
NSP - Neighborhood Stabilization Program

O

O&M - Operations & Maintenance
OCR - Office of Community Revitalization
OEO - Office of Equal Opportunity
OFMB - Office of Financial Management & Budget
OIG - Office of Inspector General
OSBD - Office of Small Business Development
OSHA - Occupational Safety & Health Administration
OSP - Ombudsman & Strategic Planning

P

PACE - Property Assessed Clean Energy
PAFR - Popular Annual Financial Reporting
PAPA - Property Appraiser Public Access
PB - Performance Budgeting
PBC - Palm Beach County
PBCHD - Palm Beach County Health Department
PBCSD - Palm Beach County School District
PBI/PBIA - Palm Beach International Airport
PBSO - Palm Beach County Sheriff's Office
Pcard - Purchasing Card
PDF - Portable Document Format
PPE - Personal Protective Equipment
PPL - Paid Parental Leave
PPM - Policies and Procedures Manual/Memoranda
PREM - Property and Real Estate Management
PSA - Public Service Announcement
PSAP - Public Safety Answering Points
PSCC - Public Safety Coordinating Council
PSH - Permanent Supportive Housing
PZB/PZ&B - Planning, Zoning & Building

R

RFP - Request for Proposal
RFQ - Request for Quote
RFS - Request for Submittal
ROW - Right of Way
RPM - Route Performance Maximization
RTFC - Residential Treatment and Family Counseling

S

SAO - State Attorney's Office
SAFER - Staffing for Adequate Fire and Emergency Response
SB - Senate Bill
SBE - Small Business Enterprises
SCBA - Self Contained Breathing Apparatus
SCSP - Summer Camp Scholarship Program
SHIP - State Housing Initiative Program
SLWID/SLWI - South Lake Worth Inlet District
SNAP - Supplemental Nutrition Assistance Program



SOE - Supervisor of Elections
SRWRF - Southern Region Water Reclamation Facility
STEM - Science, Technology, Engineering, Mathematics
SWA - Solid Waste Authority

T

TD - Transportation Disadvantaged
TDC - Tourist Development Council
TDP - Transit Development Plan
TED - Technology, Enterprise and Development
TNVR - Trap, Neuter, Vaccinate, and Return
T&OD - Training and Organizational Development
TPS - Traffic Performance Standards
TRC - Therapeutic Recreation Center
TRIM - Truth in Millage
TSA - Transportation Security Administration
TSMO - Transportation Systems Management and Operations
TSP - Transit Signal Priority

U

UASI - Urban Area Security Initiative
UF - University of Florida
ULDC - Unified Land Development Code
URL - Uniform Resource Locator
USAR - Urban Search and Rescue
USDA - United States Department of Agriculture

V

VAB - Value Adjustment Board
VoIP - Voice over Internet Protocol
VS - Victim Services
VSS - Vendor Self Service
VSR - Vehicle Service Road

W

WAP - Waterways Assistance Program
WHP - Workforce Housing Program
WUD - Water Utilities Department

Y

YEC - Youth Empowerment Centers
YFC - Youth Family Counseling
YSD - Youth Services Department



COVER PHOTO

This photograph was taken by Benji Studt at Environmental Resources Management.



Palm Beach County
Board of County Commissioners