

Palm Beach County, FL  
BUDGET IN BRIEF  
Fiscal Year 2026







# Palm Beach County Principal Officials

Board of County Commissioners  
as of November 1, 2025



**Top row from left to right:** Greg K. Weiss (District 2), Bobby Powell Jr. (District 7),  
Marci Woodward (District 4), Joel G. Flores (District 3)

**Bottom row from left to right:** Sara Baxter (Vice Mayor District 6),  
Maria G. Marino (Mayor, District 1), and 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

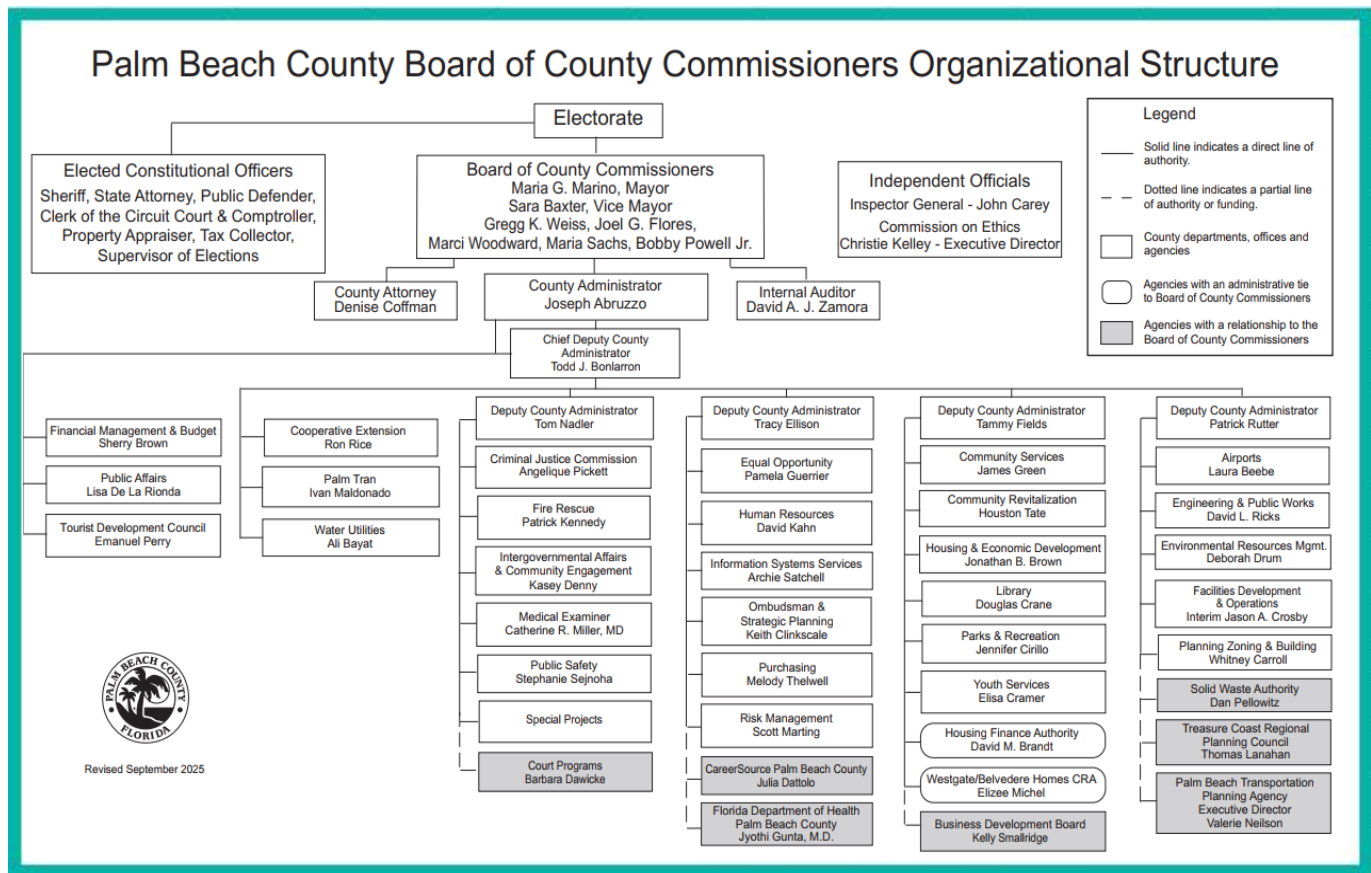
Alicia DeAbreu, Assistant Budget Director

# Form of Government

Palm Beach County became a "Home Rule" Charter County on January 1, 1985. This "Home Rule" allows residents, through their elected commissioners, greater independence in determining how their County government will function and what services it will provide.

## Legislative Branch - Board of County Commissioners

- Serve a four-year term; as elected by voters within the district they reside.
- Adopt ordinances and resolutions to establish programs that protect and maintain the health, safety, and welfare of County residents.
- Appoint the County Administrator, who implements Board-approved programs and manages the day-to-day operations of County government.



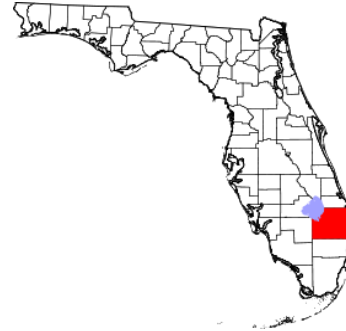
## Other Branches of Government

- The Clerk of the Circuit Court & Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, Public Defender, State Attorney, and Tax Collector are the County Officials other than the County Commissioners, who are elected by the voters.
- The Palm Beach County School System is governed by a non-partisan elected School Board and operates under the direction of a School Board-Appointed Superintendent. The County Commission has no jurisdiction over the School Board.
- The South Florida Water Management District, Children's Services Council, Health Care District, Drainage Districts, Inlet Districts, and municipalities within the County are also not under the authority of the Board of County Commissioners.

# Fact Sheet

## About Palm Beach County

- Largest in area of Florida's 67 counties
- North of Fort Lauderdale and Miami and south of Orlando
- Population – 1,556,161
- Median Household Income - \$84,921
- Per Capita Income - \$52,754
- Municipalities - 39
- Registered Voters - 861,000
- Form of Government - Commission - County Administrator



47 Miles of Shoreline



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

2025 J.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

## Budget Facts

### Budget

The budget is a plan for the accomplishment of goals and objectives within programs identified as being necessary to the purpose of Palm Beach County government.

### Basis of Budgeting

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.

### Fiscal Year

Palm Beach County's budget is based on a fiscal, rather than calendar year. Thus, FY 2026 is from October 1, 2025 through September 30, 2026.

### Budget Development Strategy

The budget was developed based on the County's strategic priorities and department objectives. Direction was given to maintain service levels while attempting to keep expenses stable through the implementation of efficiencies and privatization efforts. Supplemental requests include critical needs and other priorities.

### Short Term Goals

The following is a list of the Strategic Priorities set by the Board for FY 2026:

- Public Safety
- Unsheltered Residents
- Environmental Protection
- Substance Use and Behavioral Disorders
- Infrastructure
- Housing Development
- Economic Development

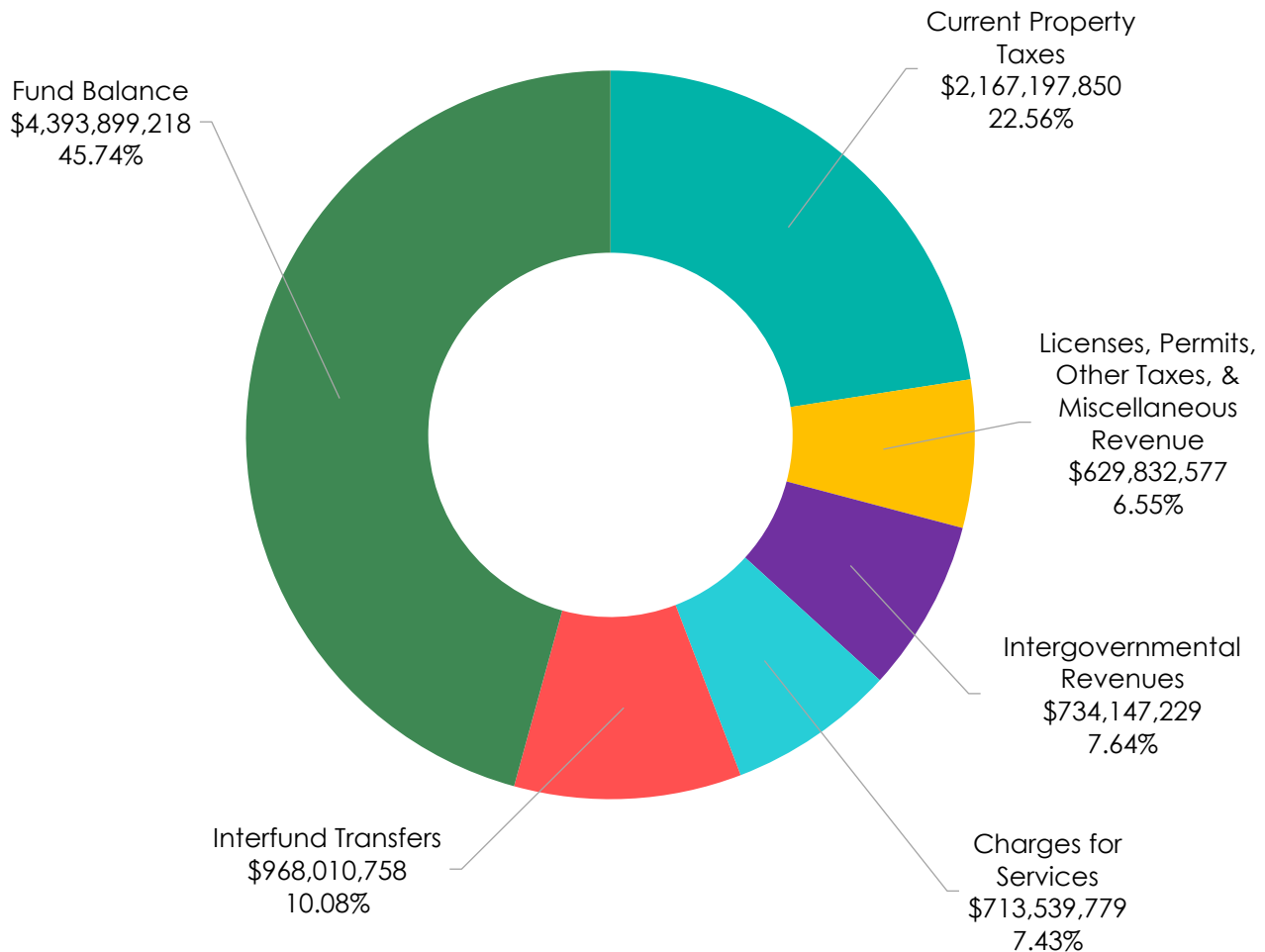
### Long Term Goals & Policies

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

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

# Revenues: Where the Money Comes From

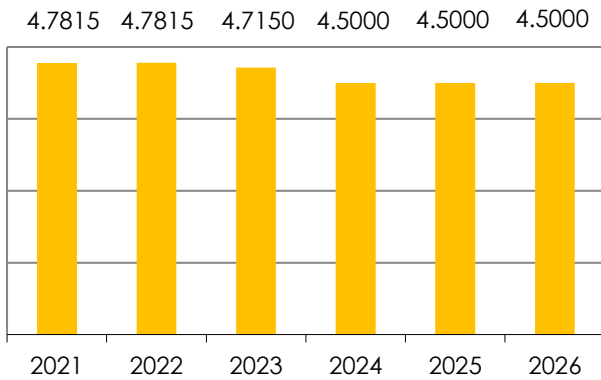
Total of All Sources: \$9,606,627,411



- **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, Other Taxes, & Miscellaneous Revenue** - Licenses include both professional and occupational licenses; permits consist of building and various other permits; other taxes consist of user-type taxes, franchise fees, utility service taxes, and delinquent property taxes; and miscellaneous revenue consists of sources not otherwise provided for in the preceding categories.
- **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.
- **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).
- **Fund Balance** - Includes fund balances carried over from previous years.

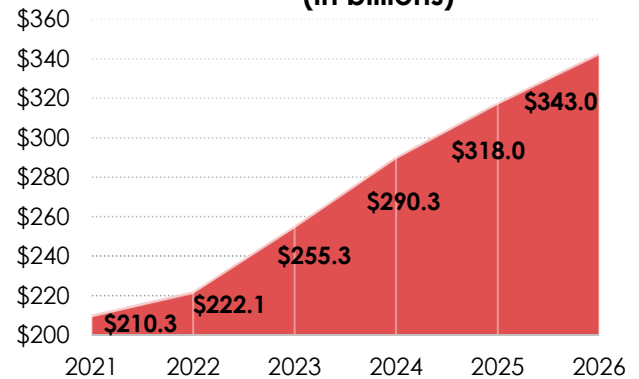
# How Countywide Property Tax is Calculated

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



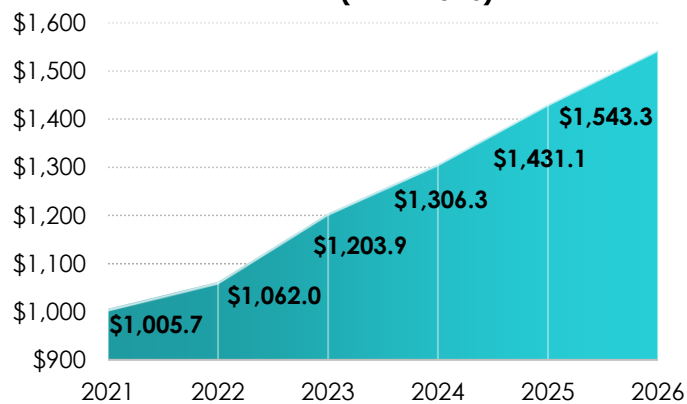
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**Taxable Values History**  
(in billions)



=

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



Taxing District		Millage Rate	\$ Generated
Countywide		4.5000	1,543,296,825
Countywide Voted Debt		0.0330	11,324,746
<b>Subtotal</b>		<b>4.5396</b>	
Library District		0.5491	99,430,532
Fire Rescue:	Main MSTU	3.4581	481,256,113
	Jupiter MSTU	1.7251	31,889,634

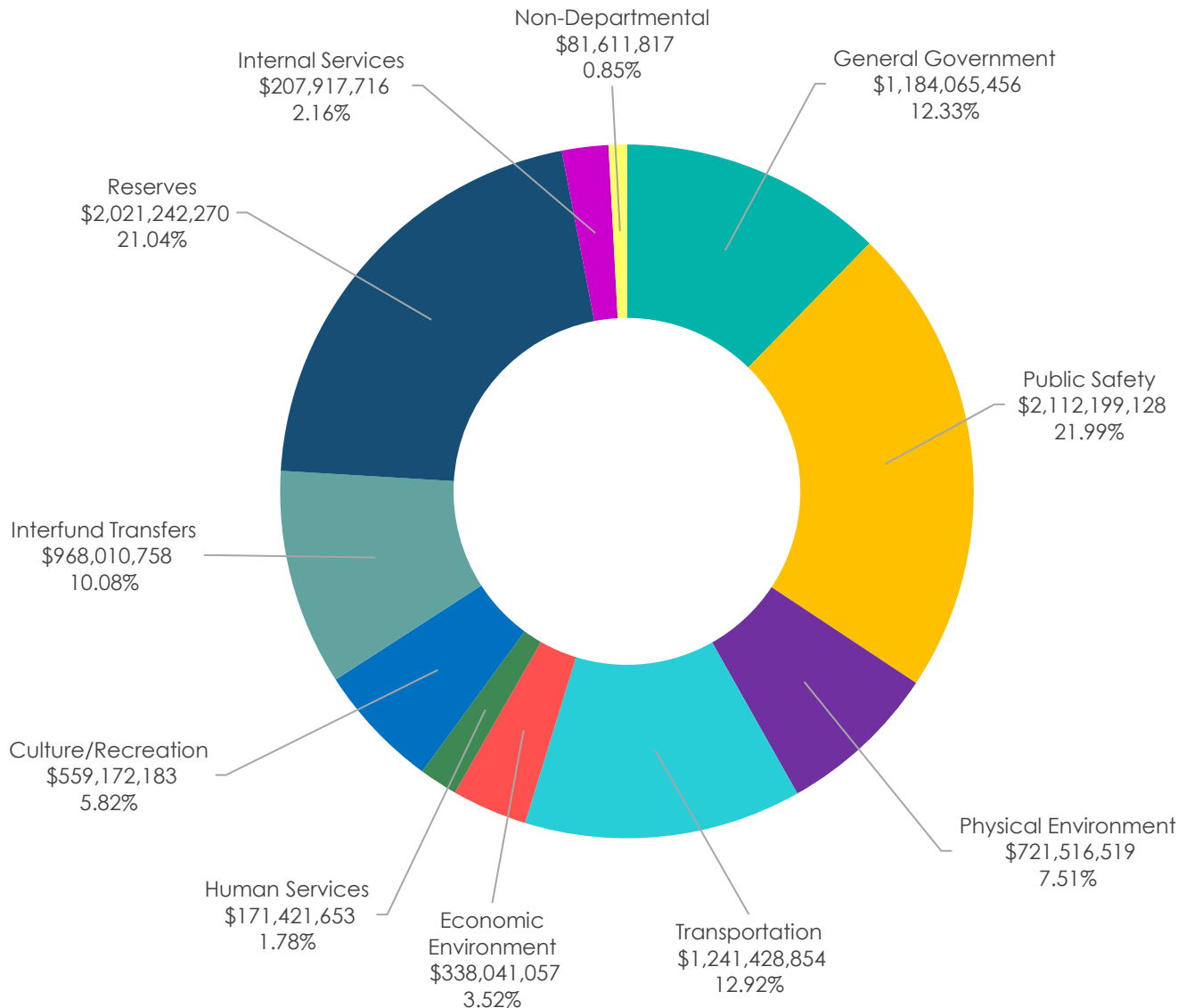
A property owner with property assessed at \$150,000 and a homestead exemption of \$50,722 will pay the Countywide millage on \$99,278 of taxable value, calculated by the following formula:

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

$(\$150,000 - \$50,722) / 1,000 \times 4.5000 = \$446.75$

# Expenses:

## By Activity Type

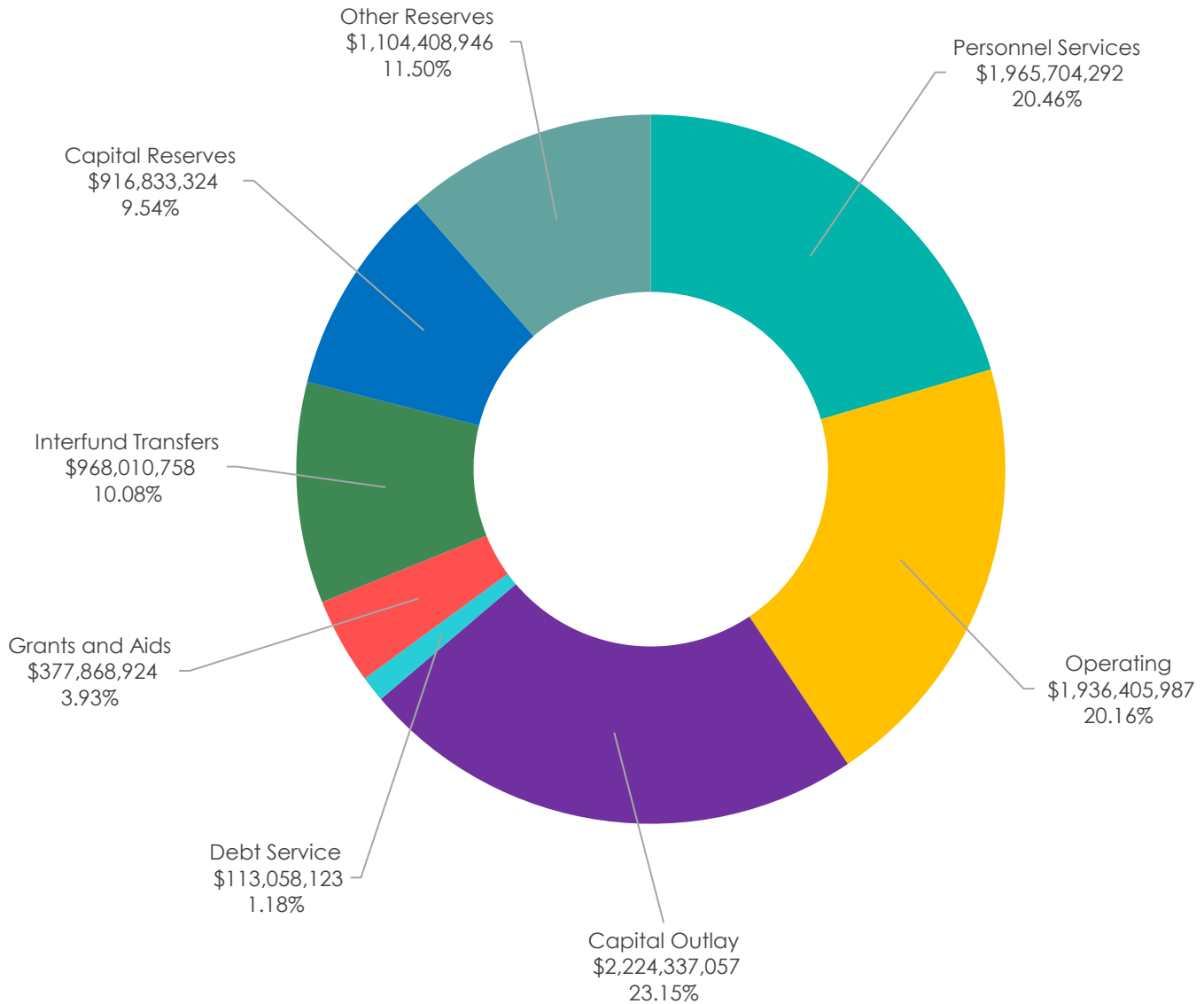


- **General Government** - For the benefit of the public and governmental body.
- **Public Safety** - For the safety and security of the public, includes transfer to the Sheriff's Office.
- **Physical Environment** - To achieve a satisfactory living environment for the community.
- **Transportation** - For developing and improving the flow of vehicles, travelers, and pedestrians.
- **Economic Environment** - For the development and improvement of the economic condition.
- **Human Services** - With the purpose of promoting the general health and well being of the community.
- **Culture/Recreation** - Provide opportunities and facilities for cultural, recreational, and educational programs.
- **Interfund Transfers** - Transfer from one County fund to another.
- **Reserves** - To provide for unseen expenses, capital projects, fund balances, and payments of principal.
- **Internal Services** - For services provided by one County agency to another.
- **Non-Departmental** - Not attributable to a specific program.



# Total of All Funds: \$9,606,627,411

## By Expense Type



- **Personnel Services** - For salaries, wages, and related employee benefits.
- **Operating** - For goods and services which primarily benefit the current period.
- **Capital Outlay** - For the acquisition of or addition to fixed assets.
- **Debt Service** - Including principal, interest, and other debt services costs (except reserves for debt).
- **Grants and Aids** - Grants, subsidies, and contributions to governmental agencies / private organizations.
- **Interfund Transfers** - Transfer from one County fund to another.
- **Capital Reserves** - Set aside for the purpose of meeting future expenses for capital projects.
- **Other Reserves** - For cash carry forward, contingencies, specific operations, and debt service.

# FY 2026 Summary of Tax Equivalent Funding

BCC Ad Valorem Funded Departments and Agencies	Appropriation	Department Revenue	Net Property Taxes	Positions
Community Services	\$ 117,032,283	\$ 77,384,744	\$ 39,647,539	207
County Administration	3,889,790	-	3,889,790	12
County Attorney	9,481,477	2,200,000	7,281,477	48
County Commission	5,252,127	-	5,252,127	28
County Cooperative Extension	3,510,610	421,450	3,089,160	31
Criminal Justice Commission	3,077,789	1,836,604	1,241,185	11
Engineering and Public Works	83,335,460	19,408,940	63,926,520	475
Environmental Resources Management	77,322,480	55,721,084	21,601,396	130
Facilities Development & Operations	64,292,587	4,130,000	60,162,587	358
Fire Rescue Dispatch/Drowning & Prevention	15,412,375	-	15,412,375	2
Housing and Economic Development	287,863,508	268,735,400	19,128,108	78
Human Resources	5,020,760	-	5,020,760	37
Information System Services	51,248,285	10,430,239	40,818,046	213
Internal Audit	1,705,113	-	1,705,113	10
Intergovernmental Affairs & Community Engagement	1,288,177	9,600	1,278,577	4
Medical Examiner	7,700,877	418,900	7,281,977	30
Office of Community Revitalization	3,164,706	1,429,228	1,735,478	7
Office of Equal Opportunity	1,921,128	379,375	1,541,753	13
Office of Financial Management and Budget	5,257,649	625,000	4,632,649	34
Office of the Ombudsman & Strategic Planning	400,554	-	400,554	2
Palm Tran	290,998,295	180,405,418	110,592,877	655
Parks and Recreation	125,771,606	47,002,570	78,769,036	635
Planning and Zoning	26,385,057	15,722,791	10,662,266	158
Public Affairs	8,269,868	797,570	7,472,298	49
Public Safety	60,567,115	31,325,930	29,241,185	276
Purchasing	6,001,849	1,610	6,000,239	51
Risk Management	199,792,826	199,291,084	501,742	30
Youth Services	19,517,550	1,118,427	18,399,123	91
<b>Total BCC Ad Valorem Funded</b>	<b>\$ 1,485,481,901</b>	<b>\$ 918,795,964</b>	<b>\$ 566,685,937</b>	<b>3,675</b>

## BCC Non-Ad Valorem Funded Departments and Agencies

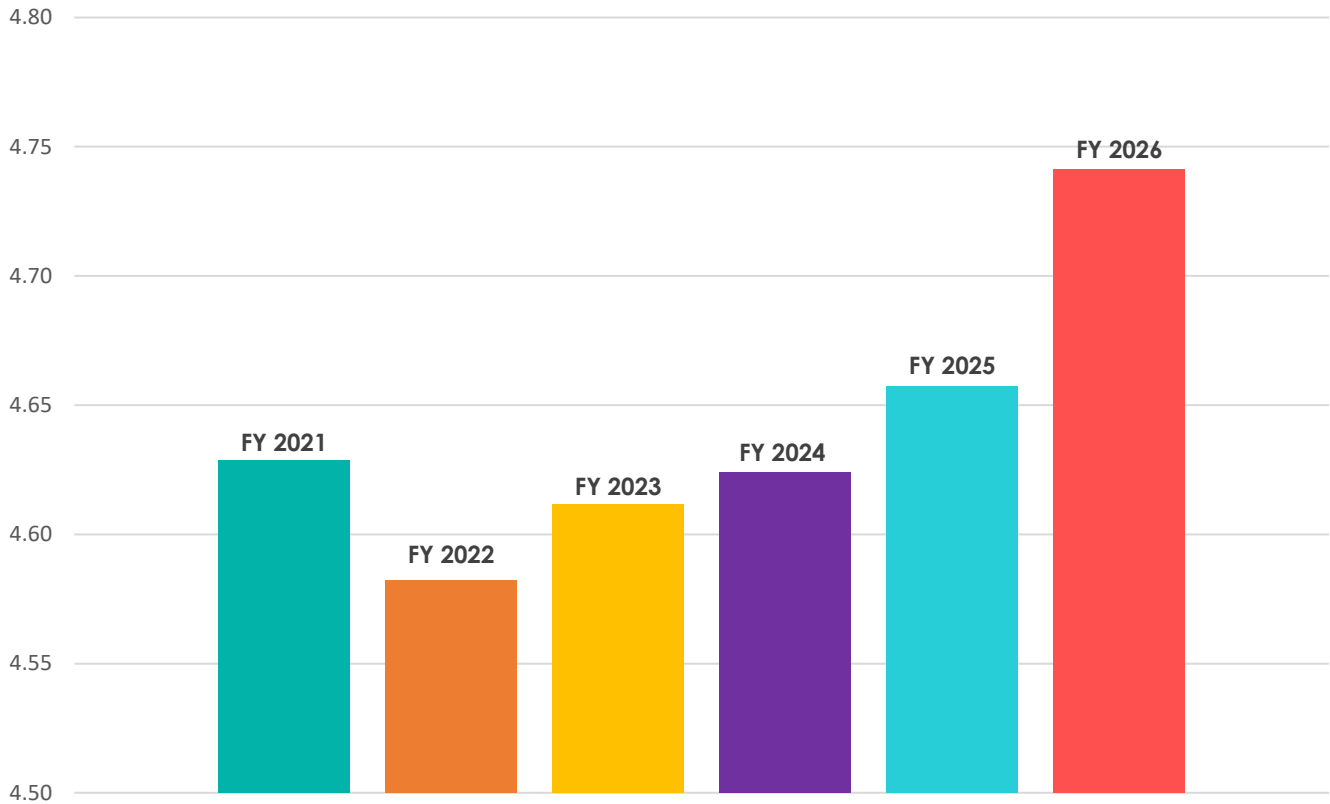
Airports	\$ 158,175,733	\$ 158,175,733	\$ -	183
Fleet Management	115,238,504	115,238,504	-	64
PZ&B - Building Division	72,441,467	72,441,467	-	229

<b>BCC Non-Ad Valorem Funded Departments and Agencies</b>	<b>Appropriation</b>	<b>Department Revenue</b>	<b>Net Property Taxes</b>	<b>Positions</b>
Tourist Development Council	\$ 194,755,052	\$ 194,755,052	\$ -	5
Water Utilities	243,896,848	243,896,848	-	645
<b>Total BCC Non-Ad Valorem Funded</b>	<b>\$ 784,507,604</b>	<b>\$ 784,507,604</b>	<b>\$ -</b>	<b>1,126</b>
<b>Dependent Districts</b>				
County Library	\$ 121,021,978	\$ 21,591,446	\$ 99,430,532	472
Fire Rescue - Main MSTU	800,577,402	319,321,289	481,256,113	1885
Fire Rescue - Jupiter MSTU	30,827,578	(1,062,056)	31,889,634	140
<b>Total Dependent Districts</b>	<b>\$ 952,426,958</b>	<b>\$ 339,850,679</b>	<b>\$ 612,576,279</b>	<b>2,497</b>
<b>Total BCC</b>	<b>\$ 3,222,416,463</b>	<b>\$ 2,043,154,247</b>	<b>\$ 1,179,262,216</b>	<b>7,298</b>
<b>Constitutional Officers</b>				
Clerk of the Circuit Court and Comptroller	\$ 20,869,344	\$ -	\$ 20,869,344	154
Property Appraiser	25,138,350	-	25,138,350	228
Sheriff's Office	1,100,605,304	122,059,228	978,546,076	4563
Supervisor of Elections	32,571,090	1,500,000	31,071,090	86
Tax Collector	25,289,135	-	25,289,135	358
<b>Total Constitutional Officers</b>	<b>\$ 1,204,473,223</b>	<b>\$ 123,559,228</b>	<b>\$ 1,080,913,995</b>	<b>5,389</b>
<b>Judicial</b>				
Court Administration	\$ 3,127,903	\$ 316,195	\$ 2,811,708	18
Court Related Information Technology	8,033,041	1,995,000	6,038,041	21
Law Library	675,532	293,550	381,982	5
Public Defender	240,289	-	240,289	0
State Attorney	468,930	-	468,930	0
<b>Total Judicial</b>	<b>\$ 12,545,695</b>	<b>\$ 2,604,745</b>	<b>\$ 9,940,950</b>	<b>44</b>
<b>Other</b>				
Commission on Ethics	\$ 1,103,724	\$ -	\$ 1,103,724	6
Community Redevelopment Agencies	83,949,610	-	83,949,610	0
Office of Inspector General	4,801,751	1,245,156	3,556,595	30
Financially Asstd Agencies/County Sponsored	14,214,233	-	14,214,233	0
General Government	30,744,701	100,000	30,644,701	0
General Government - Indirect Cost Centers	(23,811,622)	-	(23,811,622)	0
Health Care District	15,000,000	-	15,000,000	0
Other County Funded Programs*	7,624,740	-	7,624,740	0
Public Health Department	2,587,876	-	2,587,876	0
Value Adjustment Board	1,494,750	394,584	1,100,166	0
<b>Total Other</b>	<b>\$ 137,709,763</b>	<b>\$ 1,739,740</b>	<b>\$ 135,970,023</b>	<b>36</b>
<b>Grand Total</b>	<b>\$ 4,577,145,144</b>	<b>\$ 2,171,057,960</b>	<b>\$ 2,406,087,184</b>	<b>12,767</b>

\*Other County Funded Programs includes the Tri-Rail extension operating deficit, RTA funding, County Culture program, and the Department of Juvenile Justice pre-disposition costs.

# Employees per 1,000 Population

Because personnel costs are a major portion of the County's operating budget, changes in the number of employees per 1,000 population have a direct relationship to the cost of providing services. A decrease in employees per 1,000 population indicates that the County continues to implement more effective processes to maintain current service levels.

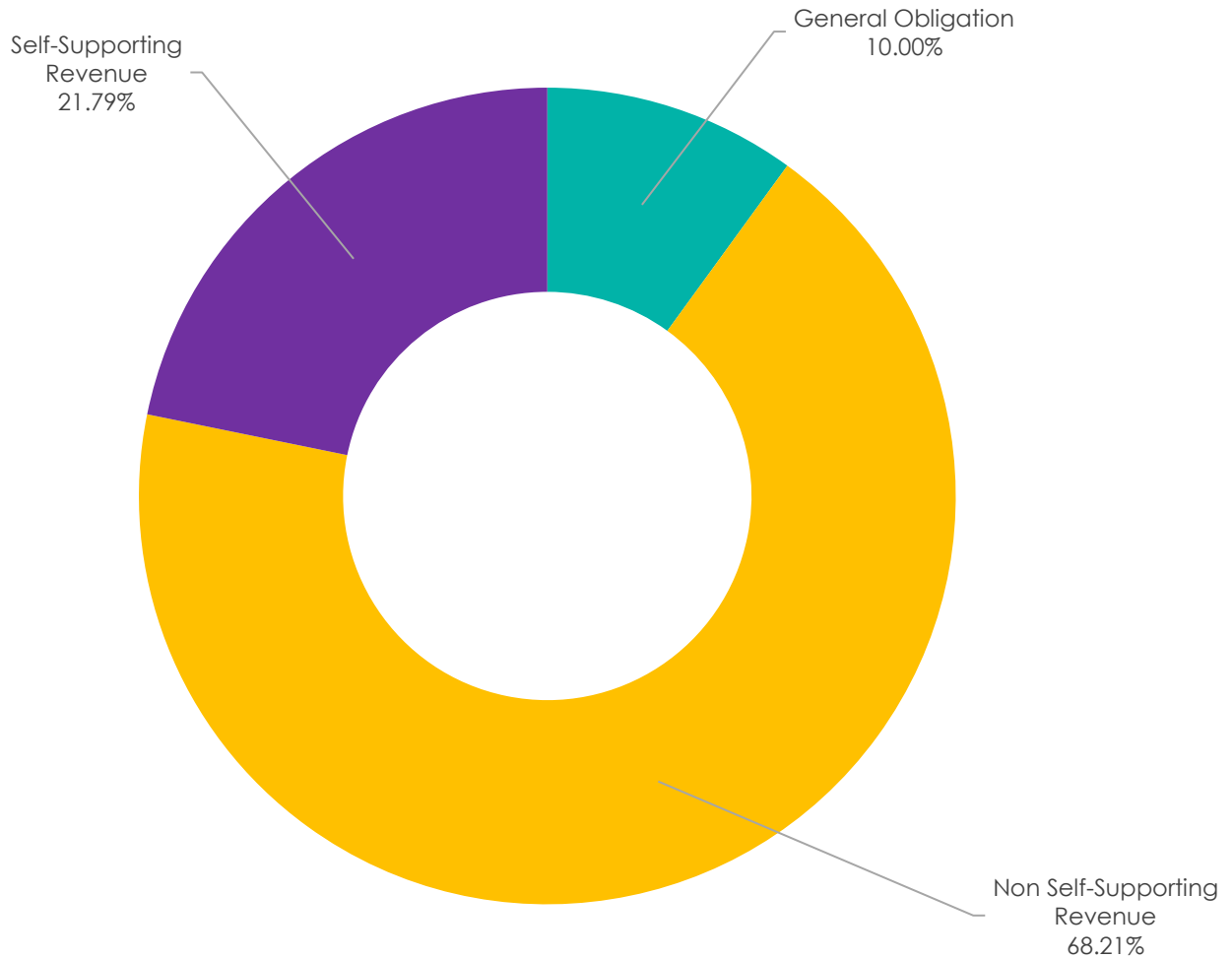


	Total BCC Employees	County Population	Employees per 1,000 population
FY 2021	6,788	1,466,494	4.63
FY 2022	6,885	1,502,495	4.58
FY 2023	7,001	1,518,152	4.61
FY 2024	7,087	1,532,718	4.62
FY 2025	7,200	1,545,905	4.66
FY 2026	7,378	1,556,161	4.74



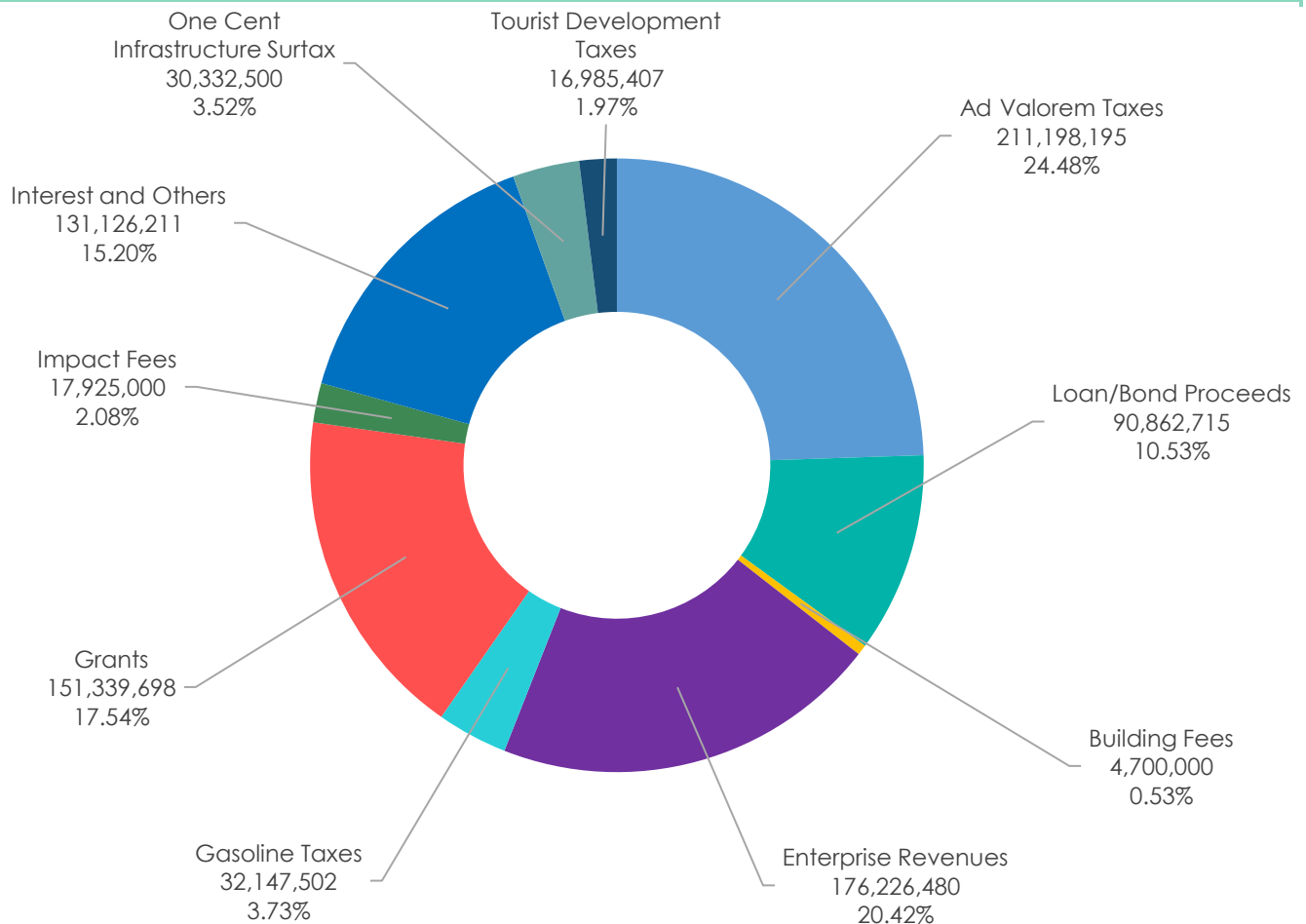
# Debt Service

Fiscal Year	General Obligation	Non Self-Supporting Revenue	Self-Supporting Revenue	Total County Debt
2026	\$ 10,987,554	\$ 74,934,733	\$ 23,943,031	\$ 109,865,318
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
<b>Total</b>	<b>\$ 146,693,717</b>	<b>\$ 918,135,806</b>	<b>\$ 334,578,915</b>	<b>\$ 1,399,408,438</b>



# FY 2026 Capital Projects

## Funding Sources for Projects



### New Capital Project Funding by Department

Engineering and Public Works	\$	56,970,000
Facilities Development and Operations		336,696,000
Information Systems Services		25,250,000
Miscellaneous/Non-Department		685,000
<b>Total General Government Projects</b>	<b>\$</b>	<b>419,601,000</b>
Building Division (PZB)	\$	15,000,000
County Library		31,700,000
Environmental Resources Management		12,488,000
Fire Rescue		53,550,207
Five Year Road Program		97,321,000
Parks and Recreation		47,921,000
<b>Total Tax Supported Departments</b>	<b>\$</b>	<b>257,980,207</b>
Department of Airports	\$	29,903,151
Water Utilities Department		59,000,000
<b>Total Enterprise Funds</b>	<b>\$</b>	<b>88,903,151</b>
<b>Total New Funding</b>	<b>\$</b>	<b>766,484,358</b>



## **COVER PHOTO**

This photograph was taken by Benji Studt at Environmental Resources Management.





Palm Beach County  
Board of County Commissioners