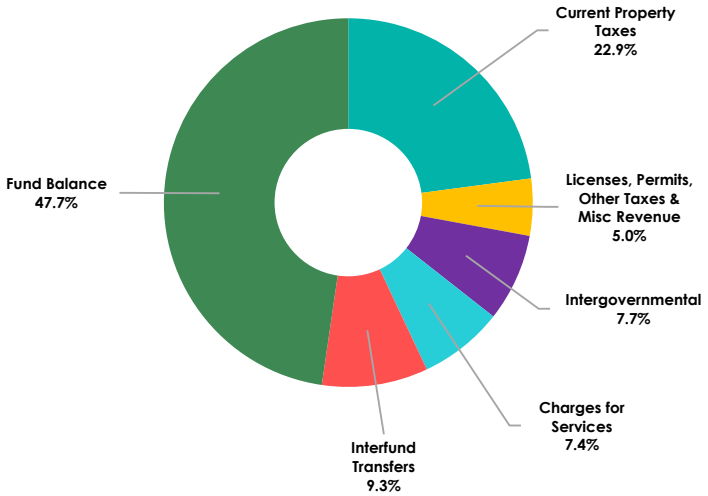
Palm Beach County
FY 2027 Budget Fact Sheet

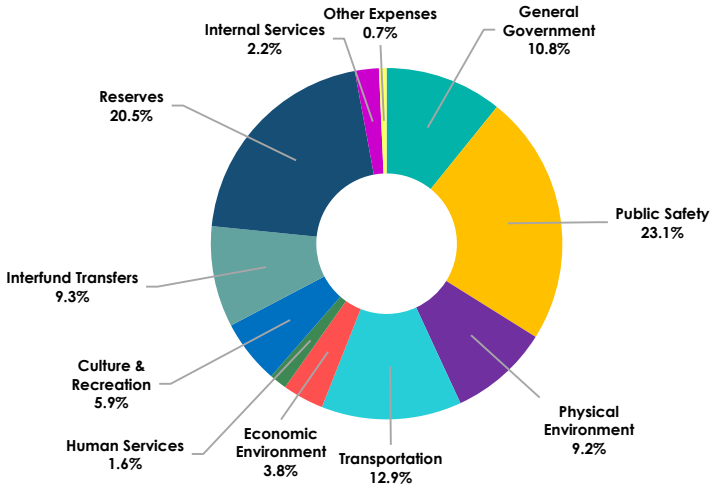
www.pbc.gov
(561) 355-2580

Where the Money Comes From
Total of all Funds $9,959,875,419



Palm Beach County Revenues (in millions)			
	FY 2026	FY 2027	% Change
Current Property Taxes	$2,167.2	$2,281.3	5.3%
Licenses, Permits, Other Taxes & Misc Revenue	629.9	495.2	-21.4%
Intergovernmental	734.1	764.8	4.2%
Charges for Services	713.5	739.8	3.7%
Interfund Transfers	968.0	927.5	-4.2%
Fund Balance	4,393.9	4,751.3	8.1%
Total	**$9,606.6**	**$9,959.9**	**3.7%**

Where the Money Goes
Total of all Funds $9,959,875,419



Palm Beach County Expenditures (in millions)			
	FY 2026	FY 2027	% Change
General Government	$1,184.1	$1,078.5	-8.9%
Public Safety	2,112.2	2,298.0	8.8%
Physical Environment	721.5	913.4	26.6%
Transportation	1,241.4	1,283.4	3.4%
Economic Environment	338.0	382.3	13.1%
Human Services	171.4	158.0	-7.8%
Culture/Recreation	559.2	583.3	4.3%
Interfund Transfers	968.0	927.5	-4.2%
Reserves	2,021.2	2,046.4	1.2%
Internal Services	207.9	218.6	5.1%
Other Expenses	81.7	70.5	-13.7%
Total	**$9,606.6**	**$9,959.9**	**3.7%**

The review and adoption of the annual budget is one of the most important policy-making responsibilities of the Board of County Commissioners (BCC). At the February 4, 2026 Budget Workshop, the BCC agreed to continue its seven strategic priorities: Economic Development, Environmental Protection, Infrastructure, Public Safety, Housing Development, Unsheltered Residents, and Substance Use and Behavioral Disorders. This budget reflects the BCC's commitment to enhancing the quality of life in Palm Beach County.

The decrease in Licenses, Permits, Other Taxes and Miscellaneous Revenue is primarily due to the expected reimbursement for presidential protection and bond issuance for 810 Datura Building Replacement, Animal Care & Control Belvedere Expansion, and South County Administrative Complex Redevelopment in FY 2026. The increase in Intergovernmental Revenue is primarily due to the C-51 Reservoir Phase II Pump Station grant. The decrease in Interfund Transfers is primarily due to funding for the President Donald J. Trump International Airport Concourse B Expansion Project in FY 2026 and the elimination of the Jupiter Fire Rescue Municipal Service Taxing Unit in FY 2027. The increase in Fund Balance is primarily due to funding for previously budgeted capital projects and the Fire Rescue carryforward for vehicles and equipment that will not be received in FY 2026.

Significant changes in expenditures include an increase in Physical Environment primarily due to capital improvements supporting Water Utilities infrastructure and the C-51 Reservoir Phase II Pump Station Grant. The increase in Economic Environment is primarily due to funding for affordable housing projects and Community Redevelopment Agencies. The decrease in Other Expenses is primarily due to the maturation of the bond associated with the Max Planck Project and the 2005 Waterfront Access General Obligation bond.

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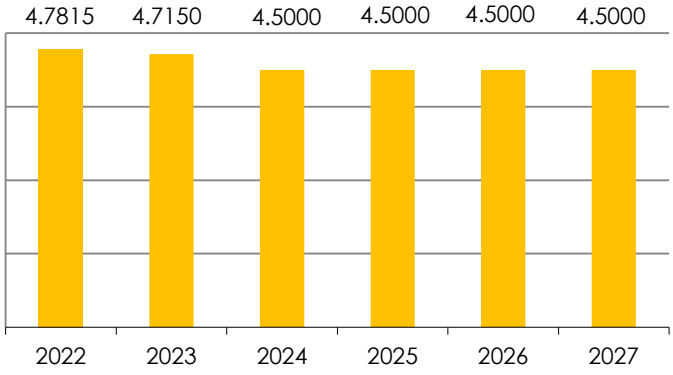
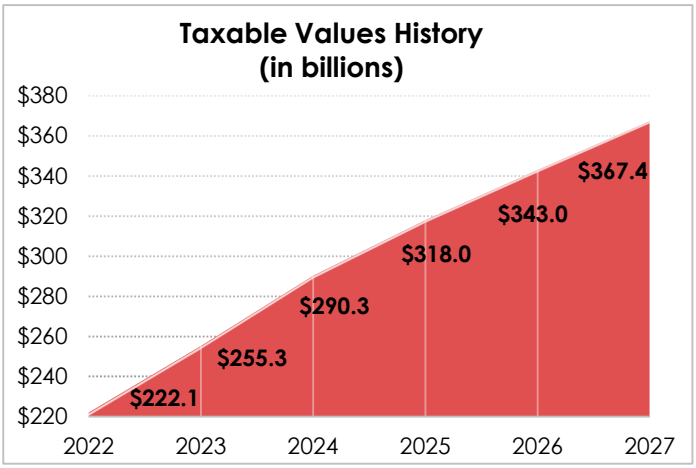
Countywide Operating Millage History
(tax per $1,000 in taxable value)

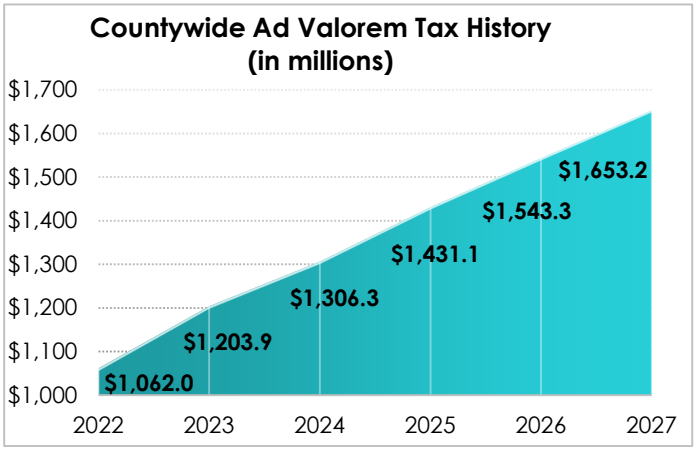


Taxable Values History
(in billions)



Taxing District	Millage Rate
Countywide	4.5000
Library District	0.5491
Fire Rescue MSTU	3.4581
Countywide Voted Debt	0.0210

Countywide Ad Valorem Tax History
(in millions)



The BCC approved a budget with a property tax rate of 4.5000 per $1,000 of taxable value, which is 0.2322 above the calculated rollback rate. Florida Statutes limit the countywide millage rate to a maximum of 10 mills, excluding voter approved debt service millage rates.

For the FY 2027 budget, BCC General Fund departmental base budgets were reduced based on historical spending patterns and are not expected to materially impact current service levels. The Sheriff's budget is funded at $1.178 billion, including a carryforward request totaling $21.8 million for computer equipment and software, fleet and operational equipment, weapons and accessories, and building maintenance and furniture that will not be received or completed in FY 2026.

The budget includes $217.2 million in Ad Valorem funded capital projects. This reflects $53.8 million for Fire Rescue, $48.1 million for roadway improvements, $39.4 million for County Library, $30 million for Parks & Recreation, $25.3 million for Office of Technology and Innovation, $13.8 million for repair and renovation of County buildings, $6.6 million for Public Safety, and $250 thousand for environmental restoration. In addition to Ad Valorem funding, capital projects are funded by bonds, infrastructure surtax, gas tax, tourist development tax, impact fees, and other funding sources. Department of Airports and Water Utilities Department capital projects are funded by enterprise revenues.

A total of 12,920 positions are included in the FY 2027 budget: BCC 7,454; Sheriff 4,646; Tax Collector 358; Property Appraiser 222; Clerk of the Circuit Court & Comptroller 149; and Supervisor of Elections 91.

Palm Beach County Board of County Commissioners

Maria G. Marino Gregg K. Weiss Joel G. Flores Marci Woodward Maria Sachs Sara Baxter Bobby Powell Jr.

County Administrator

Joseph Abruzzo