



Palm Beach County, FL
BUDGET IN BRIEF
Fiscal Year 2025

Palm Beach County Principal Officials

Board of County Commissioners
as of November 1, 2024



Top row from left to right: Michael A. Barnett (District 3), Marci Woodward (District 4), Sara Baxter (District 6), Mack Bernard (District 7)

Bottom row from left to right: Maria G. Marino (Vice Mayor, District 1), Maria Sachs (Mayor, District 5), and Greg K. Weiss (District 2)

Constitutional Officers

Joseph Abruzzo, Clerk of the Circuit Court & Comptroller

Dorothy Jacks, Property Appraiser

Ric L. Bradshaw, Sheriff

Wendy Sartory Link, Supervisor of Elections

Anne M. Gannon, Tax Collector

Appointed Officials

Verdenia C. Baker, County Administrator

Denise Coffman, County Attorney

David A. J. Zamora, Internal Auditor

Office of Financial Management and Budget

Sherry Brown, Director

Lisa Master, Budget Director

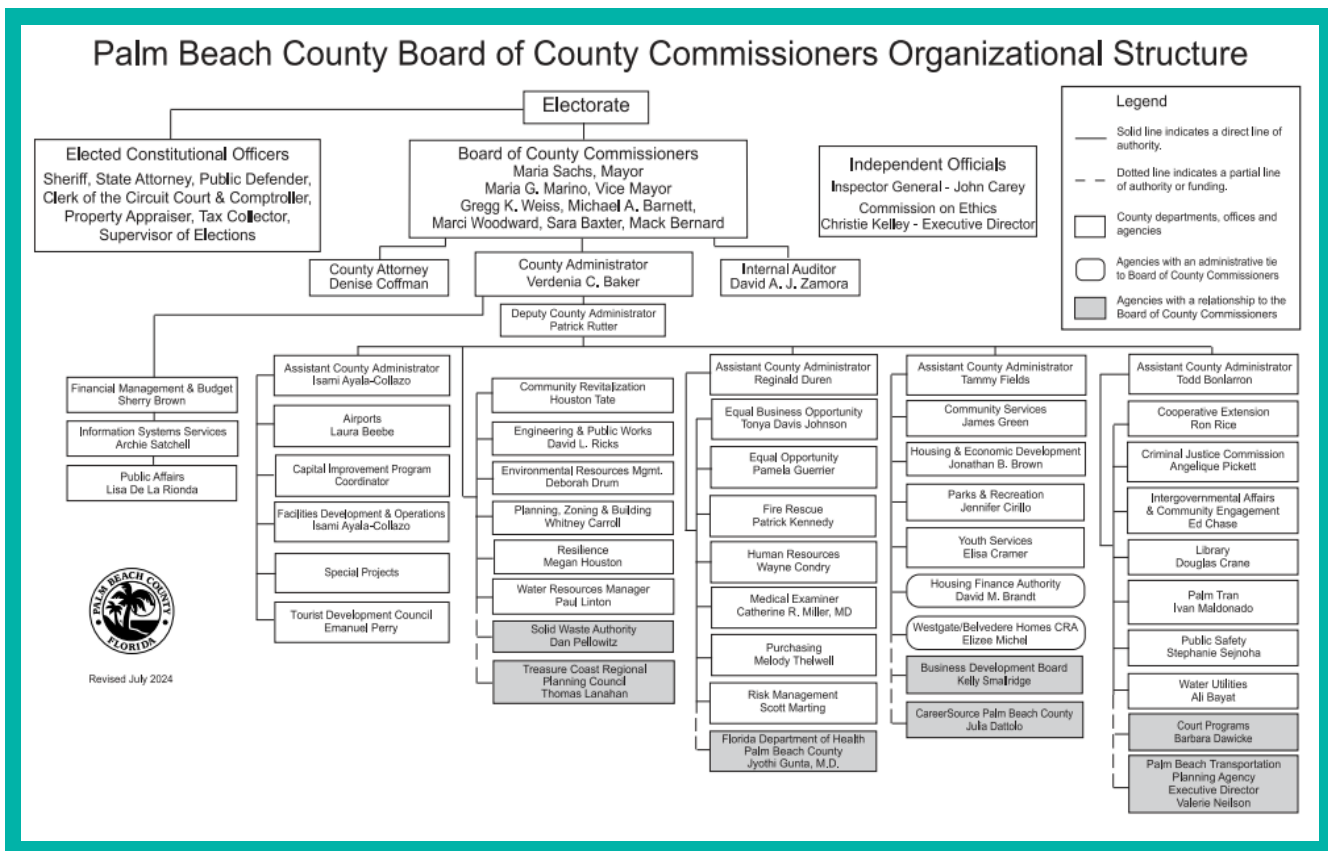
Alicia DeAbreu, Assistant Budget Director

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.



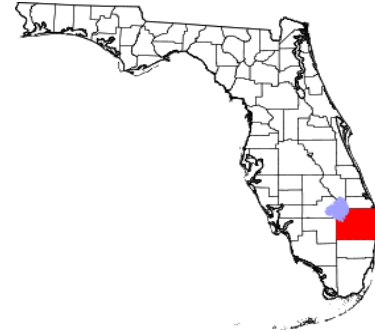
Other Branches of Government

- 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 – 1,545,905
- Median Household Income - \$76,066
- Per Capita Income - \$48,121
- Municipalities - 39
- Registered Voters - 896,901
- Form of Government - Commission - County Administrator



47 Miles of Shoreline



5th Best Airport in the U.S.

Condé Nast Traveler's 2024 Readers' Choice



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 2025 is from October 1, 2024 through September 30, 2025.

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 2025:

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

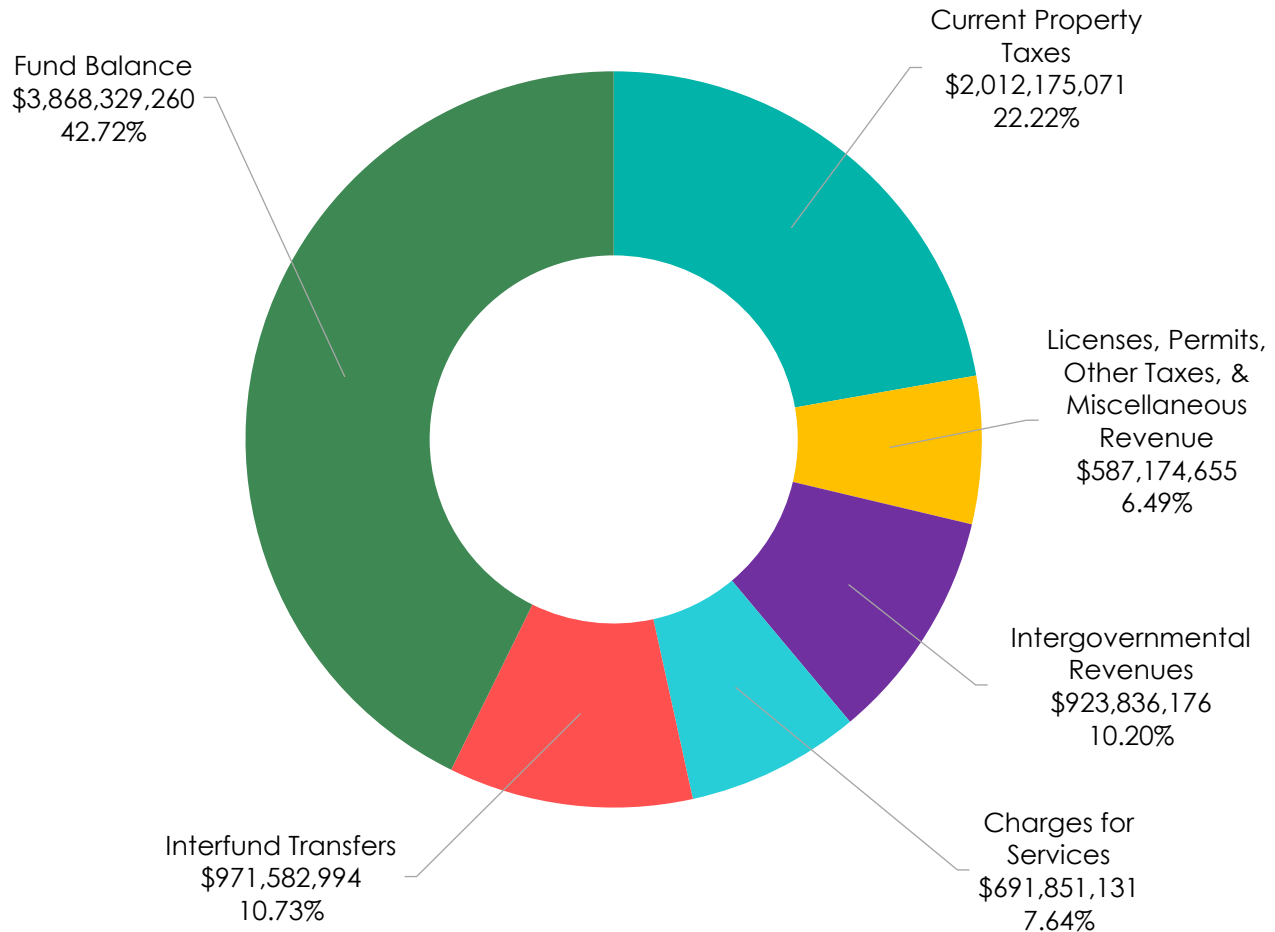
Long Term Goals & Policies

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

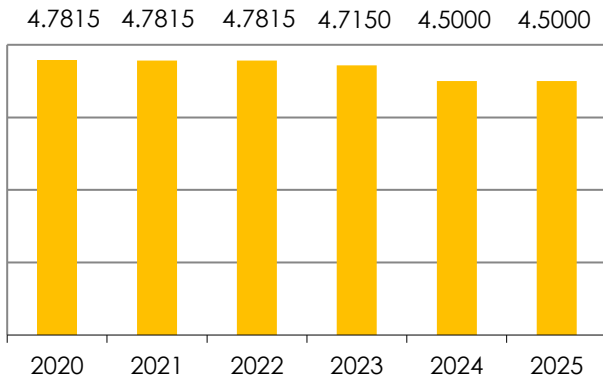
Total of All Sources: \$9,054,949,287



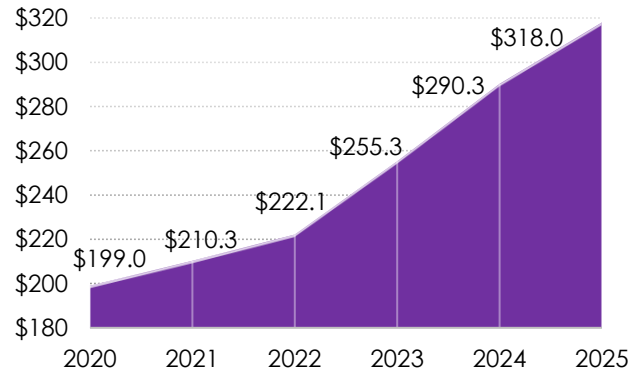
- **Current Property Taxes** - Computed as a percentage of the taxable value of real property and personal property. Each year Countywide and Dependent Taxing Districts millage rates are established. A "mill" is one tenth of a penny, or \$1.00 of ad valorem tax for each \$1,000 of certified taxable value.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

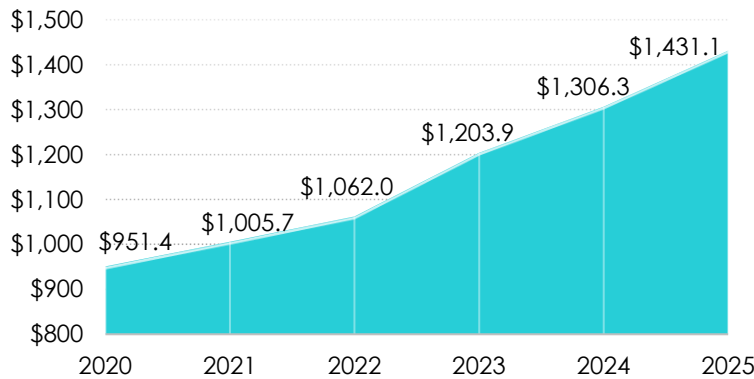
Countywide Operating Millage History
(tax per \$1,000 in taxable value)



Taxable Values History
(in billions)



Countywide Ad Valorem Tax History
(in millions)



Taxing District	Millage Rate	\$ Generated
Countywide	4.5000	1,431,050,351
Countywide Voted Debt	0.0396	12,601,861
Subtotal	4.5396	
Library District	0.5491	92,144,114
Library District Voted Debt	0.0098	1,644,532
Subtotal	0.5589	
Fire Rescue: Main MSTU	3.4581	446,252,965
Jupiter MSTU	1.6488	28,481,248

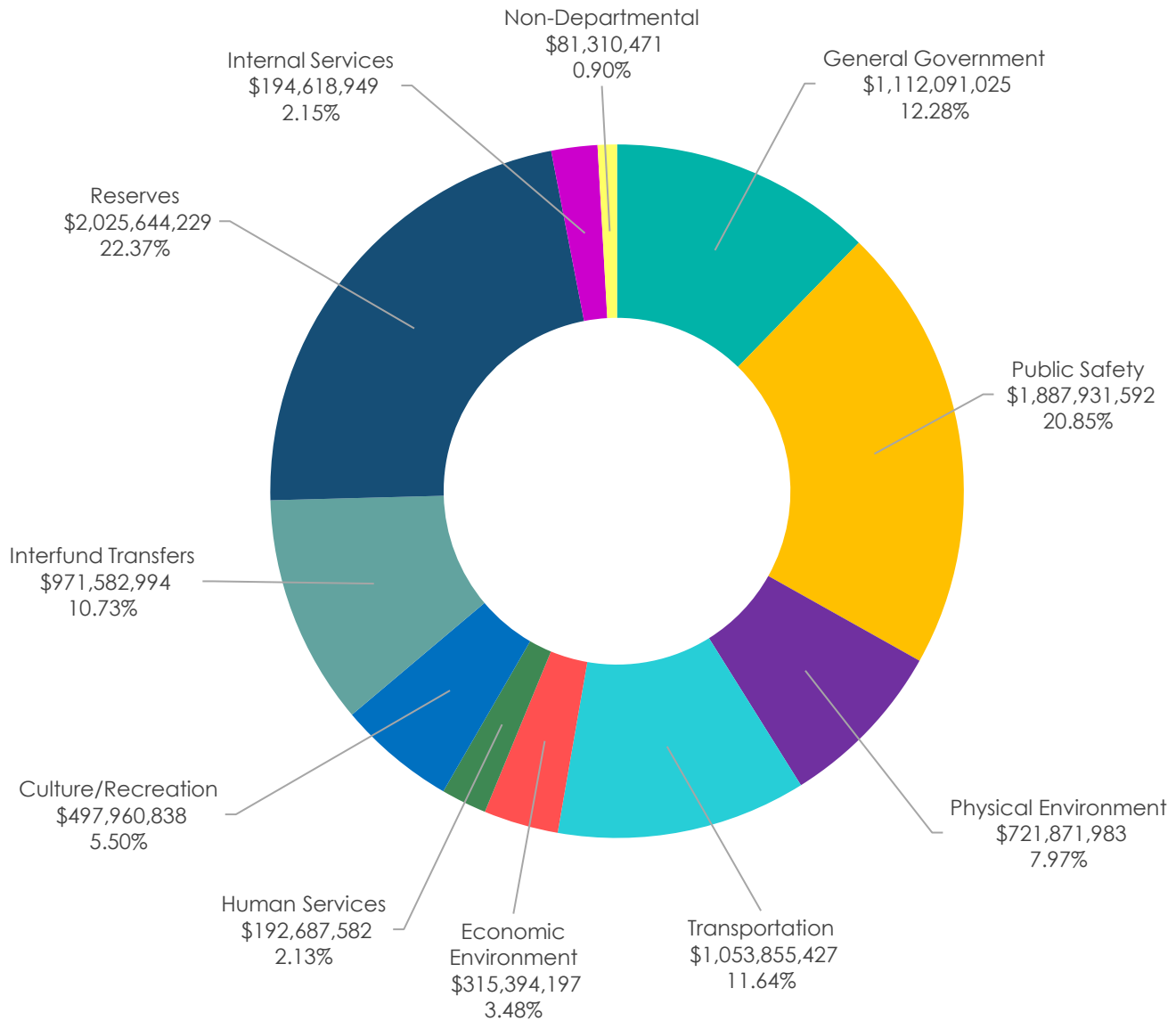
A property owner with property assessed at \$150,000 and a homestead exemption of \$50,000 will pay the Countywide millage on \$100,000 of taxable value, calculated by the following formula:

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

$(\$150,000 - 50,000) / 1,000 \times 4.5000 = \450.00

Expenses:

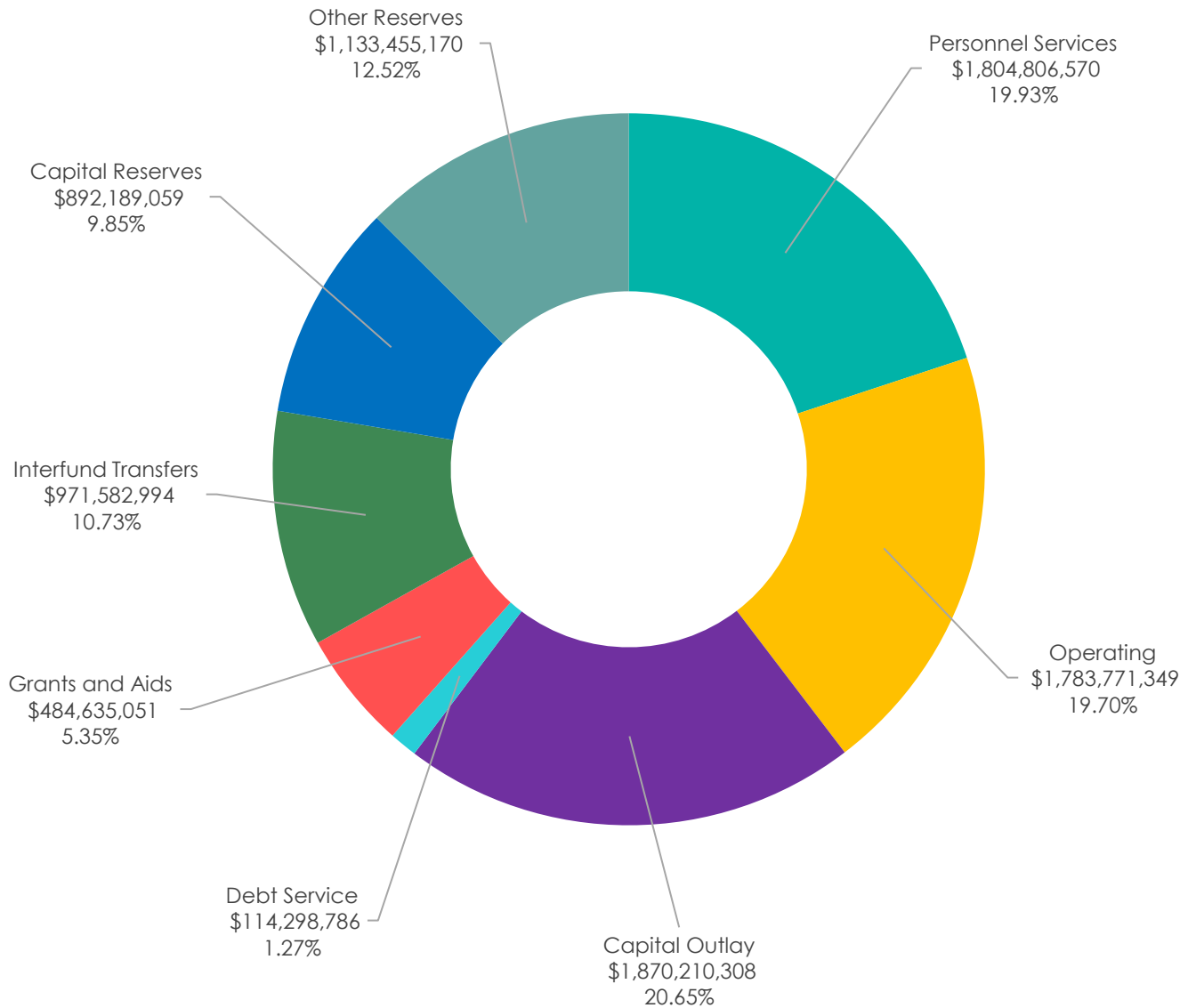
By Activity Type



- **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 \$9,054,949,287

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 2025 Summary of Tax Equivalent Funding

BCC Ad Valorem Funded Departments and Agencies	Appropriation	Department Revenue	Net Property Taxes	Positions
Community Services	\$ 102,669,501	\$ 64,065,612	\$ 38,603,889	204
County Administration	3,735,428	-	3,735,428	13
County Attorney	9,131,652	2,513,620	6,618,032	47
County Commission	4,612,487	-	4,612,487	28
County Cooperative Extension	3,853,181	429,405	3,423,776	31
Criminal Justice Commission	3,006,747	1,852,360	1,154,387	11
Engineering and Public Works	79,128,647	17,876,349	61,252,298	475
Environmental Resources Management	55,184,287	29,514,477	25,669,810	129
Facilities Development and Operations	61,248,982	2,963,619	58,285,363	351
Fire Rescue Dispatch/Drowning & Prevention	14,837,585	-	14,837,585	2
Housing and Economic Development	285,712,195	260,045,459	25,666,736	65
Human Resources	4,788,269	-	4,788,269	37
Information System Services	43,793,218	9,879,096	33,914,122	213
Internal Audit	1,518,040	-	1,518,040	10
Legislative Affairs	756,783	9,600	747,183	4
Medical Examiner	7,140,604	402,788	6,737,816	30
Office of Community Revitalization	2,976,771	1,409,295	1,567,476	7
Office of Equal Business Opportunity	2,061,915	1,200	2,060,715	12
Office of Equal Opportunity	1,819,101	370,075	1,449,026	13
Office of Financial Management and Budget	5,242,489	680,000	4,562,489	36
Office of Resilience	1,536,489	450,000	1,086,489	4
Palm Tran	293,093,104	184,820,372	108,272,732	653
Parks and Recreation	117,916,092	43,807,167	74,108,925	626
Planning and Zoning	25,666,927	16,240,461	9,426,466	158
Public Affairs	8,116,142	791,157	7,324,985	49
Public Safety	59,168,271	31,571,481	27,596,790	275
Purchasing	5,921,128	1,610	5,919,518	51
Risk Management	186,878,528	186,411,874	466,654	30
Youth Services	18,103,675	859,598	17,244,077	91
Total BCC Ad Valorem Funded	\$ 1,409,618,238	\$ 856,966,675	\$ 552,651,563	3,655

BCC Non-Ad Valorem Funded Departments and Agencies

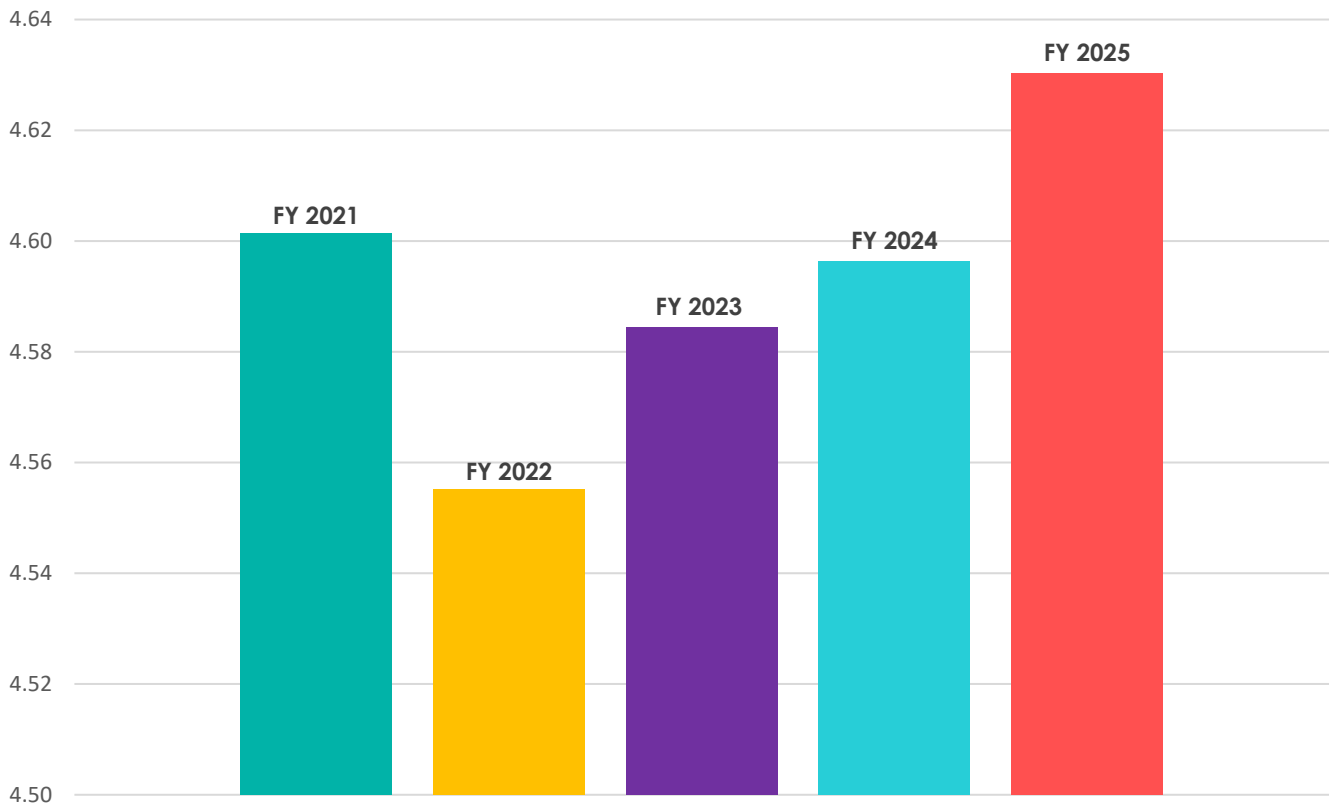
Airports	\$ 186,788,621	\$ 186,788,621	\$ -	177
Fleet Management	107,972,697	107,972,697	-	64
PZ&B - Building Division	75,759,714	75,759,714	-	229

BCC Non-Ad Valorem Funded Departments and Agencies	Appropriation	Department Revenue	Net Property Taxes	Positions
Tourist Development Council	\$ 171,463,006	\$ 171,463,006	\$ -	5
Water Utilities	241,581,000	241,581,000	-	643
Total BCC Non-Ad Valorem Funded	\$ 783,565,038	\$ 783,565,038	\$ -	1,118
Dependent Districts				
County Library	\$ 116,097,555	\$ 23,953,441	\$ 92,144,114	469
Fire Rescue - Main MSTU	734,854,113	288,601,148	446,252,965	1740
Fire Rescue - Jupiter MSTU	28,292,125	(189,123)	28,481,248	140
Total Dependent Districts	\$ 879,243,793	\$ 312,365,466	\$ 566,878,327	2,349
Total BCC	\$ 3,072,427,069	\$ 1,952,897,179	\$ 1,119,529,890	7,122
Constitutional Officers				
Clerk of the Circuit Court and Comptroller	\$ 19,875,566	\$ -	\$ 19,875,566	154
Property Appraiser	24,730,632	-	24,730,632	230
Sheriff's Office	980,974,740	125,606,329	855,368,411	4505
Supervisor of Elections	26,916,235	1,000,000	25,916,235	84
Tax Collector	20,127,489	-	20,127,489	358
Total Constitutional Officers	\$ 1,072,624,662	\$ 126,606,329	\$ 946,018,333	5,331
Judicial				
Court Administration	\$ 3,557,474	\$ 326,195	\$ 3,231,279	18
Court Related Information Technology	7,232,836	1,995,000	5,237,836	19
Law Library	600,258	317,300	282,958	5
Public Defender	299,857	-	299,857	0
State Attorney	550,844	-	550,844	0
Total Judicial	\$ 12,241,269	\$ 2,638,495	\$ 9,602,774	42
Other				
Commission on Ethics	\$ 1,025,491	\$ -	\$ 1,025,491	6
Community Redevelopment Agencies	74,813,668	-	74,813,668	0
Office of Inspector General	4,406,921	1,201,600	3,205,321	30
Financially Asstd Agencies/County Sponsored	14,605,379	-	14,605,379	0
General Government	149,302,028	111,468,412	37,833,616	0
General Government - Indirect Cost Centers	(25,949,557)	-	(25,949,557)	0
Health Care District	15,000,000	-	15,000,000	0
Other County Funded Programs**	7,477,230	-	7,477,230	0
Public Health Department	2,417,282	-	2,417,282	0
Value Adjustment Board	1,494,750	289,000	1,205,750	0
Total Other	\$ 244,593,192	\$ 112,959,012	\$ 131,634,180	36
Grand Total	\$ 4,401,886,192	\$ 2,195,101,015	\$ 2,206,785,177	12,531

**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

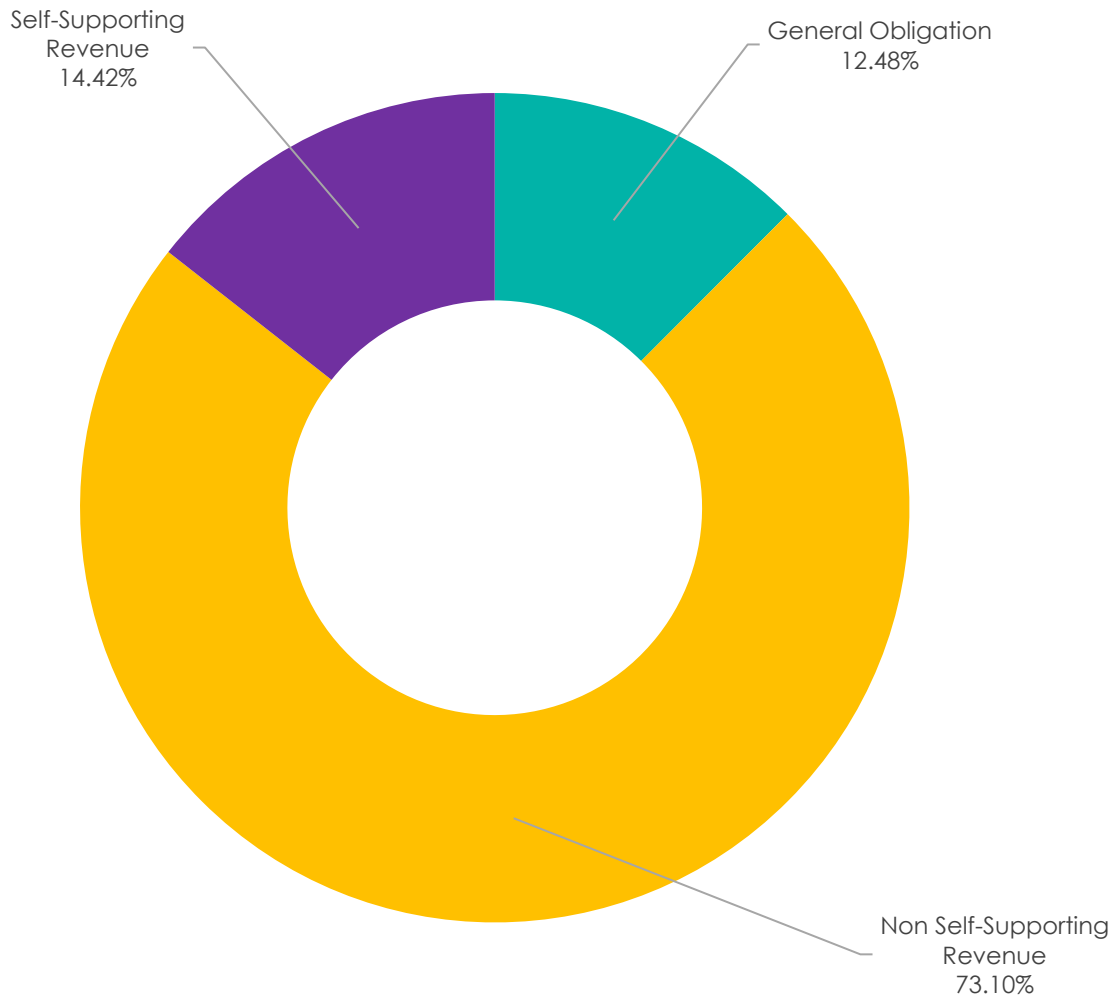
Because personnel costs are a major portion of the County's operating budget, changes in the number of employees per 1,000 population have a direct relationship to the cost of providing services. A decrease in employees per 1,000 population indicates that the County continues to implement more effective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



	Total BCC Employees	County Population	Employees per 1,000 population
FY 2021	6,748	1,466,494	4.60
FY 2022	6,844	1,502,495	4.56
FY 2023	6,960	1,518,152	4.58
FY 2024	7,045	1,532,718	4.60
FY 2025	7,158	1,545,905	4.63

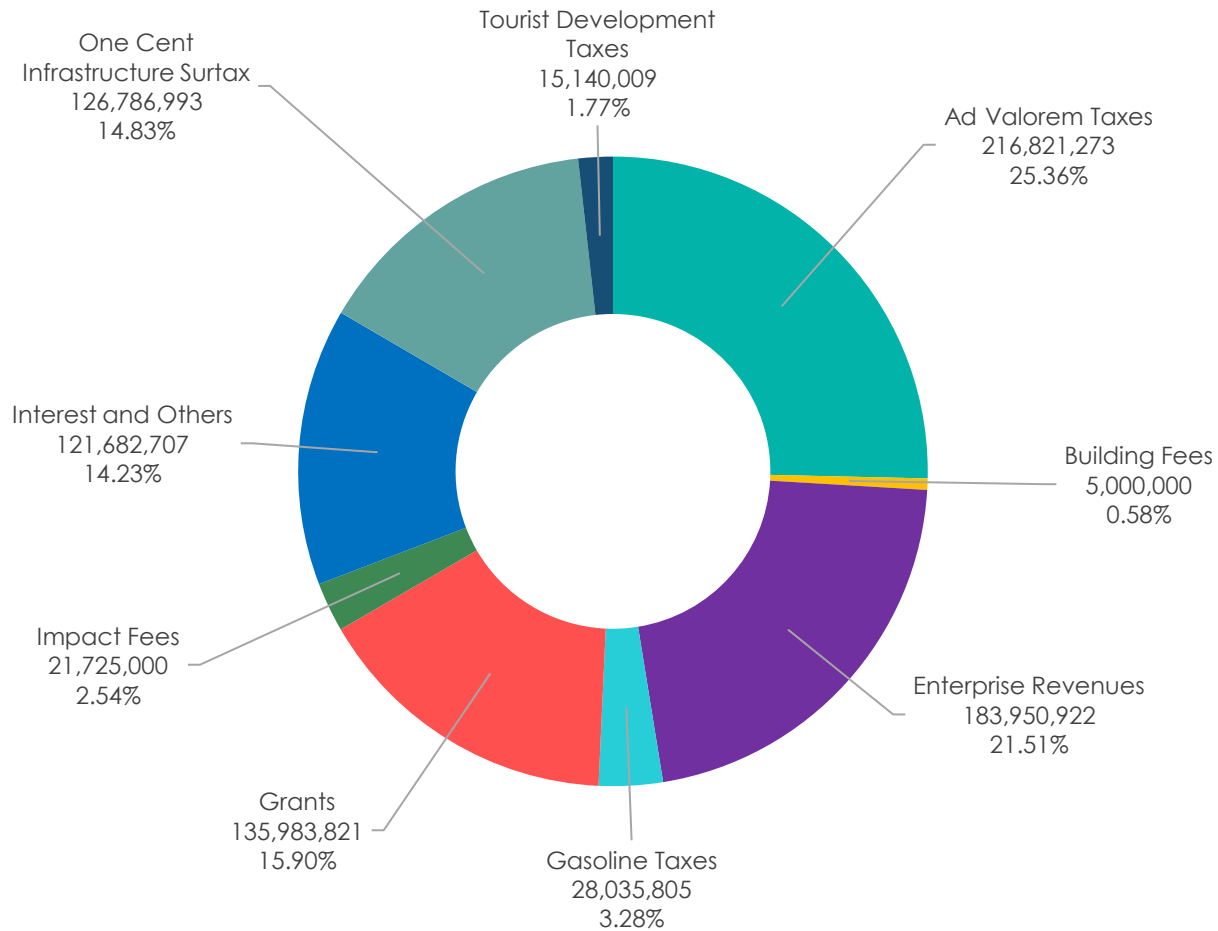
Debt Service

Fiscal Year	General Obligation	Non Self-Supporting Revenue	Self-Supporting Revenue	Total County Debt
2025	\$ 13,829,461	\$ 80,989,029	\$ 15,976,261	\$ 110,794,751
2026	10,987,554	67,420,979	15,974,768	94,383,301
2027	7,538,616	65,539,424	15,960,496	89,038,536
2028	7,541,241	63,137,348	15,897,994	86,576,583
2029	7,537,116	54,651,876	15,890,307	78,079,299
Future	113,089,190	528,726,239	118,541,825	760,357,254
Total	\$ 160,523,178	\$ 860,464,895	\$ 198,241,651	\$ 1,219,229,724



FY 2025 Capital Projects

Funding Sources for Projects



New Capital Project Funding by Department

Engineering and Public Works	\$	69,430,000
Facilities Development and Operations		133,686,000
Information Systems Services		23,825,000
Miscellaneous/Non-Department		1,455,000
Total General Government Projects	\$	228,396,000
Building Division (PZB)	\$	5,000,000
County Library		26,105,000
Environmental Resources Management		15,995,000
Fire Rescue		56,850,000
Five Year Road Program		83,795,000
Parks and Recreation		40,812,000
Total Tax Supported Departments	\$	228,557,000
Department of Airports	\$	34,624,000
Water Utilities Department		50,900,000
Total Enterprise Funds	\$	85,524,000
Total New Funding	\$	542,477,000

COVER PHOTO

This photograph was taken by Benji Studt at Environmental Resources Management.
Photo was taken at Coral Cove Park (Indian River Lagoon Side).



Palm Beach County
Board of County Commissioners