



**Palm Beach County, FL  
Budget in Brief  
Fiscal Year 2020**





# Palm Beach County Principal Officials

## Board of County Commissioners:



**Top row from left to right:** Robert S. Weinroth (District 4), Hal R. Valeche (District 1), Mary Lou Berger (District 5), and Gregg K. Weiss (District 2)

**Bottom row from left to right:** Dave Kerner (Vice Mayor, District 3), Mack Bernard (Mayor, District 7), and Melissa McKinlay (District 6)

## Constitutional Officers:

**Sharon R. Bock,**  
*Clerk & Comptroller*

**Wendy Sartory Link**  
*Supervisor of Elections*

**Dorothy Jacks,**  
*Property Appraiser*

**Ric L. Bradshaw,**  
*Sheriff*

**Anne M. Gannon,**  
*Tax Collector*

## Appointed Officials:

*Verdenia C. Baker, County Administrator*

*Denise Nieman, County Attorney*

*Joseph Bergeron, Internal Auditor*

## Office of Financial Management and Budget:

*Sherry Brown, OFMB Director*

*Lisa Pontius, Budget Director*

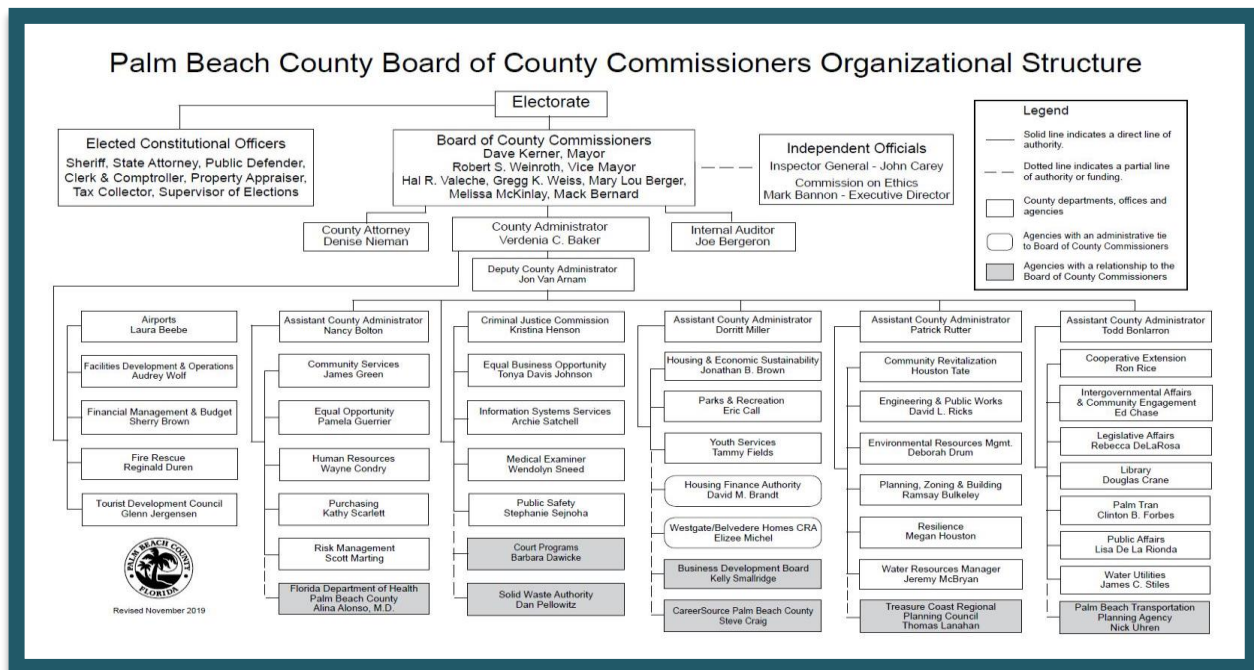
*Robyn Lawrence, Assistant Budget Director*

## 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.



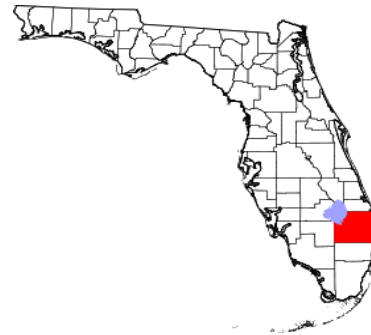
## Other Branches of Government

- \* The Clerk and 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.
- 70 miles north of Miami and 150 miles south of Orlando
- Population – 1,447,857
- Median Age - 43.54
- Median Household Income - \$63,869
- Average Household Size - 2.69
- Municipalities - 39
- Registered Voters - 967,242
- Form of Government - Commission - County Administrator



<b>Sheriff's Office</b>	
Law Enforcement Officers	1,644
Corrections Officers	698
Civilian Staff	1,947

*Palm Beach County Sheriff's Office Headquarters*

<b>Fire Protection</b>	
Suppression Units	68
Advanced Life Support Units	101
Fire Stations	49
Employees (Certified Firefighters)	1,414
Employees (Non-Certified)	216
FY19 Total Fire Runs	18,420
FY19 Total EMS Runs	115,160
FY19 Average Response Time	6:32

*Fire Rescue Headquarters*

<b>Parks and Recreation Amenities</b>	
Golf Course	5
Exercise/Fitness Trails	11
Marina	1
Playground Sites	102
Parks	86
Water / Splash Parks / Pools	11
Dog Parks	4
Museum	1
Community / Civic Centers	4
Rec Centers	4
Nature Centers	3
Equestrian Parks	5
Beaches	16
Campgrounds	3
Amphitheaters	3

*Okechee Golf Course*

## 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 for Budgeting

All funds are budgeted using the modified accrual basis of accounting, including proprietary funds. Revenues are recognized if they are measurable and available for use during the year and expenditures are recognized in the period the liabilities are incurred.

### Fiscal Year

Palm Beach County's budget is based on a fiscal, rather than calendar year. Thus FY 2020 is from October 1, 2019 through September 30, 2020.

### Budget Development Strategy

Maintain service levels while attempting not to increase expenses through the implementation of efficiencies and privatization efforts.

Although not exclusive, the following is a list of priorities for FY 2020

### Short Term Goals

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

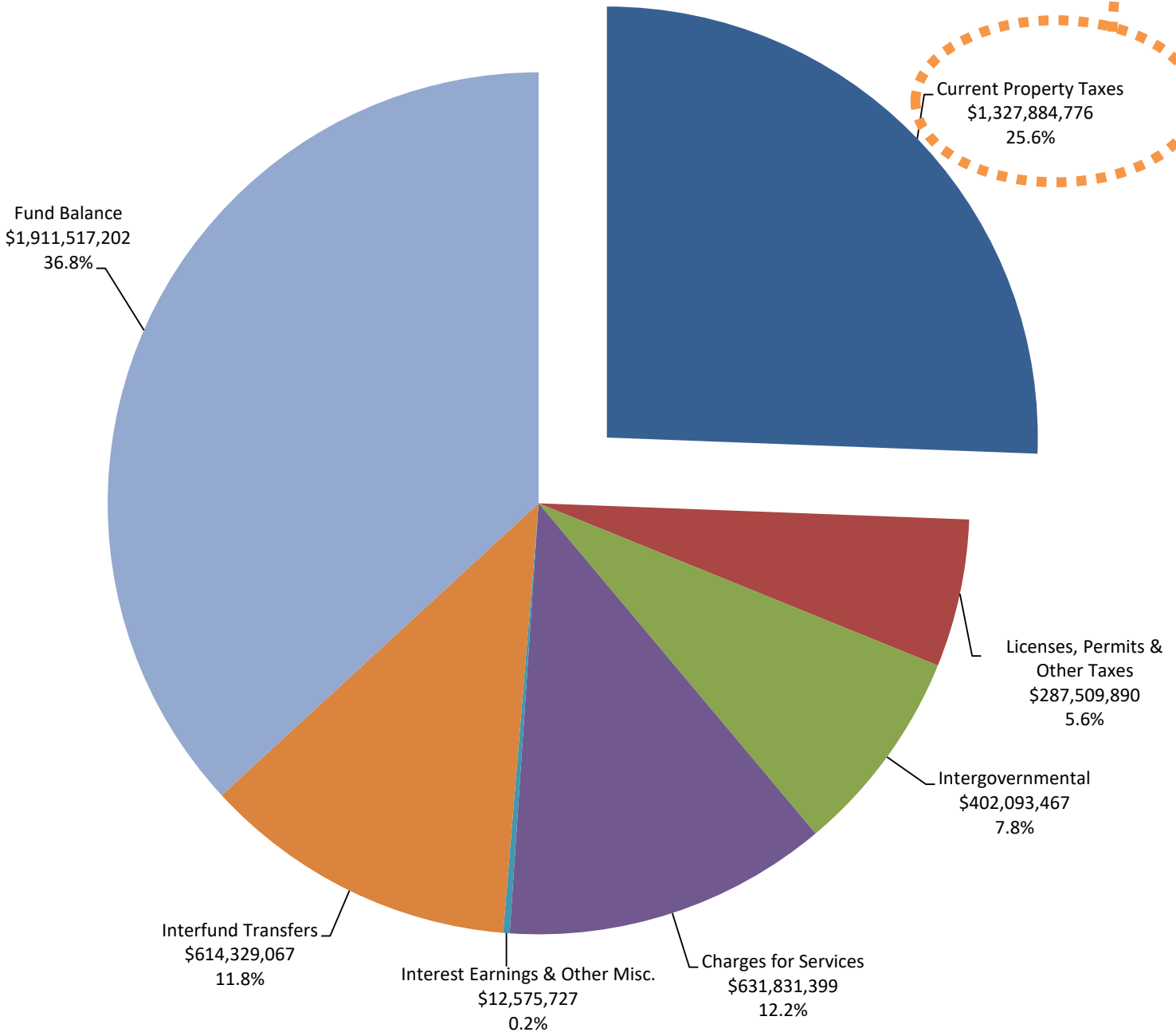
### Long Term Goals & Policies

Please visit <http://www.pbcgov.com/pzb/Planning/comprehensiveplan/tableofcontent.htm> to view Palm Beach County's Comprehensive Plan.

# Revenues:

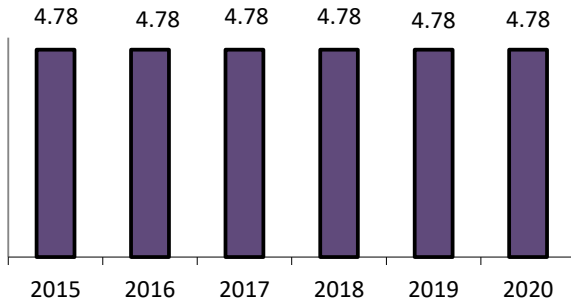
## Where the Money Comes From

Total of all Sources: \$5,187,741,528



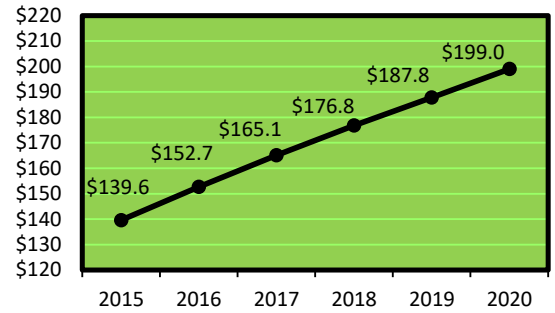
## How Countywide Property Tax is Calculated

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



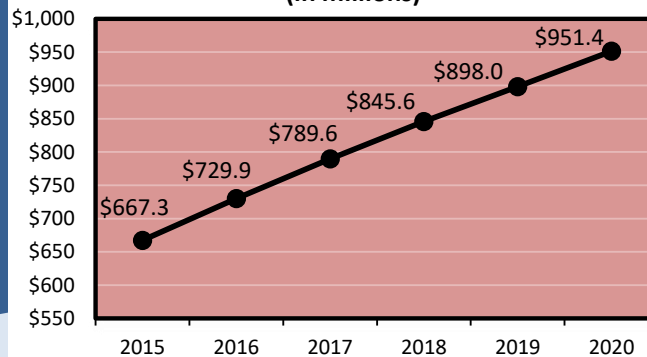
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**Taxable Values History**  
(in billions)



=

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



Taxing District	Millage Rate	\$ Generated
Countywide	4.7815	951,376,856
Countywide Voted Debt	0.0765	15,237,865
<i>Countywide Millage Subtotal</i>	<i>4.8580</i>	
Library District	0.5491	57,921,453
Library District Voted Debt	0.0379	3,997,857
<i>Library Millage Subtotal</i>	<i>0.5870</i>	
Fire Rescue:		
Main MSTU	3.4581	277,582,505
Jupiter MSTU	1.9097	21,768,240
		<b>1,327,884,776</b>

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:

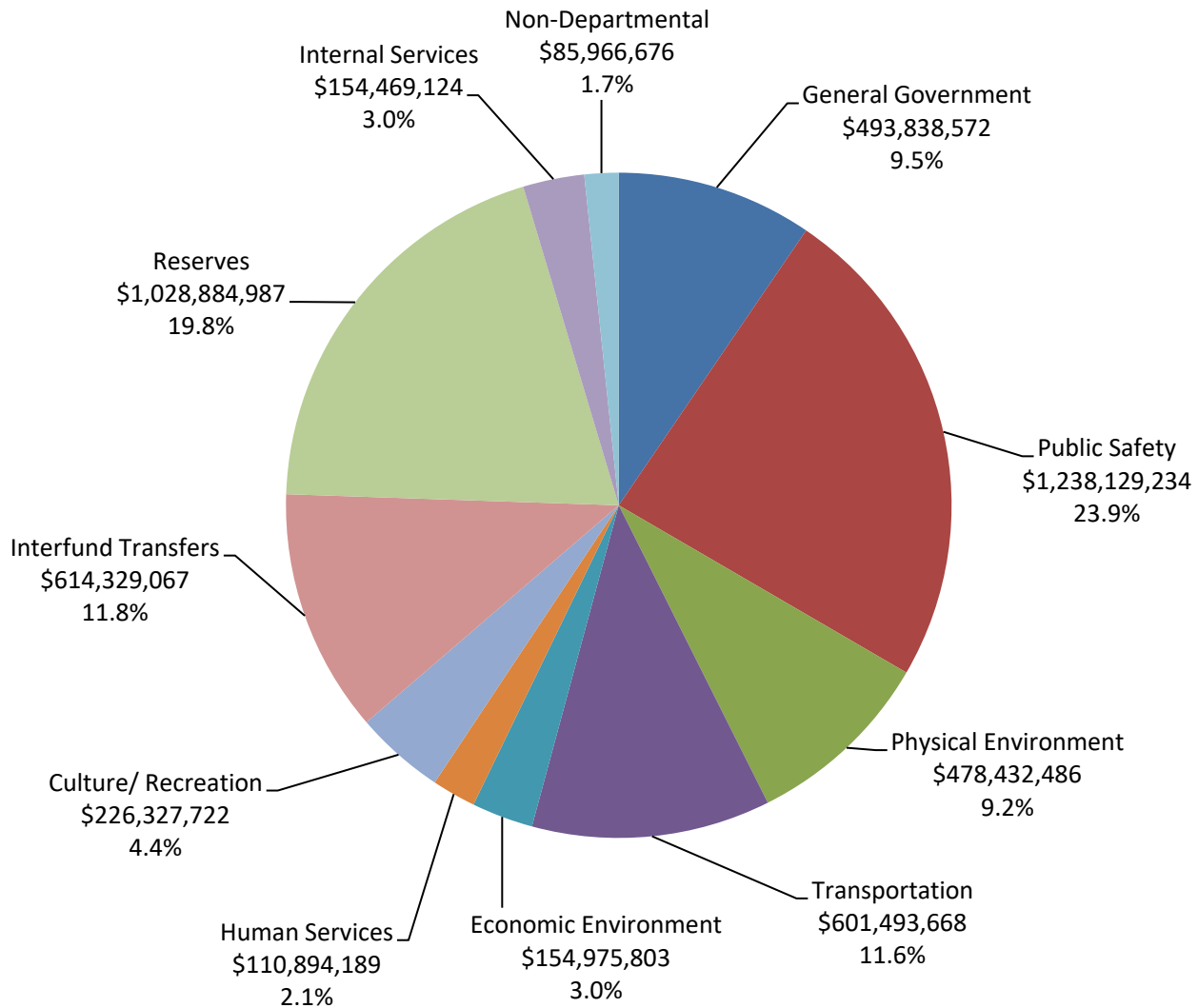
(Assessed Value Homestead Exemption) divided by 1,000 x Millage Rate = Property Tax

$(\$150,000 - 50,000) / 1,000 \times 4.8580 = \$485.80$



# Expenses:

## By Type



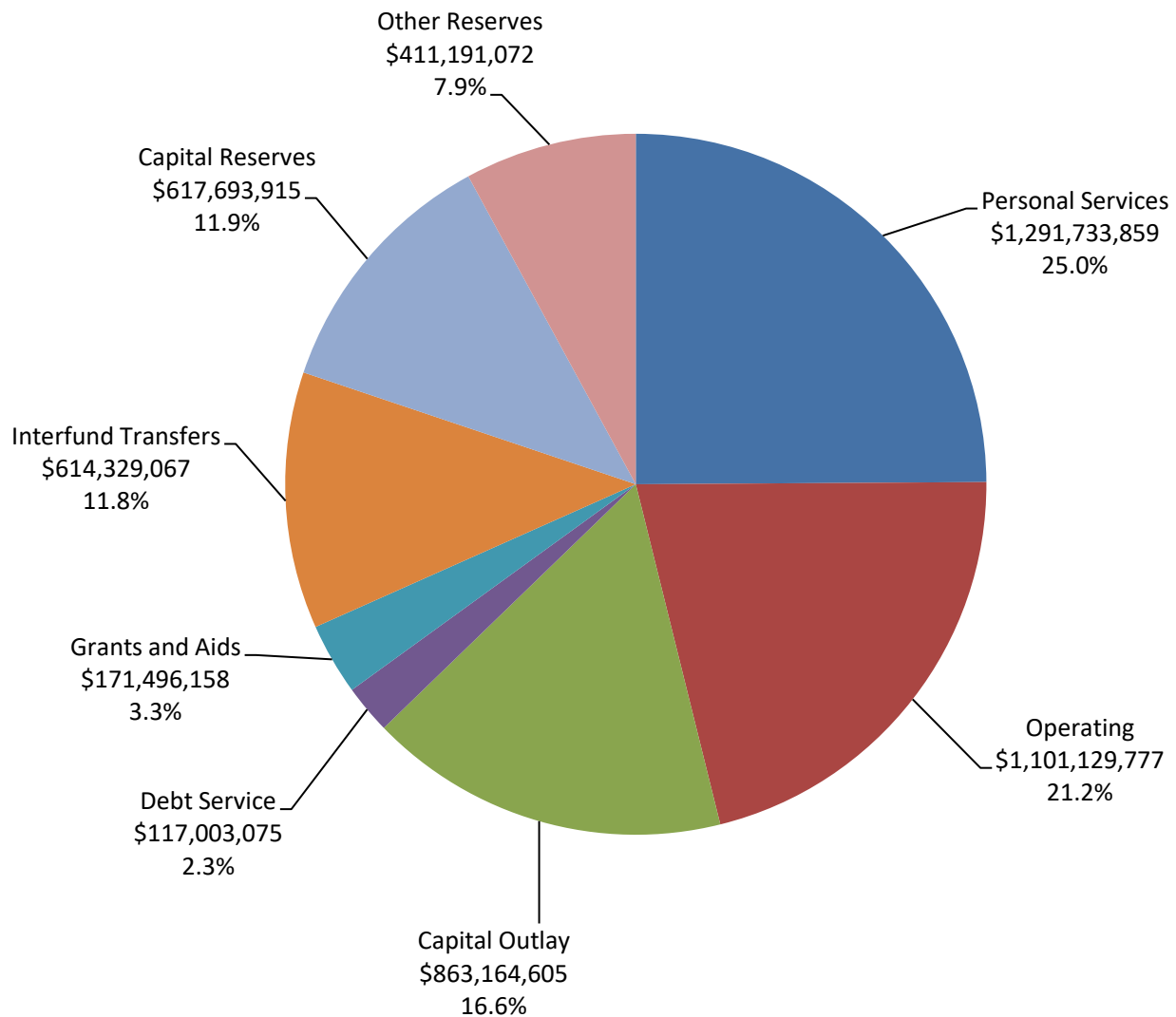
- **General Government** - For the benefit of the public and governmental body
- **Public Safety** - For the safety and security of the public, includes transfer to the Sheriff's Office
- **Physical Environment** - To achieve a satisfactory living environment for the community
- **Transportation** - 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** - Transferred 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

**\$5,187,741,528**

## By Category



- **Personal Services** - for salaries, wages, and related employee benefits
- **Operating** - for goods and services which primarily benefit the current period
- **Capital** - for the acquisition of or addition to fixed assets
- **Debt** - 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** - Transferred 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 2020

## Summary of Departmental Tax Equivalent Funding

Countywide Departments	Appropriation	Department Generated Revenue	Net Property Taxes	Positions
Community Services	\$ 41,800,892	\$ 18,824,345	\$ 22,976,547	167
County Administration	2,621,117	362,788	2,258,329	13
County Attorney	5,847,397	2,666,100	3,181,297	42
County Commission	3,627,662	-	3,627,662	27
County Cooperative Extension	3,052,104	384,089	2,668,015	31
Engineering & Public Works	62,022,511	15,471,809	46,550,702	465
Environmental Resources Management	41,232,776	24,770,784	16,461,992	127
Facilities Development & Operations	45,580,992	3,286,748	42,294,244	326
Fire Rescue-Dispatch/Drowning Prevention	12,384,572	-	12,384,572	2
Housing & Economic Sustainability	66,468,511	61,236,752	5,231,759	58
Human Resources	3,396,282	-	3,396,282	34
Information System Services	33,985,062	9,081,683	24,903,379	213
Internal Auditor	1,181,702	-	1,181,702	9
Legislative Affairs	489,016	-	489,016	3
Medical Examiner	4,839,218	388,000	4,451,218	26
Office of Financial Management & Budget	4,184,413	485,116	3,699,297	33
Palm Tran	150,020,462	73,331,885	76,688,577	629
Parks & Recreation	77,939,634	22,869,112	55,070,522	590
Planning & Zoning	21,158,838	12,310,029	8,848,809	159
Public Affairs	5,576,895	674,644	4,902,251	44
Public Safety	39,958,236	20,927,532	19,030,704	267
Purchasing	4,258,974	1,610	4,257,364	45
Risk Management	131,539,690	131,170,754	368,936	30
Youth Services	14,734,239	1,067,877	13,666,362	88
<b>Non-Departmental:</b>				
Criminal Justice Commission	3,218,409	2,467,992	750,417	11
Office of Community Revitalization	2,627,585	1,490,418	1,137,167	7
Office of Equal Opportunity	1,145,202	331,620	813,582	12
Office of Resilience	433,085	154,023	279,062	3
Office of Equal Business Opportunity	1,271,029	3,500	1,267,529	12
<b>Total BCC Ad Valorem Funded</b>	<b>\$ 786,596,505</b>	<b>\$ 403,759,210</b>	<b>\$ 382,837,295</b>	<b>3,473</b>

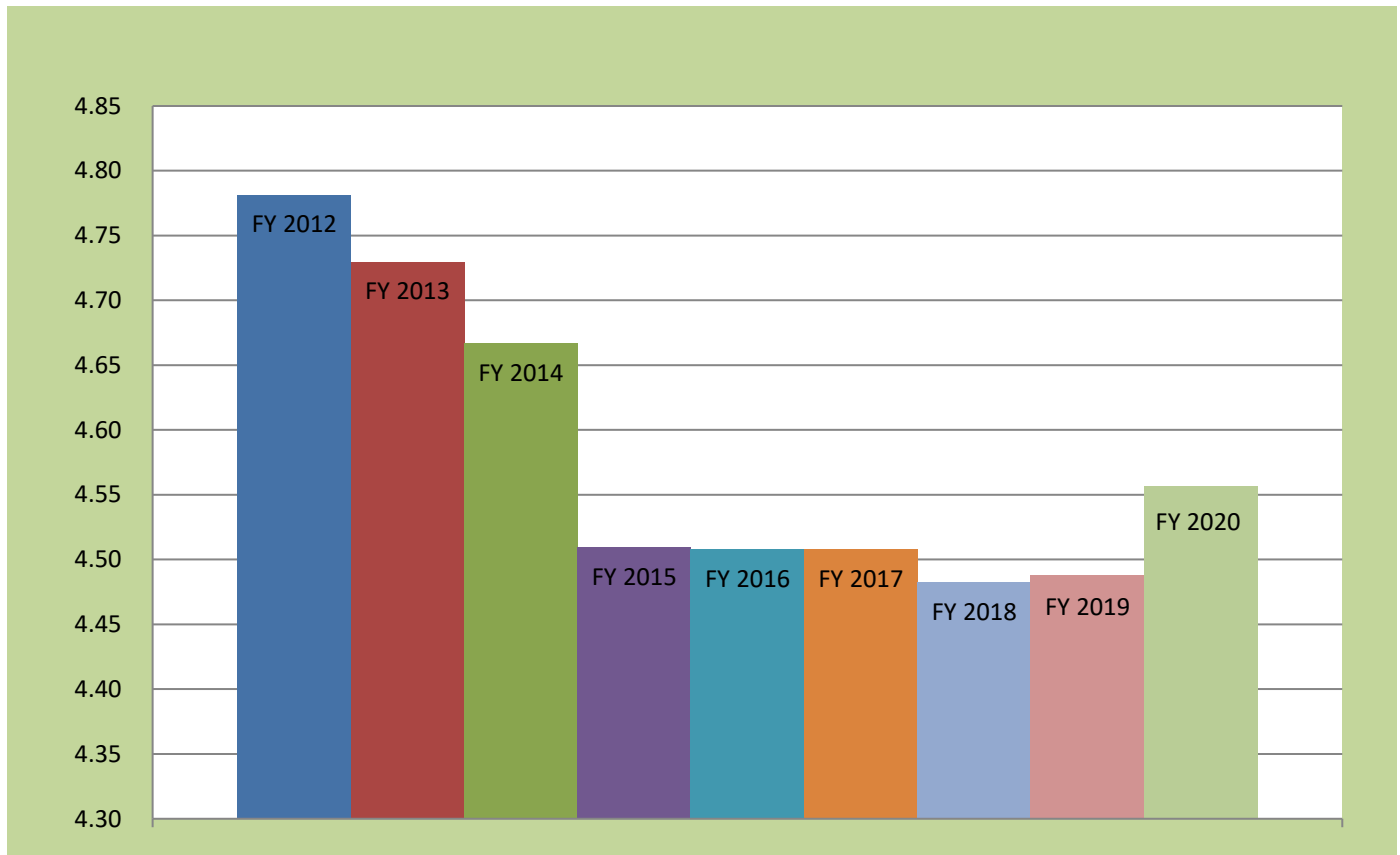
Other Agencies	Appropriation	Department Generated Revenue	Net Property Taxes	Positions
Airports	\$ 103,105,827	\$ 103,105,827	\$ -	161
Building Division - PZB	76,368,838	76,368,838	-	179
County Library	68,435,678	10,514,225	57,921,453	448
Fire Rescue - Main MSTU	453,269,491	175,686,986	277,582,505	1,489
Fleet Management	60,867,642	60,867,642	-	59
Jupiter Fire Rescue MSTU	21,006,080	(762,160)	21,768,240	139
Tourist Development Council	94,666,271	94,666,271	-	5
Water Utilities	207,516,793	207,516,793	-	612
Commission on Ethics	717,573	-	717,573	5
Office of Inspector General	3,478,744	1,046,953	2,431,791	27
<b>Total Other Agencies</b>	<b>\$ 1,089,432,937</b>	<b>\$ 729,011,375</b>	<b>\$ 360,421,562</b>	<b>3,124</b>
<b>Total BCC</b>	<b>\$ 1,876,029,442</b>	<b>\$ 1,132,770,585</b>	<b>\$ 743,258,857</b>	<b>6,597</b>
<b>Constitutional Officers</b>				
Clerk and Comptroller	\$ 15,909,563	\$ 500,000	\$ 15,409,563	146
Property Appraiser	19,803,585	-	19,803,585	240
Sheriff's Office	725,885,630	94,648,530	631,237,100	4,289
Supervisor of Elections	17,979,707	1,000,000	16,979,707	58
Tax Collector	13,585,000	-	13,585,000	322
<b>Total - Constitutional Officers</b>	<b>\$ 793,163,485</b>	<b>\$ 96,148,530</b>	<b>\$ 697,014,955</b>	<b>5,055</b>
<b>Judicial</b>				
Court Administration	\$ 2,550,025	\$ 403,650	\$ 2,146,375	17
Court Related Information Technology	4,843,356	2,375,000	2,468,356	17
Law Library	515,768	515,768	-	5
Public Defender	269,173	-	269,173	0
State Attorney	435,879	-	435,879	0
<b>Total - Judicial</b>	<b>\$ 8,614,201</b>	<b>\$ 3,294,418</b>	<b>\$ 5,319,783</b>	<b>39</b>
<b>Other</b>				
Community Redevelopment Agencies	\$ 45,399,799	\$ -	\$ 45,399,799	0
Financially Asstd Agencies/ County Sponsored	13,299,507	-	13,299,507	0
General Government	7,744,981	100,000	7,644,981	0
General Government - Indirect Cost Centers	(22,680,260)	-	(22,680,260)	0
Health Care District	15,000,000	-	15,000,000	0
Other County Funded Programs**	21,985,960	-	21,985,960	0
Public Health Department	2,114,162	-	2,114,162	0
Value Adjustment Board	655,000	270,000	385,000	0
<b>Total - Other</b>	<b>\$ 83,519,149</b>	<b>\$ 370,000</b>	<b>\$ 83,149,149</b>	<b>-</b>
<b>Grand Total</b>	<b>2,761,326,277</b>	<b>1,232,583,533</b>	<b>1,528,742,744</b>	<b>11,691</b>

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



# Employees <sup>per</sup> 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 the County is either becoming more efficient and/or service levels are decreasing.



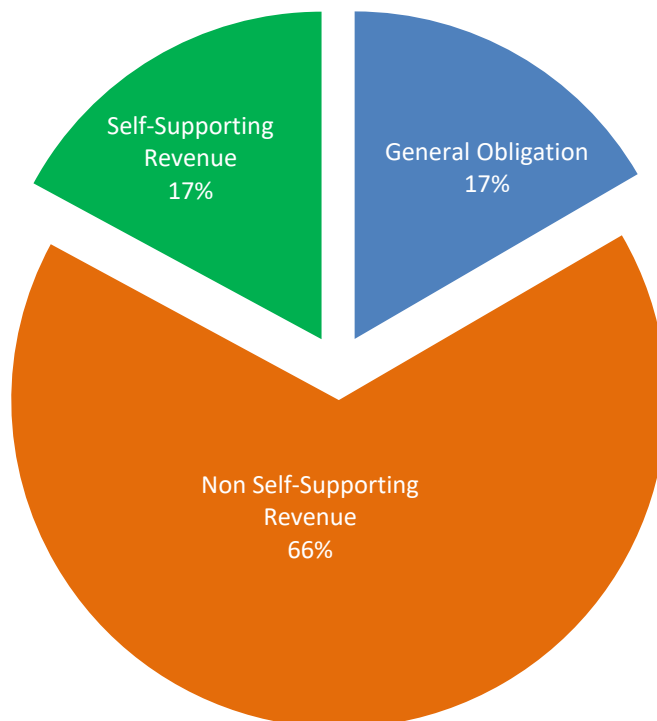
	Total BCC Employees	County Population	Employees per 1,000 population
FY 2012	6,339	1,325,758	4.78
FY 2013	6,316	1,335,415	4.73
FY 2014	6,280	1,345,652	4.67
FY 2015	6,134	1,360,238	4.51
FY 2016	6,214	1,378,417	4.51
FY 2017	6,274	1,391,741	4.51
FY 2018	6,339	1,414,144	4.48
FY 2019	6,433	1,433,417	4.49
FY 2020	6,597	1,447,857	4.56

\* Information on this page regarding population is from Bureau of Economic and Business Research

# Debt Service

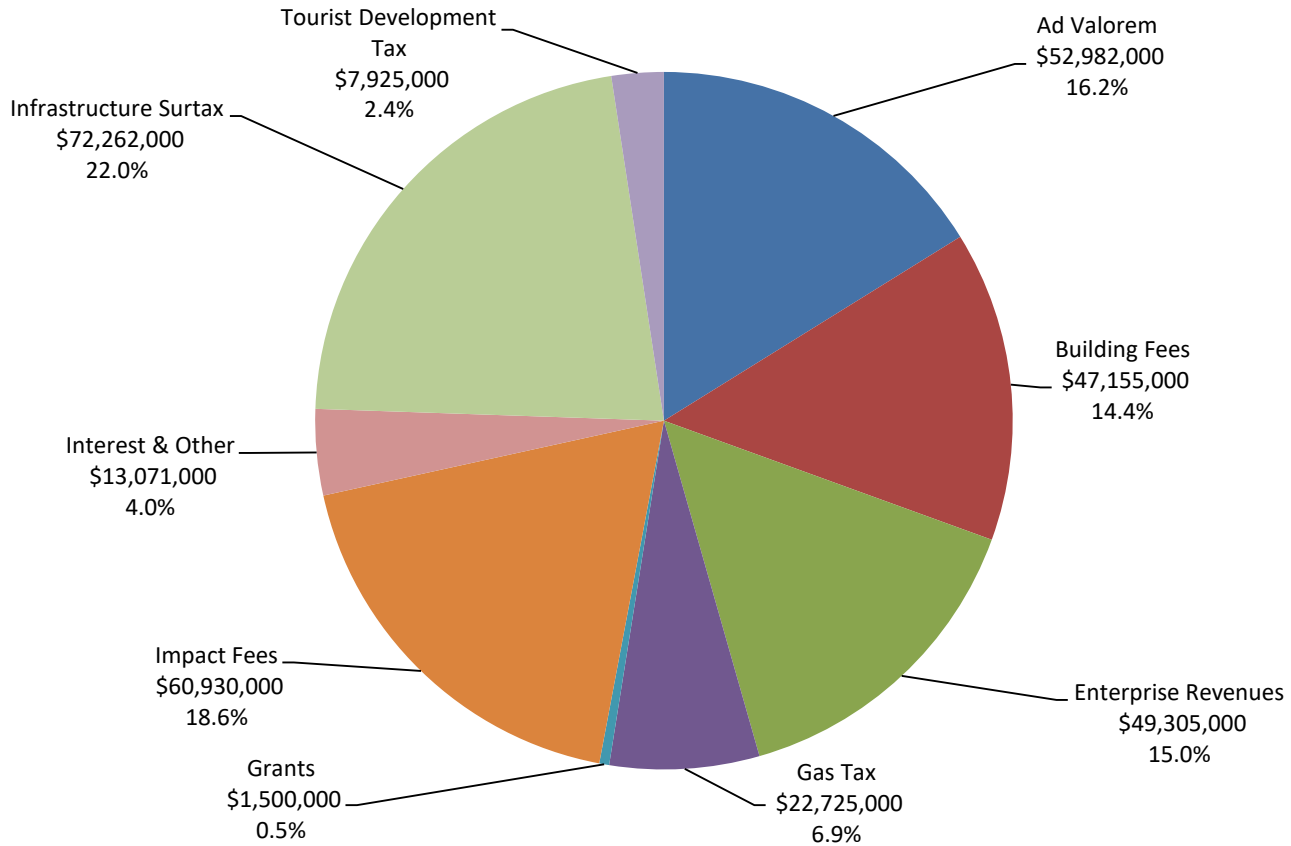
Fiscal Year	General Obligation	Non Self-Supporting Revenue	Self-Supporting Revenue	Total County Debt
2020	\$ 19,083,619	\$ 76,167,025	\$ 19,655,214	\$ 114,905,858
2021	10,898,500	74,343,468	17,373,596	102,615,563
2022	10,895,900	73,099,308	17,371,971	101,367,178
2023	10,894,000	73,025,981	17,363,970	101,283,951
2024	6,956,800	66,419,120	17,357,921	90,733,840
2025	6,960,450	66,317,193	17,358,421	90,636,064
Future	3,450,500	478,647,291	204,364,437	686,462,228
<b>Total</b>	<b>\$ 69,139,769</b>	<b>\$ 908,019,384</b>	<b>\$ 310,845,528</b>	<b>\$ 1,288,004,682</b>

## FY 2020 Payments



# FY 2020 Capital Projects

Funding Sources for Projects



Project Funding by Department

Engineering and Public Works	\$	18,892,000
Facilities Development and Operations		63,836,000
Information Systems Services		6,500,000
Miscellaneous/ Non-Department		4,876,000
<b>Total General Government Projects</b>	<b>\$</b>	<b>94,104,000</b>
Building Division (PZB)	\$	47,155,000
County Library		1,792,000
Environmental Resources Management		6,975,000
Fire Resuce		14,240,000
Five Year Road Program		80,251,000
Parks and Recreation		34,033,000
<b>Total Tax Supported Departments</b>	<b>\$</b>	<b>278,550,000</b>
Airports	\$	16,926,000
Water Utilities		32,379,000
<b>Total Enterprise funds</b>	<b>\$</b>	<b>49,305,000</b>
<b>Total CIP</b>	<b>\$</b>	<b>327,855,000</b>



## **COVER PHOTO**

This photograph was taken by Debbie Sandler of Mounts Botanical Garden of Palm Beach County. Debbie was able to capture this beautiful image of the Garden's Stickwork masterpiece in the late afternoon after all the visitors were gone. Despite the overcast day, there was just enough sun to gently light the sculpture from the west side. Named "Cutting Corners" and designed by internationally acclaimed artist, Patrick Dougherty, the sculpture is located in the Great Lawn area and has five interlocking structures. It was created from 30,000 pounds of willow during a three-week community build that engaged 100 volunteers. Completed on January 26, 2019, this massive sculpture beckons visitors to wander through, admire and become part of a living art experience!





Palm Beach County  
Board of County Commissioners