

Palm Beach County, FL
BUDGET IN BRIEF
Fiscal Year 2024



Palm Beach County Principal Officials

Board of County Commissioners
as of November 1, 2023



Top row from left to right: Michael A. Barnett (District 3), Maria G. Marino (District 1), Sara Baxter (District 6), Marci Woodward (District 4)

Bottom row from left to right: Maria Sachs (Vice Mayor, District 5), Gregg K. Weiss (Mayor, District 2), and Mack Bernard (District 7)

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

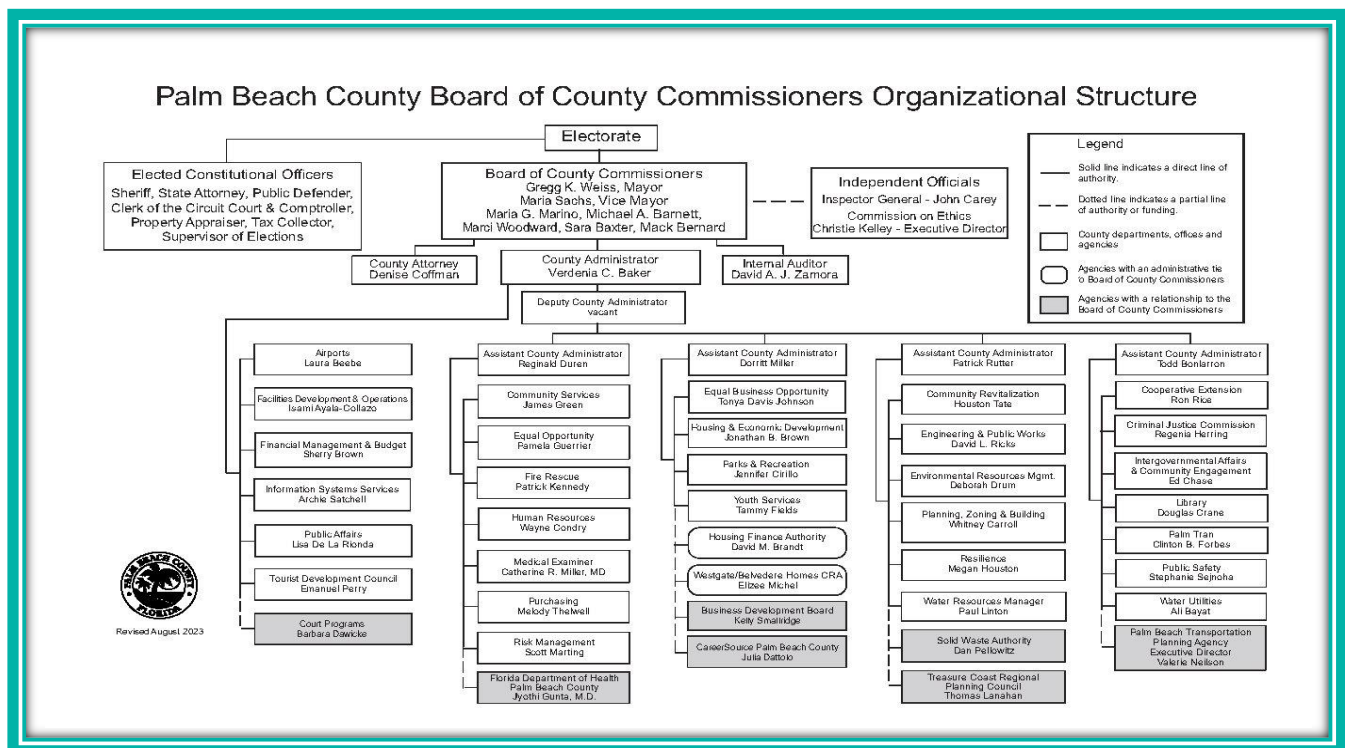
Alicia DeAbreu, Assistant Budget Director

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.

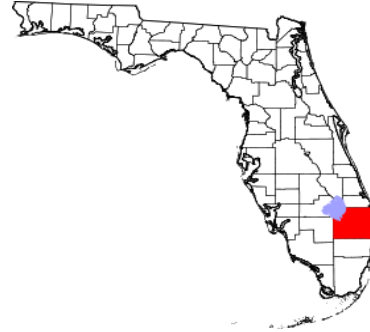
- The Palm Beach County School System is governed by a non-partisan elected School Board and operates under the direction of a School Board-Appointed Superintendent. The County Commission has no jurisdiction over the School Board.

- 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 – 1,532,718
- Median Household Income - \$76,592
- Per Capita Income - \$50,180
- Municipalities - 39
- Registered Voters - 948,243
- Form of Government - Commission - County Administrator



47 Miles of Shoreline



4th Best Airport in the U.S.

Conde Nast Traveler's 2023 Readers' Choice



160 Golf Courses



20 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

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 2024 is from October 1, 2023 through September 30, 2024.

Budget Development Strategy

The budget was developed based on the County's strategic priorities and department strategies. Supplemental requests include critical needs and other priorities. Maintain service levels while attempting not to increase expenses through the implementation of efficiencies and privatization efforts.

Short Term Goals

The following is a list of the Strategic Priorities set by the Board for FY 2024:

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

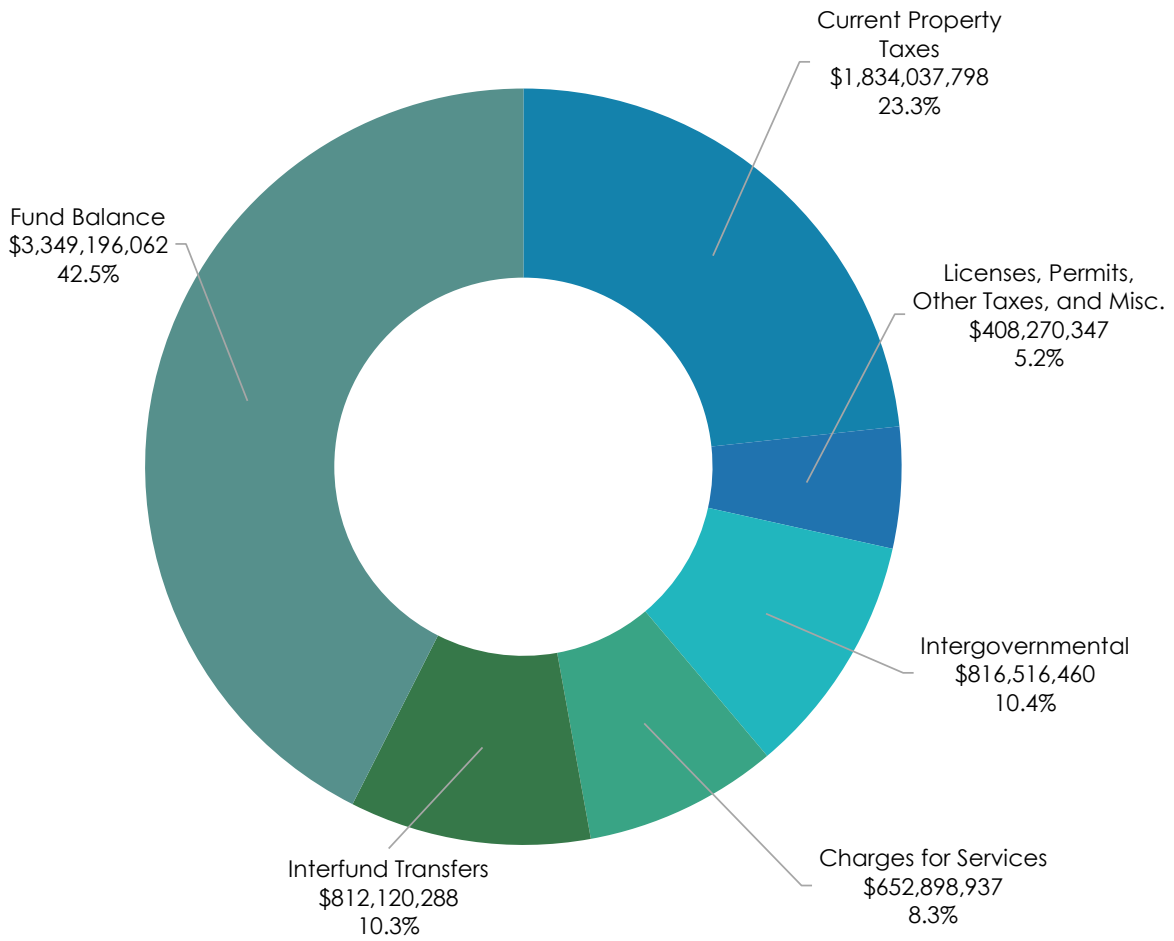
Long Term Goals & Policies

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

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

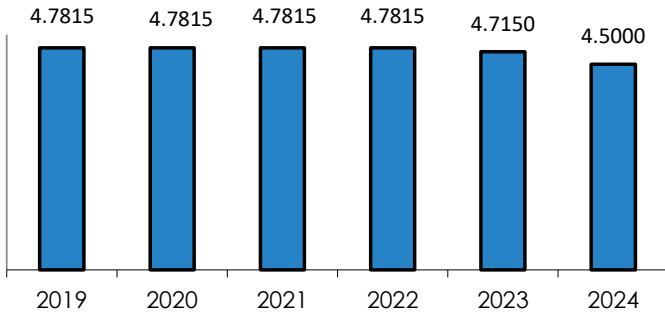
Revenues: Where the Money Comes From

Total of All Sources: \$7,873,039,892

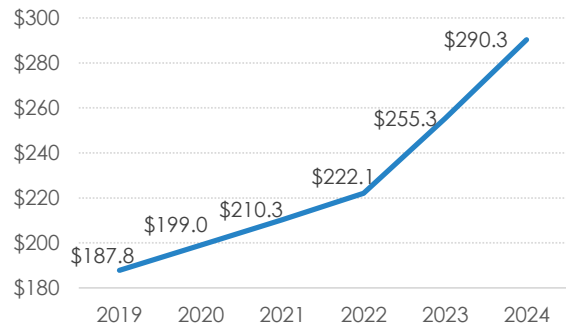


How Countywide Property Tax is Calculated

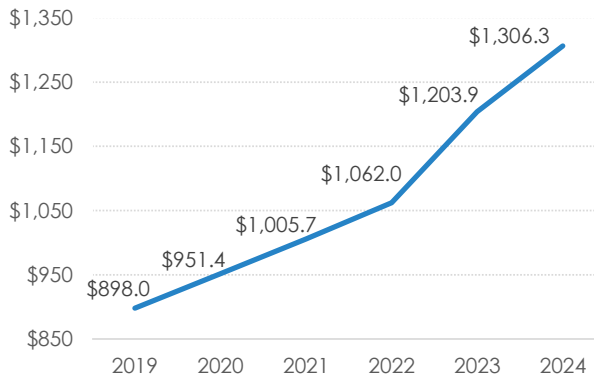
Countywide Operating Millage History
(tax per \$1,000 in taxable value)



Taxable Values History
(in billions)



Countywide Ad Valorem Tax History
(in millions)



Taxing District	Millage Rate	\$ Generated
Countywide	4.5000	1,306,269,377
Countywide Voted Debt	0.0188	5,461,247
Subtotal	4.5188	
Library District	0.5491	84,191,978
Library District Voted Debt	0.0108	1,655,934
Subtotal	0.5599	
Fire Rescue:		
Main MSTU	3.4581	408,080,983
Jupiter MSTU	1.7879	28,378,279

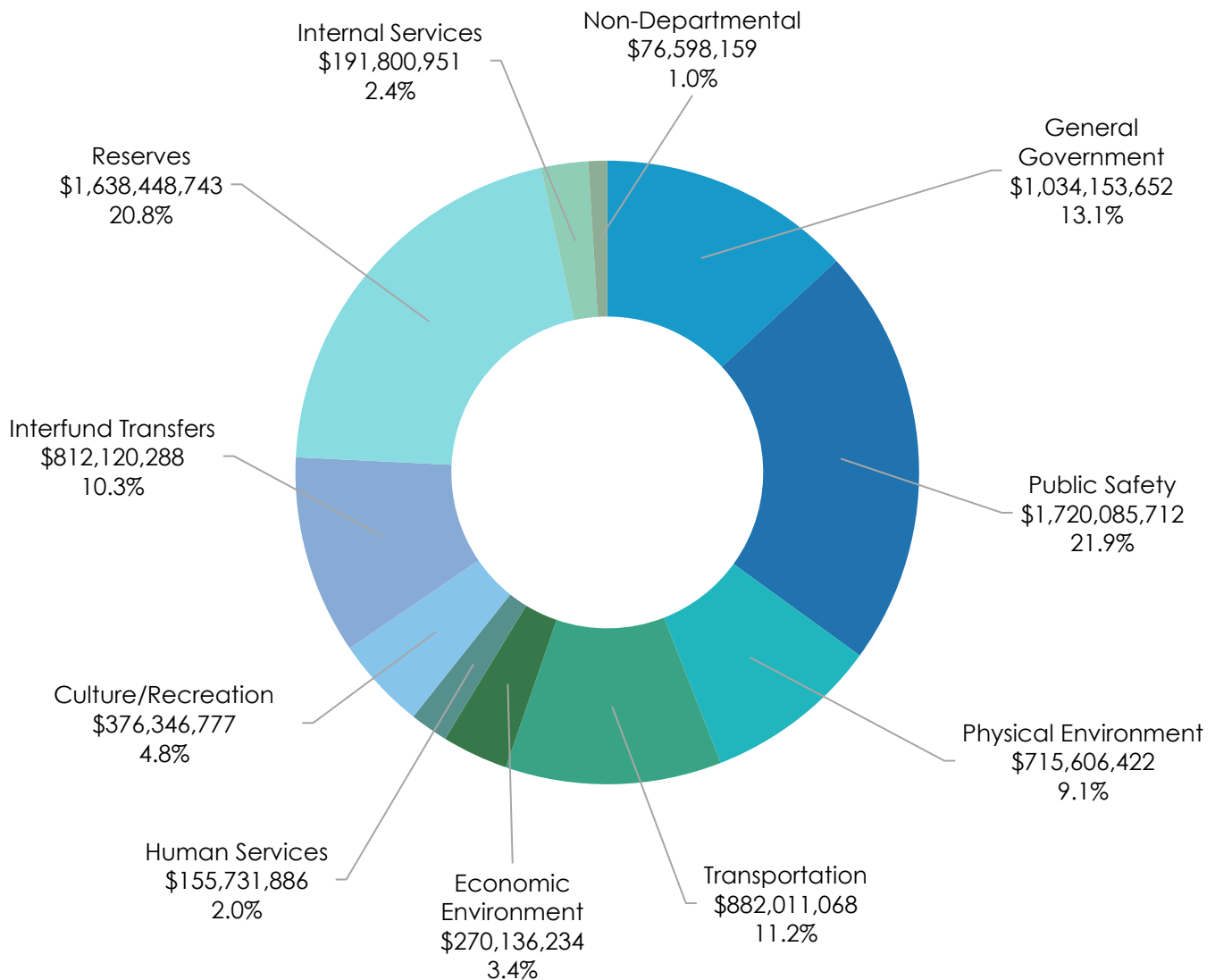
A property owner with property assessed at \$150,000 and a homestead exemption of \$50,000 will pay the Countywide millage on \$100,000 of taxable value, calculated by the following formula:

(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 Type

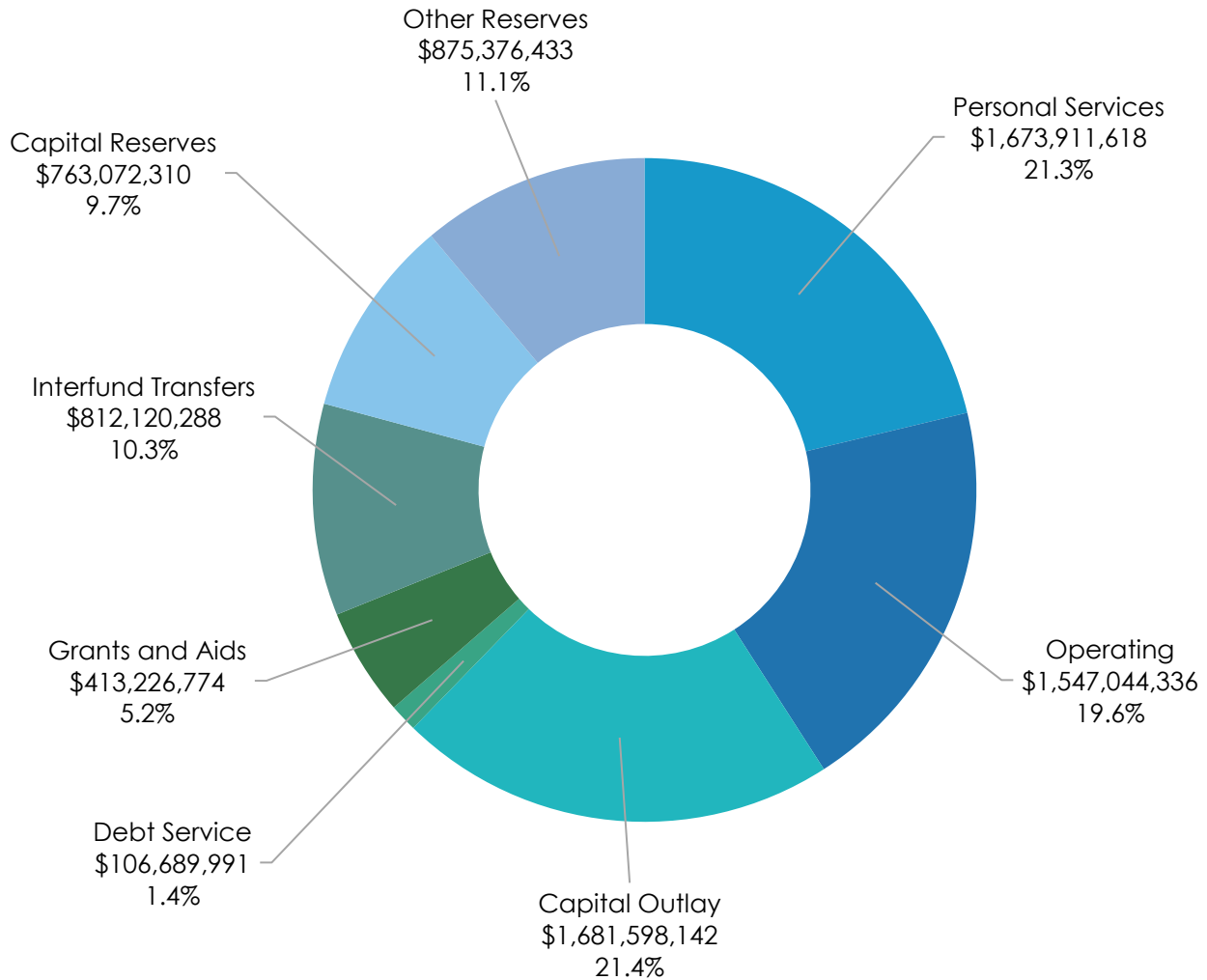


- **General Government** - For the benefit of the public and governmental body
- **Public Safety** - For the safety and security of the public, includes transfer to the Sheriff's Office
- **Physical Environment** - To achieve a satisfactory living environment for the community
- **Transportation** -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

Total of
All Funds

\$7,873,039,892

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 2024 Summary of Departmental Tax Equivalent Funding

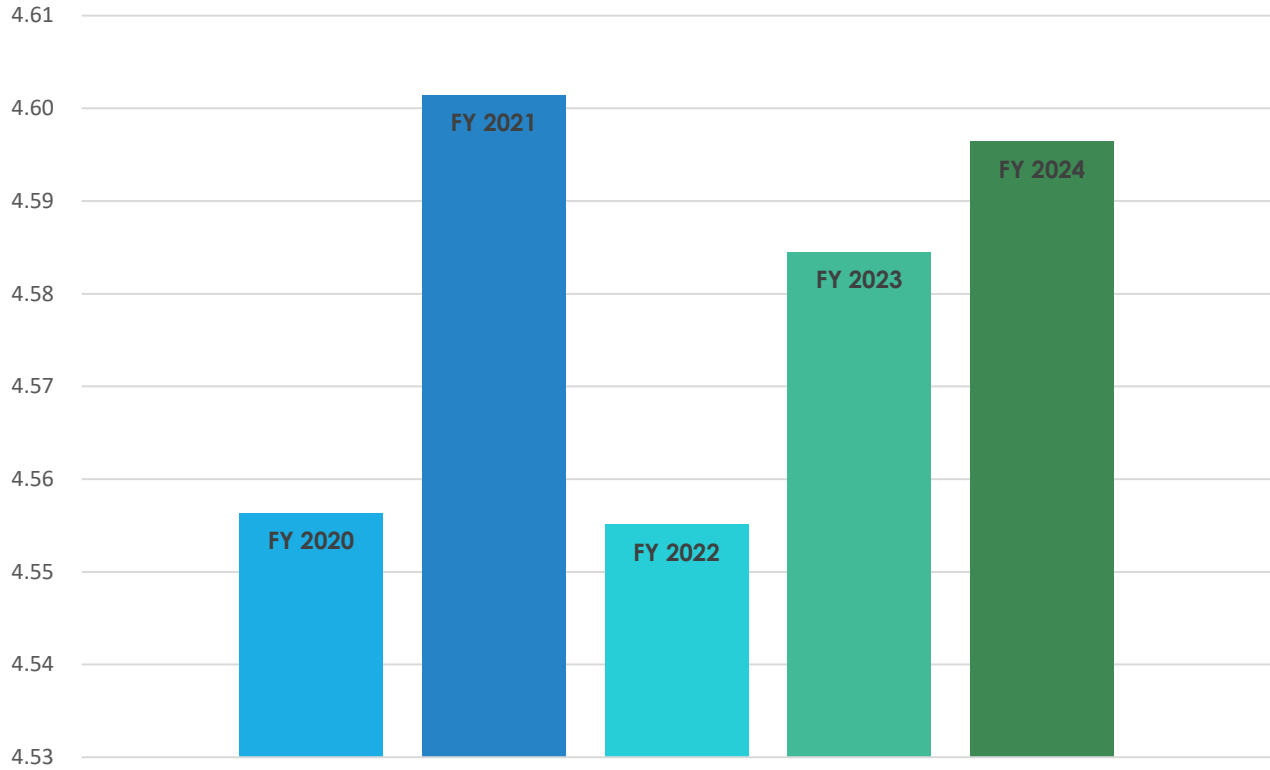
Countywide Departments	Appropriation	Department Generated Revenue	Net Property Taxes	Positions
Community Services	\$ 69,908,143	\$ 33,386,907	\$ 36,521,236	209
County Administration	3,275,013	-	3,275,013	12
County Attorney	8,047,246	2,016,120	6,031,126	46
County Commission	4,585,701	-	4,585,701	28
County Cooperative Extension	3,605,823	407,181	3,198,642	31
Engineering & Public Works	74,354,086	17,019,059	57,335,027	475
Environmental Resources Management	60,953,621	41,164,178	19,789,443	128
Facilities Development & Operations	57,296,699	2,984,119	54,312,580	340
Fire Rescue-Dispatch/Drowning Prevention	12,641,912	-	12,641,912	2
Housing & Economic Development	151,863,943	130,823,719	21,040,224	59
Human Resources	4,406,637	-	4,406,637	35
Information System Services	40,985,328	9,515,010	31,470,318	213
Internal Auditor	1,419,612	-	1,419,612	9
Legislative Affairs	701,679	9,600	692,079	4
Medical Examiner	6,851,155	418,000	6,433,155	30
Office of Financial Management & Budget	4,893,190	680,000	4,213,190	35
Palm Tran	195,861,225	81,554,254	114,306,971	652
Parks & Recreation	104,325,454	34,242,797	70,082,657	607
Planning & Zoning	24,381,831	15,282,596	9,099,235	158
Public Affairs	7,407,743	732,117	6,675,626	48
Public Safety	54,500,898	28,440,791	26,060,107	273
Purchasing	5,362,455	1,610	5,360,845	48
Risk Management	168,422,624	167,954,487	468,137	30
Youth Services	17,040,362	896,527	16,143,835	91
Non-Departmental:				
Criminal Justice Commission	3,530,371	2,330,261	1,200,110	11
Office of Community Revitalization	2,795,559	1,332,651	1,462,908	7
Office of Diversity, Equity and Inclusion	356,435	-	356,435	3
Office of Equal Business Opportunity	1,788,145	1,200	1,786,945	12
Office of Equal Opportunity	1,540,776	215,440	1,325,336	12
Office of Resilience	1,815,775	1,179,585	636,190	4
Total BCC Ad Valorem Funded	\$ 1,094,919,441	\$ 572,588,209	\$ 522,331,232	3,612

Other Agencies	Appropriation	Department Generated Revenue	Net Property Taxes	Positions
Airports	\$ 195,688,596	\$ 195,688,596	\$ -	174
PZ&B - Building Division	66,425,338	66,425,338	-	229
County Library	100,485,710	16,293,732	84,191,978	468
Fire Rescue - Main MSTU	639,467,267	231,386,284	408,080,983	1692
Fire Rescue - Jupiter MSTU	27,272,921	(1,105,358)	28,378,279	134
Fleet Management	92,724,326	92,724,326	-	62
Tourist Development Council	149,413,166	149,413,166	-	5
Water Utilities	231,424,631	231,424,631	-	636
Commission on Ethics	914,166	-	914,166	6
Office of Inspector General	3,911,482	1,009,033	2,902,449	27
Total Other Agencies	\$ 1,507,727,603	\$ 983,259,748	\$ 524,467,855	3,433
Total BCC	\$ 2,602,647,044	\$ 1,555,847,957	\$ 1,046,799,087	7,045
Constitutional Officers				
Clerk of the Circuit Court and Comptroller	\$ 18,965,235	\$ -	\$ 18,965,235	150
Property Appraiser	23,555,633	-	23,555,633	233
Sheriff's Office	919,539,358	116,492,443	803,046,915	4,464
Supervisor of Elections	34,785,958	1,000,000	33,785,958	83
Tax Collector	14,569,478	-	14,569,478	350
Total - Constitutional Officers	\$ 1,011,415,662	\$ 117,492,443	\$ 893,923,219	5,280
Judicial				
Court Administration	\$ 3,365,732	\$ 351,000	\$ 3,014,732	18
Court Related Information Technology	6,721,069	2,660,000	4,061,069	19
Law Library	616,647	346,856	269,791	5
Public Defender	272,861	-	272,861	0
State Attorney	533,894	-	533,894	0
Total - Judicial	\$ 11,510,203	\$ 3,357,856	\$ 8,152,347	42
Other				
Community Redevelopment Agencies	\$ 67,672,299	\$ -	\$ 67,672,299	0
Financially Asstd Agencies/County Sponsored	14,179,980	-	14,179,980	0
General Government	148,421,867	113,100,000	35,321,867	0
General Government - Indirect Cost Centers	(23,465,683)	-	(23,465,683)	0
Health Care District	15,000,000	-	15,000,000	0
Other County Funded Programs**	7,298,178	-	7,298,178	0
Public Health Department	2,302,173	-	2,302,173	0
Value Adjustment Board	1,050,217	270,000	780,217	0
Total - Other	\$ 232,459,031	\$ 113,370,000	\$ 119,089,031	-
Grand Total	\$ 3,858,031,940	\$ 1,790,068,256	\$ 2,067,963,684	12,367

** 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.



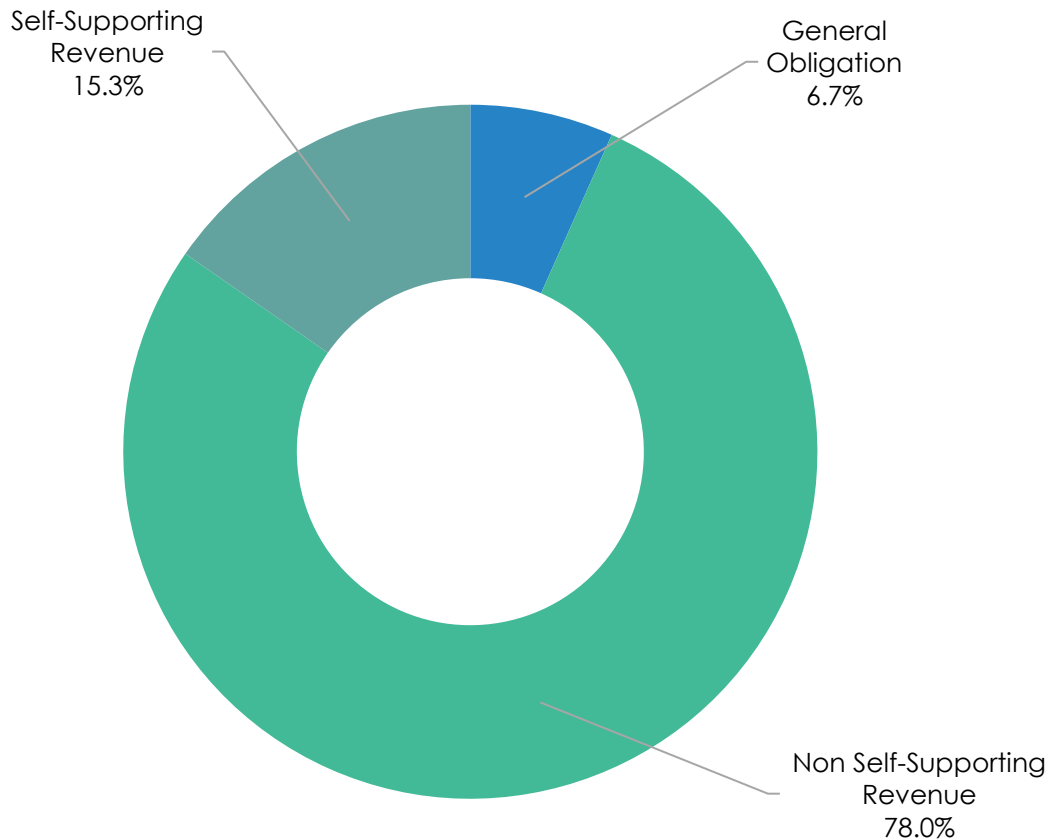
	Total BCC Employees	County Population	Employees per 1,000 population
FY 2020	6,597	1,447,857	4.56
FY 2021	6,748	1,466,494	4.60
FY 2022	6,844	1,502,495	4.56
FY 2023	6,960	1,518,152	4.58
FY 2024	7,045	1,532,718	4.60

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

Debt Service

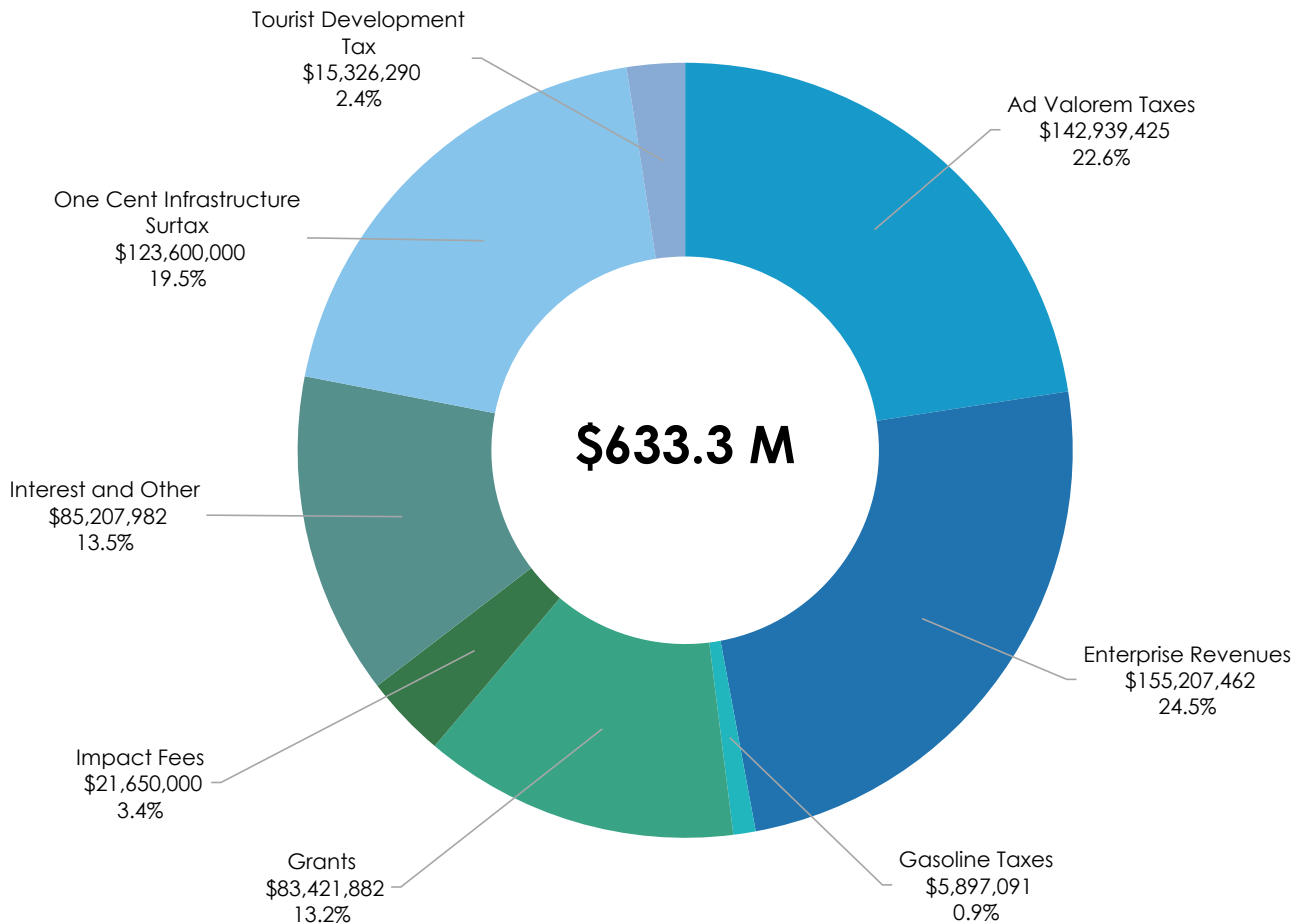
Fiscal Year	General Obligation	Non Self-Supporting Revenue	Self-Supporting Revenue	Total County Debt
2024	\$ 6,956,800	\$ 81,203,640	\$ 15,972,636	\$ 104,133,076
2025	6,960,450	80,942,727	15,976,261	103,879,438
2026	3,450,500	67,420,979	15,974,768	86,846,247
2027	-	65,539,424	15,960,496	81,499,919
2028	-	63,137,348	15,897,994	79,035,342
Future	-	583,378,114	134,432,132	717,810,246
Total	\$ 17,367,750	\$ 941,622,232	\$ 214,214,287	\$ 1,173,204,269

FY 2024 Debt Service Payments



FY 2024 Capital Projects

Funding Sources for Projects



New Capital Project Funding by Department

Engineering and Public Works	\$ 42,175,000
Facilities Development and Operations	88,761,000
Information Systems Services	19,045,000
Miscellaneous/ Non-Department	993,000
Total General Government Projects	\$ 150,974,000
Building Division (PZB)	\$ (4,000,000)
County Library	10,432,000
Environmental Resources Management	11,976,000
Fire Resuce	39,390,000
Five Year Road Program	83,707,000
Parks and Recreation	38,134,000
Total Tax Supported Departments	\$ 330,613,000
Airports	\$ 24,846,000
Water Utilities	70,000,000
Total Enterprise funds	\$ 94,846,000
Total New Funding	\$ 425,459,000

COVER PHOTO

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



Palm Beach County
Board of County Commissioners