

A vibrant, sun-dappled forest scene. In the foreground, a large tree with dense green foliage frames the top and right sides of the image. Sunlight filters through the leaves, creating a soft, hazy atmosphere. A rocky path or clearing leads into the distance, flanked by various tropical plants, including palm trees. The overall mood is peaceful and natural.

Palm Beach County, FL  
Fiscal Year 2017  
**Budget in Brief**

# Palm Beach County Principal Officials

## Board of County Commissioners:



**Top row from left to right:** Mack Bernard (District 7), Steven L. Abrams (District 4), Hal R. Valeche (District 1), and Dave Kerner (District 3)

**Bottom row from left to right:** Melissa McKinlay (Vice Mayor, District 6), Paulette Burdick (Mayor, District 2), and Mary Lou Berger (District 5)

## Constitutional Officers:

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

**Susan Bucher,**  
*Supervisor of Elections*

**Gary R. Nikolits,**  
*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*

*John Wilson, Budget Director*

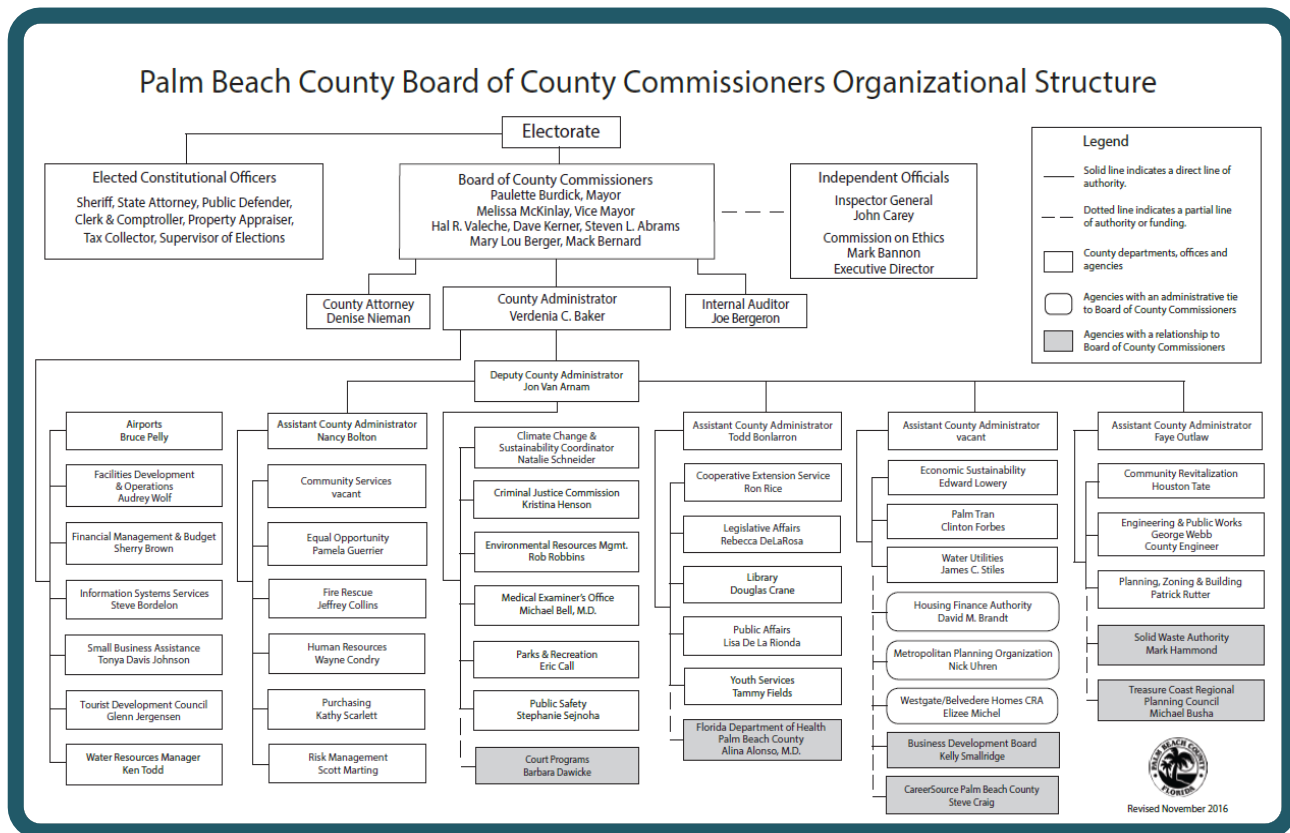
*Lisa Pontius, Assistant Budget Director*

## 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.



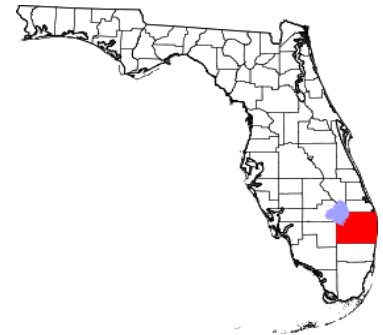
## Other Branches of Government

- \* 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 – 1,391,741
- Median Age - 44
- Median Household Income - \$52,203
- Average Household Size - 2.39
- Municipalities - 39 (including newly formed municipality of Westlake)
- Registered Voters - 898,244
- Form of Government - Commission - County Administrator



**Sheriff's Office**

|                          |       |
|--------------------------|-------|
| Law Enforcement Officers | 1,573 |
| Corrections Officers     | 685   |
| Civilian Staff           | 1,873 |

*Palm Beach County Sheriff's Office Headquarters*

**Fire Protection**

|                                    |         |
|------------------------------------|---------|
| Suppression Units                  | 68      |
| Advanced Life Support Units        | 103     |
| Fire Stations                      | 49      |
| Employees (Certified Firefighters) | 1,302   |
| Employees (Non-Certified)          | 208     |
| FY16 Total Fire Runs               | 17,313  |
| FY16 Total EMS Runs                | 115,403 |
| FY16 Average Response Time         | 6:32    |

*Fire Rescue Headquarters*

**Parks and Recreation Amenities**

|                              |     |
|------------------------------|-----|
| Golf Course                  | 5   |
| Fitness Trails               | 11  |
| Marina                       | 1   |
| Playgrounds                  | 103 |
| Parks                        | 85  |
| 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 2017 is from October 1, 2016 through September 30, 2017.

### 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 2017

### Short Term Goals

- Jobs
- Water Quality
- Public Safety
- Poverty
- Youth Services
- Environmental Protection
- Agricultural Protection
- Program Effectiveness
- Maintain Infrastructure
- Fill Key Mgmt Positions
- Transportation (PalmTran)
- Housing in the Glades
- Funding Road Repair
- Homelessness

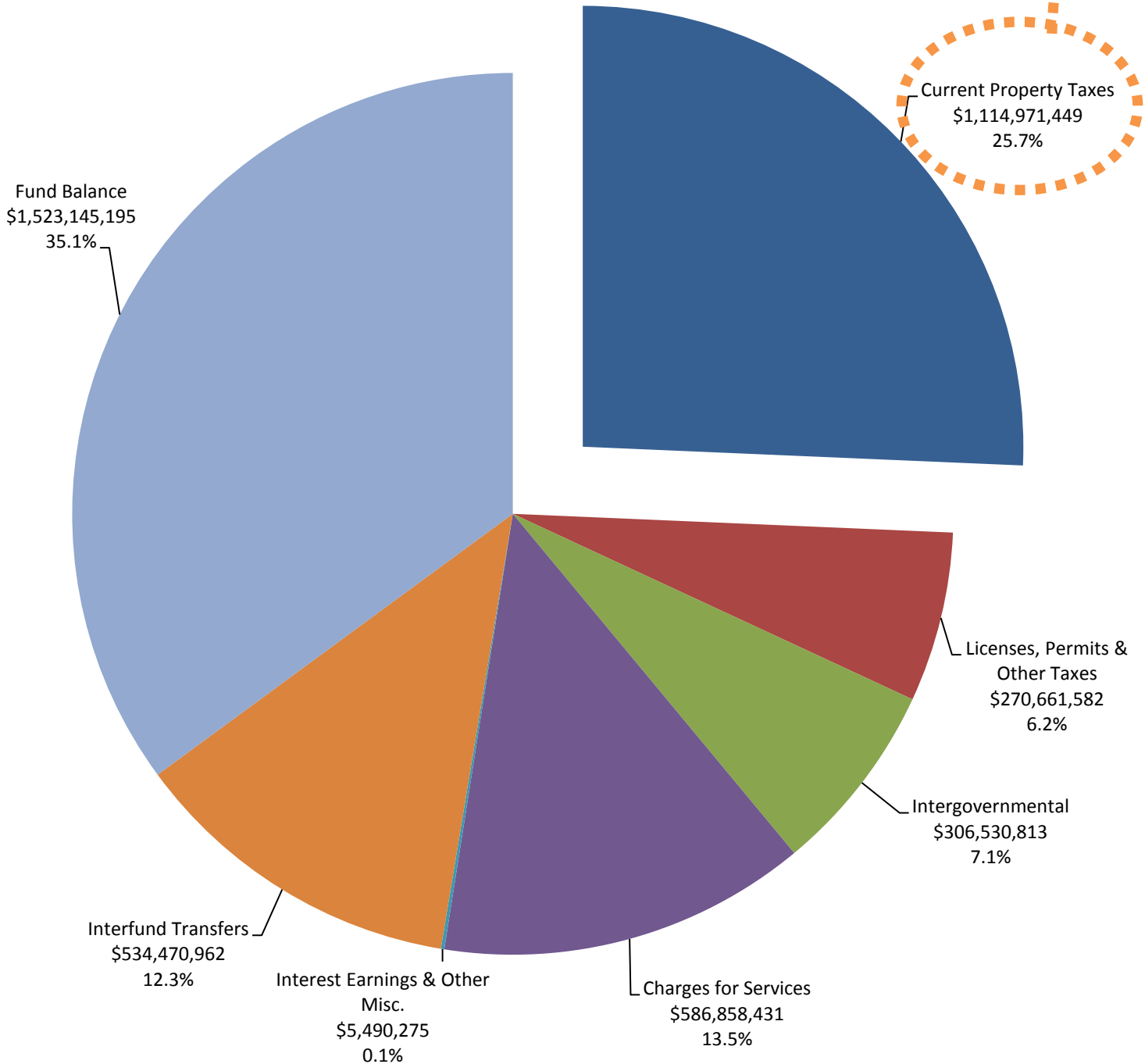
### Long Term Goals & Policies

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

# Revenues:

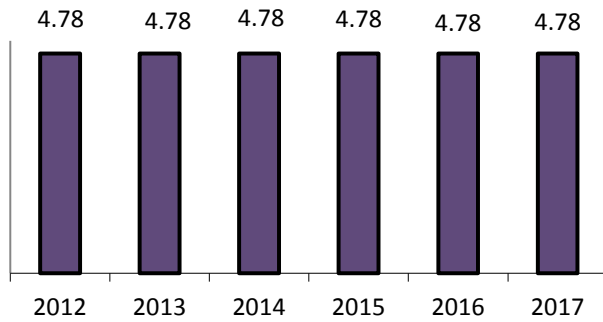
## Where the Money Comes From

Total of all Sources: \$4,342,128,707



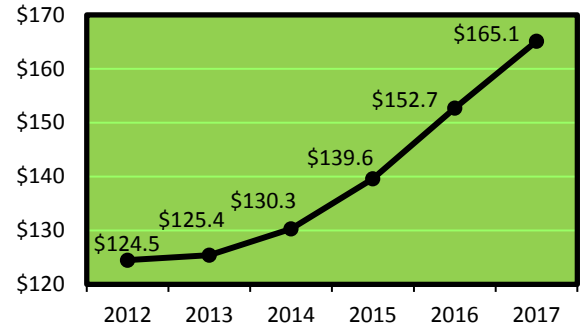
# How Countywide Property Tax is Calculated

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



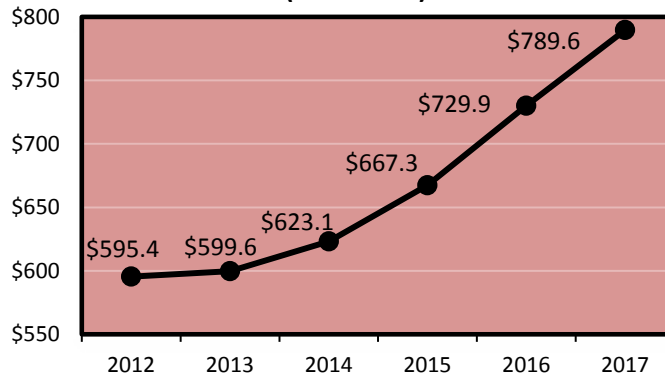
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**Taxable Values History**  
(in billions)



=

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



| Taxing District                    | Millage Rate  | \$ Generated         |
|------------------------------------|---------------|----------------------|
| Countywide                         | 4.7815        | 789,564,716          |
| Countywide Voted Debt              | 0.1327        | 21,928,020           |
| <i>Countywide Millage Subtotal</i> | <i>4.9142</i> |                      |
| Library District                   | 0.5491        | 48,446,010           |
| Library District Voted Debt        | 0.0442        | 3,899,679            |
| <i>Library Millage Subtotal</i>    | <i>0.5933</i> |                      |
| Fire Rescue:                       |               |                      |
| Main MSTU                          | 3.4581        | 231,718,738          |
| Jupiter MSTU                       | 2.0035        | 19,414,286           |
|                                    |               | <b>1,114,971,449</b> |

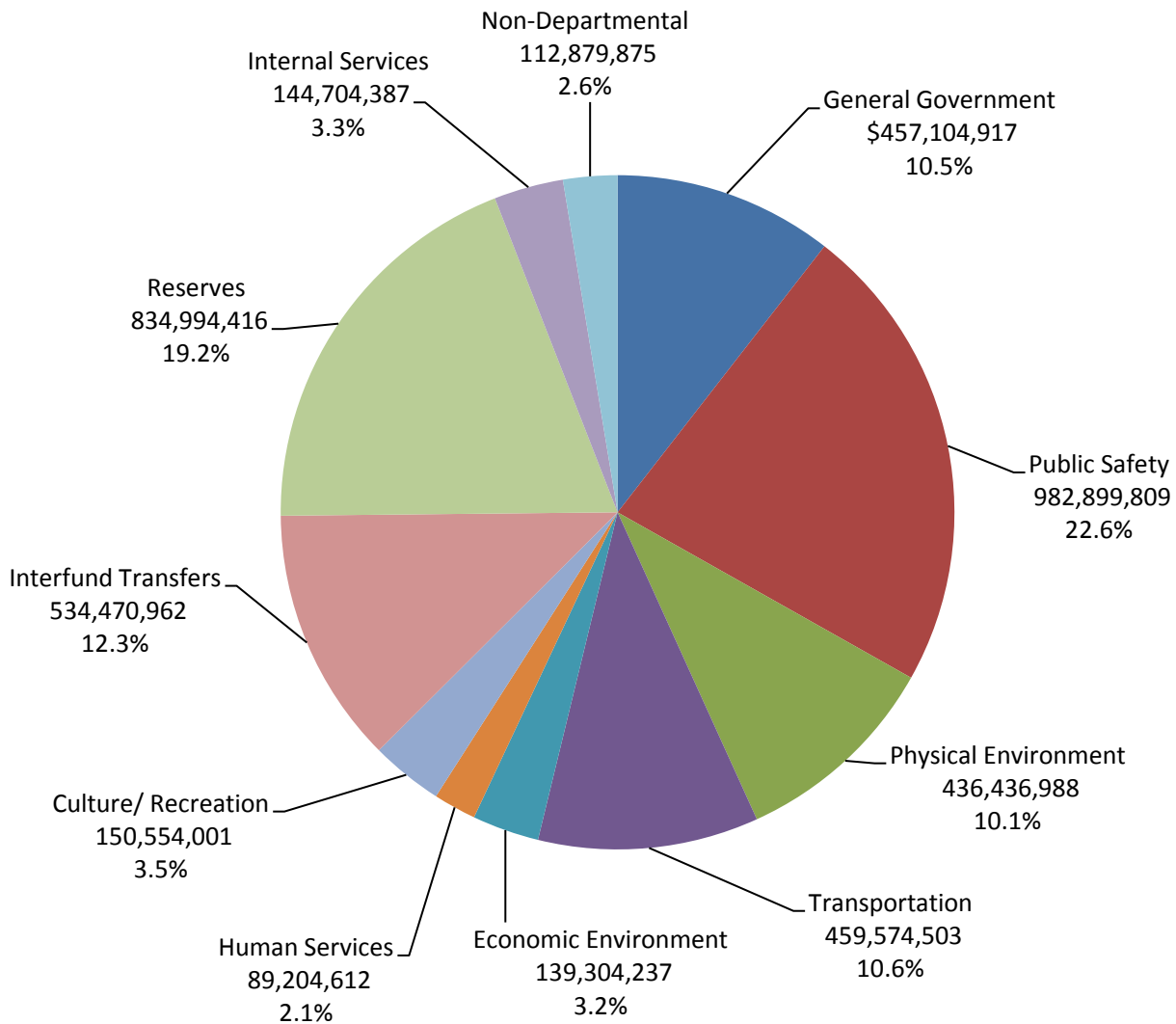
A property owner with property assessed at \$150,000 and a homestead exemption of \$50,000 will pay the Countywide millage on \$100,000 of taxable value, calculated by the following formula:

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

$(\$150,000 - 50,000) / 1,000 \times 4.9142 = \$491.42$

# Expenses:

## By Type

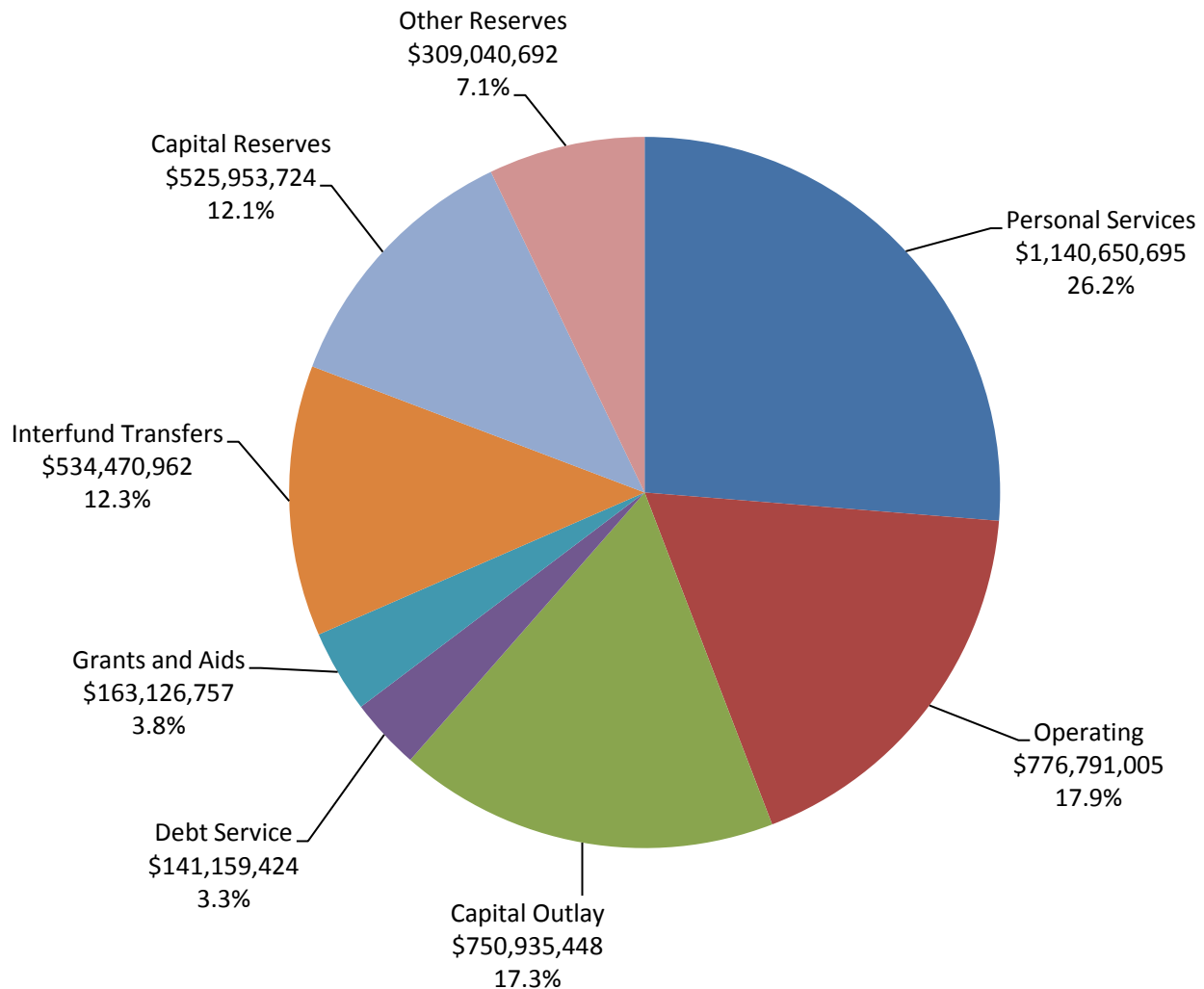


- **General Government** - For the benefit of the public and governmental body
- **Public Safety** - For the safety and security of the public, includes transfer to the Sheriff's Office
- **Physical Environment** - To achieve a satisfactory living environment for the community
- **Transportation** -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

**\$4,342,128,707**

## 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 2017

## Summary of Departmental Tax Equivalent Funding

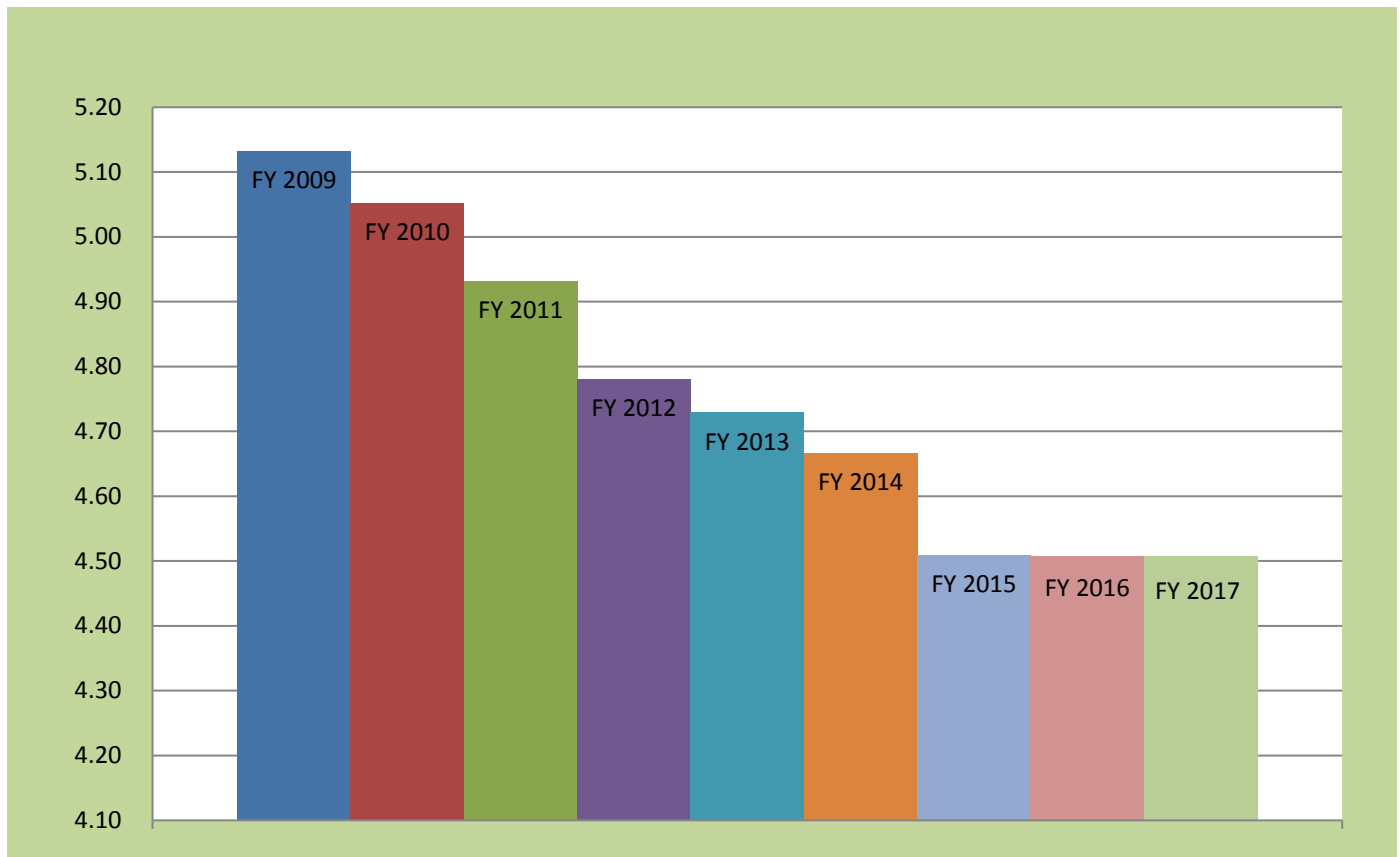
|  | Appropriation         | Department<br>Generated<br>Revenue | Net Property<br>Taxes | Positions    |
|--|-----------------------|------------------------------------|-----------------------|--------------|
| <b>Countywide Departments</b>            |                       |                                    |                       |              |
| Community Services                       | \$ 35,276,327         | \$ 18,261,009                      | \$ 17,015,318         | 159          |
| County Administration                    | \$ 2,328,156          | \$ 483,028                         | 1,845,128             | 13           |
| County Attorney                          | \$ 5,935,242          | \$ 2,171,500                       | 3,763,742             | 42           |
| County Commission                        | \$ 3,386,340          | \$ -                               | 3,386,340             | 27           |
| County Cooperative Extension             | \$ 2,790,342          | \$ 297,070                         | 2,493,272             | 30           |
| Department of Economic Sustainability    | \$ 66,290,079         | \$ 61,938,459                      | 4,351,620             | 50           |
| Engineering & Public Works               | \$ 53,570,256         | \$ 12,015,042                      | 41,555,214            | 434          |
| Environmental Resources Management       | \$ 38,011,682         | \$ 26,238,728                      | 11,772,954            | 128          |
| Facilities Development & Operations      | \$ 42,688,609         | \$ 4,687,885                       | 38,000,724            | 314          |
| Fire Rescue-Dispatch/Drowning Prevention | \$ 12,978,647         | \$ -                               | 12,978,647            | 66           |
| Fleet Management                         | \$ 52,498,081         | \$ 52,498,081                      | -                     | 58           |
| Human Resource                           | \$ 3,085,260          | \$ -                               | 3,085,260             | 32           |
| Information System Services              | \$ 31,799,759         | \$ 9,093,898                       | 22,705,861            | 212          |
| Internal Audit                           | \$ 1,177,168          | \$ -                               | 1,177,168             | 9            |
| Legislative Affairs                      | \$ 455,339            | \$ -                               | 455,339               | 3            |
| Medical Examiner                         | \$ 3,242,920          | \$ 305,000                         | 2,937,920             | 21           |
| Metropolitan Planning Organization       | \$ 5,090,074          | \$ 4,858,733                       | 231,341               | 13           |
| Office of Financial Management & Budget  | \$ 3,539,867          | \$ 423,507                         | 3,116,360             | 32           |
| Palm Tran                                | \$ 119,359,867        | \$ 59,330,687                      | 60,029,180            | 622          |
| Parks & Recreation                       | \$ 72,176,144         | \$ 20,723,727                      | 51,452,417            | 587          |
| Planning & Zoning                        | \$ 17,806,788         | \$ 8,741,034                       | 9,065,754             | 151          |
| Public Affairs                           | \$ 5,388,795          | \$ 1,061,233                       | 4,327,562             | 43           |
| Public Safety                            | \$ 37,533,505         | \$ 20,224,907                      | 17,308,598            | 261          |
| Purchasing                               | \$ 3,917,000          | \$ 8,500                           | 3,908,500             | 45           |
| Risk Management                          | \$ 117,100,404        | \$ 116,708,085                     | 392,319               | 30           |
| Youth Services                           | \$ 12,924,837         | \$ 748,094                         | 12,176,743            | 78           |
| <b>Non-Departmental:</b>                 |                       |                                    |                       |              |
| Criminal Justice Commission              | \$ 1,555,433          | \$ 894,327                         | 661,106               | 9            |
| Office of Community Revitalization       | \$ 2,533,462          | \$ 1,523,975                       | 1,009,487             | 6            |
| Office of Equal Opportunity              | \$ 1,016,907          | \$ 278,293                         | 738,614               | 12           |
| Office of Small Business Assistance      | \$ 921,235            | \$ 35,000                          | 886,235               | 7            |
| <b>Total BCC Ad Valorem Funded</b>       | <b>\$ 756,378,525</b> | <b>\$ 423,549,802</b>              | <b>\$ 332,828,723</b> | <b>3,494</b> |

|  | Appropriation           | Department<br>Generated<br>Revenue | Net Property<br>Taxes | Positions     |
|--|-------------------------|------------------------------------|-----------------------|---------------|
| <b>Other Agencies</b>                        |                         |                                    |                       |               |
| Airports                                     | \$ 83,884,595           | \$ 83,884,595                      | \$ -                  | 155           |
| Building Division - PZB                      | \$ 48,316,335           | \$ 48,316,335                      | -                     | 140           |
| County Library                               | \$ 56,921,032           | \$ 8,475,022                       | 48,446,010            | 424           |
| Fire Rescue - Main MSTU                      | \$ 351,309,604          | \$ 119,590,866                     | 231,718,738           | 1,304         |
| Jupiter Fire Rescue MSTU                     | \$ 18,671,116           | \$ (743,170)                       | 19,414,286            | 140           |
| Tourist Development Board                    | \$ 70,730,361           | \$ 70,730,361                      | -                     | 4             |
| Water Utilities                              | \$ 169,215,602          | \$ 169,215,602                     | -                     | 585           |
| Commission on Ethics                         | \$ 627,500              | \$ -                               | 627,500               | 5             |
| Office of Inspector General                  | \$ 3,047,758            | \$ 957,461                         | 2,090,297             | 23            |
| <b>Total Other Agencies</b>                  | <b>\$ 802,723,903</b>   | <b>\$ 500,427,072</b>              | <b>\$ 302,296,831</b> | <b>2,780</b>  |
| <b>Total BCC</b>                             | <b>\$ 1,559,102,428</b> | <b>\$ 923,976,874</b>              | <b>\$ 635,125,554</b> | <b>6,274</b>  |
| <b>Constitutional Officers</b>               |                         |                                    |                       |               |
| Clerk and Comptroller                        | \$ 13,994,824           | \$ 500,000                         | \$ 13,494,824         | 139           |
| Property Appraiser                           | \$ 18,615,000           | \$ -                               | 18,615,000            | 260           |
| Sheriff's Office                             | \$ 603,277,114          | \$ 86,673,450                      | 516,603,664           | 4,131         |
| Supervisor of Elections                      | \$ 11,469,978           | \$ 1,000,000                       | 10,469,978            | 51            |
| Tax Collector                                | \$ 9,295,000            | \$ -                               | 9,295,000             | 322           |
| <b>Total - Constitutional Officers</b>       | <b>\$ 656,651,916</b>   | <b>\$ 88,173,450</b>               | <b>\$ 568,478,466</b> | <b>4,903</b>  |
| <b>Judicial</b>                              |                         |                                    |                       |               |
| Court Administration                         | \$ 1,723,195            | \$ 510,560                         | \$ 1,212,635          | 15            |
| Court Related Information Technology         | \$ 4,450,973            | \$ 2,042,500                       | 2,408,473             | 13            |
| Law Library                                  | \$ 820,995              | \$ 820,995                         | -                     | 5             |
| Public Defender                              | \$ 245,367              | \$ -                               | 245,367               | 0             |
| State Attorney                               | \$ 291,243              | \$ -                               | 291,243               | 0             |
| <b>Total - Judicial</b>                      | <b>\$ 7,531,773</b>     | <b>\$ 3,374,055</b>                | <b>\$ 4,157,718</b>   | <b>33</b>     |
| <b>Other</b>                                 |                         |                                    |                       |               |
| Community Redevelopment Agencies             | \$ 33,523,693           | \$ -                               | \$ 33,523,693         | 0             |
| Financially Asstd Agencies/ County Sponsored | \$ 12,132,221           | \$ -                               | \$ 12,132,221         | 0             |
| General Government                           | \$ (2,410,637)          | \$ -                               | (2,410,637)           | 0             |
| Health Care District                         | \$ 15,000,000           | \$ -                               | 15,000,000            | 0             |
| Other County Funded Programs**               | \$ 22,218,634           | \$ -                               | 22,218,634            | 0             |
| Public Health Department                     | \$ 2,114,162            | \$ -                               | 2,114,162             | 0             |
| Value Adjustment Board                       | \$ 600,000              | \$ 270,000                         | 330,000               | 0             |
| <b>Total - Other</b>                         | <b>\$ 83,178,073</b>    | <b>\$ 270,000</b>                  | <b>\$ 82,908,073</b>  | <b>-</b>      |
| <b>Grand Total</b>                           | <b>2,306,464,190</b>    | <b>1,015,794,379</b>               | <b>1,290,669,811</b>  | <b>11,210</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.

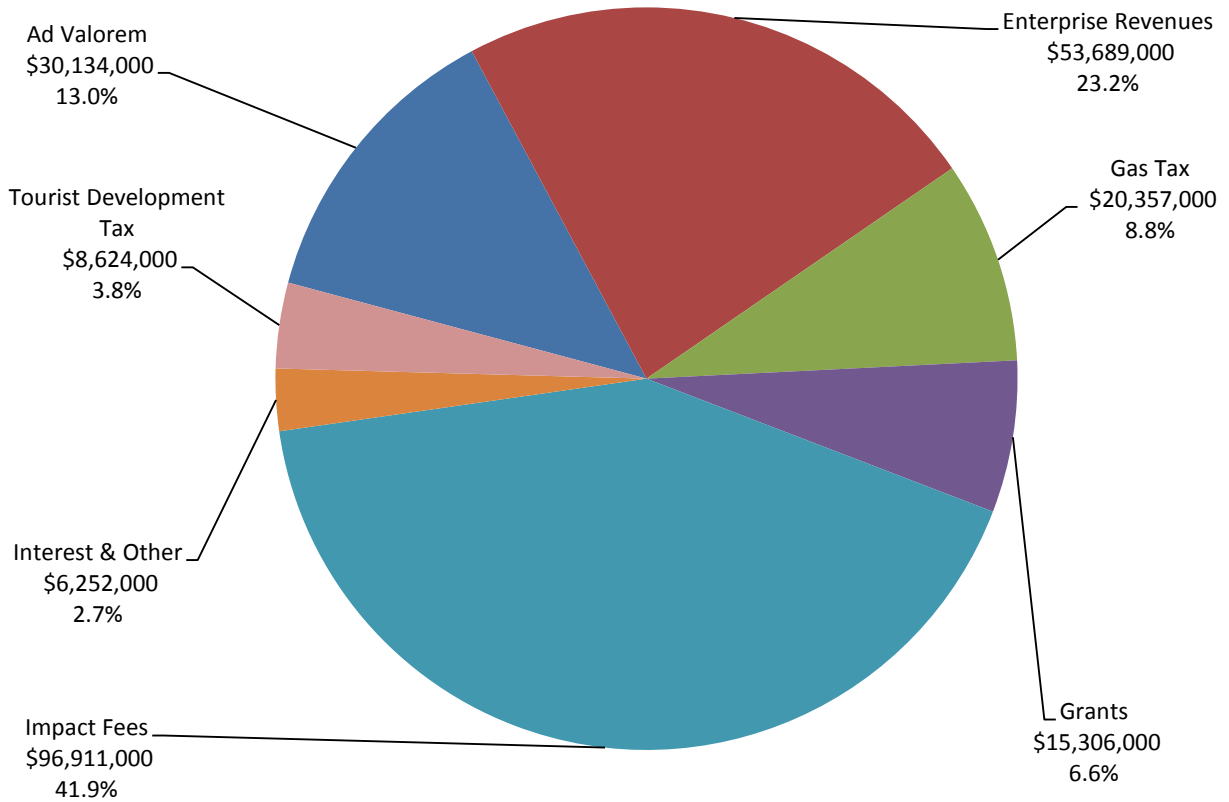


|         | Total BCC Employees | County Population | Employees per 1,000 population |
|---------|---------------------|-------------------|--------------------------------|
| FY 2009 | 6,713               | 1,307,784         | 5.13                           |
| FY 2010 | 6,629               | 1,312,016         | 5.05                           |
| FY 2011 | 6,511               | 1,320,134         | 4.93                           |
| 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 | 6,213               | 1,378,417         | 4.51                           |
| FY 2017 | 6,274               | 1,391,741         | 4.51                           |

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

# 2017 Capital Projects

Funding Sources for Projects



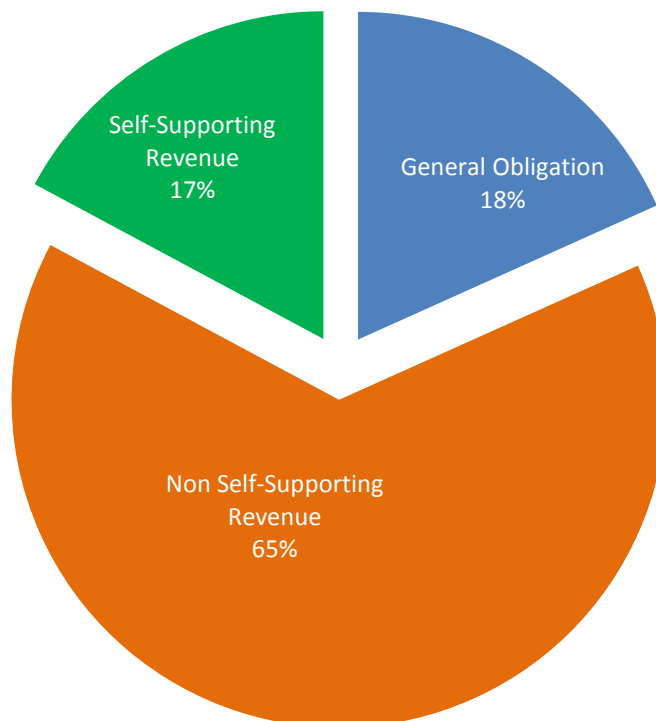
Project Funding by Department

|  |           |                    |
|--|-----------|--------------------|
| Engineering and Public Works             | \$        | 6,500,000          |
| Facilities Development and Operations    |           | 187,053,000        |
| Information Systems Services             |           | 17,005,000         |
| Miscellaneous/ Non-Department            |           | 15,290,000         |
| <b>Total General Government Projects</b> | <b>\$</b> | <b>225,848,000</b> |
| County Library                           | \$        | 1,434,000          |
| Environmental Resources Management       |           | 33,599,000         |
| Fire Resuce                              |           | 15,800,000         |
| Five Year Road Program                   |           | 229,806,000        |
| Palm Tran                                |           | 60,253,000         |
| Parks and Recreation                     |           | 38,735,000         |
| <b>Total Tax Supported Departments</b>   | <b>\$</b> | <b>605,475,000</b> |
| Airports                                 | \$        | 106,373,000        |
| Water Utilities                          |           | 286,526,000        |
| <b>Total Enterprise funds</b>            | <b>\$</b> | <b>392,899,000</b> |
| <b>Total CIP</b>                         | <b>\$</b> | <b>998,374,000</b> |

# Debt Service

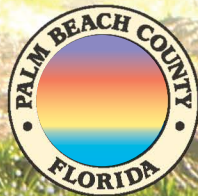
| Fiscal Year  | General Obligation    | Non Self-Supporting Revenue | Self-Supporting Revenue | Total County Debt       |
|--------------|-----------------------|-----------------------------|-------------------------|-------------------------|
| 2017         | \$ 24,990,976         | \$ 88,212,107               | \$ 23,466,321           | \$ 136,669,404          |
| 2018         | 24,979,853            | 82,158,605                  | 19,898,793              | 127,037,251             |
| 2019         | 25,185,893            | 82,307,362                  | 19,770,964              | 127,264,219             |
| 2020         | 18,687,775            | 76,119,119                  | 19,171,139              | 113,978,033             |
| 2021         | 10,898,500            | 74,259,844                  | 17,442,471              | 102,600,815             |
| 2022         | 10,895,900            | 73,030,754                  | 17,439,974              | 101,366,628             |
| Future       | 28,261,750            | 684,529,207                 | 251,043,816             | 963,834,773             |
| <b>Total</b> | <b>\$ 143,900,647</b> | <b>\$ 1,160,616,998</b>     | <b>\$ 368,233,477</b>   | <b>\$ 1,672,751,122</b> |

## 2017 Payments



## **COVER PHOTO**

This photograph was taken by Nick Bryan, Student Para-Professional for Environmental Resources Management. The photograph was taken at Cypress Creek Natural Area, around 7:30 a.m. He was on a scouting trip surveying the site for notable areas of trash deposits for a volunteer cleanup event to be hosted the next day. While walking the hiking trail, it opened up perfectly for the sun's morning rays to shine through with a hint of fog giving it a very soft glow. Nick's passion for photography and art in general sprouted from attending Bak Middle School of the Arts and Alexander W. Dreyfoos School of the Arts majoring in visual arts.



**Palm Beach County  
Board of County Commissioners**