

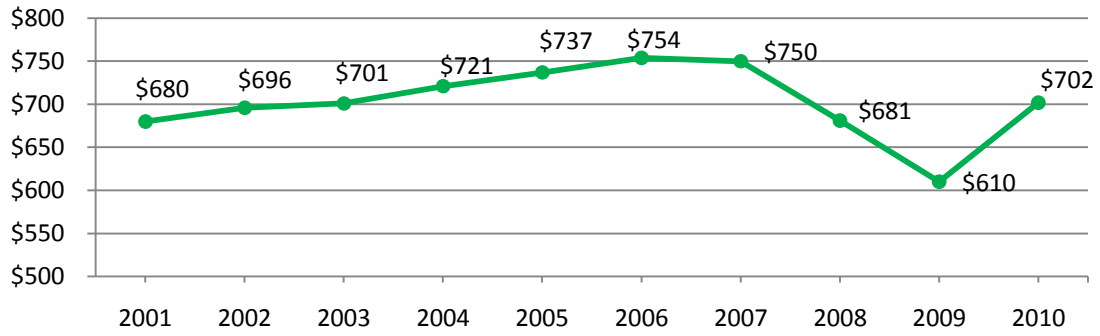
**Palm Beach County Board of County Commissioners
FY 2011 Budget Workshop - McEaddy Conference Room
Tuesday, October 27, 2009, 1:30 p.m.**

Table of Contents

	<u>Page Number</u>
History of Property Taxes and Millage Rates - GRAPH	1
FY 2010 Adopted and FY 2011 Projected Budget - CHART	2
Operating Budget-CHART	3
Ad Valorem & Equivalent Requirement - CHART	4
BCC Departments - CHART	5
Ad Valorem & Equivalent Requirement - LIST	6
Allocation of Ad Valorem & Equivalent by Function/Activity - LIST	7
Glossary	8

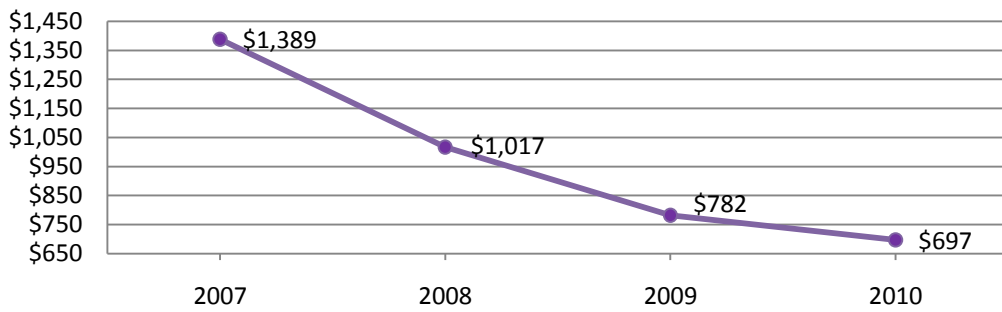
PALM BEACH COUNTY, FL
History of Property Taxes and Millage Rates

Property Taxes for Long-Term Homestead Residents *

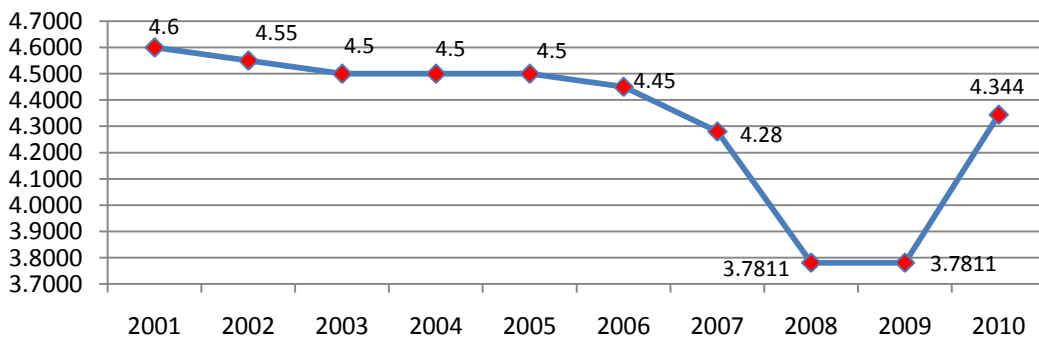


* Assumes an average assessed value of \$211,348 (\$72.8 billion / 344,458 parcels), a \$50,000 homestead exemption (beginning FY 2009) and a 0.1% increase in assessed value from 2009. Actual taxes will depend on individual assessments.

Property Taxes for Short-Term Homestead Residents



Millage Rate History



**FY 2010 Adopted And FY 2011 Projected Budget
Revenue Appropriations
Countywide Ad Valorem Funds**

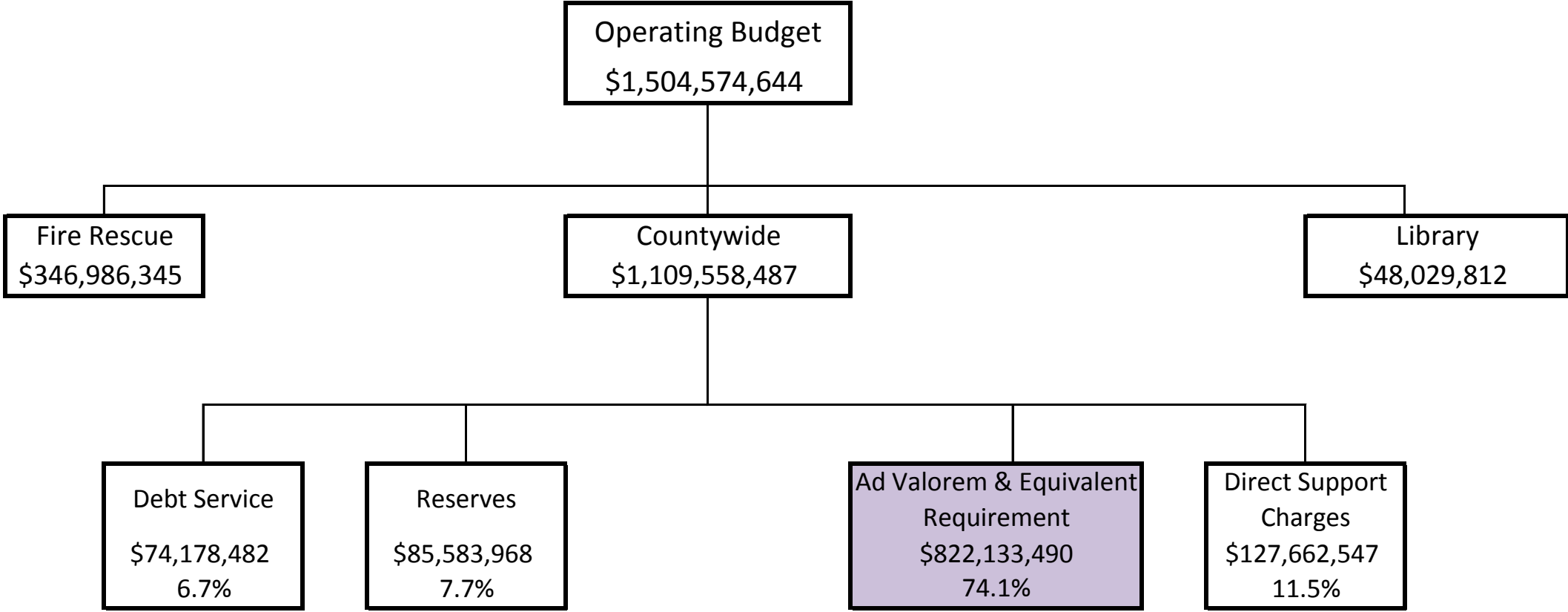
COUNTYWIDE AD VALOREM FUNDS

REVENUES	Millage Rate	4.3440 Adopted Budget FY 2010	4.3440 Projected Budget FY 2011	Estimated Rollback Rate 4.9343 Projected Budget FY 2011
Sheriff		\$70,305,222	\$70,305,222	\$70,305,222
Other Constitutional Officers		2,000,000	2,000,000	2,000,000
Judicial		133,323	133,323	133,323
Major Revenues		176,843,000	176,843,000	176,843,000
BCC Dept. Revenue		53,571,304	53,571,304	53,571,304
Other BCC Revenue		65,819,437	54,188,527	54,188,527
Interest		12,500,000	12,500,000	12,500,000
Balance Brought Forward		161,726,209	132,153,520	132,153,520
Statutory Reserve		(46,947,565)	(43,460,826)	(50,878,487)
Ad Valorem Taxes		<u>613,607,557</u>	<u>543,872,772</u>	<u>617,784,512</u>
Total		<u>\$1,109,558,487</u>	<u>\$1,002,106,843</u>	<u>\$1,068,600,921</u>

APPROPRIATIONS	FY 2010	FY 2011	FY 2011
Sheriff	\$488,523,628	\$480,523,628	\$480,523,628
Other Constitutional Officers	45,580,950	45,580,950	45,580,950
Judicial	5,784,402	5,784,402	5,784,402
BCC Departments	336,077,370	336,077,370	336,077,370
Non Departmental	62,738,987	62,738,987	62,738,987
Capital	11,090,700	11,090,700	11,090,700
Debt Service (excludes voted)	74,178,482	93,000,000	93,000,000
Reserves - Undesignated	85,000,000	85,000,000	85,000,000
Available for Tax Stabilization, Appropriation or T	583,968		
Total	<u>\$1,109,558,487</u>	<u>\$1,119,796,037</u>	<u>\$1,119,796,037</u>
Cuts Required to Balance		<u>(117,689,194)</u>	<u>(51,195,116)</u>
Undesignated Reserves as a % of			
Total Budget (after Cuts to Balance)	7.7%	8.5%	8.0%

NOTE: FY 2011 projections of revenue and appropriations are equal to 2010 adopted except: Balance Forward, Statutory Reserves, Ad Valorem and adjustments for one-time funding and the Sheriff's carryforward. FY 2011 reflects an estimated 12% decrease in total property value and 0.7% increase for new construction.

**PALM BEACH COUNTY, FL
FISCAL YEAR 2010 OPERATING BUDGET**



**PALM BEACH COUNTY, FL
FISCAL YEAR 2010 OPERATING BUDGET
AD VALOREM & EQUIVALENT REQUIREMENT**

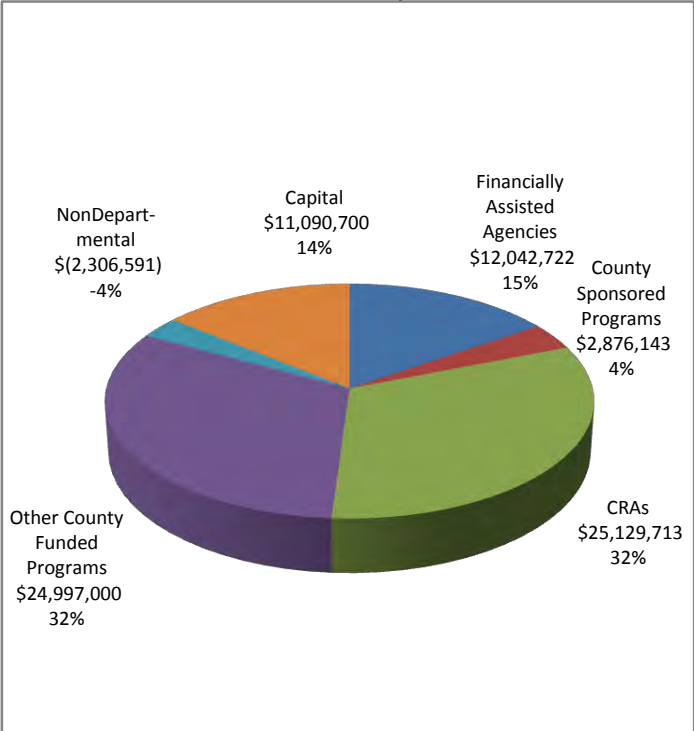
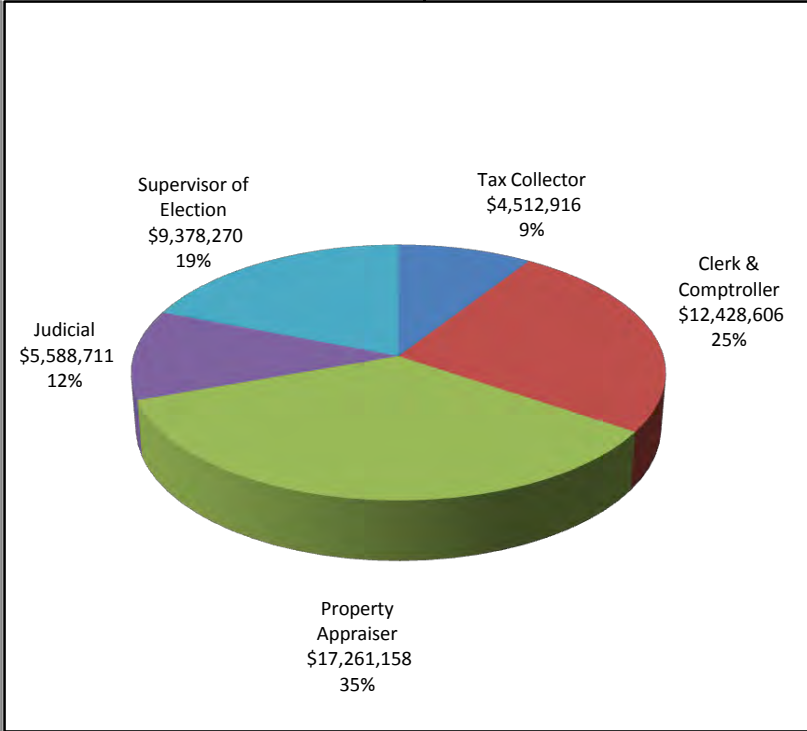
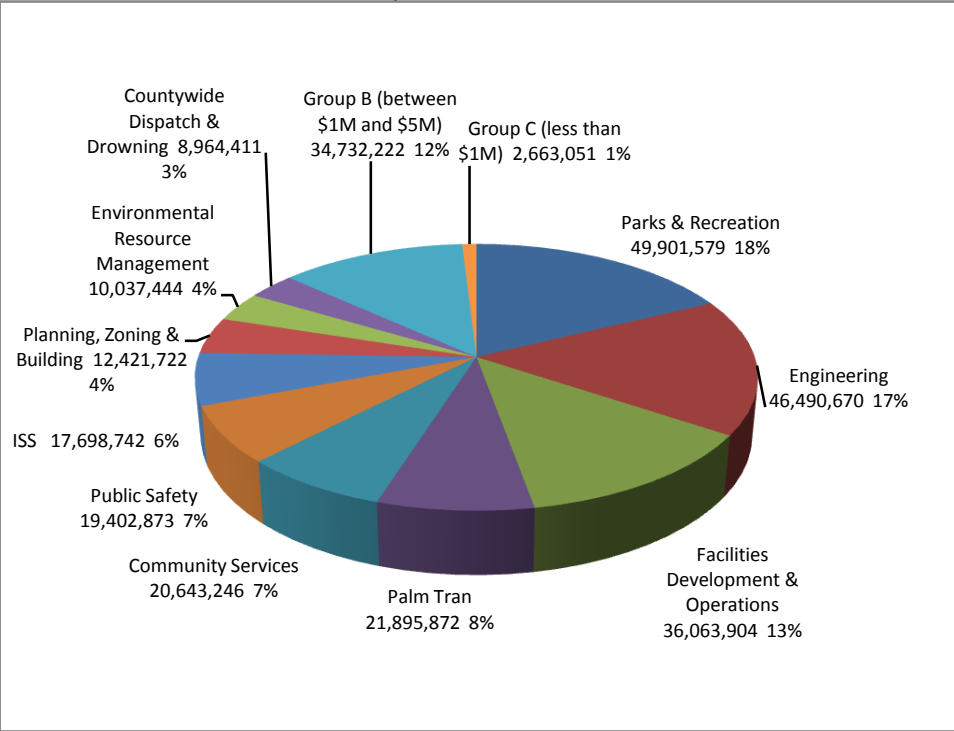
**Ad Valorem & Equivalent Requirement
\$822,133,490**

**BCC Departments
\$280,915,736
34.2%**

**Sheriff
\$418,218,406
50.8%**

**Constitutionals
\$49,169,661
6.0%**

**Other
\$73,829,687
9.0%**



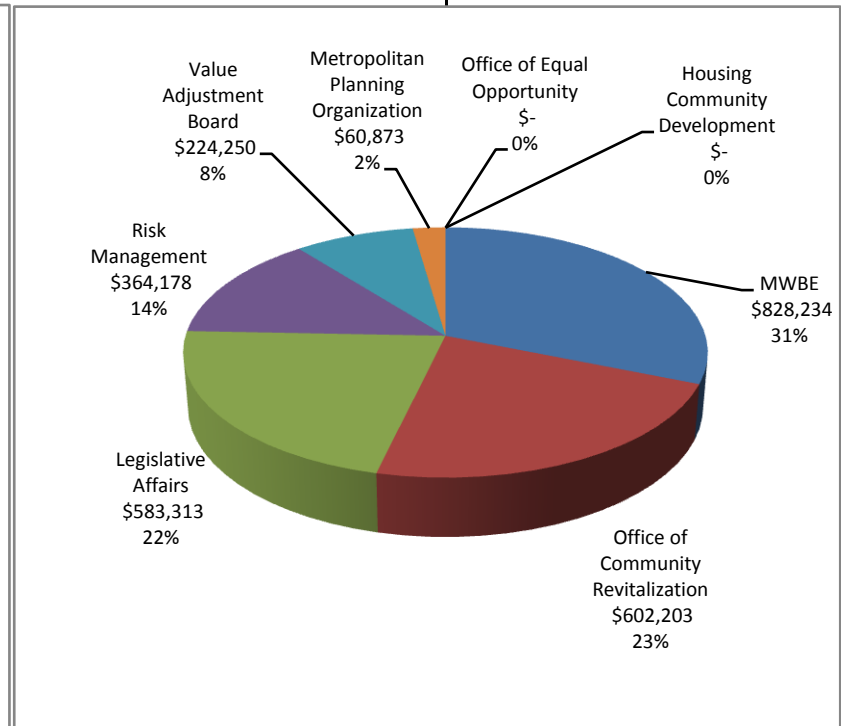
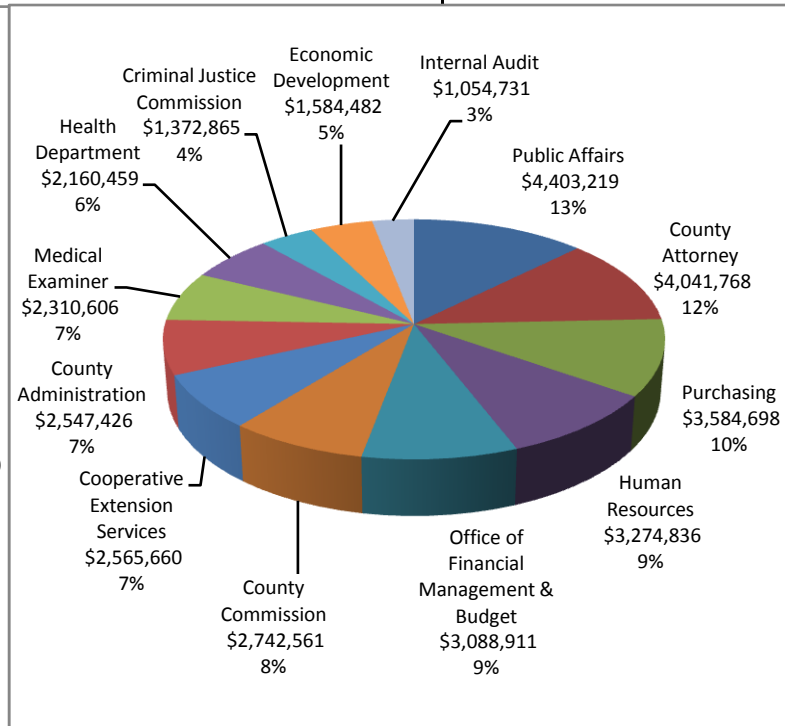
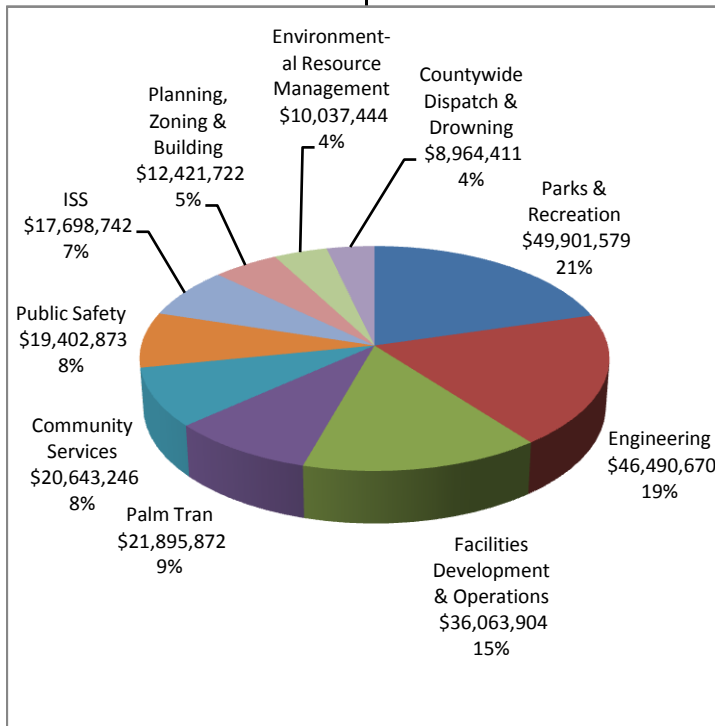
**PALM BEACH COUNTY, FL
FISCAL YEAR 2010 OPERATING BUDGET
AD VALOREM & EQUIVALENT REQUIREMENT**

BCC Departments
\$280,915,736

Group A
Greater Than \$5M
\$243,520,463
86.7%

Group B
Less Than \$5M Greater Than \$1M
\$34,732,222
12.4%

Group C
Less Than \$1M
\$2,663,051
0.9%



**PALM BEACH COUNTY, FL
FISCAL YEAR 2010 OPERATING BUDGET
AD VALOREM & EQUIVALENT REQUIREMENT**

BCC Departments	Ad Valorem & Equivalent Requirement		
	\$	%	
Parks & Recreation	\$ 49,901,579	17.8%	Group A 86.7%
Engineering	\$ 46,490,670	16.5%	
Facilities Development & Operations	\$ 36,063,904	12.8%	
Palm Tran	\$ 21,895,872	7.8%	
Community Services	\$ 20,643,246	7.3%	
Public Safety	\$ 19,402,873	6.9%	
ISS	\$ 17,698,742	6.3%	
Planning, Zoning & Building	\$ 12,421,722	4.4%	
Environmental Resource Management	\$ 10,037,444	3.6%	
Countywide Dispatch & Drowning	\$ 8,964,411	3.2%	
Public Affairs	\$ 4,403,219	1.6%	Group B 12.4%
County Attorney	\$ 4,041,768	1.4%	
Purchasing	\$ 3,584,698	1.3%	
Human Resources	\$ 3,274,836	1.2%	
Office of Financial Management & Budget	\$ 3,088,911	1.1%	
County Commission	\$ 2,742,561	1.0%	
Cooperative Extension Services	\$ 2,565,660	0.9%	
County Administration	\$ 2,547,426	0.9%	
Medical Examiner	\$ 2,310,606	0.8%	
Health Department	\$ 2,160,459	0.8%	
Criminal Justice Commission	\$ 1,372,865	0.5%	Group C 0.9%
Economic Development	\$ 1,584,482	0.6%	
Internal Audit	\$ 1,054,731	0.4%	
MWBE	\$ 828,234	0.3%	
Office of Community Revitalization	\$ 602,203	0.2%	
Legislative Affairs	\$ 583,313	0.2%	
Risk Management	\$ 364,178	0.1%	
Value Adjustment Board	\$ 224,250	0.1%	
Metropolitan Planning Organization	\$ 60,873	0.0%	
Office of Equal Opportunity	\$ -	0.0%	
Housing Community Development	\$ -	0.0%	
Total	\$ 280,915,736	100.0%	34.2%

Constitutionals	Ad Valorem & Equivalent Requirement		
	\$	%	
Property Appraiser	\$ 17,261,158	35.1%	
Clerk & Comptroller	\$ 12,428,606	25.3%	
Supervisor of Election	\$ 9,378,270	19.1%	
Judicial	\$ 5,588,711	11.3%	
Tax Collector	\$ 4,512,916	9.2%	
Total	\$ 49,169,661	99.9%	6.0%

Other	Ad Valorem & Equivalent Requirement		
	\$	%	
CRA (Community Redevelopment Agency)	\$ 25,129,713	34.0%	
Other County Funded Programs	\$ 24,997,000	33.9%	
Capital Improvement Program	\$ 11,090,700	15.0%	
Financially Assisted Agencies	\$ 12,042,722	16.3%	
County Sponsored Programs	\$ 2,876,143	3.9%	
Non-Departmental	\$ (2,306,591)	-3.1%	
Total	\$ 73,829,687	100.0%	9.0%

Sheriff	Ad Valorem & Equivalent Requirement		
	\$	%	
Total	\$ 418,218,406	100.0%	50.8%

Total Ad Valorem & Equivalent Requirement \$ 822,133,490

**PALM BEACH COUNTY, FL
FISCAL YEAR 2010 OPERATING BUDGET
ALLOCATION OF AD VALOREM & EQUIVALENT REQUIREMENT
BY FUNCTION/ACTIVITY**

<u>Function/Activity</u>	<u>Ad Valorem & Equivalent Requirement</u>	
	<u>\$</u>	<u>%</u>
<u>General Government</u>		
Facilities Development & Operations	36,063,904	27.0%
ISS	17,698,742	13.3%
Property Appraiser	17,261,158	12.9%
Clerk & Comptroller	12,428,606	9.3%
Planning, Zoning & Building	12,421,722	9.3%
Supervisor of Elections	9,378,270	7.0%
Tax Collector	4,512,916	3.4%
Public Affairs	4,403,219	3.3%
County Attorney	4,041,768	3.0%
Purchasing	3,584,698	2.7%
Human Resources	3,274,836	2.5%
Office of Financial Management & Budget	3,088,911	2.3%
County Commission	2,742,561	2.1%
County Administration	2,547,426	1.9%
Internal Audit	1,054,731	0.8%
Legislative Affairs	583,313	0.4%
Risk Management	364,178	0.3%
Value Adjustment Board	224,250	0.2%
Non Departmental	(2,306,591)	-1.7%
Total General Government	133,368,618	12.5%
<u>Public Safety</u>		
Sheriff	418,218,406	62.7%
Fire Rescue	211,404,183	31.7%
Public Safety	19,402,873	2.9%
Countywide Dispatch & Drowning	8,964,411	1.3%
Judicial	5,588,711	0.8%
Medical Examiner	2,310,606	0.3%
Criminal Justice Commission	1,372,865	0.2%
Total Public Safety	667,262,055	62.3%
<u>Physical Environment</u>		
Environmental Resource Management	10,037,444	79.6%
Cooperative Extension Services	2,565,660	20.4%
Total Physical Environment	12,603,104	1.2%
<u>Transportation</u>		
Engineering	46,490,670	67.9%
Palm Tran	21,895,872	32.0%
Metropolitan Planning Organization	60,873	0.1%
Total Transportation	68,447,415	6.4%
<u>Economic Environment</u>		
CRA's (Community Redevelopment Agency)	25,129,713	47.3%
Other County Funded Programs	24,997,000	47.0%
Economic Development	1,584,482	3.0%
MWBE	828,234	1.6%
Office of Community Revitalization	602,203	1.1%
Housing Community Development	-	0.0%
Office of Equal Opportunity	-	0.0%
Total Economic Environment	53,141,632	5.0%
<u>Human Services</u>		
Community Services	20,643,246	54.8%
County Sponsored Programs	2,876,143	7.6%
Financially Assisted Agencies	12,042,722	31.9%
Health Department	2,160,459	5.7%
Total Human Services	37,722,570	3.5%
<u>Culture & Recreation</u>		
Library	37,474,834	42.9%
Parks & Recreation	49,901,579	57.1%
Total Culture & Recreation	87,376,413	8.1%
<u>Capital Improvement Program</u>		
	11,090,700	1.0%
TOTAL Ad Valorem & Equivalent Requirement	1,071,012,507	

GLOSSARY

Activity	Specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.
Ad Valorem & Equivalent Requirement	Ad Valorem is a tax levied on real or tangible personal property. It is also known as "Property Tax." Equivalent Requirement represents other non-Department specific revenues received in the General Fund and Sales Tax revenues.
Culture and Recreation	Expenditures to provide County residents opportunities and facilities for cultural, recreational, and educational programs.
Economic Environment	Expenditures for the development and improvement of the economic condition of the community and its citizens.
Function	Group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.
General Government	Services provided by the County for the benefit of the public and the governmental body as a whole.
Human Services	Expenditures with the purpose of promoting the general health and well being of the community as a whole.
Operating Budget	Revenue and expenditures in the following funds: General, County Transportation Trust, Sales Tax, Fire Rescue operating funds, and Library operating funds.
Physical Environment	Functions performed by the County to achieve a satisfactory living environment for the community as a whole.
Public Safety	Services provided by the County for the safety and security of the public.
Transportation	Expenditures for developing and improving the safe and adequate flow of vehicles, travelers, and pedestrians.