

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
WORKSHOP SUMMARY**

Meeting Date: February 4, 2026

Department: Office of Financial Management and Budget

I. EXECUTIVE BRIEF

Motion and Title: Staff will present: FY 2027 Budget Projections.

Summary: Staff will present an overview of the FY2026 Budget and budget projections through FY2030. Based upon input from this presentation staff will begin to prepare for FY2027 Budget and future budget projections. Countywide (DB)

Background and Policy Issues: A Budget Presentation is given prior to the beginning of the budget process in order to gain input from the Board of County Commissioners as staff begin preparations for the FY2027 budget process.

Attachments:

1. Presentation of FY2026 budget and future projections
-

Recommended by: 
Sherry Brown
Department Director

1/22/2026
Date

Approved By: 
County Administrator

Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2026	2027	2028	2029	2030
Capital Expenditures					
Operating Costs					
External Revenues					
Program Income (County)					
In-Kind Match (County)					
NET FISCAL IMPACT					
# ADDITIONAL FTE POSITIONS (Cumulative)					

Is Item Included in Current Budget? Yes No

Is this item using Federal Funds? Yes No

Is this item using State Funds? Yes No

Budget Account No.: Fund Dept Unit Object Program

B. Recommended Sources of Funds/Summary of Fiscal Impact:

C. Departmental Fiscal Review:

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Dev. and Control Comments:

Chris Marks 1/22/2024
OFMB *OK 1/22*
APP 1/22

Brundt Macke 1/22/23
Contract Dev. and Control 26, 1.22.26

B. Legal Sufficiency:

R 1/22/26

Assistant County Attorney

C. Other Department Review:

Department Director

This summary is not to be used as a basis for payment.



FY 2027 Budget

Budget Workshop



February 4, 2026

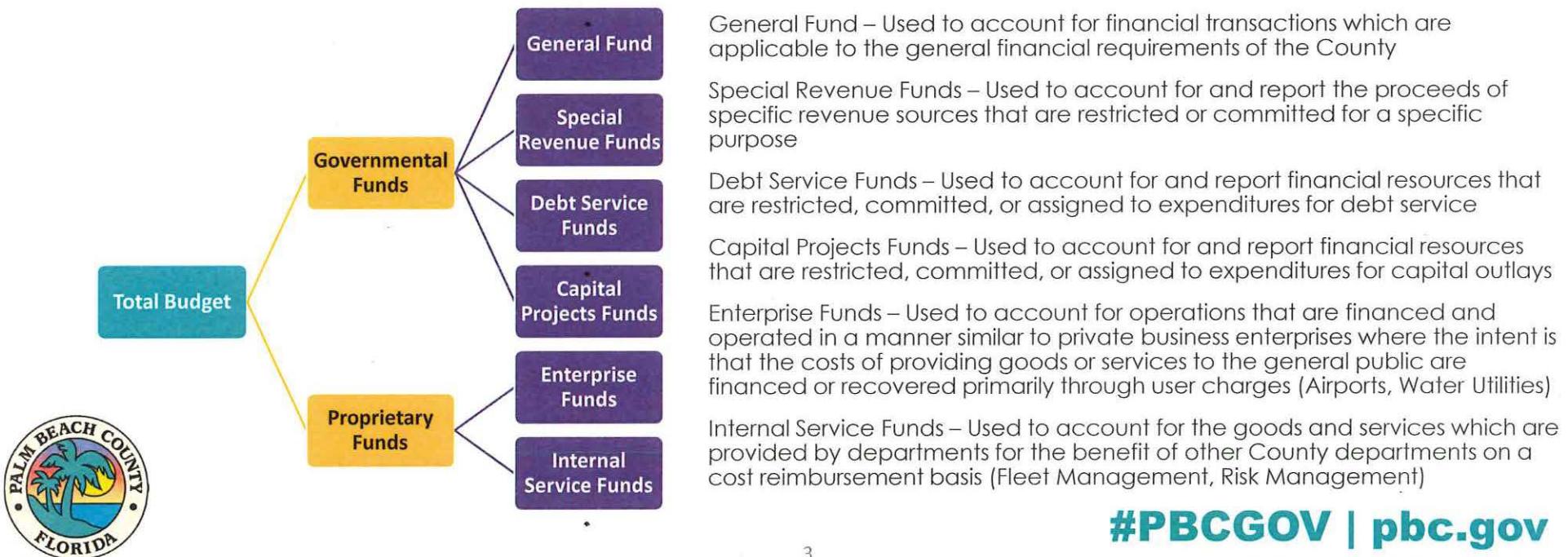


Overview



What is a Fund?

- A separate fiscal and budgetary entity, required by Governmental Accounting Standards Board (GASB)
- Each fund must be balanced per Florida Statute – Revenues = Expenditures
- Used to maintain control over resources that have been segregated for specific activities or objectives





List of Funds and Fund Types

General Fund	Special Revenue	Debt Service	Capital	Enterprise	Internal Service
<ul style="list-style-type: none">• General Departments• Constitutional Officers• Debt Service• CRAs	<ul style="list-style-type: none">• Fire Rescue• Library• TDC• Golf Courses• Building• Opioid Settlement• Housing Bond• ARPA Replacement• Others	<ul style="list-style-type: none">• Non-Ad Valorem Bonds• General Obligation Bonds	<ul style="list-style-type: none">• Ad Valorem• Bonds• Road Program• Impact Fees• Prop Share• Fire Rescue• Library• TDC• Building• Surtax	<ul style="list-style-type: none">• Airports• Water Utilities	<ul style="list-style-type: none">• Fleet• Risk Management
1 Fund	104 Funds	24 Funds	60 Funds	26 Funds	4 Funds



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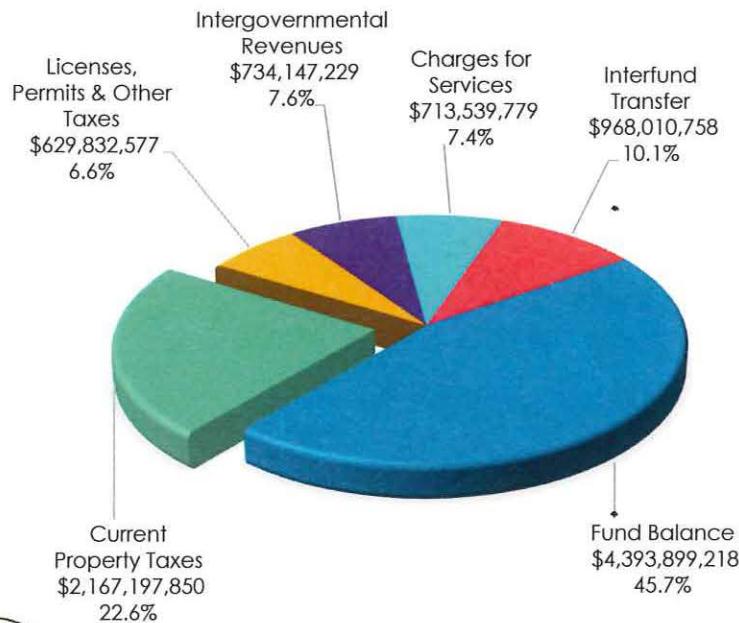
FY 2026 Adopted Budget



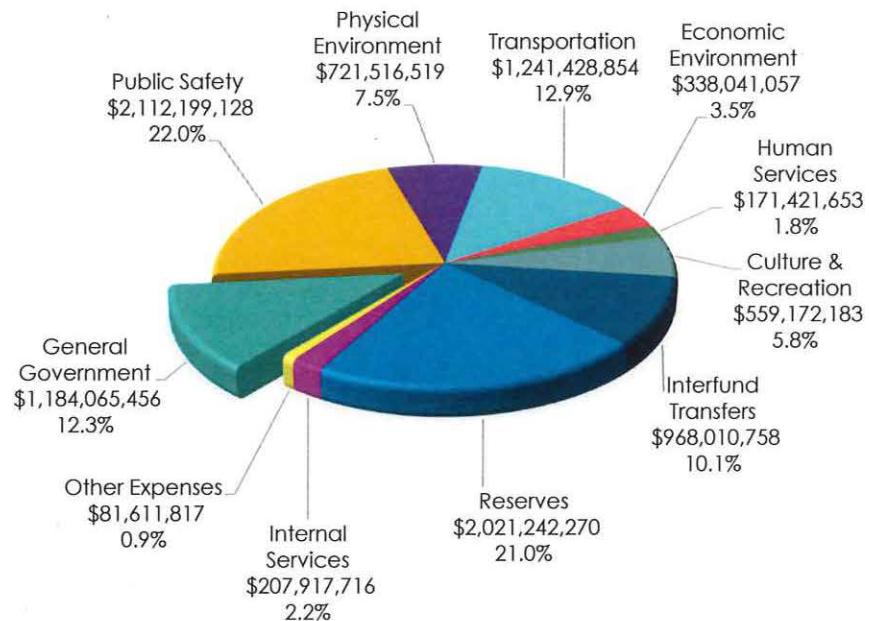
FY 2026 Adopted Budget

Total Budget \$9,606,627,411

Revenues by Source



Expenses by Function

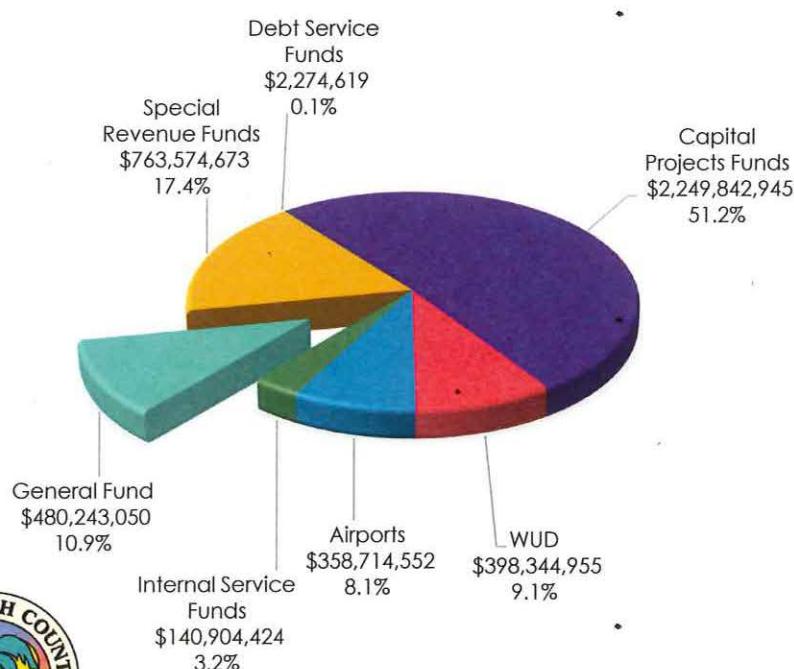


Infrastructure Surtax is included in Intergovernmental Revenue and ended on December 31, 2025

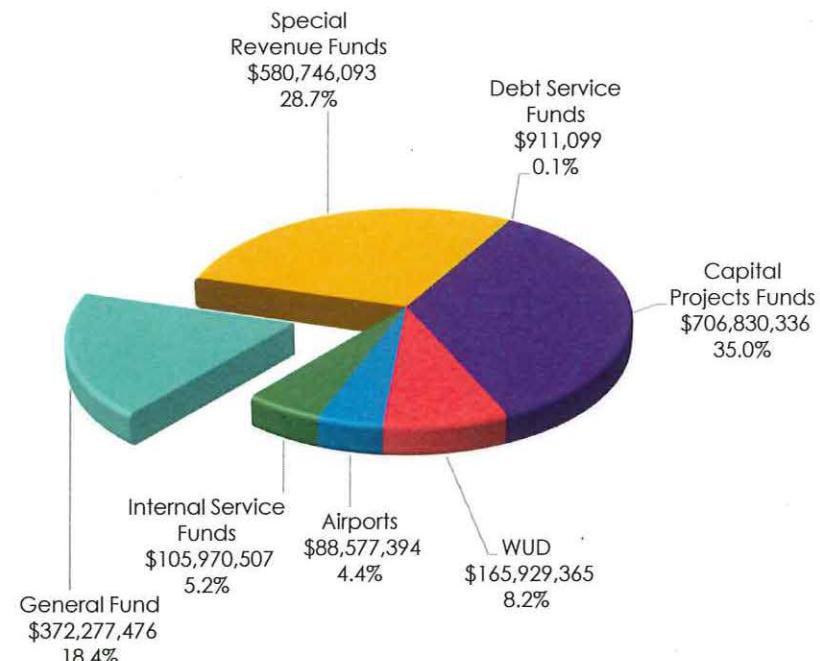
Fund Balance vs Reserves

FY 2026 Adopted Budget

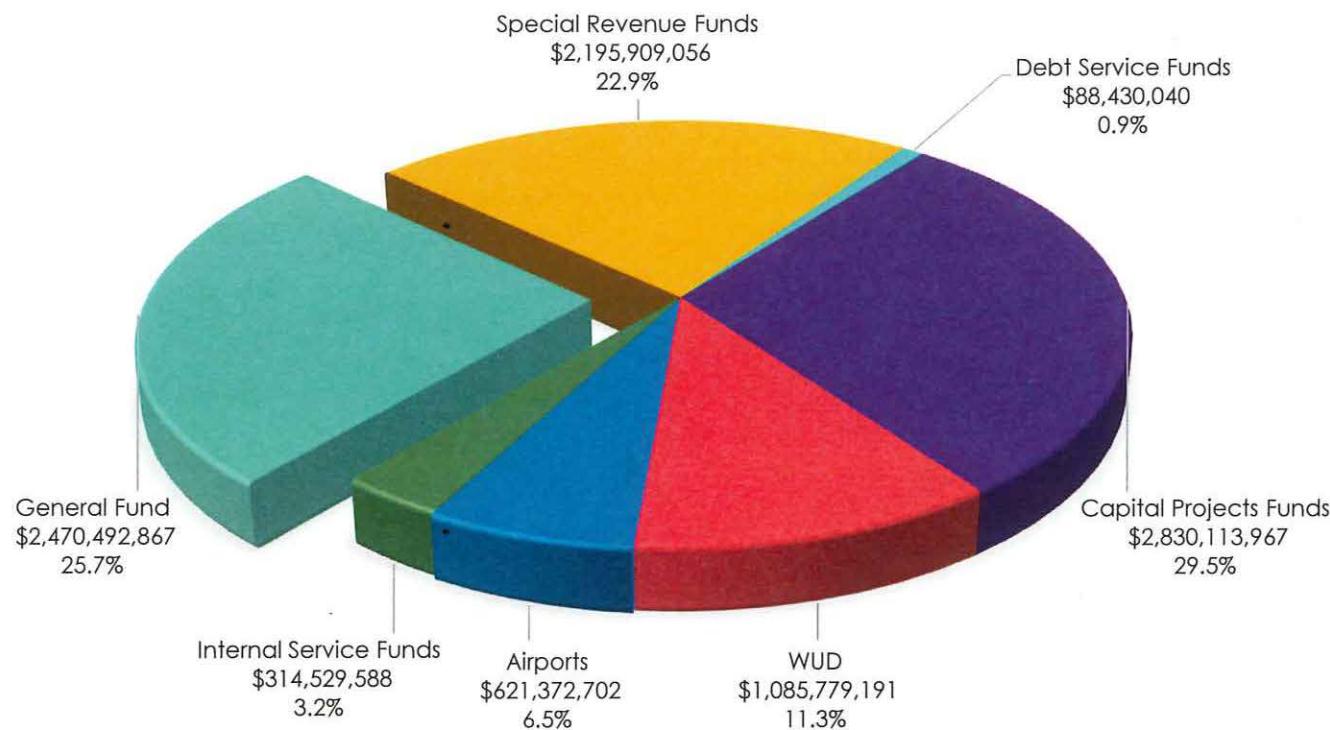
Fund Balance - \$4,393,899,218



Reserves - \$2,021,242,270



FY 2026 Adopted Budget by Fund Type

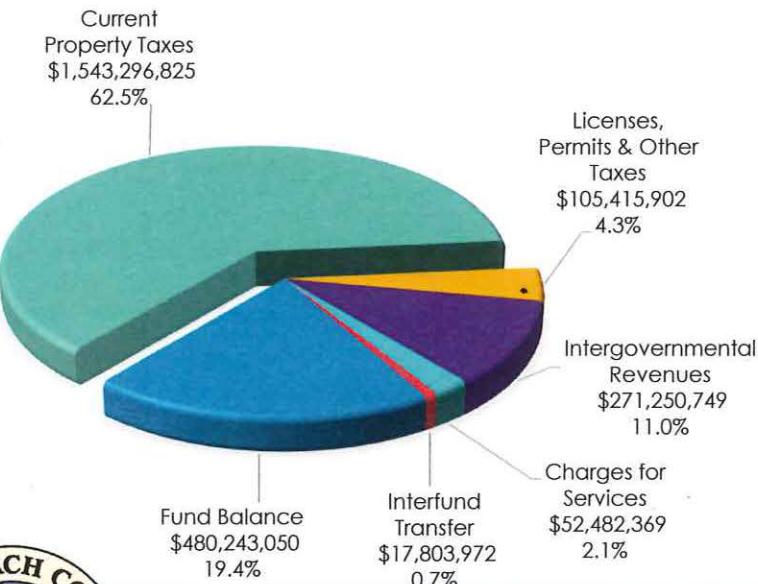




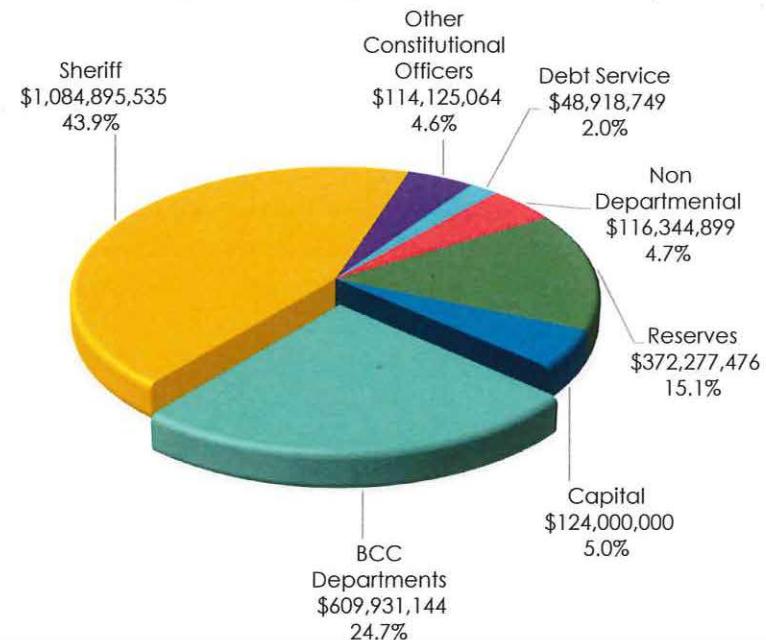
FY 2026 Adopted Budget

General Fund \$2,470,492,867

Revenues by Source



Expenses by Function



Non Departmental

CRAs	\$83.9
HCD	\$15.0
General Gov	\$ 5.7
DJJ Pre-Disp	\$ 3.0
RTA	\$ 2.7
Health Dept	\$ 2.6
Tri-Rail	\$ 1.6
VAB	\$ 1.5
County Culture	\$ 0.4



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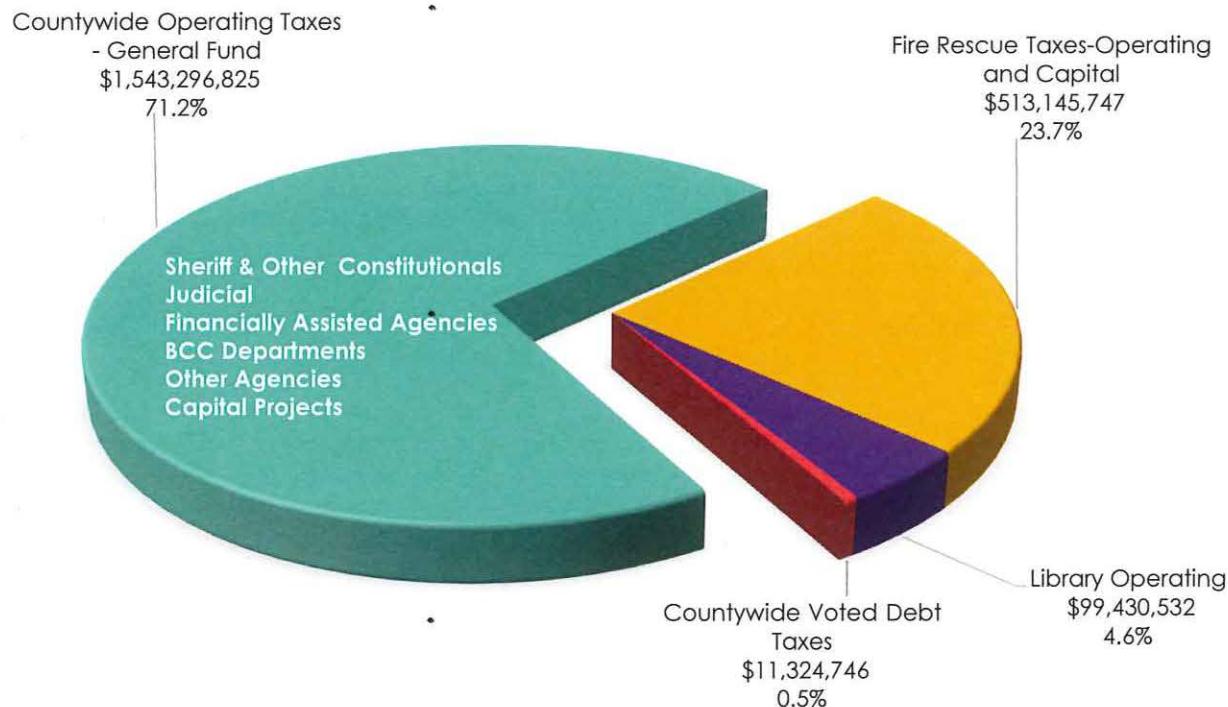


Revenues



Total Property Taxes

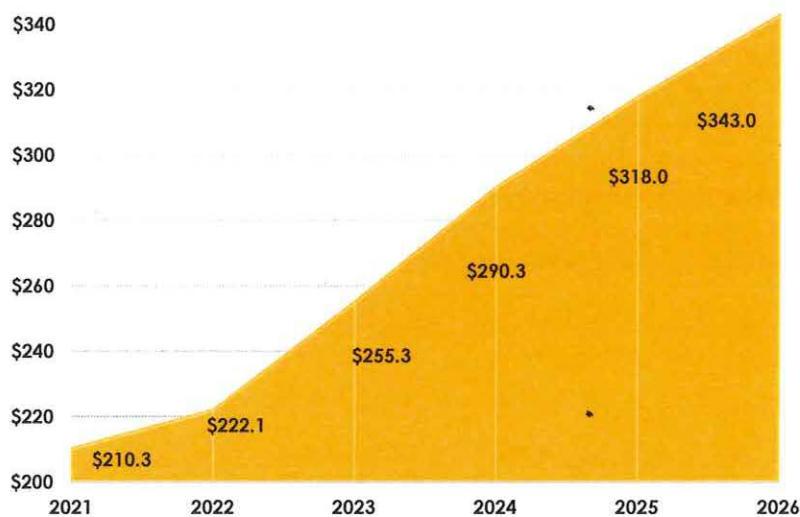
Total \$2,167,197,850



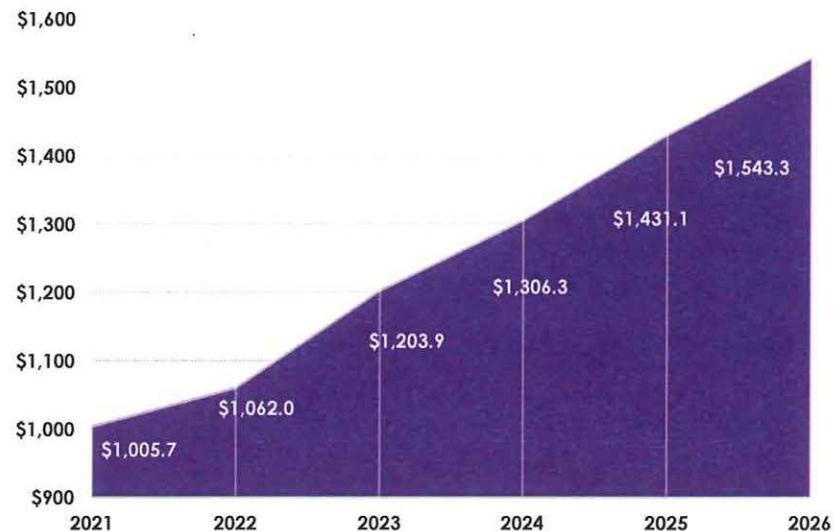


Countywide Property Taxes

Property Values (in billions)



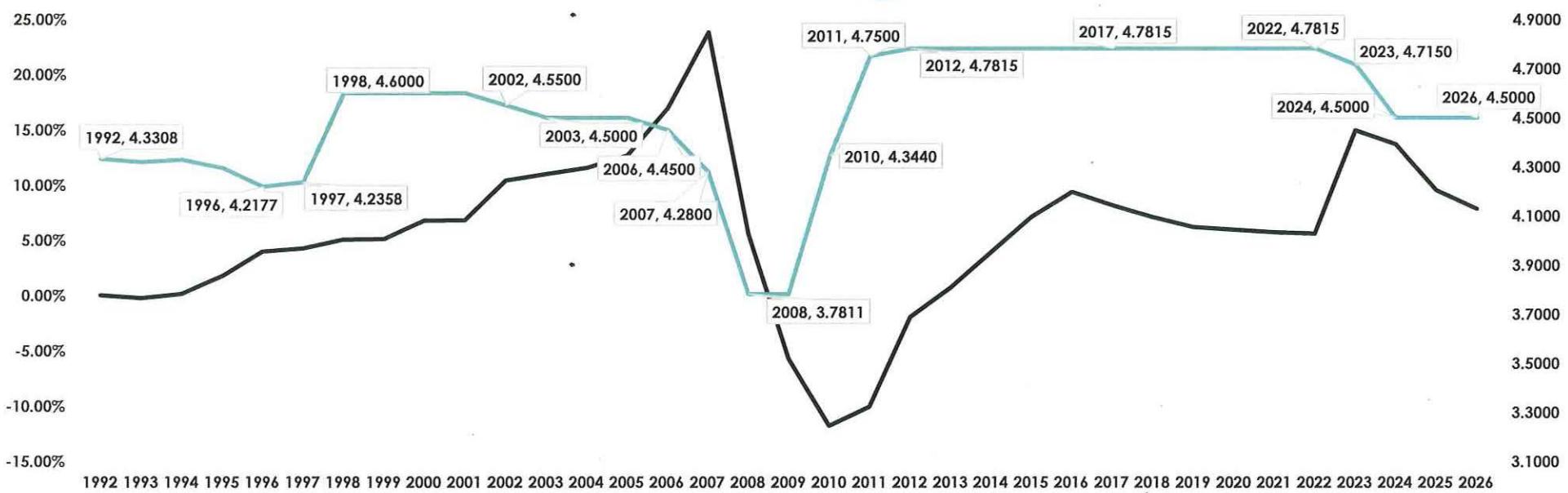
Property Taxes (in millions)



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History of Changes in Property Values and Millage Rates



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Property Tax Amendments

- HJR 201 – Elimination of non-school homestead property taxes
 - \$607,525,672 reduction in property tax revenues
- HJR 205 – All Florida residents 65 and older are exempt from paying non-school homestead property taxes
 - \$306,384,903 reduction in property tax revenues
- HJR 209 – If a homesteaded property owner has property insurance, they receive an extra \$100,000 exemption on non-school property taxes
 - \$121,803,273 reduction in property tax revenues
- HJR 211 – Portability cap eliminated – Save Our Homes benefit can be transferred in its entirety, even if the new home is valued less than the old home
 - \$957,167 reduction in property tax revenues



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► Other Major Revenues

	Actual	Budget						
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
State Revenue Sharing	\$ 34,782,859	\$ 32,408,470	\$ 37,413,680	\$ 47,570,350	\$ 50,706,588	\$ 48,809,229	\$ 49,414,245	\$ 50,800,000
Half-Cent Sales Tax	93,058,320	87,267,100	102,561,675	121,261,115	125,830,408	122,676,007	121,188,596	121,700,000
Franchise Fees - Electricity	35,378,969	34,469,370	36,176,334	42,086,225	48,043,791	45,792,645	47,808,840	47,000,000
Utility Tax - Electricity	42,081,335	43,184,286	43,954,616	46,245,276	54,009,097	55,915,703	57,804,953	56,000,000
Communications Services Tax	19,893,751	18,499,599	18,639,394	19,737,930	20,567,986	21,148,037	22,250,968	21,000,000
Utility Service Tax - Gas	1,925,374	1,805,650	2,089,647	2,329,674	2,312,998	2,486,403	2,626,415	2,400,000
Total Major Revenues	227,120,608	217,634,475	240,835,346	279,230,570	301,470,868	296,828,024	301,094,017	298,900,000
Local Option Gas Tax	53,445,286	47,671,712	49,458,926	51,926,373	53,260,999	52,233,963	52,599,434	52,885,000
Constitutional/County Gas Tax	18,965,393	17,009,010	17,946,107	18,507,703	18,987,052	19,152,647	18,782,381	19,559,000
Total Gas Taxes	72,410,679	64,680,722	67,405,033	70,434,076	72,248,051	71,386,610	71,381,815	72,444,000
Total GF Major Revenues	\$ 299,531,287	\$ 282,315,197	\$ 308,240,379	\$ 349,664,646	\$ 373,718,919	\$ 368,214,634	\$ 372,475,832	\$ 371,344,000



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Revenue Summary

Revenue Types	PBC	Max Allowed	Increase Possible
General Fund			
State Revenue Sharing	-	Statutorily set calculation based on population	No
Half-Cent Sales Tax	-	Statutorily set calculation based on population	No
Franchise Fees – Electricity	5.90%	5.90%	Contracted at 5.90% until 2039
Utility Tax - Electricity	10%	10% on electricity in unincorporated PBC	No
Communications Services Tax	5.62%	5.62%	Moratorium on increasing local rate until 1/1/2031
Utility Service Tax - Gas	10%	10% on metered fuel in unincorporated PBC	No
Other			
Six Cent Local Option Fuel Tax	6 cents	6 cents	No
Five Cent Local Option Fuel Tax	5 cents	5 cents	No
Ninth Cent Local Option Fuel Tax	1 cent	1 cent	No
Constitutional Gas Tax	2 cents	2 cents per net gallon	No
County Gas Tax	1 cents	1 cent per net gallon	No





Departments



BCC Ad Valorem Funded Departments

	EXPENSES \$	REVENUE FY 2026 Adopted Budget \$	NET AD VALOREM \$	%	CUT SCENARIOS			
					5%	10%	15%	20%
BCC Ad Valorem Funded Departments and Agencies								
Community Services	42,215,054	2,567,515	39,647,539	7.15%	1,982,377	3,964,754	5,947,131	7,929,508
Commission on Ethics	1,103,724	0	1,103,724	0.20%	55,186	110,372	165,559	220,745
County Administration	3,889,790	0	3,889,790	0.70%	194,490	388,979	583,469	777,958
County Attorney	9,481,477	2,200,000	7,281,477	1.31%	364,074	728,148	1,092,222	1,456,295
County Commission	5,252,127	0	5,252,127	0.95%	262,606	525,213	787,819	1,050,425
County Cooperative Extension	3,089,160	0	3,089,160	0.56%	154,458	308,916	463,374	617,832
Engineering and Public Works	66,514,490	2,587,970	63,926,520	11.53%	3,196,326	6,392,652	9,588,978	12,785,304
Environmental Resources Management	24,548,069	2,946,673	21,601,396	3.90%	1,080,070	2,160,140	3,240,209	4,320,279
Facilities Development and Operations	48,682,220	4,130,000	44,552,220	8.04%	2,227,611	4,455,222	6,682,833	8,910,444
Fire Rescue Dispatch/Drowning and Prevention	15,412,375	0	15,412,375	2.78%	770,619	1,541,238	2,311,856	3,082,475
Financially Assisted Agencies	14,214,233	0	14,214,233	2.56%	710,712	1,421,423	2,132,135	2,842,847
Housing and Economic Development	19,585,348	457,240	19,128,108	3.45%	956,405	1,912,811	2,869,216	3,825,622
Human Resources	5,020,760	0	5,020,760	0.91%	251,038	502,076	753,114	1,004,152
Information Systems Services	51,248,285	10,430,239	40,818,046	7.36%	2,040,902	4,081,805	6,122,707	8,163,609
Internal Audit	1,705,113	0	1,705,113	0.31%	85,256	170,511	255,767	341,023
Intergovernmental Affairs	1,288,177	9,600	1,278,577	0.23%	63,929	127,858	191,787	255,715
Medical Examiner	7,700,877	418,900	7,281,977	1.31%	364,099	728,198	1,092,297	1,456,395
Office of Community Revitalization	1,735,478	0	1,735,478	0.31%	86,774	173,548	260,322	347,096
Office of Equal Opportunity	1,921,128	379,375	1,541,753	0.28%	77,088	154,175	231,263	308,351
Office of Financial Management and Budget	5,257,649	625,000	4,632,649	0.84%	231,632	463,265	694,897	926,530
Office of Inspector General	4,801,751	1,245,156	3,556,595	0.64%	177,830	355,660	533,489	711,319
Ombudsman and Strategic Planning	400,554	0	400,554	0.07%	20,028	40,055	60,083	80,111
Palm Tran	79,271,280	0	79,271,280	14.30%	3,963,564	7,927,128	11,890,692	15,854,256
Parks and Recreation	92,842,188	14,073,152	78,769,036	14.21%	3,938,452	7,876,904	11,815,355	15,753,807
Planning and Zoning	19,301,567	8,639,301	10,662,266	1.92%	533,113	1,066,227	1,599,340	2,132,453
Public Affairs	8,136,823	664,525	7,472,298	1.35%	373,615	747,230	1,120,845	1,494,460
Public Safety	49,411,120	3,318,383	46,092,737	8.32%	2,304,637	4,609,274	6,913,911	9,218,547
Purchasing	6,001,849	1,610	6,000,239	1.08%	300,012	600,024	900,036	1,200,048
Risk Management	501,742	0	501,742	0.09%	25,087	50,174	75,261	100,348
Youth Services	19,396,736	997,613	18,399,123	3.32%	919,956	1,839,912	2,759,868	3,679,825
BCC Ad Valorem Funded Departments and Agencies	609,931,144	55,692,252	554,238,892	100.00%	27,711,945	55,423,889	83,135,834	110,847,778



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Community Services FY 2026 Budget Summary

- Behavioral Health and Substance Use Disorders
- Division of Senior and Veteran Services
- Human Services and Community Action
- Ryan White Program

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 77,384,744	\$ 117,032,283	39,647,539	\$1,866,452
Filled Positions	Vacant Positions	Total Positions	
193	12	205	
General Fund (Yes/No)	Special Revenue Fund Count		
Yes	9		





Community Services Budget Cuts

5% Cuts \$ 1,982,377

- Eliminate nine positions
- Reduce funding for Behavioral Health, Seniors & Veterans, rental assistance, and shelter contracts

10% Cuts \$ 3,964,754

- Eliminate 23 positions
- Further funding reductions for Behavioral Health, Seniors & Veterans, rental assistance, shelter contracts, and mental health

15% Cuts \$ 5,947,131

- Eliminate 29 positions
- Further funding reductions for Behavioral Health, Seniors & Veterans, rental assistance, shelter contracts, mental health, and nursing services

20% Cuts \$ 7,929,508

- Eliminate 38 positions
- Further funding reductions for Behavioral Health, Seniors & Veterans, rental assistance, shelter contracts, mental health, and nursing services



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Commission on Ethics

FY 2026 Budget Summary

Enforces:

- Palm Beach County Code of Ethics
- Lobbyist Registration Ordinance
- Post-Employment Ordinance.

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 0	\$ 1,103,724	\$ 1,103,724	\$ 0
Filled Positions	Vacant Positions	Total Positions	Special Revenue Fund Count
6	0	6	0
General Fund (Yes/No)			
Yes			





Commission on Ethics Budget Cuts

5% Cuts
\$ 55,186

- Eliminate one position

10% Cuts
\$ 110,372

- Eliminate one position
- Reduction to various operating expenses, including elimination of mileage, dues and memberships, travel, & registration fees

15% Cuts
\$ 165,559

- Eliminate two positions
- Reduction to various operating expenses, including elimination of mileage, dues and memberships, travel, & registration fees

20% Cuts
\$ 220,745

- Eliminate two positions
- Reduction to various operating expenses, including elimination of mileage, dues and memberships, travel, & registration fees
- Elimination of Emergency Operations Center personnel assistance



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County Administration FY 2026 Budget Summary

- Arrange for the orderly scheduling of County Commission business
- Staff special projects and initiatives as directed by the Board of County Commissioners
- Present the County Administrator's recommended budget (operating and capital) for the upcoming fiscal year
- Oversee the development of policies and procedures to guide County departments
- Respond to public inquiries and requests for information

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 0	\$ 3,889,790	\$ 3,889,790	\$ 0
Filled Positions	Vacant Positions	Total Positions	Special Revenue Fund Count
13	3	16	0
General Fund (Yes/No)			
Yes			



County Attorney FY 2026 Budget Summary

- Represents and provides legal advice to BCC, County Administration, County Departments, and Solid Waste Authority

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 2,200,000	\$ 9,481,477	\$ 7,281,477	\$ 0
Filled Positions	Vacant Positions	Total Positions	
42	7	49	
General Fund (Yes/No)	Special Revenue Fund Count		
Yes	0		





County Attorney Budget Cuts

5% Cuts
\$ 364,074

- Eliminate two positions
- Reduce various operating expenses

10% Cuts
\$ 728,148

- Eliminate five positions
- Further reductions to various operating expenses

15% Cuts
\$ 1,092,222

- Eliminate seven positions
- Further reductions to various operating expenses

20% Cuts
\$ 1,456,295

- Eliminate 10 positions
- Further reductions to various operating expenses



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County Commission FY 2026 Budget Summary

- Represents the citizens of Palm Beach County
- Provide policy direction to County staff
- Adopt annual budget and maintain fiscal responsibility

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 0	\$ 5,252,127	\$ 5,252,127	\$ 0
Filled Positions	Vacant Positions	Total Positions	
28	0	28	
General Fund (Yes/No)	Special Revenue Fund Count		
Yes	0		



County Cooperative Extension FY 2026 Budget Summary

- 4-H Youth Development
- Agriculture
- Agriculture Economic Development
- Environmental Horticulture
- Family & Consumer Services
- Mounts Botanical Garden

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 421,450	\$ 3,510,610	\$ 3,089,160	\$ 942,956
Filled Positions	Vacant Positions	Total Positions	Special Revenue Fund Count
28	3	31	1
General Fund (Yes/No)			
Yes			





County Cooperative Extension Budget Cuts

5% Cuts \$ 154,458

- Eliminate one position
- Reduce budget for various operating expenses

10% Cuts \$ 308,916

- Eliminate two positions
- Further reductions to budget for various operating expenses
- Eliminate budget for travel, dues, and memberships

15% Cuts \$ 463,374

- Eliminate four positions
- Further reductions to budget for various operating expenses
- Eliminate budget for travel, dues, and memberships

20% Cuts \$ 617,832

- Eliminate five positions
- Further reductions to budget for various operating expenses
- Eliminate budget for travel, dues, and memberships
- Eliminate support to partnering governmental agency



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Engineering and Public Works FY 2026 Budget Summary

- Administrative Services
- Construction Coordination
- Land Development
- Road and Bridge
- Roadway Production
- Survey
- Streetscape Section
- Traffic

Revenues	Expenses	Net Ad Valorem	CIP Budget	
\$ 19,408,940	\$ 83,335,460	\$ 63,926,520	\$ 901,509,448	
Filled Positions	Vacant Positions	Total Positions	General Fund (Yes/No)	Special Revenue Fund Count
422	52	474	Yes	3





Engineering and Public Works Budget Cuts

5% Cuts \$ 3,196,326

- 20% reduction of materials & supplies for signals, striping, and signs
- 44% reduction of Street Lighting Program
- 20% reduction of various Engineering and Public Works programs

10% Cuts \$ 6,392,652

- Elimination of seven positions
- 50% reduction of materials & supplies for signals, striping, and signs
- 44% reduction of Street Lighting Program
- 50% reduction of various Engineering and Public Works programs

15% Cuts \$ 9,588,978

- Elimination of 18 positions
- 75% reduction of materials & supplies for signals, striping, and signs
- 44% reduction of Street Lighting Program
- 75% reduction of various Engineering and Public Works programs

20% Cuts \$ 12,785,304

- Elimination of 29 positions
- 100% reduction of materials & supplies for signals, striping, and signs
- 44% reduction of Street Lighting Program
- 100% reduction of various Engineering and Public Works programs



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Environmental Resources Management

FY 2026 Budget Summary

- Business Operations and Community Outreach
- Environmental Enhancement and Restoration
- Mosquito Control
- Natural Resources Stewardship
- Resources Protection
- Water Resources Management

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 55,721,084	\$ 77,322,480	\$ 21,601,396	\$ 85,097,824
Filled Positions	Vacant Positions	Total Positions	Special Revenue Fund Count
125	5	130	14
General Fund (Yes/No)			
Yes			





Environmental Resources Management Budget Cuts

5% Cuts	\$ 1,080,070
<ul style="list-style-type: none">• Reduction to Public Use Facilities Construction/Renovations/potential loss of grant funds• Reduction to Manatee Protection Plan/Potential loss of grant funds• Reduction to Fleet, Data Processing, Travel, and other operating categories	

10% Cuts	\$ 2,160,140
<ul style="list-style-type: none">• Further reduction to Public Use Facilities Construction/Renovations/potential loss of grant funds. Natural Areas Management reductions• Further reduction to Manatee Protection Plan/potential loss of grant funds• Further reduction to Fleet, Data Processing, Travel, and other operating categories	

15% Cuts	\$ 3,240,209
<ul style="list-style-type: none">• Reduction to PBSO Wildland Task Force• Elimination of Manatee Protection Plan and associated grant opportunities• Elimination of external conferences and training opportunities	

20% Cuts	\$ 4,320,279
<ul style="list-style-type: none">• Suspension of Public Use Facility Construction/Renovations• Loss of Grant awards due to insufficient matching funds (Manatees and Natural Areas)• Elimination of Aerial Spraying (Mosquito Control)	



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Facilities Development & Operations

FY 2026 Budget Summary

- Administration
- Built Environment Risk Reduction
- Business Operations
- Capital Improvements
- Facilities Management
- Property and Real Estate Management
- Strategic Planning

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 2,805,000	\$ 31,746,853	\$ 28,941,853	\$ 779,846,626
Filled Positions	Vacant Positions	Total Positions	
225	39	265	
General Fund (Yes/No)	Special Revenue Fund Count		
Yes	1		





Facilities Development & Operations Budget Cuts

5% Cuts \$ 2,227,611

- Eliminate six positions
- Reduce budget for various services, overtime wages, registration fees, travel, and supplies

10% Cuts \$ 4,455,222

- Eliminate 23 positions
- Further reductions to various services, overtime wages, registration fees, travel, and supplies

15% Cuts \$ 6,682,833

- Eliminate 30 positions
- Further reductions to various services, overtime wages, registration fees, travel, and supplies

20% Cuts \$ 8,910,444

- Eliminate 43 positions
- Further reductions to various services, overtime wages, registration fees, travel, and supplies



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Fire Rescue Dispatch/Drowning Prevention FY 2026 Budget Summary

- Fire Rescue Dispatch
- Drowning and Prevention

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 0	\$ 15,412,375	\$ 15,412,375	\$ 0
Filled Positions	Vacant Positions	Total Positions	Special Revenue Fund Count
2	0	2	0
General Fund (Yes/No)			
Yes			



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Fire Rescue Dispatch/Drowning Prevention Budget Cuts

5% Cuts \$ 770,619

- Eliminate funding for eight positions*
- Eliminate Drowning Prevention Program
- Reduce operating supplies

10% Cuts \$ 1,541,238

- Eliminate funding for 17 positions*
- Eliminate Drowning Prevention Program
- Further reductions to operating supplies
- Cuts to training and equipment

15% Cuts \$ 2,311,856

- Eliminate funding for 30 positions*
- Eliminate Drowning Prevention Program
- Reduce supplies to minimum required to remain operational
- Cuts to training and equipment

20% Cuts \$ 3,082,475

- Eliminate funding for 43 positions*
- Eliminate Drowning Prevention Program
- Reduce supplies to minimum required to remain operational
- Cuts to training and equipment

*There are only two Non-Bargaining Ad Valorem funded positions on the complement.
The additional position cuts are Bargaining positions funded with Ad Valorem dollars.



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Financially Assisted Agencies FY 2026 Budget Summary

- Follow the Health and Human Services Element of the Comprehensive Plan of Palm Beach County goals and objectives

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 0	\$ 14,214,233	\$ 14,214,233	\$ 0
Filled Positions	Vacant Positions	Total Positions	
0	0	0	
General Fund (Yes/No)	Special Revenue Fund Count		
Yes	0		



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Financially Assisted Agencies Budget Cuts

5% Cuts \$ 710,712

- Eliminate senior transportation services contract

10% Cuts \$ 1,421,423

- Eliminate senior transportation services contract
- Reduce medical based detox service contracts

15% Cuts \$ 2,132,135

- Eliminate senior transportation services contract
- Further reductions to medical based detox service contracts

20% Cuts \$ 2,842,847

- Eliminate senior transportation services contract
- Further reductions to medical based detox service contracts



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Housing and Economic Development

FY 2026 Budget Summary

- Business and Economic Development
- Capital Improvements, Real Estate, and Inspection Services
- Contract Development and Quality Control
- Finance and Administrative Services
- Mortgage and Housing Investments
- Strategic Planning and Operations
- Office of Small Business Development

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 268,735,400	\$ 287,863,508	\$ 19,128,108	\$ 4,037,009
Filled Positions	Vacant Positions	Total Positions	
71	7	78	
General Fund (Yes/No)	Special Revenue Fund Count		
Yes	18		





Housing and Economic Development Budget Cuts

5% Cuts \$ 956,405

- Eliminate construction of 19 new affordable workforce housing units

10% Cuts \$ 1,912,811

- Eliminate construction of 38 new affordable workforce housing units

15% Cuts \$ 2,869,216

- Eliminate 57 new affordable workforce housing units
- Reduce or eliminate funding support for economic development partner agencies

20% Cuts \$ 3,825,622

- Eliminate 75 new affordable workforce housing units
- Further reduce or eliminate funding support for economic development partner agencies



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Human Resources

FY 2026 Budget Summary

- Compensation and Records
- Employee Relations and Fair Employment Programs
- Recruitment and Selection
- Training and Organizational Development

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 0	\$ 5,020,760	\$ 5,020,760	\$ 0
Filled Positions	Vacant Positions	Total Positions	Special Rev Fund Count
36	2	38	0
General Fund (Yes/No)			
Yes			





Human Resources Budget Cuts

5% Cuts \$ 251,038

- Eliminate one position
- Reduce training and professional development
- Cut Employee Service Awards and job advertising
- Limit outreach event shirts to new hires
- Extend use of aging equipment

10% Cuts \$ 502,076

- Eliminate three positions
- Eliminate NeoGov HR software

15% Cuts \$ 753,114

- Eliminate six positions
- Further reduce training and professional development

20% Cuts \$ 1,004,152

- Eliminate eight positions
- Eliminate HR professional growth funding, training programs, Employee Service Awards, job advertising, and County shirts for staff



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Information Systems Services

FY 2026 Budget Summary

- Designs, installs, and maintains countywide technology and communications infrastructure
- Provides enterprise-wide technical guidance and support for technology and software solutions
- Oversees IT project planning and delivery
- Operates and manages a 24x7 Help Desk
- Directs cybersecurity, backup, and disaster recovery operations

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 10,430,239	\$ 51,248,285	\$ 40,818,046	\$ 43,301,411
Filled Positions	Vacant Positions	Total Positions	Special Revenue Fund Count
189	21	210	0
General Fund (Yes/No)			
Yes			





Information Systems Services Budget Cuts

5% Cuts \$ 2,040,902

- Eliminate 11 positions
- Eliminate all travel, subscription, and furniture
- 20% overtime reduction
- 0.75% reduction in contracted position funding
- 1% maintenance reduction

10% Cuts \$ 4,081,805

- Eliminate 21 positions
- 70% overtime reduction
- 15.75% reduction in contracted position funding
- 2% maintenance reduction

15% Cuts \$ 6,122,707

- Eliminate 23 positions
- 70% overtime reduction
- 52.5% reduction in contracted position funding
- 6.7% maintenance reduction

20% Cuts \$ 8,163,609

- Eliminate 23 positions
- 70% overtime reduction
- 90.25% reduction in contracted position funding
- 12.86% software and maintenance reduction



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Internal Auditor FY 2026 Budget Summary

- Conducts performance audits in accordance with Government Auditing Standards
- Reviews compliance, reporting accuracy, and internal controls
- Assesses efficiency, effectiveness, asset protection, and goal achievement
- Reports to the BCC through an Audit Committee that oversees audits

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 0	\$ 1,705,113	\$ 1,705,113	\$ 0
Filled Positions	Vacant Positions	Total Positions	
8	2	10	
General Fund (Yes/No)	Special Revenue Fund Count		
Yes	0		



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Internal Auditor Budget Cuts

5% Cuts
\$ 85,256

- Eliminate one position
- Delay purchase of audit management software

10% Cuts
\$ 170,511

- Eliminate two positions

15% Cuts
\$ 255,767

- Eliminate two positions
- Targeted reduction of minimal discretionary costs

20% Cuts
\$ 341,023

- Eliminate three positions



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Intergovernmental Affairs & Community Engagement FY 2026 Budget Summary

- Legislative Affairs
- Legislative Delegation
- Lobbyist Registration

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 9,600	\$1,288,177	\$ 1,278,577	\$ 0
Filled Positions	Vacant Positions	Total Positions	
4	1	5	
General Fund (Yes/No)	Special Revenue Fund Count		
Yes	0		



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Intergovernmental Affairs & Community Engagement Budget Cuts

5% Cuts
\$ 63,929

- Reduce professional services

10% Cuts
\$ 127,858

- Further reduce professional services
- Reduce dues & memberships, travel, & registration fees

15% Cuts
\$ 191,787

- Further reduce professional services
- Further reduce dues & memberships, travel, & registration fees

20% Cuts
\$ 255,715

- Further reduce professional services
- Further reduce dues & memberships, travel, registration fees, & computer costs



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Medical Examiner FY 2026 Budget Summary

- Investigates sudden, unexpected, and non-natural deaths
- Provides support to law enforcement and testimony to judicial proceedings
- Reviews information and performs studies to determine cause of death
- Reviews all cremation cases in the County
- Tracks mortality trends

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 418,900	\$ 7,700,877	\$ 7,281,977	\$ 0
Filled Positions	Vacant Positions	Total Positions	Special Revenue Fund Count
29	1	30	0
General Fund (Yes/No)			
Yes			





Medical Examiner Budget Cuts

5% Cuts
\$ 364,099

- Eliminate one position
- Reduce various operating expenses
- Eliminate non-permanent locum positions

10% Cuts
\$ 728,198

- Eliminate two positions

15% Cuts
\$ 1,092,297

- Eliminate four positions
- Additional operating expense reductions

20% Cuts
\$ 1,456,395

- Eliminate five positions



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Office of Community Revitalization FY 2026 Budget Summary

- Enhances neighborhoods through programs like NEAT and Resident Empowerment
- Coordinates community events, committees, and resource distribution
- Leads Community Connect to boost engagement and trust with residents

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 1,429,228	\$ 3,164,706	\$ 1,735,478	\$ 2,450,665
Filled Positions	Vacant Positions	Total Positions	
7	0	7	
General Fund (Yes/No)	Special Rev Fund Count		
Yes	1		





Office of Community Revitalization Budget Cuts

5% Cuts \$ 86,774

- Eliminate NEAT Grant funding
- Reduce operating expenses for various initiatives

10% Cuts \$ 173,548

- Eliminate one position
- Further reductions to operating expenses for various initiatives

15% Cuts \$ 260,322

- Eliminate two positions
- Further reductions to operating expenses for various initiatives

20% Cuts \$ 347,096

- Eliminate three positions
- Further reductions to operating expenses for various initiatives



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Office of Equal Opportunity FY 2026 Budget Summary

- Disability Accessibility
- Equal Employment
- Fair Housing

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 379,375	\$ 1,921,128	\$ 1,541,753	\$ 0
Filled Positions	Vacant Positions	Total Positions	
10	3	13	
General Fund (Yes/No)	Special Revenue Fund Count		
Yes	0		





Office of Equal Opportunity Budget Cuts

5% Cuts
\$ 77,088

- Eliminate one position

10% Cuts
\$ 154,175

- Eliminate one position
- Reduce replacements to data processing equipment

15% Cuts
\$ 231,263

- Eliminate one position
- Eliminate replacements to data processing equipment
- Eliminate all travel, training, and outreach related activities
- Eliminate legal research subscription and interpreter services
- Eliminate budget for dues and memberships

20% Cuts
\$ 308,351

- Eliminate one position
- Discontinue contract for legal services for housing complaints



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Office of Financial Management and Budget

FY 2026 Budget Summary

- Budget
- Contract Development & Control
- Financial Management

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 625,000	\$ 5,257,649	\$ 4,632,649	\$ 0
Filled Positions	Vacant Positions	Total Positions	
33	1	34	
General Fund (Yes/No)	Special Revenue Fund Count		
Yes	0		





Office of Financial Management and Budget Budget Cuts

5% Cuts \$ 231,632

- Eliminate one position
- Reduction to various operating expenses

10% Cuts \$ 463,265

- Eliminate three positions
- Further reductions to various operating expenses

15% Cuts \$ 694,897

- Eliminate five positions
- Further reductions to various operating expenses

20% Cuts \$ 926,530

- Eliminate seven positions
- Further reductions to various operating expenses



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Office of the Inspector General FY 2026 Budget Summary

- Provide independent oversight of County operations
- Detect and prevent fraud by County officials, employees, and other agencies
- Promote government efficiency
- Conduct audits and investigations

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 1,245,156	\$ 4,801,751	\$ 3,556,595	\$ 0
Filled Positions	Vacant Positions	Total Positions	
28	2	30	
General Fund (Yes/No)	Special Revenue Fund Count		
Yes	1		





Office of the Inspector General Budget Cuts

5% Cuts \$ 177,830

- Eliminate various operating expenses
- Reduce dues, travel, registration expenses
- Eliminate three positions

10% Cuts \$ 355,660

- Additional operating expense reductions
- Eliminate five positions

15% Cuts \$ 533,489

- Greater reductions to operating expenses and travel expenses
- Eliminate seven positions

20% Cuts \$ 711,319

- Even greater reductions to aforementioned expenses
- Eliminate eight positions



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Office of the Ombudsman & Strategic Planning

FY 2026 Budget Summary

- Ombudsman
- Strategic Planning

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 0	\$ 400,554	\$ 400,554	\$ 0
Filled Positions	Vacant Positions	Total Positions	
2	1	3	
General Fund (Yes/No)	Special Revenue Fund Count		
Yes	0		



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Office of the Ombudsman & Strategic Planning Budget Cuts

5% Cuts
\$ 20,028

- Eliminate one non-perm position
- Reduction in various operating expenses

10% Cuts
\$ 40,055

- Reduce one position from FT to PT 30/hrs/wk
- Elimination of various operating expenses

15% Cuts
\$ 60,083

- All reductions from 5% and 10% cut scenarios

20% Cuts
\$ 80,111

- Reduce one position from FT to PT 20/hrs/wk
- Elimination of various operating expenses



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Palm Tran FY 2026 Budget Summary

- Administrative Services
- Customer Service/Government & Public Relations
- Executive
- Maintenance
- Operations
- Planning

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 180,405,418	\$ 290,998,295	\$ 79,271,280	\$ 0
Filled Positions	Vacant Positions	Total Positions	Special Revenue Fund Count
585	70	655	3
General Fund (Yes/No)			
No			





Palm Tran Budget Cuts

5% Cuts \$ 3,963,564

- Reductions to diesel budget, various route frequencies and elimination of holiday services

10% Cuts \$ 7,927,128

- Eliminate 46 positions
- Reductions of additional route frequencies and elimination of Sunday services

15% Cuts \$ 11,890,692

- Eliminate 72 positions
- Elimination of Saturday services

20% Cuts \$ 15,854,256

- Eliminate 123 positions
- Paratransit service reduction



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Parks and Recreation FY 2026 Budget Summary

- Aquatics
- Financial & Support Services
- Golf Operations
- Office of Public Engagement
- Planning, Research, & Development
- Parks Operations
- Recreation Services
- Special Facilities

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 47,002,570	\$ 125,771,606	\$ 78,769,036	\$ 328,304,479
Filled Positions	Vacant Positions	Total Positions	Special Revenue Fund Count
501	58	559	1
General Fund (Yes/No)			
Yes			





Parks and Recreation Budget Cuts

5% Cuts \$ 3,938,452

- Eliminate 22 positions
- Eliminate 47 non-permanent positions
- Eliminate recreation programs and community events
- Lower park maintenance and operational service levels
- Close recreation centers and specialty facilities

10% Cuts \$ 7,876,904

- Eliminate 51 positions
- Eliminate 307 non-permanent positions
- Close waterparks, nature centers, and amphitheaters
- End cultural, historic, and environmental education programs
- Reduce law enforcement coverage at parks and beaches

15% Cuts \$ 11,815,355

- Eliminate 73 positions
- Eliminate 403 non-permanent positions
- Close remaining swimming pools
- Eliminate all contractual law enforcement coverage
- Reduce public safety, swim instruction, and cooling access

20% Cuts \$ 15,753,807

- Eliminate 102 positions
- Eliminate 421 non-permanent positions
- Close remaining recreation centers
- Eliminate aquatics administration and safety oversight
- Reduce financial, recreation, volunteer, and business development support services



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Planning and Zoning FY 2026 Budget Summary

- Administration
- Code Compliance
- Planning
- Zoning

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 15,722,791	\$ 26,385,057	\$ 10,662,266	\$ 0
Filled Positions	Vacant Positions	Total Positions	
143	14	157	
General Fund (Yes/No)	Special Revenue Fund Count		
Yes	1		





Planning and Zoning Budget Cuts

5% Cuts \$ 533,113

- Eliminate one position
- Reduction in certified mailing notifications for Special Magistrate Hearings
- Reduction in various operating expenses including professional development programs, travel for field inspections, and access to enforcement tools

10% Cuts \$ 1,066,227

- Eliminate five positions
- Removal of supporting contracts to Workforce Housing monitoring
- Further reductions to various operating expenses

15% Cuts \$ 1,599,340

- Eliminate 10 positions
- Further reductions in certified mailings
- Further reductions in various operating expenses

20% Cuts \$ 2,132,453

- Eliminate 16 positions
- Further reductions in various operating expenses



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Public Affairs FY 2026 Budget Summary

- Administration/Media and Public Information
- Digital Marketing and Communications
- Graphics
- Palm Beach County TV Channel 20 Productions

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 797,570	\$ 8,269,868	\$ 7,472,298	\$ 0
Filled Positions	Vacant Positions	Total Positions	Special Revenue Fund Count
45	4	49	1
General Fund (Yes/No)			
Yes			





Public Affairs Budget Cuts

5% Cuts \$ 373,615

- Eliminate one position
- Reduction of various operating expenses to Channel 20 and to Graphics

10% Cuts \$ 747,230

- Eliminate five positions
- Further reductions of various operating expenses to Channel 20 and to Graphics

15% Cuts \$ 1,120,845

- Eliminate eight positions
- Elimination of PBC photo library
- Further reductions of various operating expenses to Channel 20 and to Graphics

20% Cuts \$ 1,494,460

- Eliminate 11 positions
- Elimination of PBC photo library
- Further reductions of various operating expenses to Channel 20 and to Graphics



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Public Safety FY 2026 Budget Summary

- 9-1-1 Program Services
- Administration
- Animal Care and Control
- Consumer Affairs
- Criminal Justice Commission
- Electronic Services and Security
- Emergency Management
- Justice Services
- Victim Services

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 34,487,534	\$ 80,580,271	\$ 46,092,737	\$ 61,010,520
Filled Positions	Vacant Positions	Total Positions	Special Revenue Fund Count
347	31	378	19
General Fund (Yes/No)			
Yes			





Public Safety Budget Cuts

5% Cuts \$ 2,304,637

- Eliminate four positions
- Eliminate 15th Judicial Circuit Delinquency Drug Court funding
- Eliminate Civil Drug Court contract with Riviera Beach
- Reduce ESS contract security
- Eliminate spay/neuter contracts
- Reduce various operating expenses

10% Cuts \$ 4,609,274

- Eliminate 26 positions
- Eliminate Family and Adult Drug Court ad valorem funding
- 50% reduction to public guardianship and domestic violence legal services
- Further operating expense reductions

15% Cuts \$ 6,913,911

- Eliminate 54 positions
- Eliminate public guardianship and domestic violence legal services
- Decrease ACC supplies, including medicine
- Reductions to Reentry Program
- Further operating expense reductions

20% Cuts \$ 9,218,547

- Eliminate 85 positions
- Reduce Adult reentry expenses and Riviera Beach contract
- Eliminate contracted therapy services except for SA victims
- Further operating expense reductions



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Purchasing FY 2026 Budget Summary

- Purchasing
- Warehouse/Stores

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 1,610	\$ 6,001,849	\$ 6,000,239	\$ 0
	Filled Positions	Vacant Positions	Total Positions
	39	12	51
		General Fund (Yes/No)	Special Revenue Fund Count
		Yes	0



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Purchasing Budget Cuts

5% Cuts \$ 300,012

- Eliminate three positions
- Reduce travel, mileage, dues and memberships, & replacement of data processing equipment

10% Cuts \$ 600,024

- Eliminate six positions
- Further reduce travel, dues and memberships, & replacement of data processing equipment

15% Cuts \$ 900,036

- Eliminate eight positions
- Further reduce travel, dues and memberships, & replacement of data processing equipment

20% Cuts \$ 1,200,048

- Eliminate 10 positions
- Further reduce travel, dues and memberships, & replacement of data processing equipment



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Risk Management FY 2026 Budget Summary

- Finance and Administration
- Group Insurance, Wellness, and Employee Assistance
- Safety and Casualty
- Workers' Compensation and Occupational Health

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 199,291,084	\$ 199,792,826	\$ 501,742	\$ 0
Filled Positions	Vacant Positions	Total Positions	Special Revenue Fund Count
30	0	30	0
General Fund (Yes/No)			
Yes			





Risk Management Budget Cuts

5% Cuts
\$ 25,087

- Reduce one position from FT to PT 28/hrs/wk

10% Cuts
\$ 50,174

- Reduce one position from FT to PT 16/hrs/wk

15% Cuts
\$ 75,261

- Eliminate one position

20% Cuts
\$ 100,348

- Eliminate two positions



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Youth Services FY 2026 Budget Summary

- Finance, Contracting, and Administrative Services
- Outreach and Community Programming
- Residential Treatment and Family Counseling

Revenues	Expenses	Net Ad Valorem	CIP Budget
\$ 1,118,427	\$ 19,517,550	\$18,399,123	\$ 0
Filled Positions	Vacant Positions	Total Positions	Special Revenue Fund Count
77	13	90	1
General Fund (Yes/No)			
Yes			





Youth Services Budget Cuts

5% Cuts \$ 919,956

- Eliminate five positions
- Eliminate and/or reduce various youth programming and support services

10% Cuts \$ 1,839,912

- Eliminate seven positions
- Eliminate and/or reduce additional youth programming and support services

15% Cuts \$ 2,759,868

- Eliminate seven positions
- Terminate contracts with Fellows/Interns
- Reduce funding for summer camps and afterschool programming

20% Cuts \$ 3,679,825

- Eliminate the Highridge Family Center with a total of 34 positions



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Capital



Capital Improvement Program (CIP)

- Five Year Capital Improvement Program – only the first year is adopted
- “Pay as you go”
 - Ensures continued operations and reliability – reduces liability
 - Relieves more costly and/or numerous repairs
 - Reduces downtime for programs and services by pre-planning and coordinating the work to minimize service delivery and operational impacts
- Plan for Larger Projects
 - Multi-year funding
 - Bonds, Grants, and other revenue





Project Cycles

- Once project is approved by the Board, funding carries forward until project is completed
- Most projects are multi-year and completed in phases
 - Contracts require full funding to be executed
- Projects are carried forward as approved by the Board. Any additional funding must be approved by the Board
- Upon project completion, any remaining funds are returned to original funding source



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Types of Capital Revenue

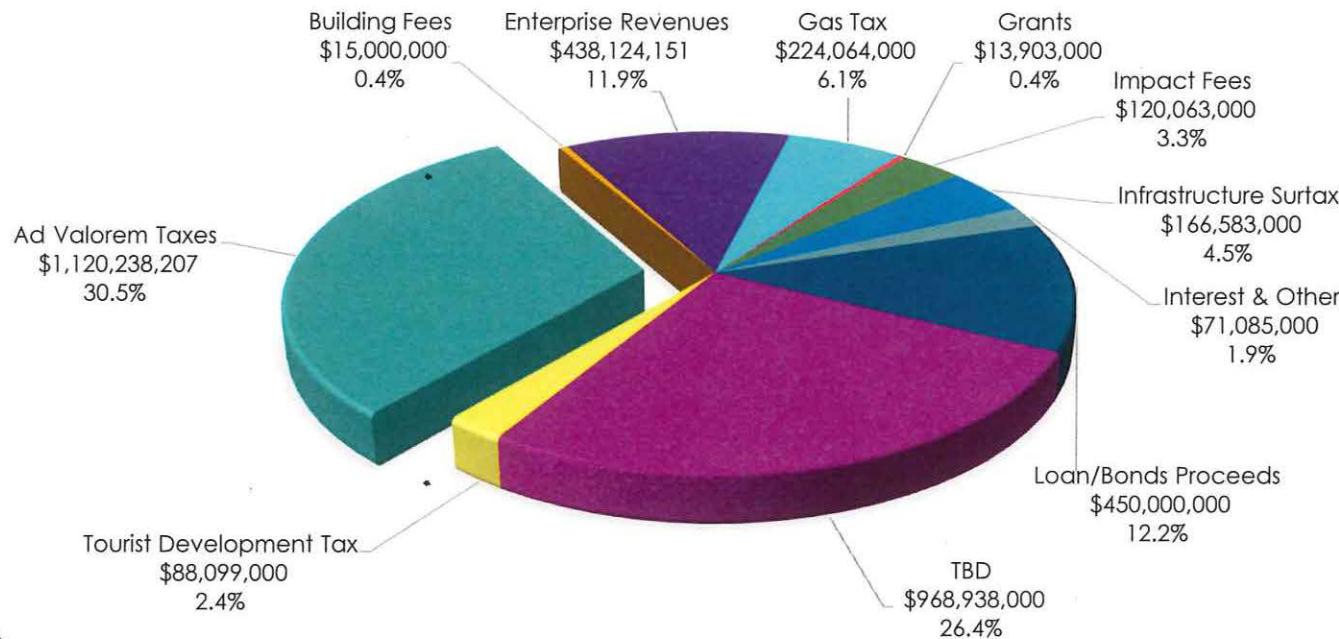
- Ad Valorem
 - General Fund – Unrestricted
 - Fire Rescue – Restricted
 - Library - Restricted
- Infrastructure Surtax (IST) – changes must be recommended by Oversight Committee and approved by BCC
- Gas Tax – used only for road construction and maintenance, bridge maintenance, and transportation system expenditures, including mass transit
- Impact Fees – used only for the purpose and in the area where fees are collected
- Proportionate Share - used only in the area where fees are collected for roadways
 - Dollar for dollar credit for impact fees from Developers
- Bonds – must be spent for specific purpose of bond issuance
- Tourist Development Tax – must be spent for beach preservation or stadium/convention center
- Grants – provided for specific purpose/project
- Building Fees – must be spent for Building Division
- Enterprise Fees – must be spent for Airports/Water Utilities
- Interest Earnings





FY 2026 – FY 2030 New Capital Projects

Total Sources of Funds by Category - \$3,676,097,358



Does not include carryforward funding

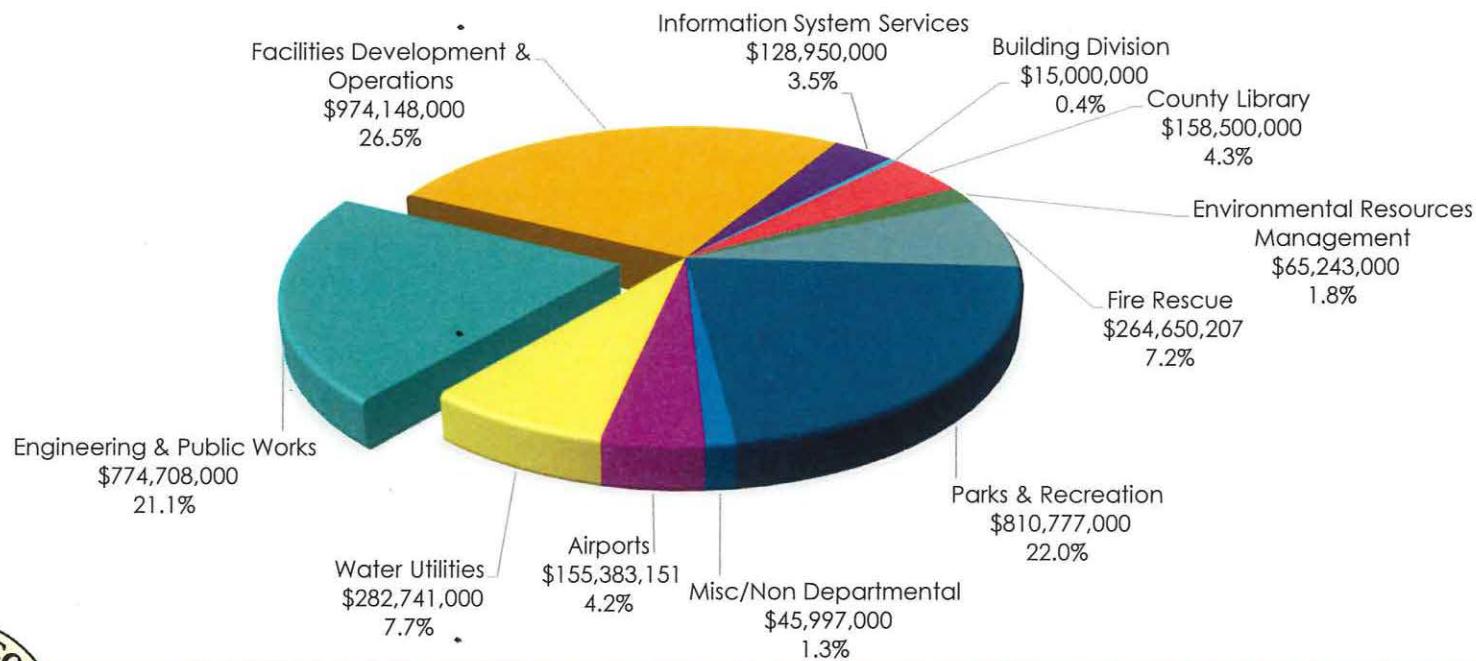
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FY 2026 – FY 2030 New Capital Projects

Total Expenses by Department - \$3,676,097,358

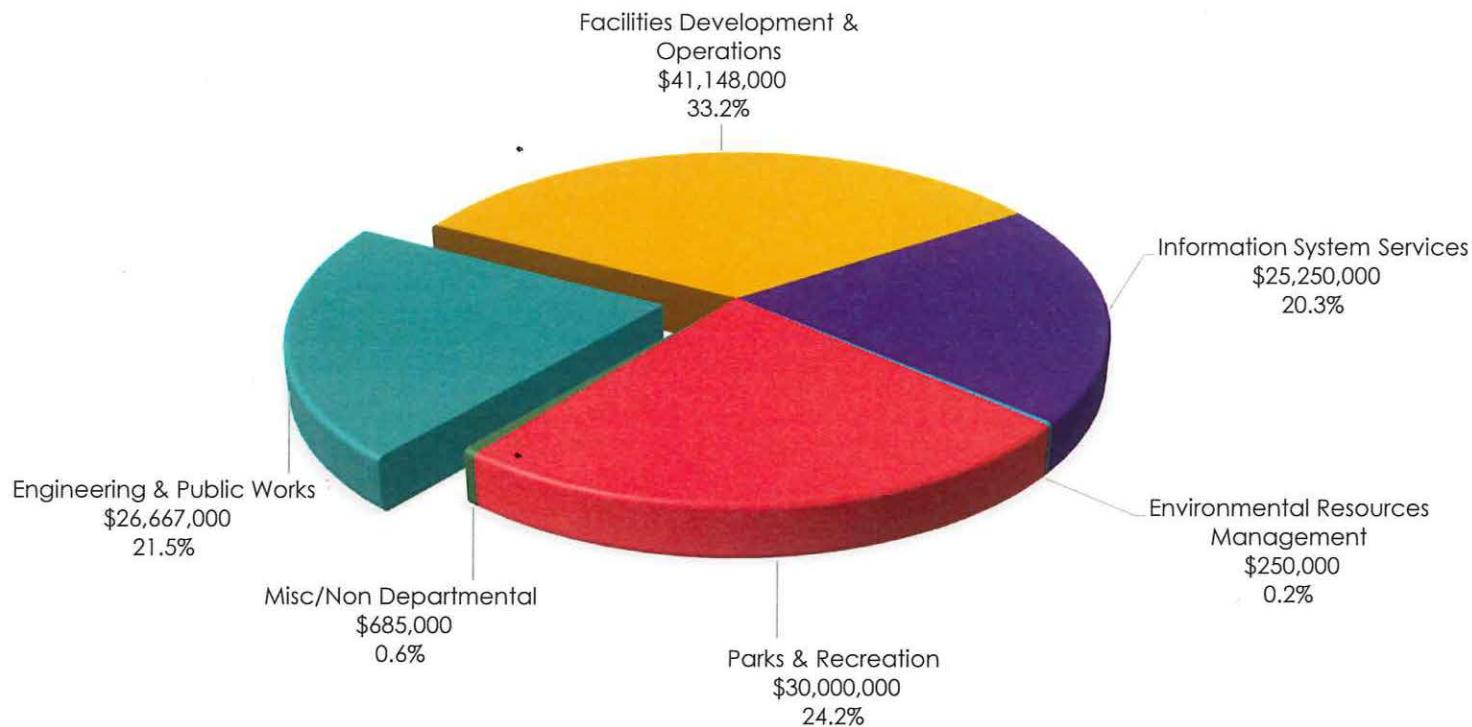


Does not include carryforward funding

82

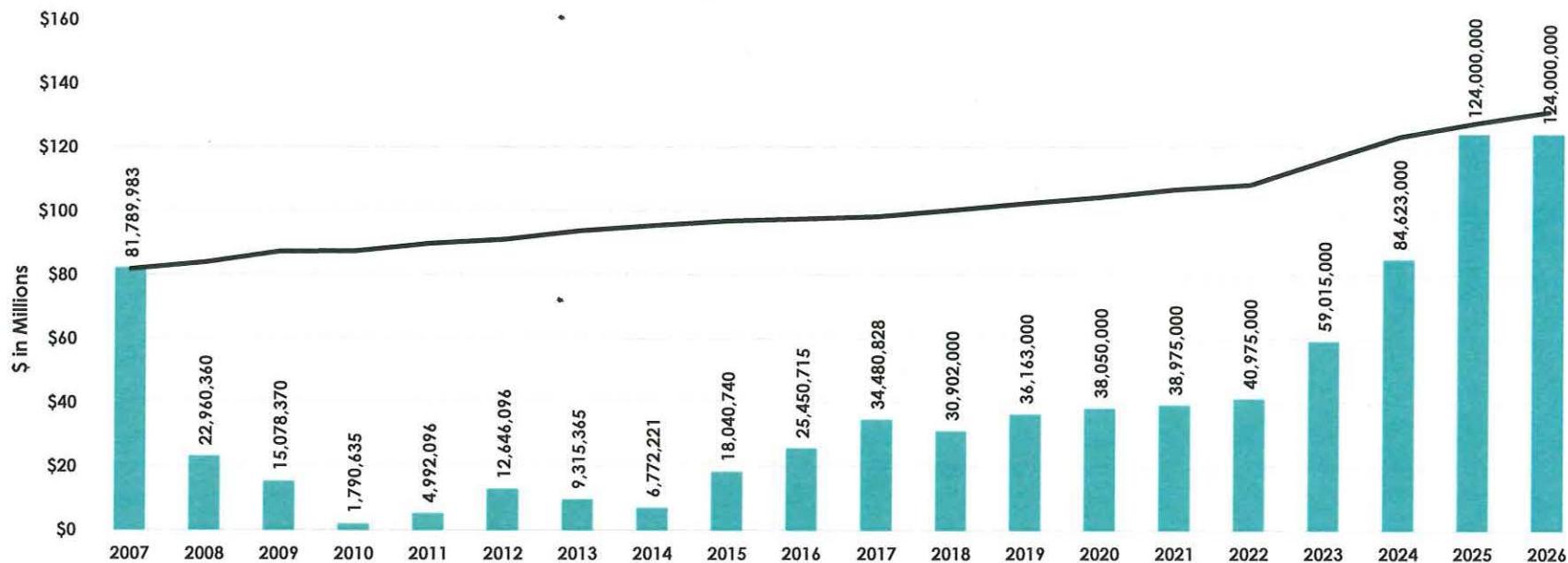
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FY 2026 General Fund Ad Valorem Funding for Capital - \$124,000,000





History of General Fund Ad Valorem Funding for Capital vs CPI



Fiscal Years 2008 through 2014 capital funding totals \$79 Million, which is less than FY 2007.



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FY 2026 – FY 2030 New Capital Projects

Total Sources of Funds by Category - \$3,676,097,358

Department	Total 2026	Total 2027	Total 2028	Total 2029	Total 2030	Total 5 Yr CIP
Ad Valorem Taxes - General Fund	\$ 124,000,000	\$ 138,776,000	\$ 141,396,000	\$ 146,760,000	\$ 154,106,000	\$ 705,038,000
Ad Valorem Taxes - County Library	31,050,000	31,000,000	30,950,000	30,950,000	30,950,000	154,900,000
Ad Valorem Taxes - Fire Rescue	52,700,207	65,725,000	46,125,000	46,625,000	49,125,000	260,300,207
Building Fees	15,000,000	-	-	-	-	15,000,000
Enterprise Revenues	88,903,151	81,100,000	85,390,000	90,324,000	92,407,000	438,124,151
Gas Tax	65,036,000	39,135,000	39,527,000	39,922,000	40,444,000	224,064,000
Grants	3,558,000	5,345,000	3,950,000	700,000	350,000	13,903,000
Impact Fees	36,372,000	29,466,000	19,485,000	14,739,000	20,001,000	120,063,000
Infrastructure Surtax	76,777,000	62,664,000	12,000,000	9,276,000	5,866,000	166,583,000
Interest & Other	26,108,000	15,474,000	14,887,000	8,986,000	5,630,000	71,085,000
Loan/Bond Proceeds	230,000,000	220,000,000	-	-	-	450,000,000
TBD	-	292,589,000	185,050,000	235,432,000	255,867,000	968,938,000
Tourist Development Tax	16,980,000	17,393,000	17,608,000	17,875,000	18,243,000	88,099,000
Total Funding Sources	\$ 766,484,358	\$ 998,667,000	\$ 596,368,000	\$ 641,589,000	\$ 672,989,000	\$ 3,676,097,358



Does not include carryforward funding

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FY 2026 – FY 2030 New Capital Projects

Total Expenses by Department - \$3,676,097,358

Department	Total 2026	Total 2027	Total 2028	Total 2029	Total 2030	Total 5 Yr CIP
Engineering & Public Works	\$ 154,291,000	\$ 189,193,000	\$ 153,487,000	\$ 191,371,000	\$ 86,366,000	\$ 774,708,000
Environmental Resources Management	12,488,000	12,947,000	13,216,000	13,635,000	12,957,000	65,243,000
Facilities Development & Operations	336,696,000	416,220,000	79,227,000	54,375,000	87,630,000	974,148,000
Information Systems Services	25,250,000	26,650,000	25,350,000	25,350,000	26,350,000	128,950,000
Misc/Non-Departmental	685,000	45,152,000	160,000	-	-	45,997,000
Parks & Recreation	47,921,000	129,105,000	160,838,000	187,334,000	285,579,000	810,777,000
PZB - Building Division	15,000,000	-	-	-	-	15,000,000
County Library	31,700,000	31,700,000	31,700,000	31,700,000	31,700,000	158,500,000
Fire Rescue	53,550,207	66,600,000	47,000,000	47,500,000	50,000,000	264,650,207
Airports	29,903,151	29,300,000	31,000,000	33,025,000	32,155,000	155,383,151
Water Utilities	59,000,000	51,800,000	54,390,000	57,299,000	60,252,000	282,741,000
Total Funding Sources	\$ 766,484,358	\$ 998,667,000	\$ 596,368,000	\$ 641,589,000	\$ 672,989,000	\$ 3,676,097,358



Does not include carryforward funding

86

See detail of projects provided separately

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Surtax – Revenue and Expenditure Summary

Current Project Plan	Changes	Total
\$ 1,056,518,877	\$ 69,042,000	\$ 1,125,560,877
Revenues	Expenditures	Surplus/Shortfall
\$ 1,088,834,927	\$ 1,125,560,877	\$ (36,725,950)

- Additional funds needed for projects - \$69 million
- Estimated shortfall - \$36.7 million



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Projects with Additional Funding Needs

Parks and FDO - \$69,042,000

	Approved Plan	Additional Funding Needs	Total
Aquatic Facility Repair and Replacement			
Coconut Cove Waterpark Facility Repairs and Renovation	\$ 1,625,778	\$ 1,878,000	\$ 3,503,778
Calypso Bay Waterpark Facility Repairs and Renovation	1,783,531	1,722,000	3,505,531
Aquatic Facility Repair and Replacement Total	\$ 3,409,309	\$ 3,600,000	\$ 7,009,309
Public Building Repair Replacement and Expansion			
JPP Triplex Building Replacement	\$ 875,160	\$ 3,562,000	\$ 4,437,160
Dubois Park Var Historic Building Repair and Renovation	2,244,000	1,022,000	3,266,000
Okeheelee Park Soccer Complex Building Replacement	957,515	199,000	1,156,515
Lake Lytal Park Maintenance Building Replacement	605,880	524,000	1,129,880
Pinewoods Park Athletic Complex Building Replacement	983,770	553,000	1,536,770
Ocean Inlet Park and Marina Renovation and Expansion	11,108,000	1,344,000	12,452,000
JPP Parks Division Office Building Addition	3,169,650	8,090,000	11,259,650
Caloosa Park Var Building Renovation and Replacement	1,066,124	3,221,000	4,287,124
Canal Point Community Center Building Replacement	667,590	1,834,000	2,501,590
JPP Maintenance Compound Var Building Replacement	2,737,680	2,266,000	5,003,680
JPP Campground Var Building Replacement	1,026,630	27,000	1,053,630
Public Building Repair Replacement and Expansion Total	\$ 25,441,999	\$ 22,642,000	\$ 48,083,999
Restroom Replacement			
John Stretch Pavilion Restroom Replacement	\$ 323,248	\$ 2,285,000	\$ 2,608,248
JPP Var Restroom Replacement	1,019,449	33,000	1,052,449
Carlin Park East Restroom Replacement	349,166	402,000	751,166
JPP Restroom Number 10 Replacement	358,255	46,000	404,255
Duncan Padgett Park Restroom Replacement	367,343	134,000	501,343
Restroom Replacement Total	\$ 2,417,461	\$ 2,900,000	\$ 5,317,461
Existing Park Redevelopment or Expansion			
Riverbend/Loxahatchee River Battlefield Park Interpretive Center	\$ 7,068,600	\$ 7,000,000	\$ 14,068,600
Existing Park Redevelopment or Expansion Total	\$ 7,068,600	\$ 7,000,000	\$ 14,068,600
Sheriff - FDO			
Detention Facilities R/R and Improvements	\$ 25,076,241	\$ 32,900,000	\$ 57,976,241
Sheriff - FDO Total	\$ 25,076,241	\$ 32,900,000	\$ 57,976,241





Bonds/Debt Service



Bond Types

General Obligation (GO)

- Voted via referendum
- Backed by the credit and taxing power of PBC
- Countywide
- Debt Service is funded by a separate millage rate line item on property tax bill
- Does not impact County's 10 mill cap
- Bond proceeds must be used for a paramount public purpose



Non-Ad Valorem (NAV)

- Not backed by ad valorem tax revenues
- Funded by all unrestricted revenues in the General Fund and some special revenue funds
- Bond proceeds must be used for a paramount public purpose

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Current Outstanding Bonds

GO Issue	Purpose	Amount Issued	Issue Date	Maturity Date	Amount Outstanding
28.0M Refunding Bonds, Series 2014	Refund a portion of outstanding series 2006, Waterfront access	28,035,000	8/19/2014	8/1/2026	3,350,000
94.94M Taxable Bonds, Series 2024	Finance low interest loans to developers Workforce and Affordable Housing	94,940,000	7/3/2024	6/1/2044	92,215,000
Total - General Obligation Bonds		122,975,000			95,565,000

NAV Issue	Purpose	Amount Issued	Issue Date	Maturity Date	Amount Outstanding
Capital Improvement Refunding Bonds, Series 2012	Refund BAN for public building improvements - Four Points	16,189,340	4/17/2012	3/1/2027	2,338,232
Public Improvement Rev. Bonds, Series 2013	Grant for Max Planck	13,179,015	10/9/2013	12/1/2028	4,011,547
Public Improvement Rev. Refunding Bonds, Series 2014A	Refund Series 2006, 2007A, 2007B, and 2007C	72,445,000	10/1/2014	11/1/2027	24,465,000
Public Improvement Rev. Refunding Bonds, Series 2015	Refund Series 2008A and 2008-2	63,635,000	3/11/2015	11/1/2028	25,095,000
Public Improvement Rev. Bonds, Series 2015A	Finance Convention Center Parking Garage and Airport Center Improvements	63,155,000	5/20/2015	11/1/2035	39,805,000
Public Improvement Rev. Bonds, Series 2015B	Grant for Max Planck	18,805,000	10/14/2015	12/1/2025	2,115,000



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Current Outstanding Bonds

NAV Issue	Purpose	Amount Issued	Issue Date	Maturity Date	Amount Outstanding
Public Improvement Taxable Rev. Bonds, Series 2015C	Contribution for the construction of the Ballpark of the Palm Beaches	65,360,000	12/9/2015	12/1/2045	46,280,000
Public Improvement Rev. Refunding Bonds, Series 2016	Refund a portion of outstanding Series 2008, Jail Expansion	121,035,000	4/27/2016	5/1/2038	91,230,000
Revenue Improvement Refunding Bonds, Series 2016	Refund Series 2011, Ocean Avenue Lantana Bridge and Max Planck Florida Corporation Projects.	22,540,000	9/28/2018	8/1/2031	11,145,000
Public Improvement Taxable Rev. Refunding Bonds, Series 2019A	Refund a portion of outstanding Series 2011, Convention Center Project	41,830,000	2/13/2020	11/1/2030	28,030,000
Public Improvement Taxable Rev. Refunding Bonds, Series 2019B	Refund a portion of outstanding Series 2013, Convention Center Hotel Project	25,180,000	11/26/2019	11/1/2043	22,740,000
Public Improvement Rev. Bonds, Series 2021A	Finance construction of Supervisor of Elections Operations Building	51,050,000	4/29/2021	12/1/2040	44,425,000
Public Improvement Taxable Rev. Refunding Bonds, Series 2021C	Refund Series 2015D Ballpark of the Palm Beaches	69,235,000	4/29/2021	12/1/2045	65,000,000
Public Improvement Rev. Bonds, Series 2023A	Finance construction of Roger Dean Jupiter Stadium Expansion	34,550,000	5/2/2023	12/1/2047	34,550,000
Public Improvement Taxable Rev. Bonds, Series 2023B	Finance construction of Roger Dean Jupiter Stadium Expansion	88,145,000	5/2/2023	12/1/2041	82,175,000
Public Improvement Rev. Bonds, Series 2023C	Finance construction of various capital improvements	47,315,000	6/8/2023	5/1/2043	44,165,000
Total - NAV Bonds		813,648,355			567,569,779



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NAV Bonds Planned/Issued

Issued November 17, 2025 - \$90 million .

- Animal Care and Control - \$60 million
- 810 Datura Building Replacement - \$22 million
- South County Administrative Complex - \$8 million (design costs only)

To be Issued

- Airport Center Building 3 - Property Appraiser and Tax Collector - \$140 million
- South County Administrative Complex - \$220 million (construction costs)
- Governmental Center - \$150 million



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Existing NAV Debt Service by Source

Funding Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
General Fund	\$43,560,694	45,483,819	43,247,739	34,773,370	26,947,879
Tourist Development Tax	16,475,100	16,757,956	16,742,330	16,738,785	16,753,574
Transportation Improvement Fund	1,020,224	1,012,451	1,006,632	1,000,247	995,745
Other	8,529,676	8,530,072	8,534,521	8,532,349	8,532,838
Total	69,585,694	71,784,298	69,531,222	61,044,751	53,230,036



General Fund NAV Debt Service

GF Debt Service/New Projects	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
General Fund	41,395,977	39,238,944	36,853,864	28,380,495	20,557,629
ACC/810 Datura/SC Admin Design	2,164,717	6,244,875	6,393,875	6,392,875	6,390,250
Airport Center Building 3	0	0	10,105,200	10,103,800	10,106,950
Governemental Center	0	0	10,827,000	10,825,500	10,828,875
South County Administrative Complex	0	0	0	15,879,600	15,877,400
Total General Fund	43,560,694	45,483,819	64,179,939	71,582,270	63,761,104



Each \$100 million in new bond issues results in approximately \$7.2 million in annual debt service



Additional Shortfalls and Potential Bonding

- Infrastructure Surtax Shortfalls
- Athletic Complex
- Traffic Signals



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ARPA Response Replacement Fund



ARPA Response Replacement Funds* FY 2026

ARPA RESPONSE REPLACEMENT FUNDS FISCAL STRATEGY - FORECASTED EXPENDITURES - SUMMARY

Palm Beach County Allocation: \$290,730,026

Activity	Original Budget	Updated Budget	Cumulative Expenses	Committed or Encumbered	Remaining	Percentage Expended/Encumbered
Behavioral Health Infrastructure	\$10,000,000	\$10,000,000	\$0	\$10,000,000	\$0	100%
Broadband Infrastructure	\$40,000,000	\$40,000,000	\$20,720,826	\$19,279,174	\$0	100%
Public Health Expenses	\$4,000,000	\$253,772	\$253,772	\$0	\$0	100%
Housing	\$60,000,000	\$60,593,175	\$12,172,170	\$20,893,412	\$27,527,593	55%
Hunger Relief Infrastructure	\$10,000,000	\$10,000,000	\$5,729,858	\$4,270,142	\$0	100%
Testing, Vaccines, and COVID-19 Treatment	\$6,000,000	\$2,704,730	\$2,704,730	\$0	\$0	100%
Infrastructure - County Buildings	\$17,000,000	\$17,000,000	\$4,041,079	\$5,676,940	\$7,281,982	57%
Infrastructure - Water, Environmental, and Resiliency	\$64,000,000	\$84,039,000	\$27,375,110	\$13,502,182	\$43,161,707	49%
Infrastructure - Culture	\$4,000,000	\$6,865,000	\$2,012,214	\$3,987,786	\$865,000	87%
Revenue Replacement - Cybersecurity	\$3,000,000	\$3,000,000	\$3,000,000	\$0	\$0	100%
Revenue Replacement - EOC/Four Points Hurricane Hardening/Connection	\$15,330,026	\$22,580,026	\$672,794	\$21,907,232	\$0	100%
Revenue Replacement - South Lake Worth Inlet Seawall Replacement	\$11,000,000	\$11,000,000	\$101,742	\$10,898,258	\$0	100%
Revenue Replacement - PBSO Data Center	\$0	\$2,000,000	\$2,000,000	\$0	\$0	100%
Revenue Replacement - Mid County Planning	\$0	\$1,000,000	\$0	\$1,000,000	\$0	100%
Revenue Replacement - FY 2022	\$46,400,000	\$46,400,000	\$46,400,000	\$0	\$0	100%
Reserves	\$0	\$10,431,407	\$0	\$0	\$10,431,407	0%
Total	\$290,730,026	\$327,867,110	\$127,184,295	\$111,415,125	\$89,267,690	27%



Reserves includes \$5 million of interest estimated to be received in FY 2026

* Expenses as of 1/5/2026

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Wrap Up



Potential Revenue Enhancements and Policy Changes

- School Zone Cameras
- Naming Rights
- Digital Billboards
- Cell Phone Towers
- Stormwater Fees
- Departments
 - Beach Parking
 - Palm Tran Fare Increases
 - Others
- Unfunded Mandates



Property Tax Forecast – General Fund

FY 2026 Property Values	\$ 342,954,849,990			
FY 2026 Property Taxes	\$ 1,543,296,825			
Millage Rate	4.5000			
Lower Millage Rate	4.4000			
Rollback Rate	4.3106	4.1359	3.9542	3.7647

Estimated Increase	FY 2027 Property Values			Future Years vs FY 2027 5.5% Scenario		
	FY 2028	FY 2029	FY 2030			
Property Values	\$ 363,532,140,989	\$ 383,526,408,744	\$ 404,620,361,225	\$ 426,874,481,092		
Taxes at Current Millage 4.5000	1,635,894,634	1,725,868,839	1,820,791,626	1,920,935,165		
Taxes at Lower Millage 4.4000	1,599,541,420	1,687,516,198	1,780,329,589	1,878,247,717		
Taxes at Rollback Rate	1,567,041,647	1,586,226,874	1,599,949,832	1,607,054,359		

	Increase from FY 2026	Increase from Prior Year
Current Millage 4.5000	92,597,809	89,974,205
Lower Millage 4.4000	56,244,595	87,974,778
Rollback Rate	23,744,822	19,185,227





General Fund Forecast

	FY 2026 Adopted Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget	FY 2030 Projected Budget
Property Values*	\$ 342,954,849,990	\$ 363,532,140,989	\$ 383,526,408,744	\$ 404,620,361,225	\$ 426,874,481,092
Revenues					
Ad Valorem Taxes at current rate of 4.5000	\$ 1,543,296,825	\$ 1,635,894,635	\$ 1,725,868,839	\$ 1,820,791,626	\$ 1,920,935,165
Major Revenue	298,900,000	304,878,000	310,975,560	310,030,200	315,762,804
Sheriff Revenue	106,349,459	106,349,459	108,476,448	110,645,977	112,858,897
Sheriff - POTUS	38,000,000	0	0	0	0
BCC Dept. Revenue	53,727,972	54,802,531	55,898,582	57,016,554	58,156,885
Interest Earnings	25,000,000	20,000,000	15,000,000	10,000,000	10,000,000
Balance Brought Forward	480,243,050	492,557,307	501,148,550	510,285,564	519,482,539
Other Revenues	26,914,538	32,156,846	33,176,114	45,884,297	42,563,910
Statutory Reserve	(101,938,977)	(112,207,397)	(117,454,999)	(122,723,668)	(128,527,962)
Total Net Revenue at Simple Majority Vote	\$ 2,470,492,867	\$ 2,534,431,381	\$ 2,633,089,094	\$ 2,741,930,550	\$ 2,851,232,238
Appropriations					
Sheriff	\$ 1,084,345,535	\$ 1,129,585,714	\$ 1,186,065,000	\$ 1,245,368,250	\$ 1,307,636,663
BCC Departments	589,811,436	619,302,008	650,267,108	682,780,463	716,919,486
Other Constitutional Officers	104,417,919	109,611,315	115,064,381	120,790,100	126,802,105
Judicial	10,257,145	10,770,002	11,308,502	11,873,927	12,467,623
Non Departmental	136,464,607	143,287,837	150,452,229	157,974,840	165,873,582
Capital	124,000,000	124,000,000	130,200,000	136,710,000	143,545,500
Reserves - Undesignated	372,277,476	385,090,251	388,941,153	392,830,565	396,758,870
Debt Service (excludes voted)	48,918,749	45,483,819	64,179,939	71,582,270	63,761,104
Total Appropriations	\$ 2,470,492,867	\$ 2,567,130,946	\$ 2,696,478,312	\$ 2,819,910,415	\$ 2,933,764,933
Projected Shortfall Current Millage 4.5000		\$ (32,699,565)	\$ (63,389,218)	\$ (77,979,865)	\$ (82,532,695)
Projected Shortfall - Lowered Millage 4.4000		\$ (69,052,779)	\$ (101,741,859)	\$ (118,441,901)	\$ (125,220,143)
Projected Shortfall - Rollback Rate		\$ (101,552,553)	\$ (203,031,183)	\$ (298,821,658)	\$ (396,413,501)
Rollback Rate		4.3106	4.1359	3.9542	3.7647

• Assumed increase of 6% for FY 2027 and 5.5% beyond FY 2027



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Library Forecast

	FY 2026 Adopted Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget	FY 2030 Projected Budget
Property Values*	\$ 181,079,096,082	\$ 191,943,841,847	\$ 202,500,753,149	\$ 213,638,294,572	\$ 225,388,400,773
Revenues					
Ad Valorem Taxes at current rate of 0.5491	\$ 99,430,532	\$ 105,396,365	\$ 111,193,164	\$ 117,308,788	\$ 123,760,771
Federal/State Grant	* 754,643	754,643	754,643	754,643	754,643
Interest Earnings	866,000	750,000	750,000	750,000	750,000
Other Revenues	253,100	250,000	262,500	275,625	289,406
Balance Brought Forward	24,745,185	24,000,000	24,000,000	24,000,000	24,000,000
Statutory Reserve	(5,027,482)	(5,319,818)	(5,610,283)	(5,916,721)	(6,240,009)
Total Net Revenue at Simple Majority Vote	\$ 121,021,978	\$ 125,831,189	\$ 131,350,023	\$ 137,172,335	\$ 143,314,811
Appropriations					
Personal Services	\$ 45,278,747	\$ 47,542,684	\$ 49,919,818	\$ 52,415,809	\$ 55,036,599
Operating Expenditures	24,482,974	25,951,952	27,509,069	29,159,613	30,909,190
Capital	4,730,000	5,013,800	5,314,628	5,633,506	5,971,516
Tax Collector & Property Appraiser Fees	1,791,706	1,899,208	2,003,664	2,113,866	2,230,129
Transfers - Capital	31,050,000	32,725,000	33,500,000	33,500,000	34,000,000
Transfers - Other	* 16,706	16,706	16,706	16,706	16,706
Reserves	13,671,845	13,000,000	13,500,000	14,500,000	15,250,000
Total Appropriations	\$ 121,021,978	\$ 126,149,350	\$ 131,763,885	\$ 137,339,500	\$ 143,414,140
Projected Shortfall Current Millage 0.5491		\$ (318,161)	\$ (413,862)	\$ (167,165)	\$ (99,329)
Projected Shortfall - Lowered Millage 0.5350		\$ (3,024,569)	\$ (3,269,122)	\$ (3,179,465)	\$ (3,277,305)
Projected Shortfall - Rollback Rate		\$ (5,116,757)	\$ (4,949,878)	\$ (4,269,020)	\$ (4,043,626)
Rollback Rate		0.5241	0.5267	0.5299	0.5316

- Assumed increase of 6% for FY 2027 and 5.5% beyond FY 2027





Fire Rescue Forecast

	FY 2026 Adopted Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget	FY 2030 Projected Budget
Property Values*	\$ 139,167,783,669	\$ 147,517,850,689	\$ 155,631,332,477	\$ 164,191,055,763	\$ 173,221,563,830
Revenues					
Ad Valorem Taxes at current rate of 3.4581	\$ 481,256,113	\$ 510,131,479	\$ 538,188,711	\$ 567,789,090	\$ 599,017,490
Other Revenue & Receipts	69,960,782	64,960,782	66,909,605	68,916,893	70,984,400
Interfund Transfers	47,030,160	27,530,160	28,356,065	29,206,747	30,082,949
Balance Brought Forward	226,879,336	191,378,272	173,248,256	145,825,987	114,589,543
Statutory Reserve	(27,344,962)	(28,754,613)	(30,254,916)	(31,835,299)	(33,500,095)
Total Net Revenue at Simple Majority Vote	\$ 797,781,429	\$ 765,246,080	\$ 776,447,721	\$ 779,903,418	\$ 781,174,287
Appropriations					
Personal Services - Base Positions	\$ 416,675,496	\$ 449,657,943	\$ 491,612,370	\$ 529,635,351	\$ 571,257,114
Personal Services - New Positions	15,083,217	14,556,537	5,732,126	5,433,501	4,802,427
Operating Expenses	72,979,346	72,979,346	76,628,313	80,459,729	84,482,715
Capital Outlay	69,095,438	22,014,895	23,115,640	24,271,422	25,484,993
Transfer Out - LTD	2,533,856	2,837,919	3,178,469	3,559,885	3,987,071
Transfer Out - Capital Projects	55,479,309	54,910,000	56,375,000	49,625,000	48,375,000
Transfer Out - Aviation Battalion	350,846	368,388	386,807	406,147	426,454
Transfer Out - 800 Mhz	652,180	671,745	685,180	698,884	712,862
Other Costs/Charges	2,494,852	2,644,543	2,789,993	2,943,443	3,105,332
Reserves	162,436,889	162,436,889	164,061,258	165,701,871	167,358,890
Total Appropriations	\$ 797,781,429	\$ 783,078,205	\$ 824,565,156	\$ 862,735,233	\$ 909,992,858
Projected Shortfall/Surplus Current Millage 3.4581		\$ (17,832,124)	\$ (48,117,435)	\$ (82,831,815)	\$ (128,818,571)
Projected Shortfall/Surplus - Rollback Rate		\$ (41,803,775)	\$ (70,948,551)	\$ (106,967,900)	\$ (154,316,785)
Rollback Rate			3.2956	3.3114	3.3111
					3.3109



• Assumed increase of 6% for FY 2027 and 5.5% beyond FY 2027

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THANK YOU!

Questions/Comments



PALM BEACH COUNTY
 BOARD OF COUNTY COMMISSIONERS
WORKSHOP SUMMARY

Meeting Date: February 4, 2026

Department: Library

I. EXECUTIVE BRIEF

Title: Library Department Capital Needs and Budget Discussion

Summary: This workshop will highlight the Library Department's public resources and services. It will then provide a brief history of expansion campaigns over the past 55 years before discussing the current status and future needs of the library's capital program. As of 2026 there are 18 library locations spread across the Library District, with outreach services provided centrally through an Annex support facility and a Bookmobile. A 19th location in the Town of Hypoluxo is in the design phase. The Library Department is proposing the renovation of the majority of our branches over the next 15 years. Additionally, there is a need for a new Main Library in unincorporated West Palm Beach to replace the current building. Land to build the new library is available on the existing Main Library's parcel. Guidance from the Board of County Commissioners (BCC) is requested regarding funding options for the capital campaign along with input on the size and scope of the proposed new Main Library. In the past, the Library Department has used a combination of ad valorem revenue, impact fees, and voter approved bonds to fund capital campaigns.

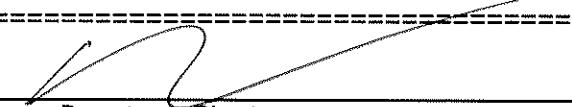
Well-maintained library facilities are key elements for strong, safe, family-friendly communities. Libraries enhance property values, contribute economic value to the community, and support the local schools and colleges. As residential and commercial development continues to occur within the Library District, the Library Department is identifying areas of the County that may require construction of future library branches.

The Palm Beach County Library System was established by an Act of the Florida Legislature in 1967 that was subsequently updated in 2000. The Act created a dependent taxing district to provide funding for library operations. Ad valorem revenue from the Library District accounts for the majority of funding for operations and capital programs. The Library's millage rate has remained steady at 0.5491 since 2011. The Library Department offers a wide array of resources that serves residents residing in unincorporated Palm Beach County and 24 municipalities that are part of the District. In addition, nine municipalities along with the Library System are members of the Library Cooperative of the Palm Beaches which facilitates reciprocal borrowing. As a major provider of educational opportunities, the Library Department provides services that connect our communities, inspire thought and enrich the lives of our residents. Countywide AH

Background and Policy Issues: The Palm Beach County Library System has a collection of over 1.5 million items in both print and electronic formats. The Library System annually hosts over 4,000 different classes, seminars, and events for the public, including story times for children, author talks, small business presentations, and musical performances. Over the years, the Library System has received numerous awards for exceptional and innovative service to our residents. It has the highest circulation (check-outs) per borrower in the state among the large counties and second highest circulation in Florida. The Library System offers over 80 electronic databases accessible from home, covering a wide range of topics including newspaper and magazine articles, professional literature, business information, downloadable music, movies, electronic books and more. County libraries are used as voting locations, food distribution sites, and meeting space for government and non-profit use. We also provide public Internet computers in our library branches that feature the popular Microsoft Office Suite of programs along with 4 Creation Station digital media labs and one Makerspace. The Main Library is a certified Passport Acceptance Facility.

Attachments:

1. Library Capital Program Presentation

=====
 Recommended by: 
 Douglas Crane, Department Director

1/27/26
 Date

Approved by: 
 Tammy K. Fields, Deputy County Administrator

1-30-26
 Date

II. FISCAL IMPACT ANALYSIS**A. Five Year Summary of Fiscal Impact:**

Fiscal Years	2026	2027	2028	2029	2030
Capital Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Operating Costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
External Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Program Income (County)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
In-Kind Match (County)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET FISCAL IMPACT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
# ADDITIONAL FTE POSITIONS (Cumulative)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Is Item Included in Current Budget? Yes <u> </u> No <u> </u>					
Budget Account No.: Fund <u> </u> Agency <u> </u> Org <u> </u> Object <u> </u>					
Does this item include the use of Federal Funds: Yes <u> </u> No <u> </u>					
Does this item include the use of State funds? Yes <u> </u> No <u> </u>					

B. Recommended Sources of Funds/Summary of Fiscal Impact:**C. Departmental Fiscal Review:**

Alicia Garrow
Alicia Garrow, Library Finance and Facilities Director

III. REVIEW COMMENTS:**A. OFMB Fiscal and/or Contract Dev. And Control Comments:**

Chris Mart 1/27/2026
OFMB
1/27/2026

Brandi Brackels 1/27/2026
Contract Dev. And Control

B. Legal Sufficiency:

Anne Delgent 1-28-26
Assistant County Attorney

C. Other Department Review:

Department Director



Library Department



FY27 Budget and Capital Program



Overview of Library Department



PBC Library System

- Loaned 8.8 million physical and electronic materials to the public for home use in FY25
- Presented 13,000 free activities in FY25
- Internet accessible computers with Microsoft Office
- Quiet study space and public meeting rooms
- Over 80 databases with high quality information on a variety of subjects



PBC Library Partners

- School District - Provide free summer meals to children
- Literacy Coalition - Founding Member
- Norton Art Gallery – Books + Art
- Supervisor of Elections - Early Voting and Polling Places
- Palm Tran – Major retailer of Bus Passes
- Passport Acceptance Facility - Main Library



Founding of the County Library

- Created in 1967 through an Act of the FL Legislature
- The Act created a Dependent Taxing District under the authority of the BCC to fund library operations along with a Library Advisory Board
- First location opened in Tequesta in 1969 along with deployment of a bookmobile
- Main Library opened in 1972
- The Act was updated in 2000 to modernize language



Service Area

- Provides Library Service to all unincorporated PBC County and 24 Municipalities
- 18 Locations plus a Bookmobile
- Founding member of *The Library Cooperative of the Palm Beaches* along with 9 municipalities to facilitate reciprocal borrowing



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Proposed Library Capital Program



Library Capital Program History

- 1969-1986: Storefront Era, system grows to **10 locations**
- 1986-2002: First Expansion Program funded through a public bond referendum (67% support), system grows to **14 locations**
- 2002-2015: Second Expansion Program funded through a public bond referendum (69% support), system grows to **17 locations, plus Library Annex**
- 2016-Present: Library Program funded through Ad Valorem Revenue and Impact Fees, system grows to **18 locations, plus Library Annex**



2026-2042 Capital Campaign

Proposed Renovation Order

- Phase 1 – Okeechobee Blvd. / Hagen Ranch
- Phase 2 – Greenacres / Tequesta
- Phase 3 – South Bay / Gardens
- Phase 4 – West Boynton / Belle Glade
- Phase 5 – Acreage / West Boca
- Phase 6 – Royal Palm Beach / Pahokee
- Phase 7 – Jupiter / Glades Road
- Phase 8 – Lantana / Wellington
- New Hypoluxo Branch projected opening in early 2028



Possible Expansion Locations

- Mangonia Park
- Avenir in western Palm Beach Gardens
- Lakehaven development near Arden off Southern Blvd.



New Main Library

- Current building is the oldest in the system and well past its useful life
- Central PBC County lacks a sizable free meeting space similar to the South County Civic Center
- A new Main Library will provide opportunities for expanded and centralized community resources and services for all residents



Comparison to Other Counties

- Palm Beach - Main Library – 50,000 sq. ft.
- Miami Dade Main Library – 100,000 sq. ft.
- Hillsborough John F. Germany Library – 140,000 sq. ft.
- Broward County Main Library – 250,000 sq. ft.
- Orange County Orlando Library – 290,000 sq. ft.
- Jacksonville Main Library – 300,000 sq. ft.



Concept of a New Main Library

- Up to a 150,000 sq. ft. facility
- Two story building with large event space accessible outside of operating hours
- Land available on the east side of the existing Main Library parcel on Summit Blvd
- Move Library Annex functions into the new Main Library and surrender current building on Cherry Road
- Demolish existing Main Library for additional parking as project moves to completion



New Main - Suggested Elements

- Outdoor spaces – park/playground/garden
- Large Civic Center space able to sit 600 people
- Technology Center with recording studio, AI lab, and other digital creation elements
- Maker Space physical design center
- Art Gallery / Museum Exhibit Display Space
- Conference rooms equipped with video and smart board technology
- Distinctive Architectural Design





Library Budget Overview



County Library FY 2026 Budget Summary

- Serves unincorporated Palm Beach County and 24 municipalities via 1 Main Library, 17 branches, and outreach programs
- Provides access to over 1.8M items, online resources, and educational/recreational programs for all ages
- Supports community services: Palm Tran passes, voter registration, and early voting/polling locations

Revenues	Expenses	Net Ad Valorem	CIP Budget	
\$ 21,591,446	\$ 121,021,978	\$ 99,430,532	\$ 147,490,155	
Filled Positions	Vacant Positions	Total Positions	General Fund (Yes/No)	Special Revenue Fund Count
429	43	472	No	4



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► County Library Budget Cuts

5% Cuts \$ 4,971,527	10% Cuts \$ 9,943,054	15% Cuts \$ 14,914,580	20% Cuts \$ 19,886,107
<ul style="list-style-type: none">• Reduce capital project funding• Reduce materials budget, eliminate daytime custodial service, and cut weekend courier service	<ul style="list-style-type: none">• Further reductions to areas previously identified in the 5% scenario• Reduce technology budget• Eliminate hotspot lending program	<ul style="list-style-type: none">• Further reductions to areas previously identified in the 10% scenario• Reduce public service hours at five locations, eliminate five positions, and reduce the student employee budget	<ul style="list-style-type: none">• Further reductions to areas previously identified in the 15% scenario• Reduce public service hours at all locations• Eliminate 15 positions



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Library Department Capital Funding Estimates

	Commission District	FY 2026 and Prior Funding	FY 2027 and Beyond Funding	Total Project Budgets
Okeechobee Blvd Branch	2	\$8,500,000		\$8,500,000
Hagen Ranch Road Branch	5	\$17,000,000		\$17,000,000
Greenacres Branch	3	\$6,000,000	\$2,500,000	\$8,500,000
Tequesta Branch	1	\$2,500,000		\$2,500,000
South Bay Branch	6		\$2,500,000	\$2,500,000
Palm Beach Gardens Branch	1		\$20,000,000	\$20,000,000
West Boynton Branch	5		\$8,800,000	\$8,800,000
Belle Glade Branch	6		\$8,500,000	\$8,500,000
Acreage Branch	6		\$15,000,000	\$15,000,000
West Boca Branch	5		\$10,000,000	\$10,000,000
Royal Palm Beach Branch	6		\$10,000,000	\$10,000,000
Pahokee Branch	6		\$2,500,000	\$2,500,000
Jupiter Branch	1		\$11,000,000	\$11,000,000
Glades Road Branch	5		\$12,000,000	\$12,000,000
Renovation Totals*		\$34,000,000	\$102,800,000	\$136,800,000
New Hypoluxo Branch	4	\$4,950,000	\$1,450,000	\$6,400,000
New Main Library	3	\$13,200,000	\$136,800,000	\$150,000,000
New Construction Totals**		\$18,150,000	\$138,250,000	\$156,400,000
Grand Totals		\$52,150,000	\$241,050,000	\$293,200,000

* Estimate of renovations is 1/2 of new construction costs per square foot per FDO.

**Estimate of new construction is based on Canyon Branch construction costs (\$1,000 per square foot).

Funding Options

- Ad Valorem Revenue
- Impact Fees
- State of Florida Public Library Construction Grants
- Voter Approved Bond Issue
- Private Donations



Board Input

- Support for the Renovation Program
- Support for a new, larger, Main Library
- Direction on pursuing a Voter Approved Bond Issue



THANK YOU!

Questions/Comments

