

PALM BEACH COUNTY, FL

Fiscal Year 2022

Annual Budget



PRINCIPAL OFFICIALS OF PALM BEACH COUNTY

Board of County Commissioners:



Top row from left to right: *Maria G. Marino (District 1), Melissa McKinlay (District 6),
Gregg K. Weiss (District 2), and Maria Sachs (District 5)*

Bottom row from left to right: *Robert S. Weinroth (Vice Mayor, District 4),
Dave Kerner (Mayor, District 3), and Mack Bernard (District 7)*

Constitutional Officers:

*Joseph Abruzzo,
Clerk & Comptroller*

*Dorothy Jacks,
Property Appraiser*

*Ric L. Bradshaw,
Sheriff*

*Wendy Sartory Link,
Supervisor of Elections*

*Anne M. Gannon,
Tax Collector*

Appointed Officials:

*Verdenia C. Baker, County Administrator
Denise Nieman, County Attorney
Joseph Bergeron, Internal Auditor*

Office of Financial Management and Budget:

*Sherry Brown, OFMB Director
Lisa Master, Budget Director
Robyn Lawrence, Assistant Budget Director*

ACKNOWLEDGEMENTS

Special recognition is given to the following individuals for their efforts in coordinating and preparing the FY 2022 Budget.

Office of Financial Management & Budget

Sherry Brown - OFMB Director

Lisa Master - Budget Director

Robyn Lawrence - Assistant Budget Director

Alicia DeAbreu - Budget Manager

Lyne Johnson - Budget Analyst III

Lauren Magierowski - Budget Analyst II

Ken Nash - Budget Analyst II

Aaron Pierce - Budget Analyst II

Marc Georges - Budget Analyst I

Javarious Jackson - Budget Analyst I

Brittany Richards - Budget Analyst I

Jessika Buzzelli - Fiscal Specialist III

Jasmine Aiken - Administrative Assistant

Keith Clinkscale - Director, Strategic Planning and Performance Management

Marcela Millett - Senior Strategic Planning Performance Analyst

Mark Braun - County Debt Manager

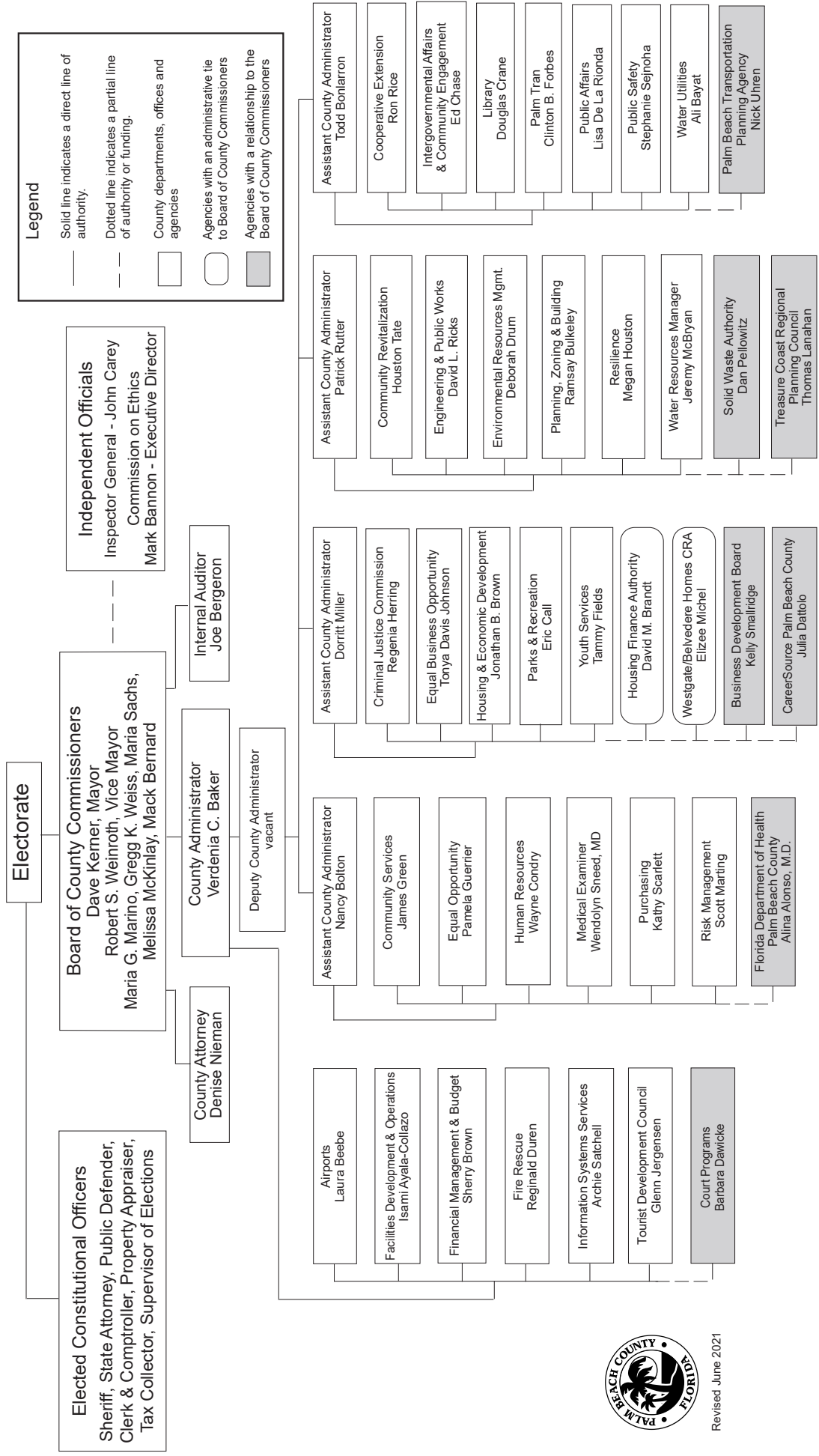
Special thanks to:

County Commission

County Administrator and Assistant County Administrators

Department Heads and their Staff

Palm Beach County Board of County Commissioners Organizational Structure



Electorate

Board of County Commissioners
 Dave Kerner, Mayor
 Robert S. Weinroth, Vice Mayor
 Maria G. Marino, Gregg K. Weiss, Maria Sachs,
 Melissa McKinlay, Mack Bernard

Independent Officials
 Inspector General - John Carey
 Commission on Ethics
 Mark Bannon - Executive Director

Internal Auditor
 Joe Bergeron

County Administrator
 Verdenia C. Baker

County Attorney
 Denise Nieman

Deputy County Administrator
 vacant

Assistant County Administrator
 Nancy Bolton

Assistant County Administrator
 Dorritt Miller

Assistant County Administrator
 Patrick Rutter

Assistant County Administrator
 Todd Bonlarron

Airports
 Laura Beebe

Community Services
 James Green

Criminal Justice Commission
 Regenia Herring

Community Revitalization
 Houston Tate

Cooperative Extension
 Ron Rice

Facilities Development & Operations
 Isami Ayala-Collazo

Equal Opportunity
 Pamela Guerrier

Equal Business Opportunity
 Tonya Davis Johnson

Engineering & Public Works
 David L. Ricks

**Intergovernmental Affairs
& Community Engagement**
 Ed Chase

Financial Management & Budget
 Sherry Brown

Human Resources
 Wayne Condry

Housing & Economic Development
 Jonathan B. Brown

Environmental Resources Mgmt
 Deborah Drum

Library
 Douglas Crane

Fire Rescue
 Reginauld Duren

Medical Examiner
 Wendolyn Sneed, MD

Parks & Recreation
 Eric Call

Planning, Zoning & Building
 Ramsay Bulkeley

Palm Tran
 Clinton B. Forbes

Information Systems Services
 Archie Satchell

Purchasing
 Kathy Scarlett

Youth Services
 Tammy Fields

Resilience
 Megan Houston

Public Affairs
 Lisa De La Rionda

Tourist Development Council
 Glenn Jergensen

Risk Management
 Scott Marling

Housing Finance Authority
 David M. Brandt

Water Resources Manager
 Jeremy McBryan

Public Safety
 Stephanie Sejnoha

Court Programs
 Barbara Dawicke

**Florida Department of Health
 Palm Beach County**
 Alina Alonzo, M.D.

Westgate/Belvedere Homes CRA
 Elizee Michel

Solid Waste Authority
 Dan Pellowitz

Water Utilities
 Ali Bayat

Legend

- Solid line indicates a direct line of authority.
- Dotted line indicates a partial line of authority or funding.
- County departments, offices and agencies
- Agencies with an administrative tie to Board of County Commissioners
- Agencies with a relationship to the Board of County Commissioners



Revised June 2021



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Budget Message

County Administrator
Verdenia C. Baker

November 1, 2021
The Honorable Dave Kerner, Mayor and
Members of the Board of County Commissioners

On behalf of the County Departments and Constitutional Officers, I am pleased to present the FY 2022 adopted budget. This budget was created to preserve the current level of services, while minimizing Ad Valorem tax requirements. This document will provide you with both a broad overview of the County Budget along with more detailed information on a department level.

Since 1986, Palm Beach County has received the Distinguished Budget Presentation Award from the Government Finance Officers Association of the United States and Canada (GFOA). In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and as a communications device. This award is valid for one year only, and we believe that this document continues to conform to program requirements. This document will be submitted to the GFOA to determine its eligibility for next year's award.



Budget Process

The review and adoption of the annual budget is one of the most important policy-making responsibilities of the Board of County Commissioners (BCC). The budget establishes priorities among competing governmental services and establishes levels of service that are within the fiscal capabilities of the County.

One key element of the budget development process is the identification of the County's Strategic Plan. Included in this plan is the County's Vision, Mission, Goals, Core Values, and Strategic Priorities that departments should consider when submitting their budget requests.

Budget Process (Continued)

In December 2020, the BCC held a workshop to provide staff with direction and set the following strategic plan in place:



Once the strategic plan is set, departments are able to begin the budget development process. The first step is to develop instructions for the budget in the Budget Instruction Manual (BIM), which was distributed to County departments in February 2021. In this manual, departments were directed to submit their budgets with service levels status quo, with supplemental requests included only for critical needs. Any supplemental request that was submitted had to be clearly tied to one of the BCC's six strategic priorities.

Requests for new funding in the capital budgets were also carefully reviewed and prioritized under the leadership of the County Administrator, Office of Financial Management and Budget, and the Management Team.

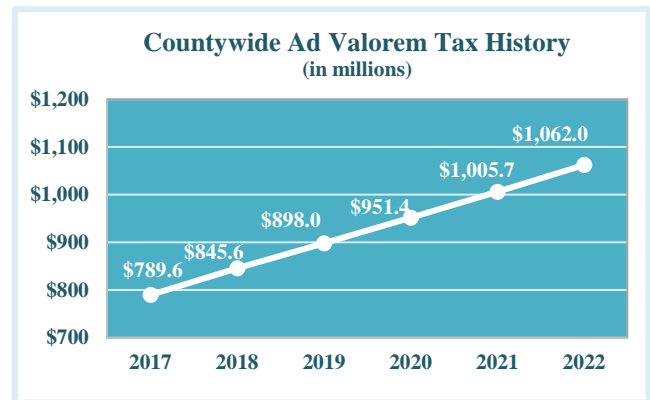
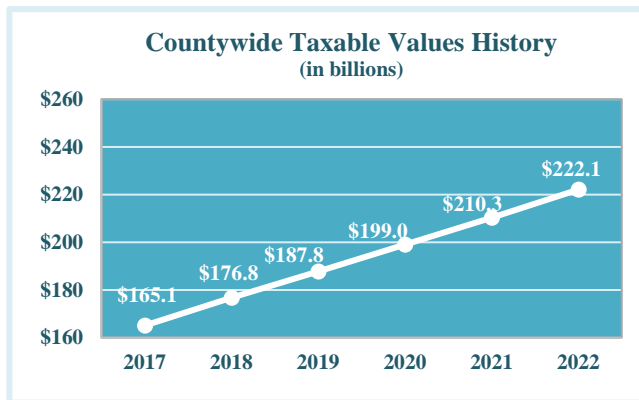
Detailed information including current financial status, recommended departmental funding changes, department program objectives and performance measures, and capital projects was presented to the BCC during budget workshops held on June 15 and July 13, 2021. Citizen input – a key component of the budget development process – was a significant segment of each workshop and throughout the entire budget development process. After reviewing major assumptions and the impact of proposed budget cuts on the community, the BCC voted to advertise the millage rate of 4.7815 on Truth in Millage (TRIM) notifications. During the two September public hearings, the BCC maintained and adopted the initially advertised rate.

Property Values, Millage, and Taxes:

The Countywide millage rate of 4.7815 has been in effect since FY 2012, and is 4.13% above the roll back rate of 4.5917. Taxes, excluding voted debt, in comparison to roll-back and the prior year are summarized in the following table:

	FY 2021 Adopted		FY 2022 Rollback		FY 2022 Adopted	
Taxing District	Millage	Amount	Millage	Amount	Millage	Amount
Countywide	4.7815	\$1,005,656,949	4.5917	\$1,019,878,693	4.7815	\$1,062,035,841
Library	0.5491	61,271,262	0.5267	62,038,487	0.5491	64,676,919
Fire Rescue						
Main MSTU	3.4581	295,180,299	3.3059	299,448,728	3.4581	313,235,018
Jupiter MSTU	1.8911	22,562,984	1.8174	22,706,672	1.7880	22,339,347
Aggregate	6.5836	\$1,308,649,054	6.4039	\$1,422,392,831	6.5835	\$1,462,287,125

Taxable property values have been rebounding since FY 2012. The taxable value as of January 1, 2021 (used in calculating millage rates for FY 2022) is \$222.3 billion, an increase of \$11.8 billion, or 5.6% over last year's valuation, including new construction of \$3.2 billion and the revaluation of existing property. This is a new record high since the peak back in FY 2008. All property values and rollback calculations are based on the preliminary tax roll submitted by the Property Appraiser on July 1. Property values are projected to increase 4% for the next few years. The below charts show the Countywide Taxable Values and Ad Valorem Taxes for the past several years:



Major Changes in the Budget: FY 2022 Compared to FY 2021:

The total FY 2022 adopted budget totals \$6.0 billion. The net budget, which excludes internal service charges, interdepartmental charges, and interfund transfers, is \$5.2 billion and is \$523.9 million (11.3%) greater than the FY 2021 net budget.

The General Fund budget is balanced at the rate of 4.7815 mills. This rate will generate \$1.1 billion in taxes, \$56.3 million more than last year.

A few of the major impacts on the FY 2022 budget include:

- Sheriff's net budget request - \$33.1 million
- 3% pay increase for employees - \$7.0 million
- Compensation Study Phase 2 - \$3.0 million
- Increase in reserves above policy level of 8% - \$14.0 million

Major Changes in the Budget: FY 2022 Compared to FY 2021 (Continued):

The following table provides a summary of changes in funding levels in FY 2022, followed by discussion of the major factors affecting those changes:

Budget Factor	Impact on Ad Valorem Requirements (in millions of dollars)	
	Uses	Sources
Increase in Ad Valorem Taxes		56.3
Increase in Sheriff (net of revenue and Prior year Carryforward)	33.1	
Increase in Other Constitutional Officers	6.8	
Increase in Major Revenues (Including Gas Tax)		11.0
Decrease in available one-time funding sources, other revenue, statutory reserves, and increase in balances brought forward		10.8
Appropriations:		
Increase in Capital Projects	2.0	
Increase in Board Departments and Agencies	20.5	
Decrease in Non-Departmental Operations		0.3
Increase in Debt Service	2.0	
Increase in Reserves	14.0	

Ad Valorem Taxes: The millage rate of 4.7815 will generate \$56.3 million more Ad Valorem taxes than last year.

Sheriff's Budget: The Sheriff's budget, representing nearly half of the tax equivalent budget, continues to be the major component in the budget development process. The net budget increase over FY 2021 is \$ 33.1 million or 5.1%

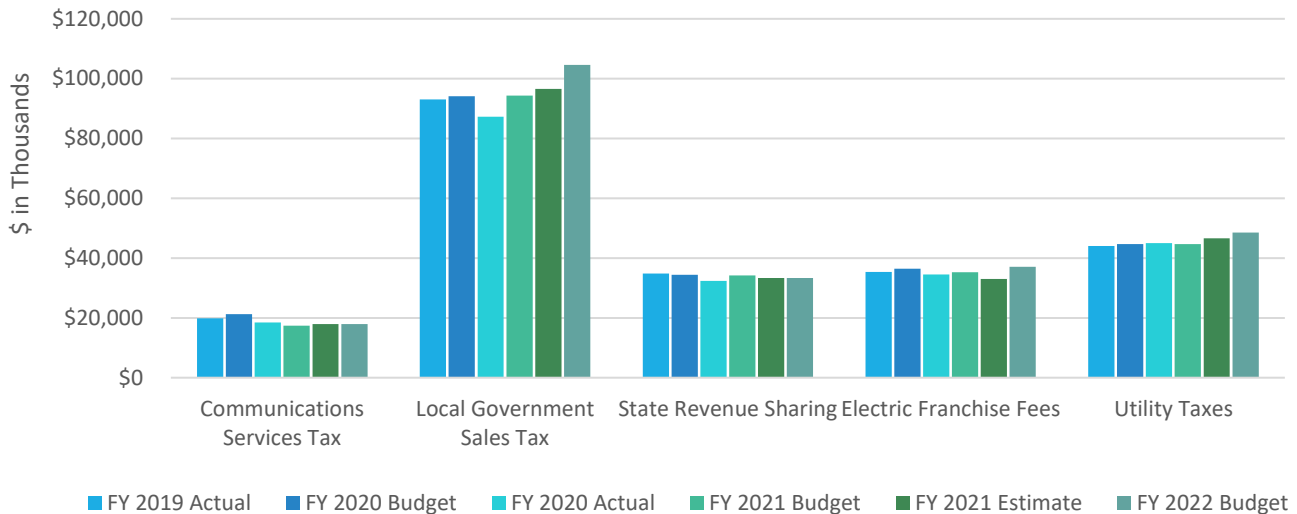
Other Constitutional Officers/Judicial:

	FY 2021	FY 2022	\$ Change	% Change
Clerk & Comptroller	\$15,875,671	\$16,362,238	\$486,567	3.1%
Property Appraiser	20,312,394	20,870,968	558,574	2.7%
Supervisor of Elections	15,555,547	19,948,539	4,392,992	28.2%
Tax Collector	13,849,203	14,520,181	670,978	4.8%
Judicial	7,598,963	8,299,414	700,451	9.2%
Total	\$73,191,778	\$80,001,340	\$6,809,562	9.3%

The FY 2022 Budget for the Supervisor of Elections (SOE) increased to address the demands of a Memorandum of Agreement ("MOA") with the State Division of Elections which focuses on Information Technology and Election security, and requires the SOE to separate from the County IT Department, resulting in new equipment, software, and related IT personnel. There are also additional staffing requirements necessitated by the passage of SB 90, as well as ongoing cybersecurity upgrades necessary to protect the voting systems from foreign intrusion. SB 90 also resulted in the need for the SOE office to replace most of its existing forms and materials because of changes in the law.

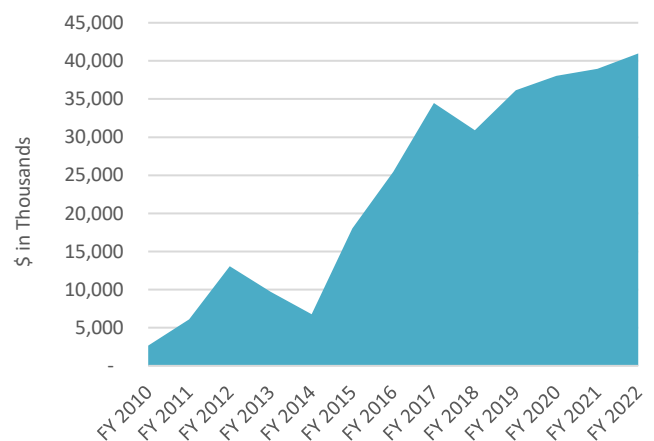
Major Changes in the Budget: FY 2022 Compared to FY 2021 (Continued):

Major Revenues: The below chart reflects a summary of the General Fund major revenue sources for the past few years:



The FY 2022 total major revenue budget is \$241.5 million, which is 6.2% higher than the FY 2021 estimate of \$227.5 million. These results were significantly affected by the COVID-19 Pandemic. During FY 2020, our actual revenues were 4.2% below FY 2019 results. This caused us to lower our major revenue projections for FY 2021 and FY 2022. FY 2021 recovery was greater and faster than we anticipated, so we expect to meet or exceed our budget for FY 2022.

Capital Projects: The FY 2022 budget includes \$41.0 million in new General Fund Ad Valorem funding. This reflects a \$2.0 million increase in net Ad Valorem support compared to FY 2021. During the recession, we reduced pay as you go capital almost completely to balance our budget, but we have been slowly building back our program. We are planning to get back to an annual funding level close to \$50 million, which was our annual amount prior to the economic downturn.



Board Departments and Agencies: The primary reason for the increases are the addition of seven Ad Valorem tax funded new positions and a 3% employee pay increase and the implementation of phase two of the Compensation Study, which were both effective October 1, 2021. Also contributing to this increase is the April 1, 2021 implementation of the Compensation Study that is now properly allocated among the departments.

Major Changes in the Budget: FY 2022 Compared to FY 2021 (Continued):

Non-Departmental Operations: The decrease is primarily attributable to the April 1, 2021 implementation of the Compensation Study that is now properly allocated among the Board Departments and Agencies, offset by funding requirements for Community Redevelopment Agencies.

Reserves: General Fund Undesignated reserves for FY 2022 increased \$19.9 million to \$175.6 million, or 11.3% of the total fund budget. This is within the County's preferred policy level. The availability of reserves for use in a financial emergency is one indication that a government is financially strong. Reserves provide the flexibility to fund special opportunities and emergencies and are a key consideration when rating agencies evaluate future borrowings. The County, one of only 50 in the country, maintains AAA ratings from all three rating agencies.

COVID-19:

The impact of the COVID-19 pandemic has continued to affect the entire world. Palm Beach County was able to successfully weather this pandemic on a financial level as a result of the decisions that had been made in previous fiscal years. The County has been slowly building reserves over the past several years, which enabled us to continue our operations without interruption. The main financial impact of the pandemic was the reduction of revenues in FY 2020. However, in FY 2021 revenues rebounded faster than anticipated.

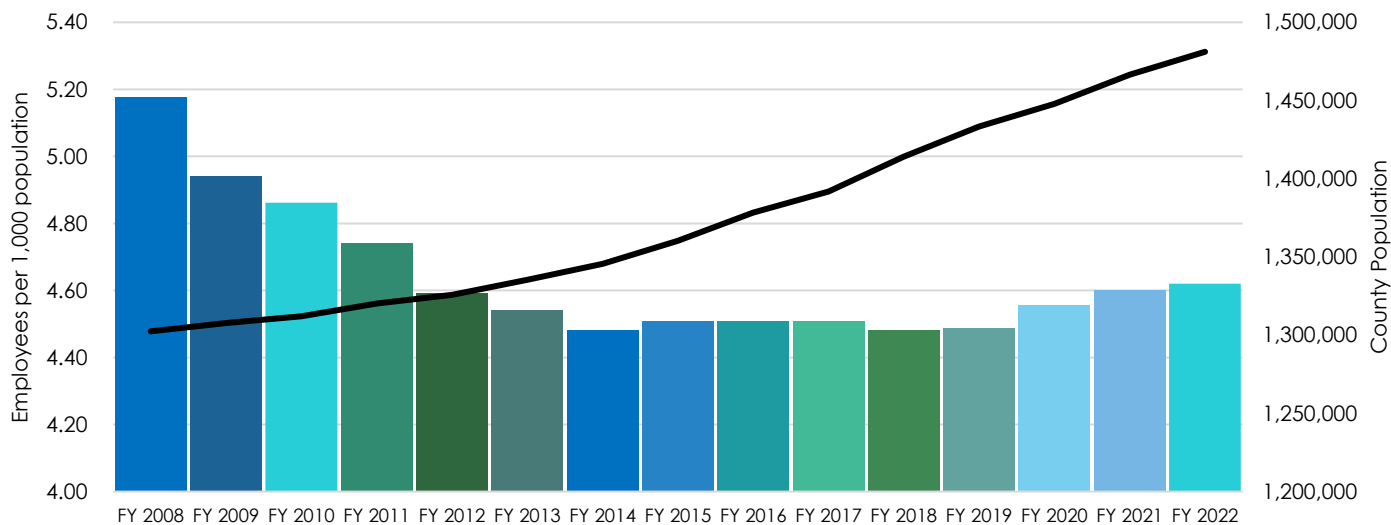


The County was a prime recipient of \$291 million in American Rescue Plan Act (ARPA) Funds. A small portion of these funds was used to replace revenue that was lost in FY 2020. The majority of the ARPA funds will be used to respond to a variety of negative economic impacts as a result of COVID-19, and to fund various Housing, Broadband, and Water and Sewer projects, as permitted by the Act. Based on FY 2021 anticipated results, the County is expecting that the revenues will come in at or above the FY 2022 budgeted levels, and no further ARPA funds will be necessary for revenue replacement purposes.

Size of the Workforce:

The FY 2022 budget provides for 12,054 positions, of which 6,844 are funded in departments controlled by the BCC. The budget includes a net of 82 new BCC positions. The new positions are in Fire Rescue (37), Planning, Zoning, and Building (23), County Library (8), Water Utilities (6), Parks & Recreation (4), Facilities Development & Operations (2), and Airports (2).

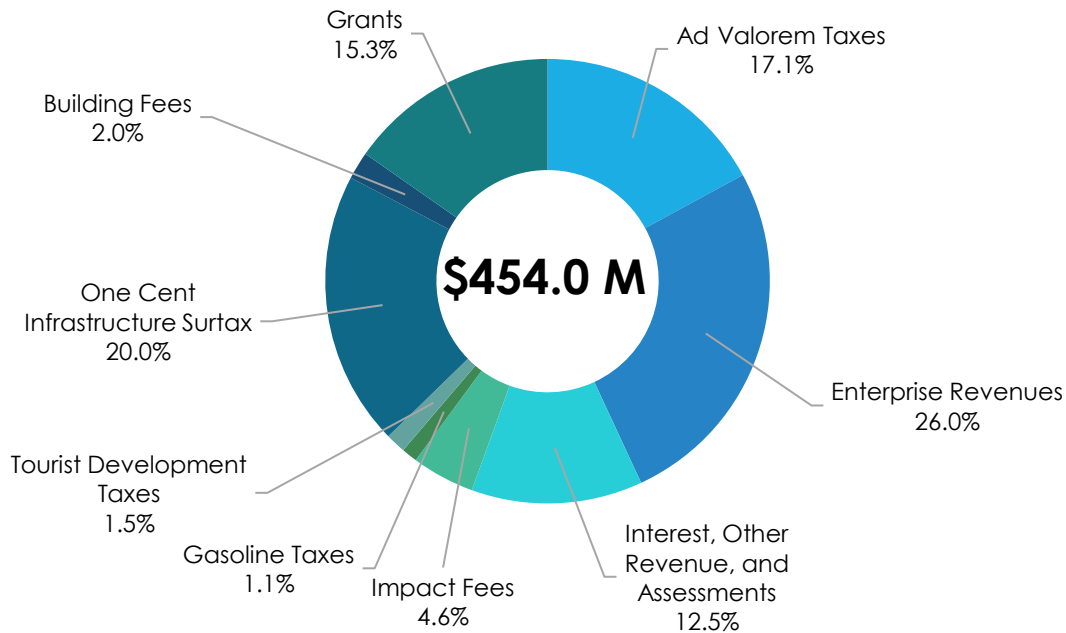
The size of the workforce in departments controlled by the BCC has grown 1.5% compared to the peak in FY 2008, however, population has increased approximately 15.4%. Because personnel costs are a major portion of the County's operating budget, changes in the number of employees per 1,000 population have a direct relationship to the cost of providing services. A decrease in employees per 1,000 population indicates that the County continues to implement more effective processes to maintain current service levels.



	Employees	County Population	Employees per 1,000 population
FY 2008	6,744	1,302,451	5.18
FY 2009	6,463	1,307,784	4.94
FY 2010	6,379	1,312,016	4.86
FY 2011	6,261	1,320,134	4.74
FY 2012	6,089	1,325,758	4.59
FY 2013	6,066	1,335,415	4.54
FY 2014	6,030	1,345,652	4.48
FY 2015	6,134	1,360,238	4.51
FY 2016	6,214	1,378,417	4.51
FY 2017	6,274	1,391,741	4.51
FY 2018	6,339	1,414,144	4.48
FY 2019	6,433	1,433,417	4.49
FY 2020	6,597	1,447,857	4.56
FY 2021	6,748	1,466,494	4.60
FY 2022	6,844	1,502,495	4.56

Capital Projects:

The FY 2022 Capital Improvement Program (CIP), including interfund transfers and debt service, totals \$2.13 billion. Of this, \$1.67 billion is funding carried over from previous years and approximately \$454.0 million comes from the different revenue sources per the below chart:



A detailed list of newly funded projects are located in the [FY 2022 Capital Improvement Program](#).

New capital projects usually impact the County's operating budget in future years. This impact is an important consideration in determining the approval of new projects; each department is required to provide estimated operating expenses when requesting capital projects during the budget development process. Further discussion of operating impact can be found in the Capital section of this document and in the CIP document.

Criteria for capital project prioritization are established in the Capital Improvement Element of the Comprehensive Plan (Comp Plan). These criteria address issues such as why the project is needed, what type of service the project will support and the physical location of the proposed project. The Comp Plan is based on an overall goal of maintaining a high quality of life in Palm Beach County. Further discussion of the Comp Plan can be found in the Introduction section of the Budget Document, under Long-Term Goals and Policies.

The County's five-year CIP is published in a separate document and includes capital and operating costs with funding sources for the current fiscal year plus four years into the future. County Administration, the Planning Division, and the Budget Office staff work together to review and revise the levels of service previously adopted in the Comp Plan. The Comp Plan is the basis for prioritizing capital projects and for determining if an amendment to the Capital Improvement Element of the Comp Plan is necessary.

For the Future:

The local economy has rebounded and is continuing the trends the County saw for years where corporations are relocating to the County providing high paying jobs and stimulating other aspects of the economy. Palm Beach County has one of the highest average wages in the state. The County's taxable value increased 5.6% for FY 2022 and we expect a strong increase in values for FY 2023 due to an active real estate market. In July 2021, the median price for a home in Palm Beach County hit \$500,000, 33% higher than the previous year. Since then, prices have dropped slightly, but the median home price is still 20.3% higher than 2020. We expect future years to level off to approximately 4% annual increases for the next few years. Each 1% increase in taxable property values, over the current year, will generate \$10.6 million at the current millage rate.

However, the County will still have budget challenges next year which include the following:


- The Sheriff's gross budget is \$788.6 million, and includes \$8.2 million in operating capital in FY 2022 and a \$15.2 million carryforward from FY 2021. Balancing next year's budget, without impacting BCC Departments or others programs, will likely hinge on his budget request.
- The budget includes a 3% pay increase for general County employees, and the implementation of phases one and two of the Compensation Study that was completed during FY 2019. In order to fully implement the third phase of the Salary Study, we will need to dedicate an additional \$3 million in FY 2023. The Study also assumed we would continue providing the annual 3% pay increases, which are approximately \$7 million per year.
- Affordable Housing continues to be a priority. We have included a \$5 million annual contribution for Workforce Housing, but we may need to increase this contribution further.

Conclusion:

This budget exceeds the Board's directive of maintaining service levels with no increase in the millage rate.

Budget preparation is truly a team effort. The work and support of the Management Team, the Office of Financial Management and Budget, and the individual departments is greatly appreciated. Special appreciation is directed to the Board of County Commissioners for their commitment to addressing the difficult policy decisions inherent in the budget process.

Sincerely,



Verdenia C. Baker
County Administrator



Palm Beach County 2022 County Profile

Discover what we offer



47 miles of shoreline



3rd Best Airport in the U.S.
Conde Nast Traveler's 2020 Readers' Choice



160 golf courses



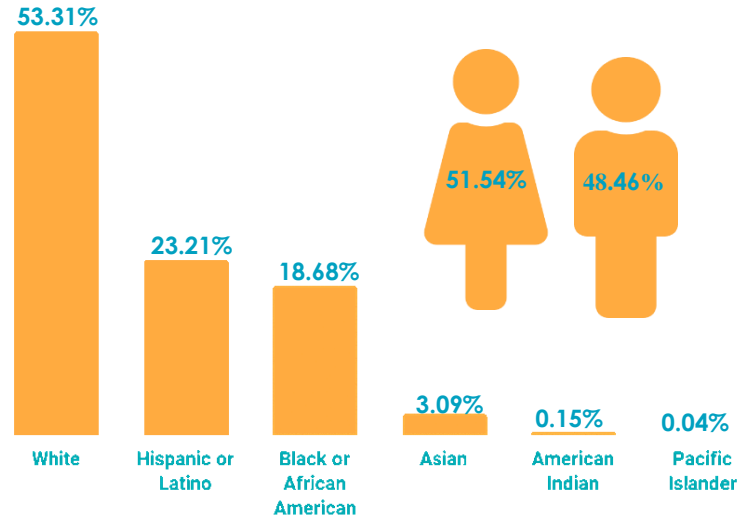
17 Museums



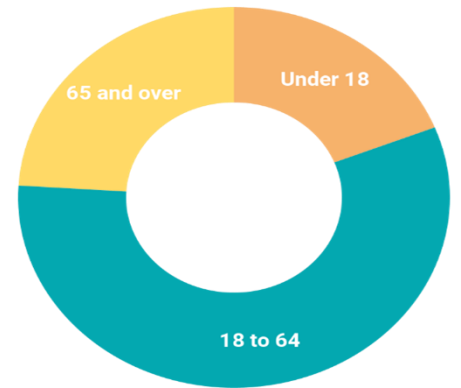
More than 110 parks and recreational facilities

operated by Palm Beach County Parks and Recreation

Discover who we are Population of 1,502,495



Total Households
682,671



Discover how we learn

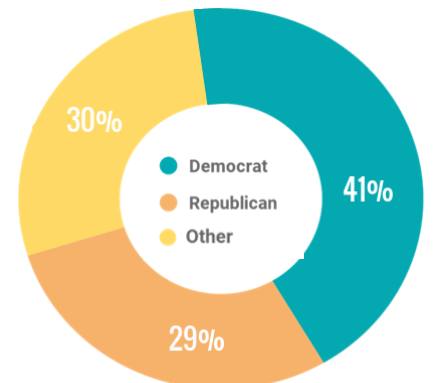
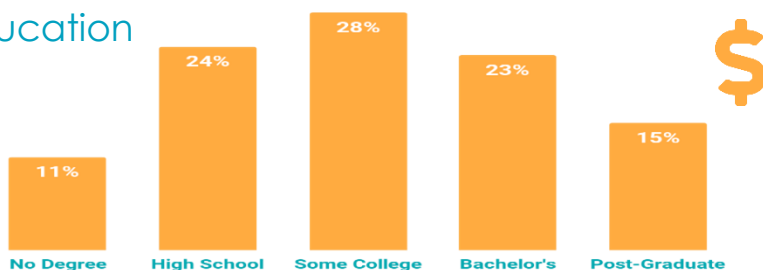
- 109 Elementary Schools
- 33 Middle Schools
- 23 High Schools
- 14 Special Schools
- 50 Charter Schools

PK-12
Student Enrollment
176,724

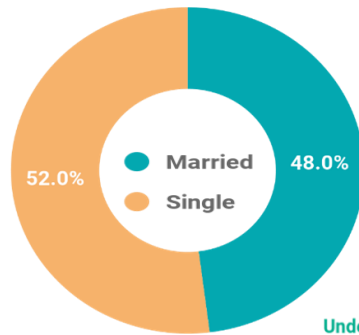
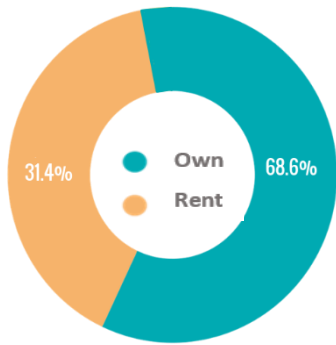
977,424
Registered Voters



Education

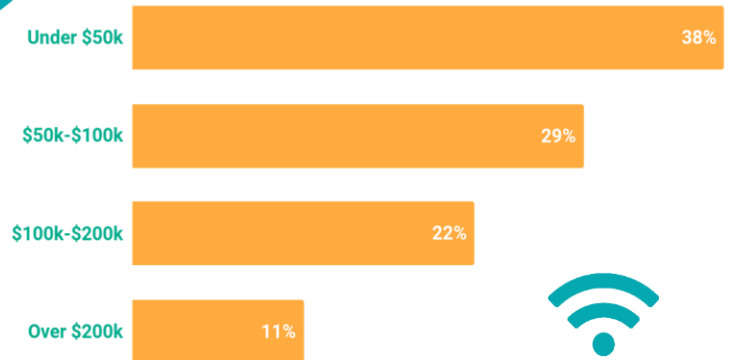


Discover how we live



\$1,590
Median Monthly Rent
\$500,000

Median sales price for a single-family home



\$63,299

Median Household Income

\$39,933

Per Capita Income

85%

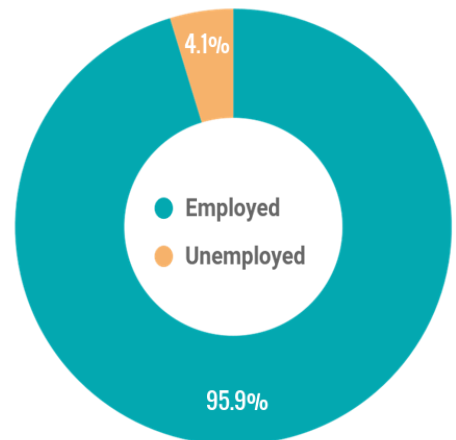
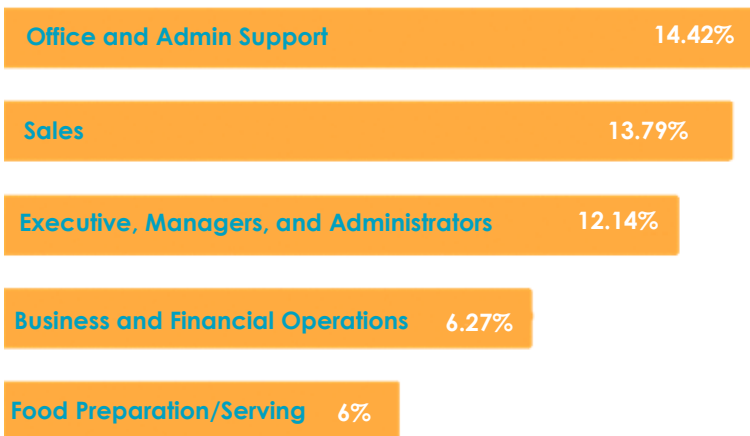
Households with a Broadband Internet Subscription



Discover how we work



Occupations



60,090

minority-owned firms

66,645

women-owned firms

14,515

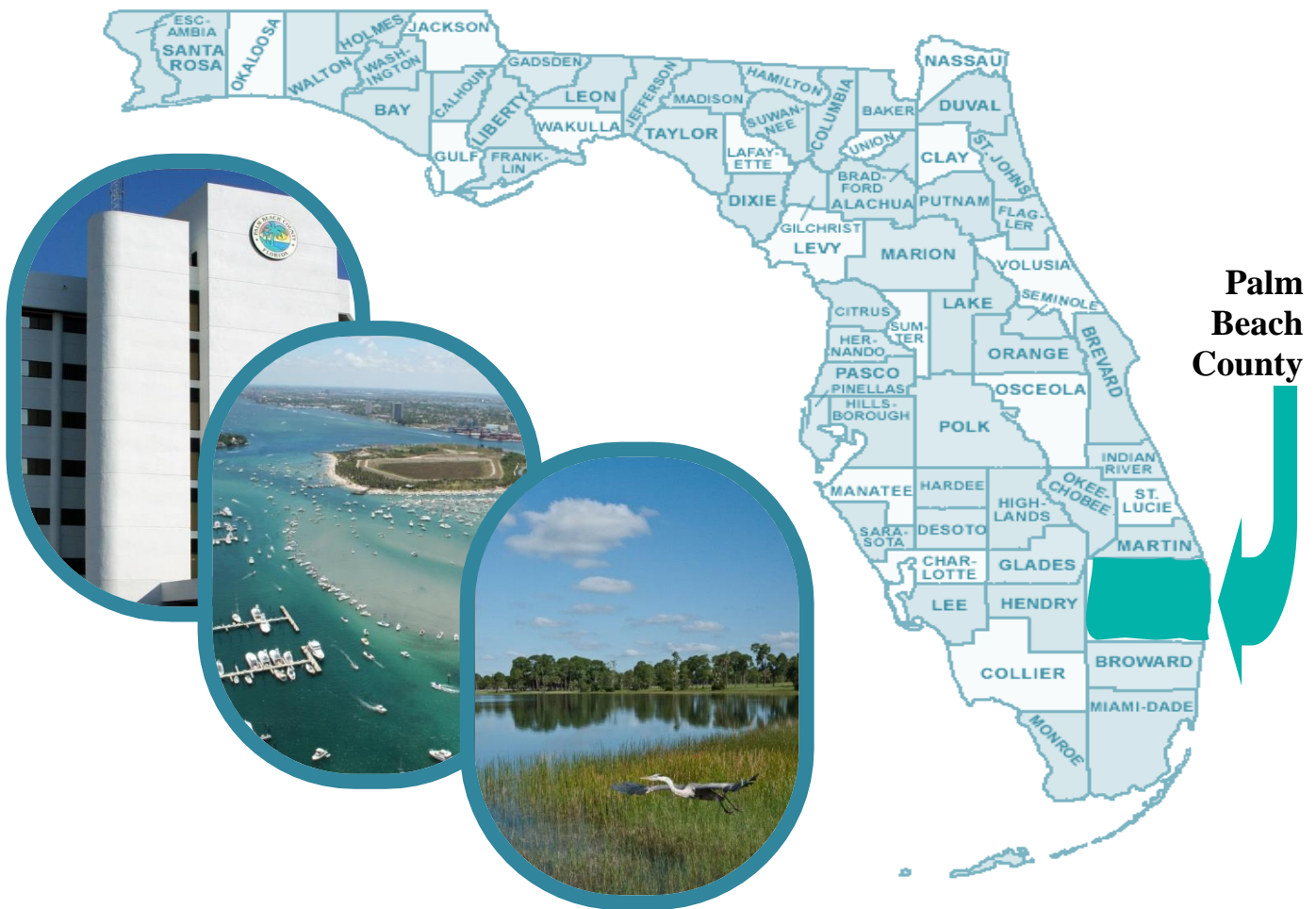
veteran-owned firms



Mean Travel Time to Work
25 Minutes



INFORMATION ABOUT PALM BEACH COUNTY



LOCATION

Located on the southeast coast, Palm Beach County is the largest of Florida's 67 counties. As part of Florida's Gold Coast, Palm Beach County is bordered on the east by the Atlantic Ocean with 47 miles of shoreline. It is located just 50 miles north of Fort Lauderdale, 70 miles north of Miami and 150 miles south of Orlando. The County's 2,385 square miles include 1,977 square miles of land and 408 square miles of surface water¹, making it one of the largest counties east of the Mississippi River. The surface water areas include the Intracoastal Waterway and approximately one-third of Lake Okeechobee, which is the largest freshwater lake in the state and the largest in the United States except for the Great Lakes.

Palm Beach County's climate has enhanced its image as a location that provides a high quality of life to its residents. The average temperature is 75 degrees with an average of 89 degrees in the summer and 74 degrees in the winter. The wet season extends from June through October, with an average annual rainfall of 62 inches².

There are 39 municipalities within the County encompassing a total of 337 square miles, or approximately 17% of the County's land area. As of FY 2022, an estimated 56% of the County's population resides within the municipalities. The change in population since the FY 2021 reporting reflects an increase of 36,001 with a municipal growth of 21,827 and a concurrent increase of approximately 14,174 in the unincorporated area³.

1. Palm Beach County - PZB, Planning Division - Palm Beach County GIS

2. U.S. Climate Data - West Palm Beach

3. University of Florida, Bureau of Economic and Business Research

INFORMATION ABOUT PALM BEACH COUNTY

West Palm Beach remains the largest city in population with approximately 117,415 residents within 53.81 square miles. Palm Beach Gardens is the largest city in land area with approximately 59,182 residents within 56.72 miles. Cloud Lake and Briny Breezes are the smallest in land area, with approximately 134 and 502 people respectively, living within about 0.05 and 0.06 square miles each. In addition, 14 municipalities are less than one square mile each.

Population estimates for each of the 39 municipalities, as well as, the mailing addresses for each Town/City Hall can be found at the following link:

<http://www.leagueofcities.com/membership/membershipdirectory.htm>

HISTORY

The first settlers, in what is now Palm Beach County, were Indian tribes such as the Tequesta, Jeaga, Caloosa, and later the Seminoles. The next settlers arrived in 1860 when the Jupiter Lighthouse was built to aid sailors navigating the Atlantic Ocean. Homesteading began in the late 1800's with the majority of the settlers coming to the area to farm. Early farmers found the soil to be highly productive and earned most of their income by growing vegetables for the northern winter market.

The late 1800's also marked the beginning of the tourism industry. Transportation improvements, particularly to the railroad system, provided easier access to the area. Hotels to serve tourists and the first winter homes for seasonal residents were constructed. In 1892, Henry Flagler visited Palm Beach and decided to build a large resort hotel, the Royal Poinciana, and extend the Florida East Coast Railroad to West Palm Beach from Jacksonville. These developments made Palm Beach the nation's premier winter resort. Flagler considered the mainland area a perfect satellite location to service his resort and a good place for his workers to live. This area was incorporated as West Palm Beach in 1894.

Other cities, such as Linton and Boynton Beach, were established soon after West Palm Beach. Linton was founded in 1894 by William S. Linton, the postmaster of Saginaw, Michigan. He and a friend purchased 160 acres of land and sold it in five-acre tracts through ads in Michigan newspapers. In 1901, they renamed the town Delray Beach, after a Detroit suburb. Boynton Beach was founded in 1895 when Civil War officer Major Nathan S. Boynton built a 50-room resort hotel on the beach. One year later the railroad came through on its way to Miami.

The State Legislature established Palm Beach County as Florida's 47th County on July 1, 1909. Prior to that time, the area was part of Dade County. Palm Beach County originally encompassed Lake Okeechobee and the areas that became Broward County in 1915, Okeechobee County in 1917, and Martin County in 1925. In 1963, the State of Florida partitioned Lake Okeechobee among all of the counties that border it.

The first County Commission meeting was held on July 6, 1909 and West Palm Beach was designated as the County Seat. By 1910, the County's population had grown to more than 5,500 residents. The entire County experienced tremendous growth and development following World War I. The building and population increase produced a great land boom in the early 1920's. Contributing to the land boom was the climate, as well as an increase in the use of the automobile along with a growing network of roads. The State encouraged the influx of new residents during this period by promising never to pass state income or inheritance taxes. The 1926 Florida Land Bust, the 1926 and 1928 hurricanes, and the 1929 stock market crash drastically affected the local economy, but these events did not stop growth entirely due to the prior establishment of major transportation facilities.

World War II brought many changes to the County, including air bases and new jobs. After the war, Grace Morrison Field was expanded and became Palm Beach International Airport. During the same time period, small specialized businesses, many electronic-oriented, joined industrial giants like Pratt-Whitney and IBM in establishing plants in Palm Beach County.

INFORMATION ABOUT PALM BEACH COUNTY

The County remained largely undeveloped through the 1950's as evidenced by a 1960 population of less than 250,000. Although some citizens felt that it had lost its natural, unspoiled quality, many leaders welcomed urbanization and actively promoted growth and development.

In the late 1960's and early 1970's, large numbers of middle and upper income retirees began to move to Florida, prompting developers to build new subdivisions and cities. During this same period, the advent of air conditioning greatly enhanced the living and working environment, further increasing the pace of development.

Throughout the 1980's, the economy and the construction industry thrived as the population grew by approximately 5% per year. The national recession that occurred in the early 1990's reduced the County's growth rate to an average of approximately 3.1% annually⁴. The County's FY 2022 population is estimated to be 1,502,495, a 2.5% increase from FY 2021⁵.

FORM OF GOVERNMENT

As a result of the November 6, 1984 general election, Palm Beach County became a Home Rule Charter County on January 1, 1985. This "Home Rule" allows residents, through their elected commissioners, greater independence in determining how their County government will function and what services it will provide. Major advantages resulting from changing to this form of government include:

- allowing the County to pass its own ordinances and laws as long as they do not conflict with state and federal laws;
- providing initiative procedures that allow voters to create, modify and amend local laws;
- providing a process to modify or amend the Charter; and
- providing voters with a process to recall County Commissioners for cause.

The Board of County Commissioners (BCC), which is the legislative branch of County government, adopts ordinances and resolutions to establish programs that protect and maintain the health, safety, and welfare of County residents. In 1990, the BCC changed from five at-large Commissioners to seven, each representing a single-member district. Each Commissioner is elected to a four-year term by voters in the district in which they reside. Commissioners elect a Mayor to preside over meetings and serve as the ceremonial head of the County. A Vice Mayor is also selected to assume these duties in the absence of the Mayor.

The BCC considers major problems facing County government and guides the growth and development of the County consistent with the public interest. Major areas of public interest under the control of the Board include:

- provision of fire protection and disaster relief services;
- construction and maintenance of County buildings, roads, and bridges;
- provision of programs of housing, community development, slum clearance, conservation, flood and beach erosion control, and air pollution control;
- adoption and enforcement of building and housing codes and regulations;
- preservation of natural resources;
- preparation, review, and periodic amendment of the Comprehensive Land Use Plan for the development of the unincorporated portion of the County; and
- provision of cultural and recreational facilities and programs.

Additionally, the BCC may enter into agreements with other governmental agencies for the joint performance of duties.

4. Business Development Board of Palm Beach County

5. University of Florida, Bureau of Economic and Business Research

INFORMATION ABOUT PALM BEACH COUNTY

The Commission appoints the Chief Executive Officer, i.e., the County Administrator, who implements BCC-approved programs and manages the day-to-day operations of County government. With BCC approval, the County Administrator appoints Assistant County Administrators and Department Directors.

The County's Departments under the County Administrator are organized into two groups: General Operations Departments, which provide direct services to residents, and Central Services Departments.

General Operations Departments include

- Airports
- Community Services
- County Cooperative Extension Services
- County Library
- Engineering & Public Works
- Environmental Resources Management
- Fire Rescue
- Housing and Economic Development
- Medical Examiner
- Palm Tran
- Parks & Recreation
- Planning, Zoning & Building
- Public Safety
- Water Utilities
- Youth Services

Central Services Departments include

- County Administration
- Facilities Development & Operations
- Financial Management & Budget
- Human Resources
- Information Systems Services
- Public Affairs
- Purchasing
- Risk Management

There are also eight separate Offices that are under the authority of the County Administrator. These are: Criminal Justice Commission, Legislative Affairs, Office of Community Revitalization, Office of Diversity, Equity and Inclusion, Office of Equal Business Opportunity, Office of Equal Opportunity, Office of Resilience, and Tourist Development Council. The County Attorney and Internal Auditor are appointed by the Board of County Commissioners.

In addition to the County Administrator, the BCC appoints County residents to serve as volunteers on various citizens' boards, commissions, committees, and councils. These groups are established for advisory and/or regulatory purposes. State law creates some advisory boards, while others are formed by the BCC to meet special needs and to help solve challenging issues facing County government.

Constitutional Officers and Judiciary are County Officials, other than the BCC, who are elected for four-year terms by the voters in general elections. The officers include the Clerk and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, Public Defender, State Attorney, and Tax Collector.

Palm Beach County is not a consolidated or "metro" form of government. The Palm Beach County School System is governed by a non-partisan elected School Board and operates under the direction of a School Board-Appointed Superintendent. The BCC has no jurisdiction over the School Board.

The South Florida Water Management District, Children's Services Council, Health Care District, Drainage Districts, Inlet Districts, and municipalities within the County are also not under the authority of the BCC.

ECONOMIC TRENDS

Palm Beach County is Florida's largest county in area and third in population. Growth predominantly from immigration, has historically been a major influencing factor in the County. On average, population has increased 1.1% annually from 2011 to 2021 and is estimated to increase through FY 2022.

Current economic indicators for Palm Beach County point to an economy which is increasingly healthy over the past several years. Significant investments made to develop the Biotechnology Industry in the County has spurred growth in that sector, pushing it into a tie with Retail Trade as the second largest industry behind only Educational, Health Care and Social Services.

Tourism, construction, and agriculture continue to play a prominent role in the County's economy.

Tourism⁶ - Palm Beach County Tourism Industry welcomed a strong recovery in FY 2021 from the COVID-19 pandemic year as the leisure traveler decided the need to travel to safe and welcoming destinations was a priority. The recovery was not a straight-line, as the COVID delta variant slowed the opening of markets traditionally known for vacationing in the Palm Beaches. As the tourism season ended, the Florida drive market and Sports Tourism events began to reopen. The recovery continued to provide needed visitation for hotel stays and a surge in non-hotel (Airbnb/VRBO) bookings. Tourist Development Tax revenues increased by 18% from \$43M to \$51M over pandemic impacted FY 2020. FY 2021 collections were six percent below our record 2019 levels in the County. An estimated 80,000 people employed in Leisure & Hospitality jobs for September 2021 is still in recovery, as employers find the labor market one of their largest challenges in returning to normal. A strong recovery is expected for FY 2022 as business travel increases and organizations restart with in-person meetings and conferences in our hotels and the PBC Convention Center.

Construction⁷ - During FY 2021, the total number of permits issued increased from 79,800 in FY 2020 to 82,990 or by 4%. Building Permit revenues increased by 14% to \$32.1 million as compared to \$28.1 million in prior year. In residential construction, 1,011 multi-family and 2,614 single-family unit starts occurred in FY 2021, as compared to 1,721 multi-family and 2,349 single-family unit starts in FY 2020. The total value of new residential construction was slightly lower at \$1.117 billion in FY 2021, as compared to \$1.118 billion in FY 2020. However, the total value of all construction permitted increased by 16%, from just under \$2.1 billion in FY 2020 to almost \$2.4 billion in FY 2021.

Agriculture⁸ - The USDA 2019 Census of Agriculture documents Palm Beach County agriculture cropland at 438,911 acres. Market value revenue from agricultural sales are roughly \$1.4 billion. Palm Beach County continues to lead the state of Florida in agricultural proceeds, as well as all counties east of the Mississippi River for agricultural crop income. Palm Beach County leads the nation in sugarcane and fresh sweet corn production. The County is also Florida's top producer of sweet bell peppers, rice, lettuce, radishes, Chinese vegetables, specialty leafy crops, celery, eggplant, herbs, and sod.

Land under agriculture represents 35% of the total County land area. According to a 2016 UF/IFAS analysis of Florida's environmental horticulture industry, the Palm Beach County nursery industry ranked third in the state, employing roughly 2,600 people, while garnering \$375 million per year in economic activity from greenhouse, nursery, and floriculture businesses. Bagasse is the fibrous by-product that remains after sugarcane stalks have been milled to extract sugar. The sugarcane industry re-purposes this bagasse as a "green fuel" for water boilers that generate the electricity to power the mill machinery and adjacent office complex. Bagasse is also the agricultural raw material used in a "green manufacturing facility" that produces 100% compostable plates, bowls, and takeout containers. Bagasse, along with other plant-based products, serve as the fuel source for the largest agriculturally based biomass co-generation (electricity) plant in North America.

Equestrian acreage in Palm Beach County remains stable at roughly 8,800 acres, ranking as the second largest equine county in Florida, following Marion County. World-class equestrian competitions take place during the winter season, including international polo, dressage, and show jumping. A recent study by the Palm Beach County Sports Commission indicates that the 2021 Winter Equestrian Festival (a 12-week event in Wellington) contributed roughly \$279 million to the County's gross domestic product.

6. Tourism Economics, Florida Department of Economic Opportunity, VisaVue® Travel, TNS Travel America, PBC Tax Collector, Florida Department of Revenue, PBC Economic Impact Study

7. Electronic Planning, Zoning and Building (ePZB) permitting system

8. Palm Beach County, Cooperative Extension Service

Manufacturing⁹ - Manufacturing plays an important role in the County's local economy. Medical and pharmaceutical goods, military and commercial aircraft, electronics, and other high tech products are all manufactured in Palm Beach County. In 2020, the manufacturing industry employed 19,081 residents, with an average annual wage of \$75,993. Note that while 2020 manufacturing wages increased by \$1,063 annually, overall jobs reported were down by 1,206, which was likely a temporary result of the Covid-19 Pandemic.

Bio Science - Scripps Research Institute and Max Planck Florida Institute are anchors to an eight million square foot Bioscience Cluster in Northern Palm Beach County. A "cluster" of related biotechnology businesses will form a hub to strengthen the County's position as a leader in this industry. The sector includes over 700 companies from small to large, with recent growth primarily in R&D, providing strong opportunities to expand the Pharmaceutical and Medicine manufacturing industry and keep production within the County. In 2021 the University of Florida announced that the UF College of Medicine was in discussions with the Scripps Research Institute to integrate with Palm Beach County based Scripps Research Florida. This effort would build upon both institutions research strengths, while expanding UF offerings in Southeast Florida. If successful, it's expected that additional employment growth can be expected in 2022.

Financial and Professional Services⁹ - The County continues to be one of the wealthiest in the nation due to the prevalence of a number of high wage industries, which was significantly bolstered in 2020-21 as a result of marketing efforts, as well as the migration of industries from high tax States resulting from changes in Federal State & Local Tax deductions, as well as the Covid-19 pandemic. Several of these industries also witnessed significant 2020 annual wage increases over 2019, including: Management of Companies and Enterprises \$186,782 (+\$25,608), Finance and Insurance \$144,000 (+\$15,202), Utilities \$127,131 (+\$2,239), Financial Activities \$110,628 (+\$12,105), and Information Services at \$89,828 (+\$8,366). In addition, plans were announced to bring a UF expansion to downtown West Palm Beach, which would focus on graduate studies in financial services, financial technology and Artificial Intelligence. This would further bolster efforts to attract high wage industries, while helping to retain local talent who have historically relocated out of State to attain higher education in these fields.

UNEMPLOYMENT RATE

The County's average annual wage is \$63,299. The County's labor force employed is estimated to be 734,544. Due to the COVID-19 pandemic, the unemployment rate decreased from 7% in September 2020 to roughly 4.1% in September 2021¹⁰. Additionally, the rate in Palm Beach County is lower than the state and national rate.

PROPERTY TAXES

Property taxes are a lien on all taxable property as of January 1st of each year. Taxes are due November 1st and are payable by April 1st of the following year. Each parcel of property is assessed to the last known owner as established from the latest recorded deed or tax return.

There are three types of property which are subject to an Ad Valorem tax (a tax based on the assessed value of real or personal property). The three types are:

- **Real Estate** covers land and the improvements thereon;
- **Tangible Personal Property** includes property such as fixtures, equipment, and machinery; and
- **Intangible Personal Property** includes stock, bonds (except those exempt), mortgages accounts receivable, mutual funds, notes, trusts, estates, etc. (State tax handled directly by the State of FL).

9. Florida Department of Economic Opportunity Quarterly Census of Employment and Wages

10. Career Source Palm Beach County

INFORMATION ABOUT PALM BEACH COUNTY

All property owners who maintain their permanent home on the property are entitled to a "Homestead Exemption" which exempts the first \$25,000 of assessed value of the property from Ad Valorem taxes. Effective January 1, 2008, a property with an assessed value of \$75,000 or more receives an additional \$25,000 exemption. Additional exemptions are also available to widows/widowers, disabled veterans, totally disabled non-veterans, senior citizens, and others. The November 8th, 2016 Elections passed additional exemptions for totally and permanently disabled first responders and a homestead tax exemption for certain senior, low income, long-term residents.

The BCC levies a countywide millage that applies to all property owners in the County on the net assessed value of property. Millage is the rate used to determine the amount of tax. A mill is one-tenth of a cent, or \$1.00 of tax for every \$1,000 of net assessed value. The FY 2022 Countywide rate is 4.7815 mills.

Palm Beach County Fire Rescue and the County Library are dependent districts under the control of the BCC. They levy millages that apply to all property owners in the unincorporated portion of the County and residents of the municipalities that have elected to join the districts rather than provide the services themselves. The municipalities also levy millages to finance their local government's operating costs.

In addition to the BCC and municipalities, various other taxing districts levy millages that affect all property owners in the County or property owners in the particular districts. Some other entities in the County that levy property taxes are drainage districts. These taxes are not based on the value of the property, but on the number of acres in the parcel. Each district assesses an "Acreage Levy", a fixed amount for each acre or part thereof, to cover the maintenance and debt of the drainage facilities in the district. Additionally, some districts assess a "Parcel Levy", a fixed amount per parcel, to cover the cost of road maintenance and debt within the district.

FIRE RESCUE TAXING DISTRICTS (MSTU)

Belle Glade
Cloud Lake
Glen Ridge
Haverhill
Juno Beach
Jupiter

Lake Clarke Shores
Lake Park
Lake Worth Beach
Lantana
Loxahatchee Groves
Pahokee

Palm Springs
Royal Palm Beach
South Bay
South Palm Beach
Wellington
Westlake

Serviced by Fire Rescue

Manalapan

Fire Rescue also has a service agreement for a portion of Martin County

Dispatched by Fire Rescue Outside the Fire Rescue Taxing District

Atlantis
Delray Beach
Greenacres
Gulf Stream

Highland Beach
Jupiter Inlet Colony
Mangonia Park
North Palm Beach
West Palm Beach

Palm Beach Gardens
Palm Beach Shores
Riviera Beach
Tequesta

INFORMATION ABOUT PALM BEACH COUNTY

COUNTY LIBRARY TAXING DISTRICTS

Atlantis
Belle Glade
Briny Breezes
Cloud Lake
Glen Ridge
Greenacres
Haverhill
Hypoluxo

Juno Beach
Jupiter
Jupiter Inlet Colony
Lake Clarke Shores
Loxahatchee Groves
Mangonia Park
Ocean Ridge
Pahokee

Palm Beach Gardens
Palm Beach Shores
Royal Palm Beach
South Bay
South Palm Beach
Tequesta
Wellington
Westlake

COUNTYWIDE TAXING DISTRICTS

The School District of PBC

3300 Forest Hill Boulevard
West Palm Beach, FL 33406
Telephone: (561) 434-8000

Children's Services Council

2300 High Ridge Road
Boynton Beach, FL 33426
Telephone: (561) 740-7000

Health Care District

2601 10th Avenue North, Suite 100
Palm Springs, FL 33461
Telephone: (561) 659-1270

Florida Inland Navigation District

1314 Marcinski Road
Jupiter, FL 33477
Telephone: (561) 627-3386

South Florida Water Management District

South Florida Water Management Basin

Everglades Construction

3301 Gun Club Road
West Palm Beach, FL 33406
Telephone: (561) 686-8800

NON-COUNTYWIDE TAXING DISTRICTS

Greater Boca Raton Beach & Park District

300 South Military Trail
Boca Raton, FL 33486
Telephone: (561) 417-4599

Port of Palm Beach District

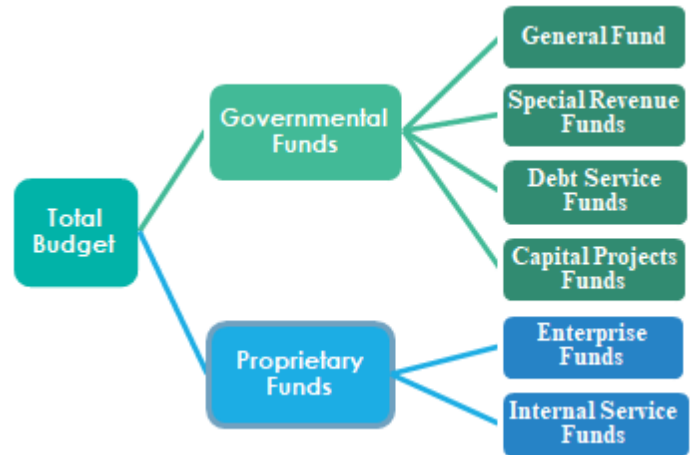
1 East 11th Street, Suite 600
Riviera Beach, FL 33404
Telephone: (561) 383-4100

Jupiter Inlet District

400 N. Delaware Boulevard
Jupiter, FL 33458
Telephone: (561) 746-2223

Fund Types

The financial accountability of Palm Beach County is measured on a fund basis in accordance with generally accepted accounting principles (GAAP). A fund is a separate fiscal and budgetary entity. Revenues and expenditures are legally recorded in the following groupings of funds, each of which must be in balance and may not show a deficit per Florida statutory requirements.



Governmental Funds

General Fund (0001)

This fund is used to account for financial transactions which are applicable to the general financial requirements of the County, except those required to be accounted for in other funds. Some of the countywide operations included in the General Fund are: Parks and Recreation, Engineering, Facilities Development and Operations, Public Safety, and Sheriff. County Administration, County Attorney, Financial Management and Budget, Human Resources, and Purchasing are also included in the fund.

Special Revenue Funds (1000-1999)

These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The restricted or committed proceeds or specific revenue sources should be expected to continue to comprise a substantial portion of the inflows reported in the fund. The County uses a minimum of 50% as its definition of substantial. Some of the funds in this grouping are County Transportation Trust, Fire Rescue, Municipal Services Taxing District, County Library, and Tourist Development.

Debt Service Funds (2000-2999)

These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for debt service.

Capital Projects Funds (3000-3999)

These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facility and other capital assets. Capital project funds exclude those types of capital related outflows financed by proprietary funds.

Proprietary Funds

Enterprise Funds (4000-4999)

These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges. Airports and Water Utilities are considered Enterprise funds.

Internal Service Funds (5000-5999)

These funds are used to account for the goods and services which are provided by departments for the benefit of other County departments on a cost reimbursement basis. Fleet and Risk Management are Internal Service Funds.

Measurement Basis

In governmental accounting, the measurement basis used for the accounting system depends on the fund or funds involved.

Governmental funds use the current financial resources and the modified accrual basis of accounting. With this measurement focus, only current assets and deferred outflows, and liabilities and deferred inflows are generally included on the balance sheet. Under the modified accrual basis, revenues are recognized if they are measurable and available for use during the year. For this purpose, the County considers revenue to be available if it is collected within 60 days of year-end. Revenues not considered available are recorded as deferred revenues. Expenditures are recognized in the period the liabilities are incurred; however, debt service, as well as expenditures related to compensated absences, claims and judgments, and other post employment benefits are recorded only when payment is due.

Proprietary funds use the full accrual basis of accounting. Under this basis, revenues are recognized in the period earned and expenses are recognized in the period that the liabilities are incurred.

Financial Statements

In governmental accounting, the focus for budgeting, measuring, and reporting on financial activity depends on the funds involved.

Governmental funds are accounted for on a "financial resource flow" focus. This means that governmental fund balance sheets will only contain current assets, current liabilities, and the excess of current assets over current liabilities, which is called the fund balance or fund equity. Governmental fund operating statements present increases in resources (revenues and other financing sources), uses of resources (expenditures and other financing uses), and changes in fund balances.

Proprietary funds are accounted for on an "income determination" measurement focus. Accordingly, all assets and liabilities are included on their balance sheets. Proprietary fund operating statements present increases (revenues) and decreases (expenses) in net position.

The government-wide financial statements presentation distinguishes between activities that are supported primarily by taxes and intergovernmental revenues (governmental activities) and activities that are intended to recover all or most of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public safety, physical environment, transportation, economic environment, human services, and culture and recreation. The business-type activities of the County include the Water Utilities Department and the Department of Airports.

Fund Balance Reporting

Governmental fund balances are classified as nonspendable and spendable as follows:

Nonspendable Fund Balance includes amounts that cannot be spent either because it is not in spendable form or because of legal or contractual requirements (e.g. inventory, prepaids).

Spendable Fund Balance includes amounts in the following four categories:

- **Restricted Fund Balance** includes amounts that are constrained for specific purposes which are externally imposed by providers (such as grantors or creditors) or enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers.
- **Committed Fund Balance** includes amounts that are constrained for specific purposes, that are internally imposed by the County's highest level of decision making authority, the Board of County Commissioners (BCC). Formal action must be taken by the BCC prior to the end of the fiscal year. The same formal action must be taken by the BCC to remove or change the limitations placed on the funds.
- **Assigned Fund Balance** includes amounts that are intended to be used for specific purposes that are neither restricted or committed. Fund Balance may be assigned by the BCC, the County Administrator, the Director of OFMB, or the Budget Director.
- **Unassigned Fund Balance** includes amounts in the general fund that have not been classified in the previous four categories. Unassigned fund balance could also include deficit residual balances for any governmental funds after reporting amounts as restricted, committed, or assigned. Deficit amounts cannot be reported for restricted, committed, or assigned fund balances in any fund.

Order of Use of Restricted and Unrestricted Funds

When both restricted and unrestricted funds are available for expenditure, restricted funds will be used first.

When committed, assigned, and unassigned funds are available for expenditure, committed funds should be spent first, assigned funds second, and unassigned funds last.

Department and Fund Relationship

The following page includes a matrix of County departments and agencies and their fund relationship.

DEPARTMENT AND FUND RELATIONSHIP

Department	General Fund	Special Revenue Fund	Capital Fund	Enterprise Fund	Internal Service Fund
Board of County Commissioners					
Community Services	✓	✓			
County Administration	✓				
County Attorney	✓				
County Commission	✓				
County Cooperative Extension Service	✓	✓	✓		
Criminal Justice Commission	✓	✓			
Engineering & Public Works	✓	✓	✓		
Environmental Resources Management	✓	✓	✓		
Facilities Development & Operations	✓		✓		
Housing & Economic Development	✓	✓			
Human Resources	✓				
Information Systems Services	✓		✓		
Internal Auditor	✓				
Legislative Affairs	✓				
Medical Examiner	✓				
Office of Community Revitalization	✓	✓	✓		
Office of Diversity, Equity, & Inclusion	✓				
Office of Equal Business Opportunity	✓				
Office of Equal Opportunity	✓				
Office of Financial Mgmt & Budget	✓				
Office of Resilience	✓				
Palm Tran		✓			
Parks & Recreation	✓	✓	✓		
Public Affairs	✓	✓			
Public Safety	✓	✓	✓		
Purchasing	✓				
PZ&B - Planning & Zoning	✓				
Risk Management	✓				✓
Youth Services	✓				
Other Departments and Agencies					
Airports				✓	
PZ&B - Building Division		✓	✓		
County Library		✓	✓		
Fire-Rescue		✓	✓		
Fleet Management					✓
Tourist Development		✓			
Water Utilities				✓	
Commission on Ethics	✓				
Office of Inspector General		✓			
Constitutional Officers					
Clerk & Comptroller	✓				
15th Judicial Circuit	✓	✓			
Property Appraiser	✓				
Sheriff	✓	✓			
Supervisor of Elections	✓				
Tax Collector	✓				

FINANCIAL POLICIES

Palm Beach County's FY 2022 Budget has been developed using the policies described in this segment of the Budget document and is intended to facilitate management actions on financial decisions, as well as, to assist other readers of this document in understanding County finances.

The establishment of consolidated financial policies will also have the following benefits:

- Provide a concise reference guide for consideration of County financial matters.
- Direct attention to overall financial condition, rather than a narrow focus on single issues.
- Exhibit a commitment to sound financial management and fiscal integrity, establishing credibility and confidence for citizens, investors, and rating agencies.
- Demonstrate compliance with applicable Florida statutory requirements.

The financial policies on the following pages are grouped into the following categories:

- **BUDGET POLICIES**
- **REVENUE POLICIES**
- **EXPENDITURE POLICIES**
- **RESERVE POLICIES**
- **DEBT POLICIES**
- **CAPITAL IMPROVEMENT POLICIES**
- **OTHER - ROTATION OF EXTERNAL AUDITORS**

I. BUDGET POLICIES

I.1 Balanced Budget

The County's Annual Budget shall be balanced; that is, the total estimated receipts, including balances brought forward, shall equal the total appropriations and reserves (Florida Statutes, 129.01(2)(b)).

I.2 Budget Adoption

The County's Annual Budget shall be adopted by the Board of County Commissioners at the fund level.

I.3 Estimates of Receipts

The budgeted receipts shall include 95% of all receipts reasonably anticipated from all sources, including taxes to be levied, and 100% of balances brought forward at the beginning of the fiscal year (Florida Statutes, 129.01(2)(b) and 200.065(2)(a)).

I.4 Contingencies

A reserve for contingencies may be budgeted in each operating and capital fund up to 10% of the total fund budget. The Board of County Commissioners may reallocate these reserves to fund unforeseen needs during the budget year (Florida Statutes, 129.01(2)(c)(1)).

I.5 Cash Carryover

A reserve for cash carryover will be budgeted in any fund which requires monies to be carried forward into the budget year to support operations until sufficient current revenues are received. This reserve will not exceed 20% of the fund budget (Florida Statutes, 129.01(2)(c)(2)). (See Section IV.1 - OPERATING RESERVES)

I.6 Budget Transfers

The Director of the Office of Financial Management & Budget has authority to approve intra-departmental transfers during the budget year. All other budget transfers (i.e. between departments, out of contingencies, and between capital projects) must be approved by the Board of County Commissioners.

II. REVENUE POLICIES

II.1 General Revenue Policy

Generally, the County reviews estimated revenue and fee schedules as part of the budget process. Estimated revenue is conservatively projected (at 95% of estimate) for five years and updated annually. Proposed rate increases are based upon:

- Legislative Constraints Fee policies applicable to each fund or activity
- The related cost of the service provided
- The impact of inflation on the provision of services
- Equity of comparable fees
- Legislative constraints

The Revenue Policy of Palm Beach County includes these informal policies, with the addition of:

- Maintenance of a diversified and stable revenue system to shelter the County from short run fluctuations in any one revenue source

II.2 Revenue Summaries

As part of the annual budget process, a consolidated summary of revenue sources will be prepared and incorporated into the County's budget documents.

II.3 Ad Valorem Taxes

The use of Ad Valorem tax revenues will generally be limited to the following funds:

Countywide:

- General*
- Debt Service*

Dependent Districts:

- County Library and Library Debt Service*
- Fire Rescue MSTUs (Jupiter and Main Fire Rescue MSTU)*

Specific allocations of such revenue will be made during the annual budget process

II.4 Gas Taxes

The use of Gas Tax revenues will generally be limited to the following funds:

- County Transportation Trust*
- Transportation Improvement*
- Mass Transit*
- Debt Service*

II.5 Sales Taxes

The use of Sales tax revenue will generally be limited to the following funds:

*General
Debt Service*

II.6 Impact Fees

Palm Beach County shall require new development activity to pay impact fees for new capital facilities or expansion of existing facilities. Fees shall not exceed a pro rata share of the reasonably anticipated costs of such improvements.

Impact fees have been implemented for parks, roads, libraries, Fire Rescue, public buildings, schools, and law enforcement.

II.7 Utility Taxes

The utility tax is a tax imposed on the purchase of utility services. It provides additional revenue necessary to maintain adopted levels of service, primarily for the Sheriff's road patrol.

II.8 Tourist Development Taxes

The use of Tourist Development tax revenues will generally be limited to the Tourist Development Funds and the Beach Improvement Fund.

II.9 Grants

Only grants which can reasonably be expected to be received will be considered as revenue sources for budget development purposes. The County shall amend its Budget to reflect additional grants received during the year.

II.10 Restricted Revenues - Bonds

Revenues which have been pledged to bondholders shall be restricted and will conform in every respect to covenants.

II.11 Countywide Revenues

Countywide revenues collected on a Countywide basis will be allocated only to funds which provide Countywide services.

II.12 Cost Recovery Fees (User Charges)

Cost recovery fees, where appropriate, should be established to offset the cost of providing specific services and should be reviewed on a regular basis. Board policy provides for moving towards full recovery, and the Board will examine and act on exceptions to that policy.

Where full cost recovery is deemed inappropriate, cost recovery ratios should be established for consideration by the Board. (Upon approval by the Board, cost recovery ratios will be incorporated into the County's Financial Policies).

II.13 Private Contributions

The County provides many services to its residents; thereby, enhancing the "Quality of Life" in our County.

To the extent possible, efforts should be made to secure private contributions, whether in the form of volunteer services, equipment, or cash contributions. This is particularly important in helping to defray the taxpayer burden of providing programs and activities which may be considered primarily "Quality of Life" in nature; such as, various community services, cultural, and recreational activities.

II.14 Infrastructure Surtax

On November 8, 2016 the County's one cent infrastructure surtax referendum was passed. The purpose of this surtax is to enable the County to complete the backlog of infrastructure, repair, and replacement projects that have occurred during the last several years of budget reductions.

III. EXPENDITURE POLICIES

III.1 Administrative Charges

The County has a federally approved overhead distribution system, which allocates General Fund Administrative Charges to the various County entities benefiting from such administrative activities. The existence of this system assures qualification for federal reimbursement of administrative costs associated with federal programs.

III.2 County Grants

As part of its annual budget process, the County identifies amounts to be granted to various community agencies, which provide valuable services to the County's residents.

Because of increasing demands on the County's limited resources, the County will provide a maximum of the amount budgeted to each grant recipient. In the event that a grant recipient requests additional County funding, such request will be considered in the next year's budget process.

III.3 Grant Supported County Programs

The County conducts a variety of programs which depend on outside grants to the County for partial funding. In the event of reductions in such outside funding amounts, the program service levels will be reduced and additional County support will not be provided to compensate for the reduction of outside funding.

Full recovery of vacation and sick leave for employees working under a grant shall be undertaken.

III.4 Performance Measures

The County has established an award-winning Enterprise Key Performance Indicator (eKPI) system that allows each department to input monthly, quarterly and yearly "Performance Measures" for each of its departments in order to assure that maximum productivity is being achieved. Departments review eKPI performance scorecards with County Administrators and utilize the data to assess performance and to justify budget requests.

Performance Measures will also provide management with criteria to use in evaluating departmental requests for increased funding levels.

IV. RESERVE POLICIES

A reserve policy is an important factor in maintaining the fiscal health of Palm Beach County. There are three primary types of reserves: Operating, Capital, and Debt. The degree of need for these reserves differs based upon the type of fund or operation involved. However, one policy statement for each type of reserve can be uniformly applied to most funds (excluding Airport and Water and Sewer, which are subject to various regulatory requirements). Board approval is required to move funds from Contingency Reserve accounts into expenditure line items.

IV.1 Operating Reserves

The adopted budget for the General Fund will include unassigned reserves (reserve for balance brought forward and contingency) in an amount which, when combined with the statutory reserve, is between 10% and 15% of net budgeted expenditures and transfers for this fund. The FY 2022 budget is 17.6%.

The adopted unassigned reserves in the General Fund shall not be less than 8% of the total General Fund budget. The FY 2022 budget is 11.3%, in line with the policy.

The County shall maintain year-end General Fund unassigned fund balance at an amount which is between 15% and 20% of audited General Fund expenditures and transfers to other funds. To the extent that the year-end audited fund balance falls outside of this range, corrective action shall be taken over a three-year period to bring the balance into conformity with this policy. As of September 30, 2020, unassigned fund balance was 19.6%.

IV.2 Capital Reserves

Capital Reserves are established primarily to set aside funds to provide for additional projects, or additions to existing budgeted projects, which may be deemed appropriate for funding after the Annual Budget is adopted.

Capital Project Funds – Fund Balance

- Assigned fund balance in capital project funds include amounts which are being held for specific projects.
- Amounts in bond construction funds for which the bonds were issued will be reflected as restricted fund balance.

IV.3 Debt Reserves

Debt reserves are established to protect bondholders from payment defaults. Adequate debt reserves may be needed to maintain good bond ratings and the marketability of bonds. The amount of debt reserves may be established with each bond issue.

Although these policy statements are intended to apply to various funds of the County, various Federal, State, and Local laws and regulations, and specific financial policies, may supersede them.

V. DEBT POLICIES

Palm Beach County will use debt financing when it is appropriate, which will be implemented through procedures provided in county policy CW-F-074. It will be judged appropriate only when the following conditions exist:

- When non continuous capital improvements are desired, and;
- When it can be determined that current and/or future citizens will receive a benefit from the improvement.

When Palm Beach County utilizes long-term debt financing, it will ensure that the debt is soundly financed by:

- Conservatively projecting the revenue sources that will be utilized to pay the debt.
- Financing the improvement over a period not greater than the useful life of the improvement.

Additionally, the County has the following policies in relation to debt financing:

- Where practical, the County will issue general obligation bonds instead of non-self supporting revenue bonds.
- Palm Beach County maintains good communications with bond rating agencies about its financial condition.
- Palm Beach County maintains overall outstanding debt less than \$1,250 per capita.
- Debt service payments, exclusive of self-supporting debts, will be no more than 10% of actual general governmental expenditures.

FINANCIAL POLICIES

Annual budgets and long-range forecasts include debt service payments and reserve requirements for all debt currently outstanding and for all proposed debt issues.

V.1 General Obligation Debt

The County will issue general obligation bonds only upon approval of the electorate after a general election, as required by the Florida Constitution.

V.2 Non-Self-Supporting Debt

The County may issue non-self-supporting debt to the extent that pledged non-ad valorem revenues are at least twice the annual amount of debt service on the non-self-supporting debt and to the extent that variable interest rate on non-self-supporting debt is no more than 25% of total non-self-supporting debt in the aggregate.

V.3 Self-Supporting Debt

The County may issue self-supporting debt for proprietary fund activities based on analyses of revenues and expenses to be incurred as a result of the project or projects to be funded by the debt.

VI. CAPITAL IMPROVEMENT POLICIES

VI.1 Five-Year Program

The County will develop a five-year Capital Improvement Program as part of each year's annual budget process and will make all capital improvements in accordance with the adopted Annual County Budget.

The County will identify the estimated costs and potential funding sources for each capital project before it is submitted to the Board of County Commissioners as a component of the five-year program.

VI.2 Operating Costs

The costs of operating and maintaining all proposed projects will be identified and incorporated into five-year financial projections for operations.

VI.3 Capital Financing

The County Administrator will determine and recommend to the Board, the least costly financing method for all capital projects.

VI.4 Renewal and Replacement

The County shall develop and implement a program for identifying, scheduling, and budgeting for the renewal and replacement requirements of capital facilities.

VII. OTHER - ROTATION OF EXTERNAL AUDITORS

In December 1991, the Board approved a mandatory rotation policy for external auditors that prevented the current auditors from competing for the next contract. Auditing contracts have historically lasted seven years (an initial term of three years followed by up to four years of extensions). In September 2012, the Board removed the mandatory rotation requirement. The current firm can compete for the contract, but the principle must change if the same firm is used.

BUDGET PHILOSOPHY & PROCESS

Palm Beach County is committed to providing quality service to its residents at the lowest possible cost, in order to optimize taxpayer dollars. In developing the County's financial plan, or budget, attention is first given to assure the budget will be in balance, both on an overall basis and in each of the County's funds. Any potential imbalances are eliminated by the County Administrator before the Tentative Budget is presented to the Board of County Commissioners for consideration and adoption at Public Hearings.

Fiscal Year

Palm Beach County's Budget is based on a fiscal, rather than calendar year. The year begins on October 1st and ends on September 30th. Thus, FY 2022 is from October 1, 2021 through September 30, 2022.

Statutory Requirements

In the State of Florida, county budgets are governed by State Statutes. Chapter 129 of the Florida Statutes, entitled "County Annual Budget" specifically directs that (among other requirements) a budget be prepared annually and it must be balanced. It further provides for amendment of the budget in limited circumstances and prohibits expenditures in excess of budgeted amounts.

Funds Included

The County's budget is consolidated and presents the planned disposition of all available resources in all funds. The total budget is appropriated by the Board of County Commissioners as the adopted financial plan for the County for the ensuing fiscal year.

Basis of Budgeting

All funds are budgeted using the modified accrual basis of accounting, including proprietary funds. Fund budgets are prepared using the governmental model, which in essence, is as if all funds were special revenue funds. The only exception to this policy is the annual interest expense or proprietary funds which is budgeted on the accrual basis.

Budget Development Process

The FY 2022 budget was developed based on the County's strategic priorities and department strategies. Supplemental requests include critical needs and other priorities. County departments maintained the same service levels as last year while attempting not to increase expenses through the implementation of efficiencies and privatization efforts.

All Department operating requests and performance measures were due March 15th, capital requests were due March 22nd, and Constitutional Officers' proposed budgets due May 1st or as specified by State Statute.

A workshop was held with the Management Team in May. A workshop with the Board of County Commissioners was held on June 15th followed by the adoption of the maximum millage rate on July 13th. Both included input from the public. Based on Board direction at these meetings, changes were made and a tentative budget was finalized.

Public Hearings were held on September 9th and September 20th to receive final public comments on the Tentative Budget and to adopt a Final FY 2022 Budget. The Board of County Commissioners adopted a millage rate of 4.7815 mills for FY 2022, which is 4.13% over the rolled-back rate. The rolled-back rate is the millage which, exclusive of new construction, provides the same ad valorem tax revenue as was levied during the prior year. The adopted budget became effective on October 1, 2021.

**Amendments
After Adoption**

Florida Statutes specifically direct that, upon final adoption, the budgets shall regulate the expenditures of the County and the itemized estimates of expenditures shall have the effect of fixed appropriations and shall not be amended or altered or exceeded except as provided by the Statutes.

The Board of County Commissioners, at any time within a fiscal year, may amend a budget as follows:

- Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund correspondingly increased with the approval of the Board provided the total appropriations of the fund are not changed.
- Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund for any lawful purpose. Expenditures can not be charged directly to the reserve for contingencies.
- The reserve for future construction and improvements may be appropriated by the Board for the purpose(s) for which the reserve was established.
- A receipt from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts, or reimbursement for damages, may, upon approval by the Board, be appropriated and expended for that purpose. Such receipts and appropriations shall be added to the budget of the proper fund.
- Increased receipts for enterprise or proprietary funds received for a particular purpose may, upon approval by the Board, be appropriated and expended for that purpose.

Florida Statutes provide for the delegation of authority to approve certain types of budget transfers. The Board of County Commissioners has established procedures by which the Director of the Office of Financial Management and Budget may authorize certain transfers which are intra-departmental in nature, such as appropriations from one line item to another within a department, transfers from designated capital reserves to establish budgets for projects previously approved, transfers from department specific operating reserves within special revenue funds and internal service funds, and transfers from reserves for donations for a specific purpose.

**Departmental
Performance**

Annually, the Departments include a mission statement, program/service descriptions, highlights and accomplishments, the budget year's goals (objectives), and performance measures in the eKPI Performance Metric system and ultimately in the Budget Document. These functions help Administration and the County Commission evaluate the performance of each Department. The Office of Financial Management and Budget - Strategic Planning and Performance Management Division works throughout the year to help departments establish more effective performance measures, targets and stretch goals.

The overall objective is to verify Palm Beach County performance measures are:

- A positive tool in to gauge organizational achievements;
- Meaningful (value) to all;
- An important management tool to aid decision making;
- An accurate source to help justify resource requests; and
- A way to connect staff level activities to higher level organizational missions and objectives.

BUDGET TIMELINE

February 8, 2021	Distribution of the Budget Instructions Manual covering operating and capital budgets and strategic plan
February 16, 2021	Performance Budgeting (PB) training sessions (as needed)
February 22, 2021	PB\CIP\eKPI\ Budget Book app systems opens to departments for entry of estimates, budget requests, and performance data
March 9, 2021	Balance Brought Forward agenda item
March 15, 2021	Submission of departmental budget requests and Performance Measures
March 22, 2021	Submission of departmental CIP budget requests
April 19, 2021	Calculations of tax requirements and gross budget and completion of overall budget review
May 1, 2021	Submission of Constitutional Officers' budget requests
May 5 - 6, 2021	Management Team Meeting
June 1, 2021	Property Appraiser - Estimate of assessed property value to the BCC (F.S. 200.065(7)) and submission of budget request to the State Department of Revenue (DOR) and the BCC (F.S. 195.087(1)(a))
June 15, 2021	BCC Budget Workshop (6:00 p.m.)
July 1, 2021	Property Appraiser - Certification of taxable property values to the BCC (F.S. 193.023(1); 200.065(11))
July 13, 2021	Regular BCC Meeting (9:30 a.m. - 5:00 p.m.) - Authorize submittal of proposed millage rate
July 16, 2021	Notification to Property Appraiser of proposed millage rate, roll back rate, and date, time, and place of 1st Public Hearing (form DR-420) (F.S. 200.065(2)(b))
August 1, 2021	Submission of Tax Collector's budget request to the State DOR and the BCC (F.S. 195.087(2))
August 15, 2021	Property Appraiser - final budget amendments from DOR (F.S. 195.087(1)(a))
August 17, 2021	Board meeting to approve requests of Tax Collector to order tax roll to be extended prior to completion of Value Adjustment Board Hearings
September 1, 2021	Submission of departmental Highlights, Accomplishments, and Emerging Issues
September 9, 2021	First Public Hearing (5:05 p.m.) - Adopt proposed millage and amended tentative budget (F.S. 200.065(2)(c))
September 10, 2021	Publication of newspaper advertisements of Second Public Hearing and Budget Summary Statement (F.S. 129.03(3)(b); 200.065(2)(d) and (3(1)))

BUDGET TIMELINE

- September 17, 2021** Submission of approved millage levy resolution and budget to Property Appraiser, Tax Collector, and DOR (F.S. 200.065)(4)) and Certification of Compliance submitted to DOR (F.S. 200.068 DR-487)
Post tentative budget to County's website at least 2 days before hearing and within 30 days after adoption.
- September 20, 2021** Second Public Hearing (5:05 p.m.) - Adopt final millage and budget (F.S. 200.065(2)(d))
- October 1, 2021** Beginning of new fiscal year
- December 19, 2021** Submission of Budget Documents to the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award Program



STRATEGIC PLANNING

In Fiscal Year 2017, the County created a Strategic Planning and Performance Management Division that is located within the Office of Financial Management and Budget. This division works closely with the Budget Division to create a Budget based on a strategic plan that is reviewed by the BCC annually.

In December 2020, the BCC held a workshop to set the strategic priorities for FY 2022. These strategic priorities are listed and described more in more detail below:



While these strategic priorities have remained consistent for the past few years, the leadership of the Strategic Planning and Performance Management Division has created a separate comprehensive document that details all of their processes and performance data by department. A link to that document can be found here:

https://pbcportal.pbcgov.org/ofmb/SPPM/Shared Documents/Strategic Planning Book 2021_PROOF 9.pdf

A few examples of FY 2022 funding under each strategic priority are detailed below: □

Economic Development

The Department of Housing and Economic Development includes approximately \$3.1 million in Ad Valorem funding for Economic Development Incentives that are intended to create employment opportunities, while reducing disparities and improving the quality of life for everyone. □

Housing/Homelessness

The Community Services Department includes approximately \$13.5 million in Ad Valorem funding for homeless resources centers in multiple locations throughout the County. The Department of Housing and Economic Development includes \$5.0 million in Ad Valorem funding for the affordable housing initiative. These programs are intended to address the housing and homelessness needs of its residents.

STRATEGIC PLANNING

Environmental Protection

The Environmental Resources Management Department includes \$4.0 million in Ad Valorem funding for natural areas management. This funding as well as the \$750 thousand for the manatee protection program are intended to protect, preserve, and enhance our natural resources and develop a climate of resilience.

Infrastructure

The County has provided \$41.0 million in Ad Valorem funding for the Capital Improvement Program to provide the needed infrastructure required to enhance the quality of life for every resident. The County also provides \$50.6 million in Ad Valorem funding as an operating subsidy for our Palm Tran bus service and an additional \$3.6 million in for the Palm Tran vehicle replacement program. In addition to these programs, The County is also managing the Infrastructure Surtax Program that was approved by voters during the November 8, 2016 election. This program includes over \$700 million of backlogged infrastructure projects that were put on hold during the Great Recession, and it is funded by the County's portion of the additional one-cent infrastructure surtax.

Public Safety

In order to ensure a safe, secure, and peaceful community for its residents, the FY 2022 budget includes \$685.7 million in net Ad Valorem funding for the Sheriff. The Fire Rescue Main MSTU has also adopted an appropriation budget of \$399.2 million (net of reserves), which is funded by a separate millage rate.

Substance Use and Behavior Disorders

The Community Services Department's Office on Substance Use Disorders was created to address and implement Palm Beach County's Opioid Response Plan. This office is funded with \$2.6 million in Ad Valorem funding and is responsible for improving the quality of care and outcomes to address the needs of the affected population. The County also provides approximately \$6.3 million in Ad Valorem dollars for behavioral health and substance use disorder services through Financially Assisted Agencies.

BUDGET ASSUMPTIONS

This portion of the Budget Document provides the basic budget assumptions/directions that were approved by the County Administrator for the preparation of the FY 2022 budget and FY 2023-2026 forecast.

Factors Outside County Control

- The County's FY 2022 population estimate is 1,502,495 or a 2.5% increase from the previous year.
- Property values continue to rise for the eighth consecutive year (5.72% for FY 2022) and continue to surpass the peak in FY 2008.
- As of September 2021 Palm Beach County's unemployment rate is 4.1%, which is slightly below National and State levels. The County's unemployment rate has decreased by 2.9% since September 2020. Unemployment rates reached an all time high of 14.2% in April of 2020 due to the economic impact of COVID-19.
- Rates for interest income are estimated at 0.75 % for FY 2022.

Factors Within County Control

Financial

- Budgeted contingency amounts were analyzed on an individual basis.
- Budgeted cash reserve levels are adequate to provide for cash flow requirements.
- Savings from operational efficiencies.
- Bond issues are preceded by a fiscal impact analysis including potential funding sources.
- Perform and update multiyear forecast of revenues and expenditures.

Administration

- The FY 2022 budget submission incorporated:
 - a) An approach which matches spending levels to services performed;
 - b) A 3% increase for all employees of the Board of County Commissioners, while special bargaining units' employees may have different salary adjustments; and
 - c) The Evergreen Compensation Study (phase I and II), which provided county employees with a salary adjustment increase, calculated based on years of service; it is attributed to most of the increases in Personal Services for County departments and agencies throughout this document unless otherwise noted; and
 - d) A maximization of resources to reduce the impact on existing service levels.
- Detailed analysis and justification was submitted for approval of new positions. If a new facility is scheduled to open, new positions were budgeted only for the period the new facility will be operational.
- Budget requests should be adequate to assure safety standards are met.
- Budget requests should be adequate to maintain service levels status quo.
- Contracting services were considered as a cost effective alternative, especially for new facilities.

Equipment Purchases

- Budget requests for additional equipment were accompanied by a utilization assessment, comparative buy vs. rent or lease/purchase cost analysis, and a cost analysis of associated maintenance and personnel requirements.
- Equipment replaced due to age, mileage, or condition will be disposed of as trade-in or at auction. Therefore, the level of equipment inventory should not increase. In fact, it may decrease due to more efficient equipment.

BUDGET ASSUMPTIONS

General

- New facilities, becoming operational in FY 2022, impact the budget for operations and maintenance.
- Budgeted construction management costs were shown as a component of the related project cost.
- Capital Improvement Program budget requests required identification of associated operations and maintenance costs.
- Five-year projections were developed for all county expenditures and revenues in order to facilitate the update of the Palm Beach County Comprehensive Plan.
- Departments submitted the narrative budget with updated objectives and performance measures.

Payroll Related Assumptions

- The amount of wages subject to **Social Security** tax was reported as \$142,800 for FY 2022 when the budget was prepared. Tax rates for **Social Security and Medicare** continue at 6.2% and 1.45%, respectively.
- **Life and health insurance** rates are \$13,080 per employee, but are subject to adjustment by Risk Management.
- **Retirement rates** used for budget estimations are listed below:

Regular	10.86%
Special Risk	26.01%
Senior Management	29.14%
Elected Official	51.67%
DROP	18.49%

Budgetary Issues

- Maximize efficiency to minimize annual increases in operating costs
- Maximize available resources to increase community revitalization efforts
- Public safety to ensure a safe, secure, and peaceful community, which include Sheriff operations
- Funding to protect, preserve, and enhance natural resources
- Funding infrastructure
- Funding to address the substance use and behavior disorders crisis
- Funding to provide support to programs addressing the housing and homelessness needs
- Recovering revenues from the COVID-19 pandemic and addressing future expense budgets

Trends

- Increased costs in construction industry
- Sustain the residential and commercial property values
- Increased cost for Public Safety (Police Services, Jails, Fire Rescue, and Emergency Management)
- Increased cost to combat substance use and behavior disorders
- Increased cost of natural disasters due to climate change
- Geographic centralization of County departments to reduce overhead and administration costs
- Increase in Impact Fees collected are on the rebound from the effects of COVID-19; and Tourist Development Taxes collected

According to the US Bureau of Labor Statistics, the unemployment rate at the state level is 4.9% while the national level is 4.8%; meanwhile, the County's unemployment rate has decreased from 7.0% in 2020 to 4.1% in 2021 (as of September). This is primarily due to the economic recovery efforts from the COVID-19 pandemic.

Resource Choices

- Maintain adequate reserves
- Consideration of alternate gas tax uses to support reduction in ad valorem tax
- Implementation of efficiencies and privatization efforts
- One-Penny Sales Surtax, approved during the November 2016 election, continues to be used to fund the back log of infrastructure repairs, restoration, and replacements and maintain current levels of service provided by the School District, County, and Cities. The Surtax funds are included as part of this document.
- Each department's FY 2022 budget and emerging issues can be found within the departments section of this document.

Long Term Goals/Policies

Palm Beach County adopted a Comprehensive Plan in 1980 providing the framework for land use changes within the unincorporated area and mechanisms and standards through which changes could occur. This plan represented a rethinking and restructuring of land use planning in the County. The changes were as a result of unstable conditions in the economy of the County, the needs of the Palm Beach County residents, and state legislative requirements. The basic concept of the Plan was to permit development at urban densities in those areas where urban services could be provided efficiently and economically, and to prevent urban density development in areas which were not planned for extension of urban services.

Palm Beach County's 1989 Comprehensive Plan built upon the strengths of its predecessor. This plan is based on an overall goal of maintaining a high quality of life in the County. The mechanisms and means for attaining this goal have been incorporated into the Elements of this Plan. Element drafts took shape and developed into the 1989 Plan as a result of a successful citizen participation program. Citizen input and Board of County Commissioners' direction throughout the planning stages of this document have created a plan that not only reflects the interests of the County as a whole, but maintains and protects the unique qualities and characteristics present in its sub-regions.

In 1995, the County evaluated the Plan, in accordance with the Evaluation and Appraisal Report requirements of the Florida Statutes. As a result, the Plan was substantially amended in 1996 and 1997, to incorporate the revisions necessary to update the Plan in preparation for the next planning time frame. Additional reporting requirements were statutorily mandated during the 2006 and 2007 Florida Legislative sessions. These changes help to strengthen the connection and inter-relationship between the planning and budget development processes by identifying specific funding sources for future services required to maintain established levels of services.

House Bill (HB 7207), the Community Planning Act, was signed by the Governor on June 2, 2011, amending multiple sections of the Florida Statutes, Chapter 163, and providing significant change to growth management in Florida. This legislation changed the name of the 'Local Government Comprehensive Planning and Land Development Regulation Act' to the 'Community Planning Act'. The legislation also revised the duties of local governments and municipalities relating to comprehensive plans; reduced state oversight of land use planning and relaxed review processes; encouraged local governments to apply for certain innovative planning tools; eliminated the state mandate for transportation, schools, and parks and recreation concurrency; and authorized the state land planning agency and other appropriate state and regional agencies to provide technical assistance to local governments.

Palm Beach County's Comprehensive Plan has been prepared to address the needs and interests of the County's residents and visitors. Areas addressed include, but are not limited to, future land use, transportation, housing, fire-rescue, utility, coastal management, health and human services, and capital improvements. The following is a link to the Plan:

[http://discover.pbcgov.org/pzb/planning/Comprehensive Plan](http://discover.pbcgov.org/pzb/planning/Comprehensive%20Plan)

The Goals, Objectives, and Policies presented in the Plan reflect the directives of the citizenry and the Board of County Commissioners. The following are some of the Goals (in no particular order) and what is being done in FY 2022 to accomplish them:

GOALS AND POLICIES

GOAL Accommodate the increased demand for emergency services in a comprehensive and organized fashion

The County has undergone significant changes in the concentration of its growth, namely into the western portions of the County. Much of this area is either unincorporated or contains municipalities who rely on County Fire-Rescue and Sheriff's Office services. The FY 2022 Sheriff's budget reflects the funding required to continue to provide quality service at an acceptable level.

The Fire Rescue Department continues to provide quality service. The County's service area encompasses 1,769 square miles, serving approximately 949,695 residents. The County currently provides full service to 19 municipalities and dispatches for an additional 13 municipalities. The FY 2022 budget contains funding so all rescue units are staffed with three firefighters and all stand-alone suppression units to be staff with four firefighters.

GOAL Utilize a capital improvements program to coordinate the timing and to prioritize the delivery of public facilities and other capital projects

The County has a policy of maintaining a five-year Capital Improvement Program to identify and fund projects required to maintain minimum acceptable levels of service. Capital project proposals are ranked as either essential, necessary, or desirable when submitted to the Budget Office during the budget development process. The projects are prioritized during meetings with the County's Management Team. Each of the major departments involved in the process; Facilities Development and Operations, Engineering, Parks and Recreation, etc.; maintain their own individual objectives and performance measures to assure the success of each project.

GOAL Preserve, protect and enhance coastal resources, and to discourage development activities that would damage or destroy coastal resources

Palm Beach County has a proactive program promoting inlet management, dune restoration, and beach nourishment to strengthen the natural defenses against storms and erosion. The County works closely with federal, state, and municipal partners to ensure a quick response, if necessary, following a storm event and to help fund restoration. Annual contracts are in place to allow for quick mobilization of a dune restoration should a coastal emergency be declared by the Governor.

GOAL Ensure that the highest quality of potable water and wastewater service is provided to the customers 24/7/365.

The Palm Beach County Water Utilities Department (WUD) is committed to providing the best potable water and wastewater services to its customers. WUD manages the repair and replacement schedule for over \$5 billion in County utility assets.

The Department has demonstrated its dedication to this pledge through completion of a rigorous review process to receive the [International Organization for Standardization \(ISO\) 55001 certification](#). ISO 55001 is an asset management system standard to which organizations manage the lifecycle of assets. WUD is honored to be the first water utility in North America to receive this prestigious certification for its continued commitment to managing public assets in accordance with the highest industry standards worldwide. PBCWUD is one of only seven organizations known in North America to be awarded this certification. The asset management program will allow WUD to better prioritize its aggressive Capital Improvement Plan and prepare for future capacity and service needs.

GOALS AND POLICIES

In addition to providing potable water and wastewater services, WUD also provides reclaimed water service in limited regions of its service area. Currently, the Department produces approximately 25 million gallons of reclaimed water each day. The use of reclaimed water for irrigation demonstrates the Department's mission for being environmental stewards by offsetting the amount of potable water utilized for irrigation.

GOAL Facilitate the provision of an adequate supply of safe, sanitary, and affordable housing to meet the needs of the County's residents

Affordable and Workforce housing in Palm Beach County is a significant issue and it remains a priority area for the County. A large number of households live in cost burdened and overcrowded conditions. The negative effects of increasing sales prices and high rental rates are being felt by households at all income levels. The Department of Housing and Economic Development (HED) developed a five-year plan identifying needs and setting goals and objectives for the allocation of federal, state, and County funds to support affordable housing, allowing HED to use the available federal, state, and local funds to meet the County's affordable and workforce housing goals. Performance measures employed by HED track housing first-mortgage financing, gap financing, foreclosure prevention (mortgage assistance), housing preservation, construction, and rehabilitation. HED has a commitment to special targeted populations which ensures expedited processing for returning veterans, elderly, physically disabled, as well as those residents living in the Glades Region of the County. Current programs focus on expanding access to homeownership financing, preserving existing homeownership, and creating new affordable rental opportunities through development/redevelopment and new construction. The FY 2022 budget contains a \$5,000,000 allocation to be used for the creation and preservation of affordable housing. Additionally, the American Rescue Plan Act (ARPA) funds awarded to the County, will also assist with the creation and redevelopment of affordable and workforce housing within and / or adjacent to Qualified Census Tracts (QCT's).

GOAL Create a balanced and diversified economy

HED continues its focus on economic sustainability in Palm Beach County. Significant resources have been secured to support expansion and revitalization of the economy throughout the County, with a special emphasis on the Western Communities. Since HED was formed in January 2012, it has invested over \$300 million in business, community development/redevelopment, and housing initiatives throughout Palm Beach County, allowing us to further our mission of "changing lives and transforming neighborhoods into balanced communities."

Current Initiatives:

1. The Economic Development Incentive Program continues to provide additional financial resources to businesses and is being utilized with greater frequency to meet the local match requirement to State incentive contracts.
2. HED partners with the County's Planning, Zoning and Building Department to utilize funds generated through the Palm Beach County Workforce Housing Program for new initiatives serving households with incomes between 60% and 140% of Area Median Income.
3. HED continues to expand search capabilities and data mining features of PBC Interactive, the County's first and only real-time business web platform.
4. HED is utilizing federal stimulus Act funds to assist homeowners impacted by COVID-19 to pay mortgage arrears and to make emergency home repairs.

GOALS AND POLICIES

GOAL Provide an interconnected multimodal transportation system which moves people, goods and services safely, efficiently with minimal impact to the environment

The County continues to maintain and implement a safe, convenient, and efficient transportation system through Palm Tran, Department of Airports (DOA), Engineering Department, and Palm Beach Transportation Planning Agency (TPA).

The Palm Tran Intermodal Center located in the West Palm Beach Central Business District is oriented land use with interconnected transportation modes including County Palm Tran bus, Regional Tri-Rail, Amtrak, Greyhound, and Local West Palm Beach Trolley.

The DOA maintains a self-sustaining business model, which provides for resources to insure these goals can be supported. This is achieved by user fees to corporate partners (airlines, car rental companies, etc.) and travelers using the airport. Additional funding is received in the form of capital grants from federal and state governments. Policy and strategic decisions are implemented through the annual budget, capital budget, and Airport's Master planning process. The DOA takes policy direction and input from the Board of County Commissioners, the Airports and Aviation Advisory Board, Department of Homeland Security, federal and state agencies, as well as input from our customers to achieve a balanced approach to service delivery.

Additionally, the Palm Beach County Board of County Commissioners participate on the TPA Board which collaboratively plans, prioritizes, and funds transportation investments within an urbanized area which includes 39 municipalities and the unincorporated County with the vision of a safe, efficient, connected, and multimodal transportation system.

GOAL Provide a Library System that serves the informational, educational, and recreational reading needs of residents

To accomplish the Library's mission to "Connect Communities, Inspire Thought and Enrich Lives," the Library provides the public with free access to an ever changing and growing collection of library materials in a variety of formats. Librarians help people of all ages find information that meets their diverse educational, professional, and recreational needs. Inquiries submitted in person, by telephone, through email, or live chat are answered promptly and accurately. Story time classes, the Summer Reading Program, and special events are provided to build children's confidence, reading skills, and sense of community. Outreach services to day care centers include story time classes for preschoolers and instruction for day care providers on how to share books with children. The Library promotes economic vitality and individual achievement by planning and presenting technology instructional activities for all ages, by offering opportunities for adults to improve their basic literacy skills, and by designing events and activities that will allow the community to learn and develop new skills. As required by the State, the Library reviews its long range plan of service annually.

GOALS AND POLICIES

GOAL Redirect growth to where services and facilities can be provided in the most efficient manner and encourage the revitalization/redevelopment to meet the long term needs of the County

The Office of Community Revitalization (OCR) is committed to strengthening and improving the quality of life in designated residential neighborhoods in unincorporated Palm Beach County. This is accomplished by engaging citizens' participation; enhancing governmental response to community needs; and providing funding, training, and technical assistance to build and support strong sustainable and representative neighborhood groups in the following key areas: Identifying and acting on neighborhood priorities, bringing awareness to the programs and services the County offers, influencing County decisions on plans, policies, programs, and services; and increasing involvement in civic and community life.

The OCR offers a wide variety of tools, services, and programs to assist residents in improving their neighborhoods and provides them with a link to County government and other agencies. These tools, services, and programs are intended to empower residents to effectively advocate for their communities, address community challenges, and enhance the quality of life in Palm Beach County neighborhoods. They are also intended to create opportunities for dialogue, information sharing, partnership, civic leadership building, and action between County government and neighborhood residents.

Services include: facilitate the Countywide Community Revitalization Team and Glades Technical Advisory Committee and their initiatives; facilitate neighborhood meetings and visioning workshops to identify residents' needs, and assist in the preparation of neighborhood plans; identify and procure funding and other resources for priority neighborhood improvement projects; assist neighborhood groups and residents to organize and sustain effective neighborhood associations; and educate them on how to effectively access and use County services and other community resources.

Programs offered include: the Abundant Community Initiative, Back to School PBC!, the Neighborhood Engagement and Transformation and Grant Program, the Neighborhood Street Lighting and Speed Hump programs, and the Resident Empowerment Training Program.

GOAL Provide a Countywide system of parks, beaches, open space, and recreational and cultural facilities to serve current and future needs of the County's population

The Parks and Recreation Department strives to meet the recreation and open space needs of countywide residents and visitors to Palm Beach County, through its 107* regional, district, special facility, community, beach, and neighborhood parks encompassing 8,742 acres. The County currently exceeds the Comprehensive Plan adopted Levels of Service (LOS) for regional, beach, and district parks. As the population continues to grow, the Parks & Recreation Department will need to expand recreational facilities and opportunities to meet the future demands of our residents and visitors. The Department has a five-year capital improvement plan that identifies and funds projects required to maintain minimum acceptable levels of service and for renewal and replacement of older facilities. Capital improvement projects are primarily funded from Park Impact Fees, Grants, General Fund, Bonds, and Infrastructure Surtax.

*Includes leased and undeveloped properties

ORGANIZATIONAL CHANGES

Palm Beach County, like every large organization, from time to time finds it necessary to alter its organizational structure in order to more effectively manage and monitor existing programs or to add new programs. In order to gain a clearer understanding of the FY 2022 Operating Budget, the reader should be aware of organizational changes since adoption of the FY 2021 budget. The following organizational changes are incorporated into the FY 2022 Budget Document. Also included in this section is information relating to changes in the location of various operating budgets within the budget document.

COMMUNITY SERVICES

As a result of internal restructuring to achieve optimum operational efficiencies, the Community Action Program has moved from Administration to the Division of Human Services (now referred to as, the Division of Human Services and Community Action).

COUNTY LIBRARY

The Collection Development Division evaluates the collection and decides what materials to order and the Technical Services Division catalogues and processes the new materials to send out to the branches. These two divisions were merged into what is now referred to as the Intellectual Resources Division to improve the direct workflow between the two sections. The Integrated Marketing and Communication Divisions were also merged to what is now the System Services Division to improve inefficiencies.

BUDGET SUMMARY TOTAL COMPARISON FY 2021 Adopted to FY 2022 Adopted Budget

What is the Budget?

The budget is a plan for the accomplishment of goals and objectives within programs identified as being necessary to the purpose of Palm Beach County government. Included in the format are the estimates of the appropriations of the resources required, the tax and non-tax revenues available to support implementation, and the number of positions estimated to fulfill the level of service represented by workload measures. The budget is presented to the appropriating body for adoption, which is the legal authorization to expend County funds during the fiscal year. The budget may be amended during the fiscal year by the governing body in accordance with procedures specified by law and/or administrative order.

Total Budget

The Total Budget includes budget transfers from one fund to another and payments from one County department to another for services received.

Net Budget

The Net Budget subtracts Internal Service Charges, transfers of money from one fund to another (Interfund Transfers), and payments from one department to another for services rendered, from the total Gross Budget. These reductions from the total Gross Budget are considered double-counted because they do not represent money coming into the County budget as revenue or leaving the County budget as expense. Interfund transfers are necessary to reflect movement of revenues within the legal budget from the fund where received to the fund where the expenditure is to be recorded.

	FY 2021 <u>Adopted Budget</u>	FY 2022 <u>Adopted Budget</u>
Total Budget	\$5,424,871,169	\$5,989,209,333
Less: Internal Service Charges	(\$146,874,138)	(\$151,952,528)
Interfund Transfers	(\$600,270,233)	(\$636,277,192)
Interdepartmental Charges	(\$26,594,857)	(\$25,952,054)
Net Budget	<u>\$4,651,131,941</u>	<u>\$5,175,027,559</u>
Budgeted Reserves	\$1,097,163,072	\$1,195,062,985
Budgeted Expenditures	\$3,553,968,869	\$3,979,964,574
Net Budget	<u>\$4,651,131,941</u>	<u>\$5,175,027,559</u>

CHANGES IN PROPERTY (AD VALOREM) TAXES

	FY 2021 Budget		FY 2022 Budget		Increase / (Decrease)	
	Millage	Amount	Millage	Amount	Amount	Percent
General Fund	4.7815	\$1,005,656,949	4.7815	\$1,062,035,841	\$56,378,892	5.61%
Voted Debt Service	0.0309	\$6,506,040	0.0334	\$7,425,522	\$919,482	14.13%
Sub-Total Countywide	4.8124	\$1,012,162,989	4.8149	\$1,069,461,363	\$57,298,374	5.66%
<u>Dependent Districts</u>						
County Library	0.5833	\$65,087,465	0.5824	\$68,599,230	3,511,765	5.40%
Fire-Rescue Countywide MSTU	3.4581	295,180,299	3.4581	313,235,018	18,054,719	6.12%
Jupiter Fire MSTU	1.8911	22,562,984	1.7880	22,339,347	(223,637)	-0.99%
Sub-Total Dependent Districts		\$382,830,748		\$404,173,595	\$21,342,847	5.58%
Total Property Taxes		\$1,394,993,737		\$1,473,634,958	\$78,641,221	5.64%

Use of Property Taxes	FY 2021	FY 2022	Increase / (Decrease)	
	Budget	Budget	Amount	Percent
BCC - Countywide	\$341,668,183	347,354,516	\$5,686,333	1.66%
BCC - Voted Debt Service	6,506,040	7,425,522	919,482	14.13%
County Library	65,087,465	68,599,230	3,511,765	5.40%
Fire-Rescue	317,743,283	335,574,365	17,831,082	5.61%
Sheriff	590,796,988	634,679,985	43,882,997	7.43%
Property Appraiser	20,312,394	20,870,968	558,574	2.75%
Judicial System	7,598,963	8,299,414	700,451	9.22%
Clerk & Comptroller	15,875,671	16,362,238	486,567	3.06%
Supervisor of Elections	15,555,547	19,948,539	4,392,992	28.24%
Tax Collector	13,849,203	14,520,181	670,978	4.84%
Total	\$1,394,993,737	\$1,473,634,958		

PERCENT INCREASE (DECREASE) IN MILLAGE

	FY 2022 Rolled-Back Rate		FY 2022 Adopted Taxes		Adopted Increase or Decrease		
	Millage	Taxes	Millage	Taxes	Millage	Taxes	% Increase Or % (Decrease) From Rolled-Back Rate
Countywide ⁽²⁾	4.5917	\$1,019,878,693	4.7815	\$1,062,035,841	0.1898	\$42,157,148	4.13 %
County Library District ⁽³⁾	0.5267	62,038,487	0.5491	64,676,919	0.0224	2,638,432	4.25 %
Fire-Rescue MSTU	3.3059	299,448,728	3.4581	313,235,018	0.1522	13,786,290	4.60 %
Jupiter Fire-Rescue MSTU	1.8174	22,706,672	1.7880	22,339,347	(0.0294)	(367,325)	(1.62) %
Aggregate Millage Rate ⁽⁴⁾	6.4039		6.5835		0.1796		2.80 %
Total Taxes		\$1,422,392,831		\$1,462,287,125			

(1) Rolled-Back Rate is the millage rate which, exclusive of new construction, will provide the same Ad-Valorem tax revenue as was levied during the prior year.

(2) Exclusive of voted debt millage of 0.0334 mills Countywide up from 0.0309 mills in FY 2021.

(3) Exclusive of voted debt millage of 0.0333 mills County Library down from 0.0342 mills in FY 2021.

(4) Aggregate Millage Rate is the sum of all Ad-Valorem taxes levied by the governing body of a county for countywide purposes, plus Ad-Valorem taxes levied for any district dependent to the governing body, divided by the total taxable value of the county, converted to a millage rate. The aggregate millage rate is not the sum of the individual millage rates levied for countywide and dependent districts.

DESCRIPTION OF REVENUES BY TYPE

Current Property Taxes

Computed as a percentage of the taxable value of real property and personal property. Each year Countywide and Dependent Taxing Districts millage rates are established. A "mill" is one tenth of a penny, or \$1.00 of ad valorem tax for each \$1,000 of certified taxable value.

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

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

$$(\$150,000 - 50,000) / 1,000 \times 4.8149 = \$481.49$$

Note the above example is calculated on the Countywide rate only and does not take into account the Dependent Taxing Districts.

Licenses, Permits, and Other Taxes

Licenses include both professional and occupational licenses; permits consist of building and various other permits; and other taxes consist of user-type taxes, franchise fees, utility service taxes, and delinquent property taxes.

Intergovernmental Revenues

Includes all revenues received from federal, state, and other local governmental sources in the form of grants, shared revenues, and payments-in-lieu-of-taxes.

Charges for Services

Includes all revenues stemming from charges for current services excluding revenues of internal service funds.

Interest Earnings & Other Misc.

Includes interest earnings, rents and royalties, special assessments, sale and compensation for loss of fixed assets, sale of surplus materials, and contributions from private sources. Miscellaneous revenues consist of sources not otherwise provided for in the preceding categories.

Interfund Transfers

Amounts received by the County which are not additions to the assets of the government as a whole, although they may be to the receiving fund. These items include inter-fund transfers and inter-fund reimbursements (except the receipts of an internal service fund).

Debt Proceeds

Includes revenues received from bonds, loans, and certain lease-purchase agreements.

Balances Brought Forward

Includes fund balances carried over from the previous year.

BUDGET SUMMARY - REVENUES

	General Fund (0001)	Special Revenue Funds (1000-1999)	Debt Service Funds (2000-2999)	Capital Projects Funds (3000-3999)	Enterprise Funds (4000-4999)	Internal Service Funds (5000-5999)	Total
Current Property Taxes	\$1,062,035,841	\$400,251,284	\$11,347,833	\$0	\$0	\$0	\$1,473,634,958
Licenses, Permits, & Other Taxes	108,774,900	134,246,004	0	48,768,789	419,025	0	292,208,718
Intergovernmental Revenues	219,557,883	183,336,342	2,000,000	113,821,272	64,140,174	0	582,855,671
Charges For Services	44,569,635	77,701,191	0	3,152,332	300,780,590	151,952,528	578,156,276
Interest Earnings & Other Misc.	(59,558,174)	(11,567,564)	1,581,056	19,419,780	32,509,676	4,937,407	(12,677,819)
Interfund Transfers	6,587,422	146,711,216	71,104,385	105,211,131	306,663,038	0	636,277,192
Total Revenues	\$1,381,967,507	\$930,678,473	\$86,033,274	\$290,373,304	\$704,512,503	\$156,889,935	\$3,550,454,996
Debt Proceeds	0	2,793,528	0	0	0	0	2,793,528
Total Revenues and Other Financing Sources	\$1,381,967,507	\$933,472,001	\$86,033,274	\$290,373,304	\$704,512,503	\$156,889,935	\$3,553,248,524
Balances Brought Forward (BBF)	297,922,180	349,883,276	3,749,370	1,215,519,000	505,090,360	63,796,623	2,435,960,809
Total Budgeted Revenues, Financing Sources, and BBF	\$1,679,889,687	\$1,283,355,277	\$89,782,644	\$1,505,892,304	\$1,209,602,863	\$220,686,558	\$5,989,209,333

DESCRIPTION OF EXPENDITURES BY ACTIVITY TYPE

General Government

A major class of services provided by the legislative, judicial, and administrative branches of County government as a whole. This classification encompasses the Board of County Commissioners, Administration (including central service staff departments), Auditing, Property Appraisal, Tax Collection, Finance, Legal, Planning, Judicial, Supervisor of Elections, and various other general government services.

Public Safety

A major service provided by the County for the security of persons and property. This category includes law enforcement, fire control, detention and/or correction, protective inspections, emergency and disaster relief services, ambulance and rescue services, investigative autopsies, consumer affairs, and all other costs primarily related to public safety.

Physical Environment

Consists of the cost of services provided by the County for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment. Services include water and sewage, mosquito and aquatic plant control, sand transfer and beach restoration, soil conservation and agriculture, and all other services related to the physical environment.

Transportation

Includes the costs of services provided by the County for the safe and adequate flow of vehicles, travelers, and pedestrians. This category includes the Engineering County Transportation Trust Fund, Palm Tran, Department of Airports, and various funds associated with the construction and maintenance of roads within the County Road Program.

Economic Environment

Consists of the cost of providing services which develop and improve the economic condition of the community and its citizens. Services included are industry development, veterans services, housing and community development, and all other costs primarily related to the economic environment.

Human Services

Consists of the cost of providing services for the care, treatment, and control of human illness, injury, or handicap, and for the welfare of the community as a whole and its individuals. Expenditures classified under this function include hospital services, health care, animal regulation, mental health, welfare, and other human services.

Culture and Recreation

Includes the cost of providing and maintaining cultural and recreational facilities and activities for the benefit of citizens and visitors. This category includes libraries, parks and related programs, cultural services, special events, and special recreational facilities.

Interfund Transfers

Movement of assets (usually cash) from one fund to another. Also referred to as "Transfers In/Out."

Reserves

Specified amount of funds set aside for the purpose of meeting future expenses. Expenditures may not be charged directly to reserve accounts. A budget transfer establishing a new appropriation must first be approved by the Board of County Commissioners.

Internal Services

Expenses incurred exclusively by internal service funds in providing goods and services to user departments and agencies. This category includes fleet management, employee health insurance, casualty self insurance, and workers' compensation.

Non-Departmental

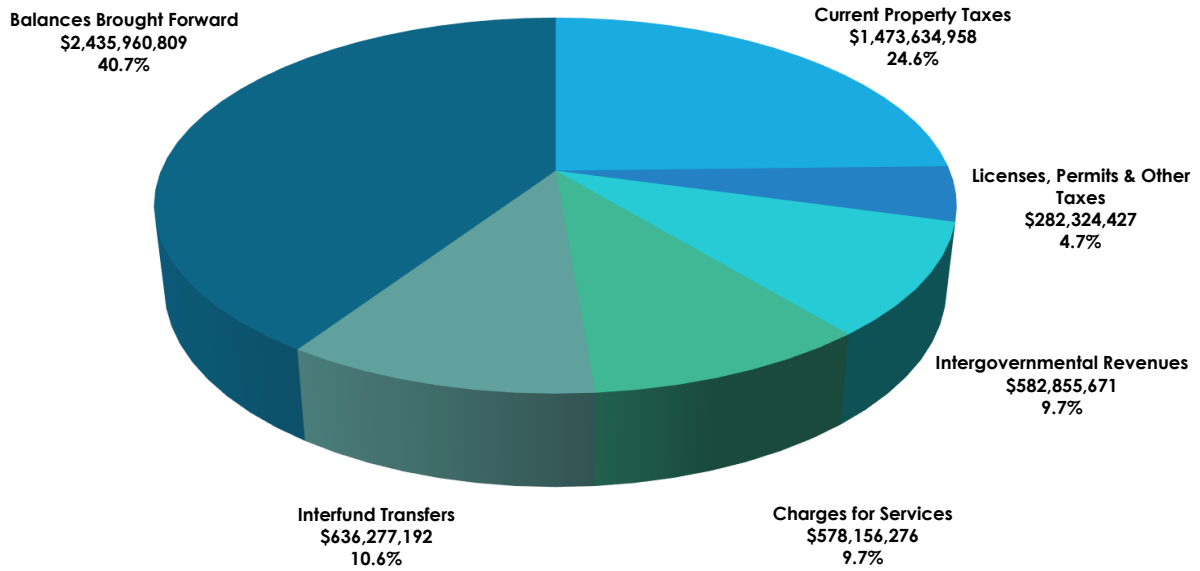
Costs of government services which are not directly attributable to a specific County program or operation. Examples of non-departmental expenditures include debt service obligations and contributions to Human Service organizations.

BUDGET SUMMARY - EXPENDITURES

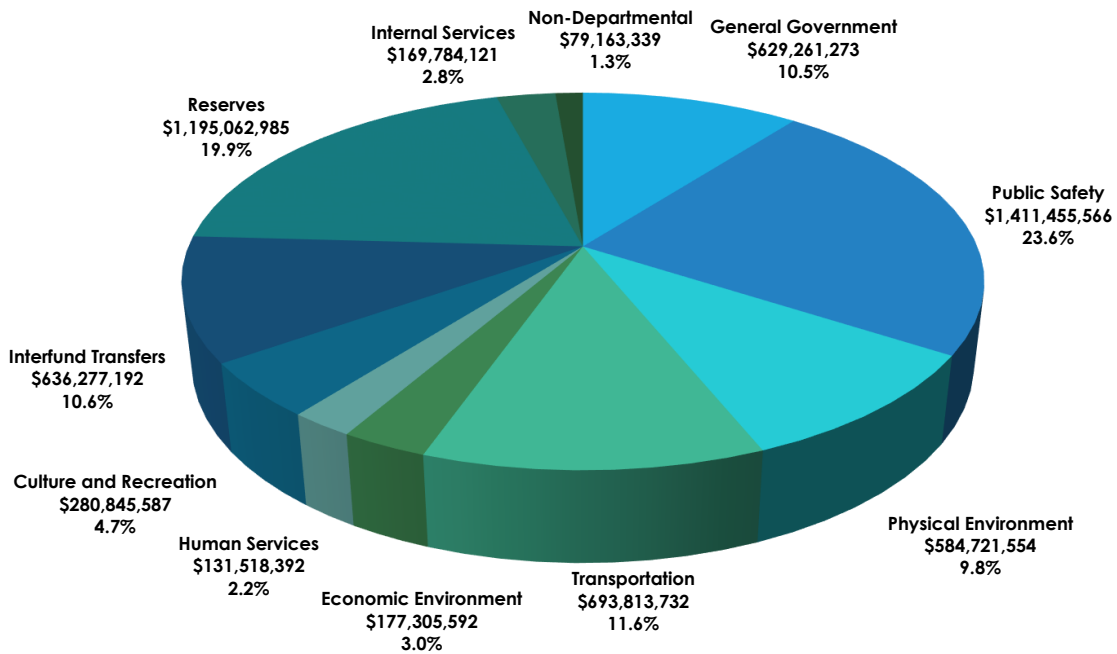
	General Fund (0001)	Special Revenue Funds (1000-1999)	Debt Service Funds (2000-2999)	Capital Projects Funds (3000-3999)	Enterprise Funds (4000-4999)	Internal Service Funds (5000-5999)	Total
General Government	\$239,300,394	\$11,565,428	\$0	\$378,395,451	\$0	\$0	\$629,261,273
Public Safety	817,994,824	438,833,784	0	154,626,958	0	0	1,411,455,566
Physical Environment	16,026,056	20,094,965	0	43,529,992	505,070,541	0	584,721,554
Transportation	4,235,000	244,522,990	0	232,660,800	212,394,942	0	693,813,732
Economic Environment	53,723,655	120,388,441	0	3,193,496	0	0	177,305,592
Human Services	88,916,112	27,935,869	0	14,666,411	0	0	131,518,392
Culture and Recreation	72,122,132	67,966,145	0	140,757,310	0	0	280,845,587
Interfund Transfers	217,691,634	97,020,642	3,633,625	7,723,305	305,193,251	5,014,735	636,277,192
Reserves	189,662,614	254,045,578	-	530,983,459	174,483,632	45,887,702	1,195,062,985
Internal Services	0	0	0	0	0	169,784,121	169,784,121
Non-Departmental	(19,782,734)	981,435	86,149,019	(644,878)	12,460,497	0	79,163,339
Total Expenditures	\$1,679,889,687	\$1,283,355,277	\$89,782,644	\$1,505,892,304	\$1,209,602,863	\$220,686,558	\$5,989,209,333

BUDGET SUMMARY \$5,989,209,333

Revenues by Type



Expenditures by Activity Type



DIVISION OF RECEIPTS AND EXPENDITURES

(Per Florida Statute 129.01(2)(b))

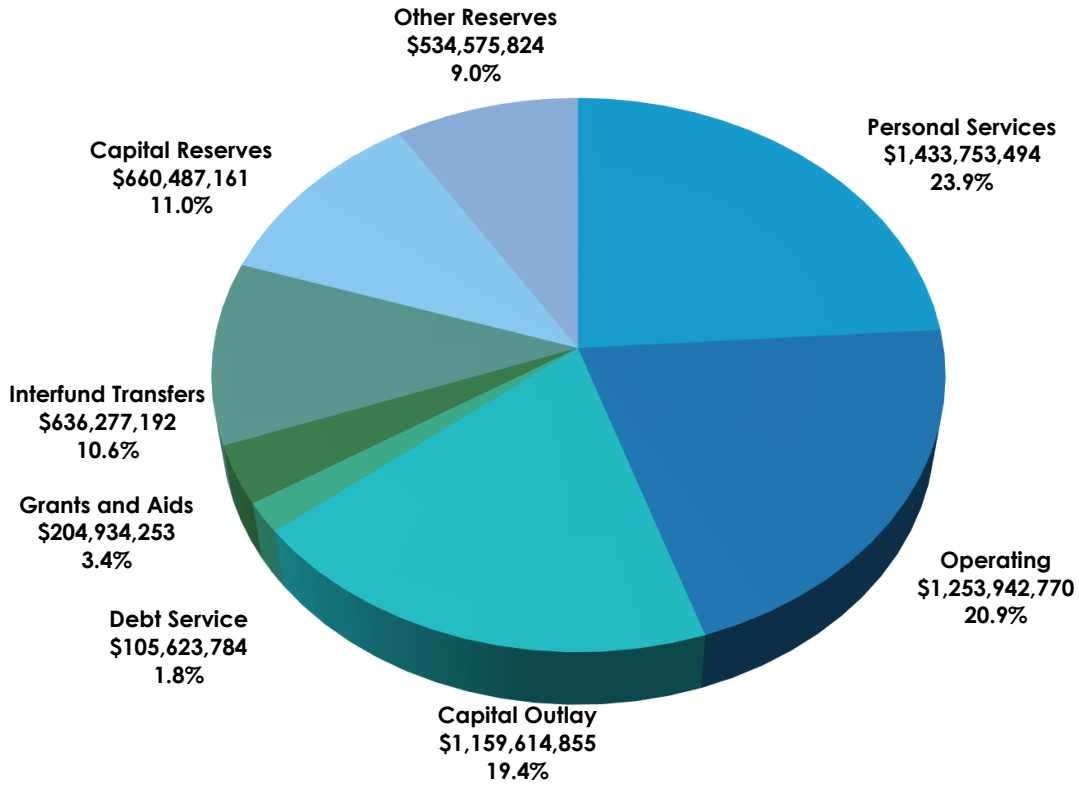
<u>Budgeted Revenues</u>	Total	Countywide	Non-Countywide
Current Property Taxes	\$ 1,473,634,958	\$ 1,069,461,363	\$ 404,173,595
Licenses, Permits & Other Taxes	292,208,718	264,202,300	28,006,418
Intergovernmental Revenues	582,855,671	581,507,233	1,348,438
Charges for Services	578,156,276	531,060,517	47,095,759
Interest Earnings & Other Misc.	91,696,543	86,848,294	4,848,249
Interfund Transfers	636,277,192	565,227,445	71,049,747
Debt Proceeds	2,793,528	2,793,528	-
Statutory Reserves	(104,374,362)	(80,517,550)	(23,856,812)
Balances Brought Forward	2,435,960,809	2,121,306,349	314,654,460
Total Revenues	\$ 5,989,209,333	\$ 5,141,889,479	\$ 847,319,854

<u>Budgeted Expenditures</u>	Total	Countywide	Non-Countywide
General Government	\$ 629,261,273	\$ 629,261,273	\$ -
Public Safety	1,411,455,566	920,523,477	490,932,089
Physical Environment	584,721,554	584,721,554	-
Transportation	693,813,732	693,445,586	368,146
Economic Environment	177,305,592	176,006,606	1,298,986
Human Services	131,518,392	131,518,392	-
Culture & Recreation	280,845,587	191,374,517	89,471,070
Interfund Transfers	636,277,192	568,188,898	68,088,294
Reserves	1,195,062,985	1,002,454,162	192,608,823
Internal Services	169,784,121	169,784,121	-
Non-Departmental	79,163,339	74,610,893	4,552,446
Total Expenditures	\$ 5,989,209,333	\$ 5,141,889,479	\$ 847,319,854

SUMMARY OF REVENUES AND EXPENDITURES

	FY 2020 Actual	FY 2021 Estimate	FY 2022 Budget	% Change
REVENUES				
Current Property Taxes	\$ 1,277,378,814	\$ 1,337,351,085	\$ 1,473,634,958	10.2%
Licenses, Permits & Other Taxes				
Franchise Fee	\$ 34,469,370	\$ 35,059,000	\$ 37,059,000	5.7%
Utility Service Tax	44,989,772	46,634,099	48,568,000	4.1%
Local Option Gas Taxes	47,671,712	47,341,000	48,289,000	2.0%
Tourist Development Tax	43,311,723	45,094,001	50,054,340	11.0%
Communication Services Tax	18,499,599	17,958,000	17,958,000	0.0%
Developer Contributions & Impact Fees	53,560,727	60,403,926	56,667,267	-6.2%
Building Permits	28,106,436	26,000,000	25,000,000	-3.8%
Other Licenses, Permits & Other Taxes	10,500,113	9,853,600	8,613,111	-12.6%
Licenses, Permits & Other Taxes	\$ 281,109,453	\$ 288,343,626	\$ 292,208,718	1.3%
Intergovernmental Revenues				
State Shared Revenues	\$ 32,408,470	\$ 33,303,000	\$ 33,303,000	0.0%
State Grants	20,606,649	26,546,830	81,657,794	207.6%
One-Half Cent Sales Tax	87,267,100	96,576,000	104,576,000	8.3%
Other Local Government Revenue	1,619,666	2,013,203	3,035,182	50.8%
Federal Grants	210,357,778	122,698,433	162,549,400	32.5%
Constitutional Gas Tax	17,009,011	17,092,000	17,434,000	2.0%
Other Intergovernmental Revenues	94,521,915	181,198,815	180,300,295	-0.5%
Intergovernmental Revenues	\$ 463,790,590	\$ 479,428,281	\$ 582,855,671	21.6%
Charges for Services				
Water and Wastewater	\$ 218,291,417	\$ 228,130,085	\$ 235,443,000	3.2%
Airport	69,543,544	60,348,098	65,337,590	8.3%
Sheriff	79,967,197	8,978,461	9,247,815	3.0%
Fire Rescue	37,243,610	34,328,934	37,790,510	10.1%
Parks and Recreation	15,063,093	17,608,071	21,609,590	22.7%
Palm Tran	7,778,500	8,698,713	8,373,680	-3.7%
Interdepartmental	158,578,753	168,249,675	177,904,082	5.7%
Other Charges for Services	21,511,690	17,780,513	22,450,009	26.3%
Charges for Services	\$ 607,977,805	\$ 544,122,550	\$ 578,156,276	6.3%
Interest	\$ 42,373,615	\$ 26,355,046	\$ 23,402,972	-11.2%
Miscellaneous	109,137,224	106,349,824	68,293,571	-35.8%
Interfund Transfers	616,845,513	597,769,438	636,277,192	6.4%
Debt Proceeds	71,766,780	239,067,666	2,793,528	-98.8%
Statutory Reserves	-	-	(104,374,362)	0.0%
Balance Brought Forward	1,933,269,023	2,116,506,108	2,435,960,809	15.1%
Total Revenues	\$ 5,403,648,817	\$ 5,735,293,624	\$ 5,989,209,333	4.4%
EXPENDITURES				
Personal Services	\$ 1,248,879,094	\$ 1,332,606,004	\$ 1,433,753,494	7.6%
Operating Expenses	799,276,607	829,148,840	1,253,942,770	51.2%
Equipment & Capital	211,320,537	160,197,656	1,159,614,855	623.9%
Debt Service	171,753,207	275,704,827	105,623,784	-61.7%
Grants and Aids	188,982,882	148,915,056	204,934,253	37.6%
Capital Reserves	-	-	660,487,161	0.0%
Other Reserves	-	-	534,575,824	0.0%
Interfund Transfers	626,673,425	597,769,438	636,277,192	6.4%
Total Expenditures	\$ 3,246,885,752	\$ 3,344,341,821	\$ 5,989,209,333	79.1%

Total of All Funds \$5,989,209,333



The above graph reflects how funds for the total County budget are allocated.

Personal Services - includes expense for salaries, wages, and related employee benefits provided for all persons employed by the County whether on full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, life and health insurance, workers' compensation, unemployment compensation insurance, and any other similar direct employee benefits.

Operating - includes expenditures for goods and services which primarily benefit the current period and are not defined as personal services or capital outlays. Examples include professional services, accounting and auditing, other contractual services, travel and per diem, communications, utilities, rentals and leases, repair and maintenance, promotional activities, office supplies, operating supplies, road material and supplies, books, publications, subscriptions, memberships, and other current charges not otherwise classified.

Capital Outlay - used for the acquisition of or addition to fixed assets. This includes land, buildings, improvements other than buildings, machinery and equipment, and construction in progress.

Debt Service - expenditures that include debt for all funds, including principal, interest, and other debt service costs, but do not include reserves for debt (\$3,510,388) which are part of Other Reserves.

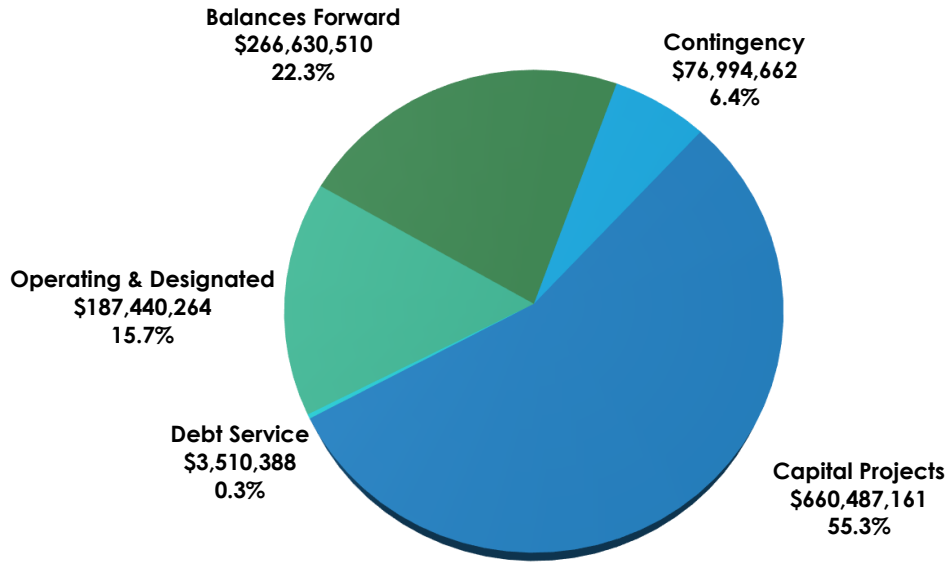
Grants and Aids - includes all grants, subsidies, and contributions to other governmental agencies and private organizations, excluding transfers to agencies within the same governmental entity.

Interfund Transfers - amounts transferred from one fund to another to assist in financing the services of the recipient fund.

Capital Reserves - a specified amount of funds set aside for the purpose of meeting future expenses for capital projects.

Other Reserves - reserves for cash carry forward, contingencies, specific operations, and debt service.

FY 2022 Budgeted Reserves by Type \$1,195,062,985



	Contingency	Capital Projects	Debt Service	Operating & Designated	Balances Forward	Total FY 2022
General Fund (0001)	\$ 20,000,000	\$ -	\$ -	\$ -	\$ 169,662,614	\$ 189,662,614
Special Revenue Funds (1000-1999)	15,525,120	-	-	141,552,562	96,967,896	254,045,578
Debt Service Funds (2000-2999)	-	-	-	-	-	-
Capital Projects Funds (3000-3999)	-	530,983,459	-	-	-	530,983,459
Enterprise Funds (4000-4999)	41,469,542	129,503,702	3,510,388	-	-	174,483,632
Internal Service Funds (5000-5999)	-	-	-	45,887,702	-	45,887,702
Total FY 2022	\$ 76,994,662	\$ 660,487,161	\$ 3,510,388	\$ 187,440,264	\$ 266,630,510	\$ 1,195,062,985

Contingency represents amounts set aside to meet unanticipated needs that may arise during the normal course of County business.

Capital Projects represents amounts set aside for capital improvement projects.

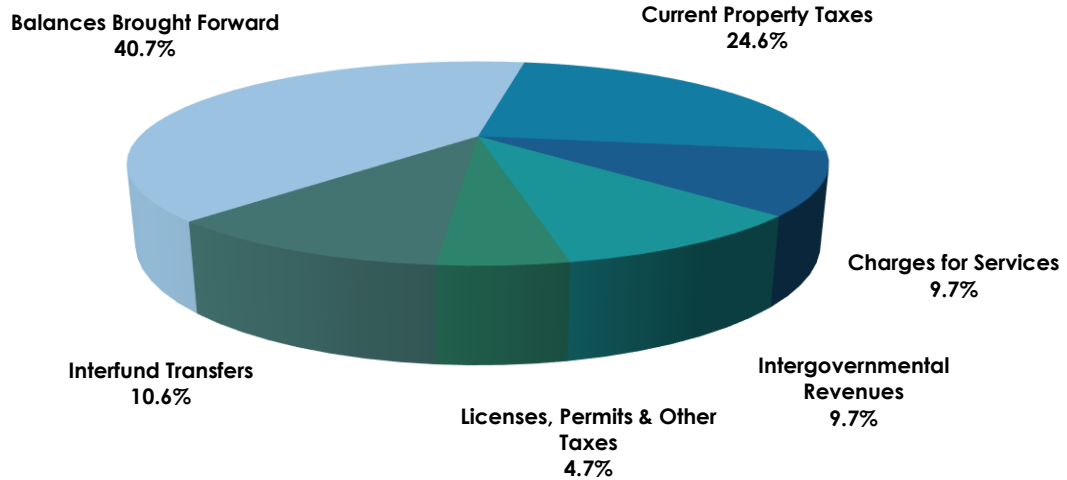
Debt Service represents funds set aside for future debt service payments in accordance with bond requirements.

Operating & Designated Reserves provides funds for a variety of specific potential needs such as economic development, tourist development, pollution recovery, or other program costs.

Balances Forward represents funds to be carried forward to the subsequent fiscal year to pay operating expenses until property taxes are received.

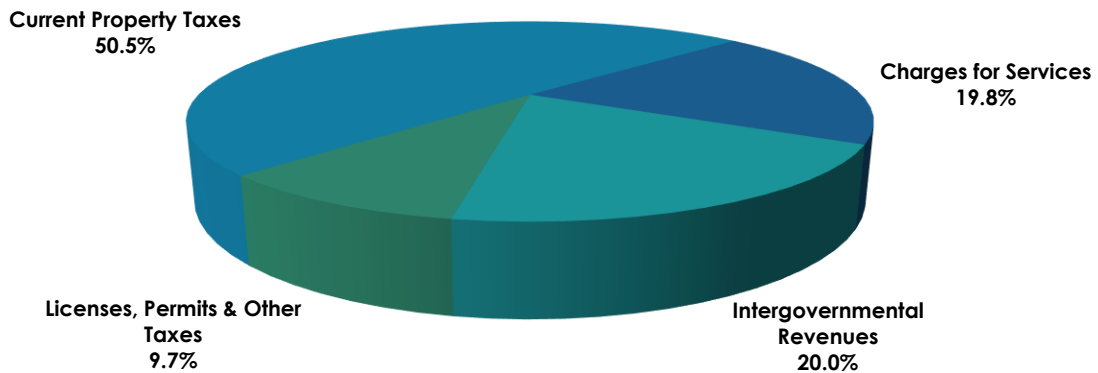
REVENUE TRENDS

The graph below represents FY 2022 budgeted revenues totaling \$5,989,209,333



The use of fund balances and interfund transfers comprise 51.3% of total budgeted revenues in Palm Beach County. When you exclude these two categories, the major revenue sources for Palm Beach County are property taxes, charges for services, intergovernmental revenues, and licenses, permits and other taxes. These major current revenue sources account for 48.7% of overall FY 2022 budgeted revenue.

FY 2022 Major Revenue Sources



Excludes Fund Balance and Interfund Transfers

The following pages will discuss each major revenue source, the underlying assumptions for each revenue estimate, and significant revenue trends.

REVENUE TRENDS

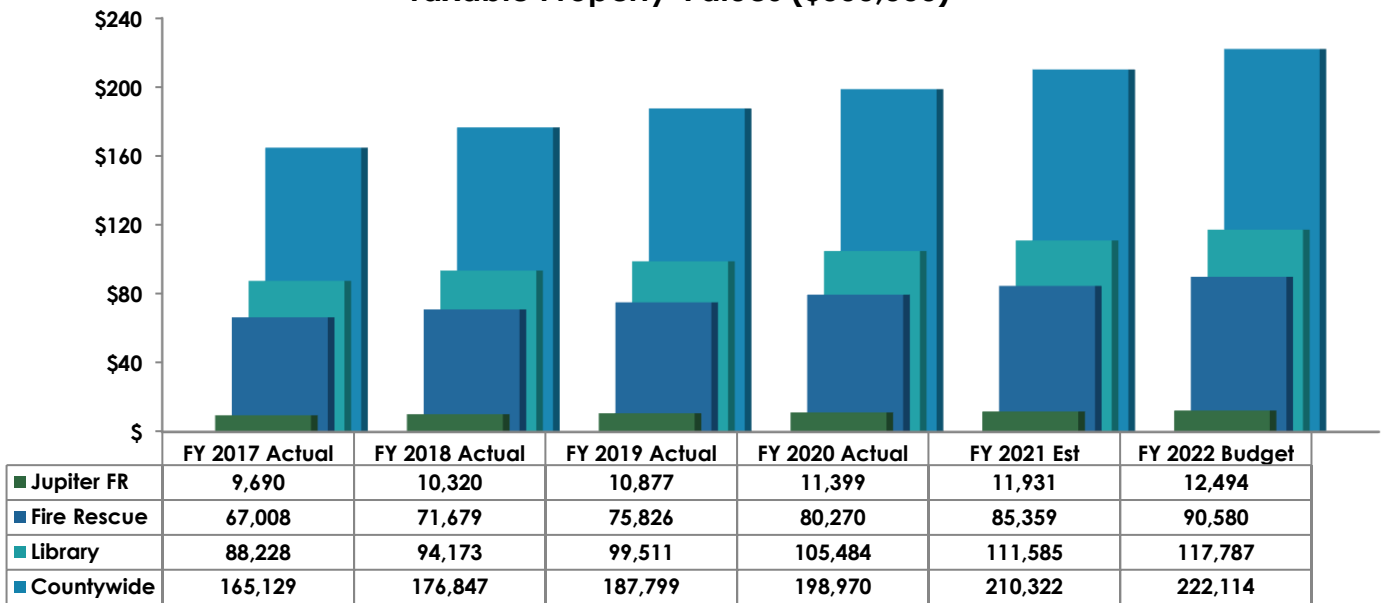
Current Property Taxes

The major revenue source funding Palm Beach County's general operations continues to be property taxes. The following graphs present the history of the taxable property values, the operating property tax revenues, and the operating millage rates for the County, the Fire district, and the Library district. The FY 2022 budget is based on the County experiencing an increase in taxable property values of \$11.8 billion (5.6%), with existing property values up \$8.6 billion, and the addition of new construction of approximately \$3.2 billion. The County anticipates the taxable property values to increase 4.0% annually.

In FY 2022, current property taxes total \$1.474 billion. Of this amount, \$1.062 billion or 72.0% is attributable to the Countywide millage rate excluding voted debt. The Fire Rescue taxes comprise \$335.6 million or 22.8% of the total. The remaining property tax revenue is related to millages for the County Library (\$64.7 million or 4.4%) and the general obligation debt (\$11.3 million or 0.8%).

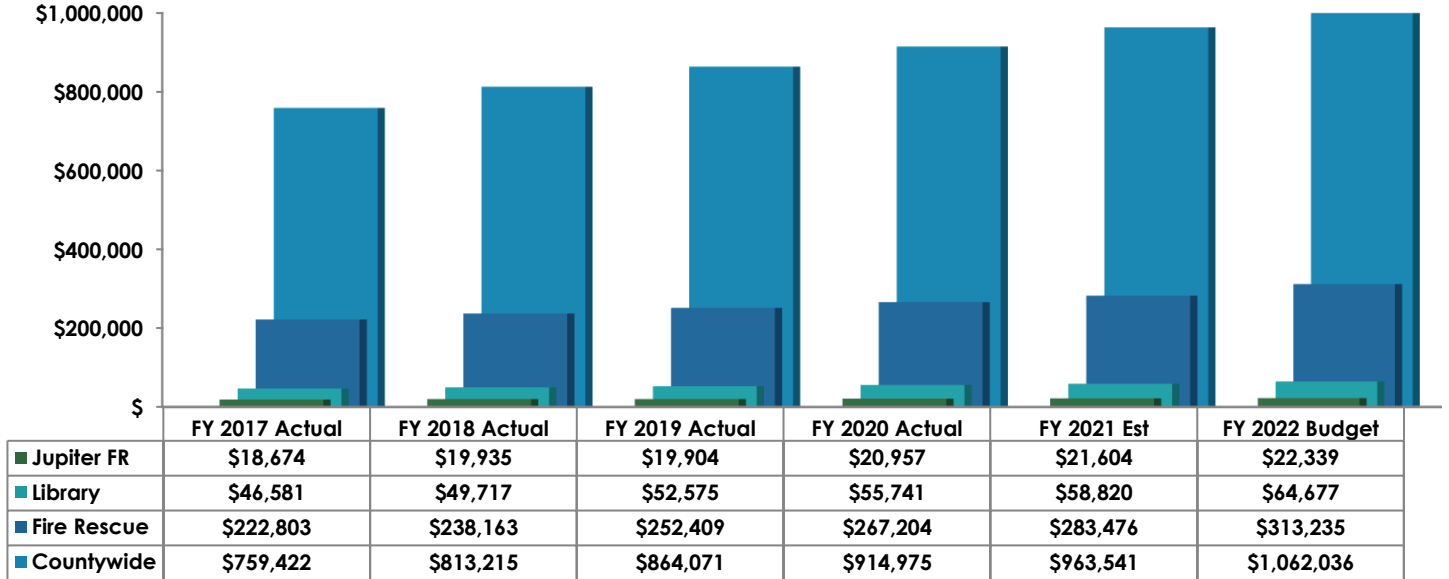
The Countywide operating tax rate is 4.7815; no increase from FY 2021. The rollback rate is the millage rate that generates the same tax revenue from the same assessed properties. Therefore, new construction is not calculated in the roll-back rate. FY 2022 new construction is valued at approximately \$3.2 billion, which equates to Countywide property tax revenue of approximately \$15.5 million.

Taxable Property Values (\$000,000)



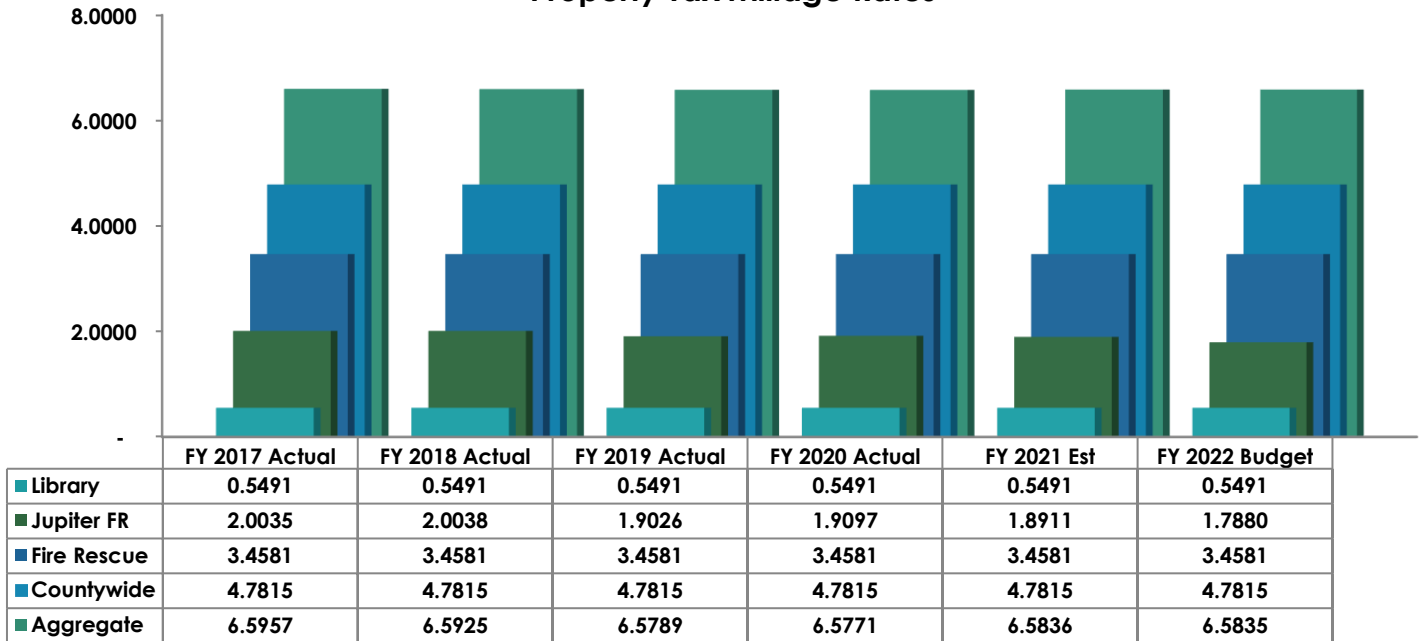
REVENUE TRENDS

Property Tax (Operating) Revenues (\$'000)



xcludes voted debt

Property Tax Millage Rates



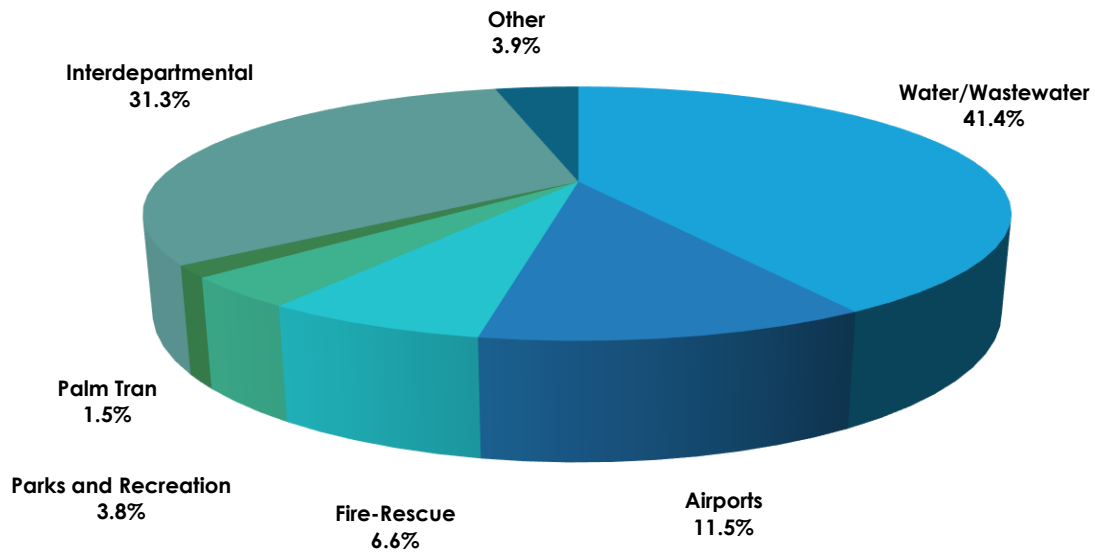
REVENUE TRENDS

Charges for Services

Charges for Services represents fees charged as a result of direct benefit or in lieu of other charges. As shown in the graph below, Water/Wastewater Utilities Charges and Interdepartmental Charges account for a majority of the revenues in the charges for services category. The other major revenues in this category include Fire Rescue charges. The remaining balance in charges for services include Parks and Recreation fees, Palm Tran fares, Sheriff fees, and other miscellaneous fees.

The graph below illustrates the percentage of each charge for services type against the total of all charges for services (\$578,156,276).

FY 2022 Charges for Services

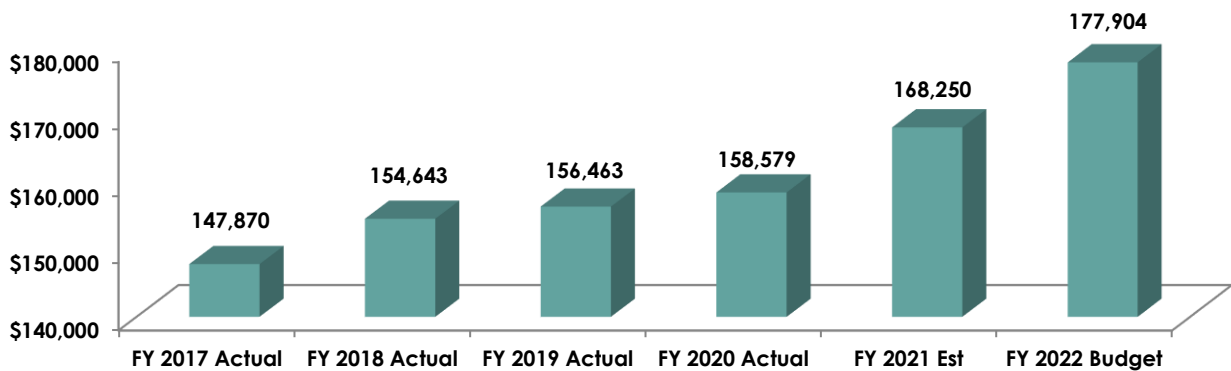


REVENUE TRENDS

Charges for Services - Interdepartmental Charges

Interdepartmental Charges total \$177,904,082 in FY 2022, or 30.8% of the FY 2022 Charges for Services Category. Interdepartmental Charges represent charges for goods and services exchanged between County departments. The majority of revenues in this category are related to Risk Management charges for insurance, including health, property and casualty, and workers compensation, which amounts to \$110.8 million or 62.3% of the total. The other major source of revenue is Fleet Management charges of \$41.2 million, or 23.1%. Combined, Risk Management and Fleet Management charges comprise over 85.4% of the Interdepartmental Charges category. These revenues are based on a cost allocation method supported to recover costs to support the operations.

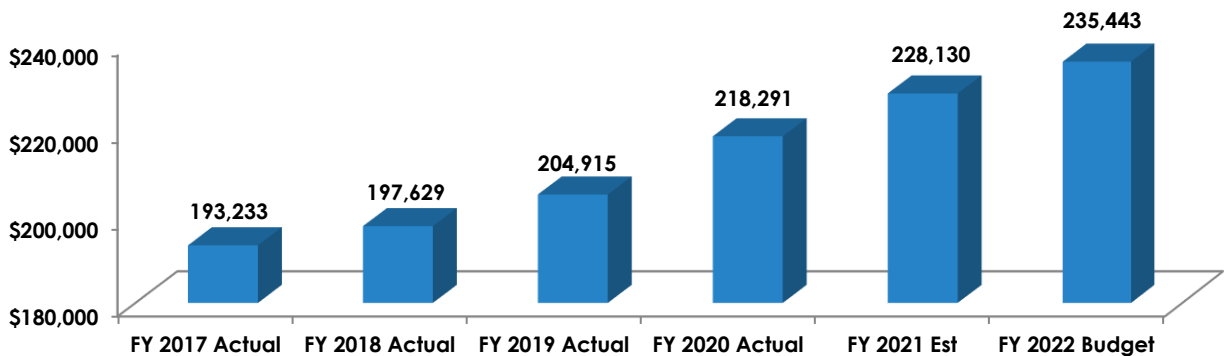
Interdepartmental Charges (\$000)



Charges for Services - Water/Wastewater Utilities Charges

Water/Wastewater Utilities charges total \$235,443,000 in FY 2022, or 40.7% of the FY 2022 Charges for Services Category. These revenues represent fees paid to the Water Utilities Department for providing potable water, reclaimed water, and wastewater service to approximately 600,000 residents in the central and south-central unincorporated areas of the County and the western communities. Effective October 1, 2021 fees for potable water, wastewater, and reclaimed water were increased by 2.53% as part of the annual Consumer Price Index adjustment for water and sewer maintenance. The department also completed a rate modification study prior to the October's increase that went into effect May 1, 2021. The modification was revenue neutral.

Water/Wastewater Utilities Charges (\$000)

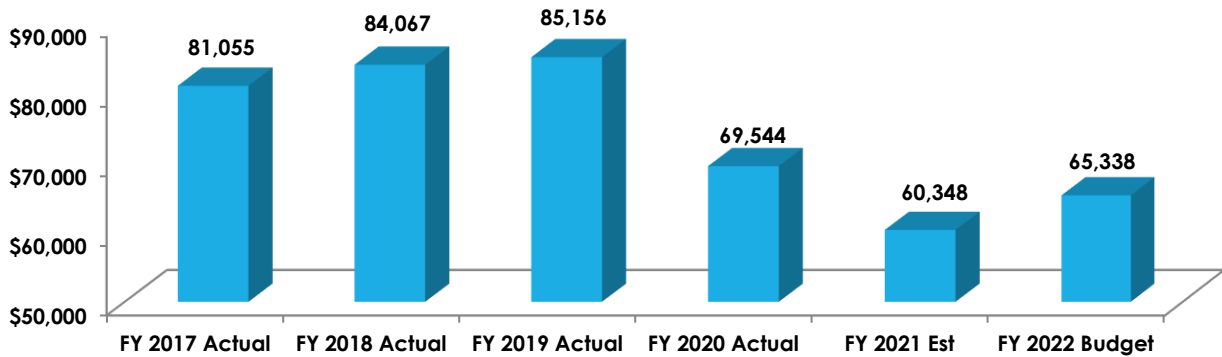


REVENUE TRENDS

Charges for Services - Airport Charges

Airport charges total \$65,337,590 in FY 2022, or 11.3% of the FY 2022 Charges for Services Category. This category includes revenues associated with the operation of Palm Beach International Airport, as well as three general aviation airports. Approximately 49.5% of total revenue is attributable to fees for parking and rental cars, rental space for airlines, and passenger facility charges. The remaining balance of revenue includes items such as landing fees, concession charges, and other rental charges. Due to the COVID-19 pandemic in FY 2020, there was a significant decrease in the number of airport passengers, resulting in the decrease in revenues. Revenue are based on projections in concert with a consultant.

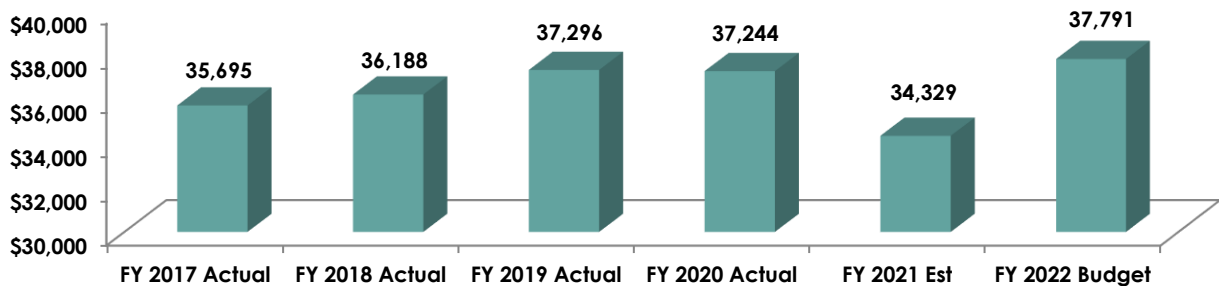
Airport Charges (\$000)



Charges for Services - Fire Rescue Charges

Fire Rescue charges total \$37,790,510 in FY 2022, or 6.5% of the FY 2022 Charges for Services Category. This category includes fees charged by Palm Beach Fire Rescue. The largest source of revenue in this category is for Ambulance Transport Fees, which represent \$25.5 million or 67.5% of total Fire Rescue Charges. The other major revenue source is charges for fire protection services provided to specific fee-for-service areas, which totals \$1.6 million or 4.2% of total Fire Rescue Charges. Revenue projections are based on annual increases with the cities and a projected increase in ambulance trips.

Fire Rescue Charges (\$000)



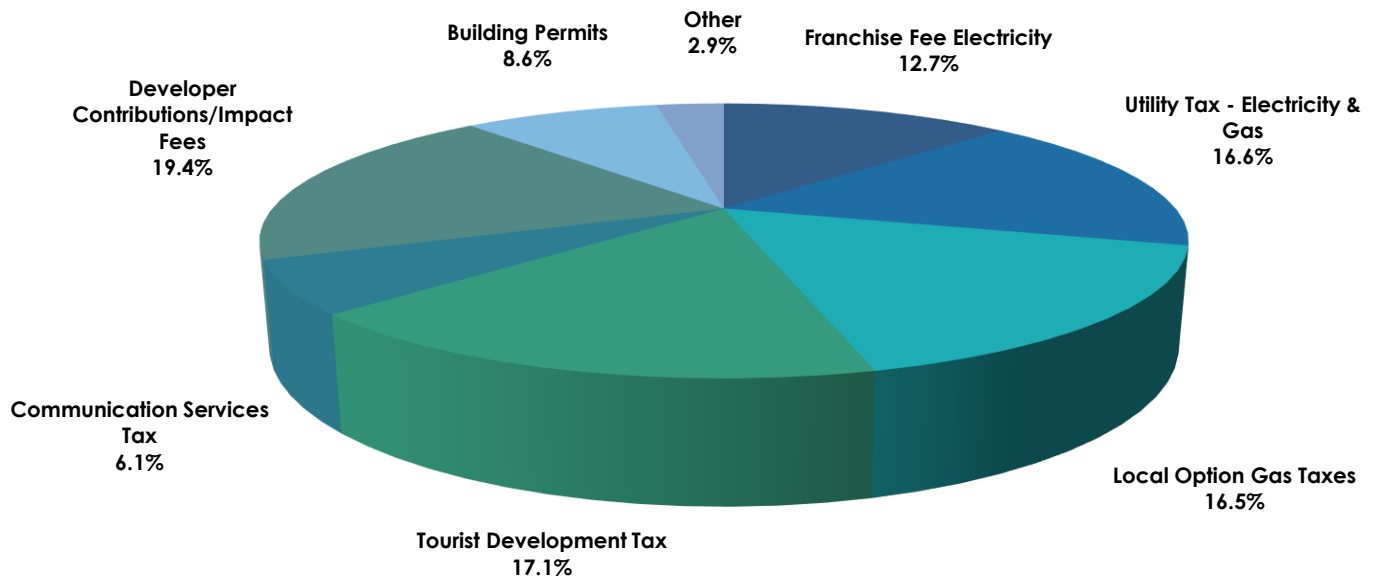
REVENUE TRENDS

Licenses, Permits, and Other Taxes

This category reflects multiple revenue types, the largest of which is developer contributions and impact fees (\$56.7 million or 19.4%). The next largest revenue type includes Tourist Development Tax (\$50.1 million or 17.1%), electricity and natural gas utility taxes (\$48.6 million or 16.6%), Local Option Gas Taxes (\$48.3 million or 16.5%), and fees and taxes on public utilities including the electricity franchise fee (\$37.1 million or 12.7%) of revenue in this category. Other revenue types in this category include Communications Services Tax and Building Permits and fees paid for professional and occupational licenses.

The graph below illustrates the percentage of each revenue source against the total of the category (\$292,208,718).

FY 2022 Licenses, Permits, and Other Taxes

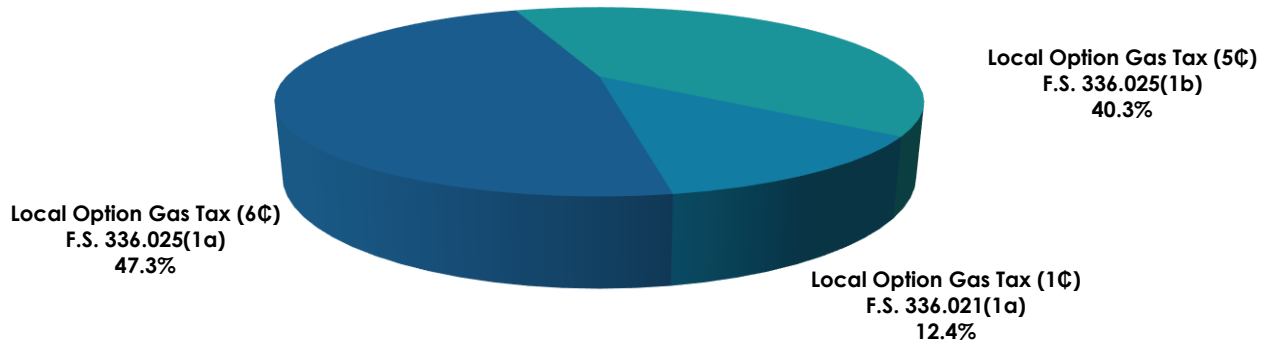


REVENUE TRENDS

Licenses, Permits, and Other Taxes - Local Option Gas Taxes

Palm Beach County levies three local option gas taxes totaling \$48,289,000 in FY 2022. The graph below illustrates the percentage of each local option gas tax against the total of all local option gas taxes.

FY 2022 Local Option Gas Taxes

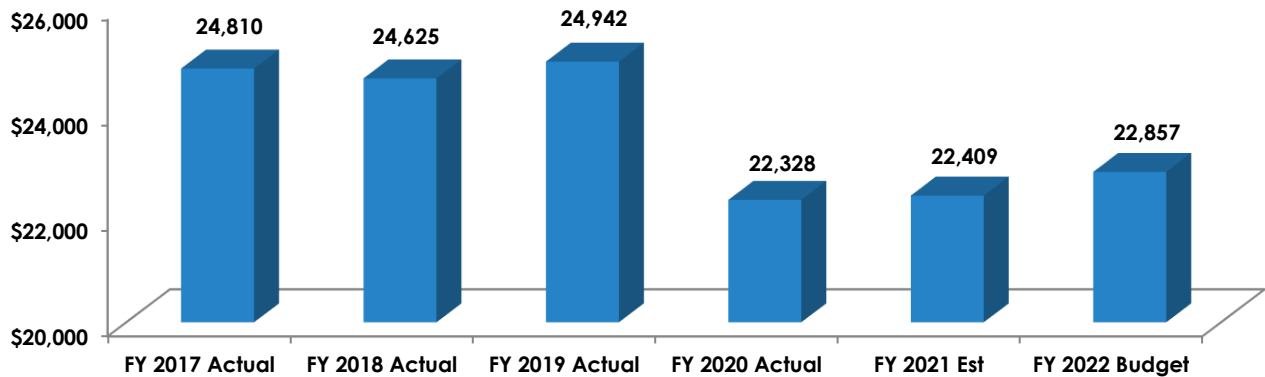


The County receives estimates each year for the local option gas taxes. Revenue forecasts are based on historical trend analysis of fuel prices. Typically, when fuel prices increase, there is an overall decrease in discretionary driving, thus less gallons of fuel purchased, negatively impacting the County's revenue. Fuel prices have seen a steady and significant increase over the last year, averaging approximately \$3.16/gallon* vs. \$2.11/gallon* compared to the same time period last year. There is also a nationwide emphasis on utilizing fuel efficient cars.

* Comparison of monthly October 2021 and October 2020 data from US Energy Information Administration for Miami Area

A 6-Cent Gas Tax is levied by the County per F.S. Section 336.025(1)(a) on each gallon of motor and diesel fuel sold. This tax, originally adopted in 1983 by the Board of County Commissioners, was due to expire in 1995 and was extended for an additional thirty years. Use of the proceeds is restricted to transportation expenditures. The proceeds of the tax are distributed by the Department of Revenue and the County receives approximately two-thirds of the allocation.

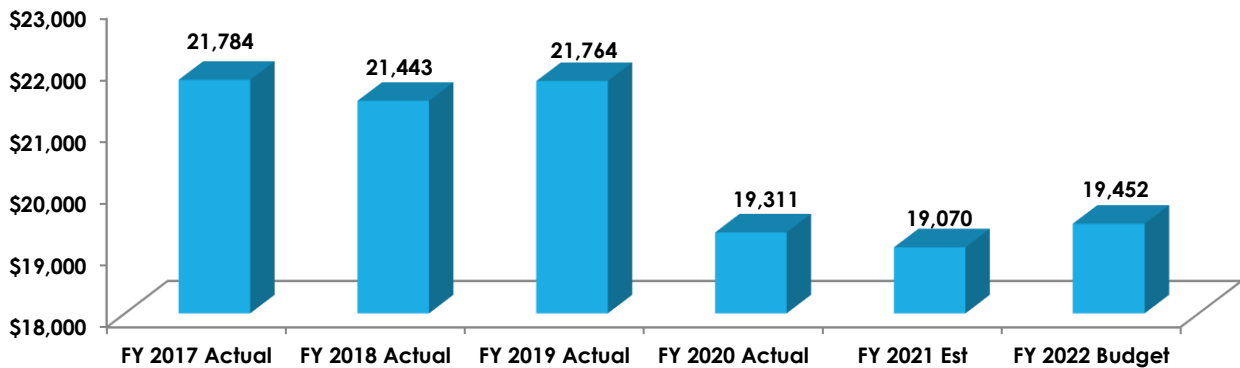
Local Option 6-Cent Gas Tax (\$000)



REVENUE TRENDS

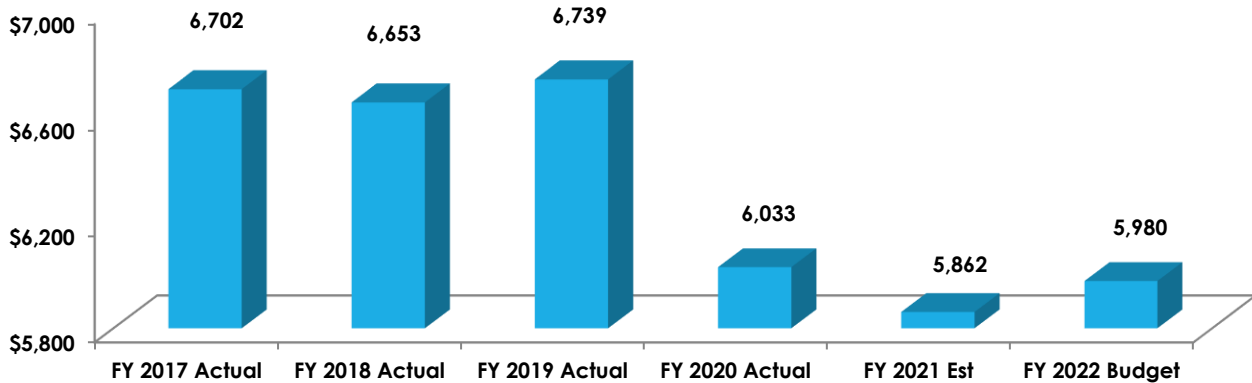
A 5-Cent Gas Tax is levied by the County per F.S. Section 336.025(1)(b) on motor fuel only. This tax was adopted by the Board of County Commissioners in 1993, and use of the proceeds is restricted to transportation expenditures needed to meet the requirements of the capital improvement element of the adopted comprehensive plan. Current board policy allocates 50% of this revenue to mass transit and 50% to road improvements. The County shares proceeds of this tax with local municipalities through interlocal agreements. The proceeds of the tax are distributed by the Department of Revenue and the County receives 78.92% of the allocation.

Local Option 5-Cent Gas Tax (\$000)



A 1-Cent Gas Tax (Ninth Cent) is levied by the County per F.S. Section 336.021 on each gallon of motor and diesel fuel sold. This tax was adopted by the Board of County Commissioners in 1993, and use of the proceeds is restricted to transportation expenditures. Current board policy allocates 50% of this revenue to mass transit and 50% to road improvements. The proceeds of the tax are distributed by the Department of Revenue to the County and this tax is not shared with municipalities.

Local Option 1-Cent (Ninth Cent) Gas Tax (\$000)



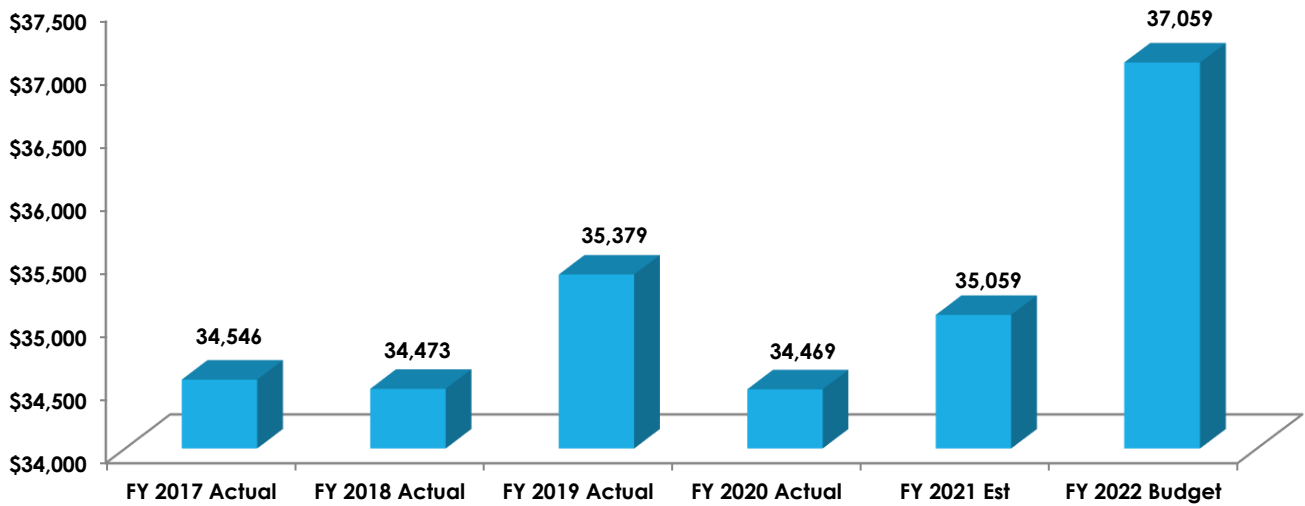
REVENUE TRENDS

Licenses, Permits, and Other Taxes - Franchise Fee - Electricity

The County's largest franchise agreement is for electricity. The franchise fee is imposed on the sale of electricity to customers within unincorporated areas of Palm Beach County. This fee is charged for the privilege, granted to Florida Power and Light (FPL), to use the right-of-way in the unincorporated area of Palm Beach County.

In FY 2009, the County entered into a new franchise agreement with FPL where the franchise fee decreased from 6% to 5.9% while changing the method of calculation by eliminating the consideration given for taxes FPL pays to the County and other taxing authorities. Under the prior agreement's method of calculation, the effective rate was 4.2%.

Franchise Fee - Electricity (\$000)



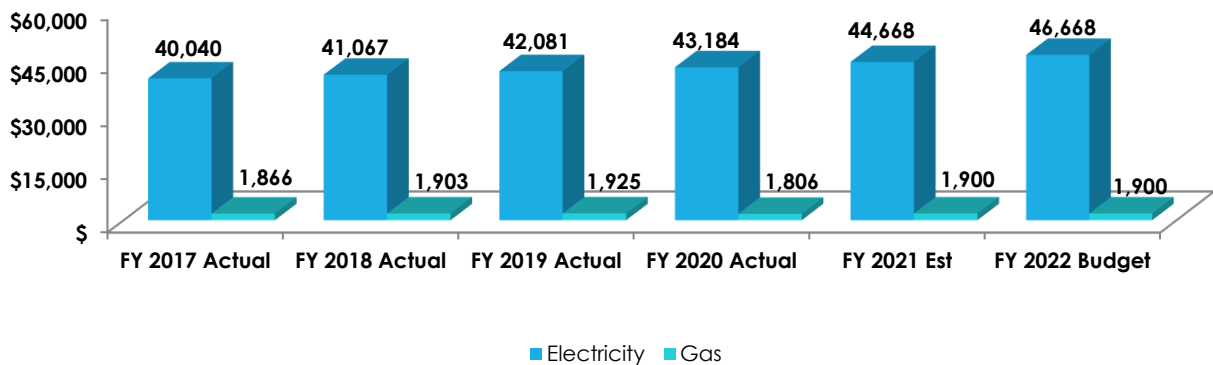
REVENUE TRENDS

Licenses, Permits, and Other Taxes - Utility Taxes - Electricity and Gas

The County imposes Utility Taxes on the purchase of both electricity and metered or bottled gas within the unincorporated areas of Palm Beach County. These taxes are authorized under the Palm Beach County Public Service Tax Ordinance, which requires sellers of these utilities to collect the tax from its customers and remit to the County. For FY 2022, Electricity Utility Taxes total \$46.7 million, while Gas Utility Taxes total \$1.9 million.

Utility taxes are assessed at 10% of the first \$4,000 purchased in a monthly period, 2% of the next \$2,000 purchased, and 1% of any amount in excess of \$6,000. For billings other than monthly, the tax rate is 10%. Future estimates are based on trend analysis considering a slight upturn in population, flat utilities rates, and conservative consumption.

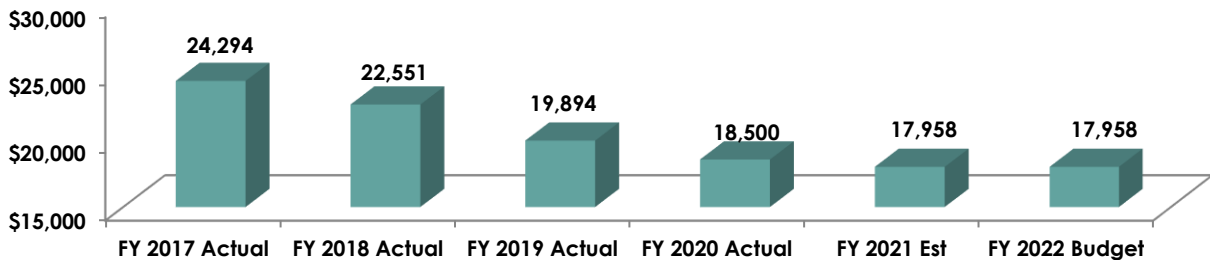
Utility Taxes - Electricity and Gas (\$000)



Licenses, Permits, and Other Taxes - Communications Services Tax

As of 2001, the Communications Services Tax (CST) replaced the Telecommunications Service Utility Tax, Telecommunication Franchise Fees, and the Cable TV Franchise Fees with a single levy. The CST is collected and distributed by the State. Palm Beach County's rate is 5.72% and FY 2022 revenue totals \$18.0 million. Revenue estimates are projected by the State to be used by local agencies during budget preparations and projections are based on historical trend analysis.

Communications Services Tax (\$000)



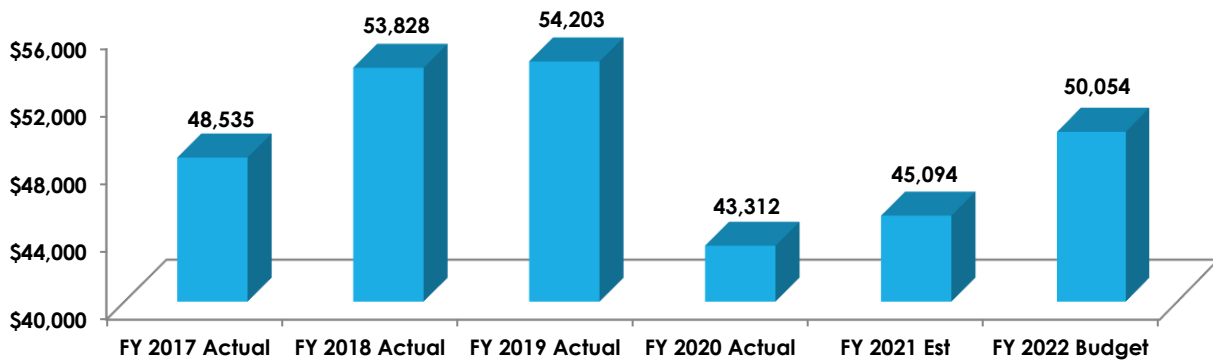
REVENUE TRENDS

Licenses, Permits, and Other Taxes - Tourist Development Tax

Tourist Development Taxes are derived from a 6% tax on the renting of any living accommodation for a term of six months or less. The first cent is earmarked for plan, design and construct, extend, enlarging remodel, repair and or improve a convention center and professional sports franchise facilities, debt service relating to bonds to finance convention center and a professional sports facility. The 4th cent was adopted by the Board of County Commissioners in 1994 for debt service on bonds issued to finance the construction of a professional sports franchise facilities (Roger Dean Stadium and Ballpark of the Palm Beaches) and the convention center. The first \$532,992 of the 2nd, 3rd, 5th, and 6th cents is reserved for special major projects. The remaining balance of the 2nd, 3rd, 5th and 6th cents of this tax are distributed as follows: 48.32% for tourism promotion, 20.72% for cultural and fine arts, 18.49% for beach restoration, 4.31% for promotion of film/television production, and 8.16% for promotion of sporting events/activities.

Due to the Coronavirus pandemic, tourism in Palm Beach County suffered a significant retraction and collections reduced in FY 2020. A strong recovery is expected for FY 2022 as business travel increases and organizations restart with in-person meetings and conferences in our hotels and convention center. The County will continue to monitor and reassess its projections while attempting to rebound its tourism industry.

Tourist Development Tax (\$000)



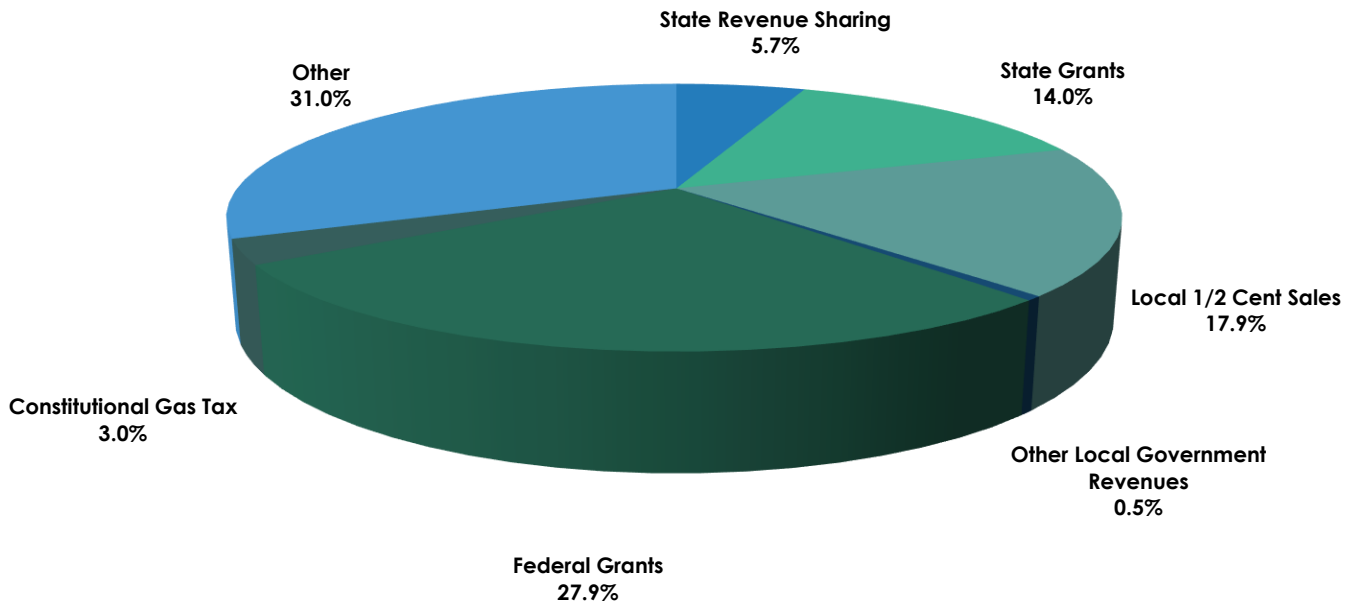
REVENUE TRENDS

Intergovernmental Revenues

Intergovernmental revenue consists of revenues that are received from other government agencies. The majority of these revenues consist of Federal Grants, State Grants, and the local share of the State Sales Tax, which when combined represent 59.8% of Intergovernmental Revenues. Other revenues in this category consist of Constitutional Gas Taxes, Local Grants, and State Revenue sharing.

The graph below illustrates the percentage of each intergovernmental revenue type against the total of all intergovernmental revenues (\$582,855,671).

FY 2022 Intergovernmental Revenues



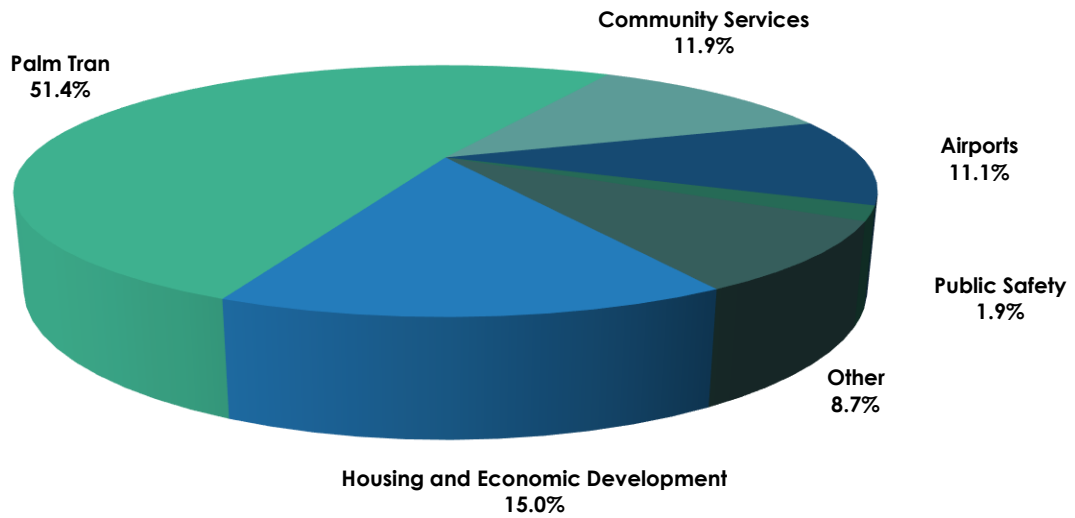
REVENUE TRENDS

Intergovernmental Revenues - Federal Grants

Grant funding from the Federal Government includes formula grants, block grants, and competitive allocations. FY 2022 federal grants total \$162.5 million, of which 78.2% is attributable to funds awarded to Palm Tran, Housing and Economic Development, and Community Services.

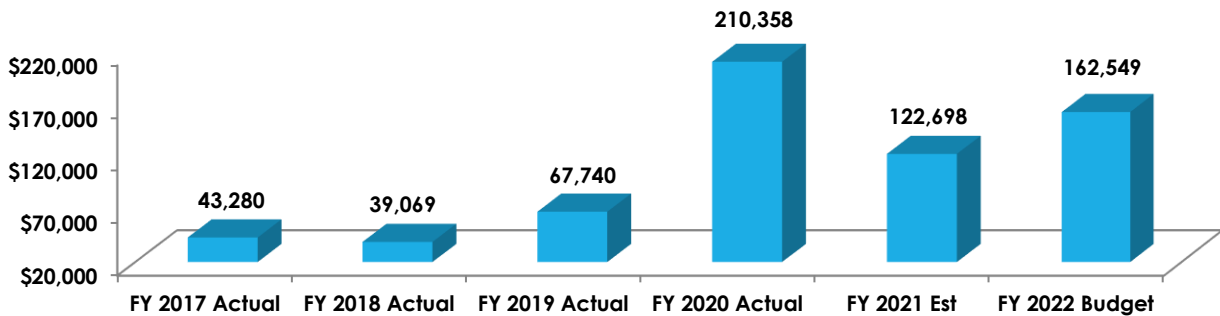
The graph below illustrates the percentage of total FY 2022 Federal Grant revenue by department:

FY 2022 Federal Grants by Department



The County budgets grant awards in total; however, they are usually received for multiple fiscal years. Due to this methodology, grants can fluctuate dramatically from year to year. The County experienced a decline in grant revenue in FY 2017 and 2018 primarily due to a reduction in entitlement funds through the Community Development Block Grant program. Additionally, there were delays with federal transportation grant awards. In FY 2019, the County received some of those funds. In FY 2020 and beyond, an influx of grant funding was primarily to combat COVID-19 through the federaly funded CARES Act.

Federal Grants (\$000)

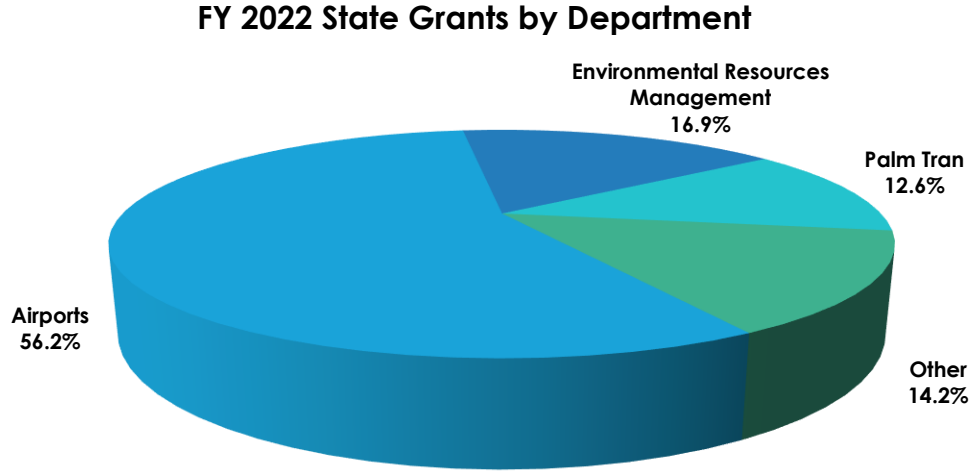


REVENUE TRENDS

Intergovernmental Revenues - State Grants

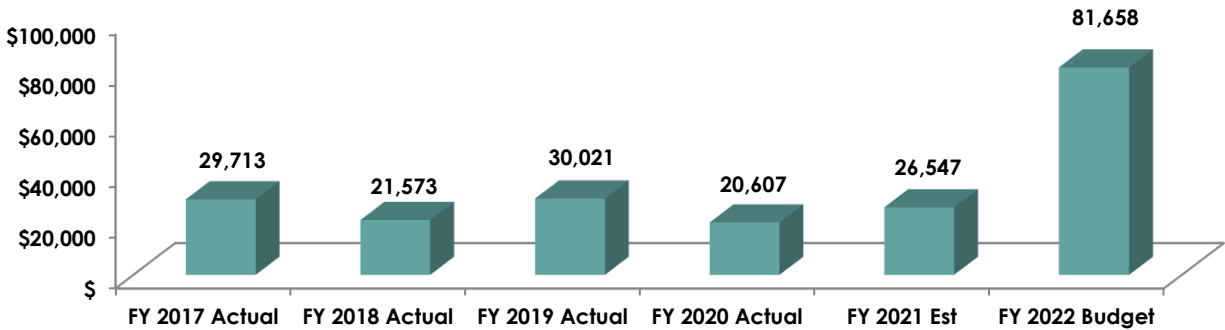
Grant funding from the State Government include formula grants, block grants, and competitive allocations. The majority of FY 2022 state grants is attributable to funding for transportation related activities, including capital funding for Airports, Engineering, and Palm Tran.

The graph below illustrates the percentage of total FY 2022 State Grant revenue by department:



The County budgets grant awards in total; however, they are usually received for multiple fiscal years. Due to this methodology, grants show a higher amount budgeted in the current fiscal year than in prior years. Future estimates are based on historical trends of budgeted amounts, but may vary significantly since funding is dependent upon the State appropriations process.

State Grants (\$000)

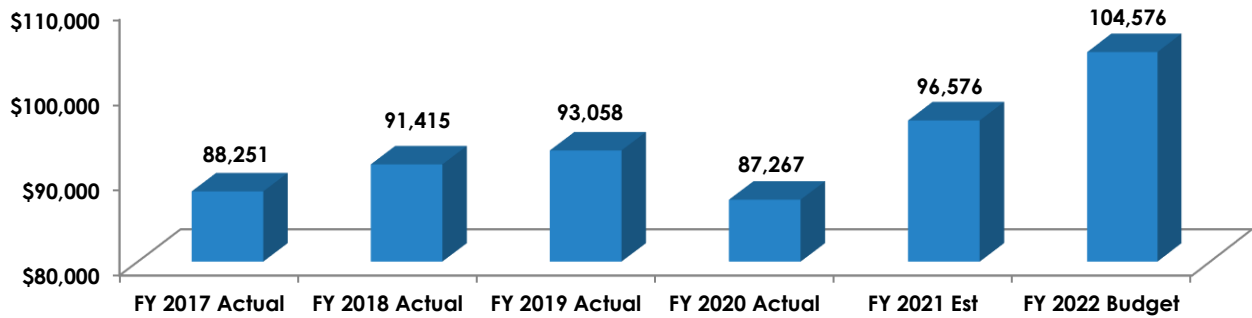


REVENUE TRENDS

Intergovernmental Revenues - Local Government Half-Cent Tax

The State of Florida collects and distributes net sales tax to eligible county and municipal governments. The County and its municipalities share the total Palm Beach County distribution in accordance with a statutorily determined formula. The County's share includes both a countywide component (based on two-thirds of the County's incorporated population), and an unincorporated component (based on the unincorporated population). In total, the County receives approximately 59.1% of the proceeds and the municipalities share the remaining 40.9%. Revenue estimates are provided by the State each year. Revenue forecasts are based on a historical trend analysis hedged against current economic conditions.

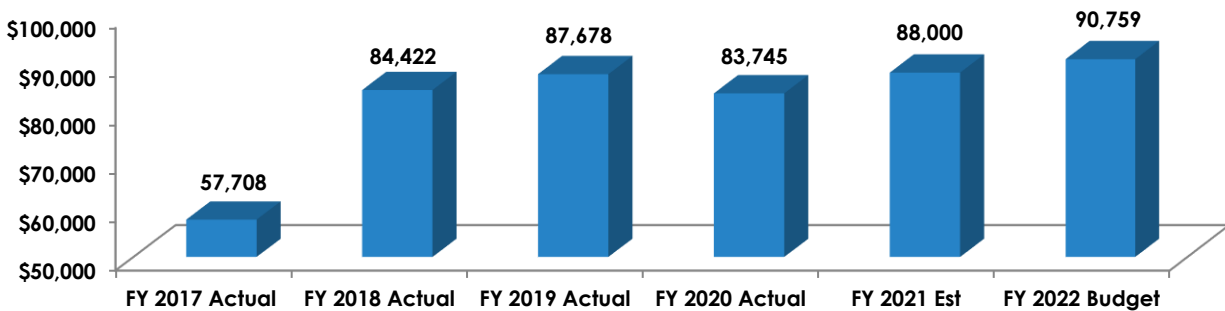
Local Government Half-Cent Tax (\$000)



Infrastructure Surtax (Non-Operating Capital Project Funding)

On November 8, 2016, the voters of Palm Beach County approved an Infrastructure Surtax. This one-cent sales surtax will last for a maximum 10 years (beginning January 1, 2017) or until total proceeds of \$2.7 billion (before September 1st of any year). The proceeds of the sales surtax will finance the renewal and replacement of existing capital investments including roadway surfaces, bridges, drainage improvements, canals, park amenities, and government buildings, all of which were deferred during the recent recession and remain outstanding, and projects to maintain levels of service.

Infrastructure Surtax (\$000)

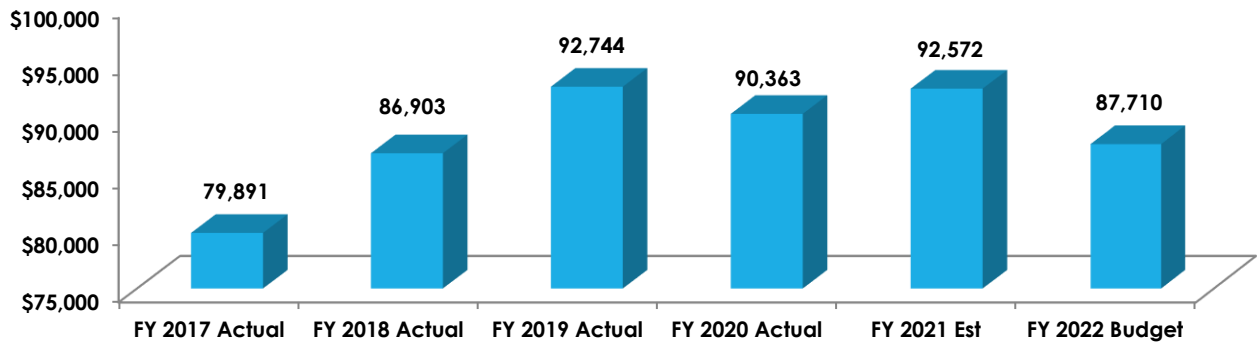


REVENUE TRENDS

Sheriff's Revenue

The total revenue generated by the Palm Beach County Sheriff's Office is \$87,709,965 in FY 2022. Revenue is derived primarily from user fees and other charges which totals \$83,690,465, or 95.4% of the total revenue. Most of the fees represent police services provided to specific fee-for-service areas. Currently, the Sheriff's department provides police services to 13 municipalities within the County. Other revenue generated by the Sheriff include Fines and forfeitures (\$155,000); licenses, permits and taxes (\$64,000), and other revenue (\$3,800,500).

Sheriff Revenue (\$000)



Net of Excess Fees returned by the Sheriff

MAJOR FUNDS

Financial operations of the County are managed through the use of approximately 200 funds. However, only four governmental fund categories and two proprietary funds are considered major funds. Major funds are funds whose revenues, expenditures, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or proprietary funds and at least 5% of the aggregate amount for all governmental and proprietary funds.

Per the September 30, 2020 Comprehensive Annual Financial Report (CAFR), the following is a description and listing of the County's major funds.

GOVERNMENTAL FUNDS

General Fund

This is the primary operating fund for the general County government. It is used to account for all financial resources of the general government except for those required to be accounted for in other funds.

0001	General Fund
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Fire Rescue Special Revenue Funds

Seven special revenue funds account for Ad Valorem taxes and other revenues designated for the operations of the County Fire Rescue service. Service is provided throughout the unincorporated area and 19 of the County's municipalities through a combination of contracted services and participation in the taxing districts.

1300	Fire Rescue MSTU
1301	Fire Rescue Jupiter MSTU
1303	Aviation Battalion
1304	F/R Long-Term Disability Plan
1305	MSBU-Hydrant Rental Boca Raton
1306	MSBU-Hydrant Rental-Riviera Beach
1307	FR Cares Prov

Road Program Capital Projects

The Road Program Capital Project Funds are comprised of 14 capital funds that are used to account for costs related to the design, acquisition of rights-of-way, and construction of improvements to the County's major thoroughfare road system, primarily represented by the County's Five Year Road Program. Included are the Transportation Improvement Fund and five Road Impact Fee Funds. The County is divided into five geographic zones as related to Road Impact Fees. Impact fees are imposed upon all land uses that create an impact on road facilities. Primary funding sources also include gasoline taxes, grants, miscellaneous revenues, and balances forward.

3500	Transportation Improvement Fund
3501	Road Impact Fee Zone 1
3502	Road Impact Fee Zone 2
3503	Road Impact Fee Zone 3
3504	Road Impact Fee Zone 4
3505	Road Impact Fee Zone 5
3516	Abacoa Trust Sub Account
3519	Northlake Blvd. Agr W/NPBCID
3523	Proportionate Share Trust Fund
3541	Proportionate Share Fund - Zone 1
3542	Proportionate Share Fund - Zone 2
3543	Proportionate Share Fund - Zone 3
3544	Proportionate Share Fund - Zone 4
3545	Proportionate Share Fund - Zone 5

MAJOR FUNDS

General Government Capital Project Funds

General Government Capital Project Funds are comprised of 23 capital funds that are used to account for costs of capital improvements not included in any other category. Projects include the Convention Center & Convention Center Hotel Site, Impact Fee Assistance Program, and facility and technology improvements. Primary funding sources are bonds, grants, and transfers from the General Fund.

3074	27.8M NAV Tax 13 CP, Convention Center Hotel
3076	68M NAV 15A CP, Pub Imp Rev Bond, Convention Center
3078	65.360M NAV Pub Imp Tax Rev Bond 15C CP, Prof Sports Fac Pr
3079	56.645M NAV Pub Imp Rev Bonds, 15D CP, Prof Sports Fac Proj
3531	Impact Fee Assistance Program - Roads Zone 1
3532	Impact Fee Assistance Program - Roads Zone 2
3533	Impact Fee Assistance Program - Roads Zone 3
3534	Impact Fee Assistance Program - Roads Zone 4
3535	Impact Fee Assistance Program - Roads Zone 5
3621	Impact Fee Assistance Program - Parks Zone 1
3622	Impact Fee Assistance Program - Parks Zone 2
3623	Impact Fee Assistance Program - Parks Zone 3
3800	Pud Civic Site Cash Out
3801	800 Mhz RR+I Fund
3804	Public Building Improvement Fund
3805	Public Building Impact Fees
3807	TDC - Building Renewal and Replacement
3815	Impact Fee Assistance Program - Public Building
3900	Capital Outlay
3901	Information Technology Capital Improvements
3904	Building Division Capital Projects
3905	E911 Carry Forward Capital
3950	Local Government One-Cent Infrastructure Surtax

PROPRIETARY FUNDS

Airports

These enterprise funds are used to finance the operating activities of the County's airport system which includes four County-owned airports. The primary funding sources for these funds are landing fees, rental fees, concessions, and transfers from the Airport Improvement and Development Fund.

4100	Airport Operations
4110	Airport Capital Projects
4111	Airports Improvement & Development Fund
4112	Airport Passenger Facility Charges
4113	Noise Abatement & Mitigation
4114	Airports Restricted Assets Fund
4115	Airports Facilities, Property Plant & Equipment
4138	Debt Service 16M PBIA Tax Rev Ref 2006B
4139	Debt Service 57M PBIA Rev Ref Bonds 2016

MAJOR FUNDS

Water Utilities

These enterprise funds are used to finance the operating activities of the County's water and sewer utility operations. The revenues used to fund these activities is collected in the Water Utilities Revenue Fund and transferred into the Operations and Maintenance Fund. Revenue fund receipts are also transferred to other Water Utility funds to finance capital improvements and debt payments.

4000	WUD Revenue
4001	Operation & Maintenance
4010	Renewal & Replacement
4011	Capital Improvements
4013	Special Assessment Program WUD
4015	WUD FPL Reclaimed Water Renewal & Replacement
4034	Debt Service Reserve WUD All
4042	Debt Service WUD 2009
4043	WUD FPL Debt Service Coverage Fund
4044	GUA Debt Service
4045	GUA01 Wachovia 2009 Loan
4047	Debt Service WUD 2013 Ref
4048	24.97M Water & Sewer Refunding Series 2015
4049	WUD 44.105M Water & Sewer Rev Ref 2019

BUDGET COMPARISON BY FUND

**BUDGET COMPARISON BY FUND - FY 2021 AND 2022
Board of County Commissioners**

2020 Non-Exempt Valuation Countywide \$210,322,482,246

2021 Non-Exempt Valuation Countywide \$222,113,529,357

Fund	Fund Name	2021 Adopted				2022 Adopted			
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
0001	General Fund	4.7815	1,005,656,949	575,056,888	1,580,713,837	4.7815	1,062,035,841	617,853,846	1,679,889,687
	Operating Ad Valorem Tax Funds - Countywide	4.7815	1,005,656,949	575,056,888	1,580,713,837	4.7815	1,062,035,841	617,853,846	1,679,889,687
2525	28.7M GO 10 DS, Ref Part 25M Parks GO 03 & 05	0.0174	3,663,595	16,655	3,680,250	0.0173	3,846,154	(162,154)	3,684,000
2532	28.0M GO 14 DS, Ref Part 50M Waterfront GO 06	0.0135	2,842,445	611,705	3,454,150	0.0161	3,579,368	(126,718)	3,452,650
	Voted Debt Service Ad Valorem Tax - Countywide	0.0309	6,506,040	628,360	7,134,400	0.0334	7,425,522	(288,872)	7,136,650
	Total Ad Valorem Tax Funds - Countywide	4.8124	1,012,162,989	575,685,248	1,587,848,237	4.8149	1,069,461,363	617,564,974	1,687,026,337
1001	HUD- Housing and Urban Development		0	359,118	359,118		0	725,039	725,039
1003	Community Action Program		0	1,600,392	1,600,392		0	1,763,983	1,763,983
1004	Farmworker Career Development Program (FCDP)		0	228,977	228,977		0	231,184	231,184
1006	DOSS - Administration		0	10,407,946	10,407,946		0	11,118,815	11,118,815
1009	Low Income Home Energy Assistance Program Fund		0	4,611,776	4,611,776		0	4,896,710	4,896,710
1010	Ryan White Care Program		0	7,325,416	7,325,416		0	8,941,906	8,941,906
1100	Affordable Housing Trust Fund (SHIP)		0	5,184,382	5,184,382		0	3,716,160	3,716,160
1101	Housing & Community Devlpmt		0	12,511,315	12,511,315		0	12,032,256	12,032,256
1103	Home Investmnt Partnership Act		0	7,699,589	7,699,589		0	10,765,141	10,765,141
1109	Neighborhood Stabilization Program		0	7,015,249	7,015,249		0	7,453,347	7,453,347
1112	Neighborhood Stabilization Program 2		0	3,476,838	3,476,838		0	4,107,983	4,107,983
1113	Neighborhood Stabilization Program 3		0	1,336,683	1,336,683		0	1,451,964	1,451,964
1114	Workforce Housing Trust Fund		0	4,970,150	4,970,150		0	10,366,297	10,366,297
1116	Housing Initiative Fund		0	5,127,000	5,127,000		0	8,668,000	8,668,000
1151	Law Enforcement Trust Fund		0	1,352,062	1,352,062		0	2,697,325	2,697,325
1152	Sheriff's Grants		0	10,807,823	10,807,823		0	10,333,029	10,333,029
1153	LETF - Federal Justice		0	0	0		0	194,907	194,907
1154	LETF - Federal Treasury		0	0	0		0	141,738	141,738
1200	Beautification Maintenance		0	1,933,554	1,933,554		0	1,990,597	1,990,597
1201	County Transport Trust		0	51,289,837	51,289,837		0	52,203,325	52,203,325
1203	Red Light Camera Fund		0	25,404	25,404		0	25,059	25,059
1220	Natural Areas Stwrdshp Endwmnt		0	5,244,785	5,244,785		0	5,142,957	5,142,957
1222	Ag Reserve Land Management		0	1,916,564	1,916,564		0	2,152,550	2,152,550
1223	Environmental Enhance-Freshwtr		0	438,563	438,563		0	463,970	463,970
1224	Environmental Enhance-Saltwtr		0	1,081,392	1,081,392		0	1,085,570	1,085,570
1225	Environmental Enhance-Nonspec		0	4,184,102	4,184,102		0	4,557,057	4,557,057
1226	Natural Areas Fund		0	10,619,310	10,619,310		0	13,359,982	13,359,982
1227	Pollution Recovery Trust Fund		0	1,207,117	1,207,117		0	1,095,523	1,095,523
1228	State Mosquito		0	47,310	47,310		0	50,689	50,689
1229	FDEP Lake Worth Lagoon Ecosyst		0	1,468,927	1,468,927		0	1,420,058	1,420,058
1230	Petroleum Storage Tank Program		0	522,772	522,772		0	516,460	516,460
1231	Petrol Store Tank Compliance		0	736,557	736,557		0	652,534	652,534

BUDGET COMPARISON BY FUND

BUDGET COMPARISON BY FUND - FY 2021 AND 2022
Board of County Commissioners

2020 Non-Exempt Valuation Countywide \$210,322,482,246

2021 Non-Exempt Valuation Countywide \$222,113,529,357

Fund	Fund Name	2021 Adopted			2022 Adopted				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
1232	Mandate Protection		0	5,693,733	5,693,733		0	5,828,939	5,828,939
1261	Bond Waiver Program R89-1178		0	758,344	758,344		0	764,101	764,101
1263	School Impact Fees Zone 1		0	1,146,626	1,146,626		0	9,496,413	9,496,413
1264	School Impact Fees Zone 2		0	2,896,631	2,896,631		0	19,154,955	19,154,955
1265	School Impact Fees Zone 3		0	2,068,645	2,068,645		0	13,551,926	13,551,926
1266	School Impact Fees Zone 4		0	1,815,114	1,815,114		0	7,693,757	7,693,757
1321	Law Library		0	508,498	508,498		0	507,043	507,043
1323	Criminal Justice Trust Fund		0	807,287	807,287		0	815,600	815,600
1324	Local Requirements & Innovations Fund (F.S.29.004& 0082a2)		0	261,544	261,544		0	278,844	278,844
1325	Legal Aid Programs Fund (F.S.29.008)		0	257,000	257,000		0	275,000	275,000
1326	JAC Juvenile Programs Fund		0	257,000	257,000		0	275,000	275,000
1327	Court Information Technology Fund (F.S. 28.2412e1)		0	6,363,158	6,363,158		0	6,793,088	6,793,088
1340	Palm Tran Operations		0	107,990,264	107,990,264		0	112,315,280	112,315,280
1341	Palm Tran Grants		0	66,028,641	66,028,641		0	73,401,333	73,401,333
1343	Palm Tran Vehicle Replacements		0	7,200,000	7,200,000		0	6,756,151	6,756,151
1384	Golf Course Operations		0	13,925,854	13,925,854		0	12,677,244	12,677,244
1401	OCR Special Projects and Initiatives		0	1,658,891	1,658,891		0	1,664,400	1,664,400
1402	Nuisance Abatement		0	6,486,679	6,486,679		0	6,742,813	6,742,813
1420	ACC Mobile Spay/Neuter Prgm		0	703,660	703,660		0	690,775	690,775
1423	Victims Of Crime Emergency Support Fund		0	716,011	716,011		0	717,739	717,739
1425	EMS Award-Grant Program		0	155,993	155,993		0	1,000	1,000
1426	Public Safety Grants		0	2,806,256	2,806,256		0	3,290,352	3,290,352
1427	Emergency Management		0	137,383	137,383		0	145,156	145,156
1428	Em Preparedness & Assistance		0	384,010	384,010		0	396,384	396,384
1429	Regulation Of Towing Business		0	643,142	643,142		0	681,146	681,146
1430	Vehicle For Hire Ordinance		0	955,002	955,002		0	766,911	766,911
1432	Moving Ordinance		0	167,460	167,460		0	175,923	175,923
1434	Emergency Communications Number "E-911" FS365.172		0	12,728,240	12,728,240		0	13,272,957	13,272,957
1436	Justice Service Grant Fund		0	1,524,494	1,524,494		0	1,823,199	1,823,199
1438	Urban Areas Security Initiative Grant		0	138,618	138,618		0	176,117	176,117
1439	Radiological Emergency Preparedness-FPL		0	189,862	189,862		0	214,008	214,008
1440	Highridge Activity Fund		0	64,729	64,729		0	51,029	51,029
1450	TDC-Convention Center Oper		0	9,686,627	9,686,627		0	7,506,686	7,506,686
1451	TDC-Film Commission		0	1,724,360	1,724,360		0	1,882,209	1,882,209
1452	TDC-Special Projects		0	4,092,776	4,092,776		0	2,982,168	2,982,168
1453	TDC-4th Cent Local Option Tax		0	13,422,140	13,422,140		0	16,489,929	16,489,929
1454	TDC-Tourism		0	18,021,812	18,021,812		0	23,969,718	23,969,718
1455	TDC-Cultural Arts		0	7,754,623	7,754,623		0	9,207,203	9,207,203
1456	TDC-Beaches		0	5,535,125	5,535,125		0	6,906,884	6,906,884
1457	TDC-Sports Commission		0	5,099,539	5,099,539		0	4,962,028	4,962,028
1458	TDC-1st Cent Tourist Local Option Tax		0	15,982,033	15,982,033		0	16,130,209	16,130,209
1470	Drug Abuse Trust Fund		0	88,523	88,523		0	214,161	214,161
1480	Driver Ed Trust FS318.121		0	2,140,372	2,140,372		0	2,307,548	2,307,548

BUDGET COMPARISON BY FUND

**BUDGET COMPARISON BY FUND - FY 2021 AND 2022
Board of County Commissioners**

2020 Non-Exempt Valuation Countywide \$210,322,482,246

2021 Non-Exempt Valuation Countywide \$222,113,529,357

Fund	Fund Name	2021 Adopted			2022 Adopted				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
1482	Cooperative Extension Rev fund		0	418,050	418,050		0	428,970	428,970
1483	PBC Office of Inspector General (IG)		0	3,593,397	3,593,397		0	3,451,756	3,451,756
1500	Crime Prevention Fund		0	726,571	726,571		0	940,884	940,884
1501	Domestic Violence Fund		0	567,158	567,158		0	651,703	651,703
1507	Criminal Justice Grant Fund		0	534,930	534,930		0	438,338	438,338
1512	MacArthur Foundation's Safety and Justice Challenge \$2M		0	0	0		0	412,710	412,710
1513	MacArthur Foundation's Safety and Justice Challenge \$1.4M		0	1,400,000	1,400,000		0	963,717	963,717
1521	Public Affairs Replacement Frequency		0	80,578	80,578		0	75,194	75,194
1539	Economic Development		0	5,902,952	5,902,952		0	5,581,216	5,581,216
1540	HUD Loan Repayment Account		0	12,607,503	12,607,503		0	11,829,978	11,829,978
1541	Energy Efficiency & Consvr Blk Grnt		0	152,657	152,657		0	353,179	353,179
1543	USDA Intermediary Relending Loan Program		0	1,131,687	1,131,687		0	919,037	919,037
1544	USEPA Revolving Loan Fund Program		0	744,797	744,797		0	956,993	956,993
1545	Economic Development Incentives Fund		0	743,241	743,241		0	3,140,241	3,140,241
2061	11.6M Note Payable 08 DS, ESL Jupiter		0	730,404	730,404		0	712,214	712,214
2072	13.1M NAV 13 DS, Max Planck3		0	1,111,148	1,111,148		0	1,106,596	1,106,596
2074	27.8M NAV Tax 13 DS, Convention Center Hotel		0	685,144	685,144		0	680,975	680,975
2076	68.M NAV 15 DS, Pub Imp Rev Bd, Conv Ctr Gar & Airport Ctr		0	4,413,281	4,413,281		0	4,402,831	4,402,831
2077	18.8M NAV Public Imp Tax Rev Bond 15B DS, MAX Planck		0	2,149,208	2,149,208		0	2,148,021	2,148,021
2078	65.360M NAV Pub Imp Tax Rev Bond 15C DS, Prof Sports Fac Pr		0	5,006,912	5,006,912		0	5,002,136	5,002,136
2079	56.645M NAV Pub Imp Rev Bond 15D DS, Prof Sports Fac Proj		0	2,833,750	2,833,750		0	0	0
2080	51.05M NAV Pub Imp Rev Bond, 21A DS, SOE		0	0	0		0	3,791,041	3,791,041
2523	11.5M NAV Tax 10 DS, Ref 11M Conv Hotel BAN 07		0	1,101,123	1,101,123		0	1,099,827	1,099,827
2526	62.7M NAV 11 DS, Ref Part 81M Conv Cntr 04		0	3,634,142	3,634,142		0	3,634,725	3,634,725
2527	62.7M NAV 11 DSR, Ref Part 81M Conv Cntr 04		0	3,633,625	3,633,625		0	3,633,625	3,633,625
2528	16.1M NAV 12 DS, Ref 16M 4 Pts BAN 09		0	1,277,476	1,277,476		0	1,263,554	1,263,554
2529	147.0M NAV 12 DS, Ref 94M 04/38M 04A/133M 05A		0	19,482,350	19,482,350		0	17,397,000	17,397,000
2533	72.4M NAV 14A DS, Ref 14M 06/2M 07A/5M 07B/98M 07C		0	8,945,650	8,945,650		0	8,944,525	8,944,525
2534	63.64M Public Improvement Revenue Refunding Bonds, Srs. 2015		0	7,973,050	7,973,050		0	6,809,050	6,809,050
2535	121.035M NAV 16 DS, Ref 141.45M 08 Jail Expand/Pub Bldg		0	9,713,000	9,713,000		0	9,716,250	9,716,250
2536	22.5M NAV 18 DS, Ref NAV 11 Ocean Ave Bridge & Max Plank2		0	2,135,082	2,135,082		0	2,124,565	2,124,565
2537	41.83M Tax NAV 2019A DS, Red 11 Conv Cntr Project		0	1,328,150	1,328,150		0	1,323,200	1,323,200
2538	25.18M Tax NAV 2019B DS, Ref 13 Tax NAV Conv Cntr Hotel Proj		0	1,146,278	1,146,278		0	1,095,778	1,095,778
2539	44.705M Tax NAV 21B DS, Ref 12 Tax NAV 3 Issues		0	0	0		0	1,507,436	1,507,436
2540	69.235M Tax NAV 21C DS, Ref 15D Prof Sports Fac Proj		0	0	0		0	2,487,795	2,487,795
3019	25.0M GO 03, Recreational & Cultural Facilities		0	242,628	242,628		0	357,450	357,450
3020	25.0M GO 05, Recreational & Cultural Facilities		0	89,582	89,582		0	91,169	91,169
3038	50.0M GO 06, Waterfront Access		0	147,100	147,100		0	147,174	147,174
3053	176.5M NAV 08 CTF, Jail Expand/Pub Bldg		0	2,167,025	2,167,025		0	2,095,939	2,095,939
3074	27.8M NAV Tax 13 CP, Convention Center Hotel		0	203,920	203,920		0	205,939	205,939

BUDGET COMPARISON BY FUND

**BUDGET COMPARISON BY FUND - FY 2021 AND 2022
Board of County Commissioners**

2020 Non-Exempt Valuation Countywide \$210,322,482,246

2021 Non-Exempt Valuation Countywide \$222,113,529,357

Fund	Fund Name	2021 Adopted			2022 Adopted				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
3076	68M Public Imp Rev Bond 15A CP, Conv Cir Garage & Airport Ct		0	3,885,661	3,885,661		0	2,587,970	2,587,970
3078	65.360M NAV Pub Imp Tax Rev Bond 15C CP, Prof Sports Fac Pr		0	2,292,901	2,292,901		0	2,296,806	2,296,806
3079	56.645M NAV Pub Imp Rev Bonds, 15D CP, Prof Sports Fac Proj		0	2,161,553	2,161,553		0	2,160,942	2,160,942
3080	51.05M NAV Pub Imp Rev Bonds, 21A, CP, SOE Bldg		0	0	0		0	63,281,249	63,281,249
3500	Transportation Improvmt Fund		0	190,909,261	190,909,261		0	177,891,550	177,891,550
3501	Road Impact Fee Zone 1		0	43,848,039	43,848,039		0	50,464,637	50,464,637
3502	Road Impact Fee Zone 2		0	65,641,034	65,641,034		0	57,560,838	57,560,838
3503	Road Impact Fee Zone 3		0	37,787,835	37,787,835		0	33,181,631	33,181,631
3504	Road Impact Fee Zone 4		0	37,834,383	37,834,383		0	42,569,480	42,569,480
3505	Road Impact Fee Zone 5		0	66,390,802	66,390,802		0	70,977,512	70,977,512
3516	Abacoa Trust Sub Account		0	5,808,912	5,808,912		0	5,946,822	5,946,822
3519	Northlake Blvd Agr W/Inpbcid		0	324,858	324,858		0	379,426	379,426
3523	Proportionate Share Trust Fund-Briger		0	22,764,546	22,764,546		0	22,826,062	22,826,062
3531	Impact Fee Assistance Program - Roads Zone 1		0	1,148,827	1,148,827		0	1,435,292	1,435,292
3532	Impact Fee Assistance Program - Roads Zone 2		0	1,891,201	1,891,201		0	2,137,582	2,137,582
3533	Impact Fee Assistance Program - Roads Zone 3		0	627,467	627,467		0	648,696	648,696
3534	Impact Fee Assistance Program - Roads Zone 4		0	1,034,722	1,034,722		0	961,976	961,976
3535	Impact Fee Assistance Program - Roads Zone 5		0	1,654,645	1,654,645		0	1,628,099	1,628,099
3541	Proportionate Share Fund - Zone 1		0	0	0		0	1,367,505	1,367,505
3542	Proportionate Share Fund - Zone 2		0	645,597	645,597		0	651,182	651,182
3543	Proportionate Share Fund - Zone 3		0	6,254,124	6,254,124		0	16,226,596	16,226,596
3544	Proportionate Share Fund - Zone 4		0	1,540,854	1,540,854		0	1,541,467	1,541,467
3545	Proportionate Share Fund - Zone 5		0	12,120,886	12,120,886		0	12,109,965	12,109,965
3600	Park Improvemt Fund		0	13,702,413	13,702,413		0	13,277,511	13,277,511
3601	Park Impact Fees Z-1		0	3,076,815	3,076,815		0	3,821,924	3,821,924
3602	Park Impact Fees Z-2		0	8,226,518	8,226,518		0	7,405,681	7,405,681
3603	Park Impact Fees Z-3		0	10,267,992	10,267,992		0	11,806,259	11,806,259
3604	Florida Boating Improvement Program		0	2,969,383	2,969,383		0	2,906,132	2,906,132
3605	Golf Course Capital		0	6,779,993	6,779,993		0	4,366,780	4,366,780
3621	Impact Fee Assistance Program - Parks Zone 1		0	94,278	94,278		0	116,699	116,699
3622	Impact Fee Assistance Program - Parks Zone 2		0	117,593	117,593		0	171,945	171,945
3623	Impact Fee Assistance Program - Parks Zone 3		0	201,943	201,943		0	208,429	208,429
3650	Unit 11 Acquisition/Enhancement		0	804,390	804,390		0	817,257	817,257
3651	South Lox Si Wetland Restoratn		0	301,783	301,783		0	308,661	308,661
3652	Beach Improvement		0	42,921,615	42,921,615		0	46,804,330	46,804,330
3653	South Lake Worth Inlet		0	510,458	510,458		0	445,007	445,007
3654	Environmental Resources Capital Projects		0	1,191,510	1,191,510		0	757,021	757,021
3800	Pud Civic Site Cash Out		0	2,611,777	2,611,777		0	2,592,365	2,592,365
3801	RR&I for 800 Mhz Sys		0	30,744,013	30,744,013		0	32,298,465	32,298,465
3803	Law Enfc/Impct Fees IZ Rd PafI		0	4,702,589	4,702,589		0	5,024,933	5,024,933
3804	Public Building Impr Fund		0	88,921,376	88,921,376		0	95,791,926	95,791,926
3805	Public Building Impact Fees		0	10,920,696	10,920,696		0	9,908,198	9,908,198
3807	TDC- Bldg Renewal & Replacement		0	20,166,118	20,166,118		0	21,338,641	21,338,641
3815	Impact Fee Assistance Program - Public Building		0	315,509	315,509		0	387,110	387,110

BUDGET COMPARISON BY FUND - FY 2021 AND 2022
Board of County Commissioners

Fund	Fund Name	2021 Adopted			2022 Adopted				
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
3900	Capital Outlay		0	24,630,602	24,630,602		0	30,598,211	30,598,211
3901	Information Technology Capital Improvements		0	16,704,127	16,704,127		0	19,161,098	19,161,098
3904	Building Capital Projects		0	56,419,878	56,419,878		0	65,338,907	65,338,907
3905	E911 Carry Forward Capital		0	8,296,553	8,296,553		0	6,246,920	6,246,920
3950	Local Government One-Cent Infrastructure Surtax		0	293,748,034	293,748,034		0	381,641,854	381,641,854
4000	Wud Revenue		0	233,564,000	233,564,000		0	247,404,000	247,404,000
4001	WUD Operation & Maintenance		0	187,722,000	187,722,000		0	202,753,877	202,753,877
4010	Renewal & Replacement		0	1,000,000	1,000,000		0	1,000,000	1,000,000
4011	Capital Improvements		0	308,721,052	308,721,052		0	371,620,737	371,620,737
4012	Connection Charge Account		0	7,892,000	7,892,000		0	9,943,000	9,943,000
4013	Special Assessment Prgm Wud		0	1,543,000	1,543,000		0	1,332,000	1,332,000
4015	WUD FPL Reclaimed Water Renewal & Replacement		0	5,599,736	5,599,736		0	6,152,648	6,152,648
4034	Debt Service Reserve Wud All		0	4,437,863	4,437,863		0	3,506,825	3,506,825
4043	WUD FPL Debt Service Coverage Fund		0	1,687,554	1,687,554		0	2,338,422	2,338,422
4044	GUA Debt Service		0	724,000	724,000		0	725,000	725,000
4047	Debt Service WUD 2013 Ref		0	6,256,000	6,256,000		0	3,933,000	3,933,000
4048	WUD 26.9M Water & Sewer Refunding Series 2015		0	914,000	914,000		0	916,000	916,000
4049	WUD 44.105M Water & Sewer Rev Ref 2019 (FPL Reclaim Water)		0	2,642,000	2,642,000		0	2,671,000	2,671,000
4050	WUD 59M Water & Sewer Rev Ref 2020		0	0	0		0	2,587,000	2,587,000
4100	Airport Operations		0	76,794,133	76,794,133		0	115,271,414	115,271,414
4110	Airport Capital Projects		0	7,631,204	7,631,204		0	7,588,517	7,588,517
4111	Airports Imp & Dev Fund		0	169,675,578	169,675,578		0	168,065,082	168,065,082
4112	Airprt Passenger Facility Chgs		0	69,290,833	69,290,833		0	54,698,710	54,698,710
4113	Noise Abatement & Mitigation		0	731,861	731,861		0	674,246	674,246
4114	Airports Restricted Assets Fd		0	1,248,556	1,248,556		0	1,236,822	1,236,822
4138	Debt Serv 16M PBIA Tax Rev Ref 2006B		0	3,234,520	3,234,520		0	3,555	3,555
4139	Debt Serv 57M PBIA Tax Rev Ref Bonds 2016		0	2,964,560	2,964,560		0	5,181,008	5,181,008
5000	Fleet Management		0	71,014,672	71,014,672		0	77,984,037	77,984,037
5010	Property & Casualty Insurance		0	18,901,827	18,901,827		0	24,661,421	24,661,421
5011	Risk Management Fund		0	18,416,312	18,416,312		0	20,464,755	20,464,755
5012	Employee Health Ins		0	97,521,925	97,521,925		0	97,576,345	97,576,345
	Gross-Total Countywide Funds	4.8124	1,012,162,989	3,636,201,656	4,648,364,645	4.8149	1,069,461,363	4,072,428,116	5,141,889,479
	Less: Interfund Transfers		0	(534,324,919)	(534,324,919)		0	(568,188,898)	(568,188,898)
	Less: Interdepartmental Charges		0	(19,157,940)	(19,157,940)		0	(18,177,505)	(18,177,505)
	Less: Internal Service Charges		0	(146,874,138)	(146,874,138)		0	(151,952,528)	(151,952,528)
	Net-Total Countywide Funds	4.8124	1,012,162,989	2,935,844,659	3,948,007,648	4.8149	1,069,461,363	3,334,109,185	4,403,570,548

2020 Non-Exempt Valuation Countywide \$210,322,482,246

2021 Non-Exempt Valuation Countywide \$222,113,529,357

BUDGET COMPARISON BY FUND - FY 2021 AND 2022
Board of County Commissioners

2020 Non-Exempt Valuation Countywide \$210,322,482,246

2021 Non-Exempt Valuation Countywide \$222,113,529,357

Fund	Fund Name	2021 Adopted				2022 Adopted			
		Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
1180	County Library	0.5491	61,271,262	12,922,079	74,193,341	0.5491	64,676,919	12,120,357	76,797,276
1300	Fire/Rescue MSTU	3.4581	295,180,299	183,447,879	478,628,178	3.4581	313,235,018	191,661,026	504,896,044
1301	Fire/Rescue Jupiter MSTU	1.8911	22,562,984	(287,583)	22,275,401	1.788	22,339,347	(876,131)	21,463,216
1303	Aviation Battalion		0	7,574,328	7,574,328		0	7,942,567	7,942,567
1304	F/R Long-Term Disability Plan		0	10,198,605	10,198,605		0	9,171,099	9,171,099
1305	MSBU-Hydrant Rental Boca Raton		0	397,709	397,709		0	381,388	381,388
1306	MSBU-Hydrant Rental-Riviera Bch		0	52,721	52,721		0	54,251	54,251
1400	MSTD - Building		0	43,914,278	43,914,278		0	54,230,079	54,230,079
2524	19.5M GO 10 DS, Ref Part 30M Library GO 03	0.0195	2,175,905	(21,605)	2,154,300	0.0191	2,249,734	(94,534)	2,155,200
2531	11.8M GO 14 DS, Ref Part 22M Library GO 06	0.0147	1,640,298	(24,898)	1,615,400	0.0142	1,672,577	(62,927)	1,609,650
3511	Unicorp Impr Fund		0	13,272,291	13,272,291		0	13,810,248	13,810,248
3700	Fire Rescue Improvement		0	55,835,114	55,835,114		0	77,378,150	77,378,150
3704	Fire Rescue Impact Fees		0	5,913,646	5,913,646		0	7,280,400	7,280,400
3750	Library Improvement Fund		0	14,247,687	14,247,687		0	13,163,748	13,163,748
3751	Library Expansion Prgm		0	41,134,250	41,134,250		0	50,584,969	50,584,969
3752	Library Impact Fees		0	5,099,275	5,099,275		0	6,401,569	6,401,569
	Gross-Total Dependent Districts		382,830,748	393,675,776	776,506,524		404,173,595	443,146,259	847,319,854
	Less: Interfund Transfers			(65,945,314)	(65,945,314)			(68,088,294)	(68,088,294)
	Less: Interdepartmental Charges			(7,436,917)	(7,436,917)			(7,774,549)	(7,774,549)
	Net-Total Dependent Districts		382,830,748	320,293,545	703,124,293		404,173,595	367,283,416	771,457,011
	Net-Total Countywide Funds & Dependent Districts		1,394,993,737	3,256,138,204	4,651,131,941		1,473,634,958	3,701,392,601	5,175,027,559
	Gross-Total All Funds		1,394,993,737	4,029,877,432	5,424,871,169		1,473,634,958	4,515,574,375	5,989,209,333

CHANGES IN FUND BALANCE

Fund Balance represents the excess of assets over liabilities available within a fund. Palm Beach County has adhered to a Fund Balance Policy that establishes an acceptable minimum range (15% - 20%) in which General Fund's fund balance (including statutory reserve) should fall. The purpose of the Fund Balance Policy is to provide financial stability, by ensuring the County maintains a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unexpected one-time expenditures. The change in fund balance is projected for the fund types: General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Enterprise Funds, and Internal Service Funds.

	General Fund (0001)	Special Revenue Funds (1000-1999)	Debt Service Funds (2000-2999)	Capital Projects Funds (3000-3999)	Enterprise Funds (4000-4999)	Internal Service Funds (5000-5999)
FY 2020 Year End Actual Fund Balance	\$ 270,897,556	\$ 328,875,087	\$ 5,181,263	\$ 997,983,248	\$ 451,650,369	\$ 61,918,585
FY 2021 Year End Estimated Fund Balance	\$ 297,922,180	\$ 349,883,276	\$ 3,749,370	\$ 1,215,519,000	\$ 505,090,360	\$ 63,796,623
Plus: FY 2022 Net Budgeted Revenues	\$ 1,381,967,507	\$ 933,472,001	\$ 86,033,274	\$ 290,373,304	\$ 704,512,503	\$ 156,889,935
Less: FY 2022 Net Budgeted Expenditures	\$ 1,490,227,073	\$ 959,237,543	\$ 89,782,644	\$ 974,908,845	\$ 1,035,119,231	\$ 174,798,856
Net Adjustment to FY 2022 Based on Historical Actuals	\$ 105,951,302	\$ 92,824,991	\$ 1,954,320	\$ 766,766,964	\$ 376,458,829	\$ 8,493,958
FY 2022 Year End Estimated Fund Balance	\$ 295,613,916	\$ 416,942,725	\$ 1,954,320	\$ 1,297,750,423	\$ 550,942,461	\$ 54,381,660
Change in Fund Balance FY 2021 to FY 2022	\$ (2,308,264)	\$ 67,059,449	\$ (1,795,050)	\$ 82,231,423	\$ 45,852,101	\$ (9,414,963)
Fund Balance as a % of Net Budgeted Expenditures	19.84%	43.47%	2.18%	133.12%	53.23%	31.11%

The General Fund balance is projected to be relatively flat over the actual FY 2021 ending fund balance. The FY 2021 total projected expenditures have been adjusted due to position vacancies, cost savings, and expected residual dollars left in each department. In addition, the FY 2021 estimated fund balance has been adjusted to reflect variances from original revenue and expenditure projections.

In light of the economy, the County has utilized some of its fund balance to get through these recent years. As a result, the fund balance in the General Fund remains stable from the prior year. At 19.84% of budgeted expenditures, the General Fund's projected FY 2022 ending fund balance falls within the 15% - 20% range, showing that we have maintained conformity with the Fund Balance Policy in an unstable economy.

POSITION SUMMARY BY DEPARTMENT

Department	Adopted FY 2016	Adopted FY 2017	Adopted FY 2018	Adopted FY 2019	Adopted FY 2020	Adopted FY 2021
<u>Board of County Commissioners</u>						
Community Services	157	159	164	167	167	197
County Administration	12	13	13	12	13	13
County Attorney	42	42	42	42	42	42
County Commission	27	27	27	27	27	27
County Cooperative Extension Service	32	30	31	31	31	31
Criminal Justice Commission	9	9	9	11	11	12
Engineering & Public Works	430	434	440	458	465	469
Environmental Resources Management	127	128	126	126	127	127
Facilities Development & Operations	311	314	319	323	326	332
Housing & Economic Development	51	50	54	55	58	59
Human Resources	32	32	33	34	34	34
Information Systems Services	212	212	213	213	213	213
Internal Auditor	9	9	9	9	9	9
Legislative Affairs	3	3	3	3	3	3
Medical Examiner	20	21	23	25	26	28
Office of Community Revitalization	6	6	6	7	7	7
Office of Diversity, Equity, & Inclusion	0	0	0	0	0	3
Office of Equal Business Opportunity	7	7	7	10	12	12
Office of Equal Opportunity	12	12	12	12	12	12
Office of Financial Mgmt & Budget	31	32	32	33	33	34
Office of Resilience	0	0	3	3	3	3
Palm Beach Transportation Planning Agency*	13	13	13	13	0	0
Palm Tran	622	622	623	627	629	632
Parks & Recreation	581	587	588	588	590	593
Public Affairs	42	43	44	44	44	47
Public Safety	257	261	262	267	267	271
Purchasing	45	45	45	45	45	46
PZ&B - Planning & Zoning	147	151	152	159	159	159
Risk Management	30	30	30	30	30	30
Youth Services	78	78	84	84	88	89
Total BCC General Ad Valorem Funded	3,345	3,370	3,407	3,458	3,471	3,534
<u>Other Departments and Agencies</u>						
Airports	153	155	157	158	161	163
PZ&B - Building Division	130	140	148	156	179	197
County Library	423	424	424	429	448	448
Fire-Rescue	1,498	1,510	1,521	1,541	1,630	1,694
Fleet Management	57	58	59	59	59	59
Tourist Development	5	4	4	5	5	5
Water Utilities	575	585	591	597	612	616
Commission on Ethics	5	5	5	5	5	5
Office of Inspector General	23	23	23	25	27	27
Total Other Departments and Agencies	2,869	2,904	2,932	2,975	3,126	3,214
Total BCC	6,214	6,274	6,339	6,433	6,597	6,748
<u>Constitutional Officers</u>						
Clerk & Comptroller	137	139	139	140	146	149
15th Judicial Circuit	28	33	33	33	39	40
Property Appraiser	257	260	253	245	240	238
Sheriff	4,032	4,131	4,186	4,259	4,289	4,340
Supervisor of Elections	46	51	51	52	58	61
Tax Collector	315	322	323	325	328	328
Total Constitutional Officers	4,815	4,936	4,985	5,054	5,100	5,156
Grand Total	11,029	11,210	11,324	11,487	11,697	11,904

FY 2021 Mid Year Adj			Final FY 2021	Proposed FY 2022			Adopted FY 2022
Additions	Deletions	Transfers		Additions	Deletions	Transfers	
14	0	0	211	0	0	0	211
0	0	0	13	0	0	(1)	12
0	0	0	42	0	0	0	42
1	0	0	28	0	0	0	28
0	0	0	31	0	0	0	31
0	0	0	12	0	0	0	12
0	0	0	469	0	0	0	469
0	0	0	127	0	0	0	127
0	0	0	332	2	0	0	334
0	0	0	59	0	0	0	59
0	0	0	34	0	0	0	34
0	0	0	213	0	0	0	213
0	0	0	9	0	0	0	9
0	0	0	3	0	0	1	4
0	0	0	28	0	0	0	28
0	0	0	7	0	0	0	7
0	0	0	3	0	0	0	3
0	0	0	12	0	0	0	12
0	0	0	12	0	0	0	12
0	0	0	34	0	0	0	34
0	0	0	3	0	0	0	3
0	0	0	0	0	0	0	0
1	0	0	633	0	0	0	633
3	0	0	596	4	0	0	600
0	0	0	47	0	0	0	47
0	(5)	0	266	0	0	0	266
0	0	0	46	0	0	0	46
0	0	0	159	1	0	0	160
0	0	0	30	0	0	0	30
0	0	0	89	0	0	0	89
19	(5)	0	3,548	7	0	0	3,555
0	0	0	163	2	0	0	165
0	0	0	197	22	0	0	219
0	0	0	448	8	0	0	456
0	0	0	1,694	37	0	0	1,731
0	0	0	59	0	0	0	59
0	0	0	5	0	0	0	5
0	0	0	616	6	0	0	622
0	0	0	5	0	0	0	5
0	0	0	27	0	0	0	27
0	0	0	3,214	75	0	0	3,289
19	(5)	0	6,762	82	0	0	6,844
0	0	0	149	2	0	0	151
0	0	0	40	1	0	0	41
0	0	0	238	0	0	0	238
15	0	0	4,355	21	0	0	4,376
0	0	0	61	4	0	0	65
0	0	0	328	11	0	0	339
15	0	0	5,171	39	0	0	5,210
34	(5)	0	11,933	121	0	0	12,054



COUNTY COMMISSION

Maria G. Marino, District 1

Gregg K. Weiss, District 2

Dave Kerner, District 3 - Mayor

Robert S. Weinroth, District 4 – Vice Mayor

Maria Sachs, District 5

Melissa McKinlay, District 6

Mack Bernard, District 7

301 N. Olive Avenue, 12th Floor

West Palm Beach, Florida 33401

Phone: 561-355-2001

Website Address: <http://discover.pbcgov.org/countycommissioners/>

County Vision Statement

To represent the citizens of Palm Beach County, promote effective government, and provide policy direction to meet community needs.

Department Overview

The Board of County Commissioners serves as the legislative and policy-setting body for county government; enacts countywide laws and authorizes programs and all expenditures of county funds. They also act as the Child Care Facilities Board, the Solid Waste Authority Governing Board, the Environmental Control Board and the Zoning Board. Seven commissioners are elected from single-member districts to staggered four-year terms to represent the entire county. Voters residing within the district elect commissioners to a maximum of two four-year terms. Commissioners annually elect a Mayor to preside over meetings and serve as ceremonial head of the County. A Vice Mayor is also selected to assume these duties in the absence of the Mayor.

The County Commission considers major problems facing County government and guides the planned growth and development of the County consistent with the public interest. Major areas of public interest under the control of the Board include smart growth, provision of fire rescue, and disaster relief; construction and maintenance of County buildings, roads, and bridges; provision of programs of housing, community development, economic development, conservation, flood, beach erosion control, and air pollution control; adoption and enforcement of building and housing codes and regulations; preservation of natural resources; and provision of cultural and recreational facilities and programs.

FY 2022 Strategic Priorities

- Promote economic revitalization, business development, and retention by driving the creation of employment opportunities while reducing disparities and improving the quality of life for everyone.
- Promote quality of life through targeted programs that address the housing and homelessness needs of the residents of Palm Beach County.
- Promote programs and activities that protect, preserve, and enhance natural resources while providing sustainable living and developing a climate of resilience.
- Provide and maintain the needed structures, systems, and transportation services that establish the foundation required to enhance the quality of life of every resident.
- Ensure a safe, secure, and peaceful community.
- Address the substance use crisis and behavioral disorder issues by providing evidence-based prevention, medication assisted treatment, and recovery support services.

COUNTY COMMISSION
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 45	\$ -	\$ -	\$ -	0.0%
Sub-total	\$ 45	\$ -	\$ -	\$ -	0.0%
Appropriations					
Personal Services	\$ 3,056,100	\$ 3,289,547	\$ 3,447,560	\$ 158,013	4.8%
Operating Expenses	404,353	483,774	496,701	12,927	2.7%
Capital Outlay	6,865	-	-	-	0.0%
Sub-total	\$ 3,467,317	\$ 3,773,321	\$ 3,944,261	\$ 170,940	4.5%
Ad Valorem Funding	<u>\$ 3,467,272</u>	<u>\$ 3,773,321</u>	<u>\$ 3,944,261</u>	<u>\$ 170,940</u>	<u>4.5%</u>
Positions	27	27	28	1	3.7%

Significant Changes

Appropriations

Positions - 1

Mid-Year -1: One position was added mid-year for District 1.

COUNTY ATTORNEY

Denise Marie Nieman, County Attorney
301 North Olive Avenue, 6th Floor
West Palm Beach, Florida 33401
Phone: 561-355-2225

Website Address: <https://discover.pbcgov.org/countyatorney/>

Mission Statement

To provide quality legal advice and representation to the Board of County Commissioners, County Administration, and County Departments in a timely, cost-effective, and efficient manner.

Department Overview

The County Attorney's Office was established under Section 4.3 of the Charter of Palm Beach County as an independent office. The County Attorney is appointed by the Board of County Commissioners (BCC), serves at the pleasure of the BCC, and is responsible directly to the BCC.

FY 2021 Highlights & Accomplishments

- Successfully defended the County in 4th District Court of Appeal between Palm Beach Farms Rural Preservation Committee, LLC v. Palm Beach County, May 27, 2021 (comprehensive plan challenge).
- Assisted the Environmental Resources Management Department (ERM) in drafting updated ordinance regulating floating structures in waters of the County.
- Worked with the Building Division on creating a recertification program for major structures that are over a certain age and height, to ensure they are safe.
- Began working with the Facilities Development and Operations Department in negotiating and drafting a Developer Agreement and Sports Facility Use Agreement in relation to proposed improvements to Roger Dean Stadium.
- Recovered \$56,328 in surplus funds held following a foreclosure sale for Planning Zoning & Building.
- Drafted and negotiated the Water Utilities Department's first progressive design-build contract for the Green Cay Phase 2 project.
- Successfully defended employment discrimination and retaliation lawsuit against Palm Tran in federal court by Summary Judgment.
- Successfully defended whistleblower and retaliation lawsuit against Youth Services Department via dismissal with prejudice.
- Successfully defended longstanding employment discrimination and retaliation lawsuit (2006) via dismissal with prejudice.
- Initiated lawsuit against Palm Beach Gardens for Declaratory, Injunctive Relief, and Damages and successfully defended Defendant's efforts to have the lawsuit dismissed.
- Successfully resolved lawsuit by City of West Palm Beach, challenging the Northlake Phase II Environmental Resource Permit issued to the County and Avenir Development, LLC by the South Florida Water Management District.

FY 2022 Emerging Issues

- Continue to assist the Zoning Division in streamlining the Unified Land Development Code.
- Continue to work with the Building Division on creating a recertification program for major structures that are over a certain age and height.
- Continue working with Engineering, ERM, and other departments in defending lawsuits regarding the State Road 7 Extension Project.
- Continue working with outside counsel regarding imminent settlement of opioid lawsuit with defendants and the Florida Attorney General.

COUNTY ATTORNEY
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 1,617,607	\$ 2,393,891	\$ 2,267,300	\$ (126,591)	-5.3%
Other	7,334	13,500	9,000	(4,500)	-33.3%
Sub-total	<u>\$ 1,624,941</u>	<u>\$ 2,407,391</u>	<u>\$ 2,276,300</u>	<u>\$ (131,091)</u>	<u>-5.4%</u>
Appropriations					
Personal Services	\$ 5,731,879	\$ 6,208,461	\$ 6,028,428	\$ (180,033)	-2.9%
Operating Expenses	131,588	219,071	204,499	(14,572)	-6.7%
Capital Outlay	4,508	2,500	-	(2,500)	-100.0%
Sub-total	<u>\$ 5,867,975</u>	<u>\$ 6,430,032</u>	<u>\$ 6,232,927</u>	<u>\$ (197,105)</u>	<u>-3.1%</u>
Ad Valorem Funding	<u>\$ 4,243,034</u>	<u>\$ 4,022,641</u>	<u>\$ 3,956,627</u>	<u>\$ (66,014)</u>	<u>-1.6%</u>
Positions	42	42	42	-	0.0%

Significant Changes

Non-Ad Valorem Revenues

Charges for Services - Decrease primarily due to reduced activity by County departments as a result of COVID-19 and the Supervisor of Elections utilizing internal counsel

Appropriations

Personal Services - Decrease due to the retirement of current County Attorney and other vacant positions that have been filled at a lower pay rate.

INTERNAL AUDITOR

Joe Bergeron, County Internal Auditor
2300 North Jog Road
West Palm Beach, Florida 33411
Phone: 561-681-4480

Website Address: <https://discover.pbcgov.org/internalauditor/>

Mission Statement

To assist the Board of County Commissioners and County management in improving operational effectiveness, productivity, accountability, and financial stewardship by providing objective, relevant, and timely reviews of the County's programs and operations resulting in meaningful, value adding recommendations.

Department Overview

The Internal Auditor's Office conducts performance audits in accordance with Government Auditing Standards of departments and agencies under the Board of County Commissioners (BCC). The objective of these audits is to enhance internal controls and operational effectiveness of the audited units. The audits determine if operations are performed in accordance with laws, contracts, policies, and procedures; financial and other reports are accurate and reliable; activities are properly authorized; operations are performed in an efficient and effective manner; assets are adequately safeguarded; and stated goals are being accomplished. The Internal Auditor's Office reports directly to the BCC through an Audit Committee appointed by the BCC. The Audit Committee approves the annual work plan for the Office and reviews individual audit reports prior to issuance.

FY 2021 Highlights & Accomplishments

- Issued four audit reports including 22 recommendations for improvements in policies and procedures, processes and operations, and internal controls.
- Conducted follow-up reviews on eight previously issued audit reports covering 53 outstanding audit recommendations.

FY 2022 Emerging Issues

- Government Auditing Standards require audit organization conducting engagements in accordance with Generally Accepted Government Auditing Standards to have a peer review every three years. Our peer review was scheduled to be done during FY 2020 covering fiscal years 2017, 2018, and 2019. The peer review is essentially an audit of our audit process to ensure compliance with Government Auditing Standards and that our quality control systems are effective. All peer reviews were placed on hold by our reviewing agency due to the COVID-19 crisis. Our peer review is now scheduled for October 2021.
- We have a continuing need to develop enhanced audit skills in the areas of construction auditing, information technology auditing, and grant auditing.
- The COVID-19 pandemic brought about many changes in how we conduct our audits, and how our audit staff carryout their duties. The pandemic has also affected the availability of staff in the agencies we audit causing some audits to be rescheduled. While the situation may not be optimal, we continue to conduct our business with only minimal disruption.
- Cybersecurity and IT risks rate among the highest organizational risks in recent national surveys of management. The Internal Auditor's Office does not have adequate resources. Accordingly, additional funding may be necessary during FY 2022 to address those issues by retaining consultants to augment, and enhance existing staff capabilities. We are also pursuing a strategic alliance with ISS to leverage mutual assets to address those risks.

INTERNAL AUDITOR
Department Financial Summary


	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Other	\$ 151	\$ -	\$ -	\$ -	0.0%
Sub-total	\$ 151	\$ -	\$ -	\$ -	
Appropriations					
Personal Services	\$ 1,013,529	\$ 1,158,356	\$ 1,208,449	\$ 50,093	4.3%
Operating Expenses	32,570	60,926	66,083	5,157	8.5%
Capital Outlay	1,200	-	-	-	0.0%
Sub-total	\$ 1,047,299	\$ 1,219,282	\$ 1,274,532	\$ 55,250	4.5%
Ad Valorem Funding	\$ 1,047,148	\$ 1,219,282	\$ 1,274,532	\$ 55,250	4.5%
Positions	9	9	9	-	0.0%

Significant Changes

Appropriations

Personal Services- Increase is primarily due to a cost of living adjustment and the compensation study.

Operating- Increase is primarily attributed to the need for staff travel for the Tri-ennial peer review, originally scheduled for April 2020.

	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
PERFORMANCE MEASUREMENTS				
Average number of days to issue a discussion draft audit report after beginning fieldwork. ¹	98.3	137	120	120
 Percentage of audit recommendation follow-up reviews conducted within 90 days of notification by management that the recommendation has been implemented. ²	100	100	95	95
Percentage of audit recommendations accepted by management.	100	84	90	90
Percentage of audits from the adopted annual audit plan actually started during the fiscal year. ³	70	84	60	80

Comments

1. Increase in FY20 was in direct correlation to negative effects from the Covid-19 pandemic and staffing shortages.
2. Objective is to conduct at least 95% of follow-up reviews within 90 days of notification that recommendation has been implemented. The staff have been able to achieve this target, but targets for FY21 and FY22 were created with Covid-19 pandemic staffing capacity in mind.
3. Due to staffing shortages and other negative impacts from the Covid-19 pandemic, targets for FY21 and FY22 were created with projections of Covid-19 pandemic staffing capacity and recovery efforts in mind.

COUNTY ADMINISTRATION

Verdenia C. Baker, County Administrator
Vacant, Deputy County Administrator
Nancy Bolton, Assistant County Administrator
Todd J. Bonlarron, Assistant County Administrator
Dorritt M. Miller, Assistant County Administrator
Patrick Rutter, Assistant County Administrator

301 N. Olive Avenue, 11th Floor
West Palm Beach, Florida 33401
Phone: 561-355-6726

Website Address: <http://discover.pbcgov.org/administration/>

Mission Statement

To drive a continuous improvement culture of excellence that achieves a measurably high level of public satisfaction.

Department Overview

The County Administrator serves as the chief executive officer of the County government and provides primary staff support to the BCC. County Administration is responsible for the overall supervision of more than 30 Board departments and acts as liaison to the Constitutional Officers and various other agencies. Primary services include 1) arrange for the orderly scheduling of County Commission business and coordinate the development and review of agenda items for Commission meetings; 2) staff special projects and initiatives, as directed by the BCC; 3) present the County Administrator's recommended budget for the upcoming fiscal year; 4) plan for future levels of service and capital requirements; 5) provide staff support to various appointed boards and committees; 6) serve as a liaison to local, state, and federal government entities; 7) oversee the development of policies and procedures to guide County departments; and 8) respond to public inquiries and requests for information.

FY 2021 Highlights & Accomplishments

- Activated the County's Emergency Operations Center for COVID-19 and Tropical Storm Eta while continuing to maintain effective government.
- Opened a non-congregate shelter in the Glades.
- In conjunction with the BCC, hosted COVID-19 briefings to keep County residents abreast of policy decisions and programs in response to the COVID-19 pandemic.
- Implemented Phase I of the Compensation and Class Study.

FY 2022 Emerging Issues

- Meeting the challenges of the COVID-19 pandemic.
- Dealing with the growing epidemic of substance use and behavioral disorders.
- Addressing the affordable and workforce housing crisis.

COUNTY ADMINISTRATION
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 362,037	\$ 443,321	\$ 465,515	\$ 22,194	5.0%
Other	5	-	-	-	0.0%
Sub-total	<u>\$ 362,042</u>	<u>\$ 443,321</u>	<u>\$ 465,515</u>	<u>\$ 22,194</u>	<u>5.0%</u>
Appropriations					
Personal Services	\$ 2,525,030	\$ 2,576,925	\$ 2,691,002	\$ 114,077	4.4%
Operating Expenses	72,480	131,128	131,490	362	0.3%
Capital Outlay	-	-	-	-	0.0%
Sub-total	<u>\$ 2,597,510</u>	<u>\$ 2,708,053</u>	<u>\$ 2,822,492</u>	<u>\$ 114,439</u>	<u>4.2%</u>
Ad Valorem Funding	<u>\$ 2,235,468</u>	<u>\$ 2,264,732</u>	<u>\$ 2,356,977</u>	<u>\$ 92,245</u>	<u>4.1%</u>
Positions	13	13	12	(1)	-7.7%

Significant Changes

Non-Ad Valorem Revenues

Charges for Services - Increase due to higher salaries allocated to departments.

Appropriations

Positions - (1)

Budget Process - (1): One Division Director V position was transferred to Legislative Affairs.

DEPARTMENT OF AIRPORTS

Laura Beebe, Director
1000 Palm Beach International Airport, Suite 846
West Palm Beach, Florida 33406
Phone: 561-471-7420

Website Address: <https://discover.pbcgov.org/airports/>

Mission Statement

Provide for air transportation and related services that are safe, secure, comfortable, convenient, and efficient.

Department Overview

The Department of Airports (DOA) owns and operates Palm Beach International Airport (PBI) and three general aviation airports located in Palm Beach Gardens, Lantana, and Pahokee. The PBI McCampbell Terminal serves six million passengers a year with 12 or more airlines. PBI is also home to three fixed base operators: Jet, Signature and Atlantic Aviation serving general aviation customers making PBI one of the busiest general aviation airports in the country. Total estimated annual economic activity for PBI is \$5.6 billion with over 48,000 aviation and support activity jobs. The County's three general aviation airports generate an estimated annual economic activity of \$141.3 million while providing for over 1,000 jobs. The Department of Airports receives no Ad Valorem support; revenues are generated from tenants, users, concession providers, Passenger Facility Charges, Federal Aviation Grants, and State Aviation Transportation Grants. The department is comprised of the following divisions: Airports Operations Division, Airports Maintenance Division, and Airports Administrative Division.

FY 2021 Highlights & Accomplishments

- PBI was voted seventh best airport in the world and third best airport in the United States in the globally recognized Conde Nast Traveler's 2020 Readers' Choice Awards (October 2020).
- Airport Logistics Park commenced its final phase of construction on 39 acres land just west of PBI, generating additional rental revenue for the operation and maintenance of the County's Airport System. The final development will consist of approximately 600,000 square feet of warehouse space.
- The planning and design efforts for the expansion of Concourse B to provide for additional gate capacity, passenger queuing and seating, and opportunities for enhanced concessions are continuing in FY 2021.

FY 2022 Emerging Issues

- Continue to monitor the fiscal impact of the COVID-19 pandemic, including impact on airline rates and charges. Although passenger demand and available airline capacity have significantly improved, current COVID-19 trends may result in impacts to revenue streams tied to passenger activity if demand declines.
- Continued focus on safety, security, and maintaining integrity of existing facilities.
- On-going efforts to correct temperature and humidity issues within the terminal will be completed in FY 2022 and construction of new escalators throughout the terminal have commenced. Improvements to the terminal roof are should be completed in FY 2022. Additionally, design efforts are continuing on several key projects including a new Aircraft Rescue and Fire-Fighting facility and improvements to the entire electrical distribution system at the airport.

DEPARTMENT OF AIRPORTS
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 61,484,405	\$ 58,224,180	\$ 58,777,590	\$ 553,410	1.0%
Grants	11,455,417	-	15,433,766	15,433,766	0.0%
Licenses & Permits	81,968	81,675	86,025	4,350	5.3%
Other	763,145	656,700	395,200	(261,500)	-39.8%
Interfund Transfers	1,429,892	1,222,000	937,276	(284,724)	-23.3%
Fund Balance	28,389,580	16,609,578	39,641,557	23,031,979	138.7%
Sub-total	<u>\$ 103,604,407</u>	<u>\$ 76,794,133</u>	<u>\$ 115,271,414</u>	<u>\$ 38,477,281</u>	<u>50.1%</u>
Appropriations					
Personal Services	\$ 15,257,014	\$ 14,442,246	\$ 15,475,828	\$ 1,033,582	7.2%
Operating Expenses	36,239,053	43,059,570	44,684,100	1,624,530	3.8%
Charge Offs	(203,661)	(240,003)	(240,003)	-	0.0%
Transfers	21,436,910	9,235,109	20,239,774	11,004,665	119.2%
Reserves	-	10,297,211	35,111,715	24,814,504	241.0%
Sub-total	<u>\$ 72,729,316</u>	<u>\$ 76,794,133</u>	<u>\$ 115,271,414</u>	<u>\$ 38,477,281</u>	<u>50.1%</u>
Ad Valorem Funding	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
Positions	161	163	165	2	1.2%

Significant Changes

Non-Ad Valorem Revenues




Due to the COVID-19 pandemic the Department of Airports (DOA) saw a dramatic decrease in the number of passengers, which in turn has led to the decrease in revenues across the board, except for cargo activity which has increased due to online orders. DOA CARES Act funding is currently being used to stabilize the current operation and will continue to be used until funds are expended. Grant funding was approved mid-year during the prior fiscal year and is the primary reason for an increase in Fund Balance.

Based on consultant projections, DOA does not anticipate returning to pre-COVID-19 levels until FY 2024. DOA will continue to prioritize operating and capital to maintain the level of services that are safe, secure, comfortable, convenient, and efficient.

Appropriations

Positions - 2

Budget Process - 2: Addition of two Apprentice I positions to start an apprenticeship program due to the increased difficulty in filling skilled trade worker vacancies and a large portion of current skilled trade staff moving closer to retirement age. These positions will be necessary in order to continue the same level of service maintenance to buildings and systems as our seasoned skilled workers approach retirement.

PERFORMANCE MEASUREMENTS		Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
	Airline Cost Per Enplanement (\$9.00 or less = The Cost for Airlines to operate at PBI divided by PBI Enplanements) ¹	4.72	7.92	5.37	8.92
	Concession Revenue Per Enplanement	12.24	13.12	11.22	11.22
	Debt Service Coverage	3.87	3.76	3.25	3.25
	Maintenance Department: Ratio of closed vs open corrective work orders.	83.25	90.5	85	85
	Maintenance Department: Ratio of closed vs open preventive work orders.	85.25	84.75	85	85
	Number of completed airfield safety and regulatory inspections ²	1,292	1,428	1,140	1,200

Comments

1. Increase in costs for FY20 is direct correlation to the COVID-19 Pandemic effects. FY21 and FY22 targets were adjusted to account for long-term effects and the recovery time to return to pre-pandemic costs.
2. Number of completed airfield safety and regulatory inspections (Target minimum based on 3 inspections per day, average 30-day month for 12 months = 1080 minimum). Targets have increased based on higher actuals achieved in FY19 and FY20.

COMMUNITY SERVICES

James Green, Director
810 Datura Street
West Palm Beach, Florida 33401
Phone: 561-355-4792

Website Address: <https://discover.pbcgov.org/communityservices/>

Mission Statement

To promote independence and enhance the quality of life in Palm Beach County (PBC) by providing effective and essential services to residents in need.

Department Overview

The department is comprised of the following divisions: Human Services and Community Action Program, Division of Senior and Veteran Services, Ryan White Program, and Behavioral Health and Substance Use Disorders.

FY 2021 Highlights & Accomplishments

- In-home services provided ongoing services to homebound seniors to assist with their activities of daily living through unprecedented COVID-19.
- Nutrition services addressed the food security needs of seniors during COVID-19 by continuously providing home-delivered meals to seniors in need.
- As a member of the Veteran's Network, Veteran Services provided outreach on COVID-19 testing and vaccinations at the West Palm Beach VA Medical Center.
- Stabilized 6,523 households through the Housing Stability Program, and Rapid Rehousing was provided for 166 new households.
- In December 2020, an eight-bed intake center opened in Belle Glade, and a 42 unit emergency shelter and supportive housing complex opened in Pahokee.
- The West Palm Beach Housing Authority was chosen to build the Cottage Homes, a 17-unit single-family rental demonstration project for homeless and very low-income families.
- The Homeless Resource Center 2 designs were completed and vetted through the Neighborhood Committee. Construction is slated to begin in 2022 with completion in the first quarter of 2023.
- The Community Services Department (CSD) continues to lead the effort in providing Emergency Rental Assistance in Palm Beach County. CSD has processed 758.66% more rental and utility assistance invoices than prior years.
- A 3500 sq. ft. state-of-the-art Recovery Community Center was opened in Delray Beach. The Community Recovery HUB of Palm Beach County facilitates "one-stop shopping" in the accrual of recovery capital through an array of services and provides strong, recovery-specific, social support.

FY 2022 Emerging Issues

- As the elder population increases, the demand for senior services continues to grow and has been particularly heightened by COVID-19. Challenges such as isolation, mobility issues, economic insecurities, nutrition insecurities, and mental health concerns continue to inhibit independence.
- The number of persons residing on the streets in Palm Beach County continues to climb. The COVID-19 pandemic has created even bigger challenges in our community, which will be heightened by the expiration of the Eviction Moratorium in October 2021. Currently, there are approximately 1,800 evictions that have been filed in Palm Beach County that will move through the eviction process after October 2021. This may result in hundreds of households facing homelessness, many for the first time. An alarming trend in PBC is the dramatic price increases in rentals that are above fair market rents, thus leaving not only the homeless, but also extremely low and very low renters struggling to find a place to call home.

COMMUNITY SERVICES
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 29,767	\$ 99,433	\$ 30,540	\$ (68,893)	-69.3%
Grants	16,339,976	20,490,649	22,789,784	2,299,135	11.2%
Other	106,837	122,969	58,248	(64,721)	-52.6%
Interfund Transfers	510,118	823,342	823,342	-	0.0%
Fund Balance	(1,981,855)	-	-	-	0.0%
Sub-total	<u>\$ 15,004,843</u>	<u>\$ 21,536,393</u>	<u>\$ 23,701,914</u>	<u>\$ 2,165,521</u>	<u>10.1%</u>
Appropriations					
Personal Services	\$ 11,973,554	\$ 13,748,962	\$ 15,481,829	\$ 1,732,867	12.6%
Operating Expenses	17,325,884	24,106,866	25,664,981	1,558,115	6.5%
Capital Outlay	57,782	85,002	84,104	(898)	-1.1%
Grants and Aids	9,931,377	13,325,879	14,238,603	912,724	6.8%
Charge Offs	62,957	140,000	140,000	-	0.0%
Reserves	-	590,218	-	(590,218)	-100.0%
Sub-total	<u>\$ 39,351,554</u>	<u>\$ 51,996,927</u>	<u>\$ 55,609,517</u>	<u>\$ 3,612,590</u>	<u>6.9%</u>
Ad Valorem Funding	<u>\$ 21,521,069</u>	<u>\$ 30,460,534</u>	<u>\$ 31,907,603</u>	<u>\$ 1,447,069</u>	<u>4.8%</u>
Positions	196	197	211	14	7.1%

Significant Changes

Non-Ad Valorem Revenues

Charges for Services - Decrease is due to a projected decrease in clients due to COVID-19.

Grants - Increase is due to an increase in grant funding, which also contributed to increases in Personal Services, Operating Expenses, and Grants and Aids.





Other - Decrease is due to a downward projection of private donations to the DOSS program, which is based on current estimates.

Appropriations

Positions - 14

Mid-Year FY 2021 - 14: Three Case Manager I, Two Case Manager Trainee, Four Community Outreach Specialist I, Two Community Outreach Specialist II, One Fiscal Specialist III, One Customer Service Supervisor, One Outreach and Public Information Coordinator.

Reserves - Decrease due to allocating grant budget that was previously held in reserves.

	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
PERFORMANCE MEASUREMENTS				
Households showing increased self sufficiency and /or financial assets/skills.	233	117	100	100
The number households who received utility assistance including LIHEAP. ¹	8,177	5,165	8,400	8,400
The number of households served to prevent utility disconnection. ²	7,395	3,942	12,000	12,000
 The number of households who received assistance with Tax Preparations. ³	553	316	553	553
The number of new participants enrolled in the Farmworker Career Development Program. ⁴	42	12	47	51
The number of participants who obtained employment.	20	21	33	34
<hr/>				
 Number of Households stabilized through Housing Stability program ⁵	741	2,001	935	935
Number of homeless people during annual Point in Time Count (Sheltered/Unsheltered) ⁶	1,397	1,510	1,253	1,253
Number of people on the Continuum of Care Byname List	2,821	3,275	2,544	2,544
<hr/>				
Number of Veterans and/or their families served by Veteran Services Office ⁷	2,036	3,315	2,600	2,400
Number of hours of IN-HOME SERVICES (personal care, home-making, respite, companionship, etc.) provided to seniors. ⁸	330,476.48	266,431	340,000	340,000
 Number of nutritious MEALS provided to clients in need ⁹	264,699	381,849	340,000	340,000
Percentage of clients retained in care	69.2	66.2	69	69
Percentage of clients virally suppressed	83.9	85.3	84	84
Percentage of people living with HIV in PBC who are engaged in care to end the HIV epidemic ¹⁰	NA	73.3	70.2	76.3
<hr/>				
 Number of clients receiving supportive recovery services that are given the Recovery Capital Instrument to assess their overall needs for Substance Use disorder recovery. ¹¹	NA	128	300	300

Comments

1. In FY20, outcomes were not met due to the decline in applicants still experiencing challenges with online applications. Numbers started to improve during last quarter of FY20 due to partnering with 8 agencies to assist with applications online and curbside drop off.

2. In FY20, outcomes were not met due to the decline in applicants still experiencing challenges with online applications. Numbers started to improve during last quarter of FY20 due to partnering with 8 agencies to assist with applications online and curbside drop off.
3. The decline in outcomes for FY20 Tax Season is due to the COVID-19 pandemic. Traditional Services at all VITA locations were suspended with some decline in volunteers available to virtually assist.
4. Target amount is determined by the Department of Education and the availability of funding for the potential number of Farm Workers in Palm Beach County. The program had limited trainings available in FY20 due to school closures or limited access to schools because of the COVID-19 Pandemic.
5. CARES Act funding assisted with ability to increase services in FY20.
6. Countywide efforts are being implemented to decrease number of individuals experiencing homelessness. Increase in homelessness within Palm Beach County can be attributed to decrease in affordable housing, among other external efforts.
7. FY20 achieved an increase of services provided during Quarter 2 due to increase in staff while new representative was being trained by outgoing retiring representative. Targets were updated for FY21 and FY22 to be more aligned with current staffing capabilities.
8. Due to the Covid-19 Pandemic, and social distancing safety measures implemented, this target could not be met for FY20.
9. FY20 saw an increase in meals provided due to several collaborations with community agencies due to the Covid-19 pandemic.
10. This is specific performance measure was created in FY20, therefore there is no historical data. Palm Beach County jurisdiction data from Florida Department of Health. This data is reported on a calendar year basis. 6,195 out of 8,280 individuals in PBC were in care in CY 2020.
11. Program was implemented in FY20 and is still in progression stages. This is specific performance measure was created in FY20, therefore there is no historical data.

COUNTY COOPERATIVE EXTENSION

Ronald Rice, Director
559 North Military Trail
West Palm Beach, Florida 33415
Phone: 561-233-1700

Website Address: <https://discover.pbcgov.org/coextension/>

Mission Statement

To deliver research-based education from the University of Florida (UF)/Institute of Food and Agricultural Sciences (IFAS) and similarly trusted institutions to Palm Beach County citizens, organizations, and businesses engaged in agriculture, horticulture, human sciences, and youth development. Educational outreach efforts emphasize practical and impactful solutions that improve life quality for residents, families, and communities; protect water resources and environmental systems; and enhance the competitiveness of agriculture in Palm Beach County.

Department Overview

The department is comprised of the following divisions: Agriculture, Agriculture Economic Development, Family, Youth and Consumer Sciences, and Mounts Botanical Garden/Environmental Horticulture.

FY 2021 Highlights & Accomplishments



- Mounts Botanical Garden (MBG) delivered a series of educational presentations with the University of Florida Thompson Earth Systems Institute “*Scientist in Every Florida School*” initiative, reaching over 3,500 teachers and students in Florida and other states.
- Science-based trainings for pesticide/fertilizer applicators, professional landscapers, farm safety managers, and farm workers delivered 1,879 continuing education units required for state-mandated license renewals. There were 3,464 agricultural clients trained and 551 state-required pesticide exams were given.
- 4-H formed partnerships with four Glades area schools to enhance delivery of agricultural literacy awareness to hundreds of youth, including the youth-designed installation of a pollinator garden at Glades Central High School in cooperation with their Future Farmers of America program.
- 4-H increased the number of youth with disabilities participating in at least six hours of programming from two youth in 2017 to over 60 youth in 2021, through a STEM club specifically designed for youth on the Autism Spectrum.
- Series-based Expanded Food and Nutrition Education Program classes reached 2,759 participants, and 97% showed improved diet indicators, 73% increased their physical activity, 78% adopted recommended food safety practices, 73% improved food resource management practices, and 18% indicated they feel more food secure.
- The Family Nutrition Program reached 3,897 unduplicated Supplemental Nutrition Assistance Program (SNAP) participants through direct education. FNP also installed 12 school gardens and delivered a Smarter Lunchroom Movement training to over 200 PBC School District cafeteria managers, serving 19,776 youth.

FY 2022 Emerging Issues

- MBG will complete three major capital projects, including a permanent art installation, Moai statues, in the Tropical Forest, and a newly renovated Visitor Welcome Center.
- MBG will be the first Arts and Culture organization in Florida to host Sean Kenney's newly released Nature POP! Exhibition featuring over 40 sculptures created entirely from LEGO bricks.
- MBG will partner with the University of Florida Thompson Earth Systems Institute to integrate virtual learning modules within our signature *Ambassadors of the Wetlands* educational program for high school students.

COUNTY COOPERATIVE EXTENSION
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Grants	\$ 97,238	\$ 98,132	\$ 102,120	\$ 3,988	4.1%
Other	259,897	29,402	27,122	(2,280)	-7.8%
Fund Balance	218,697	233,778	240,663	6,885	2.9%
Sub-total	<u>\$ 575,832</u>	<u>\$ 361,312</u>	<u>\$ 369,905</u>	<u>\$ 8,593</u>	<u>2.4%</u>
Appropriations					
Personal Services	\$ 1,899,932	\$ 2,128,705	\$ 2,194,172	\$ 65,467	3.1%
Operating Expenses	461,795	668,291	659,806	(8,485)	-1.3%
Capital Outlay	1,870	-	-	-	0.0%
Grants and Aids	79,000	79,000	81,370	2,370	3.0%
Reserves	-	192,479	197,082	4,603	2.4%
Sub-total	<u>\$ 2,442,597</u>	<u>\$ 3,068,475</u>	<u>\$ 3,132,430</u>	<u>\$ 63,955</u>	<u>2.1%</u>
Ad Valorem Funding	<u>\$ 2,282,495</u>	<u>\$ 2,707,163</u>	<u>\$ 2,762,525</u>	<u>\$ 55,362</u>	<u>2.0%</u>
Positions	31	31	31	-	0.0%

PERFORMANCE MEASUREMENTS	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Gross non-grant revenue enhancement generated by the Mounts Botanical Garden ¹	853,570	1,156,367	1,020,000	1,020,000
Number of 4-H adult/youth volunteer hours ²	14,221	8,392	14,000	6,000
Number of people attending educational programs at Mounts Botanical Garden ³	4,792	5,235	7,800	5,400
 Number of people receiving science-based nutrition education ⁴	49,878	21,638	44,000	30,000
Number of people visiting Mounts Botanical Garden ⁵	54,253	33,855	36,000	36,000
Number of students reached by 4-H STEM-related school enrichment educational programs ⁶	4,201	16,523	7,200	7,200
Number of youth participating in 4-H youth development activities ⁷	4,132	4,617	5,040	3,600
Number of clients receiving education in recommended practices and new technologies (agriculture, nurseries, landscaping) ⁸	3,321	3,125	5,100	2,040
 Number of discipline-specific CEU's delivered to clientele ⁹	2,888	3,182	2,700	1,680
Number of people receiving safety trainings (agriculture, nurseries, landscaping)	3,383	1,850	2,760	1,440
Volunteer hours (Master Gardeners) contributed ¹⁰		7,476	13,200	4,560

Comments

1. Despite major COVID disruptions, FY20 non-grant revenues (\$1,156,367) exceeded FY19 non-grant revenues (\$853,570).
2. FY20 numbers were negative impacted by the Covid-19 Pandemic. FY21 target was established pre-pandemic. FY22 targets were adjusted to be more aligned with post pandemic recovery efforts.
3. COVID-related transition to virtual educational programs in collaboration with University of Florida's "Scientist in Every Florida School" program resulted in FY20 educational outreach exceeding FY19 educational outreach.
4. FY20 numbers were negative impacted by the Covid-19 Pandemic. FY21 target was established pre-pandemic. FY22 targets were adjusted to be more aligned with post pandemic recovery efforts.
5. FY20 numbers were negative impacted by the Covid-19 Pandemic. FY21 target was established pre-pandemic. FY22 targets were adjusted to be more aligned with post pandemic recovery efforts.
6. FY19 is more reflective of direct 4-H teaching efforts outside of schools due to administrative changes eliminating in-school programming. In FY20, virtual program implementation provided a tremendous increase in student reach. Targets for FY21 and FY22 have been adjusted to be more aligned with post-pandemic recovery and in-person training efforts.
7. FY22 Target has been adjusted to align with post-pandemic in-person programming estimates.
8. FY22 Target has been adjusted to align with post-pandemic in-person programming estimates.
9. FY22 Target has been adjusted to align with post-pandemic in-person programming estimates.
10. FY19 saw a closure to the Volunteer Program due to the Covid-19 Pandemic. In mid-September 2020, PBC Extension released the Volunteer Return Safety Plan, with a limited number of volunteers available. FY21 target was established pre-pandemic, although FY22 targets have been adjusted according to post-pandemic recovery efforts.

COUNTY LIBRARY

Douglas Crane, Director
3650 Summit Boulevard
West Palm Beach, Florida 33406
Phone: 561-233-2600

Website Address: <http://www.pbclibrary.org/>

Mission Statement

To connect communities, inspire thought, and enrich lives. The Library 'connects communities' by enhancing the role of the library in the community by building partnerships, and by promoting inclusivity and embracing diversity in all that they do. The Library 'inspires thought' by providing the public with free access to technology and library materials and resources, in a variety of formats, to meet the community's borrowing and research needs. The Library 'enriches lives' by providing educational opportunities to learn and grow for people of all ages.

Department Overview

The Library District consists of the unincorporated area of Palm Beach County and 24 municipalities that do not provide their residents with library facilities. Service is provided through the Main Library, 16 branches, and a logistical support center. Outreach services include a Bookmobile, Talking Books for the Blind, Books-by-Mail, the Adult Literacy Project, and Outreach to Children's day care programs. The Library provides access to holdings of over 2 million items and offers expanding access to electronic information. Internet access, as well as educational and recreational activities and events for children, teens, and adults, are offered at all library locations. The Library is a major distributor of Palm Tran passes in the County with FY 2021 sales of \$80,135. As required by law, all locations distribute and collect Florida voter registration applications, which are forwarded to the Supervisor of Elections office. Multiple Library branches serve as early voting locations and polling places during elections.

FY 2021 Highlights & Accomplishments

- The Library Director received the 2021 Florida Library Association's *Librarian of the Year Award*.
- Received the 2021 Florida Library Association's *Library Innovation Award* for the birding backpack program.
- Partnered with the Palm Beach County School District to provide Virtual Read Alouds to 3,417 students in virtual classrooms. The School District also requested four special presentations which were viewed by 1,393 participants.
- In partnership with the Palm Beach County Youth Services Department, 2,538 summer meal boxes equaling 35,532 meals were distributed to children, ages 0 to 18, in June and July at multiple library locations.

FY 2022 Emerging Issues

- As the County experiences increases in population and continued growth, the Library System will need to plan for additional library expansion projects and renovations. The Canyon Branch is scheduled to begin construction in early 2022 and is expected to open to the public in 2023. Renovations of the Lantana and Wellington branches are being completed and the branches are expected to reopen in the fall of 2021.
- The Library System is identifying and addressing security issues in library facilities, including key card access and design improvements.
- As a result of the ongoing pandemic, Library members are relying more on e-resources and staff is seeing a significant increase in e-resource use. Options will be reviewed for providing additional e-resources based on emerging technologies and community needs.

COUNTY LIBRARY
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 906	\$ 400	\$ 400	\$ -	0.0%
Fines & Forfeitures	86,367	75,000	35,000	(40,000)	-53.3%
Grants	1,082,212	1,011,606	758,643	(252,963)	-25.0%
Licenses & Permits	17,575	63,400	46,940	(16,460)	-26.0%
Other	639,041	(2,677,878)	(2,926,279)	(248,401)	9.3%
Interfund Transfers	-	-	13,407	13,407	0.0%
Fund Balance	15,320,936	14,449,551	14,192,246	(257,305)	-1.8%
Sub-total	<u>\$ 17,147,037</u>	<u>\$ 12,922,079</u>	<u>\$ 12,120,357</u>	<u>\$ (801,722)</u>	<u>-6.2%</u>
Appropriations					
Personal Services	\$ 27,296,802	\$ 32,048,678	\$ 34,424,209	\$ 2,375,531	7.4%
Operating Expenses	13,715,187	17,707,971	19,064,057	1,356,086	7.7%
Capital Outlay	3,591,472	4,237,743	3,968,485	(269,258)	-6.4%
Transfers	9,770,094	12,215,405	12,615,405	400,000	3.3%
Reserves	-	7,983,544	6,725,120	(1,258,424)	-15.8%
Sub-total	<u>\$ 54,373,555</u>	<u>\$ 74,193,341</u>	<u>\$ 76,797,276</u>	<u>\$ 2,603,935</u>	<u>3.5%</u>
Ad Valorem Funding	<u>\$ 55,740,555</u>	<u>\$ 61,271,262</u>	<u>\$ 64,676,919</u>	<u>\$ 3,405,657</u>	<u>5.6%</u>
Positions	448	448	456	8	1.8%

Significant Changes

Non-Ad Valorem Revenues

Fines & Forfeitures - Decrease is due to the continuation of the fine free library system.

Grants - Decrease is primarily due to the reduction in the amount awarded to the Library for the State Grant Aid.

Licenses & Permits - Decrease is primarily due to less participation in the Passport Program as a result of COVID.

Appropriations





Positions - 8

Budget Process - 8: Four Librarians, three Library Associate II, and one Library Associate III to staff both the Glades Road and Greenacres Branches for extended hours on weekends.

Operating Expenses - Increase is due to funding requests for new equipment for new staff and extra cleaning of all branches as a result of COVID-19.

Capital Outlay - Decrease is primarily due to a decline in purchases of books and magazines as more items become available in digital format.

Reserves - Decrease is primarily due to offsetting the increases of adding extra COVID safety measures, adding branches and staff, and decreased revenue streams.

PERFORMANCE MEASUREMENTS	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
ABC Kit lending ¹	2,467	1,995	2,569	2,095
Adult activities and events attendance ²	49,215	31,725	46,283	32,042
Adult literacy instructional hours ³	11,527	8,291	10,231	8,374
 Information/research transactions handled ⁴	1,552,317	934,407	1,666,620	943,751
New Library card holders ⁵	38,101	21,986	39,480	22,206
Story time/multimedia class attendance ⁶	213,913	83,050	214,188	84,711
Summer Reading Program registrations ⁷	14,995	593	13,824	5,930
 Electronic content loaned ⁸	1,416,319	1,945,316	1,431,296	1,964,769
Website visits ⁹	8,526,349	6,262,519	9,271,826	7,054,807
Holdings per capita	2	1.8	2	2
Library visits ¹⁰	3,892,913	2,366,605	4,077,455	2,388,827
 Physical items loaned ¹¹	7,936,982	5,826,763	7,857,972	5,885,031
Public PC sessions ¹²	707,491	372,391	834,368	376,115
Total items loaned ¹³	9,353,301	7,772,079	9,391,504	7,849,800
 Summer lunches and snacks ¹⁴	45,792	40,054	40,703	40,855

Comments

1. Less demand for ABC Kits in FY20 due to child care center closures during COVID.
2. Due to COVID in FY20, Library buildings were closed to the public from March 20 through May 31, resulting in staff transitioning to virtual only events for the remainder of the fiscal year.
3. Due to COVID in FY20, literacy activities/lessons were only offered virtually. Some students/tutors did not have reliable Internet access.
4. Due to COVID in FY20, Library buildings were closed to the public from March 20 through May 31, and since then, fewer library members are visiting library buildings, resulting in fewer research questions.
5. Decrease in new library card holders in FY20 is due to the pandemic (closure and fewer visits).
6. Due to COVID in FY20, Library buildings were closed to the public from March 20 through May 31, resulting in staff transitioning to virtual only events for the remainder of the fiscal year.
7. Due to COVID in FY20, a simpler virtual format was planned and implemented for the Summer Reading Program. Weekly drawings for gift cards replaced the individual incentives. A reading log replaced the BINGO cards and interactive aspects of the program. Registration moved to an online-only format.
8. Due to COVID in FY20, more library members are discovering and using e-resources instead of visiting the library and checking out physical materials.
9. New mobile app was created in FY19 which members may be using in place of Library website; staff is still researching and gathering metrics for this. Implementing automatic renewals in FY19 and going fine free in FY20 may have also impacted library member access to the Library's website. Library closure and reduced member visits to the library due to the pandemic resulted in fewer members using library PCs and accessing the Library's website.
10. The Library was closed in FY20 from March 20 through May 31, 2020 due to the COVID-19 pandemic. Since the Library System reopened in June, fewer library members have visited because of the continuing pandemic.

11. *Due to COVID in FY20, fewer members are visiting the library to check out physical materials. Items are quarantined for 72 hours after being returned by library members.*
12. *Library closure and reduced member visits to the library in FY20 due to the pandemic resulted in fewer members using library PCs and accessing the Library's sessions.*
13. *Due to COVID in FY20, fewer members are visiting the library to check out physical materials. Items are quarantined for 72 hours after being returned by library members.*
14. *In partnership with the Youth Services Department, meals were distributed to children, ages 0-18, from April to July at multiple library locations despite Pandemic-related struggles.*

ENGINEERING AND PUBLIC WORKS

David Ricks, County Engineer
301 North Olive Avenue, 11th Floor
West Palm Beach, Florida 33401
Phone: 561-355-2006

Website Address: <https://discover.pbcgov.org/engineering/>

Mission Statement

To provide the community with a safe, efficient, and reliable infrastructure.

Department Overview

The department is comprised of the following divisions: Administrative Services, Construction Coordination, Land Development, Road and Bridge, Roadway Production, Streetscape, and Traffic.

FY 2021 Highlights & Accomplishments

- The Traffic Division applied for and secured \$5.0M in Federal Local Initiative funds to add bicycle lanes on Prosperity Farms Rd from north of Northlake Blvd to Donald Ross Rd. This project has been added to the list of desired projects by the Palm Beach Transportation Planning Agency for adoption by the Florida Department of Transportation in the FY 2023-27 Transportation Improvement Program (TIP).
- The Traffic Division has deployed the newly configured its work order system called PBCWORK. The system will help the division to transform its operation into a completely paperless system.
- Traffic completed a robust and state-of-the-art traffic modeling project in downtown West Palm Beach to examine the feasibility of relocating Palm Tran's Intermodal Transit Center.
- The Foxtail Palm Park project, a joint effort between Engineering and Public Works, the Village of Palm Springs, the Department of Housing and Economic Development, and Engenuity Group was completed in FY 2021. The park is located on 2 acres of vacant land at the northwest corner of Park Lane and Kirk Rd in Palm Springs. It included construction of a parking area, a small lake/drainage retention area, ADA pathways, site lighting, and landscaping irrigation, installation of playground equipment, picnic pavilion, tables, grills, and water fountains. The project was designed to meet the recreational needs of local residents while also providing some drainage capacity for Kirk Rd.
- The Land Development Division worked with ISS and created a way for the public to search Right-of-Way Permit files online, continuing the efforts to migrate paper records to electronic systems.

FY 2022 Emerging Issues

- More municipalities are exploring the implementation of mobility fees in lieu of impact fees which is an essential source of funding for the County's Five Year Road Program. Meanwhile, Palm Beach County's need for roadway capacity infrastructure continues to grow as new developments are approved in the central and western communities. This will reduce the impact fee revenue the county counts on to fund the Five Year Road Program.
- New laws allowing developers to assign and transfer road impact fee credit will have several negative impacts on the County's ability to fund future road widening projects. The law requires the County to issue road impact fee credit to developers for dedicated right of way at the market value. This will lead to sharp increase in the road construction cost. At the same time, it also restricts the County's ability to increase the impact fee rate.
- Streetscape provides landscape maintenance on over 150 miles of beautified County thoroughfares and State Highways. The Section utilizes contracted vendors selected through the Purchasing Department; however, two contracts were not renewed due to cost increases suffered by the vendor resulting in their decision to discontinue servicing the County's landscaped medians. This has caused a substantial increase in cost to the Section's budget and is expected to continue to impact FY 2022.

ENGINEERING AND PUBLIC WORKS
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 2,189,950	\$ 1,740,325	\$ 1,632,111	\$ (108,214)	-6.2%
Gas Taxes - Fifth Cent	3,589,246	4,211,198	4,522,394	311,196	7.4%
Licenses & Permits	1,129,075	1,231,000	1,231,000	-	0.0%
Other	5,483,531	6,362,394	6,364,179	1,785	0.0%
Interfund Transfers	225,883	269,134	284,994	15,860	5.9%
Fund Balance	1,992,751	1,924,458	2,001,556	77,098	4.0%
Sub-total	<u>\$ 14,610,436</u>	<u>\$ 15,738,509</u>	<u>\$ 16,036,234</u>	<u>\$ 297,725</u>	<u>1.9%</u>
Appropriations					
Personal Services	\$ 33,310,539	\$ 37,029,958	\$ 38,590,569	\$ 1,560,611	4.2%
Operating Expenses	18,115,473	21,259,468	20,949,688	(309,780)	-1.5%
Capital Outlay	1,760,761	2,649,864	2,037,240	(612,624)	-23.1%
Grants and Aids	82,147	230,000	1,000,000	770,000	334.8%
Transfers	127,312	72,335	72,335	-	0.0%
Reserves	-	1,807,482	1,843,905	36,423	2.0%
Sub-total	<u>\$ 53,396,232</u>	<u>\$ 63,049,107</u>	<u>\$ 64,493,737</u>	<u>\$ 1,444,630</u>	<u>2.3%</u>
Gas Taxes	\$ 22,553,187	\$ 26,924,000	\$ 23,481,000	\$ (3,443,000)	-12.8%
Ad Valorem Funding	<u>18,313,436</u>	<u>20,386,598</u>	<u>24,976,503</u>	<u>4,589,905</u>	<u>22.5%</u>
Positions	465	469	469	-	0.0%

Significant Changes

Non-Ad Valorem Revenues



Charges for Services - Decrease reflects reduced revenue projections based on prior year estimates.

Gas Taxes - Fifth Cent - Increased revenue primarily to match higher expenses in personal services.

Appropriations

Capital Outlay- Decrease is the result of a change in the capital threshold increasing from \$1,000 to \$5,000.

Grants and Aid - Increase to track expenses for the State Highway Compensation Agreement.

	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
PERFORMANCE MEASUREMENTS				
Days to generate first comments letters for utility permit applications ¹	61	71.76	30	60
Number of corridor retiming projects conducted ²	NA	4	8	8
Number of drainage structures cleaned [Vactor] ³	2,348	1,556	459,528	38,304
Percentage of ERC reviews completed within 30 days	100	100	95	95
Percentage of Right-Of-Way, Plats, and Development petitions reviewed within 10 Business days	94	96	85	85
 Percentage of permits reviewed within 15 days ⁴	60	71.25	95	95
Percentage of public record requests processed within 10 days of receipt	95.75	97.25	90	90
Percentage of reviews of subdivision plats, boundary surveys, and legal descriptions and sketches completed within 30 days	98.5	94.84	95	95
Percentage of technical compliance first comment letters within 30 days or less	96.5	92.25	95	95
Percentage of the design contracts awarded within 10 months of consultant selection ⁵	62.5	87.5	95	95
Percentage of total incorporated area traffic study reviewed (first comment/approval) within 30 working days of receipt	100	100	90	90
Drainage pipes cleaned in linear feet [Vactor] ⁶	37,319	64,172	216,000	216,000
Number of federally mandated annual bridge inspections completed ⁷	84	71	65	65
 Number of monthly mechanical and electrical preventative maintenance visits completed on nine bascule bridges. ⁸	205	226	96	96
Number of quarterly preventative maintenance visits completed on 286 fixed bridges.	1,029	1,156	1,040	1,040

Comments

1. The continuous increase in days to generate first comments letters for utility permit applications can attributed to decrease in staff in addition to negative impacts from the Covid-19 pandemic.
2. This metric was created in FY20 and is still being assessed for appropriate targets based on staffing capacities.

3. *It is estimated there are over 42,500 drainage structures throughout the County. Currently a GIS mapping system is in place to better account for the quantity of these structures. Currently there are 2 vactors for the entire County. Ultimately, the goal is to clean at least every structure throughout the County once per year, but breaking the task down by month. The target for FY22 was updated to reflect amount of structures to be cleaned per month multiplied by 12, as opposed to the incorrect figure for FY21 which multiplied target number for the entire year by 12.*
4. *Negative impacts from the Covid-19 pandemic in addition to staffing shortages have contributed to lower figures in FY19 and FY20.*
5. *This metric continues to improve each year.*
6. *Currently there are 2 vactors for the entire County. The division continues to work diligently with the resources available while pursuing additional equipment necessary to increase actuals.*
7. *FY20 decrease is attributed to covid-19 pandemic effects causing staffing shortages. FY21 and FY22 targets were established to better align with Covid-19 recovery efforts.*
8. *The division continuously surpasseses these targets. Analyses will be done to reassess appropriate target for FY23.*

ENVIRONMENTAL RESOURCES MANAGEMENT

Deborah Drum, Director
2300 North Jog Road, 4th Floor
West Palm Beach, Florida 33411
Phone: 561-233-2400

Website Address: <https://discover.pbcgov.org/erm/>

Mission Statement

Administer environmental programs that protect, preserve, and enhance Palm Beach County's natural resources on land and in & under water.

Department Overview

The department is comprised of the following divisions: Environment Enhancement and Restoration, Mosquito Control, Natural Areas, Resources Protection, and Shoreline Protection.

FY 2021 Highlights & Accomplishments

- Ongoing visitor use counts indicate that Natural Area visitation will likely set another record this fiscal year with nearly 475,000 predicted, which is 6% more than last year's record number.
- Acquired two environmentally sensitive parcels totaling 42 acres.
- County granted its first ever conservation easement to the Town of Juno Beach to provide a layer of protection to Juno Dunes Natural Area.
- Completed 13 prescribed burns encompassing 2,413 acres of natural area.
- With the assistance of the FEMA Wildfire Hazard Mitigation Grant, nearly 900 acres of hazardous vegetative fuels in the Wildlands Urban Interface were reduced on 17 natural areas.
- The helicopter aerially adulticided over 950,000 acres in response to continued West Nile Virus activity.
- The native vegetation program issued 26 vegetation approvals that specified 1,280 native trees to be removed and replaced with 3,069 native trees. There were 829 native trees that were preserved and 815 relocated.
- The Surface Water Protection program coordinated and submitted the National Pollutant Discharge Elimination System Cycle 4 Year 4 Annual Report for the County's storm sewer system.
- Contracted and constructed \$14,500,000 major beach nourishment in Towns of Juno Beach and southern Jupiter, placing just under 1,000,000 cubic yard of sand.
- Deployed 2500 tons of donated culverts offshore of Jupiter with the Andrew Red Harris Foundation.
- Revised and updated the Lake Worth Lagoon Management Plan outlining a comprehensive, decade long, strategic approach to management and restoration of the lagoon.

FY 2022 Emerging Issues

- Develop Capital Infrastructure replacement budgets and identify grant opportunities to assist in removal and replacement of public use facilities infrastructure that has outlived serviceable lifespan.
- Developing strategies in response to emergent tropical diseases while maintaining consistent responses to historically recurrent disease threats.
- Adopting recently developed "Wide Area Larvaciding" technology is presenting challenges to spray equipment reliability and maintenance practices.
- Establishment of an additional long term funding source for Petroleum Restoration and Pollutant Storage Tanks Compliance activities is needed.
- Federal regulatory and commenting agency review and processing timelines for permits have increased greatly, thus potentially impacting available grant funding and construction timelines.
- Staffing vacancies, difficulty attracting qualified applicants and delays in recruitment processing contribute to staffing shortages that complicate ability to meet contractual obligations.

ENVIRONMENTAL RESOURCES MANAGEMENT
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 2,767,344	\$ 3,078,088	\$ 2,863,852	\$ (214,236)	-7.0%
Fines & Forfeitures	12,118	-	-	-	0.0%
Grants	466,706	2,832,538	2,564,217	(268,321)	-9.5%
Licenses & Permits	686,034	605,000	605,000	-	0.0%
Other	1,705,318	358,275	145,350	(212,925)	-59.4%
Fund Balance	20,118,348	20,395,468	23,832,243	3,436,775	16.9%
Sub-total	<u>\$ 25,755,868</u>	<u>\$ 27,269,369</u>	<u>\$ 30,010,662</u>	<u>\$ 2,741,293</u>	<u>10.1%</u>
Appropriations					
Personal Services	\$ 11,905,287	\$ 12,732,013	\$ 13,637,205	\$ 905,192	7.1%
Operating Expenses	8,752,862	18,423,660	19,003,439	579,779	3.1%
Capital Outlay	52,088	493,071	708,479	215,408	43.7%
Transfers	65,000	252,443	141,169	(111,274)	-44.1%
Reserves	-	12,516,145	14,908,495	2,392,350	19.1%
Sub-total	<u>\$ 20,775,237</u>	<u>\$ 44,417,332</u>	<u>\$ 48,398,787</u>	<u>\$ 3,981,455</u>	<u>9.0%</u>
Ad Valorem Funding	<u>\$ 16,369,619</u>	<u>\$ 17,147,963</u>	<u>\$ 18,388,125</u>	<u>\$ 1,240,162</u>	<u>7.2%</u>
Positions	127	127	127	-	0.0%

Significant Changes

Non-Ad Valorem Revenues

Charges for Services- Decrease is primarily due to fewer capital projects to charge staff time within the Natural Areas Fund.

Grants - Decrease is primarily due to the spend down of grants.


Fund Balance- Increase is primarily due to the carryforward of funding for projects related to the Natural Areas, Manatee Protection Program, and Lake Worth Lagoon.

Appropriations

Capital Outlay- Increase is primarily due to a new FY 2022 Unfunded State Mandate in the amount of \$157,296 for the National Pollutant Discharge Elimination System. Also due to the budget established in the Manatee Protection Fund for future purchases of submerged lands to provide sanctuary space for manatees and other protected species.

Transfers- Decrease is primarily due to substantially complete or completion of capital projects.

Reserves- Increase is mainly due to the result from the receipt of unanticipated revenues and closed projects

PERFORMANCE MEASUREMENTS	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Average percentage of natural area public use facilities maintained and the miles of publicly accessible trails maintained to meet standards. ¹	88	96.7	95	95
Increased acreage in restored estuarine, and freshwater habitat projects over 10 year average ²	5	11	5	5
Maintain 11-year moving average of >1M cubic yards of sand placed countywide (Annual sand volume has no direct correlation to this measure). ³	1,200,000	1,270,000	1,000,000	1,000,000
Number of acres treated for mosquitos in compliance with Florida Statutes ⁴	483,927.75	1,091,072.21	625,000	625,000
 Percentage of biological and hydrological monitoring events conducted in compliance with regulatory, grant or Department policy requirements.	100	100	98	98
Percentage of facilities inspected for compliance	100	100	90	90
Percentage of mosquito service requests completed in five business days	100	100	95	95
Percentage of natural area acres where the overall level of invasive/exotic vegetation coverage is 1% or less	99	99	98	98
Percentage of petroleum cleanup sites to receive a State issued completion order	13.38	12.8	7	7
Percentage of petroleum storage tank inspections in compliance with State regulations. ⁵	76	82.85	75	75

Comments

1. FY19 full time employee unavailable. Employee was deployed with military orders. FY19, program was granted a supplemental position which helped the program meet the target in FY20.
2. Exceeded target of 5% increase over moving average acreage in FY20. Acreage completed represents partial/ongoing construction of Tarpon Cove, a large scale, multi-year restoration project.
3. Total sand placement FY20-3.1Million cubic yards to offset beach erosion.
4. Mosquito control treatment need is based on the occurrence of service and environmental factors, including rainfall, temperature, wind and service requests from Palm Beach County residents, as well as mosquito trap counts and the incidence of mosquito borne disease. These factors dictate that the response will not trend over time, but by the increase or decrease of those factors.
5. In FY20, during the Covid Pandemic in order to achieve contractual requirements, inspectors were innovative and used virtual inspections. State funding of the Inland Protection Trust Fund (IPTF) received a reduction in FY20 due to Covid concerns. The IPTF is funded through revenue for the fuel entering the State. With the Covid pandemic, the amount of fuel received by the state was lessened, therefore creating a period of time where revenue was diminished, causing a reduction in the IPTF funding. County staff remains engaged with the State on how the reductions will impact the future funding of the program.

FACILITIES DEVELOPMENT & OPERATIONS

Isami Ayala-Collazo, Director
2633 Vista Parkway
West Palm Beach, Florida 33411
Phone: 561-233-0200

Website Address: <https://discover.pbcgov.org/fdo/>

Mission Statement

To strategically plan and deliver safe, efficient, cost effective, uninterrupted, quality services in building design and construction, building maintenance, systems operation, property management, electronic systems and security, and fleet management, that provide lasting asset value, flexibility to allow continuous improvement, and facilitate the missions of the departments and governmental entities, which occupy County-owned buildings.

Department Overview

The Facilities Development and Operations Department (FD&O) is responsible for siting, building, and operating the County's physical plants, major equipment, and electronics systems. This includes the buildings occupied by the Sheriff's Office and the 15th Judicial Circuit Court, as well as several other Constitutional Officers. More specifically, this includes the implementation of capital building and land improvement projects, the maintenance and operation of more than 800 occupied structures, and the countywide public safety radio system operations and maintenance.

FY 2021 Highlights & Accomplishments

- Supported and sustained daily operations of all County buildings and facilities throughout the COVID-19 pandemic without a single workday closure to any office occupied by FD&O.
- Completed the construction of Lake Village at the Glades, a shelter facility to address the non-congregate sheltering needs in the western communities.
- Continued to support the Department of Housing and Economic Development, and initiated planning efforts toward implementation of federally funded capital projects.
- Commenced planning and management of a County-constructed supply of workforce and affordable housing units.
- Commenced construction of the Sheriff's Headquarters Renewal/Replacement project following years of prior planning, preparation, and management.

FY 2022 Emerging Issues

- Historically high costs escalation for building materials and labor, combined with supply chain interruptions and long lead times, poses significant challenges for capital project budgeting and sustaining project schedules.
- The total volume of projects and priorities is out pacing the capacities of existing staffing and causing a potential backlog of work, along with longer time to commence and complete new projects.
- Recruitment to fill staff vacancies remains increasingly challenging as a strong marketplace presents many competing opportunities for skilled and qualified professionals.
- Funding for new and replacement County facilities could become a challenge by the combination of budget reductions stemming from delayed impacts of the COVID-19 pandemic, vulnerability to market conditions following years of unprecedented economic growth, and continuous aging of buildings and facilities countywide.
- The pace and extent of technological advances are leading to reduced replacement parts availability, increasing the need for software/firmware updates and reduced user tolerance for operating under legacy systems and components.

FACILITIES DEVELOPMENT & OPERATIONS
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 2,952,069	\$ 3,252,248	\$ 3,192,250	\$ (59,998)	-1.8%
Other	978,830	65,000	62,000	(3,000)	-4.6%
Sub-total	<u>\$ 3,930,899</u>	<u>\$ 3,317,248</u>	<u>\$ 3,254,250</u>	<u>\$ (62,998)</u>	<u>-1.9%</u>
Appropriations					
Personal Services	\$ 26,013,244	\$ 28,785,085	\$ 30,584,077	\$ 1,798,992	6.2%
Operating Expenses	16,285,698	18,507,440	19,255,774	748,334	4.0%
Capital Outlay	65,689	231,603	32,600	(199,003)	-85.9%
Charge Offs	(62,957)	(140,000)	(140,000)	-	0.0%
Sub-total	<u>\$ 42,301,674</u>	<u>\$ 47,384,128</u>	<u>\$ 49,732,451</u>	<u>\$ 2,348,323</u>	<u>5.0%</u>
Ad Valorem Funding	<u>\$ 38,370,775</u>	<u>\$ 44,066,880</u>	<u>\$ 46,478,201</u>	<u>\$ 2,411,321</u>	<u>5.5%</u>
Positions	329	332	334	2	0.6%



Significant Changes

Appropriations

Positions - 2

Budget Process - 2: One Program Manager and one Facility Plant Mechanic.

Capital Outlay - Decrease is primarily due to the fixed asset threshold increase from \$1,000 to \$5,000. This also resulted in the slight increase in Operating Expenses.

	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Target FY 2021</u>	<u>Target FY 2022</u>
Average time (in months) between substantial and final completions and contract close-out.	5.6	5.5	5.6	5.6
Design and implement with ISS an alternative solution to analog telephone lines for monitoring status and reporting activations of building life safety and management systems. ¹	0	2	1	1
Implement monthly successful testing of prohibited items with a goal of not less than 108 annually. ²	61	108	108	108
 Number of constrained projects sited ³	1	0	0	0
Number of installed software on management computers; input existing key tracking information into program for 47 sites. ⁴	0	0	1	1
Number of surplus properties disposed ⁵	11	8	40	40
Percentage of good or excellent assessments on 50% of the overall maintained square footage ⁶	83	56	70	70
Percentage of preventative maintenance hours in relation to total maintenance hours.	69	77.24	65	65
 Complete audit of judicial facilities to include card access, security protocols, and emergency response procedures. ⁷	0	3	2	2
Sites requiring card access replacement to new Criminal Justice card access system. ⁸	0	3	2	2

Comments

1. Two alternative solutions to analog telephone lines for monitoring status and reporting activations of building life safety and management systems have been completed for FY20.
2. Security has successfully attained their goal of completing at least 9 integrity tests of banned items through use of both the X-ray machine and Magnetometer. Several attempts were made to sneak contraband past Security check points, but each attempt was detected and the contraband was confiscated.
3. No constrained project was identified in FY20 and it is not estimated that any will be identified in the next couple of years. Targets have been adjusted accordingly.
4. The division has been waiting for software to be installed on all regional computers. COVID-19 has caused significant delay.
5. Surplus properties are being held for affordable housing.
6. Overall age of the buildings and limited R&R funding has caused some projects to be deferred, some for years at a time.
7. Due to Covid-19 barriers, no audits were completed in FY19. Complete audit of Judicial facilities to include card access, security protocols and emergency response procedures has been completed for the Main Courthouse, Public Defender and State Attorney's Office.
8. Due to Covid-19 barriers, replacements were not completed in FY19. Completed 3 replacements in FY20 to make up for previous year.

FIRE RESCUE

Reginald K. Duren, Fire Rescue Administrator
405 Pike Road
West Palm Beach, Florida 33411
Phone: 561-616-7000

Website Address: <https://discover.pbcgov.org/pbcfr/>

Mission Statement

We, the Personnel, of Palm Beach County Fire Rescue, are committed to assuring the residents, guests, and visitors in our community a secure and superior quality of life. We accomplish this by maintaining the highest state of readiness, dedication, and compassion in order to minimize emotional, physical, and economic loss. We acknowledge that empathy toward human suffering requires special individuals who realize the importance of their unselfish contribution and personal commitment to the welfare of the team and community. In our organization, we strive to make a difference in our people by creating an atmosphere of teamwork and fellowship while recognizing the individual attributes and responding to the needs of each other.

Department Overview

Palm Beach County Fire Rescue (PBCFR) was created by County Ordinance in 1984 to provide fire, emergency medical services, advanced life support, and transport services to the unincorporated areas of the County, as well as several municipalities. The Department is primarily funded by Ad Valorem taxes through two Municipal Service Taxing Units (MSTUs).

FY 2021 Highlights & Accomplishments

- Trained 96% of the department in Tactical Emergency Critical Care, approved by the National Fire Protection Association. PBCFR is the first metro department in the nation to be fully certified.
- Collaborated with the Health Care District to deliver over 213,000 shots of the COVID-19 vaccine.
- Created a "Med-Alert" Dashboard for COVID-19 incidents that integrated Computer Aided Dispatch (CAD) technology and PBCFR's electronic Patient Care Reporting (ePCR) system.
- The Mobile Integrated Health (MIH) Addiction Program served 1,623 patients to provide intervention, addiction care resources, risk reduction resources, and referral to medication-assisted treatment for substance use and alcohol use disorders.
- Designed and facilitated COVID-19 homebound and pop-up testing for citizens living with disabilities and chronic medical conditions on behalf of the Florida Department of Health and Palm Beach County.
- Worked with Broward County to enable access into their new built P25 Radio system, giving PBCFR seamless connectivity to Broward Fire Rescue Dispatch and Broward Hospitals.
- Decreased Plan Reviews from an average of 60-day review time to 21 days.

FY 2022 Emerging Issues

- Develop innovative service delivery models, including enhanced telehealth capabilities, greater customization of transport destinations, and Mobile Advanced Practice Provider Units methods to assist with providing an enhanced level of care and potentially additional service lines to residents and visitors.
- Expand the Cardiac Care Collaborative to include performance metrics to enhance patient care.
- Research and development of new products including replacing the existing electronic ePCR systems, EMS equipment, protocols to support these changes, and staying abreast with current medical procedures and advancements in medical science.
- Moving the department forward with the next phase of the Radio Frequency Identification (RFID) program. Replace and upgrade the various municipalities' field personnel radios with a newer model to enhance technologies and reliability. PBCFR currently services the radios for eight Fire Rescue municipalities within Palm Beach County.

FIRE RESCUE
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 43,851,010	\$ 43,828,445	\$ 45,565,059	\$ 1,736,614	4.0%
Grants	1,700,112	603,670	589,795	(13,875)	-2.3%
Other	4,382,933	(13,126,983)	(15,219,999)	(2,093,016)	15.9%
Interfund Transfers	152,260	168,307	227,260	58,953	35.0%
Fund Balance	134,016,373	135,794,669	142,315,005	6,520,336	4.8%
Sub-total	<u>\$ 184,115,480</u>	<u>\$ 167,285,008</u>	<u>\$ 173,493,120</u>	<u>\$ 6,208,112</u>	<u>3.7%</u>
Appropriations					
Personal Services	\$ 271,511,635	\$ 293,256,539	\$ 306,340,006	\$ 13,083,467	4.5%
Operating Expenses	37,134,975	47,514,510	50,787,820	3,273,310	6.9%
Capital Outlay	14,778,311	20,807,173	24,870,847	4,063,674	19.5%
Grants and Aids	2,191,608	2,340,735	2,465,751	125,016	5.3%
Transfers	14,075,846	22,625,203	23,936,627	1,311,424	5.8%
Reserves	-	109,514,244	113,107,420	3,593,176	3.3%
Sub-total	<u>\$ 339,692,375</u>	<u>\$ 496,058,404</u>	<u>\$ 521,508,471</u>	<u>\$ 25,450,067</u>	<u>5.1%</u>
Ad Valorem Funding	<u>\$ 298,358,996</u>	<u>\$ 328,773,396</u>	<u>\$ 348,015,351</u>	<u>\$ 19,241,955</u>	<u>5.9%</u>
Positions	1,630	1,694	1,731	37	2.2%

Significant Changes

Non-Ad Valorem Revenues

Other - Decrease is due to a change in Statutory Reserves.

Interfund Transfers - Increase due to the increase of the transfer from Public Safety for E-911 wireless and wire-line fees.

Appropriations

Positions - 37

Budget Process - 37: One Inventory Specialist, one Alarm Office Operations Manager, two Communicator III, one Contract Manager, one System Administrator II, three Staff Captain, five Captain, four Lieutenant, five Driver, four Firefighter/EMT, nine Paramedic, one Licensed Clinical Social Worker.

Capital Outlay - Increase is due to funding requests for equipment and Locution System upgrades.

PERFORMANCE MEASUREMENTS	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Annual building fire inspection completion percentage rate ¹	69	64	60	60
Average Total Response Time for PBCFR Legal Service Area	6.53	6.68	6.5	6.5
Number of hours of training per operations personnel ²	515	378	500	270
Percentage of FAA-mandated drills with response time three minutes or less	100	100	100	100
Percentage of after-hours call-out repairs completed without reserve apparatus	91	93	95	95
Percentage of available first due units	93	93	92	92
Percentage of compliance for the required fleet preventative maintenance (PM) inspections/service on emergency apparatus on time ³	70	66	95	95
Percentage of dispatched events handled within one minute	89	88	88	88
Percentage of emergencies dispatched achieving a turnout time of 1:30 or less	87	88	90	90
Percentage of fire and life safety plans reviewed within four working days ⁴	33	50	45	60
Percentage of telecommunication work orders completed within 30 days	95	94	95	96



Comments

1. Data analysis of FY18 and FY19 actuals identified that targets and goals were not realistic. FY21 and FY22 targets and goals were adjusted to better reflect current staffing availability and capabilities.
2. FY20 numbers were drastically decreased due to Covid-19 restrictions on in-person trainings, and the need for staff to address Covid-related needs. FY22 min/target/goals were adjusted to be more aligned with number of mandatory hours per ISO, State of FL requirements for EMT/Medic recertifications, and mandatory trainings by County policies.
3. PBCFR Fleet closed out FY20 with 65.86% on time PM Compliance for both the Heavy and Light duty fleet combined. The minimum goal of 75% not being met can be attributed to inconsistent equipment miles / hour data as well as PM scheduling inefficiencies that have since been identified and corrected through the year.
4. Plan Review based on all municipalities being electronic plan review by FY-22. Fire Rescue continues to review data to identify strategies to improve this metric.

FLEET MANAGEMENT

Isami Ayala-Collazo, Director
2633 Vista Parkway
West Palm Beach, Florida 33411
Phone: 561-355-4550

Website Address: <https://discover.pbcgov.org/fdo/>

Mission Statement

To provide the highest quality of service in the most cost effective manner. Manage the equipment/vehicle policy fund, including specifications, assignment, funding, and disposal. Provide preventive and corrective maintenance services on vehicles and equipment. Purchase fuel and manage County fueling sites.

FY 2021 Highlights & Accomplishments

- Continued collaborating with ISS to upgrade the Fleet Information System to streamline automated functionalities, make work processes more efficient, and enhance the availability of information. This included successfully implementing the rollout of laptops to technicians, shop kiosks, and training for routine daily use of the system. The use of electronic work orders and devices is fully implemented, and has proven to be a great asset to the Division for minimizing paper records and waste, while providing additional outlets for information on demand.
- Upgraded the customer-facing website to create a one-stop shop for all the Fleet related matters. Customers can now access all forms and required documentation in one location, as well as create, disseminate, and manage electronic work requests, access new and improved reports, and provide feedback by utilizing the integrated comments and/or survey functions.
- Significant changes were made in the evaluation of vehicles that have reached their standard lifecycle or are experiencing increased maintenance costs. The process was automated (versus completed manually) and individual lifecycle cost analyses were completed for each asset to determine the economic impact of keeping or replacing each asset. Through these tools, Fleet was able to make better decisions, reduce costs, and better predict future budget impacts.
- Participated in a comprehensive evaluation of its billing rates and significantly reduce certain rates, thereby saving costs for customers across the board. These rate reductions were implemented on July 1, 2021 and will be review annually.

FY 2022 Emerging Issues

- The Fleet Information System must be kept current and evolve to benefit efficiency and productivity. This will include dedicating time and other resources to vehicle placement, budget process integration, and vehicle classification and lifecycle analysis.
- Continue to stay current with advancements in workplace technology that may create savings or efficiency opportunities for the Division, such as automating in-house fuel truck delivery, capturing electronic signatures, or capturing new vehicle data.
- Dealing with delayed vehicle, equipment, parts, and component order deliveries due to the supply chain issues encountered industrywide because of the COVID-19 pandemic. Fleet Management must continue to monitor the situation and be able to pivot as these shortfalls affect Fleet. Examples include working with vendors to identify alternative solutions and maximizing utilization of the loaner Fleet.

FLEET MANAGEMENT
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Other	\$ 38,000,457	\$ 42,216,586	\$ 42,840,744	624,158	1.5%
Fund Balance	24,657,589	28,798,086	35,143,293	6,345,207	22.0%
Sub-total	<u>\$ 62,658,046</u>	<u>\$ 71,014,672</u>	<u>\$ 77,984,037</u>	<u>\$ 6,969,365</u>	<u>9.8%</u>
Appropriations					
Personal Services	\$ 5,332,197	\$ 5,322,965	\$ 5,529,746	\$ 206,781	3.9%
Operating Expenses	13,066,719	18,000,320	17,802,239	(198,081)	-1.1%
Capital Outlay	13,169,485	23,848,715	27,628,949	3,780,234	15.9%
Transfers	14,735	1,614,735	5,014,735	3,400,000	210.6%
Reserves	-	22,227,937	22,008,368	(219,569)	-1.0%
Sub-total	<u>\$ 31,583,136</u>	<u>\$ 71,014,672</u>	<u>\$ 77,984,037</u>	<u>\$ 6,969,365</u>	<u>9.8%</u>
Ad Valorem Funding	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
Positions	59	59	59	-	0.0%

Significant Changes


Non-Ad Valorem Revenues

Fund Balance - Increase is primarily due to vehicles ordered in FY 2021 not being delivered until FY 2022.

Appropriations

Capital Outlay - Increase is due to the number and rising costs of replacement equipment and vehicles.

Transfers - Increase is due to the Fleet Reserves exceeding its maximum threshold; excess funds were returned to various County Funds.

PERFORMANCE MEASUREMENTS	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Target FY 2021</u>	<u>Target FY 2022</u>
Average vehicle downtime days	6.37	6.65	6.5	6.5
Percentage of Fleet available for county use, which encompasses asset downtime, scheduled vs. unscheduled repairs, PM compliance, parts availability, fleet age and condition	92.8	92.2	90	90
 Percentage of actual labor hours spent versus technician logged hours (technician productivity) ¹	117.6	121.5	110	110
Percentage of all repairs performed as schedule repairs	77.75	78.75	75	75
Percentage of all service survey responses returned as being satisfied	96.9	97.5	95	95
Percentage of vehicles/equipment past due for preventative maintenance ²	5.9	6.78	5	5

Comments

1. Completion of repair/maintenance in less time than is national industry standard will result in exceedance of 100%.
2. Fleet continues to analyze data to better understand how new strategies can be implemented to decrease the percentage of vehicles and equipment. In FY20, delays occurred due to negative effects from the covid-19 pandemic.

HOUSING AND ECONOMIC DEVELOPMENT

Jonathan B. Brown, Director
100 Australian Avenue, 5th Floor
West Palm Beach, Florida 33406
Phone: 561-233-3600

Website Address: <http://discover.pbcgov.org/hed/>

Mission Statement

Changing lives and transforming neighborhoods into balanced communities.

Department Overview

The department is comprised of the following divisions: Contract Development and Quality Control, Finance & Administrative Services (FAS), Capital Improvements, Real Estate, and Inspection Services, Mortgage and Housing Investments (MHI), Business and Economic Development, and Strategic Planning and Operations.

FY 2021 Highlights & Accomplishments

- Approximately \$5.3 million in Community Development Block Grant (CDBG) projects completed that include 13 infrastructure and public facility projects benefitting 105,817 people.
- Workforce Housing Program (WHP) received the National Association of Counties Achievement Award in the category of Community and Economic Development.
- WHP marketed and sold 100 WHP units, conducted 100 orientations with 2,618 in attendance, and income certified 159 potential buyers of which 17 are under contract.
- Processed 1,904 mortgage assistance applications and awarded \$14,709,118 from the CARES Act Coronavirus Relief Fund (CRF) and CDBG-Coronavirus funding to prevent foreclosures on homeowners.
- Assisted 217 homeowners impacted by COVID-19 to address emergency conditions in their homes with \$2,874,625 in grants through the CRF Emergency Repair Program.
- Provided \$1,736,287 in HOME Investment Partnership Program (HOME) and State Housing Initiatives Program (SHIP) for first-time homebuyers, owner-occupied housing rehabilitation/ repair, and foreclosure prevention to 33 families.
- Awarded \$831,074 in Impact Fee Affordable Housing Assistance Program funds to five projects to construct 347 affordable housing units (340 multifamily (MF) rental and 7 single family (SF) for sale).
- Awarded \$3,696,286 in HOME funds to six affordable housing developers that will construct 317 MF units and 5 SF units.
- Processed 3,046 applications to the County CARES for Business Restart Business Grant Program, awarding \$27.7 million in grants to 2,197 small businesses, and retaining 2,156 jobs.
- Closed an economic development incentive project in Belle Glade that will create 200 jobs and will have a \$242 million economic impact.

FY 2022 Emerging Issues

- COVID-19 continues to adversely impact many aspects of the economy including small businesses, putting homeowners at risk of mortgage default, increased construction/ material costs, supply chain interruptions, and labor constraints.
- Rapidly escalating housing prices caused by demand side pressures including in-migration from northern states and investor and other commercial activity. Supply side pressures include increasing construction costs and lack of liquidity in rental markets due to eviction moratorium.
- Affordable housing shortage exacerbated by new construction focus on higher-end development.
- Forthcoming expiration of eviction moratorium may result in large volume of evictions.
- Administration of new American Rescue Plan programs, and associated county-implemented residential development.

HOUSING AND ECONOMIC DEVELOPMENT
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 425,242	\$ 37,750	\$ 37,300	\$ (450)	-1.2%
Grants	7,372,689	22,346,453	24,319,466	1,973,013	8.8%
Interfund Transfer	-	127,000	127,000	-	0.0%
Other	9,071,213	5,798,252	5,256,884	(541,368)	-9.3%
Fund Balance	32,351,173	29,743,676	41,428,292	11,684,616	39.3%
Sub-total	<u>\$ 49,220,317</u>	<u>\$ 58,053,131</u>	<u>\$ 71,168,942</u>	<u>\$ 13,115,811</u>	<u>22.6%</u>
Appropriations					
Personal Services	\$ 5,396,931	\$ 6,016,494	\$ 6,081,971	\$ 65,477	1.1%
Operating Expenses	923,198	1,195,480	1,093,019	(102,461)	-8.6%
Capital Outlay	1,800	5,000	5,000	-	0.0%
Debt Service	2,533,059	3,295,644	3,045,643	(250,001)	-7.6%
Grants and Aids	12,668,146	54,584,980	66,200,251	11,615,271	21.3%
Transfers	3,591,601	1,536,486	3,323,342	1,786,856	116.3%
Reserves	-	1,546,008	1,969,182	423,174	27.4%
Sub-total	<u>\$ 25,114,735</u>	<u>\$ 68,180,092</u>	<u>\$ 81,718,408</u>	<u>\$ 13,538,316</u>	<u>19.9%</u>
Ad Valorem Funding	<u>\$ 5,525,814</u>	<u>\$ 10,126,961</u>	<u>\$ 10,549,466</u>	<u>\$ 422,505</u>	<u>4.2%</u>
Positions	58	59	59	-	0.0%

Significant Changes

Non-Ad Valorem Revenues




Other - Decrease is due to the issuance of loans through the USDA Intermediary Relending Loan Program, resulting in less loan proceeds. Also the drawdown of funds in the USDA Intermediary Relending Loan Program fund not disbursed was primarily the reason for the increase in reserves.

Appropriations

Debt Service – Decrease is due to a realignment in the Section 108 Loans Program to better reflect activity.

Grants and Aids - Increase is due to carryovers for the new Housing Initiative Fund, Workforce Housing Trust Fund, and the Housing and Economic Stability Fund relating to the CDBG which is also linked to the increase in grants revenues. These increases are also the reason for the increase in fund balance.

Transfers – Increase is due to CDBG projects being allocated to other departments.

PERFORMANCE MEASUREMENTS	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Number of businesses assisted per staff. ¹	165	153	128	128
Number of compliance audits per staff ²	107	67	86	86
 Number of investment transactions per staff. ³	62	44	40	40
Number of new jobs committed (all programs) ⁴	1,966	1,909	1,500	1,500
Number of retained jobs committed (all programs) ⁵	1,787	1,570	1,700	1,500
Number of multi family housing units constructed/rehabilitated. ⁶	589	272	0	217
 Number of persons provided with social services ⁷	6,130	3,855	4,500	4,000
Number of purchase assistance home acquisitions closed. ⁸	76	97	60	100
Number of single family housing units constructed/rehabilitated. ⁹	29	39	200	45
 Number of collaborative projects with other County departments, municipalities, and CRAs. ¹⁰	21	19	15	20

Comments

1. The goal of this metric is to decrease number of businesses assisted per staff to ensure timely responses to borrowers and grantees. Numbers remain at higher levels due to negative impacts from the Covid-19 pandemic and business needs.
2. The goal of this metric is to decrease number of compliance audits per staff for a more manageable workload in providing accurate and timely compliance reviews. INcrease in staffing has helped with FY20 actuals.
3. Increase in staffing in FY19 and FY20 has helped in getting actuals closer to established targets.
4. This performance measure tracks the following: 1. New jobs committed via new loans approved during the quarter (based on the closing date) 2. New jobs committed via new incentives approved during the quarter (based on the agreement effective date) 3. New jobs committed via new County-issued bonds approved during the quarter (based on the closing date) 4. New jobs created by partner agencies as part of their contractual obligation (as included in monthly reports). Partner agencies are: BBIC, BLF/CEO, FARDA, FAU Tech Runway, TED Center, and BDB. Even throughout the Covid-19 pandemic, the Bond and Loan programs are thriving due to low interest rates and favorable terms offered through these programs.
5. This performance measure tracks the following: 1. Retained jobs committed via new incentives approved during the quarter (based on the agreement effective date) 2. Retained jobs committed via new County-issued bonds approved during the quarter (based on the closing date) 3. Retained jobs committed by partner agencies as part of their contractual obligation (as included in monthly reports). Partner agencies are: BBIC and BDB. Prior to the Covid-19 pandemic, in late 2019 and early 2020, many businesses that received incentives requested termination of their Agreements from the State and local government.
6. Numbers/ units projected based on production and funding levels. No multifamily units are scheduled to be delivered in FY21.
7. The number of persons served is the sum of the beneficiaries of 13 CDBG public service activities which serve the homeless, the disabled, abused and neglected children, farmworker children, victims of domestic abuse, and other low-income populations. Number of persons served was severely impacted by Covid-19 when several of our social service partners completely suspended services during the shut down.

8. *Funding from the State was reduced, therefore, the target for FY21 was adjusted to account for the limitation on how many applicants could be assisted.*
9. *Numbers/ units projected for FY20 were based on FY18-19 production and funding levels.; FY21 Target was adjusted based on increase of funds for the Coronavirus Relief Fund Emergency Repairs Program. Additional units to be completed through SHIP Emergency Repairs and Housing Rehabilitation Programs.*
10. *Special Projects has collaborated with Municipalities, a CRA and County Departments regarding brownfields assessments and site cleanups along with conveying programs available from the Florida Department of Environmental Protection that may benefit county projects. Targets based on upcoming projects.*

HUMAN RESOURCES

Wayne Condry, Director
100 Australian Avenue, Suite 300
West Palm Beach, Florida 33406
Phone: 561-616-6888

Website Address: <https://discover.pbcgov.org/humanresources/>

Mission Statement

To enable County departments to meet their service delivery responsibilities by hiring the most qualified employees, retaining valued employees by ensuring effective leadership, ensuring competitive wages and benefits, ensuring effective labor/management relations, providing training and development opportunities, and offering a safe and discrimination-free environment.

Department Overview

The department is comprised of the following divisions: Compensation and Records, Employee Relations, Fair Employment Programs, Recruitment and Selection, and Training and Organizational Development.

FY 2021 Highlights & Accomplishments

- Processed over 7,899 personnel actions, over 1,403 new employee requisitions (NERs), 1,380 position descriptions, 273 reclassification requests, 14 special salary increases, 125 lead worker forms, 402 working in a higher classification forms, 40 temporary promotion forms, 61 paid parental leaves, 535 retirement appointments, 95 deferred retirement option plan (DROP) enrollments, 123 DROP terminations, and over, 6,661 verification of employment requests. Human Resources Information System (HRIS) requests included 379 routing, 183 security, 142 added/deleted positions, and 92 specialized reports.
- Implemented the Families First Coronavirus Relief Act. This project required the ability to track time taken and dollars paid according to the new Federal requirements for Emergency Family Medical Leave Act and Emergency Paid Sick Leave Act. The HRIS system was programmed to provide employees the ability to request leaves, track balances, and reduce time taken.

FY 2022 Emerging Issues

- Implement Phase II of the Evergreen Compensation study at the beginning of FY 2022.
- Due to COVID-19, the need to utilize remote processing of new hires to minimize risks of in-person contact is evident. The use of a candidate portal for online pre-boarding and on-boarding activities is being sourced for purchase, with implementation to continue into FY 2022. The portal will facilitate pre-employment/hiring activities, electronically secure completed hiring documentation and associated deadlines/requirements, allow access to mandatory new employee training, and provide connections to internal/external resources.
- Launch the LEARN Learning Management System (LMS) to work in conjunction with training and employee development system (TED) and facilitate the ease of registering to online training, virtual training, and in-classroom training. Additional funding will be required to create county tailored online training to supplement existing virtual and in-classroom training initiatives at the managerial, professional, and staff levels.


HUMAN RESOURCES
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Other	660	-	-	-	0.0%
Sub-total	<u>\$ 660</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
Appropriations					
Personal Services	\$ 2,918,497	\$ 3,080,575	\$ 3,324,769	\$ 244,194	7.9%
Operating Expenses	165,740	318,175	390,861	72,686	22.8%
Capital Outlay	3,000	-	-	-	0.0%
Sub-total	<u>\$ 3,087,238</u>	<u>\$ 3,398,750</u>	<u>\$ 3,715,630</u>	<u>\$ 316,880</u>	<u>9.3%</u>
Ad Valorem Funding	<u>\$ 3,086,578</u>	<u>\$ 3,398,750</u>	<u>\$ 3,715,630</u>	<u>\$ 316,880</u>	<u>9.3%</u>
Positions	34	34	34	-	0.0%

Significant Changes

Appropriations

Operating Expenses - Increase is primarily due to the new funding need of administrating a LMS that would limit the need for all county employees to travel to a centralized training facility.

PERFORMANCE MEASUREMENTS	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Average cost per employee trained (in dollars) ¹	24.7	29	25	25
Average days to generate a referral list upon receipt of NER ²	26.23	25.93	25	25
Number of Learning Programs delivered ³	87	47	80	80
Number of disciplinary actions reviewed/logged ⁴	85	111	78	78
Number of discrimination charges filed with external agencies ⁵	15	8	35	35
 Number of employment applications rated ⁶	20,302	14,400	30,000	25,000
Number of grievances filed by employees ⁷	60	44	64	64
Number of new modules implemented in HRIS2 on a monthly basis. ⁸				15
Number of staff trained ⁹	1,595	763	1,400	1,400
Percentage of charges of discrimination responded to within 90 days ¹⁰	90	67	90	90
Percentage of internal investigations completed within 90 days ¹¹	92	78	90	90

Comments

1. Due to the Covid-19 pandemic, trainers had to convert all in-person training materials and media to online (digital) training content. This added a last minute, increased expense to the trainers.
2. Covid-related decreases in FY20 are noted due to other Covid-related duties taking priority and needing to be addressed. At 25.93, it is less than 1.0 days within reaching the target value of 25.0.
3. In FY20, due to COVID, all in-person trainings were cancelled for the better part of the year while we shifted to online offerings. Additionally, the training and Organizational Development Coordinator retired in January 2021. Currently in FY21, more online trainings are available and HR is seeking a NeoGov Learning Management System to better assist in providing an increased number of trainings in various areas of HR to County employees. The database would allow for the timely deployment, completion, and evaluation of training initiatives.
4. FY20 is an aberration as we experienced an increase in discipline related to attendance issues including failures to report for emergency assignments. It is expected that the coming year's numbers will be more reflective of our customary trends.
5. The goal of this metric is to decrease external charges of discrimination. External agencies include Employment Opportunity Commission (EEOC), Florida Commission on Human relations (FCHR) and Department of Labor (DOL).
6. During the first six months of FY20, the US was continuing to experience the lowest Unemployment Rate in 50 years, reducing the number of number of job applicants. The last half of the fiscal year was impacted by COVID-19, where local job losses were primarily in hospitality jobs, which the County has few related jobs to offer. Potential applicants also are wary of leaving current employment for a new employer, due to the uncertainty of COVID-19 effects on that employer's operations.
7. As actuals continue to decrease, targets for future years will be adjusted accordingly.
8. New metric to be implemented in FY22. No data available for previous years.

9. Decreases in FY20 is a direct impact from Covid-19 pandemic effects as many in-person events were cancelled for safety purposes. FY21 and FY22 targets were adjusted to account for staff capacity and Covid-19 recovery efforts.
10. FY20 delays have been as a result of Covid-19. EEOC filings were placed on hold internally and by the EEOC agency, resulting in a delay in meeting the 90 day turnaround time.
11. Internal investigations were delayed due to absences of complainants during COVID19, as well as delays within FEP due to increased workload on COVID19 matters and federal obligations. Current work volume is higher than anticipated and higher than what current staffing levels can handle.

INFORMATION SYSTEM SERVICES

Archie Satchell, Chief Information Officer
301 North Olive Avenue, 4th & 8th Floor
West Palm Beach, Florida 33401
Phone: 561-355-2823

Website Address: <https://discover.pbcgov.org/iss/>

Mission Statement

To build and optimize the County's information technology (IT) infrastructure as a secure, reliable, and affordable resource for automating work processes, enabling management decision-making, and providing public access to County information and programs. Centralized oversight of technology resources will be established through enterprise policies, standards, strategic plans, and governance committees.

Department Overview

Information Systems Services (ISS) provides a broad range of IT services including: installation and maintenance of the County's fiber optic network; technical support for computing platforms such as UNIX and Windows servers, desktop computers, laptops, tablet PCs, printers, and smart phones; developing custom software applications for County agencies; maintaining an inventory of more than 350 in-house software applications; the enterprise email system and numerous commercial vendor packages; Oracle database administration; enterprise Geographic Information Systems (GIS); installation and maintenance of all landline, cellular telephones, and related equipment including voice over IP (VoIP); video conferencing; IT project management; 24x7 Help Desk; user training; enterprise software licensing; and document imaging and scanning. In addition, ISS is responsible for back-up and recovery, security, and IT Resource Management for the procurement of IT-related goods and services.

FY 2021 Highlights & Accomplishments

- Networks Division provide integral support to the opening of testing and vaccinations sites while also expanding broadband into existing digital deserts.
- The department received eight National Association of Counties (NACO) awards for their efforts in the development of applications and initiatives many of which were in direct response to COVID.
- Continued to enhance the security profile of the County to protect against increased levels of threats targeting remote workers and County Government.

FY 2022 Emerging Issues

- The global pandemic has resulted in the rapid acceleration of the digital transformation of many aspects in our lives— work-from-home to online meetings which defines how we work, where we work, and how we serve.
- The requirement to a rapidly changing environment including expanded online services, remote workforces, and increased use of IoT (Internet of Things) and automation has changed the skillset required for staff.

INFORMATION SYSTEM SERVICES
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 8,516,400	\$ 8,745,391	\$ 9,336,048	\$ 590,657	6.8%
Other	18,780	-	-	-	0.0%
Sub-total	<u>\$ 8,535,180</u>	<u>\$ 8,745,391</u>	<u>\$ 9,336,048</u>	<u>\$ 590,657</u>	<u>6.8%</u>
Appropriations					
Personal Services	\$ 22,206,596	\$ 24,796,034	\$ 24,953,388	\$ 157,354	0.6%
Operating Expenses	9,780,201	9,924,902	11,594,093	1,669,191	16.8%
Capital Outlay	58,920	64,000	20,000	(44,000)	-68.8%
Sub-total	<u>\$ 32,045,717</u>	<u>\$ 34,784,936</u>	<u>\$ 36,567,481</u>	<u>\$ 1,782,545</u>	<u>5.1%</u>
Ad Valorem Funding	<u>\$ 23,510,537</u>	<u>\$ 26,039,545</u>	<u>\$ 27,231,433</u>	<u>\$ 1,191,888</u>	<u>4.6%</u>
Positions	213	213	213	-	0.0%

Significant Changes



Non-Ad Valorem Revenues

Charges for Services - Increase is primarily due to the demand for ISS Professional Services.

Appropriations

Operating Expenses - Increase is primarily due to higher expenses in repairs and maintenance on equipment and software based on actual trends from previous years.

Capital Outlay - Reduction due to completed purchase of data processing equipment.

PERFORMANCE MEASUREMENTS		Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
	Percentage of wireless infrastructure upgraded ¹	5.5	4	80	80
	% SLAs Met for Initial Response ²	14.5	13.36	15	95
	Customer satisfaction rating	97.28	96.58	90	90
	Malicious emails blocked by Proofpoint - Total Percentage	87.28	91.7	95	95
	Percentage of Network availability	99.99	99.99	99.99	99.99
	Percentage of SLAs met for initial response	92.05	91.88	90	90
	Percentage of SLAs met for restoration	89.73	91.03	90	90
	Percentage of help desk calls abandoned ³	7.7	6	3	3

Comments

1. The department continues to work towards upgrading all wireless infrastructure. In FY19 and FY20, efforts were turned toward providing more wi-fi infrastructure throughout the community to assist with needs brought by the Covid-19 pandemic.
2. FY22 target adjusted to account for staffing capacity and more automated response initiatives.
3. Increase in call volume was due to covid-19 pandemic effects, thus leading to an increase in abandoned calls.

LEGISLATIVE AFFAIRS

Vacant, Director
301 North Olive Avenue, Suite 701.4
West Palm Beach, Florida 33401
Phone: 561-355-3452

Website Address: <https://discover.pbcgov.org/legislativeaffairs/>

Mission Statement

To assure the support of Palm Beach County's (PBC) objectives before the Florida Legislature and the United States Congress and to provide coordination and assistance to the thirteen-member Legislative Delegation, League of Cities, and other local agencies and associations.

Department Overview

The Legislative Affairs Office is responsible for preparing the Federal and State Legislative Program for consideration by the Board of County Commissioners (BCC) and advocating those priorities before the Executive Branch of United States Government, United States Congress, the Executive Branch of the State of Florida, and the Florida Legislature. The Legislative Affairs Office assists the Legislative Delegation of the County with matters such as guiding local bills through the legislative process and monitoring the status of proposed bills. Advocacy in Tallahassee for legislation includes meetings with legislators and staff, coordinating PBC activities, and testifying before legislative committees. The Legislative Affairs Office coordinates with the Florida Association of Counties (FAC) and is active in the development of their statewide legislative agenda.

On federal issues, the Legislative Affairs Office routinely meets with congressional offices and federal agencies regarding County issues and actively works with the National Association of Counties (NACo) to support and develop federal legislative priorities. Other services of the Legislative Affairs Office include coordinating the activities of contract lobbyists, providing grant writing assistance to County departments, scheduling periodic meetings with the Legislative Delegation and other outside agencies, and coordinating the County's Lobbyist Registration Program.

FY 2021 Highlights & Accomplishments

- Assisted in the successful passage of several pieces of legislation directly related to the state legislative priorities including but not limited to: the licensure of and regulation of substance use treatment programs; creating a statewide system for tracking sexual assault evidence kits throughout the state; and creating a public records exemption for the addresses and telephone numbers of persons publicly sheltered during emergencies.
- The Department lobbied for, and was able to get funded \$11.2 million for Palm Beach County beach restoration, \$500,000 for the RESTORE Offender Re-Entry Program, \$282,039 for the Butterfly House, and funding for projects in the Lake Worth Lagoon Initiative and Loxahatchee River Preservation Initiative.
- Federal accomplishments include: lobbied Congress and the White House for support CARES and ARPA direct funding for local governments, classification of the Lake Worth Lagoon as an estuary in the Lake Okeechobee System Operating Manual process, an appropriation of \$500,000 for the Central & South Florida Project Resiliency Study and an earmark for \$16 million for Palm Tran Bus Shelters in the House INVEST Act.

FY 2022 Emerging Issues

- Monitor discussions and funding opportunities to battle the opioid crisis.
- Monitor the proliferation of state preemptions in the legislature.
- Monitor the impact of COVID-19 on legislative and funding initiatives.

LEGISLATIVE AFFAIRS
Department Financial Summary


	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Licenses & Permits	\$ 6,625	\$ -	\$ -	\$ -	0.0%
Other	504	-	-	-	0.0%
Sub-total	<u>\$ 7,129</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
Appropriations					
Personal Services	\$ 307,115	\$ 312,558	\$ 468,930	\$ 156,372	50.0%
Operating Expenses	128,422	188,020	187,972	(48)	0.0%
Sub-total	<u>\$ 435,537</u>	<u>\$ 500,578</u>	<u>\$ 656,902</u>	<u>\$ 156,324</u>	<u>31.2%</u>
Ad Valorem Funding	<u>\$ 428,408</u>	<u>\$ 500,578</u>	<u>\$ 656,902</u>	<u>\$ 156,324</u>	<u>31.2%</u>
Positions	3	3	4	1	33.3%

Significant Changes

Appropriations

Positions - 1

Budget Process - 1: One Division Director V position was transferred from County Administration.

PERFORMANCE MEASUREMENTS	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Amount of funding secured in the state budget for Palm Beach County (in Millions) ¹	65	900	65	65
Conduct six public hearings, delegation meetings, workshops (only six meetings held per year) ²	6	6	6	6
 Number of legislative conferences and NACo/FAC events attended by Legislative Affairs staff or other county staff as directed by Legislative Affairs (combined total) ³	10	3	10	10
Number of meetings scheduled for Palm Beach County attendees. ⁴	52	62	60	60
Number of state and federal legislative priorities successfully advocated for. ⁵	60	46	50	50

Comments

1. The office secured approximately \$900 million dollars for PBC and \$1.6 billion for PBC public Schools (FEFP) total funds in FY20.
2. Delegation serves as the liaison between the County and elected officials. Meetings are held to address local bills and needs that must go before officials in Tallahassee for voting. An unfunded mandate requires that PBC have a Delegation due to its size and population.
3. Several events were cancelled or delayed in FY20 due to the Covid-19 pandemic.
4. Meetings are held in Tallahassee to discuss the County's priorities, upcoming projects, emerging issues and ongoing needs. Meetings are held by County officials (Administration, Commissioners, Department Heads, etc.) to advocate for funding at the Legislature in order to address the County's needs.
5. In FY20, the office secured about 46 pieces of legislation that was within the County priorities list.

MEDICAL EXAMINER

Dr. Wendolyn Sneed, Medical Examiner Director
3126 Gun Club Road
West Palm Beach, Florida 33406
Phone: 561-688-4575

Website Address: <https://discover.pbcgov.org/medicalexaminer/>

Mission Statement

To provide professional, compassionate, and timely Medicolegal Death Investigations in accordance to statutes, rules, and regulations of the State of Florida. To disseminate the gathered information to families and appropriate agencies to ensure the safety and well-being of the citizens of Palm Beach County.

Department Overview

Under Chapter 406, Florida Statutes and Florida Administrative Code II-G, the Medical Examiner's Office (ME) investigates cases of sudden, unexpected, and non-natural deaths, as well as other cases that fall under Medical Examiner Jurisdiction. The Medicolegal Death Investigators gather information from the scene of death, through law enforcement personnel and other government agencies, and through review of medical records. The Medical Examiners review all available information, collect evidence from the bodies, and perform necessary studies for determination of cause and manner of death. Other responsibilities include review of all cremation cases in Palm Beach County, tracking local mortality trends, provide support to law enforcement agencies in the presentation of forensic evidence to the court system, and providing testimony in judicial proceedings.

FY 2021 Highlights & Accomplishments

- Filled all vacant positions in all units of the ME, becoming fully-staffed for the first time within the last two years.
- Two new Associate Medical Examiners became board certified in Forensic Pathology by the American Board of Pathology.
- The Supervisor of Forensic Investigations became certified by the American Board of Medicolegal Death Investigators bring the number of Medicolegal Death investigators in the office up accrediting standard.
- Larger, updated vehicles were acquired, which helps the department to conduct appropriate and dignified processing of the deceased at death scenes.

FY 2022 Emerging Issues

- There will be a vacant Associate ME position at the beginning of FY 2022. With the national recruitment crisis secondary to shortages in Forensic Pathologists, it is expected that this vacancy will create further hardships and minimize the current efforts to reduce the existing backlog of cases.
- Awaiting for the interior building improvements at the ME to be completed to accommodate the continued growth of case volume and personnel, and address structural deficiencies as identified by the accrediting agency.
- Continue to adapt in the office to keep employees safe while dealing with the increase in deaths secondary to the COVID-19 pandemic.


MEDICAL EXAMINER
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 392,450	\$ 382,500	\$ 385,000	\$ 2,500	0.7%
Grants	32,873	3,000	3,000	\$ -	0.0%
Other	264	-	-	\$ -	0.0%
Sub-total	<u>\$ 425,587</u>	<u>\$ 385,500</u>	<u>\$ 388,000</u>	<u>\$ 2,500</u>	<u>0.6%</u>
Appropriations					
Personal Services	\$ 3,472,247	\$ 4,039,797	\$ 4,073,768	\$ 33,971	0.8%
Operating Expenses	799,540	837,329	840,323	\$ 2,994	0.4%
Capital Outlay	451,322	23,200	14,200	\$ (9,000)	-38.8%
Sub-total	<u>\$ 4,723,109</u>	<u>\$ 4,900,326</u>	<u>\$ 4,928,291</u>	<u>\$ 27,965</u>	<u>0.6%</u>
Ad Valorem Funding	<u>\$ 4,297,522</u>	<u>\$ 4,514,826</u>	<u>\$ 4,540,291</u>	<u>\$ 25,465</u>	<u>0.6%</u>
Positions	26	28	28	-	0.0%

Significant Changes

Appropriations

Capital Outlay - Decrease is due to one-time funding in FY 2021 for a microscope for an Associate Medical Examiner.

	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Autopsy performed in greater than 95% of all cases suspected of homicide at the time of death.	100	100	95	95
Average number of autopsies performed by pathologist (Best practice is 225 plus or minus 50 cases per pathologist) ¹	235.4	245.6	225	225
 Percentage of medical examiner's cases reviewed by a Medical Examiner within 24 hours. ²	48	100	100	100
Percentage of reports of all postmortem examinations completed within 60 days from the time of autopsy. ³	60.31	35.79	92	90
Percentage of reports of all postmortem examinations completed within 90 days from the time of autopsy ⁴	83.2	47.36	92	90
Turnaround time for postmortem examination (hours) ⁵	18.5	20	19	24

Comments

1. Above FY20 target (although stretch goal would be 200 cases) and just below maximum of Phase II deficiency for NAME accreditation.
2. Office protocol was changed in FY20 to include the assignment of the on-call Doctor to be responsible for the death investigations (DI) on any particular day. Met with Law Enforcement agencies to socialize the need to prioritize the submission of DI forms to this office in real time.
3. For 7 months of the year the Forensic Pathologist were understaffed by 33%. There were 206 additional bodies admitted into office as compared to FY 2019. There was an additional 49 Non COVID related T-Cases as compared to FY 2019. Telephone cases, mostly COVID, increased 346% (by 1,334) as compared to FY 2019. Total increase of all cases, including COVID was up 76% (FY 2019 = 2,039 cases FY 2020 = 3,578 cases)
4. Turnaround time in FY20 was significantly impacted due to the Covid-19 pandemic, as noted with the 60-day turnaround metric.
5. In FY20, COVID cases remained in house more than 24 hours while awaiting COVID test results for determination of disposition.

OFFICE OF FINANCIAL MANAGEMENT & BUDGET

Sherry Brown, Director
301 North Olive Avenue, 7th Floor
West Palm Beach, Florida 33401
Phone: 561-355-2580

Website Address: <https://discover.pbcgov.org/ofmb/>

Mission Statement

To manage, monitor, and maintain financial resources to achieve outstanding results.

Department Overview

The department is comprised of the following divisions: Budget Division, Contract Development & Control Division, Financial Management Division and the Strategic Planning and Performance Management Division.

FY 2021 Highlights & Accomplishments

- Led the development of the County's fiscal strategy to spend \$291 million in American Rescue Plan Act (ARPA) funds that were received from the Department of Treasury.
- Reviewed County department contract documents for compliance with changes and additions to language and provisions mandated by the State of Florida, implementing language to comply with new statutory requirements in contracts.
- The Collections Sections, together with contracted vendors Penn Credit and Unique Management Services, recovered over \$1.3 million in delinquent debts, liens and judgements.
- Commenced development of the Countywide Radio Frequency Identification (RFID) Tagging Technology Project, a joint initiative of the Fixed Assets Management Office (FAMO) and Information Systems Services (ISS) that when implemented will include an interactive surplus intake form feature designed to enhance processing efficacy.
- Developed and published the "Strategic Planning and Performance Management Roadmap" to describe the Strategic Planning process throughout the year while integrating the Budget Planning process.
- Issued the \$62,566,250 Series 2021A NAV tax-exempt bonds for the construction of a Supervisor of Elections Operations Facility; issued two additional refunding bonds that saved the County \$11.42 million in debt service over the life of the bonds.
- Maintained County's AAA Bond Rating despite tight budget constraints.

FY 2022 Emerging Issues

- Monitoring and reporting of ARPA funds, as well as closing out the CARES Act funds, which expire on December 31, 2021, will take a significant amount of time and effort as we navigate reporting and auditing that has not been done before.
- Revenues appear to have returned to pre-pandemic levels; however, the impact of future COVID-19 waves may result in future revenue instability.
- If approved, the proposed amnesty program will have a major impact on Revenue Collections, which will seek to forgive 100% of the total lien amount due for eligible applicants.
- The Governor signed House Bill 337 into law on June 4, 2021. The law provides several limitations on impact fees including, but not limited to: limitations on impact fee increases, impact fees are assignable and transferrable regardless of when they were established, and requiring credit(s) against the collection of any impact fees any contribution related to public facilities or infrastructure. The total impact of this new legislation is presently unknown; however, the results could dramatically increase the cost of completing impact fee related projects and reduce impact fee collections.

OFFICE OF FINANCIAL MANAGEMENT & BUDGET
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 584,984	\$ 290,565	\$ 471,000	\$ 180,435	62.1%
Other	100,067	160,000	160,000	-	0.0%
Sub-total	<u>\$ 685,051</u>	<u>\$ 450,565</u>	<u>\$ 631,000</u>	<u>\$ 180,435</u>	<u>40.0%</u>
Appropriations					
Personal Services	\$ 3,439,252	\$ 3,688,925	\$ 3,835,757	\$ 146,832	4.0%
Operating Expenses	236,665	404,296	407,521	3,225	0.8%
Capital Outlay	-	153,000	3,000	(150,000)	-98.0%
Sub-total	<u>\$ 3,675,917</u>	<u>\$ 4,246,221</u>	<u>\$ 4,246,278</u>	<u>\$ 57</u>	<u>0.0%</u>
Ad Valorem Funding	<u>\$ 2,990,866</u>	<u>\$ 3,795,656</u>	<u>\$ 3,615,278</u>	<u>\$ (180,378)</u>	<u>-4.8%</u>
Positions	33	34	34	-	0.0%


Significant Changes

Non-Ad Valorem Revenues

Charges for Services - Increase due to the alignment of the budget for Impact Fee service charges based on collections for the past five fiscal years.

Appropriations

Capital Outlay - Decrease due to one-time radio-frequency identification project costs from prior fiscal year.

PERFORMANCE MEASUREMENTS	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Conduct Contracting and Records Workshops to County staff. ¹	6	1	5	5
Contract-related items reviewed and processed. ²	1,049	1,039		
Debt per capita (overall) ³	529	486	529	529
Dollars collected by external efforts ⁴	1,078,420	538,450.4	770,000	770,000
Non Ad-Valorem Revenue Bond Debt Service coverage ⁵	5.34	5.82	5.22	5.22
 Number of performance management/strategic planning trainings, courses or department presentations ⁶	88	122	84	84
Percentage of Major Revenues Collected vs. Budget ⁷	97.9	92.4	96	96
Percentage of inventoriable assets confirmed	99.89	99.98	99	99
Receipt of GFOA's Budget Presentation Award (Not Proficient-0, Proficient-1, Outstanding-2)	1	1	1	1
Records Destruction request reviewed & processed. ⁸	98	54		
State Approval of TRIM material (Options are Approved-1 or Not Approved-0)	1	1	1	1

Comments

1. Due to the Covid-19 pandemic, workshops were put on hold. One class was provided in FY20 to one department due to new staff coming onboard. FY21 continued to be negatively impacted by the pandemic. Typically there are 4-6 trainings held per year (between March and September).
2. Min/Max, Target, and Goal are not in department's control and are dependent upon other departments' needs. Monthly/Yearly figures are tracked for informational purposes only.
3. Improvement in these ratios is the result of continued growth in population coupled with a decrease in the amount of debt outstanding.
4. External efforts/sources of collections refer to a third party collection agency such as Penn Credit. In FY20, the Covid-19 pandemic had significant impacts on the ability to collect funds. FY21 and FY22 targets were adjusted to account for Covid-19 recovery efforts.
5. Improvement in these ratios is the result of continued growth in population coupled with a decrease in the amount of debt outstanding.
6. Due to Performance October and Cross Departmental Team presentations to the BCC being formulated at the end of the year, there was a significant increase in trainings, workshop facilitations, and presentations provided by the Strategic Planning and Performance Management Division. Additionally, with many meetings being held virtually, schedules were better accommodated for which allowed for an increase in events to occur. FY21 and FY22 targets have been adjusted to account for increase of in-person events, decrease of virtual events, and staffing capabilities.
7. Fiscal Year 2020 was significantly impacted by the Covid-19 pandemic.
8. Min/Max, Target, and Goal are not in department's control and are dependent upon other departments' needs. Monthly/Yearly figures are tracked for informational purposes only. Additionally, in FY20, the Covid-19 pandemic negatively impacted the length of time to review and process Records Destruction requests.

PALM TRAN

Clinton Forbes, Executive Director
3201 Electronics Way
West Palm Beach, Florida 33407
Phone: 561-841-4200

Website Address: <https://www.palmtran.org/>

Mission Statement

To provide access to opportunity for everyone; Safely, Efficiently, and Courteously.

Department Overview

The department is comprised of the following divisions: Administrative Services, Executive, Operating, Planning, and Support Services. It provides two methods of transportation through Palm Tran Connection and Palm Tran Fixed Route.

FY 2021 Highlights & Accomplishments

- Retrofitted all Connection revenue vehicles to have a clear sneeze guard in every passenger seat to promote safety by reducing contact among passengers.
- Accepted \$23.8M in Coronavirus Response and Relief Supplemental Appropriations Funds.
- Completed construction on the Delray Beach South County Maintenance and Administration facility. The new 34,000 square-foot facility features cutting-edge technology and provides the initial infrastructure to charge fully electric, zero-emissions buses.
- Implemented infotainment screens inside Palm Tran buses to provide dynamic communication to our customers, including real-time information, bus and train departures, safety messages, and service alerts.
- Installed over 100 Simme-Seats and over 50 new metal trash cans at bus stops across the county.
- Improved the Integrated Transit Systems (ITS) infrastructure in all fixed-route buses, which improved vehicle real-time reporting from 60 to 10 seconds. This allows customers and staff to have more accurate information.
- Made history debuting the first public transit bus in Palm Beach County to celebrate LGBTQ+ awareness.
- Among the many accolades given to Palm Tran in FY 2021 were the Bus COVID-19 Certificate of Merit Award from the American Public Transportation Association (APTA) and the COVID Outstanding Service Recognition from the Safety Council of Palm Beach County, both of which are markers of outstanding leadership and efforts to combat the spread of the coronavirus pandemic.

FY 2022 Emerging Issues

- Implement an upgraded fare collection system to allow passengers to use expanded payment methods such as credit cards, wearables, mobile phones, or smart cards to pay fares.
- Continue planning and development of Route Performance Maximization (RPM) 2.0 project. The ongoing work will take a deeper look into mobility-on-demand services and their application throughout low service demand areas of Palm Beach County.
- Implementation of transit information digital screens at major transit hubs.
- Complete the paratransit efficiency project in 2022. The Connection Efficiencies Project (CEP) will focus on these critical areas: definition of the ADA service, eligibility (functional assessment/conditional), the Connection fare, capacity issues/fleet diversity, Transportation Disadvantaged (TD) modifications (trip capacities and prioritizations), and alternative services (Uber/Lyft, taxis).
- Continue the planning and development of Palm Tran's Master Fleet Electrification Plan to strategically introduce fully electric, zero-emissions buses to Palm Tran's fleet and reduce the carbon emissions footprint in Palm Beach County.

PALM TRAN
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 7,778,795	\$ 12,223,710	\$ 8,373,680	\$ (3,850,030)	-31.5%
Grants	26,069,051	73,229,207	93,824,108	20,594,901	28.1%
Licenses & Permits	46,682	36,000	36,000	-	0.0%
Other	1,289,737	1,590,000	1,555,000	(35,000)	-2.2%
Interfund Transfers	37,614,648	-	-	-	
Fund Balance	(2,412,682)	4,020,970	3,263,602	(757,368)	-18.8%
Sub-total	<u>\$ 70,386,231</u>	<u>\$ 91,099,887</u>	<u>\$ 107,052,390</u>	<u>\$ 15,952,503</u>	<u>17.5%</u>
Appropriations					
Personal Services	\$ 53,195,296	\$ 55,923,452	\$ 58,515,016	\$ 2,591,564	4.6%
Operating Expenses	49,845,973	55,908,694	58,896,722	2,988,028	5.3%
Capital Outlay	23,385,154	60,686,781	74,955,203	14,268,422	23.5%
Transfers	102,473	102,474	105,823	3,349	3.3%
Sub-total	<u>\$ 126,528,896</u>	<u>\$ 172,621,401</u>	<u>\$ 192,472,764</u>	<u>\$ 19,851,363</u>	<u>11.5%</u>
Gas Taxes	\$ 32,471,935	\$ 31,283,612	\$ 29,784,198	(1,499,414)	-4.8%
Ad Valorem Funding	<u>23,150,425</u>	<u>50,237,902</u>	<u>55,636,176</u>	<u>\$ 5,398,274</u>	<u>10.7%</u>
Positions	629	632	633	1	0.2%

Significant Changes

Non-Ad Valorem Revenues

Charges for Services - Decrease primarily driven by ridership loss due to COVID-19.



Grants - Increase due to grant funding from COVID-19 related legislation.

Fund Balance - Fund balance is due to the carryforward of funding for vehicle replacements.

Appropriations

Positions - 1

Mid-Year Adjustment FY 2021 - 1: One Mobility Coordinator

PERFORMANCE MEASUREMENTS		Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
	Riders Per Revenue Hour (Fixed Route) ¹	17.6	15.48	19.9	18.3
	Riders per revenue hour (Connection) ²	1.68	1.3	1.56	1.8
	Total System Ridership (Fixed Route) ³	9,056,770	7,651,186	10,500,000	9,300,000
	All customer commendations per 10,000 boardings (Fixed Route) ⁴	0.19	0.14	0.19	0.19
	All customer concerns per 10,000 boardings (Fixed Route) ⁵	2.4	3.2	2.5	3
	Customer commendations per 1,000 trips (Connection) ⁶	1.4	1.89	1.5	1.1
	Customer concerns per 1,000 trips (Connection)	3.3	2.37	2.4	2
	Mean distance between road calls (Fixed Route) ⁷	13,282	13,589	13,838	14,000
	On-time performance (Connection)	77.3	87.23	83.1	90
	On-time performance (Fixed Route)	80	80.83	80.5	76

Comments

1. FY20 actuals were negatively impacted by the Covid-19 pandemic.
2. FY20 actuals were negatively impacted by the Covid-19 pandemic.
3. FY20 actuals were negatively impacted by the Covid-19 pandemic. FY21 and FY22 Targets have been adjusted to take into account Covid-19 recovery efforts and ridership trends.
4. The majority of the commendations received were for Courteous Palm Tran bus operator. The Customer Service Pt-Stat team continues to work on initiatives to improve the delivery of an excellent customer experience that would ultimately contribute to generate more customer commendations.
5. FY20 outcomes were negatively impacted by the Covid-19 pandemic, although many efforts have been put in place to mitigate concerns.
6. Customer Commendations recognized exceptional customer service by drivers and reservationist. The Palm Tran Connection Customer Service PT-Stat team along with the collective efforts of the entire staff at Palm Tran Connection continues to improve service delivery and increase customer satisfaction. Target for FY22 took into consideration possible decrease in ridership as recovery efforts are put in place post the Covid-19 pandemic.
7. In FY20, there was a significant increase of mechanical failures, which in large part were attributed to an increase of mechanical failures categorized as engine regeneration, engine and overheat/coolant failures. The Mean Distance Between Road Calls PT-Stat team is currently evaluating possible initiatives to reduce the overall occurrence of roadcalls.

PARKS & RECREATION DEPARTMENT

Eric Call, Director
2700 6th Avenue South
Lake Worth, Florida 33461
Phone: 561-966-6600

Website Address: <https://discover.pbcgov.org/parks>

Mission Statement

Providing opportunities for healthy, happy living through award-winning parks, inclusive experiences, and environmental stewardship.

Department Overview

The department is comprised of the following divisions: Administration, Aquatics Division, Parks Operations Division, Planning, Research & Development, Recreation Services Division, and Special Facilities Division (includes Golf Course Operations).

FY 2021 Highlights & Accomplishments

- Selected by the National Association of Counties (NACo) as the recipient of the 2021 NACo Achievement Award in the category of Arts, Culture, and Historic Preservation for its Living History Program.
- Recipient of the 2021 National Association of County Park and Recreation Officials Award in the Social Justice category for efforts to break down social justice barriers through parks located in the Glades.
- The Sports and Wellness Section partnered with the Creator's Game, also known as Lacrosse, to offer a free youth Lacrosse clinic at Glades Pioneer Park. Coaches selected 20 participants from the clinic, to form a 12U Lacrosse team that participated in their first ever Youth Lacrosse Tournament at Dyer Park.
- Partnered with the Beach Bucket Foundation to install 26 beach bucket stations throughout the parks. These stations allow beach goers to grab a bucket, pickup trash, and help keep our beaches beautiful.
- The Recreation Services Division created a free Fitness in the Park program to provide opportunities for people to continue focusing on their health & wellness outdoors in the safest possible manner. Fitness in the Park had a variation of five different types of wellness classes offering nearly 500 classes throughout nine different parks countywide and serving 3,000 park patrons.
- Staff renovated and improved park amenities, pavilions, and picnic shelters throughout the Park by resurfacing floors in 35 public restrooms, replacing pavilion roofs, replacing aged/dilapidated wood on picnic tables and picnic benches, staining pedestrian bridges, and renovating/upgrading beach access bridges, fishing piers, and pedestrian bridges.

FY 2022 Emerging Issues

- Supply chain disruptions and labor challenges have resulted in increased costs for planned repairs and renovations, and do not appear to be lessening in the near future.
- Challenges associated with COVID-19 in meeting established levels of services and programming to the public will continue. Staffing shortages due to challenges with hiring and retention, increased costs for materials and supplies, and revenue reductions are expected to continue.
- With limited facilities and a staggering number of permitted user groups, it has become increasingly difficult to accommodate the many program providers in search of facilities to meet their program needs.
- The need for increased public safety resources (law enforcement partnerships, contracted security, and park rangers), continues to be a high priority to both ensure the safety and welfare of park visitors, and to maintain park access control.
- Climatic changes, increased storm activity, and sea level rise will continue to adversely affect coastal parks and amenities. According to the Sea Level Rise Work Group of Southeast Florida, it is projected that by 2030 sea level will rise by six to 10 inches, 14 to 26 inches by 2060, and 31 to 61 inches by 2100.

PARKS & RECREATION DEPARTMENT
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 15,063,093	\$ 20,621,409	\$ 21,609,590	\$ 988,181	4.8%
Grants	1,920	-	-	-	0.0%
Other	279,354	(369,675)	(401,688)	(32,013)	0.0%
Fund Balance	3,452,499	3,377,053	1,460,921	(1,916,132)	-56.7%
Sub-total	<u>\$ 18,796,866</u>	<u>\$ 23,628,787</u>	<u>\$ 22,668,823</u>	<u>\$ (959,964)</u>	<u>-4.1%</u>
Appropriations					
Personal Services	\$ 43,325,294	\$ 49,200,374	\$ 53,211,404	\$ 4,011,030	8.2%
Operating Expenses	22,514,650	26,703,820	28,408,622	1,704,802	6.4%
Capital Outlay	236,053	25,825	600,000	574,175	2223.3%
Debt Service	21,138	300,000	411,500	111,500	37.2%
Grants and Aids	-	697,013	-	(697,013)	-100.0%
Transfers	3,148,500	3,000,000	-	(3,000,000)	-100.0%
Reserves	-	2,535,142	2,167,850	(367,292)	-14.5%
Sub-total	<u>\$ 69,245,635</u>	<u>\$ 82,462,174</u>	<u>\$ 84,799,376</u>	<u>\$ 2,337,202</u>	<u>2.8%</u>
Ad Valorem Funding	<u>\$ 50,448,769</u>	<u>\$ 58,833,387</u>	<u>\$ 62,130,553</u>	<u>\$ 3,297,166</u>	<u>5.6%</u>
Positions	590	593	600	7	1.2%

Significant Changes

Non-Ad Valorem Revenues

Charges for Services - Increase due to an increase in projected revenue for golf course services.

Fund Balance - Decrease is primarily due to decline in golf course revenue in FY 2020 due to closures caused by the COVID-19 pandemic. In addition, the decline in golf course revenue resulted in a decrease in Reserves.

Appropriations

Positions - 7

Mid-Year Adjustment FY 2021 - 3: One Park Ranger Supervisor and two Park Rangers.

Budget Process - 4: One Public Works Crew Chief and three Maintenance Worker II.



Operating Expenses - Increase due to new golf maintenance contract.

Capital Outlay - Increase due to a one-time funding for new golf equipment.

Debt Service - Increase due to golf cart replacements.

Transfers - Decrease due to funds being reallocated to the Golf Course Operations fund because of the expenses not being related to capital.

Grants and Aids - Decrease due to anticipated spending of funds for the Orange Bowl Field at Glades Pioneer Park.

	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
PERFORMANCE MEASUREMENTS				
Developed park acreage per 1,000 residents	4.1	4.17	4.25	4.18
Percentage of residents within a 10 minute walk/half mile radius of a County or Municipal park	71.2	72.2	73	71
Percentage of the park natural areas maintained in accordance with best management practices or site specific management plans	50	50	50	50
 Total number of volunteer hours donated, including donated park cleanup hours. ¹	183,182.74	118,873	150,000	150,000
Percentage of all athletic fields maintained in a safe, functional, and attractive condition	95	99	90	90
Percentage of playgrounds maintained in a safe and attractive condition and provide children with a variety of skills and sensory activities	100	100	90	90
Percentage of County residents and visitors rating participation as important and will return to Recreation Services parks, facilities, programs ²	98	73.39	95	97
 Attendance at Guarded Beach Parks	5,248,422	4,288,564	4,800,000	4,800,000
Total number of criminal acts related to illegal substance use, behavior disorders, and mental health issues occurring at PBC Parks	84	92	60	60
Operating Expenses as a Percentage of Revenue Per Round of Golf	70	73.6	85	85

Comments

1. The COVID-19 pandemic drastically affected the number of volunteer hours worked in FY 2019-2020. A large portion of the department's volunteers are retired and due to age and underlying conditions, were unable or unwilling to work once restrictions were eased, allowing for their return. Volunteer hours are typically higher in April and September due to overwhelming participation in regional cleanup efforts The Great American Cleanup and The International Intracoastal Cleanup, both of which failed to materialize to any significant level due to concerns over the pandemic.
2. In 3rd quarter of FY20, data for this performance metric was not collected due to park/ facility closures and cancellation of programs, events and services in response to COVID-19. During FY20 we collected information from 25% less participants due to COVID-19, typically we have a larger collection of data.

PLANNING, ZONING, & BUILDING

Ramsay J. Bulkeley, Esq., Executive Director
2300 North Jog Road
West Palm Beach, Florida 33411
Phone: 561-233-5000

Website Address: <https://discover.pbcgov.org/pzb/>

Mission Statement

The Department of Planning, Zoning, & Building helps the people of Palm Beach County preserve and create a quality community life through comprehensive planning which responds to the changing needs and values of the community, both in the natural and built environments, and creates opportunities to realize the community's desired vision of the future.

- Development review, which applies performance and aesthetic standards for new development and redevelopment.
- Inspections which promote a safe well-built environment.
- The equitable enforcement of County codes.
- The certification of contractors to protect citizens.
- Enhancement and promotion of intergovernmental relationship between the public and private sectors.

Department Overview

The department is comprised of the following divisions: Administration, Building, Code Enforcement, Contractors Certification, Planning, and Zoning.

FY 2021 Highlights & Accomplishments

- Zoning Division obtained adoption for major amendments to the Unified Land Development Code (ULDC), multiple articles related to application processes and procedures, overlays, nonresidential zoning districts, new uses for community residences, and vegetation preservation and protection.
- Contractors Certification reduced processing time to one day on online submissions for County contractor renewals, state enrollment, and insurance updates. In addition, Investigators reduced response time to same day response for customer complaints.
- Building Division staff processed over 76,000 permit applications by the end of July with two months remaining in the Fiscal Year. The current trend will put the total permits issued at over 90,000 in FY 2021 at almost \$2.5 billion in permitted value. This reflects an almost 15% increase in permits issued and 18% increase in value of construction permitted over FY 2020.

FY 2022 Emerging Issues

- Code Enforcement will work closely with Water Utilities and Fire Recue to enforce their critical rules and regulations for the safety and welfare of all County residents.
- Planning Division staff will address any potential policy changes that may result from workshops regarding transportation, the Agricultural Reserve and redevelopment within the Urban Suburban Tier. Staff will coordinate with the County's redistricting consultant to ensure timely development of new County Commission district seats.
- Building Division continues to face challenges with recruiting and retaining qualified technical staff; losing senior credential staff due to retirements and attrition and are unable to recruit replacements above entry level. The Apprenticeship Program will be refined to allow more candidates to participate. Each Apprentice requires a credentialed Training Instructor, which presents a challenge due to a shortage of highly skilled staff for training.

**PLANNING, ZONING, & BUILDING
Department Financial Summary**

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 5,972,220	\$ 4,397,650	\$ 5,343,500	\$ 945,850	21.5%
Fines & Forfeitures	1,993,786	1,905,000	1,930,000	25,000	1.3%
Licenses & Permits	28,301,763	24,553,000	25,203,000	650,000	2.6%
Other	2,832,740	508,333	598,574	90,241	17.8%
Fund Balance	68,731,475	25,765,035	35,212,379	9,447,344	36.7%
Sub-total	<u>\$ 107,831,984</u>	<u>\$ 57,129,018</u>	<u>\$ 68,287,453</u>	<u>\$ 11,158,435</u>	<u>19.5%</u>
Appropriations					
Personal Services	\$ 24,599,836	\$ 29,630,966	\$ 32,499,838	\$ 2,868,872	9.7%
Operating Expenses	6,634,094	7,608,502	11,068,513	3,460,011	45.5%
Capital Outlay	570,059	635,090	530,000	(105,090)	-16.5%
Transfers	47,217,997	8,163,168	9,263,168	1,100,000	13.5%
Reserves	-	19,148,025	23,054,159	3,906,134	20.4%
Sub-total	<u>\$ 79,021,985</u>	<u>\$ 65,185,751</u>	<u>\$ 76,415,678</u>	<u>\$ 11,229,927</u>	<u>17.2%</u>
Ad Valorem Funding	<u>\$ 5,017,619</u>	<u>\$ 8,056,733</u>	<u>\$ 8,128,225</u>	<u>\$ 71,492</u>	<u>0.9%</u>
Positions	338	356	379	23	6.5%

Significant Changes

Non-Ad Valorem Revenues

Charges for Services - Increase is primarily due to higher than expected revenues from various Zoning Division fees.

Other - Increase is primarily due to the reinstatement of the contract to collect the Mortgage Foreclosure Registration Fee.

Fund Balance - Increase is due to lower than expected expenses, which also increased reserves.

Appropriations

Positions - 23

Budget Process - 23:



Building - 22: Four Customer Service Representatives, four Building Construction Inspector Provisional, three Building Permit Tech II, three Building Construction Inspector, two Clerical Specialist, two Building Permit Tech I, one PZB Support Specialist, one Permit Coordinator, one Building Permit Technician III, and one Building Planner II.

Zoning - 1: One Zoning Site Planner II.

Operating Expenses - Increase primarily due to increased ISS Professional Services.

Capital Outlay - Decrease is mainly due to funding for new code enforcement vehicles purchased in FY 2021.

Transfers - Increase is due to a transfer to the Building Capital Projects Fund for the Vista Office Expansion project.

	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Target FY 2021</u>	<u>Target FY 2022</u>
PERFORMANCE MEASUREMENTS				
Number of Development Review Officer plans reviewed ¹	219	201	225	225
Number of Public Information inquiries (e-mails, phone calls, walk-ins) and related applications reviewed ²	8,239	7,061	7,200	8,400
 Number of applications reviewed for Public Hearing Agenda ³	212	110	216	
Number of permits issued per month with current staffing. ⁴	75,573	79,800	77,000	77,000
Percent of Concurrent Planning/Zoning applications	89	93	85	85
Total Number of Building Permits reviewed by Zoning ⁵	1,885	2,357		
 Average review turnaround in days with current staffing - Residential ⁶	38.33	39.91	30	30
Number of investigations opened ⁷	1,069	2,818	700	650
Rate of compliance for all code enforcement cases. ⁸	70.25	72.5	90	90
Response time in days to code enforcement complaints ⁹	3.97	3.78	3	3

Comments

1. This metric intends to ensure all zoning/planning applications are processed efficiently by addressing issues by industry, reviewing the ULDC requirements and establishing consistency with the Comprehensive Plan, and communication among staff. FY20 data includes 21 administrative variance reviews performed through the DRO review process.
2. Due to the COVID19 Situation, the Zoning division was closed to in-person inquiries and application submittals beginning in April 2020. Staff continued to work with indirect application submittals, phone inquiries and continuous updates to the Zoning Web page . The data represents the reduction in applications due to COVID19 statewide lock-down.
3. Number of Public Hearing applications presented to ZC and BCC through the Agenda process for approval on a monthly basis. Tracked for informational purposes, which relates to the lack of Target for FY22. In FY20, industry trend in new developments in Palm Beach County reflects a reduction in public hearing applications. Additionally, due to the COVID19 Situation, with the statewide lockdown, the data shows reduction in application processed, due to the fact that the Zoning division was closed to in-person application submittals and in person meetings. Staff continued to work with indirect application submittals, and continued to process those applications already in the system.
4. FY21 and FY22 targets were created with knowledge of staffing shortage, especially due to Covid-19 impacts, and historical achievements.
5. Tracking as an on demand purpose for volume of building permits that Zoning division staff reviews on a monthly basis, therefore, not creating a target for FY21 or FY22. Staff reviews building permits for consistency with the ULDC requirements. In FY20, there was an increase in services for Zoning review of Building permits due to increase in construction industry hence increase in Building Permits. Even with the Covid19 Health Crisis, the Zoning division was able to maintain high level of service to match the increase in permit review services by the implementation of electronic review services and procedures and implementation of online meetings.

6. *Staffing shortages remained extreme in FY20 as evidenced by the number of days taken on average to complete reviews. Due to COVID-19 restrictions, where County buildings were closed for safety reasons, online applications were fast-tracked and implemented to continue providing services to the public. Numbers should improve as Covid-19 recovery efforts are put in place.*
7. *This metric was created in FY19. Targets for FY21 and FY22 were created without full year data from previous years. The targets will be adjusted for future fiscal years now that a benchmark has been established.*
8. *Currently above minimum requirements of 70% but looking to increase percentages in this area.*
9. *FY19 and FY20 were negatively impacted by the Covid-19 pandemic.*

PUBLIC AFFAIRS

Lisa De La Rionda, Director
301 North Olive Avenue, Suite 1102
West Palm Beach, Florida 33401
Phone: 561-355-2754

Website Address: <https://discover.pbcgov.org/publicaffairs/>

Mission Statement

Plan, coordinate, and communicate information about County services and programs to the public through print, video, and digital materials.

Department Overview

The department is comprised of the following divisions: Administration, Digital Marketing and Communications (DM&C), Graphics, Media and Public Information, and PBC TV Channel 20 Productions.

FY 2021 Highlights & Accomplishments

- 13,633,567 annual visits to pbcgov.org; 26,000 Facebook likes; 61,000 Twitter followers.
- Conducted 75 live broadcasts on Twitter, Facebook and YouTube concurrently.
- Increased NextDoor audience reach by 30% at 103,000 subscribers. Now at 353,000.
- Completed a second COVID-19 related Every Door Direct Mailing to all county residences totaling 660,000 envelopes with four facemasks each.

FY 2022 Emerging Issues

- With the threat of the pandemic continuing and likelihood of staff missing more work in the office, Public Affairs must continue the practice of cross training staff. It has always been a department tradition to involve everyone in as many projects as possible to facilitate team building and training.
- The new Board Services Section will have to work closely with the BCC offices to educate them on what services they can provide and how to maximize contact with the residents of the County.
- Increased demand for production equipment for short form videos promoting County services, programs and events.
- Increased need for social media posting backup for one dedicated position.
- Increased need for animated graphics for short form videos and web.
- Securing high definition (HD) channels on the cable TV and video services providers carrying PBC TV programming.
- Developing an efficient system for management, near-line storage and archiving of HD and 4K video files that are increasing in size.
- Expansion into roll label production, and signage installation such as window and wall graphics.


PUBLIC AFFAIRS
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 487,635	\$ 552,000	\$ 552,000	\$ -	0.0%
Other	10,438	3,830	2,975	(855)	-22.3%
Fund Balance	125,548	79,248	74,719	(4,529)	-5.7%
Sub-total	<u>\$ 623,621</u>	<u>\$ 635,078</u>	<u>\$ 629,694</u>	<u>\$ (5,384)</u>	<u>-0.8%</u>
Appropriations					
Personal Services	\$ 3,489,692	\$ 4,078,025	\$ 4,362,335	\$ 284,310	7.0%
Operating Expenses	1,171,978	1,634,447	1,630,996	(3,451)	-0.2%
Capital Outlay	228,260	95,002	95,000	(2)	0.0%
Debt Service	84,360	-	-	-	0.0%
Reserves	-	27,948	22,564	(5,384)	-19.3%
Sub-total	<u>\$ 4,974,290</u>	<u>\$ 5,835,422</u>	<u>\$ 6,110,895</u>	<u>\$ 275,473</u>	<u>4.7%</u>
Ad Valorem Funding	<u>\$ 4,479,417</u>	<u>\$ 5,200,344</u>	<u>\$ 5,481,201</u>	<u>\$ 280,857</u>	<u>5.4%</u>
Positions	44	47	47	-	0.0%

Significant Changes

Appropriations

Reserves - Decrease is primarily due to estimated equipment expenditures in the Replacement Frequency Fund; this also resulted in a decrease in fund balance.

PERFORMANCE MEASUREMENTS	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Number of EDDM mailers ¹	435,934	914,066	400,000	400,000
Number of EDDM on an emergency or an unplanned basis. ²	217,586	751,701	200	200
Number of departments/agencies featured on PBC TV programming	35	38	35	35
Number of speeches written and/or edited by Public Affairs staff. ³	40	159	36	36
 Number of video service providers carrying PBC TV Channel 20 programming 24/7	4	4	5	5
Public Records requests from the public, media and businesses ⁴	517	879	0	0
Reach of traditional and social media messages relayed to the public and media during an activation of the Emergency Operations Center (not including Channel 20 or website visits). ⁵	192	1,677	200	200
Value of work orders processed ⁶	1,643,541.23	1,314,289	1,650,000	1,650,000

Comments

1. Measurement is in individual items that are mailed. FY20 saw a tremendous increase due to the Covid-19 pandemic and the significant amount of information regarding safety protocols, testing sites, and facial masks that were mailed out.
2. Due to the Covid-19 pandemic, FY20 saw many unplanned EDDM requests in order to address the needs of the community and provide much needed information related to the pandemic.
3. In September of FY18, there was an increase due to Hurricane Dorian hitting PBC and the need to inform the Public of updates. In October of FY19, efforts were placed on other areas in order to get back to normal business after Hurricane Dorian. By March 2020, a tremendous amount of information had to be provided to the public and County staff related to the Covid-19 pandemic, which has lasted throughout FY20.
4. Ultimately, the goal of the department is to be completely transparent and have all information readily available to the public. Increases in FY20 were in direct correlation to the Covid-19 pandemic. Efforts continue to be made to achieve this goal.
5. The goal of this metric is to communicate effectively with the media and public during EOC activations. Although the EOC was not activated in Q1 of FY20, it became activated in Q2 in light of the Covid-19 pandemic. During FY20, the EOC was providing information to the general public and staff for an extended period of time, thus increasing the reach. Targets for FY21 and FY22 were adjusted to account for Covid-19 recovery efforts put in place.
6. Although the value of work orders processed in FY20 decreased, we anticipate an increase in sales for the upcoming fiscal years.

PUBLIC SAFETY

Stephanie Sejnoha, Director
20 South Military Trail
West Palm Beach, Florida 33415
Phone: 561-712-6400

Website Address: <https://discover.pbcgov.org/publicsafety/>

Mission Statement

Enhance the safety and well-being of our community.

Department Overview

The department is comprised of the following divisions: Administration, 9-1-1 Program Services, Animal Care and Control, Consumer Affairs, Emergency Management, Justice Services, and Victim Services.

FY 2021 Highlights & Accomplishments

- Through the State of Florida 911 Board, the Division of 9-1-1 Program Services (9-1-1) coordinated efforts to provide the Florida Highway Patrol Lake Worth Regional Communications Center with 911 equipment connected to the PBC 911 network.
- 9-1-1 worked with the PBC School Police to certify the implementation of 'panic button' technology that will communicate directly with the appropriate County 911 center.
- The Division of Consumer Affairs (CA) launched a web-based portal, allowing 2,000+ home caregivers to submit an application for an ID badge online.
- Division of Justice Services (JS) rendered reentry program services to approximately 400 adults and 65 youth, providing transitional housing, employment assistance, basic needs, identification assistance, pro-social activities, and behavioral health treatment.
- JS Pretrial Services continued to provide services to the court by monitoring individuals 100% telephonically during the COVID-19 pandemic. During the COVID-19 pandemic, Pretrial Services conducted 20% of its interviews using the Palm Beach County Sheriff's Office Video Visitation System.
- Division of Victim Services (VS) was awarded \$225,000 funding from the Florida Council Against Sexual Violence to implement a combination of prevention strategies to reduce victimization, perpetration and risk factors in targeted population of girls 11-22, men and boys, and members of the small business community.

FY 2022 Emerging Issues

- Animal intake is increasing, which may be attributable to eviction moratoriums being lifted. Experiencing severe staff shortages in all sections, including the loss of skilled animal control officers to other agencies. Drug and medical supply shortages are escalating due to the global pandemic.
- JS Reentry Services continues to train case managers about the importance of building rapport and trust with potential clients prior to release from incarceration to increase their likelihood of voluntarily enrolling for services, which will decrease their likelihood of recidivating. However, COVID-19 is hindering enrollment and success rates.
- JS Pretrial Services continues to monitor discussions across the country related to the use of pretrial risk assessment tools. Current studies show that risk assessment tools perpetuate a vicious cycle of discriminatory outcomes. The use of a risk assessment tool in Palm Beach County was put on hold based those factors.
- As a result of a community wide assessment, VS, in partnership with the Criminal Justice Commission is leading an effort to enhance how the County responds to Intimate Partner Violence through a Coordinated Community Response Team.

PUBLIC SAFETY
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 2,790,755	\$ 3,275,500	\$ 3,118,500	\$ (157,000)	-4.8%
Fines & Forfeitures	8,853	4,000	4,000	-	0.0%
Grants	10,226,756	11,059,727	11,990,862	931,135	8.4%
Licenses & Permits	694,372	790,000	743,500	(46,500)	-5.9%
Other	342,708	(181,800)	(192,825)	(11,025)	6.1%
Interfund Transfers	788,129	1,212,846	1,031,396	(181,450)	-15.0%
Fund Balance	5,782,623	7,733,373	8,045,475	312,102	4.0%
Sub-total	<u>\$ 20,634,196</u>	<u>\$ 23,893,646</u>	<u>\$ 24,740,908</u>	<u>\$ 847,262</u>	<u>3.5%</u>
Appropriations					
Personal Services	\$ 18,618,412	\$ 21,726,570	\$ 23,278,860	\$ 1,552,290	7.1%
Operating Expenses	7,517,041	10,941,216	11,317,807	376,591	3.4%
Capital Outlay	501,034	259,500	356,422	96,922	37.3%
Grants and Aids	3,528,592	3,768,738	3,949,686	180,948	4.8%
Transfers	554,140	2,198,730	666,168	(1,532,562)	-69.7%
Reserves	-	5,743,204	7,529,887	1,786,683	31.1%
Sub-total	<u>\$ 30,719,219</u>	<u>\$ 44,637,958</u>	<u>\$ 47,098,830</u>	<u>\$ 2,460,872</u>	<u>5.5%</u>
Ad Valorem Funding	<u>\$ 17,841,478</u>	<u>\$ 20,744,312</u>	<u>\$ 22,357,922</u>	<u>\$ 1,613,610</u>	<u>7.8%</u>
Positions	268	271	266	(5)	-1.8%

Significant Changes

Non-Ad Valorem Revenues


Grants - Increase is primarily due to new grants awarded and time extensions granted for existing grants.

Appropriations

Position - (5)

Mid-Year Adjustment - (5): Eliminated grant positions including One Green Dot Program Faciliator, one Pretrial Services Interviewer, one Psychologist, one Victim Advocate, and one Victim Services Licensed Therapist.

Capital Outlay - Increase is primarily due to increased cost for the procurement of machinery and equipment.

	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Target FY 2021</u>	<u>Target FY 2022</u>
AlertPBC Opt-In Registrations ¹	2,338	1,882	1,500	1,500
Average units of comprehensive advocacy and therapy services provided per crime victim ²	65.5	62	10	10
Ensure vendors meet contractual network availability time of 99.99%	100	100	99.99	99.99
Number of trainings sponsored by DEM ³	46	9	8	8
 Percent of rearrests in Palm Beach County for adult participants active in reentry programming	6.5	5.75	6	6
Percentage of live release - Cats ⁴	73.9	73.75	79	79
Percentage of live release - Dogs ⁵	91.5	92.5	87	87
Percentage of rearrests in Palm Beach County for defendants on the pretrial services supervised release program	4	3.75	4	4
Time (days) to complete address verifications against Master Street Address Guide ⁶	5	4	3	3

Comments

1. In FY20, there were less outreach activities due to the Covid-19 pandemic and a decrease in the ability to provide Opt-In forms to the general public. the department continued to provide information on AlertPBC on social media.
2. The goal is to provide at least 10 units of therapy services per crime victim. In FY19 and FY20, increases in staff, along with the ability to provide some services virtually throughout the Covid-19 pandemic, allowed for an increase in service units. Targets for future years will be adjusted accordingly based on staffing capacity.
3. Due to the ongoing COVID-19 response in FY20, most classes, exercises, trainings, and outreach events were canceled for the health and safety of all involved. targets for FY21 and FY22 were established with staffing capacities and Covid-19 recovery efforts in mind.
4. In FY20, the drop in Live Release of cats is likely a direct result of the loss of our dedicated cat release position on 10/3/19. Diverting existing staff to shelter related tasks requires that some cat releases be delayed, thus increasing the animal's chances of contracting illnesses that further delay release or results in euthanasia. Additionally, the division lost its grant funding for a dedicated TNVR release driver and suffers from staff shortages. We anticipate increased staffing over FY21 and are looking towards a permanently assigned staff member for releasing cats to their point of origin.
5. To be a "No Kill" shelter, 90% live release rate is the benchmark. As an "Open Admission Shelter" responsible for aggressive and dangerous dogs, as well as sick/injured stray dogs, we feel that 87%-90% is an attainable goal for dogs, due to dogs being much easier to place than cats.
6. The goal of this metric is to complete address verifications and corrections within two days of receiving Planning, Zoning, and Building (PZB) Audits. Time delays in FY19 and FY20 were attributed to increased construction in the county, which in turn increased the time it took to verify actual address ranges.

PURCHASING

Kathleen Scarlett, Director
50 South Military Trail, Suite 110
West Palm Beach, Florida 33415
Phone: 561-616-6800

Website Address: <https://discover.pbcgov.org/purchasing/>

Mission Statement

To effectively and efficiently provide Palm Beach County Departments with access to goods and services.

Department Overview

Pursuant to the Purchasing Code (Sections 2-51 through 2-58 of the Palm Beach County Code), the Purchasing Department procures non-construction related goods and services valued at or exceeding \$5,000 and also monitors all procurements under \$5,000 made by County departments through the Decentralized Purchase Order (DPO) process. The procurement of goods and services is accomplished through various methods including a Request for Quote (RFQ), Invitation for Bid (IFB), Request for Submittal (RFS), Request for Proposal (RFP), and alternative source selections, including but not limited to, Sole Source purchases, Emergency Purchases, and Piggyback purchases.

FY 2021 Highlights & Accomplishments


- Procured roughly \$255 million in non-construction related goods and services.
- Received and responded to 21 protests. Two hearings were requested before a Special Master.
- Played an integral role in combating the COVID-19 pandemic by supporting County Administration at the Emergency Operations Center.
- Completed 100 WebEOC missions including receiving and delivering personal protective equipment and supplies to countywide testing and vaccination sites; local municipalities; constitutional offices; and other partner agencies in response to COVID-19.
- Established a collaborative effort with the Departments of Housing and Economic Development and Community Services to process CARES Act applications for various CARES related assistance programs.
- Drafted contracts to provide food to individuals impacted by the COVID-19 pandemic.
- Provided COVID-19 testing for County employees and the public at various County testing sites.
- Consolidated 462 individual copier contracts utilized by County departments into one countywide contract.

FY 2022 Emerging Issues

- Continue to amend the Purchasing Code to include the new policies established by the BCC, County Administration, and the Equal Business Opportunity Ordinance. Due to Purchasing's involvement with the COVID-19 pandemic, this was postponed to be brought to the BCC in Spring 2022.
- Continue to be an essential part of the County's COVID-19 Response Team by ensuring that an adequate amount of PPE is available for County employees and programs; drafting agreements to assist entities with their needs; and providing support where needed.
- Prepare for the major implementation of VSS 4.0 to our Vendor Self Service Program, which is utilized by the County's 16,000+ vendors.
- Provided necessary support and assistance to County departments for expenditure of American Recovery Plan Act funds.

PURCHASING
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 10	\$ 110	\$ 110	\$ -	0.0%
Fines & Forfeitures	-	1,500	1,500	-	0.0%
Other	14,829	-	-	-	0.0%
Sub-total	<u>\$ 14,839</u>	<u>\$ 1,610</u>	<u>\$ 1,610</u>	<u>\$ -</u>	<u>0.0%</u>
Appropriations					
Personal Services	\$ 3,980,572	\$ 4,077,851	\$ 4,270,106	\$ 192,255	4.7%
Operating Expenses	(239,373)	371,959	382,196	10,237	2.8%
Sub-total	<u>\$ 3,741,199</u>	<u>\$ 4,449,810</u>	<u>\$ 4,652,302</u>	<u>\$ 202,492</u>	<u>4.6%</u>
Ad Valorem Funding	<u>\$ 3,726,360</u>	<u>\$ 4,448,200</u>	<u>\$ 4,650,692</u>	<u>\$ 202,492</u>	<u>4.6%</u>
Positions	45	46	46	0	0.0%

	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Percentage of "Non-Concur" Emergency Purchases	54	32.4	25	25
Percentage of DPOs needing clarification (rework required) ¹	17.2	7.7	5	5
Percentage of DPOs reported to County Administration ²	6.4	0.18	3	3
 Percentage of Requisitions Cancelled ³	15	30	13	13
Percentage of Requisitions Modified (rework required) ⁴	65.7	18.7	40	40
Percentage of Solicitations Cancelled (rework required) ⁵	7.1	4.6	5	5
Percentage of Solicitations Modified (rework required) ⁶	107.5	130.5	50	50
Percentage of Solicitations Re-Solicited ⁷	14.3	29.1	8	8

Comments

1. Although the number of Decentralized Purchase Orders has decreased in FY20, the total number of DPOs requiring the Buyer to seek clarification from the User Departments remains excessive and time consuming. The Purchasing Department has created a new training position to better assist Buyers and Departments with the purchasing process in order to decrease rework.
2. The Purchasing Department has created a new training position to better assist Buyers and Departments with Decentralized Purchase Orders and the purchasing process in order to decrease rework and any policy violations which require County Administration review.
3. Due to COVID-19, the Percentage of Requisitions Cancelled was impacted. Total Number of Requisitions FY20: 620; Total Number of Requisitions Cancelled FY20: 186 Total Number of Requisitions FY19: 1,513; Total Number of Requisitions Cancelled FY19: 226
4. The Purchasing Department has created a new training position to better assist Buyers and Departments with the purchasing process in order to decrease rework.
5. The Purchasing Department has created a new training position to better assist Buyers and Departments with the purchasing process in order to decrease rework.
6. Due to COVID-19, the Percentage of Solicitations Modified was impacted in FY20. Total Number of Solicitations FY20: 151; Total Number of Solicitations Modified FY20: 196 Total Number of Solicitations FY19: 577; Total Number of Solicitations Modified FY19: 620 The Purchasing Department is looking into how the new training position can incorporate this issue in the trainings for future fiscal years.
7. Due to COVID-19, the Percentage of Solicitations Re-Solicited was impacted. Total Number of Solicitations FY20: 151; Total Number of Re-Solicitations FY20: 45 Total Number of Solicitations FY19: 577; Total Number of Re-Solicitations FY19: 82

RISK MANAGEMENT

Scott Marling, Director
100 Australian Avenue, Suite 200
West Palm Beach, Florida 33406
Phone: 561-233-5400

Website Address: <https://discover.pbcgov.org/riskmanagement/>

Mission Statement

To identify, analyze, and control the risks associated with the programs, operations, and services provided to the employees and citizens of Palm Beach County in a professional, comprehensive, and cost effective manner.

Department Overview

The department is comprised of the following activities: Employee Assistance Program, Employee Safety/Loss Control, Group Insurance, Occupational Health, Property and Casualty, and Workers' Compensation.

FY 2021 Highlights & Accomplishments

- The Workers' Compensation Division (WC) was successful in defending a decision regarding a claim that will significantly reduce future exposure to the County and other municipalities similarly situated.
- The Property and Casualty Insurance Division (PCI) rolled out an electronic insurance tracking form used by county staff to inform the tracking vendor of contracted insurance requirements eliminating the need to scan and send contract pages.
- The Employee Safety & Loss Control Division (ES/LC) and the Occupational Health Clinic (OHC) continued collaboration with the Clerk's office to implement the PeopleSoft Incident Management System across County departments. The Water Utilities Department and Facilities Maintenance Department are the first two departments that have the PeopleSoft Incident Management System integrated.
- The Employee Assistance Program (EAP) has provided a 35% increase in service demands due to the COVID-19 pandemic and factors related.
- The Group Insurance division (GI), through the Wellness Program section, administered a COVID-19 vaccine incentive program to encourage employees to receive the COVID-19 vaccine. This program disbursed a wellness incentive to 2,185 eligible employees through 08/30/2021.

FY 2022 Emerging Issues

- WC will continue to experience an increase in costs related to Post Traumatic Stress Disorder (PTSD) claims.
- There are pending appellate court cases in the Workers' Compensation PTSD law. If they are decided unfavorably, it will set a precedent that will increase costs to the County.
- ES/LC, PCI, and OHC will continue rolling-out the PeopleSoft Incident Management System across County departments.
- EAP will continue to compile resources for clients pertaining to a variety of national and worldwide disasters (e.g., hurricanes, COVID-19, and global unrest) which can cause emotional disturbance.
- GI is closely monitoring the medical plan for increases in claims expenses. Claims cost are up due to COVID-19 claims as well as an increase in claims overall. Group Insurance may recommend adjustments to cost sharing, premium rates, or the program structure as cost containment measures.




RISK MANAGEMENT
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 381	\$ -	\$ -	\$ -	0.0%
Other	104,301,483	109,086,484	114,049,191	4,962,707	4.5%
Fund Balance	28,313,322	25,753,580	28,653,330	2,899,750	11.3%
Sub-total	<u>\$ 132,615,186</u>	<u>\$ 134,840,064</u>	<u>\$ 142,702,521</u>	<u>\$ 7,862,457</u>	<u>5.8%</u>
Appropriations					
Personal Services	\$ 2,809,260	\$ 2,852,367	\$ 3,118,769	\$ 266,402	9.3%
Operating Expenses	99,793,580	110,905,658	116,107,109	5,201,451	4.7%
Capital Outlay	17,979	-	-	-	0.0%
Reserves	-	21,458,395	23,879,334	2,420,939	11.28%
Sub-total	<u>\$ 102,620,819</u>	<u>\$ 135,216,420</u>	<u>\$ 143,105,212</u>	<u>\$ 7,888,792</u>	<u>5.8%</u>
Ad Valorem Funding	<u>\$ 371,815</u>	<u>\$ 376,356</u>	<u>\$ 402,691</u>	<u>\$ 26,335</u>	<u>7.0%</u>
Positions	30	30	30	-	0.0%

Significant Changes

Appropriations

Operating Expenses- Increase is related to expenses for claims. This is also attributed to increased in Reserves and Fund Balance.

PERFORMANCE MEASUREMENTS		Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
	Average number of days for Loss Control Specialist to follow up with department upon notification of an incident/accident. ¹	10	2.66	4	3
	Buildings that received safety inspections. ²	179	126	110	135
	Participants in Safety Training Programs ³	6,588	5,645	3,800	4,500
	Total employee cases in the Employee Assistance Program ⁴	253	295	265	310
	Number of participants in Educational and Training Programs Offered ⁵	82	90	86	88
	PPO network penetration ⁶	77	72	90	90
	Percent of Workers' Compensation Cases treated in-house ⁷	73.25	91.75	74	74
	Percentage increase in wellness program encounters ⁸	5.6	0.02	5	5
	Percentage of exams completed within two days	97	98	98	98
	The number of incidents reported ⁹	3,000	1,866	3,600	3,600
	The number of incidents that become claims	460	426	420	420
	Workers' Compensation Claims closing ratio ¹⁰	127	94	105	105

Comments

1. Adding staff to this area in FY20 has helped in mitigating previously higher numbers.
2. Targets and goals were exceeded in FY19 and FY20 despite remote working schedules with the addition of 1 new staff member (Contractor).
3. Although there was a decrease in FY20 due to the Covid-19 pandemic, the division was able to offer web based trainings in lieu of traditional classroom trainings. Targets have been adjusted for future years as hybrid trainings will most likely continue.
4. Increase in employee cases in FY20 was a direct impact from the Covid-19 pandemic. many employees exhibited higher cases of anxiety, stress, and family stressors associated with the pandemic.
5. Fluctuation related to Covid 19 from 2020 to 2021. Targets were created pre-pandemic and were increased by 5% year over year.
6. This objective has consistently been difficult to achieve, although the department is continuously looking into options within health insurance providers to help increase the PPO network penetration.
7. In FY20, the department changed staffing and schedule options. In-house treatment with a medical provider on site five days per week reduces treatment with outside providers and increases in-house care.
8. This metric was negatively impacted in FY20 by the Covid-19 pandemic as in-person classes, trainings, and events were cancelled. The program was able to pivot and provide some virtual alternatives to existing offerings while also introducing new virtual programming.
9. Although decreases took place in FY20, it's speculated that increases will take place in FY21 and FY22 due to Covid-19 recovery efforts getting programming back to a normal pace.
10. This metric was negatively impacted by the Covid-19 pandemic in FY20 but should return to normal levels in upcoming fiscal years.

WATER UTILITIES
Ali Bayat, Director
8100 Forest Hill Blvd
West Palm Beach, FL 33413
Phone: 561-493-6000

Website Address: <https://discover.pbcgov.org/waterutilities/Pages/default.aspx>

Mission Statement

To provide the highest quality potable water, reclaimed water, and wastewater service to customers in a fiscally and environmentally sound manner. The Department's vision is to have the "Best Water, Best Service, and Best Environmental Stewardship."

Department Overview

Provides potable water distribution and wastewater collection services to approximately 600,000 residents within 1,200 square miles of the primarily unincorporated area of Palm Beach County. Operates five regional water treatment plants with a total treatment capacity of 113.28 million gallons per day (mgd). Owns and operates the 35 mgd Southern Region Water Reclamation Facility, a state-of-the-art wastewater treatment and water reclamation facility. Operates a Central Region Operations Center, a Southern Region Operations Center, Western Region Operations Center and a Northern Region Operations Center, and Central Laboratory, and two Customer Service Facilities.

The department is comprised of the following divisions: Finance & Administration, Engineering Services, Environmental Health and Safety & Laboratory, Customer Service and Communications, Operations (Lines and Water/Wastewater Treatment Plants), Maintenance (Lift Stations, Infiltration and Inflow, and Facilities, Water/Wastewater Treatment Plants), Information Technology, and Asset Management.

FY 2021 Highlights & Accomplishments

- Implemented strategic plans to ensure service to our customer base during the COVID-19 pandemic.
- Completed the utility rate study to ensure service rates and charges are based on sound utility accounting, management, and financial principles while also being legally justifiable.
- Adopted a new rate structure that addresses the American Water Works Association best practices while also being revenue neutral.
- Expended more than \$40 million on capital improvement projects.
- Implemented protocols and procedures to bring utilities to international standards.
- Completed 1 inch meter change-out program that includes 100% or 157,769 meter installations, and began the change-out program for large meters including 1 ½ inch and above, with a 95% completion status.
- Integrated Maximo, an enterprise asset management software, with Advantage financial software to streamline procurement processes.
- Resumed yearly large meter testing to help retain potential revenue assessed with master production and commercial meters.

FY 2022 Emerging Issues

- Maintaining timely implementation of capital improvement projects.
- Completing the consumptive use permit process and securing adequate raw water allocation to support county growth for the next 20 years.
- Working with other municipal partners to develop a master plan for the East Central Regional Water Reclamation Facility.
- Continuing operation and maintenance of all facilities to ensure compliance, while also dealing with the difficulty of slowed global supply chains and material and production price increases due to the COVID-19 pandemic.

WATER UTILITIES
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 17,312	\$ -	\$ -	\$ -	0.0%
Grants	-	-	113,297	113,297	0.0%
Interfund Transfers	202,709,000	182,914,207	197,158,589	14,244,382	7.8%
Other	16,622,822	-	-	-	0.0%
Fund Balance	2,660,534	4,807,793	5,481,991	674,198	14.0%
Sub-total	<u>\$ 222,009,668</u>	<u>\$ 187,722,000</u>	<u>\$ 202,753,877</u>	<u>\$ 15,031,877</u>	<u>8.0%</u>
Appropriations					
Personal Services	\$ 53,169,668	\$ 56,658,715	\$ 61,120,209	\$ 4,461,494	7.9%
Operating Expenses	101,002,747	120,238,918	125,899,520	5,660,602	4.7%
Capital Outlay	4,418,278	5,708,750	9,307,000	3,598,250	63.0%
Charge Offs	(9,837,483)	1	-	(1)	-100.0%
Transfers	136,471	68,651	69,321	670	1.0%
Reserves	-	5,046,965	6,357,827	1,310,862	26.0%
Sub-total	<u>\$ 148,889,681</u>	<u>\$ 187,722,000</u>	<u>\$ 202,753,877</u>	<u>\$ 15,031,877</u>	<u>8.0%</u>
Ad Valorem Funding	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
Positions	612	616	622	6	1.0%

Significant Changes

Non-Ad Valorem Revenues

Fund Balance - Increase is primarily due to adjustments in the balance brought forward from the prior year. This is also attributable to the increase in Reserves.




Appropriations

Positions - 6

Budget Process - 6: One Utility Regulatory Compliance Technician, two Infiltration and Inflow Technician II, one Communicator (Bargaining Unit), and two Customer Service Specialist I.

Operating Expenses - Increase is primarily due to information technology maintenance costs, increased security needs, major repairs at repump stations, and other one-time costs.

Capital Outlay - Increase due to capital equipment needs including generators and vehicles.

	PERFORMANCE MEASUREMENTS	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
	Cost per thousand gallons of potable water ¹	1.41	1.61	1.5	1.5
	Cost per thousand gallons of treated wastewater ²	2.21	2.27	2.1	2.1
	Percentage of preventative maintenance versus corrective maintenance that shows a reduction in life cycle costs of the organization's assets.	15.38	14.4	15	15
	Total overtime and comp time hours ³	58,599	56,278	60,000	60,000
	Call Center -call volume ⁴	397,584	351,675	360,000	360,000
	Communications - Incoming calls from external stakeholders ⁵	17,063	29,093	30,000	30,000
	Communications - Incoming/Outgoing Calls from Internal Stakeholders ⁶	84,580	114,458	111,600	111,600

Comments

1. Metric is calculated as such: Operations Cost (Electricity, Chemicals, Personnel, etc.)/1000 Gallons of Potable Water. Increase in cost of supplies due to the Covid-19 pandemic contributed to the total increase in FY20.
2. Metric is calculated as such: Operations Cost (Electricity, Chemicals, Personnel, etc.)/1000 Gallons of Treated Wastewater Water. Increase in cost of supplies due to the Covid-19 pandemic contributed to the total increase in FY20.
3. Management is monitoring overtime/comp time trends to analyze, understand and pin point organization changes such as increases and decreases that will help with decision making in the following areas: personnel placement, preventative maintenance, project management and efficient/effective utilization of the workforce.
4. WUD agreed to not disconnect service for a period of time due to COVID. Calls and wait times increased dramatically beginning in July 2020, when disconnections of service due to non payment resumed.
5. FY20 actual includes all incoming calls channeled through the customer queue. The increase can be attributed to residents calling to ensure services were not paused during the Covid-19 Pandemic. Additionally, the actual for FY19 is partial data since this metric was implemented in January 2019.
6. WUD would like to see these actuals decrease as they pertain to employee calls. Increase in FY20 are related to the Covid-19 pandemic and service queries. Additionally, the actual for FY19 is partial data since this metric was implemented in January 2019.

YOUTH SERVICES

Tammy K. Fields, Director
50 South Military Trail, Suite 203
West Palm Beach, FL 33415
561-242-5700

Website Address: <https://discover.pbcgov.org/youthservices/>

Mission Statement

Growing brighter futures by providing quality service, education, and access to resources and opportunities.

Department Overview

The department divisions are comprised of the following: Administration, Outreach and Community Programming, and the Residential Treatment and Family Counseling.

FY 2021 Highlights & Accomplishments

- Youth Services Department (YSD) was recognized with four Achievement Awards from the National Association of Counties (NACo) in the categories of children and youth and civic education and public information. NACo recognized the department's Education and Training Center's Equity and Diversity Program, Highridge Family Center's Intensive Outpatient Program, and the Summer Camp Scholarship and Summer Food Service Programs during a Pandemic.
- YSD issued the FY 2022 Notice of Funding Opportunity and received 31 proposals of which, two were non-responsive and 14 were recommended for funding in a total amount not to exceed \$1,130,000.
- Highridge Family Center (HRFC) received two (2) awards for the ability to make significant programmatic changes in response to the pandemic: the COVID Outstanding Recognition Award from the Safety Council of Palm Beach County and a Resiliency Award from the Sanctuary Institute.
- The Ed Center facilitated doctoral trainee placements to provide high quality psychological services to the community at a nominal cost to the County. Two postdoctoral fellows, four doctoral interns, and one psychology practicum trainee successfully completed clinical placements at RTFC.
- The Ed Center developed and implemented an Internet-Based Parent Child Interaction Therapy (I-PCIT) program, a very specialized and highly efficacious, evidence-based intervention for young children.
- Summer Food Service Program (SFSP) addressed summer food shortage during COVID-19 and served over 150,000 meals.
- Through funding from Friends of Youth Services, 18 camps participated in a literacy pilot program from Scholastic LitCamp. OCP awarded 3,675 youth with Summer Camp scholarships totaling \$2.7 million leveraged from CSC. Of those awarded, 60 youth were involved in the delinquency system; 164 were involved in the dependency system and 364 identified as homeless.
- YSD provided 30,000 disposable masks to summer camp providers.
- YSD supported year-round and summer programs, providing supportive and preventive services to approximately 9,800 youth, parents/caregivers and service organizations through 46 contracts.

FY 2022 Emerging Issues

- Increasing need of families and youth, especially in the area of mental health, due to COVID-19.
- Several staff vacancies and difficulty filling positions.
- Ongoing implementation of the Sanctuary Model of trauma informed care in order to obtain Department-wide certification. HRFC will seek recertification from the Sanctuary Institute in 2022.
- Continued maintenance of high quality telehealth and in-person programmatic practices/services while balancing safety concerns in a dynamic environment caused by the pandemic.
- The Four Points and South Offices are scheduled for renovations which will necessitate creative thinking on how to minimize the disruption of services.

YOUTH SERVICES
Department Financial Summary




	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Fines & Forfeitures	\$ 2,076	\$ -	\$ 2,000	\$ 2,000	0.0%
Grants	472,756	681,898	681,898	-	0.0%
Other	150,696	100,290	37,773	(62,517)	-62.3%
Interfund Transfers	272,982	257,000	275,000	18,000	7.0%
Fund Balance	50,673	51,638	41,613	(10,025)	-19.4%
Sub-total	<u>\$ 949,183</u>	<u>\$ 1,090,826</u>	<u>\$ 1,038,284</u>	<u>\$ (52,542)</u>	<u>-4.8%</u>
Appropriations					
Personal Services	\$ 6,709,878	\$ 7,455,874	\$ 7,889,174	\$ 433,300	5.8%
Operating Expenses	2,041,556	3,037,877	3,180,831	142,954	4.7%
Capital Outlay	109,448	26,260	26,260	-	0.0%
Grants and Aids	4,649,348	4,505,851	4,424,523	(81,328)	-1.8%
Sub-total	<u>\$ 13,510,230</u>	<u>\$ 15,025,862</u>	<u>\$ 15,520,788</u>	<u>\$ 494,926</u>	<u>3.3%</u>
Ad Valorem Funding	<u>\$ 12,561,047</u>	<u>\$ 13,935,036</u>	<u>\$ 14,482,504</u>	<u>\$ 547,468</u>	<u>3.9%</u>
Positions	88	89	89	-	0.0%

Significant Changes

Non-Ad Valorem Revenues

Other - Decrease due to the discontinuation of a joint contract between the County, Children's Services Council, and South Tech School.

Interfund Transfers - Due to the increased funding for the Family Violence Intervention Program provided by Public Safety Department.

PERFORMANCE MEASUREMENTS		Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
	Number of Educational Enrichment Camp locations	24	25	23	23
	Number of trainings/conferences provided ¹	128	101	84	84
	Number of cases/families that completed FVIP	76	91	80	80
	Number of youth engaged and participating in activities at YEC funded sites ²	335	315	250	250
	Number of youth engaged in Future Leaders ³	132	147	60	60
	Number of behavioral/mental health training provided by Ed Center staff.	70	69	60	60
	Number of clients receiving community based services through YFC ⁴	593	571	500	500
	Number of direct services hours of behavioral health treatment (residential, community based & outpatient) provided. ⁵	155,353.31	86,730	128,000	128,000
	Number of students receiving school-based services ⁶	491	391	450	300
	Percentage of families who have completed treatment or at least 12 sessions of care.	64.33	61	62	62
	Percentage of pervasively impaired youth who improved with residential treatment	92	97	85	85

Comments

1. FY20 actual was impacted by the Covid-19 pandemic. Targets for FY21 and FY22 were created with post-pandemic recovery efforts in mind.
2. Youth Empowerment Centers operate in Belle Glade, Lake Worth and Belle Glade offer services focused on the prevention of youth violence, empowering youth, promoting education, health, and leadership within the community. Targets for FY21 and FY22 targets were created with post-pandemic recovery efforts in mind.
3. Future Leaders United for Change continues to grow every year. The objective is to engage youth from all geographic areas within Palm Beach County with exposure and experiences that represent the population. Future fiscal year targets will be adjusted accordingly.
4. An essential part of Youth Family Counseling's mission is to provide high quality community based services to as many Palm Beach County residents as possible who need the services. RTFC and YFC track the number of youth and families receiving services and use this as an indicator that we are helping as many people in the community as possible given the amount of staff available due to staffing shortages in FY20. Targets for FY21 and FY22 were projected while considering these staffing shortages.
5. This metric was significantly negatively impacted by the need to close the residential program for a period of time during the COVID-19 pandemic.
6. The ability to provide services in the schools was negatively impacted in FY20 due to COVID-19 (i.e social distancing, no office/in person sessions and school closures).



COMMISSION ON ETHICS

Mark Bannon, Director
The 1916 Historic Courthouse
300 North Dixie Highway, Suite 450
West Palm Beach, FL 33401
Phone: 561-355-1915

Website Address: <http://palmbeachcountyethics.com/>

Mission Statement

To foster integrity in public service, to promote the public's trust and confidence in that service, and to prevent conflicts between private interests and public duties.

Department Overview

Department Overview Authorized under Palm Beach County Code Article V, Division 8, Section 2-254, the Commission on Ethics (COE) was created and established in Palm Beach County to: 1) issue advisory opinions regarding County ordinances within the jurisdiction of the COE as requested by elected and appointed County and municipal officials, County and municipal employees, vendors of the County or municipalities located within the County, and lobbyists, employers, and principals of lobbyists who lobby the County or any municipality located within the County; 2) make legal sufficiency and probable cause determinations of complaints alleging violations of any ordinance within COE jurisdiction, approve settlement agreements, issue public reports and final orders regarding disposition of complaints, and impose penalties where indicated; 3) develop educational programs and materials and engage in community outreach to inform and educate County and municipal officials and employees, County or municipal vendors, lobbyists and principals of lobbyists, and other entities that do business with or lobby the County or any municipality within the County, as well as, the public at large about County ethics ordinances and the importance of ethics to the public's confidence in County and municipal government; and 4) review laws relating to ethics in government

The Office of Public Engagement is committed to increasing the public's knowledge of and engagement with the department's parks, beaches, facilities, services, volunteer opportunities, and communicating the many benefits each offers. We achieve this by cultivating meaningful relationships with residents, visitors, community leaders and media outlets, providing the highest standard of customer service in the dissemination of information, and recruiting talented volunteers whose dedication to the County results in millions of taxpayer dollars saved.

FY 2021 Highlights & Accomplishments

- Provided 23 prior advisory opinions to individuals resolving the need for the publication of new opinions.
- Processed 15 advisory opinions and opened six sworn complaints and 11 inquiries based upon information obtained from anonymous or unsworn sources.
- Due to the COVID-19 Pandemic, staff transitioned to being able to work remotely giving staff the ability to perform all functions related to their position without having to maintain a physical presence in the office.

FY 2022 Emerging Issues

- Review the recent changes to the Code of Ethics, Commission on Ethics Ordinance, and the Lobbyist registration Ordinance; update the COE website, all written materials and guides, training, and overview materials. These were originally scheduled to be completed in 2020, but due to the COVID-19 pandemic and limitations on our ability to meet with stake holders, they remain emerging issues.

COMMISSION ON ETHICS
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Other	\$ 12	\$ -	\$ -	\$ -	0.0%
Sub-total	\$ 12	\$ -	\$ -	\$ -	0.0%
Appropriations					
Personal Services	\$ 672,902	\$ 700,717	\$ 731,822	\$ 31,105	4.4%
Operating Expenses	21,856	39,159	39,582	423	1.1%
Capital Outlay	7,646	-	-	-	0.0%
Sub-total	\$ 702,404	\$ 739,876	\$ 771,404	\$ 31,528	4.3%
Ad Valorem Funding	\$ 702,392	\$ 739,876	\$ 771,404	\$ 31,528	4.3%
Positions	5	5	5	-	0.0%

	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Average time (in days) for completion of advisory opinions ¹	35	10	15	15
Number of council meetings attended by staff ²	41	0	39	39
Number of in-person training presentations ³	27	11	15	15
Number of training compliance reviews completed ⁴	20	0	11	11
Percentage of county and municipal employees and officials trained/retrained according to their policy schedules. ⁵	96.18	NA	90	90
Percentage of passing/compliant reviews ⁶	50	NA	90	90



Comments

1. The number of Advisory Opinions was lower in FY20, therefore more manageable. The office typically has 30 days to complete these opinions, although the goal is to complete them at a faster pace.
2. Typically, at least one council meeting is attended per each of the 38 municipalities. Due to Covid-19 and social distancing regulations put in place for safety reasons, staff have not attended meetings in FY20. Staff will presumably return to meeting attendance in FY21. An additional municipality has been created, bringing the target number up by one.
3. In-person trainings were decreased starting in March 2020 due to Covid-19 safety regulations implemented and the cancellation of all in-person meetings, trainings, etc. Trainings are provided upon request, and at this time, no trainings have been requested, presumably due to continued Covid-19 constraints and social distancing requirements. There are pre-recorded Ethics trainings available through the office website, where employees and officials under COE jurisdiction are referred to.
4. Due to the Covid-19 Pandemic, there were no audits or reviews completed in FY20. Although agencies typically complete in-house trainings in the beginning of the fiscal year, reviews and audits occur in the second half of the fiscal year. In FY20, the Pandemic occurred during the second half of the year, thus impeding any reviews to be done. The outcome is zero since the opportunity would have been available to complete reviews due to some trainings being provided but reviews were not done due to Covid-19.
5. There is no data for this metric in FY20 since it was not applicable to take the percentage of 0 trainings provided. Due to the Covid-19 Pandemic, there were no audits or reviews completed this Fiscal Year. Although agencies typically complete in-house trainings in the beginning of the fiscal year, reviews and audits occur in the second half of the fiscal year. In FY20, the Pandemic occurred during the second half of the year, thus impeding any reviews to be done.
6. There is no data for this metric in FY20 since it was not applicable to take the percentage of 0 reviews provided. Due to the Covid-19 Pandemic, there were no audits or reviews completed this Fiscal Year.

CRIMINAL JUSTICE COMMISSION

Regenia Herring, Executive Director
301 North Olive Avenue, Suite 1001
West Palm Beach, Florida 33401
Phone: 561-355-4943

Website Address: <https://discover.pbcgov.org/criminaljustice/>

Mission Statement

The Criminal Justice Commission (CJC) was established by County Ordinance in 1988 to study all aspects of the criminal justice and crime prevention systems within the federal, state, county, municipal, and private agencies within the County. This purpose includes the study of the health and human services and educational systems, among others, as they pertain to criminal justice or crime prevention.

Department Overview

The CJC is comprised of 21 public sector members representing local, state, and federal criminal justice and governmental agencies, 10 private sector business leaders nominated by the Economic Council of the County, and one clergy member nominated by a variety of clergy associations in the County representing a broad-range of faiths. The CJC is now respected as the forum for review of any policy, procedure, program, grant, legislation, or issue that impacts the criminal justice system in the County.

Staffing and Operations

Under the leadership of the Executive Director, the CJC staff facilitates various committees and projects, as well as, does the minutes, agendas, research, and behind-the-scenes consensus building. The CJC's Research and Planning Unit conducts research to support issues that arise during CJC committee meetings. The CJC's Program Development Unit identifies and implements pilot programs that further the CJC's adopted priorities.

FY 2021 Highlights & Accomplishments

- Moderated eight community forums on policing throughout Palm Beach County from October 2020 – April 2021 in nine diverse geographic locations. Nearly 650 persons participated in these discussions.
- Created the Coordinated Community Response on Domestic and Intimate Partner Violence, of which is comprised of a multi-disciplinary team of professionals and citizens who gather regularly to examine the response of our community systems to victim and offenders of domestic and intimate partner violence.
- In partnership with the Palm Beach County Sheriff's Office, an Aware and Care campaign was created to address school and community mass violence. This campaign increases public awareness and educates community members regarding potential risk factor indicators, where to access prevention and intervention services, and where to report suspicious behavior.

FY 2022 Emerging Issues

- Evaluating alternatives to the current criminal justice bail/bond system; proving options to address and reduce the over-incarceration of low-level non-violent offenders.
- Reviewing the interconnectivity of public health, education, economic development, and housing with the criminal justice system to support equitable policy, services, engagement and networks.
- Advancing data collection, analysis, and dissemination of criminal justice information through the implementation of a public-facing interactive data dashboard.
- Establishing a Trauma-Informed jurisdiction to include train-the-trainer trainings to criminal justice agencies throughout the county.

**CRIMINAL JUSTICE COMMISSION
Department Financial Summary**

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Fines & Forfeitures	\$ 335,825	\$ 320,000	\$ 386,800	\$ 66,800	20.9%
Grants	1,269,433	1,221,954	1,694,776	472,822	38.7%
Other	67,778	17,444	16,695	(749)	-4.3%
Fund Balance	483,624	1,107,103	662,378	(444,725)	-40.2%
Sub-total	<u>\$ 2,156,660</u>	<u>\$ 2,666,501</u>	<u>\$ 2,760,649</u>	<u>\$ 94,148</u>	<u>3.5%</u>
Appropriations					
Personal Services	\$ 1,003,920	\$ 1,222,025	\$ 1,202,711	\$ (19,314)	-1.6%
Operating Expenses	318,576	592,915	623,818	30,903	5.2%
Capital Outlay	2,394	1,500	1,000	(500)	-33.3%
Grants and Aids	229,647	491,400	548,441	57,041	11.6%
Transfers	477,535	738,491	588,617	(149,874)	-20.3%
Reserves	-	295,976	528,098	232,122	78.4%
Sub-total	<u>\$ 2,032,072</u>	<u>\$ 3,342,307</u>	<u>\$ 3,492,685</u>	<u>\$ 150,378</u>	<u>4.5%</u>
Ad Valorem Funding	<u>\$ 962,877</u>	<u>\$ 675,806</u>	<u>\$ 732,036</u>	<u>\$ 56,230</u>	<u>8.3%</u>
Positions	12	12	12	-	0.0%

Significant Changes

Non-Ad Valorem Revenues

Fines & Forfeitures - Increase is primarily due to aligning the budget with prior year estimate.

Grants - Increase is primarily due to new grant awards and time extensions for current grants.

Fund Balance - Decrease is primarily due to the \$1.4M MacArthur Foundation's Safety and Justice Challenge fund not receiving the revenue expected.

Appropriations

Transfers - Decrease is primarily due to a lower award amount for the current year. This contributes to the increase in reserves.

PERFORMANCE MEASUREMENTS	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Average number of jail days ¹	27.08	23.46	22	22
Incarceration rate per 100,000 county population ²	124	109.6	130	130
Number of CJC Executive Committee meetings held ³			14	14
Number of Corrections Task Force / Public Safety Coordinating Council meetings held ⁴	7	2	9	9
Number of Law Enforcement Planning Council meetings held ⁵	9	5	10	10
Number of community engagement events held	5	5	4	4
Number of full CJC meetings held ⁶			10	10
Number of residents graduated from Citizens Criminal Justice Academy ⁷	140	56	125	125
Percent of jail admissions for Failing To Appear for Court	12.13	10.83	10	10
Percentage of African American inmates in county jail ⁸	54.38	55.38	47	47



Comments

1. Although this metric fell short of the intended FY 2020 target of 22 days, the average number of jail days (also referred to as average length of stay) was reduced 13% from 27.08 in FY 2019 to 23.6 in FY 2020.
2. This metric is not controlled by CJC, although the Commission provides data and best practices information to assist in the reduction of incarceration rates. Metric calculation: Average Daily Population divided by Total Palm Beach County Population multiplied by 100,000. It is speculated that the decrease in rate in FY20 was in correlation to the Covid-19 Pandemic and decrease in overall arrests.
3. This metric was implemented in FY21. There are 9 planned meetings per year, whereas meetings do not typically take place in Summer/Holiday months.
4. There are typically 9 meetings held during the year, with a break from June-August. FY20 target was not achieved due to the Covid-19 pandemic and need to cancel in-person trainings per safety regulations.
5. There are typically 9 meetings held during the year, with a break from November to December, and in July. FY20 target was not achieved due to the Covid-19 pandemic and need to cancel in-person trainings per safety regulations. FY21 and FY22 has increased targets in attempts to make up for lost meetings in previous years.
6. This metric was implemented in FY21. There are 9 planned meetings per year, whereas meetings do not typically take place in Summer/Holiday months.
7. In FY20, several trainings were cancelled due to the Covid-19 pandemic.
8. The CJC continues to work with the community to address concerns of disparity.

OFFICE OF COMMUNITY REVITALIZATION

Houston L. Tate, Director
2300 North Jog Road, 2nd Floor
West Palm Beach, Florida 33411
Phone: 561-233-5303

Website Address: <https://discover.pbcgov.org/ocr/>

Mission Statement

To strengthen and improve Palm Beach County neighborhoods by engaging citizens' participation, enhancing governmental response to community needs, and providing education, technical, and financial assistance to help residents plan and implement sustainable neighborhood improvements.

Department Overview

The Office of Community Revitalization (OCR) facilitates and coordinates community revitalization initiatives within designated residential neighborhoods in unincorporated Palm Beach County. These initiatives are undertaken in partnership with other County departments and outside agencies.

One of the core OCR initiatives is its Community Connect Initiative, designed to provide neighborhoods with a link to County government; increase citizens' access to news and information; increase understanding of local government structure; enhance citizens engagement and participation in local problem-solving and decision making; and foster a proactive interaction with local government built on trust, reciprocity, and understanding. The initiative is comprised of a website, e-mail publications, ongoing news and resource alerts, individual and community connection meetings, speaking engagements, citizen education, workshops, brochures and handouts, and a referral program.

FY 2021 Highlights & Accomplishments

- Facilitated the successful implementation of 15 out of the 16 community improvement projects funded through the Neighborhood Engagement and Transformation (NEAT) Grant Program. Notable projects included: neighborhood front entrance improvements and landscaping, community gardens, park enhancement projects, block house painting, and exterior home repairs.
- Started to develop the Home Improvement Program in collaboration with the Building and Code Enforcement Divisions to provide one-time funding assistance to eligible residents of owner-occupied, single family properties to correct or avoid potential code violations while improving the safety, aesthetic, and physical condition of their homes and neighborhoods.
- Coordinated the distribution of over 22,700 boxes of food and 3,600 bags of frozen meats, fruits, and vegetables to families in need in 14 Countywide Community Revitalization Team (CCRT) neighborhoods over the last year in partnership with Palm Beach Harvest, Living Hungry, and the Palm Beach County Sheriff's Office.

FY 2022 Emerging Issues

- Expanding community outreach efforts and the Abundant Community Initiative into other CCRT neighborhoods that exhibit the necessary readiness for the program, as well as providing one-on-one technical assistance to neighborhood leaders during the Covid-19 pandemic and beyond;
- Continue to embrace virtual communication and finding other ways to keep forging community connections;
- Finding new community partners and identifying, as well accessing, County and other resources to better address community needs at a time of shifting priorities and demands.

OFFICE OF COMMUNITY REVITALIZATION
Department Financial Summary



	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Other	\$ 29,646	\$ -	\$ -	\$ -	0.0%
Fund Balance	1,489,291	1,313,891	1,319,400	5,509	0.4%
Sub-total	<u>\$ 1,518,937</u>	<u>\$ 1,313,891</u>	<u>\$ 1,319,400</u>	<u>\$ 5,509</u>	<u>0.4%</u>
Appropriations					
Personal Services	\$ 837,576	\$ 812,956	\$ 922,055	\$ 109,099	13.4%
Operating Expenses	158,182	1,235,735	1,167,217	(68,518)	-5.5%
Grants and Aids	224,603	250,000	250,000	-	0.0%
Reserves	-	206,550	279,891	73,341	35.5%
Sub-total	<u>\$ 1,220,361</u>	<u>\$ 2,505,241</u>	<u>\$ 2,619,163</u>	<u>\$ 113,922</u>	<u>4.5%</u>
Ad Valorem Funding	<u>\$ 1,246,943</u>	<u>\$ 1,191,350</u>	<u>\$ 1,299,763</u>	<u>\$ 108,413</u>	<u>9.1%</u>
Positions	7	7	7	-	0.0%

Significant Changes

Appropriations

Operating Expense - Decrease is primarily due to a reduction in utilities/electric expenses.

Reserves - Increase is primarily due to less funds being used on the various street lighting projects.

PERFORMANCE MEASUREMENTS		Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
	Number of meal boxes distributed via Office of Community Revitalization Box Food Distribution Program ¹		11,111	9,000	9,000
	Number of CCRT neighborhood groups awarded NEAT grants ²	17	16	20	20
	Number of CCRT neighborhood groups submitting NEAT grant applications ³	45	35	40	40
	Number of participants at CCRT monthly meetings ⁴	261	202	420	420
	Number of registered children who attended a Back to School PBC! designated site event ⁵	5,354	7,364	4,000	4,000
	Number of residents participating in neighborhood activities that reflect ACI's organizing work ⁶	872	260	1,000	1,000
	Number of students registered to participate in the Palm Beach County Back To School Bash ⁷	10,063	9,419	11,000	11,000
	Percent satisfaction with the Palm Beach County Back to School Bash ⁸		95	80	80

Comments

1. This metric was implemented in FY20. Due to the disruption of daily lives in CCRT areas linked to the COVID pandemic, OCR partnered with relevant public and non-profit organizations to address continued access to healthy and nutritious food. For FY20, these efforts were a main focus of OCR staff time and resources.
2. The number of NEAT grants awarded in a Fiscal Year is in part a function of the relevance of the projects that come before the NEAT Steering Committee as well as the overall organization and quality of completed applications. FY20 had a decreased number of applications submitted.
3. The number of NEAT grants awarded in a Fiscal Year is in part a function of the relevance of the projects that come before the NEAT Steering Committee as well as the overall organization and quality of completed applications. FY20 had a decreased number of applications submitted.
4. Thus total participants for fiscal year 2019 has only 11 months due to Covid-19 safety measures causing cancellations of meetings. For FY20, monthly in-person CCRT meetings were also cancelled due to COVID protocols. OCR is looking into implementing virtual meetings FY21 to better-engage the community.
5. Those who registered AND attended the BTSB accounted for 78% of all those who originally registered for the event. Due to the Covid-19 pandemic, there was an increased need for school supplies within the community, especially for students learning virtually at home.
6. Due to COVID related protocols, scheduled monthly meetings and activities were suspended as of January 2020 and for the rest of FY20.
7. Registration for the Back to School Event took place during the COVID pandemic, which may have led to a decline in the number of students and parents who expressed an initial interest in participating in the event. Of those who registered, more participants attended the event than in FY19.
8. On Sept. 25 2020, a "Survey Gizmo" questionnaire was sent via email to parents and organizations who participated in the BTSB to establish a baseline metric. The survey was in English, Spanish, and Creole.

OFFICE OF DIVERSITY, EQUITY, AND INCLUSION

Vacant, Director
301 North Olive Avenue
West Palm Beach, Florida 33401

Mission Statement

To positively influence and transform the organization and workforce by promoting cross-cultural understanding and inclusivity.

Department Overview

As a new department within Palm Beach County, the Office of Diversity, Equity, and Inclusion (ODEI) is committed to achieving diversity, racial equity, and inclusion within the workforce. ODEI will coordinate training to all employees to increase awareness in diversity, equity, and inclusion that will promote fairness in employees.

OFFICE OF DIVERSITY, EQUITY, AND INCLUSION
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Appropriations					
Personal Services	\$ -	\$ 297,575	\$ 317,437	\$ 19,862	6.7%
Operating Expenses	-	10,600	10,600	-	0.0%
Sub-total	\$ -	\$ 308,175	\$ 328,037	\$ 19,862	6.4%
Ad Valorem Funding	\$ -	\$ 308,175	\$ 328,037	\$ 19,862	6.4%
Positions	-	3	3	-	0.0%

Significant Changes

Appropriations

Personal Services - Increase is primarily due to an increase in the pay grade for the director position.

OFFICE OF EQUAL BUSINESS OPPORTUNITY

Tonya Davis Johnson, Director
50 South Military Trail, Suite 202
West Palm Beach, Florida 33415
Phone: 561-616-6840

Website Address: <https://discover.pbcgov.org/oebo/>

Mission Statement

The Office of Equal Business Opportunity (OEBO) ensures that all local small businesses have an equitable opportunity to participate in the County's procurement process. Our purpose is to work with all County departments to provide support and technical assistance while promoting the economic growth, expansion, and increased productivity of all Small, Minority, and Women-Owned Business Enterprises (S/M/WBE) in accordance with the established ordinance, policies, and guidelines.

Department Overview

The OEBO is responsible for monitoring conditions affecting local small businesses within the marketplace that can provide goods and services to the County, thus creating an environment that encourages the growth and development of small businesses in the County.

Core Services

Primary programs are certification, compliance, outreach, and referrals to resources for financial or technical assistance. These programs are tailored to support the increasing number of S/M/WBE in the County, allowing them to develop the necessary skills to start and operate an efficient and profitable business.

The Equal Business Opportunity Program

An aggressive attempt on the part of the Board of County Commissioners is to ensure that all businesses are afforded an opportunity to participate in our free enterprise system, while providing technical assistance and business resources to the County's S/M/WBE.

FY 2021 Highlights & Accomplishments


- In response to COVID-19, created Tuesday's Tips, a weekly virtual meeting to provide up to date information regarding funding opportunities, access to technical assistance, and other services to benefit the S/M/WBE community.
- Created a forecast listing of upcoming projects to assist the S/M/WBEs in the preparation to respond to County bids and solicitations.
- Completed the redesign of the OEBO Administration System to include online submission of certification and recertification applications.

FY 2022 Emerging Issues

- Modify the existing OEBO Ordinance and Policies, and Procedures Manual.
- Continue developing targeted recruitment and outreach strategies to increase S/M/WBE participation.
- Increase training opportunities for both internal and external clients for OEBO Programs and S/M/WBE utilization.
- Further partnerships with other County departments to strengthen our current S/M/WBE community based efforts.

OFFICE OF EQUAL BUSINESS OPPORTUNITY
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Licenses & Permits	\$ 3,900	\$ 3,600	\$ 3,600	\$ -	0.0%
Other	393	-	-	-	0.0%
Sub-total	<u>\$ 4,293</u>	<u>\$ 3,600</u>	<u>\$ 3,600</u>	<u>\$ -</u>	<u>0.0%</u>
Appropriations					
Personal Services	\$ 1,103,213	\$ 1,189,853	\$ 1,273,434	\$ 83,581	7.0%
Operating Expenses	162,409	338,425	335,410	(3,015)	-0.9%
Sub-total	<u>\$ 1,265,622</u>	<u>\$ 1,528,278</u>	<u>\$ 1,608,844</u>	<u>\$ 80,566</u>	<u>5.3%</u>
Ad Valorem Funding	<u>\$ 1,261,329</u>	<u>\$ 1,524,678</u>	<u>\$ 1,605,244</u>	<u>\$ 80,566</u>	<u>5.3%</u>
Positions	12	12	12	-	0.0%

PERFORMANCE MEASUREMENTS	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Number of certification applications received ¹	258	255	344	344
Number of contracts awarded to S/M/WBEs. (S/M/WBE = Small, Minority and Women Owned Business Enterprises) ²	NA	419	300	400
Number of current and potential S/M/WBEs provided with technical assistance and/or support services. (S/M/WBE = Small, Minority and Women Owned Business Enterprises) ³	2,237	1,102	4,700	4,700
Number of outreach events OEBO has hosted, sponsored and/or participated in ⁴	92	68	120	120
 Number of trainings provided to Palm Beach County departmental staff ⁵	48	26	16	16
Number of waivers processed ⁶	NA	62	60	60
Percentage of customers provided with in-office assistance that have become certified or recertified. ⁷	NA	3	5	5
Percentage of outreach attendees that have become certified or recertified by OEBO ⁸	NA	2	4	4
Provide multiple platforms for customers to provide feedback	NA	1	1	1
Total number of certification, recertification and modification applications processed ⁹	184	294	376	376

Comments

1. This metric was directly impacted by COVID-19 in FY19 and FY20 as this was at the height of the Pandemic and executive order closures. Public uncertainty led to low applications being received, although as restrictions placed in the community from the Pandemic started to lift towards the end of FY20, an increase in applications submitted occurred.
2. This metric was created in FY20, and target of 50 contracts was created to identify a baseline metric for ongoing years. During the year, a collaboration between OEBO and ISS produced changes in Electronic Contract Management System (eCMS) to allow for a more streamlined process in collecting data related to contracts with S/M/WBE's. Target and Goal for FY21 were adjusted accordingly since a baseline was established.
3. The actuals in FY20 for this metric were negatively impacted due to COVID-19. OEBO was unable to provide its usual in-person technical assistance. Also during the middle of the second and the end of the third quarter there were not many inquiries due to executive order closing many of the businesses.
4. This metric was affected by COVID-19. During FY20 the Outreach and Public Outreach Coordinator was brought onboard, but outreach was halted for a few weeks while the department was transitioning to a telephonic/virtual platform. Later in the year, OEBO was unable to host any in person events during the most active outreach season due to Covid-19 executive order closures. OEBO shifted from in-person events to virtual events to continue to provide outreach when appropriate while attempting to acclimate potential attendees to a virtual format.
5. During Q3 and Q4 of FY20, OEBO was able to implement virtual trainings, expanding audience capacity and continued ability to provide these events. Trainings were focused on CARES Act grants as well as disaster-related loans (SBA Loans, etc.), which was in direct correlation to the needs brought forth by the Covid-19 pandemic. Typically, OEBO offers 4 trainings per quarter throughout a fiscal year.

6. *The department continues to actively work on reducing this this number down by providing targeted outreach as well as encouraging departments to revisit their upcoming solicitations and contracts to see where there may be additional opportunity to increase utilization of S/M/WBEs.*
7. *Conversion rate of customers provided with in-office assistance. Metric was created to track whether in-office assistance vs outreach events gain more certification/recertification. This metric was negatively impacted by COVID-19 and correlates with the number of customers provided with in-office assistance. OEBO closed to the public for in-person interaction in the middle of the second quarter of FY20 and maintained that status until the end of the third quarter out of an abundance of caution for the health and safety of staff and the general public.*
8. *This metric was negatively impacted by COVID-19 and correlates with the number of the attendees for outreach events. OEBO hosted fewer events than expected on a virtual platform vs in-person. Also, though OEBO's goal is and will remain to assist S/M/WBE business in attaining an equitable share of the dollars spent in PBC, we have also added assisting small business recovery efforts to our services offered with the hope that businesses will see the value in becoming EBO Certified Vendors. In FY20, during the midst of the executive order closures, businesses that attended OEBO outreach events were seeking information and assistance on keeping their businesses afloat and were not necessarily applying for certifications.*
9. *OEBO is currently participating in assisting small business' recovery efforts while providing small businesses with the information to show the value in becoming EBO Certified Vendors.*

OFFICE OF EQUAL OPPORTUNITY

Pamela Guerrier, Director
301 North Olive Avenue, 10th Floor
West Palm Beach, Florida 33401
Phone: 561-355-4884

Website Address: <https://discover.pbcgov.org/equalopportunity/>

Mission Statement

The Office of Equal Opportunity's (OEO) mission is to promote a discrimination free quality of life for Palm Beach County residents through educating and advocating a policy of nondiscrimination and enforcing local, state and federal civil rights laws.

Department Overview

The department is comprised of the following divisions: Disability Accessibility, Equal Employment, and Fair Housing.

FY 2021 Highlights & Accomplishments


- Investigated 63 complaints of housing discrimination dual-filed with the U.S. Department of Housing and Urban Development, and sponsored fair housing month events during April.
- Conducted fair housing awareness campaign through print media and presented fair housing information to various community outlets.
- Received additional funding from HUD to accomplish outreach events and to defray the cost of remote working equipment.

FY 2022 Emerging Issues

- There continues to be a steady increase in the number of individuals requesting reasonable accommodations to a housing community's "no pet" policy. These individuals choose not to separate from their animals since they believe their animals provide them with companionship and/or emotional support to assist with their disability.
- The Housing and Places of Public Accommodation Ordinance may be amended to include a specific procedure for complainants, respondents and aggrieved persons to elect a civil action in order to be equivalent with the Federal Fair Housing Act. Additionally, an RFS was issued and attorneys may be selected. A recommendation may be made to the Board of County Commissioners to enter into a contract with attorneys for representing aggrieved persons in a civil lawsuit or an administrative hearing before the County's Fair Housing Board. This may require the need for additional funding.
- The County's Housing and Places of Public Accommodation Ordinance contains provisions that are in conflict with Florida Statutes. OEO has requested assistance from the County's Legislative Affairs to amend the Florida Statutes.
- The County's Equal Employment Ordinance was amended to revise the definition of employer from 15 to five employees. This change may require the need for additional staff and funding based on any additional cases that result from this change.
- The effect of COVID-19 may have contributed to the decrease in employment discrimination filings in FY 2021, which may also occur in FY 2022.
- OEO's hiring of replacement staff may result in a delay in completing investigations within 100 days and thus may result in reduced revenue from the EEOC and HUD.
- The OEO oversees the contract for the Wage Dispute Program with Legal Aid Society of Palm Beach County, Inc. (LAS). LAS currently has a three-year contract and this year would be the third year of the contract.

OFFICE OF EQUAL OPPORTUNITY
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 75,163	\$ 73,000	\$ 73,000	\$ -	0.0%
Grants	33,193	257,600	257,600	-	0.0%
Other	113	20		(20)	-100.0%
Sub-total	<u>\$ 108,469</u>	<u>\$ 330,620</u>	<u>\$ 330,600</u>	<u>\$ (20)</u>	<u>0.0%</u>
Appropriations					
Personal Services	\$ 775,310	\$ 1,012,584	\$ 1,057,380	\$ 44,796	4.4%
Operating Expenses	85,391	181,133	178,317	(2,816)	-1.6%
Grants and Aids	26,642	30,000	30,000	-	0.0%
Sub-total	<u>\$ 887,343</u>	<u>\$ 1,223,717</u>	<u>\$ 1,265,697</u>	<u>\$ 41,980</u>	<u>3.4%</u>
Ad Valorem Funding	<u>\$ 778,874</u>	<u>\$ 893,097</u>	<u>\$ 935,097</u>	<u>\$ 42,000</u>	<u>4.7%</u>
Positions	12	12	12	-	0.0%

	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Target FY 2021</u>	<u>Target FY 2022</u>
Number of Fair Housing cases closed or charged ¹	81	75	72	72
Number of accessibility site visits requested (Demand) ²	13	0	40	40
Number of dual-filed employment discrimination charges investigated ³	88	68	69	46
Number of intakes referred to EEOC ⁴	51	30	45	27
Percent of accessibility reports issued within five days of site visit ⁵	100	na	95	98
 Percent of accessibility site visits completed within 10 days ⁶	100	na	98	95
Percentage of Fair Housing cases closed or charged within 100 days ⁷	32	25	40	40
Percentage of cases where parties notified of procedural rights and obligations within 10 days upon receipt of complaint (Equal Employment)	91	95	95	95
Percentage of cases where parties notified of procedural rights and obligations within 10 days upon receipt of complaint (Fair Housing)	91	99	95	95
Percentage of cases where parties notified of procedural rights and obligations within 10 days upon receipt of complaint (Public Accommodation)	100	100	95	95

Comments

1. The current number of complaints OEO must process is based upon the county's population, which would require completion of at least 20 complaints per year. Yearly figure represents the total number of cases that were investigated and a determination issued by OEO.
2. There were no requests made in FY 20, presumably due to Covid-19. Efforts have been made to ensure sites requiring visits related to disability accessibility know that this service is available.
3. Investigations are conducted upon requests and not in the office's control as to how many requests are made. In FY19, contract was entered with EEOC to investigate 102 charges, and was changed to 88 by EEOC. In FY20, this contracted number was 88 but changed again to finalize at 68 investigations for FY20. These changes occurred due to the nationwide negative impacts from Covid-19 and a decrease in estimated requests for investigations. There is no monetary compensation for going above the contracted number, therefore the 68 investigations completed achieved the new goal set by EEOC for FY20.
4. Yearly amounts represents total number of charges referred to EEOC. Per EEOC contract we are only paid for intakes dual-filed as estimated would be completed in contract year. Targets and goals are based on what was achieved in prior fiscal years and realistic for current climate.
5. There were no requests made in FY 20, presumably due to Covid-19, therefore there were no reports written.
6. There were no requests made in FY 20, presumably due to Covid-19.
7. The current number of complaints OEO must process is based upon the county's population, which would require completion of 20 complaints per year. In FY20, OEO completed 75 Fair Housing complaints (much higher than the 20 required by HUD). Thus, the average case processing time was higher due to processing a higher percentage of cases with staff that also process other civil rights cases.

OFFICE OF INSPECTOR GENERAL

John A. Carey, Inspector General
100 Australian Ave
West Palm Beach, Florida 33406
Phone: 561-2333-2350

Website Address: <http://pbcgov.com/oig/>

Mission Statement

To provide independent and objective insight, oversight, and foresight in promoting integrity, efficiency, and overall effectiveness in government.

Department Overview

Authorized under Article XII, Section 2-422 Palm Beach County Code, the Office of Inspector General was created and established in Palm Beach County to provide independent oversight of County and Municipal operations; to promote economy, efficiency, and effectiveness in the administration of, and as its priority, to prevent and detect fraud and abuse in programs and operations administered or financed by the County or Municipal agencies; to conduct audits and investigations of, require reports from, and receive full and unrestricted access to the records of all County and Municipal offices; and to deter, detect, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses by elected and appointed County and Municipal officials, employees, County and Municipal agencies and instrumentalities, contractors, their subcontractors, lower tier subcontractors, and other parties doing business with the County and a Municipality and/or receiving County or Municipal funds.

Details on reports issued, recovered costs, and other information are provided on the Office of Inspector General website.

OFFICE OF INSPECTOR GENERAL
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 266	\$ 3,000	\$ 3,000	\$ -	0.0%
Inspector General Fee	985,858	1,067,170	915,906	(151,264)	-14.2%
Other	(4,787)	-	-	-	0.0%
Sub-total	<u>\$ 981,337</u>	<u>\$ 1,070,170</u>	<u>\$ 918,906</u>	<u>\$ (151,264)</u>	<u>-14.1%</u>
Appropriations					
Personal Services	\$ 2,847,008	\$ 3,159,349	\$ 3,195,125	\$ 35,776	1.1%
Operating Expenses	262,402	382,048	204,631	(177,417)	-46.4%
Capital Outlay	1,860	2,000	2,000	-	0.0%
Reserves	-	50,000	50,000	-	0.0%
Sub-total	<u>\$ 3,111,270</u>	<u>\$ 3,593,397</u>	<u>\$ 3,451,756</u>	<u>\$ (141,641)</u>	<u>-3.9%</u>
Ad Valorem Funding	<u>\$ 2,129,933</u>	<u>\$ 2,523,227</u>	<u>\$ 2,532,850</u>	<u>\$ 9,623</u>	<u>0.4%</u>
Positions	27	27	27	-	0.0%

Significant Changes

Non-Ad Valorem Revenues

Inspector General Fee - Decrease due to decrease in Inspector General Fees, which are based on prior year expenditures.

Appropriations

Operating Expenses - Decrease due to the indirect costs not being applied to the fund starting in FY 2022.

OFFICE OF RESILIENCE

Megan S. Houston, Director
2300 North Jog Road, 4th Floor
West Palm Beach, Florida 33411
Phone: 561-681-3812

Website Address: <https://discover.pbcgov.org/resilience/>

Mission Statement

Ensuring a sustainable and thriving Palm Beach County while confronting a changing climate.

Department Overview

The Office of Resilience helps the County to continue to provide the services upon which the community relies, and facilitates opportunities for all people and businesses to thrive, adapt to climate change, and live and operate more sustainably by: 1) coordinating with County departments to embed resilience and sustainability strategies into operations, policies, procedures, and projects; 2) developing, implementing, and tracking the County's climate action plan; 3) facilitating best-practice sharing, collaboration, and implementation with County and external stakeholders; 4) promoting sustainable development; 5) integrating social equity into climate change planning; 6) collaborating with the Southeast Florida Regional Climate Change Compact (Compact) to implement adaptation and mitigation approaches regionally; 7) communicating climate science, sustainable initiatives, and resilience strategies through effective outreach.

FY 2021 Highlights & Accomplishments

- Completed installation and began monitoring of electric vehicle charging equipment pilot project at Governmental Center.
- Received notice of CDBG-MIT award of funding for \$800,000 to support development of a vulnerability assessment and countywide resilience action plan in collaboration with County Water Resources Manager and County staff.
- In collaboration with seven County municipalities of the Coastal Resilience Partnership of Southeast Palm Beach County, conducted and completed a joint climate change vulnerability assessment.
- Led County in receiving Leadership in Energy and Environmental Design (LEED) for Cities and Communities Gold-level certification.
- Helped coordinate Southeast Florida Regional Climate Change Compact Implementation Workshops on Equity and Vulnerability Assessments.

FY 2022 Emerging Issues

- Plan Southeast Florida Regional Climate Change Compact 2021 Climate Leadership Summit, which was postponed from FY 2021 due to COVID-19.
- Commencement of CDBG-MIT-funded Vulnerability Assessment for unincorporated Palm Beach County, plus western communities.
- Collaborate with County departments to implement newly-required Sea-Level Impact Projection (SLIP) studies required by Section 161.551, Florida Statutes, for certain types of development.
- Uniform Land Development Code update efforts to include electric vehicle charging infrastructure at certain types of new development and redevelopment.
- Implement and create checklist for Resiliency and Sustainability in County Capital Construction Projects Policy and Procedures Manual.
- Incorporate BCC direction for, and continue to streamline, Property Assessed Clean Energy (PACE) program.


OFFICE OF RESILIENCE
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Interfund Transfers	\$ 154,023	\$ 77,012	\$ 77,012	\$ -	0.0%
Other	3	-	-	-	0.0%
Sub-total	<u>\$ 154,026</u>	<u>\$ 77,012</u>	<u>\$ 77,012</u>	<u>\$ -</u>	<u>0.0%</u>
Appropriations					
Personal Services	\$ 286,183	\$ 305,753	\$ 330,485	\$ 24,732	8.1%
Operating Expenses	128,659	131,366	506,512	375,146	285.6%
Capital Outlay	-	-	-	-	0.0%
Sub-total	<u>\$ 414,842</u>	<u>\$ 437,119</u>	<u>\$ 836,997</u>	<u>\$ 399,878</u>	<u>91.5%</u>
Ad Valorem Funding	<u>\$ 260,816</u>	<u>\$ 360,107</u>	<u>\$ 759,985</u>	<u>\$ 399,878</u>	<u>111.0%</u>
Positions	3	3	3	-	0.0%

Significant Changes

Appropriations

Operating Expenses- Increase is primarily due to the carryforward of funding to host the Southeast Florida Regional Climate Leadership Summit in FY 2022.

	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
PERFORMANCE MEASUREMENTS				
Dollars received. ¹	272,000	190,000	100,000	125,000
Number of events. ²	21	23	10	10
Number of presentations given. ³	22	28	48	48
 Number of resources.	4	7	7	7
Number of stakeholder communications. ⁴	44	71	60	84
Number of website views. ⁵	4,533	9,882	4,800	12,000
Percentage of PACE providers compliant. ⁶	0	55.35	90	90

Comments

1. In FY 2019: \$72,000 from FDEP's Florida Resilient Coastlines Program, granted to the CRP; \$200,000 from SEEA, granted to the Southeast Florida Regional Climate Change Compact. In FY 2020: \$20,000 in kind (technical assistance and registration waivers) from the USGBC to the County for LEED for Communities certification; \$20,000 in kind from Earth Economics to the County for Green Infrastructure Workshop; \$75,000 from FDEP to CRP; \$75,000 from FDEP to Compact for ULI study. Targets and goals will be assessed accordingly for future years.
2. For FY 2020, these include seven working groups with the Compact, working groups with FSDN and SSDN, and the Director of Resilience's membership on both the NACo Resilient Advisory Board and the Florida Advisory Council on Climate and Energy. As the Office of Resilience grows, future targets will be created based on staff capacity and stakeholder needs.
3. The Office of Resilience conducts regular outreach to inform and engage with stakeholders throughout Palm Beach County. We expect to increase our outreach targeting to inland communities. Presentations were limited in FY19 and FY20 due to the Covid-19 pandemic along with scheduled staff leave.
4. As a small Office, collaboration is key. Many efforts are to engage with potential partners and collaborators throughout the County and region. FY21 target was created prior to actuals for FY20 were achieved.
5. The official Office website is one of the primary ways we have of providing information to the public. We strive to keep it informative, relevant, and up to date. Traffic to the website is largely driven by the PACE webpages, followed by the webpage on solar energy. In September 2020, the most-visited part of the website was the king tides webpage.
6. PACE providers are required to provide quarterly reports to our Office. We have been working to hold PACE providers to streamline the reporting process and produce the reports consistently and accurately on the first submittal within an appropriate time frame, which has shown outcome improvements for FY20. We hope to improve this metric over the next year.

TOURIST DEVELOPMENT COUNCIL

Glenn Jergensen, Executive Director
2195 Southern Boulevard, Suite 500
West Palm Beach, Florida 33406
Phone: 561-233-3130

Website Address: <https://discover.pbcgov.org/touristdevelopment/>

Mission Statement

To lead the promotion of tourism in Palm Beach County by empowering collaborative partnerships, advocating appropriate destination defining developments, and ensuring the steady growth of visitors.

Department Overview

The department is comprised of the following partner agencies: Discover the Palm Beaches, Palm Beach County Sports Commission, Cultural Council for Palm Beach County, Palm Beach County Convention Center (PBCCC), Palm Beach County Environmental Resource Management, Palm Beach International Airport (PBI), and Palm Beach County Film and Television Commission.

FY 2021 Highlights & Accomplishments

- The Palm Beach County Sports Commission hosted the Baseball Americas Qualifier for the XXXII Olympiad at Ballpark of the Palm Beaches. This Olympic Qualifier featured eight national teams competing in eight games, over a five-day span. The Baseball Americas Qualifier for the XXXII Olympiad is a history-making event for The Palm Beaches and a momentous occasion for the Palm Beach County Sports Commission. The event represents the inaugural Olympic-related event for baseball to take place in Palm Beach County. Palm Beach County was transformed into an Olympic stage and the United States ultimately secured its spot in the Olympic Games through the efforts of the Palm Beach County Sports Commission.
- Completed the following notable projects through the Tourism Branded Content Sponsorship Program: two episodes of On the Town in The Palm Beaches titled "Black Voices" and "Hispanic Heritage"; one episode of A Wild Connection – Sea Turtles of The Palm Beaches; two episodes of Art Adventures of The Palm Beaches; 20 COVID-19 PSAs for Palm Beach County.
- Spearheaded the Global Bio-risk Advisory Council (GBAC) certification process of tourism assets across the County utilizing relationships developed by the Discover Agency. This accreditation of the GBAC was achieved by PBI, the PBCCC, the two Spring Training Stadiums, various hotels, and cultural venues across the county willing to make the labor investment required for this process intense certification.

FY 2022 Emerging Issues

- On the road to recovery from the pandemic, most destination organizations are re-evaluating their purpose and evolving their mandates. Many are faced with a crisis stack of challenges and less funding to capitalize on opportunities.
- With COVID-19 restrictions and safety measures in place, longer trips and unique destinations are becoming more popular to make up for vacations missed in 2020.
- In 2022, the Sports Commission is planning for a return of international events. These events have been the most vulnerable due to the pandemic. With the severity and emergence of new variants, the pursuit of international business could slow down or come to a stop.
- Uncertainty about the future of health, safety and economic recovery due to COVID-19 and the emergence of its subsequent variants will limit the film and television industry's ability to produce large-scale, high-impact productions.

TOURIST DEVELOPMENT COUNCIL
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 4,405,118	\$ 4,532,000	\$ 3,900,000	\$ (632,000)	-13.9%
Tourist Development Taxes	43,311,723	45,394,810	50,054,340	4,659,530	10.3%
Grants	250,000	250,000	250,000	-	0.0%
Other	528,966	(2,508,842)	(2,244,795)	264,047	-10.5%
Fund Balance	33,699,352	27,820,867	33,577,489	5,756,622	20.7%
Sub-total	<u>\$ 82,195,159</u>	<u>\$ 75,488,835</u>	<u>\$ 85,537,034</u>	<u>\$ 10,048,199</u>	<u>13.3%</u>
Appropriations					
Personal Services	\$ 482,669	\$ 597,004	\$ 619,045	\$ 22,041	3.7%
Operating Expenses	24,566,208	31,097,281	34,998,294	3,901,013	12.5%
Grants and Aids	4,112,348	3,800,000	5,460,845	1,660,845	43.7%
Transfers	17,205,511	20,654,612	18,236,588	(2,418,024)	-11.7%
Reserves	-	19,339,938	26,222,262	6,882,324	35.6%
Sub-total	<u>\$ 46,366,735</u>	<u>\$ 75,488,835</u>	<u>\$ 85,537,034</u>	<u>\$ 10,048,199</u>	<u>13.3%</u>
Ad Valorem Funding	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
Positions	5	5	5	-	0.0%

Significant Changes

Non-Ad Valorem Revenues

Charges for Services - Due to the lingering effects of COVID-19, projections of Convention Center concession food sales are expected to decline.

Tourist Development Taxes - A strong recovery is expected in FY 2022 with increased tourism visits resulting in increased bed tax revenue from hotel and non-hotel (Airbnb/VRBO) bookings.

Other - Increase is primarily due to a higher projection of interest income.

Fund Balance - Increase is due to a strong recovery in FY 2021 related to Tourist Development Taxes.


Appropriations

Operating Expenses - Increase is primarily due to contractual obligations.

Grants and Aids - Increase is primarily due to Cultural Council providing incentives for events to return to Palm Beach County as the County reemerges from the effects of COVID.

Transfers - Decrease is primarily due to the maturity of the 2004 Non-Ad Valorem Convention Center Bond and the refunding of the 2015 Public Improvement Revenue Bonds for the private use portion of the Ballpark of the Palm Beaches.

Reserves - Increase is primarily due to the strong forecasted recovery in Tourist Development Taxes for FY 2022.

PERFORMANCE MEASUREMENTS	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
Booked room nights (hotel leads) ¹	165,881	104,125	150,000	100,000
Co-op program packages sold ²	57	45	50	50
Cultural Concierge program leads ³	849	753	700	850
Destination Reviews ⁴	79	56	50	90
Food and Beverage Sales (Net) ⁵	2,112,876	1,334,397	1,800,000	1,037,000
 Gross rental revenue ⁶	1,979,621	1,561,340	1,854,678	1,832,000
Group Level shared booked room nights (Convention Center) ⁷	54,159	37,920	50,000	40,000
Number of FTC hotel room nights ⁸	17,511	12,437	17,000	15,100
Number of content marketing programs ⁹	110	112	90	115
Number of events hosted or supported ¹⁰	179	112	165	148
Number of sports related room nights ¹¹	256,369	222,363	250,000	235,000

Comments

1. The Covid-19 pandemic negatively impacted this metric. Target for FY20 changed from 160,000 to 90,000 due to FY2021 budget changes approved by BCC in July 2020.
2. Due to the Covid-19 Pandemic, the FY20 Target changed from 55 to 50 due to FY2021 budget changes approved by BCC in July 2020.
3. No changes were made to this metric's goal in relation to FY2021 budget changes made in July 2020. Achieved the target for this metric in FY20.
4. FY20 Target changed from 65 to 55 due to FY2021 budget changes approved by BCC in July 2020. As post pandemic recovery efforts take place, targets have increased for upcoming years.
5. The Covid-19 Pandemic negatively impacted sales. In FY20, a change was made to the FY22 Target to directly correlate with the change in TDC's Budget projection due to negative impacts from the Covid-19 pandemic.
6. This metric was negatively impacted by the Covid-19 pandemic. In FY20, a change was made to the FY22 Target to directly correlate with the change in TDC's Budget projection due to negative impacts from the Covid-19 pandemic.
7. Due to the covid-19 Pandemic, the target for FY20 changed from 53,000 to 30,000 due to FY2021 budget changes approved by BCC in July 2020. Targets for FY21 and FY22 were adjusted based on projections of post pandemic recovery efforts.
8. The Covid-19 Pandemic negatively impacted this metric. Targets for FY21 and FY22 were adjusted based on projections of post pandemic recovery efforts.
9. In FY20, the target changed from 110 to 113 due to FY2021 budget changes approved by BCC in July 2020. FY21 and FY22 targets were changed based on recovery effort projections.
10. FY20 Target changed from 170 to 120 due to FY2021 budget changes approved by BCC in July 2020. FY21 and FY22 targets were based on projections upon post pandemic recovery efforts.
11. Targets for FY21 and FY22 were adjusted based on projections of post pandemic recovery efforts. The FY20 Target changed from 254,000 to 193,500 due to FY2021 budget changes approved by BCC in July 2020.



GENERAL GOVERNMENT
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Other	\$ 227,556	\$ 100,000	\$ 100,000	\$ -	0.0%
Sub-total	\$ 227,556	\$ 100,000	\$ 100,000	\$ -	0.0%
Appropriations					
Personal Services	\$ 27,554	\$ 6,100,000	\$ 200,000	\$ (5,900,000)	-96.7%
Operating Expenses	18,244,407	22,011,186	22,344,260	333,074	1.5%
Charge Offs	(20,418,230)	(23,042,130)	(22,183,699)	858,431	-3.7%
Sub-total	\$ (2,146,269)	\$ 5,069,056	\$ 360,561	\$ (4,708,495)	-92.9%
Ad Valorem Funding	\$ (2,373,825)	\$ 4,969,056	\$ 260,561	\$ (4,708,495)	-94.8%

Significant Changes

Appropriations

Personal Services - Decrease is due to moving salary increases for the Compensation Study to impacted County departments.

This budget provides for certain administrative expenses of the County as listed below:

	FY 2021 Budget	FY 2022 Budget
Unemployment Compensation	\$ 200,000	\$ 200,000
Legal Services	20,000	50,000
Audit Services	914,110	862,816
Communication Services	3,400,000	3,400,000
Utilities/Electric	6,049,587	6,049,586
Utilities/Water	1,400,000	1,400,000
Utilities/Waste Disposal	600,000	600,000
Ins & Surety Bonds Outside	150,000	150,000
Casualty Self Ins Premium	5,235,575	5,427,355
Property Assessments	300,000	300,000
Filing Fees	150,000	150,000
Inspector General Fee	2,523,227	2,650,843
Telephone Equipment/Install	5,000	5,000
Dues & Memberships	685,487	694,459
Other	6,478,200	604,201
Charge-Offs (Indirect Cost Allocation Plan)	(23,042,130)	(22,183,699)
Total	\$ 5,069,056	\$ 360,561

AG RESERVE MANAGEMENT FEES
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Other	\$ 1,281,168	\$ 917,000	\$ 863,550	\$ (53,450)	-5.8%
Fund Balance	1,170,563	999,564	1,289,000	289,436	29.0%
Sub-total	<u>\$ 2,451,731</u>	<u>\$ 1,916,564</u>	<u>\$ 2,152,550</u>	<u>\$ 235,986</u>	<u>12.3%</u>
Appropriations					
Operating Expenses	\$ 963,193	\$ 1,190,160	\$ 1,215,603	\$ 25,443	2.1%
Reserves		726,404	936,947	210,543	29.0%
Sub-total	<u>\$ 963,193</u>	<u>\$ 1,916,564</u>	<u>\$ 2,152,550</u>	<u>\$ 235,986</u>	<u>12.3%</u>
Ad Valorem Funding	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Significant Changes

Non-Ad Valorem Revenues

Fund Balance – Increase due to estimated expenditures being less than budgeted along with additional lease revenues, which also increases available reserves.

Programs/Services

Proceeds from the Conservation Lands Bond Referendum, approved March 1999, are being used to purchase land in the agricultural reserve area (Ag Reserve) which is leased out for agricultural purposes. The Palm Beach Soil and Water Conservation District is responsible for managing this property and has contracted with the County's Property and Real Estate Management Division to perform the work. Lease revenues are used to cover management costs, implement agricultural enhancement programs, purchase additional property, and meet other needs as may be identified.

COMMUNITY REDEVELOPMENT AGENCIES OPERATIONS
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Appropriations					
Grants and Aids	\$ 46,342,899	\$ 49,479,323	\$ 52,782,946	\$ 3,303,623	6.7%
Sub-total	\$ 46,342,899	\$ 49,479,323	\$ 52,782,946	\$ 3,303,623	6.7%
 Ad Valorem Funding	 \$ 46,342,899	 \$ 49,479,323	 \$ 52,782,946	 \$ 3,303,623	 6.7%

Significant Changes

Upon adoption of a Community Redevelopment Plan, pursuant to chapter 163.387, Florida Statutes, the real property assessment level within the boundaries of the district is frozen for all taxing entities except the School Board, Health Care Taxing District and Children's Services Council. Taxing entities within the boundaries are required to appropriate an amount equal to the difference between taxes generated upon the total assessed value and the taxes on the frozen "Base Year" assessed value. Funds are to be used by the agencies for community redevelopment.

The FY 2022 amount includes \$51,544,652 from the General Fund and \$1,238,294 from Fire Rescue for the Westgate/Belvedere Home Redevelopment Agency.

NON-DEPARTMENTAL SPECIFIC RESERVES
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Appropriations					
Reserves	\$ -	\$ 176,383,051	\$ 190,426,715	\$ 14,043,664	8.0%
Sub-total	\$ -	\$ 176,383,051	\$ 190,426,715	\$ 14,043,664	8.0%
Ad Valorem Funding	\$ -	\$ 176,383,051	\$ 190,426,715	\$ 14,043,664	8.0%

Significant Changes

This category includes various operating reserves not related to any specific department. The following is a list of these reserves.

	FY 2021 Budget	FY 2022 Budget
General Fund		
Reserves for Contingency	\$ 20,000,000	\$ 20,000,000
Reserves for Balance Brought Forward	155,624,707	169,662,614
Bond Waiver Fund	758,344	764,101
Total	\$ 176,383,051	\$ 190,426,715

OTHER NON-DEPARTMENTAL EXPENSES
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Grants	\$ 786,358	\$ -	\$ -	\$ -	0.0%
Other	94,141	-	-	-	0.0%
Sub-total	<u>\$ 880,499</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
Appropriations					
Operating Expenses	\$ 2,659,689	\$ 1,137,475	\$ 1,264,591	\$ 127,116	11.2%
Grants and Aids	395,017	641,136	641,136	-	0.0%
Sub-total	<u>\$ 3,054,706</u>	<u>\$ 1,778,611</u>	<u>\$ 1,905,727</u>	<u>\$ 127,116</u>	<u>7.1%</u>
Ad Valorem Funding	<u>\$ 2,174,207</u>	<u>\$ 1,778,611</u>	<u>\$ 1,905,727</u>	<u>\$ 127,116</u>	<u>7.1%</u>

Significant Changes

Program/Services

This category includes various non-department operating appropriations made during the past two years and/or to be made in FY 2022. The following is a list of these operations and the budgeted appropriations:

	FY 2021 Budget	FY 2022 Budget
Impact Fee Office	\$ 20,000	\$ 63,572
Other Court Costs	60,000	60,000
Information Syst Implementation	721,236	742,875
Tuition Reimbursement	75,000	75,000
Municipal Expense	500,000	500,000
Wage Dispute Project	141,100	141,100
Non-Depart Collection Services	7,000	7,000
FEMA Mapping	113,139	100,044
Pahokee Marina FEMA Match	100,000	100,000
County Fire Control	41,135	41,136
Hurricane Preparedness	150,000	150,000
ID Cards	-	75,000
Total	<u>\$ 1,928,610</u>	<u>\$ 2,055,727</u>

DOMESTIC VIOLENCE TRUST FUND
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Fines & Forfeitures	\$ 82,613	\$ 70,000	\$ 97,000	\$ 27,000	38.6%
Other	13,300	10,750	1,629	(9,121)	-84.8%
Fund Balance	469,075	486,408	553,074	66,666	13.7%
Sub-total	<u>\$ 564,988</u>	<u>\$ 567,158</u>	<u>\$ 651,703</u>	<u>\$ 84,545</u>	<u>14.9%</u>
Appropriations					
Transfers	\$ 41,667	\$ 50,000	\$ -	\$ (50,000)	-100.0%
Reserves	-	517,158	651,703	134,545	26.0%
Sub-total	<u>\$ 41,667</u>	<u>\$ 567,158</u>	<u>\$ 651,703</u>	<u>\$ 84,545</u>	<u>14.9%</u>
Ad Valorem Funding	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Significant Changes

Non-Ad Valorem Revenues

Fines & Forfeiture - Increase is based on prior year revenue estimates.

Other - Decrease is primarily due to prior year interest estimates.

Appropriations

Transfers - Decrease due to termination of contract with the Battered Women's Justice Project in FY 2021. Funds will be reestablished in FY 2022 due to contract extension.

Programs/Services

The Domestic Violence Trust Fund was established in Fiscal Year 2002 by Florida Statutes 938.08. The Statute requires that, in addition to any sanction imposed for a violation of s. 784.011, s. 784.021, s. 784.03, s. 784.041, s. 784.045, s.784.048, s. 784.07, s. 784.08, s. 784.081, s. 784.082, s. 784.083, s. 784.085, s. 794.011, or for any offense of domestic violence described in s. 741.28, the court shall impose a surcharge of \$201. A portion of the surcharge, in the amount of \$115, shall be provided to the governing board of the County and must be used only to defray the costs of incarcerating persons sentenced under s. 741.283 and provide additional training to law enforcement personnel in combating domestic violence.

DRIVER EDUCATION TRUST FUND
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Fines & Forfeitures	\$ 461,955	\$ 550,000	\$ 550,000	\$ -	0.0%
Other	29,053	6,700	(15,150)	(21,850)	-326.1%
Fund Balance	1,511,622	1,583,672	1,772,698	189,026	11.9%
Sub-total	<u>\$ 2,002,630</u>	<u>\$ 2,140,372</u>	<u>\$ 2,307,548</u>	<u>\$ 167,176</u>	<u>7.8%</u>
Appropriations					
Grants and Aids	\$ 271,812	\$ 2,140,372	\$ 2,307,548	\$ 167,176	7.8%
Sub-total	<u>\$ 271,812</u>	<u>\$ 2,140,372</u>	<u>\$ 2,307,548</u>	<u>\$ 167,176</u>	<u>7.8%</u>
Ad Valorem Funding	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>

Significant Changes

Program/Services

For each fine imposed by law pertaining to civil traffic penalties, Florida Statutes Chapter 318.1215, the Dori Slosberg Driver Education Safety Act, authorized the courts to impose and collect an additional fine of up to \$5. This additional fine is required to be used for driver education programs in public and non-public schools. The Palm Beach County Driver Education Trust Fund was established in 1992 by the Board of County Commissioners with the adoption of a \$3 surcharge for each civil traffic penalty. In 2006, they increased the surcharge from \$3 to \$5. Funds are collected by the Clerk and Comptroller and distributed to the Palm Beach County School District each quarter. Disbursement of funds to non-public schools are available as part of the grant program. Eligibility requirements for non-public schools are outlined in Ordinance 2002-071.

DRUG ABUSE TRUST FUND
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Proposed Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 41,862	\$ 42,300	\$ 43,620	\$ 1,320	3.1%
Fines & Forfeitures	22,621	14,000	18,000	4,000	28.6%
Other	6,103	2,125	1,764	(361)	-17.0%
Fund Balance	37,598	30,098	150,777	120,679	401.0%
Sub-total	<u>\$ 108,184</u>	<u>\$ 88,523</u>	<u>\$ 214,161</u>	<u>\$ 125,638</u>	<u>141.9%</u>
Appropriations					
Transfers	-	\$ 70,000	\$ 70,000	-	0.0%
Reserves	-	18,523	144,161	125,638	678.3%
Sub-total	<u>\$ -</u>	<u>\$ 88,523</u>	<u>\$ 214,161</u>	<u>\$ 125,638</u>	<u>141.9%</u>
Ad Valorem Funding	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>

Significant Changes

Non-Ad Valorem Revenues

Fund Balance - Increase is primarily due to revenues exceeding estimated and actual expenses. This also contributed to the increase of Reserves.

Programs/Services

For any fine imposed by law for any criminal offense, Florida Statutes Chapter 893.16 authorizes the courts to impose an additional fine to support assistance grants for drug abuse treatment or relevant State Attorney Programs. The Palm Beach County Drug Abuse Trust Fund was established in 1989 for the purpose of receiving these fines and disbursing assistance grants. Administrative responsibility for the fund was transferred to the Criminal Justice Commission in 1992.

Around 2002, the State Attorney redirected half of the cost of prosecution revenue to the Drug Abuse Trust Fund. This allowed the fund to accumulate a fund balance. The State later directed the State Attorney to use the revenue to cover the State Attorney's budget shortfall. Any Cost of Prosecution revenues that are still posted to the Drug Abuse Trust Fund relate to charges earlier than 2009.

POLLUTION RECOVERY TRUST FUND
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Fines & Forfeitures	\$ 83,534	\$ 20,000	\$ 20,000	\$ -	0.0%
Other	23,914	18,950	6,600	(12,350)	-65.2%
Fund Balance	1,364,200	1,168,167	1,068,923	(99,244)	-8.5%
Sub-total	<u>\$ 1,471,648</u>	<u>\$ 1,207,117</u>	<u>\$ 1,095,523</u>	<u>\$ (111,594)</u>	<u>-9.2%</u>
Appropriations					
Personal Services	\$ 19,006	\$ 45,210	\$ 37,516	\$ (7,694)	-17.0%
Grants and Aids	-	-	103,925	103,925	0.0%
Operating Expenses	82,630	974,114	865,340	(108,774)	-11.2%
Transfers	154,023	77,012	77,012	-	0.0%
Reserves	-	110,781	11,730	(99,051)	-89.4%
Sub-total	<u>\$ 255,659</u>	<u>\$ 1,207,117</u>	<u>\$ 1,095,523</u>	<u>\$ (111,594)</u>	<u>-9.2%</u>
Ad Valorem Funding	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Significant Changes

Non-Ad Valorem Revenues

Fund Balance - Decrease is due to spending of previously collected fees and interest.

Appropriations

Personal Services - Decrease is due to spending down of the grant for the Native Canopy Education program.

Operating Expenses - Decrease is primarily due to expenses related to the monitoring of the Lake Worth Lagoon. This is also attributable to the decrease in reserves.

Programs/Services

The Pollution Recovery Trust Fund was created to collect fines and penalties levied for violation of environmental laws. Appropriations from this fund are designated for the enhancement of the environmental resources and pollution control activities of Palm Beach County, and not for general operations and maintenance. Projects may proposed by either the Department of Environmental Resources Management or the Palm Beach County Public Health Department. Disbursement from the fund is by concurrence of both departments and authorized by resolution of the Board of County Commissioners

SCHOOL IMPACT FEES
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Other	\$ 17,612,587	\$ 4,495,020	\$ 16,624,335	\$ 12,129,315	269.8%
Fund Balance	4,784,106	3,431,996	33,272,716	29,840,720	869.5%
Sub-total	<u>\$ 22,396,693</u>	<u>\$ 7,927,016</u>	<u>\$ 49,897,051</u>	<u>\$ 41,970,035</u>	<u>529.5%</u>
Appropriations					
Reserves	\$ -	\$ 7,927,016	\$ 49,897,051	\$ 41,970,035	529.5%
Sub-total	<u>\$ -</u>	<u>\$ 7,927,016</u>	<u>\$ 49,897,051</u>	<u>\$ 41,970,035</u>	<u>529.5%</u>
Ad Valorem Funding	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>

Significant Changes

Non-Ad Valorem Revenues

Other - Increase is driven by the timing of spending for prior year revenue, which has a direct impact on the increase in fund Balance and Reserves.

Program/Services

The County collects school impact fees in the unincorporated area and in those incorporated areas for which an interlocal agreement for collection has been executed. Municipalities collecting school impact fees in incorporated areas will remit funds collected to the County.

The County will remit funds for capital facility costs (land purchases and construction costs) to the School Board upon request. The funds available for remittance will consist of the school impact fee collected less two percent retained by the local government collecting the fees plus any interest earned.

VALUE ADJUSTMENT BOARD
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 281,487	\$ 270,000	\$ 270,000	\$ -	0.0%
Other	-	5,000	5,000	-	0.0%
Sub-total	<u>\$ 281,487</u>	<u>\$ 275,000</u>	<u>\$ 275,000</u>	<u>\$ -</u>	<u>0.0%</u>
Appropriations					
Operating Expenses	\$ 584,876	\$ 655,000	\$ 655,000	\$ -	0.0%
Sub-total	<u>\$ 584,876</u>	<u>\$ 655,000</u>	<u>\$ 655,000</u>	<u>\$ -</u>	<u>0.0%</u>
Ad Valorem Funding	<u>\$ 303,389</u>	<u>\$ 380,000</u>	<u>\$ 380,000</u>	<u>\$ -</u>	<u>0.0%</u>

Significant Changes

Programs/Services

The Value Adjustment Board (VAB) is a quasi-judicial body composed of County Commission, School Board, and citizen's members. The VAB hears appeals from property owners concerning the valuation (for tax purposes) of their property. The VAB may appoint Special Magistrates to hear petitions on its behalf. Funding is split between the County (60%) and the School Board (40%). Partial expenses are offset by a filing fee of \$15.00 per petition. Recommendations from the Special Magistrates are taken into consideration when the petition is determined. The VAB is facilitated by the Clerk & Comptroller's Board Services Department. It is the Clerk's statutory duty (Chapters 193 and 194, Florida Statutes) to collect petitions, hold hearings provide notices, and prepare and hold VAB meetings.



FINANCIALLY ASSISTED AGENCIES

810 Datura Street
West Palm Beach, Florida 33401
Phone: 561-355-4792

Website Address: <https://discover.pbcgov.org/communityservices/>

Mission Statement

To follow the Health and Human Services Element of the Comprehensive Plan of Palm Beach County goals and objectives, and the recommendations of the Citizens Advisory Committee that address the availability of health and human services necessary to protect the health, safety, and welfare of its residents, by providing funding to qualifying non-profit organizations to provide health and human services related to the approved service categories.

Funds may be used to provide a wide range of health and human services. The previous six categories have been aligned to the BCC priorities resulting in three categories; Homelessness, Economic Stability, and Behavioral Health with three sub-populations of Seniors, Domestic Violence, and Special Needs. An additional category is Strategic Partnership formerly known as Non-Competitive. These are long standing partnerships that deliver critical services the County has invested in with agencies that serve a countywide demand or special projects that are part of a strategic initiative in which the County is participating.




FINANCIALLY ASSISTED AGENCIES
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Appropriations					
Grants and Aids	\$ 11,750,808	\$ 12,976,690	\$ 13,365,991	\$ 389,301	3.0%
Sub-total	\$ 11,750,808	\$ 12,976,690	\$ 13,365,991	\$ 389,301	3.0%
Ad Valorem Funding	\$ 11,750,808	\$ 12,976,690	\$ 13,365,991	\$ 389,301	3.0%
Positions	196	197	211	14	7.1%

Significant Changes

Appropriations

Grants and Aids - Increase due to projects for Behavioral Health and the subcategory of Special Needs, which includes Support Services, Community Based Treatment and Services, and Deep-End Treatment. The funding is essential in the work towards the development of a central assessment and care coordination with the goal of Recovery Oriented System of Care.

	Actual FY 2019	Actual FY 2020	Target FY 2021	Target FY 2022
 Percentage of Program participants who will achieve goals to build social, emotional, intellectual, and/or physical skills increasing their independence.	95	94	93	93
 Percentage of Program participants who will increase access to violence free living conditions ¹	90	90	82	82
Percentage of Program participants who will learn strategies to reduce behavior health challenges ²	76	76	73	73
 Percentage of individual caregivers who improve or maintain likelihood of continuing home based care for a senior with dementia	100	95	97	97
Percentage of seniors with dementia served who delay or eliminate the need for nursing home placement	95	95	95	95

Comments

1. Targets for FY23 will be adjusted to better align with current achievements.
2. Targets for FY21 and FY22 were adjusted to account for staffing and participant capacities.

**HEALTH CARE DISTRICT
Department Financial Summary**

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Appropriations					
Grants and Aids	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ -	0.0%
Sub-total	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ -	0.0%
Ad Valorem Funding	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ -	0.0%

Significant Changes

Program/Services

Funding to the Health Care District of Palm Beach County is provided to manage the Edward J. Healey Rehabilitation and Nursing Center (formerly known as the Palm Beach County Home) and to contribute toward Palm Beach County's required contribution to state Medicaid funding. The funding to the Healey Center is \$9,100,000 with the remaining used towards Medicaid match. During the 2013 Florida Legislative session, Senate Bill 1520 was enacted, establishing a fixed percentage of responsibility to each county. Palm Beach County's required contribution is 5.9% of the adopted state amount of \$291.2 million. The amount required for Medicaid match is \$16.9 million in FY 2022 with the County contributing \$5.9 million and Health Care District funding \$11 million.

HEALTH DEPARTMENT
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Appropriations					
Grants and Aids	\$ 2,114,162	\$ 2,177,587	\$ 2,177,587	\$ -	0.0%
Sub-total	\$ 2,114,162	\$ 2,177,587	\$ 2,177,587	\$ -	0.0%
Ad Valorem Funding	\$ 2,114,162	\$ 2,177,587	\$ 2,177,587	\$ -	0.0%

Significant Changes

Programs/Services

The Palm Beach County Health Department (PBCHD) Environmental Health section provides services specified by County ordinance including inspection and licensing for water services for public drinking water systems, private water wells, irrigation wells, sewage and waste services, individual septic tanks, sewage treatment plants, private lift stations, landfills, hazardous waste, and biomedical waste handling. Environmental hazards services are provided for sanitary nuisances, air pollution control, lead monitoring, beach water sampling, and illegal or accidental hazardous spill investigations. Zoonotic and vector-borne disease prevention services are provided such as mosquito/encephalitis monitoring and rodent and arthropod investigations. Public health planning and preparedness services are provided for post-disaster community needs assessments, emerging pathogens, pandemic influenza, and smart growth/healthy community issues. The department also provides family day care and child care facility licensing.

**OTHER COUNTY FUNDED PROGRAMS
Department Financial Summary**

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Appropriations					
Grants and Aids	\$ 6,877,937	\$ 6,636,373	\$ 7,060,757	\$ 424,384	6.4%
Sub-total	\$ 6,877,937	\$ 6,636,373	\$ 7,060,757	\$ 424,384	6.4%
Ad Valorem Funding	\$ 6,877,937	\$ 6,636,373	\$ 7,060,757	\$ 424,384	6.4%

Significant Changes

Program/Services

	FY 2021 Budget	FY 2022 Budget
Tri-Rail Extension Operating Deficit	\$ 1,565,000	\$ 1,565,000
RTA Funding	2,670,000	2,670,000
County Culture Program	250,000	250,000
DJJ Pre-Disposition Costs	2,151,373	2,575,757
Total	\$ 6,636,373	\$ 7,060,757



CLERK OF THE CIRCUIT COURT & COMPTROLLER

Joseph Abruzzo, Clerk
301 North Olive Avenue, 2nd Floor
West Palm Beach, Florida 33401
Phone: 561-355-2996

Website Address: <https://www.mypalmbeachclerk.com>

Mission Statement

The guiding principles for the Clerk of the Circuit Court & Comptroller, Palm Beach County are "Honor, Respect, and Devotion to Duty".

Department Overview

The Clerk of the Circuit Court & Comptroller's Office, established in 1838 by the Florida Constitution as an independently elected officer, is a public trustee charged with safeguarding the public's records and funds. The elected Clerk of the Circuit Court & Comptroller serves the roles of Clerk of the Circuit Court, County Recorder, Clerk of the Board of County Commissioners and County Comptroller which includes responsibilities as the Chief Financial Officer, Treasurer, and Auditor. As an elected constitutional officer, the Clerk of the Circuit Court & Comptroller is directly accountable to the residents of Palm Beach County. The Clerk's office is the third largest of the 67 Clerk's offices in Florida, and serves a local population of approximately 1.5 million citizens from six locations and reaches customers throughout the world online at www.mypalmbeachclerk.com. The organization is committed to building a strong, positive culture that focuses on customer service and employee satisfaction. As recognition of the Clerk's office's accomplishments, the office has been the recipient of the Centre for Fiduciary Excellence in Investment Stewardship certification, the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting, the Distinguished Budget Presentation award, and Harvard University's Ash Center for Democratic Governance and Innovation at the John F. Kennedy School of Government Innovations in American Government Bright Ideas award.

Programs/Services

The Clerk of the Circuit Court & Comptroller monitors the County budget, revenue, debt and spending. The Clerk pays all County bills, ensuring each serves a public purpose, complies with the law, and is within the County's budget. The Clerk also maintains an accurate set of financial records in order to produce all required financial statements and reports to comply with state and federal laws and generally accepted accounting principles. As Treasurer, the Clerk actively manages and earns interest income on the County's \$2.6 billion investment portfolio. As Auditor, the Clerk conducts independent risk-based and financial audits, including the audit of all County expenditures. Accountability is ensured through regular, independent audits conducted by eleven different state, local and judicial entities. As Clerk of the Board of County Commissioners, the Clerk maintains the records of the County Commission and other meetings, providing all meeting minutes and video to the public via the Clerk's website.

CLERK OF THE CIRCUIT COURT & COMPTROLLER
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Excess Fees	\$ 1,969,295	\$ 500,000	\$ 500,000	\$ -	0.0%
Sub-total	<u>\$ 1,969,295</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>0.0%</u>
Appropriations					
Transfers	\$ 16,333,931	\$ 15,631,603	\$ 16,123,866	\$ 492,263	3.1%
Operating Expenses	-	744,068	738,372	(5,696)	-0.8%
Sub-total	<u>\$ 16,333,931</u>	<u>\$ 16,375,671</u>	<u>\$ 16,862,238</u>	<u>\$ 486,567</u>	<u>3.0%</u>
Ad Valorem Funding	<u>\$ 14,364,636</u>	<u>\$ 15,875,671</u>	<u>\$ 16,362,238</u>	<u>\$ 486,567</u>	<u>3.1%</u>
Positions	146	149	151	2	1.3%

Significant Changes

Appropriations

Positions - 2

Budget Process - 2: One Receptionist and one Administrative Specialist I.

JUDICIAL - COURT ADMINISTRATION

Mission Statement

To protect rights and liberties, uphold and interpret the law, and provide for the peaceful resolution of disputes.

Department Overview

Palm Beach County is served by the Fifteenth Judicial Circuit under the direction of the Chief Judge and Court Administrator, pursuant to the State Constitution and Florida Rules of Court, specifically Rule 2.010 and 2.050. It is one of twenty judicial circuits in the state. The Circuit is comprised of two levels of court: Circuit Court and County Court. The Court Administrator has support staff to assist the Chief Judge in administrative functions including personnel, finance, court support programs, technology, court reporting, court interpreting, and intergovernmental relations. The Main Judicial Center is located in downtown West Palm Beach. Courthouse annexes are located in Palm Beach Gardens, Delray Beach, Belle Glade, and the Criminal Justice Complex on Gun Club Road. The Circuit Court has jurisdiction over civil cases with a value of \$30,000 and higher (effective January 1, 2020), as well as felony, domestic relations, foreclosure, juvenile, probate, and County Court appeal cases. A total of 35 Judges preside in the Circuit Court. The County Court has jurisdiction over civil cases with a value up to \$30,000 (effective January 1, 2020), as well as misdemeanor and traffic cases. A total of 19 Judges preside in the County Court.

FY 2021 Highlights & Accomplishments

- Mental Health Specialty Division continues to monitor and intervene to ensure defendants receive timely services, thereby reducing jail time for the mentally ill.
- Adult Drug Court served 101 clients with 29 graduating.
- Witness Management program conducted 1,556 depositions, a significant decrease due to the COVID-19 pandemic.
- Veterans' Court linked 1,930 veterans to services, saving taxpayers approximately \$3,500,000 in the past decade.
- Delinquency Drug Court had two participants graduate high school; two enrolled in college with one receiving the first Making Every Day Count (501c3) – The Martha Ahr Scholarship for academics; and eight participants obtained jobs.
- Therapeutic Court increased connections for youth, while reducing placement changes, Baker Acts, school changes, and psychiatric medication use.
- Early Childhood Court assisted 44 families (67 children), with 24 children reaching permanency through reunification, four children reached permanency through adoption or permanent guardianship and 20 children with active cases.

FY 2022 Emerging Issues

- Continuing office space constraints for staff and the lack of large courtrooms which would be used for large jury pools, ensure public safety, and allow for multiple defendant trials without creating a safety concern.
- Buildout of a courtroom floor with another floor for the consolidation of Court Administration and the Chief Judge, along with a large conference room, as soon as funding becomes available.
- Maintenance of the Main Courthouse judicial and staff areas including re-carpeting of the 20 year old carpet throughout the judicial spaces.

JUDICIAL - COURT ADMINISTRATION
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 100,684	\$ 120,801	\$ 76,000	\$ (44,801)	-37.1%
Other	1,816	-	-	-	0.0%
Interfund Transfers	322,714	261,544	278,844	17,300	6.6%
Sub-total	<u>\$ 425,214</u>	<u>\$ 382,345</u>	<u>\$ 354,844</u>	<u>\$ (27,501)</u>	<u>-7.2%</u>
Appropriations					
Personal Services	\$ 1,109,790	\$ 1,206,651	\$ 1,328,671	\$ 122,020	10.1%
Operating Expenses	1,311,331	1,846,942	1,901,102	54,160	2.9%
Sub-total	<u>\$ 2,421,121</u>	<u>\$ 3,053,593</u>	<u>\$ 3,229,773</u>	<u>\$ 176,180</u>	<u>5.8%</u>
Ad Valorem Funding	<u>\$ 1,995,907</u>	<u>\$ 2,671,248</u>	<u>\$ 2,874,929</u>	<u>\$ 203,681</u>	<u>7.6%</u>
Positions	17	17	17	-	0.0%

Significant Changes

Non-Ad Valorem Revenues

Charges for Services - Decrease due to aligning budget with current trend and prior year actuals.

JUDICIAL - COURT RELATED INFORMATION TECHNOLOGY

Department Overview

Court Technology provides a diverse and rapidly expanding range of services to the County and Circuit Courts. Court Technology's employees are responsible for a complex range of services, including desktop support of over 1,000 devices in 77 courtrooms; web design and hosting; systems administration; application development/support; and training and business analysis. To ensure that courtroom proceedings remain uninterrupted due to technical failure, Court Technology provides primary support for all court partners in all court rooms. This support includes hardware, software, and staff supporting the Clerk of Court, State Attorney, Public Defender, and Regional Conflict Counsel, as well as computers provided for use by any party appearing before the court. Additionally, Court Technology is responsible for the research and development of new products and services, and the timely compliance with Legislative and Supreme Court mandates for the implementation of new services, including e-filing, e-service, e-signature, file-less courtrooms, and the continuing development of judicial software that aggregates all case information and document images together for judges to use on the bench in lieu of paper files in the courtroom.

FY 2021 Highlights & Accomplishments

- Internally developed and launched the Digital Evidence Portal allowing presentation/processing of evidence during Zoom evidentiary hearings and trials. System utilized for over 400 trials and for 11,000 pieces of evidence.
- Integrated Microsoft Word into in-house applications Judicial Viewer System and Online Services, streamlining the transmission of 137,000 orders between attorneys, justice partners, and the court.
- All divisions are online with judicial e-filing, with over 245,000 judicial orders e-filed/e- served.
- Deployed computer equipment, cameras, and presentation screens to over 60 courtrooms to facilitate remote or partially remote (hybrid) hearings via zoom. Configured 215 Zoom accounts for 24,000 meetings and 335 webinars totaling over 800,000 zoom minutes.
- Began implementation of a digital recording system impacting 76 court venues. Court technology oversees the implementation of nearly 200 digital courtroom cameras.
- Launched Open Court software that is the backbone of the Circuit's due process digital recording system.
- Began upgrade of Virtual Remote Interpreting system.
- Expanded the circuit's YouTube channel video catalogue to include updated videos from Online Services, Mediation Scheduling, Evidence Portal, and Interpreter Request System. Over 44,000 users registered with the Online Services system.

FY 2022 Emerging Issues

- Challenges associated with developing, implementing and supporting remote court procedures.
- The explosive demand for technology services within the judicial branch continues to outstrip the funding made available by the County. According to a County funded 2018 study, the funding deficit is greater in Palm Beach County than its peer counties in Florida.
- Meeting evolving Legislative and Supreme Court mandates with limited personnel/funding.
- Increasing the response time to the public and court partners by converting the official court record to an electronic one. This will enable the record to be provided to the judiciary and justice partners via secure intranet, as well as providing access to contractual transcriptionists via secure extranet.

JUDICIAL - COURT RELATED INFORMATION TECHNOLOGY
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 2,979,757	\$ 2,500,000	\$ 2,500,000	\$ -	0.0%
Other	1,761	(125,000)	(125,000)	-	0.0%
Sub-total	<u>\$ 2,981,518</u>	<u>\$ 2,375,000</u>	<u>\$ 2,375,000</u>	<u>\$ -</u>	<u>0.0%</u>
Appropriations					
Personal Services	\$ 1,574,447	\$ 1,733,266	\$ 1,884,410	\$ 151,144	8.7%
Operating Expenses	2,911,136	4,186,254	4,341,386	155,132	3.7%
Capital Outlay	530,117	443,638	567,292	123,654	27.9%
Sub-total	<u>\$ 5,015,700</u>	<u>\$ 6,363,158</u>	<u>\$ 6,793,088</u>	<u>\$ 429,930</u>	<u>6.8%</u>
Ad Valorem Funding	<u>\$ 2,034,182</u>	<u>\$ 3,988,158</u>	<u>\$ 4,418,088</u>	<u>\$ 429,930</u>	<u>10.8%</u>
Positions	17	18	19	1	5.6%

Significant Changes

Appropriations

Positions - 1

Budget Process - 1: Senior Programmer to conduct validation, parallel, and recursive testing for the interfaces with PBSO, the Clerk of Court, State e-Filing Portal, as well as interfaces between the court's mission critical systems.

Capital Outlay - Increase is due to the annual allocation for the Records Reduction project.

JUDICIAL – LAW LIBRARY

Department Overview

The Fifteenth Judicial Circuit Law Library serves the legal and law-related informational needs of Palm Beach County. The Law Library provides an access point for equal justice under the law to Palm Beach County residents, judges, attorneys, students, and self-represented patrons. It provides legal reference and referral services within the guidelines of Florida Statute 454.23. The Law Library cooperates with the community to enhance knowledge of the law and to facilitate access to the justice system. The Law Library's goal is to provide patrons with up-to-date legal information.

FY 2021 Highlights & Accomplishments

- The Palm Beach County Law Library served approximately 878 pro se litigants, attorneys, and other members of the public among the three library locations.
- Despite being closed to the public for nearly six months due to the pandemic, the Law Library continued to serve the public by filling requests (7,990) for forms, mailing Continuing Legal Education materials, answering questions via e-mail and telephone, and processing updates to the collection to keep material current. Temporary passcodes for access to Westlaw were also made available to the public, enabling research to be conducted from home or office. The Law Library reopened on June 21, 2021.

FY 2022 Emerging Issues

- Costs to maintain library services continue to increase, while revenue continues to decrease, posing a challenge to maintain the library resources currently available.
- Continue to enhance services for library patrons to ensure seamless access to legal information and assistance.

JUDICIAL - LAW LIBRARY
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 265,178	\$ 280,692	\$ 284,500	\$ 3,808	1.4%
Licenses & Permits	37,867	41,746	41,746	-	0.0%
Other	32,050	9,612	14,000	4,388	45.7%
Fund Balance	210,127	68,178	-	(68,178)	-100.0%
Sub-total	<u>\$ 545,222</u>	<u>\$ 400,228</u>	<u>\$ 340,246</u>	<u>\$ (59,982)</u>	<u>-15.0%</u>
Appropriations					
Personal Services	\$ 280,814	\$ 286,472	\$ 317,275	\$ 30,803	10.8%
Operating Expenses	164,371	212,026	179,768	(32,258)	-15.2%
Capital Outlay	2,170	10,000	10,000	-	0.0%
Sub-total	<u>\$ 447,355</u>	<u>\$ 508,498</u>	<u>\$ 507,043</u>	<u>\$ (1,455)</u>	<u>-0.3%</u>
Ad Valorem Funding	<u>\$ -</u>	<u>\$ 108,270</u>	<u>\$ 166,797</u>	<u>\$ 58,527</u>	<u>54.1%</u>
Positions	5	5	5	-	0.0%

Significant Changes

Non-Ad Valorem Revenues

Fund Balance - Decrease due to the spending down of revenues as costs continue to increase while revenues decrease.

Other - Increase is due to the inclusion of budget for Interest Income offset by a decrease to Contributions/Donations from Private Sources to align with historical actuals.

Appropriations

Personal Services - Increase is primarily due to budgeting for DROP retirement benefits and to align Insurance - Life & Health with historical actuals.

Operating Expenses - Decrease is primarily due to the exclusion of BCC Indirect Costs. Operations are now subsidized by a transfer from the General Fund.

JUDICIAL – PUBLIC DEFENDER

Mission Statement

To provide high quality legal representation to people whose lives or liberty are at stake.

Department Overview

The Public Defender's Office provides quality criminal defense representation at trial and appellate levels involving juvenile, misdemeanor, felony, capital felony offenses, and civil commitment proceedings for persons who have been determined indigent by the courts as prescribed in Florida Statute 27.52.

FY 2022 Emerging Issues

- The State of Florida is requesting agencies go paperless in more areas, such as budget, accounting, payroll, and personnel. Additionally, there is a great increase in receiving and storing electronic evidence (e.g. bodycams). The electronic transmission of these documents will increase the security of sending documents instead of sending them via email or fax. To meet these needs additional funding is required for software, hardware, and storage. The vendor, Computer Information and Planning, Inc. (CIP) will need to make changes and add additional features to the current software package. These changes will result in an increased annual maintenance cost for future budget cycles.
- After 29 years, the office space at 421 3rd Street is in need of significant maintenance projects. The projects include walk/front porch cleaning, carpet cleaning, and patching and repainting of the office space.
- As a result of COVID-19 and the court closures for over six months, there is a backlog of cases that will require trials. Meanwhile, new cases have continued to come in so that caseloads are growing, requiring additional staff and space.
- Increased advocacy for pretrial release and efforts to obtain services for clients upon release as pretrial detention is costly to the County, decreases public safety, and adversely impacts lives. Research shows incarcerating low risk individuals pretrial increases recidivism.
- Behavioral health continues to be a driver of jail population. Due to the lack of services and resources in the community, the office will expand resources to find services outside the community, while effectively managing these clients locally.

JUDICIAL - PUBLIC DEFENDER
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Other	\$ 1	\$ -	\$ -	-	0.0%
Sub-total	\$ 1	\$ -	\$ -	\$ -	0.0%
Appropriations					
Operating Expenses	\$ 233,794	\$ 279,455	\$ 281,266	1,811	0.6%
Sub-total	\$ 233,794	\$ 279,455	\$ 281,266	\$ 1,811	0.6%
Ad Valorem Funding	\$ 233,793	\$ 279,455	\$ 281,266	\$ 1,811	0.6%

JUDICIAL – STATE ATTORNEY

Mission Statement

To promote the fair, impartial, and expeditious pursuit of justice, ensure safer communities, and encourage effective coordination in the criminal justice system.

Department Overview

The State Attorney's Office (SAO) is a law enforcement agency that serves a dual function of prosecution and investigation. Prosecution efforts include handling over 60,000 felony, misdemeanor, and juvenile cases every year in an effort to protect this community. The cases range from the most heinous homicides to criminal traffic offenses. The office has over 110 prosecutors, approximately 180 staff and 12 sworn police investigators who work as a committed team to hold individuals who commit crimes accountable for their actions. Prosecutorial responsibilities range from reviewing all arrests that occur in Palm Beach County and filing or diverting cases, to disposing and trying all cases in the courtroom. Investigative duties focus on human trafficking, violent crimes, organized crime, money laundering, child pornography, domestic offenses, sober homes, and public corruption related offenses. Prosecutors and law enforcement work closely to build very serious and complicated cases against those who prey upon our most vulnerable. The special role the office plays in the criminal justice system carries with it a major responsibility to this community.

FY 2022 Emerging Issues

- As courtrooms become more digitized and use less paper there are multiple issues that arise for the SAO. Digitizing cases requires a three pronged approach. Law enforcement must digitize and upload their reports and evidence, the SAO must link to the Clerk and Comptroller's Showcase software to quickly access documents, and finally SAO staff need to scan and upload remaining documents to finalize digitization and eliminate the need for more warehouse space.
- The use of body cameras and other video devices by law enforcement is increasing the SAO case related workload exponentially. Additionally, there is a major increase in public record requests for redacted copies of these videos. Each camera and each video must be viewed by the SAO in real-time to determine its evidentiary value prior to filing a case. Scanning and video redaction software and servers to hold these videos will be primary expenditures for the information technology budget this year.
- The SAO has expanded its work on opioid deaths and sober home fraud, in addition to investigation and prosecution of human trafficking, drug trafficking, fraud against the elderly and elder abuse, violent crimes, and local gangs.
- A Conviction Review Unit was created with the goal of the elimination of any wrongful convictions in this county.
- The Assistant State Attorneys work directly with law enforcement at crime scenes and during investigations exposing them to safety and security issues as any other law enforcement officer.
- Building security and space allocation is a paramount concern. As the pendulum swings back and violent crimes increase the office will need to expand personnel and has very little space to grow in the near future.

JUDICIAL - STATE ATTORNEY
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Other	\$ 373	\$ -	\$ -	-	0.0%
Sub-total	<u>\$ 373</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
Appropriations					
Operating Expenses	\$ 346,865	\$ 547,143	\$ 553,645	6,502	1.2%
Transfers	4,688	4,689	4,689	-	0.0%
Sub-total	<u>\$ 351,553</u>	<u>\$ 551,832</u>	<u>\$ 558,334</u>	<u>\$ 6,502</u>	<u>1.2%</u>
Ad Valorem Funding	<u>\$ 351,180</u>	<u>\$ 551,832</u>	<u>\$ 558,334</u>	<u>\$ 6,502</u>	<u>1.2%</u>

PROPERTY APPRAISER

Dorothy Jacks, Property Appraiser
301 North Olive Avenue, 5th Floor
West Palm Beach, Florida 33401
Phone: 561-355-2866

Website Address: <https://www.pbcgov.org/papa>

Mission Statement

The mission of the Property Appraiser's Office is to value property, administer exemptions, and maintain ownership records for Palm Beach County, fairly, equitably, and in accordance with Florida Law.

Department Overview

The Property Appraiser, an elected Constitutional Officer, is responsible for identifying, locating, and valuing all property within the County for Ad Valorem tax purposes. The office applies tax rates as adopted by the various taxing authorities to each parcel of property in order to produce a tax roll upon which Ad Valorem taxes are collected. This is the tax base for Ad Valorem funds that provides for the function of County government, the School Board, municipalities, and other various Ad Valorem districts.

The Property Appraiser also administers various types of exemptions including homestead, disability, senior citizen, widow/widower, historic property, and economic exemptions and maintains the county base map. The office manages property ownership records, descriptions of buildings and property characteristics, and other relevant property specific information. The Property Appraiser's Office is a primary source of real estate and personal property information which is available to the public through its website.

PROPERTY APPRAISER
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Other	\$ 76,810	\$ -	\$ -	\$ -	0.0%
Sub-total	<u>\$ 76,810</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
Appropriations					
Postage	\$ 225,980	\$ 315,000	\$ 315,000	\$ -	0.0%
Property Appraiser Comm	20,533,702	20,997,394	21,555,968	558,574	2.7%
Refund - Commission	(1,154,694)	(1,000,000)	(1,000,000)	-	0.0%
Sub-total	<u>\$ 19,604,988</u>	<u>\$ 20,312,394</u>	<u>\$ 20,870,968</u>	<u>\$ 558,574</u>	<u>2.7%</u>
Ad Valorem Funding	<u>\$ 19,528,178</u>	<u>\$ 20,312,394</u>	<u>\$ 20,870,968</u>	<u>\$ 558,574</u>	<u>2.7%</u>
Positions	240	238	238	-	0.0%

SHERIFF
Ric Bradshaw, Sheriff
3228 Gun Club Road
West Palm Beach, Florida 33406
Phone: 561-688-3600

Website Address: <https://www.pbso.org>

Department Overview

The Sheriff enforces the laws of the State of Florida and the ordinances of the County - criminal, traffic, and civil. The Sheriff's Office is responsible for providing uniformed law enforcement services to the citizens, securing the courts, serving all warrants and processes issued by the courts, and operating the County detention and correction facilities. The Sheriff's Office is comprised of three programs: Sheriff's Operations, Law Enforcement Trust Fund, and Sheriff's Grants.

Operations

The Sheriff's Office maintains law and order through crime prevention and law enforcement programs, operates the County's detention facilities, and serves the orders of the Court and Board of County Commissioners. The Operations program includes all major functional areas of the Sheriff's budget: 1) General Law Enforcement; 2) Corrections and Detention Alternative Facilities; 3) Court Services & Bailiffs; and 4) Other Expenses.

Law Enforcement Trust Fund

The Law Enforcement Trust Fund (LETf) is a special trust established by the Board of County Commissioners as authorized under Florida Statute 932.705. The trust fund is derived from the sale of forfeited property and interest earned. These funds may be expended only upon request of the Sheriff to the Board of County Commissioners and are used exclusively for law enforcement purposes. Florida Statute 932.7055 prohibits LETf revenues and expenditures from being included in the adoption and approval process of the Palm Beach County budget. However, existing fund balances from previous activity are budgeted as amounts received in prior years.

Grants

The Palm Beach County Sheriff's Office Grants Department continues to pursue alternative funding. In addition to the pursuit of new funding opportunities, the Sheriff's Office continues to manage the financial and programmatic aspects of all current grant awards received. The Palm Beach County Sheriff's Office Grants Department will continue to expand in terms of both the acquisition of new funding and in the management of new and established grant-funded programs.

SHERIFF
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Charges for Services	\$ 80,198,208	\$ 82,638,484	\$ 9,497,815	\$ (73,140,669)	-88.5%
Fines & Forfeitures	284,523	318,500	150,000	(168,500)	-52.9%
Licenses & Permits	13,559	14,000	-	(14,000)	-100.0%
Other	9,866,330	4,311,000	-	(4,311,000)	-100.0%
Interfund Transfers	-	-	78,062,150	78,062,150	0.0%
Sub-total	<u>\$ 90,362,620</u>	<u>\$ 87,281,984</u>	<u>\$ 87,709,965</u>	<u>\$ 427,981</u>	<u>0.5%</u>
Appropriations					
Transfers	\$ 722,193,959	\$ 739,895,972	\$ 788,630,950	\$ 48,734,978	6.6%
Carryforward	(10,173,422)	(17,179,090)	-	17,179,090	-100.0%
Sub-total	<u>\$ 712,020,537</u>	<u>\$ 722,716,882</u>	<u>\$ 788,630,950</u>	<u>\$ 65,914,068</u>	<u>9.1%</u>
Ad Valorem Funding	<u>\$ 621,657,917</u>	<u>\$ 635,434,898</u>	<u>\$ 700,920,985</u>	<u>\$ 65,486,087</u>	<u>10.3%</u>
Positions	4,313	4,340	4,376	36	0.8%

Significant Changes

Non-Ad Valorem Revenues

Based on technical guidance from the Governmental Accounting Standards Board, revenue generated from Charges for Services, Fines & Forfeitures, Licenses & Permits, and Other revenue is reclassified to Interfund Transfers.

Appropriations

Positions - 36

Mid-Year Adjustment FY 2021 - 15: 15 Civilian Support positions.

Budget Process - 21 - Two Sworn positions and 19 Civilian Support positions.

SUPERVISOR OF ELECTIONS

Wendy Sartory Link, Supervisor of Elections
240 S. Military Trail
West Palm Beach, FL 33415
Phone: 561-656-6200

Website Address: <https://www.votepalmbeach.gov>

Mission Statement

To increase voter confidence and provide the finest election services to the citizens of Palm Beach County. We are committed to conducting fair, transparent, and secure elections and protecting the integrity of all votes.

Department Overview

The Supervisor of Elections' (SOE) personnel perform several functions which include, but are not limited to 1) Maintenance of voter records including party affiliation, updated mailing information, and voter history; 2) Recruiting, training, and scheduling of precinct poll workers for early voting and election day, and maintaining poll workers' work history; 3) Service to support early voting and vote-by-mail options, an increasingly preferred choice for voting; 4) Voting equipment procurement, set-up, testing, maintenance, and storage to ensure premium working condition, preparation of the equipment for elections, and management of equipment distribution to and from polling precincts and training centers; 5) Information technology management of Palm Beach County voter records in the Florida Voter Registration System; 6) Overseeing candidate filings and fiscal requirements; 7) Reviewing and certifying petitions and related signatures; 8) Conduct elections, tabulate, audit, and certify election results and oversight of all computer operations; and 9) Management of business related affairs of the SOE office, including permanent and temporary staff payroll, human resources, procurement and purchasing, and business accounts.

Four offices are strategically located in West Palm Beach, Belle Glade, Palm Beach Gardens, and Delray Beach to serve the voting public. In addition, the SOE's Service Center, in Riviera Beach, is the location for voting equipment storage, voting tabulation, absentee ballot processing, and voter records retention.

SUPERVISOR OF ELECTIONS
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Revenues					
Excess Fees	\$ 2,300,243	\$ 1,000,000	\$ 1,000,000	\$ -	0.0%
Charges for Services	311,527	-	-	-	0.0%
Grants	1,025,088	-	-	-	0.0%
Other	85	-	-	-	0.0%
Interfund Transfers	202,465	-	-	-	0.0%
Sub-total	<u>\$ 3,839,408</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>0.0%</u>
Appropriations					
Transfers	\$ 17,979,707	\$ 16,555,547	\$ 20,948,539	\$ 4,392,992	26.5%
Operating Expenses	1,336,700	-	-	-	0.0%
Sub-total	<u>\$ 19,316,407</u>	<u>\$ 16,555,547</u>	<u>\$ 20,948,539</u>	<u>\$ 4,392,992</u>	<u>26.5%</u>
Ad Valorem Funding	<u>\$ 15,476,999</u>	<u>\$ 15,555,547</u>	<u>\$ 19,948,539</u>	<u>\$ 4,392,992</u>	<u>28.2%</u>
Positions	58	61	65	4	6.6%

Significant Changes

Appropriations

Transfers - Increase primarily due to an increase in cost for printing, graphics, and data processing equipment.

Positions - 4

Budget Process - 4: One Cybersecurity Analyst I, one Cybersecurity Analyst II, one Network Administrator, and one Tabulation System Specialist.

TAX COLLECTOR
Anne Gannon, Constitutional Tax Collector
301 North Olive Avenue, 3rd Floor
West Palm Beach, Florida 33401
Phone: 561-355-2264

Website Address: <https://www.pbctax.com/>

Mission Statement

The Constitutional Tax Collector's Office provides unparalleled service that inspires trust.

Department Overview

The Florida Constitution established the Tax Collector's Office as an independent agency in 1885. This independence ensured the agency remained free from influence from local or state agencies with the power to levy taxes. Today the Tax Collector is one of five constitutional officers elected by Palm Beach County voters to serve four-year terms, not subject to term limits.

The Constitutional Tax Collector's Office provides a wide range of essential services to Palm Beach County residents on behalf of local, state and federal agencies. Services include real estate and tangible personal property taxes, local business tax receipts, and tourist development tax. As an agent for the Florida Department of Highway Safety and Motor Vehicles, the Constitutional Tax Collector's Office provides motor vehicle and vessel services, REAL ID driver licenses and state identification cards, and disabled person parking permits.

Several additional services are provided for the convenience of Palm Beach County residents. These services include TSA PreCheck, digital fingerprinting, hunting and fishing licenses, SunPass transponders, certified copies of Florida birth certificates, and a subscription service for new business listings.

The Constitutional Tax Collector's Office is not funded by tax dollars. This independent agency is funded by the commissions and fees on services provided. Every year the Florida Department of Revenue reviews and approves its operating budget. Each year the agency's cost-effective operation results in unexpended revenue which it returns to local taxing authorities.

TAX COLLECTOR
Department Financial Summary

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	FY 2021 to FY 2022 Change to Budget	
				Amount	%
Appropriations					
Postage	\$ 80,554	\$ 85,000	\$ 85,000	\$ -	0.0%
Tax Collector Commission	46,721,386	49,487,505	50,254,114	766,609	0.0%
Refund - Commission	(39,455,921)	(35,723,302)	(35,818,933)	(95,631)	0.0%
Sub-total	<u>\$ 7,346,019</u>	<u>\$ 13,849,203</u>	<u>\$ 14,520,181</u>	<u>\$ 670,978</u>	<u>4.8%</u>
Ad Valorem Funding	<u>\$ 7,346,019</u>	<u>\$ 13,849,203</u>	<u>\$ 14,520,181</u>	<u>\$ 670,978</u>	<u>4.8%</u>
Positions	328	328	339	11	3.4%

Significant Changes

Appropriations

Positions - 11

Budget Process - 11: One PACE Program Liaison, one Facilities Manager, eight Client Service Specialists, and one Administrative Assistant.



CAPITAL IMPROVEMENT PROGRAM

County government provides needed and desired urban services to the public. In order to provide these services, the County must furnish and maintain capital facilities and equipment, such as airports, roads, and parks. The Capital Improvement Program (CIP) is a proposed schedule for the expenditure of funds to acquire or construct needed improvements over the next five-year period. It represents a comprehensive and direct statement of the physical development policies of the County. The program has great significance in that it touches the life of each County resident and visitor through the provision of health, safety, transportation, recreation, and other services upon which we all depend.

Purpose and Benefits of Capital Programming

1. Provides a means for coordinating and consolidating various departmental requests, thereby preventing duplication of projects and equipment.
2. Establishes a system of examining and prioritizing the needs of the County, assuring that the most essential improvements are provided first.
3. Provides an important implementation device for growth management.
4. Allows sufficient time for investigation of project financing and implementation measures, and proper technical design.
5. Coordinates physical with financial planning, allowing maximum benefit from available public funds.
6. Helps provide an equitable distribution of public improvements throughout the County.

Development of the Capital Improvement Program

Only projects that meet the definition of a capital improvement are included in the Capital Improvement Program. Capital improvements are defined as physical assets, constructed or purchased, that have a minimum cost of \$25,000 and an expected useful life in excess of one year.

Examples of typical capital improvements include:

Ø Road construction and paving.

Ø New and expanded physical facilities for the community.

Ø Large scale rehabilitation or replacement of existing facilities.

Ø Purchase of equipment items that have a relatively long period of usefulness.

Ø The cost of engineering or architectural studies and services relative to a specific improvement.

Ø The acquisition of land to build a community facility such as a park, highway, library, airport, etc.

Each year, the CIP is prepared from project requests submitted on project proposal forms completed by the various departments and agencies of the County. The completed forms provide a project description, justification, cost projections, statement of impact on the County's annual operating budget, implementation schedule, as well as support for the County's Comprehensive Plan. Concurrently, with the preparation of the project proposal forms, information concerning the financial resources available to the County is prepared by the Office of Financial Management and Budget.

The program recommended by the County Administrator is used by the Board of County Commissioners to develop the annual budget which becomes effective October 1st of each year. The first year of the Five-Year CIP is formally adopted by the Board as the Capital Budget with the following four years showing projected, but unfunded, requirements. The CIP is an important tool for implementing the County's Comprehensive Plan. The Board of County Commissioners utilizes the CIP to analyze the County's fiscal capability to finance and construct capital improvements in the future.

CAPITAL IMPROVEMENT PROGRAM

Responsibilities in Program Preparation and Implementation

The Capital Improvement Program, by virtue of its comprehensive character, involves the full realm of County operations. The County Administrator, departments, boards, and the County Commission must coordinate their actions to accomplish a successful program for capital improvements in the community.

Operating Departments: The key role in the initial stages of capital programming falls upon the operating departments and department heads. By virtue of their technical knowledge and experience in the individual fields, it becomes their responsibility to initiate project requests, and to develop a program that outlines the requirements of each project, as well as, its relative importance in the department's program.

Office of Financial Management and Budget: The Office of Financial Management and Budget (OFMB) provides information concerning the County's past, present, and future financial resources. OFMB prepares and distributes the package utilized by departments and agencies to submit project requests. As the program develops, OFMB assists in the review and evaluation of project submissions, and guides the administration of the program through its function of budget control.

Engineering and Facilities Development & Operations Departments: In providing staff assistance, these departments have the following responsibilities in the capital programming process:

1. Provides assistance, if needed, in the preparation of requests.
2. Receives and reviews the cost projections in project requests.
3. Provides information and assistance to OFMB in the analysis of the County's financial requirements.
4. Provides assistance to the County Administrator, County Commission, and staff in preparing the Commission adopted program.

County Commission: While departments, boards, and committees play a very significant role in the capital improvement programming process, the ultimate success of the program rests with the County Commission. Only Commissioners, as elected officials, can authorize the expenditure of public funds, in this case by adopting the first year of the capital improvement program as that fiscal year's capital budget. Therefore, the final priorities placed on community needs and the subsequent satisfactions of those needs are a matter of legislative decision and control.

Priority Ranking

Criteria for establishing the prioritization of capital project proposals are established in the Capital Improvement Element of the Comprehensive Plan in Objective 1.4. The criteria address issues such as why the project is needed and what type of service the project will support. Other criteria included in the objective deal with the physical location of the project as being identified in a revitalization/redevelopment area or a coastal high-hazard area. In addition, each proposal is identified by one of the following Growth Management Tiers:

Urban/Suburban * Exurban * Rural * Glades * Agricultural Reserve

Why a Project is needed: The following is a list of acceptable reasons why a project is needed:

1. Correct public hazards;
2. Eliminate existing deficiencies as described by the minimum levels of service;
3. Provide capacity for developments that have received a determination as a Committed Development when such developments are within the Urban Service Area;
4. Maintain levels of service as new growth occurs;
5. Increase existing levels of service to desired levels of service;
6. assets; and
7. Implement the Goals, Objectives, and Policies or other Plan Elements.

Type of Service the Project will Provide: The following is a list of project prioritization categories:

1. **Essential:** projects that are directly related to protecting the immediate health and safety of citizens from an existing or imminent hazard. An example would be an expenditure request which responds to a danger arising from an imminent bridge failure. Essential services shall be provided throughout the County.
2. **Necessary:** projects that are directly related to maintaining the level of service for concurrency items mandated by State law and Fire-Rescue services. Examples include expenditure requests which are necessary to meet the minimum level of service standards for concurrency regarding roadway, mass transit, potable water, wastewater, solid waste, storm water protection, recreation/open space, and fire-rescue. Necessary services shall be provided throughout the County.
3. **Desirable:** projects that are related to enhancing the desirability of Palm Beach County as a place to live or visit. More specifically, to enhance quality of life, or maintain physical assets; but are not needed to correct imminent health and safety hazards and are not needed to maintain level of service.

Physical Location: Policy requires that projects that correct service and infrastructure deficiencies within the Revitalization and Redevelopment Overlay in unincorporated Palm Beach County receive "special consideration" in establishment of the project priority. Special consideration gives these projects top priority consideration within each of the following prioritization categories: essential, necessary, and desirable.

Growth Management Tiers: The Urban/Suburban Tier shall be given the highest priority within the category of desirable, followed by the Exurban Tier, and then the Rural Tier. Policy restricts use of public funds for infrastructure expansion or improvements in Coastal high-hazard areas unless such funds are necessary to:

1. Provide services to existing development;
2. Provide adequate evacuation in the event of an emergency; or
3. Provide for recreational needs and other appropriate water-dependent uses.

Relationships Between the Operating and Capital Budgets

There are many features that distinguish Palm Beach County's operating budget from its capital budget. The operating budget includes expenses that are generally of a recurring nature and are appropriated for one year only. It provides for the provision of all County services that do not result in major physical assets for the County. Year to year, changes in the operating budget are expected to be fairly stable, and represent incremental changes in the following: cost of doing business; size of the County; and types and levels of services provided. Resources for the operating budget are generally provided by taxes, user fees, and inter-governmental payments that generally recur from year to year.

The capital budget, on the other hand, includes one-time costs for projects that may last several years. The projects result in major physical assets in the County. Resources for the capital budget are generally provided by bond proceeds, impact fees, grants, and taxes.

In spite of these differences, the operating and capital budgets are closely linked. The most obvious connection is the fact that the operating budget includes the cost of maintaining and operating new facilities and infrastructure built under the capital budget.

Operational needs often drive the capital budget. For example, major expansion requirements in the FY 2022 capital budget are roads, parks and buildings which were necessitated for the County's role in providing these basic services to its citizens. Included in this document is the backlog of infrastructure, repair, and replacement projects that will be funded by the one cent sales surtax that was passed during the November 8, 2016 election.

CAPITAL IMPROVEMENT PROGRAM

Long term operations and maintenance costs resulting from the Five-Year Capital Improvement Program are addressed in this section under “Operating Impact of Capital Projects” and “Estimated Operating Impact of Capital Projects”.

The FY 2022 Capital Improvement Program (CIP) has appropriations totaling \$2.126 billion which reflects all new funding and project balances from prior years. The CIP is financed primarily through bonds, impact fees, balances brought forward, and taxes. The chart on pages 350 and 351 provides a summary by category of the FY 2022 CIP budget adopted by the Board.

The CIP document, published separately, includes a detail listing for each capital project approved for FY 2022 as well as estimates for FY 2023 to FY 2026. The following is a link to the CIP Document.

<http://discover.pbcgov.org/ofmb/budget/Pages/Capital-2022.aspx>

The total new capital approved by the Board for FY 2022 totals \$394 million. Projects are grouped as large or small following the definitions listed below.

Large Project (nonrecurring): a capital project (new construction or renovation) with an anticipated total cost of \$250,000 or more, excluding all maintenance projects regardless of total cost. However, requests for capital projects relating to the issuance of a bond, regardless of the total cost of the project, and projects consisting of both renovation and renewal/replacement are grouped in this category.

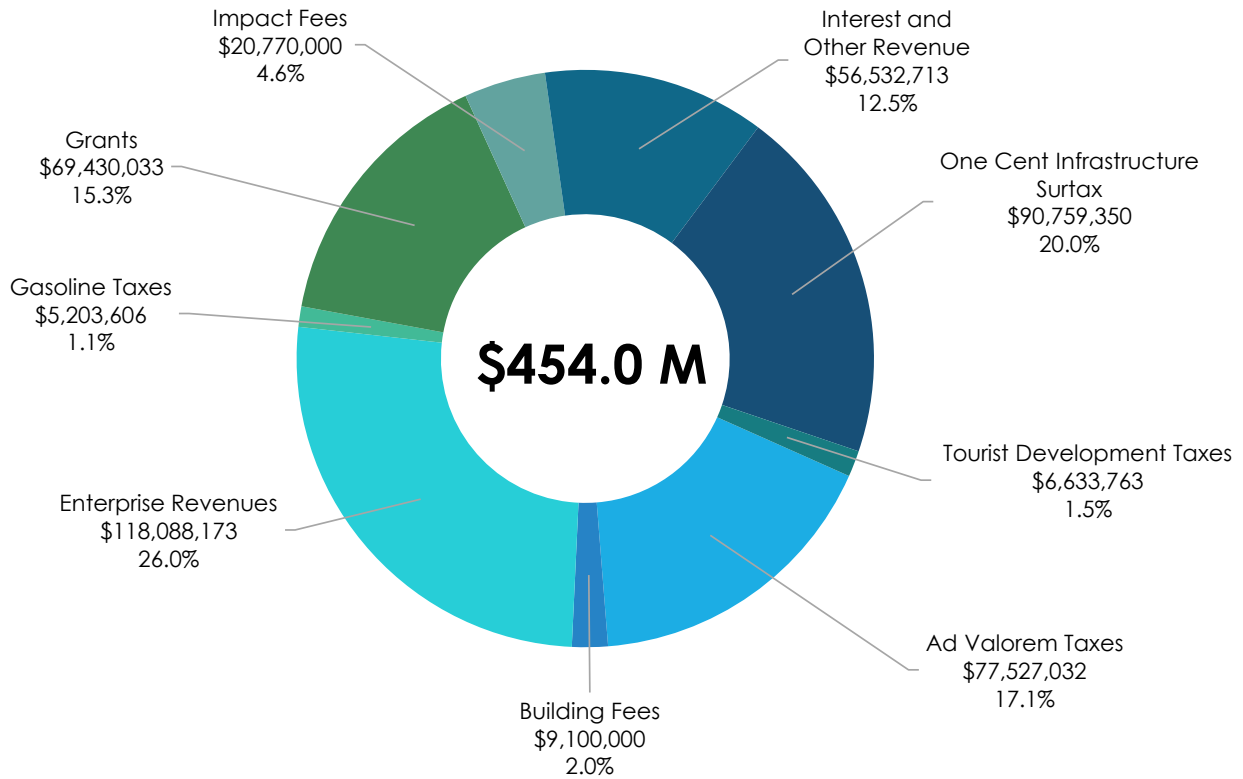
Small Project/Capital Maintenance: a capital projects (new construction or renovation) with an anticipated total cost of less than \$250,000, including all capital maintenance (renewal/replacement) projects regardless of the total cost. All requests for capital projects to aid government agencies or private organizations such as grants, subsidies and contributions regardless of the total cost of the project.

This section of the Budget Document also includes a summary by department of new approved capital projects including the funding source. For "large" (nonrecurring) projects, the project description is also included.

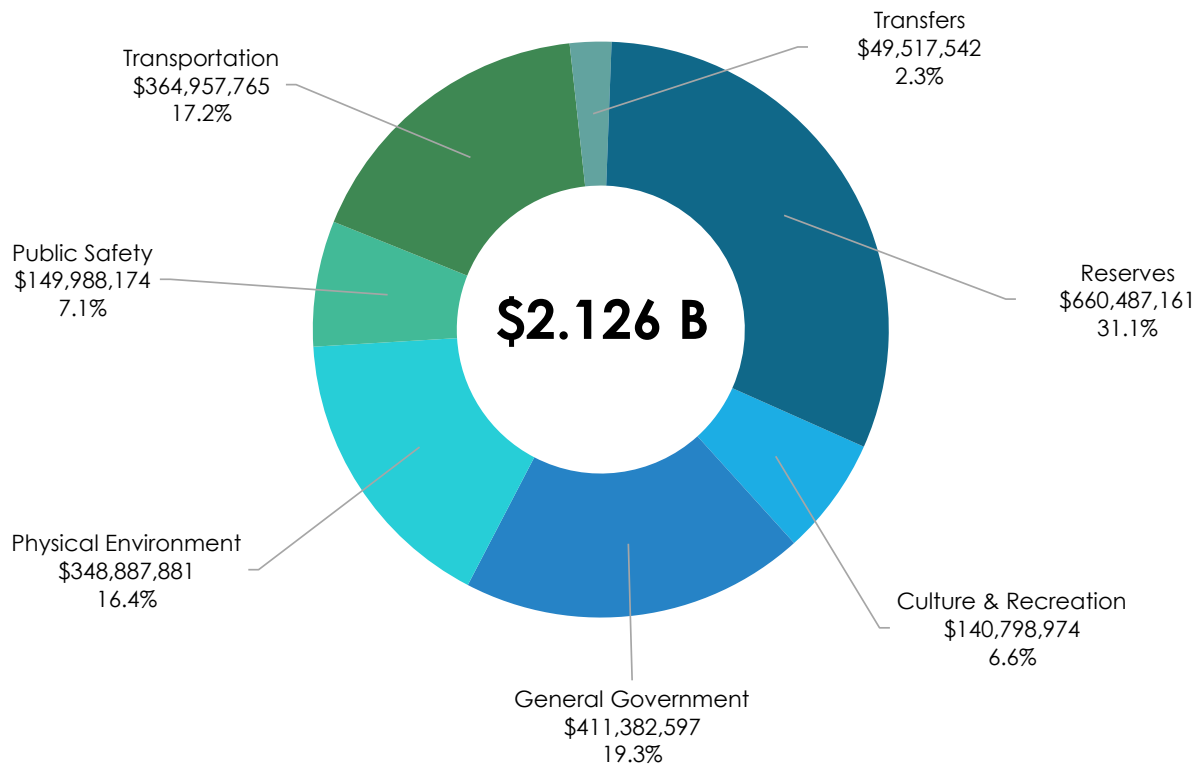
CAPITAL BUDGET REVENUES BY SOURCE/EXPENSE BY FUNCTION

The FY 2022 Capital Budget totals \$2.13 billion. Of this, \$1.67 billion of funding is carried over from previous years and approximately \$454.0 million comes from the different revenue sources per the below chart:

CAPITAL BUDGET REVENUES BY SOURCE



CAPITAL BUDGET EXPENSE BY FUNCTION



HISTORY OF CAPITAL PROJECTS BY TYPE

Project Type	Actual FY 2020	Budget FY 2021	Estimated FY 2021	Budget FY 2022
Criminal Justice	\$246,690	\$6,869,614	\$241,726	\$7,120,872
Environmental Lands & Beaches	5,097,772	45,729,756	17,364,465	49,132,276
Fire Rescue	3,692,229	61,748,760	1,712,132	84,658,550
General Government	51,150,363	218,625,482	28,682,832	296,164,558
County Library	1,678,984	60,481,212	3,775,724	70,150,286
Parks and Recreation	11,423,237	45,502,424	9,011,380	44,180,080
Five Year Road Program *	38,116,191	487,659,933	33,854,559	489,172,279
Street & Drainage	165,397	13,272,291	57,552	13,810,248
Infrastructure Surtax	33,287,620	293,748,034	24,589,219	381,641,854
Department of Airports	58,881,522	248,578,032	34,994,793	232,263,377
Water Utilities Department	50,836,490	326,443,342	42,890,015	392,386,807
Buildings	246,268	56,419,878	213,445	65,338,907
Total	\$254,822,761	\$1,865,078,758	\$197,387,842	\$2,126,020,094

Most capital projects span multiple years from initial appropriation to completion. The above data for FY 2020 - FY 2021 reflects the actual and estimated amount of the project budgets expended during that year. The FY 2022 data reflects all new funding and project balances from prior years.

**Based on the Five Year Road Program adopted by the BCC on June 08, 2021.*

FY 2022 CAPITAL BUDGET RESERVES

FY 2022 Capital Budget Reserves

176.5M NAV 08 CTF, Jail Expand/Pub Bldg	\$	108,015
Law Enfc/Impct Fees Z2 Rd Patl		1,170,276
Criminal Justice	\$	1,278,291
Unit 11 Acquisition/Enhancement	\$	756,453
South Lox Sl Wetland Restoration		261,926
Beach Improvement		4,096,132
South Lake Worth Inlet		276,310
Environmental Capital Projects Fund		392
Environmental Lands & Beaches	\$	5,391,213
Fire Rescue Improvement	\$	1,587,640
Fire Rescue Impact Fees		2,721,317
Fire Rescue	\$	4,308,957
27.8M NAV Tax 13 CP, Convention Center Hotel	\$	40,284
68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct		946,586
65.360M NAV Pub Imp Tax Rev Bond 15C CP, Prof Sports Fac Pr		918,070
56.645M NAV Pub Imp Rev Bonds, 15D CP, Prof Sports Fac Proj		671,393
51.05M NAV Pub Imp Rev Bonds, 21A, CP, SOE Bldg		709,877
Impact Fee Assistance Program - Roads Zone 1		881,166
Impact Fee Assistance Program - Roads Zone 2		1,157,242
Impact Fee Assistance Program - Roads Zone 3		638,136
Impact Fee Assistance Program - Roads Zone 4		558,501
Impact Fee Assistance Program - Roads Zone 5		1,337,535
Impact Fee Assistance Program - Parks Zone 1		52,274
Impact Fee Assistance Program - Parks Zone 2		105,022
Impact Fee Assistance Program - Parks Zone 3		190,163
Pud Civic Site Cash Out		2,171,577
RR&I for 800 Mhz Sys		10,650,931
Public Building Impact Fees		4,757,767
TDC-Bldg Renewal & Replacement		1,055,304
Impact Fee Program - Public Building		262,706
Capital Outlay		2,515,225
E911 Carry Forward Capital		180,136
General Government	\$	29,799,895
Library Improvement Fund	\$	7,046,538
Library Expansion Prgm		28,187,860
Library Impact Fees		2,901,569
County Library	\$	38,135,967

FY 2022 CAPITAL BUDGET RESERVES

FY 2022 Capital Budget Reserves

25.0M GO 03, Recreational & Cultural Facilities	\$	145,282
25.0M GO 05, Recreational & Cultural Improvements		16,786
50.0M GO 06, Waterfront Access		1,000
Park Improvement Fund		514,700
Park Impact Fees Z-1		2,670,114
Park Impact Fees Z-2		5,808,039
Park Impact Fees Z-3		7,740,347
Florida Boating Improvement Program (FBIP)		436,449
Golf Course Capital		196,629
Parks and Recreation	\$	17,529,346
Transportation Improvmt Fund	\$	121,307,434
Road Impact Fee Zone 1		33,323,138
Road Impact Fee Zone 2		42,137,781
Road Impact Fee Zone 3		19,899,209
Road Impact Fee Zone 4		26,265,052
Road Impact Fee Zone 5		42,891,840
Proportionate Share Trust Fund		18,016,009
Proportionate Share Fund - Zone 1		1,367,505
Proportionate Share Fund - Zone 2		651,182
Proportionate Share Fund - Zone 3		14,541,941
Proportionate Share Fund - Zone 4		1,541,467
Proportionate Share Fund - Zone 5		12,109,965
Five Year Road Program	\$	334,052,523
Unicorp Improvement Fund	\$	13,381,410
Street & Drainage	\$	13,381,410
Infrastructure Surtax	\$	85,562,950
Local Government One-Cent Infrastructure Surtax	\$	85,562,950
Airport Capital Projects	\$	1,878,962
Airports Imp & Dev Fund		19,773,212
Airport Passenger Facility Chgs		30,430,830
Noise Abatement & Mitigation		674,246
Airports Restricted Assets Fd		1,066,457
Airports	\$	53,823,707
Renewal & Replacement	\$	1,000,000
Capital Improvements		66,188,925
WUD FPL Reclaimed Water Renewal & Replacement		6,152,648
WUD FPL Debt Service Coverage Fund		2,338,422
Water Utilities	\$	75,679,995
Buildings Capital Projects	\$	1,542,907
Buildings	\$	1,542,907
TOTAL RESERVES IN CAPITAL BUDGET	\$	660,487,161

FY 2022 CAPITAL PROJECTS

DEPARTMENT OF AIRPORTS
Approved FY 2022 Capital Projects by Funding
Source (\$ in 1,000)

<u>Project #</u>	<u>Description</u>	<u>Grants</u>	<u>Other Enterprise Revenues</u>	<u>Passenger Facility Charges</u>	<u>Interest & Other</u>	<u>Total Budget</u>
Large Capital Projects						
A431	Lantana - South Side Aviation Redevelopment	0	450	0	0	450
A426	North County - Air Traffic Control Tower Construction	0	100	0	0	100
A425	North County - Runway 14 - 32 Design	0	200	0	0	200
A346	PBIA - Aircraft Rescue and Firefighting (ARFF) Facility	0	2,000	0	0	2,000
A433	PBIA - Baggage Handling System Refresh	0	650	0	0	650
A430	PBIA - Building 846 Heating/Ventilation/Air Conditioning	0	750	0	0	750
A434	PBIA - Economy Lot Parking Rehabilitation	0	1,000	0	0	1,000
A342	PBIA - Terminal Switchgear Replacement	0	3,500	0	0	3,500
Small Capital Projects						
A417	All Airports - Airfield Marking and Signage Study	0	100	0	0	100
A418	All Airports - Camera Replacement	0	200	0	0	200
A107	All Airports - Design and Engineering Services	0	1,500	0	0	1,500
A422	All Airports - Drainage Renovation	0	200	0	0	200
A429	Lantana - Rotating Beacon Replacement	0	13	0	0	13
A428	North County - Rotating Beacon Replacement	0	27	0	0	27
A427	North County - Security System Upgrade	0	200	0	0	200
A424	Pahokee - Security System Upgrade	0	100	0	0	100
A423	PBIA - Airfield Pavement Improvements	0	500	0	0	500
A030	PBIA - Airport Administration Equipment	0	50	0	0	50
A268	PBIA - Airside Improvements	0	50	0	0	50
A032	PBIA - Fire Rescue Building and Equipment Improvements	0	300	0	0	300
A031	PBIA - Grounds Maintenance Equipment	0	385	0	0	385
A029	PBIA - Operations Equipment	0	65	0	0	65
A212	PBIA - Terminal Improvements	0	400	0	0	400
	Total Appropriations	<u>0</u>	<u>12,740</u>	<u>0</u>	<u>0</u>	<u>12,740</u>
<u>Fund</u>	<u>Funding recap</u>	<u>Grants</u>	<u>Other Enterprise Revenues</u>	<u>Passenger Facility Charges</u>	<u>Interest & Other</u>	<u>Total Budget</u>
4110	Airport Capital Projects	0	800	0	0	800
4111	Airports Improvement and Development Fund	0	11,940	0	0	11,940
	Total	<u>0</u>	<u>12,740</u>	<u>0</u>	<u>0</u>	<u>12,740</u>

BUILDING DIVISION (PZB)
 Approved FY 2022 Capital Projects by Funding Source
 (\$ in 1,000)

<u>Project #</u>	<u>Description</u>	<u>Building Fees</u>	<u>Total Budget</u>
Large Capital Projects			
Z012	Central County (Vista) New Building Construction	8,000	8,000
Z017	Vista Office Expansion	1,100	1,100
	Total Appropriations	<u>9,100</u>	<u>9,100</u>
<u>Fund</u>	<u>Funding Recap</u>	<u>Building Fees</u>	<u>Total Budget</u>
3904	Building Capital Projects	9,100	9,100
	Total	<u>9,100</u>	<u>9,100</u>

COUNTY LIBRARY
 Approved FY 2022 Capital Projects by Funding Source
 (\$ in 1,000)

<u>Project #</u>	<u>Description</u>	<u>Ad Valorem</u>	<u>Impact Fees</u>	<u>Total Budget</u>
Small Capital Projects				
L049	Main Library Multipurpose Room & Administration Renovation	300	0	300
L067	Multiple Libraries - Air Conditioner Replacement	663	0	663
L031	Multiple Libraries - Card Access & Fire Alarm Replacement	190	0	190
L041	Multiple Libraries - Exterior Painting / Weatherproofing	400	0	400
L064	West Boynton Branch Library Parking Lot Restripe	25	0	25
	Total Appropriations	<u>1,578</u>	<u>0</u>	<u>1,578</u>
<u>Fund</u>	<u>Funding Recap</u>	<u>Ad Valorem</u>	<u>Impact Fees</u>	<u>Total Budget</u>
3750	Library Improvement Fund	<u>1,578</u>	<u>0</u>	<u>1,578</u>
	Total	<u>1,578</u>	<u>0</u>	<u>1,578</u>

ENGINEERING AND PUBLIC WORKS
 Approved FY 2022 Capital Projects by Funding Source
 (\$ in 1,000)

Project #	Description	Ad Valorem	Surtax	Total Budget
Large Capital Projects				
1690	Belvedere Rd Canal Piping	0	200	200
1691	Bridge Modifications-Barwick Rd over LWDD Lat. 30 Canal	0	150	150
1692	Bridge Modifications-Clint Moore Rd over LWDD E-4 Canal	0	150	150
1616	Bridge Replacements-Congress Ave over LWDD Lat. 24 Canal	0	450	450
1614	Bridge Replacements-Congress Ave over PBC Lat. 2 Canal	0	600	600
1615	Bridge Replacements-Sam Senter Rd over Ocean Canal	0	450	450
1693	Bridge Replacements-Summit Blvd over C-51 Canal	0	2,000	2,000
1558	Drainage (Pipe Replacements)-Various Locations Countywide	0	200	200
1636	Drainage Improvements-Congress Ave/N. of Linton Blvd	0	400	400
1694	Drainage Improvements-Seminole Colony East	0	300	300
1695	Drainage Improvements-Seminole Colony West	0	200	200
1696	Pathways-Center St/Old Dixie Hwy to Alt A1A	0	400	400
R122	Pavement Management/Roadway Striping FY 2022	6,400	0	6,400
1699	Resurfacing-10th Ave N./Pinehurst Dr to Haverhill Rd	0	700	700
1705	Resurfacing-Belvedere Rd/Jog Rd to Haverhill Rd	0	600	600
1540	Resurfacing-Brown's Farms Rd	0	200	200
1539	Resurfacing-CR880	0	300	300
1712	Resurfacing-Florida Mango Rd/Belvedere Rd to Old Okeechobee	0	200	200
1703	Resurfacing-Jog Rd/Glades Rd to Yamato Rd	0	700	700
1698	Resurfacing-Jog Rd/Linton Blvd to Lake Ida Rd	0	800	800
1704	Resurfacing-Palm Beach Lakes Blvd/I-95 to US1	0	700	700
1707	Resurfacing-Palm Beach Lakes Blvd/Okeechobee Blvd to I-95	0	400	400
1697	Resurfacing-Palmetto Park Rd/Glades Rd to Crawford Blvd	0	3,700	3,700
1711	Resurfacing-Pipers Glen Blvd/Jog Rd to Military Trl	0	200	200
1710	Resurfacing-Prosperity Farms Rd/Hood Rd to Donald Ross Rd	0	300	300
1708	Resurfacing-S.W. 8th St/S.W. 65th Ave to Boca Rio Rd	0	400	400
1709	Resurfacing-Sandy Run Rd/120th Place N. to Jupiter Farms Rd	0	300	300
1706	Resurfacing-Westgate Ave/Military Trl to Congress Ave	0	500	500
1715	Signals-Boynton Beach Blvd and Military Trl	0	400	400
1714	Signals-Lantana Rd and Congress Ave	0	400	400
1716	Signals-SR7/Glades Rd to S.W. 18th Ave	0	300	300
1713	Signals-Summit Blvd and Haverhill Rd	0	400	400
1911	Stormwater Geographic Information System (GIS) Mapping	500	0	500
1717	Street Lighting-Limestone Creek	0	180	180
1718	Street Lighting-Street Lighting FY 2022	0	840	840
1607	Striping-Sections of Australian Ave	0	125	125

FY 2022 CAPITAL PROJECTS

1599	Striping-Sections of Belvedere Rd	0	50	50
1547	Striping-Sections of Clint Moore Rd	0	50	50
1543	Striping-Sections of Congress Ave	0	100	100
1537	Striping-Sections of Jog Rd	0	100	100
1647	Striping-Sections of Lake Ida Rd	0	50	50
1608	Striping-Sections of Lantana Rd	0	100	100
1726	Striping-Sections of Linton Blvd	0	75	75
1597	Striping-Sections of Lyons Rd	0	200	200
1541	Striping-Sections of Military Trl	0	100	100
1727	Striping-Sections of Woolbright Rd	0	50	50
Small Capital Projects				
1909	Donald Ross Bascule Bridge Hydraulic Fluid Equipment	100	0	100
	Total Appropriations	<u>7,000</u>	<u>19,020</u>	<u>26,020</u>
		Ad		Total
<u>Fund</u>	<u>Funding Recap</u>	<u>Valorem</u>	<u>Surtax</u>	<u>Budget</u>
3900	Capital Outlay	7,000	0	7,000
3950	Infrastructure Surtax	0	19,020	19,020
	Total	<u>7,000</u>	<u>19,020</u>	<u>26,020</u>

FY 2022 CAPITAL PROJECTS

ENVIRONMENTAL RESOURCES MANAGEMENT
 Approved FY 2022 Capital Projects by Funding Source
 (\$ in 1,000)

<u>Project #</u>	<u>Description</u>	<u>Ad Valorem</u>	<u>Other</u>	<u>Total Budget</u>
Large Capital Projects				
E120	Environmental Restoration FY 2022	250	0	250
Small Capital Projects				
M040	Coral Cove Dune Restoration	0	550	550
M041	Delray Beach Shore Protection	0	1,600	1,600
M033	Emergency Beach Responses	0	100	100
M100	Shoreline Protection Activities	0	250	250
M037	Singer Island Dune Restoration	0	300	300
M046	South Lake Worth Inlet Management	0	2,000	2,000
	Total Appropriations	250	4,800	5,050
<u>Fund</u>	<u>Funding Recap</u>	<u>Ad Valorem</u>	<u>Other</u>	<u>Total Budget</u>
3652	Beach Improvement	0	4,800	4,800
3654	Environmental Resources Capital Projects	250	0	250
	Total	250	4,800	5,050

FACILITIES DEVELOPMENT AND OPERATIONS
 Approved FY 2022 Capital Projects by Funding Source
 (\$ in 1,000)

Project #	Description	Ad Valorem	Impact Fees	Surtax	Other	Total Budget
Large Capital Projects						
B719	Animal Care & Control West County Pahokee Interim Facility	250	0	0	0	250
Q008	Animal Care and Control (ACC) Belvedere Expansion	0	0	8,000	0	8,000
Q009	Central County Housing Resource Center	0	0	0	2,500	2,500
Q002	Countywide Americans with Disabilities Act (ADA) Restrooms	0	0	600	0	600
B661	Countywide Analog Line Remediation Plan	300	0	0	0	300
B705	Countywide Generators/Hardening at Critical Facilities	600	0	0	0	600
B708	Electric Vehicle (EV) Charging Stations Infrastructure	0	0	0	205	205
B684	Governmental Center ISS Renovation	728	0	0	0	728
Q011	Governmental Center Renewal/Replacement	0	0	19,000	0	19,000
Q001	Housing Units For Homeless	0	0	2,550	0	2,550
Q012	Judicial Partners Records Warehouse	0	0	19,436	0	19,436
B651	Mosquito Control Redevelopment	2,000	0	0	0	2,000
B665	PBSO District 1 Substation and Marine Unit	0	480	0	1,800	2,280
Q013	PBSO North County Substation	0	0	280	0	280
B704	West County Administration Building Modifications	1,850	0	0	0	1,850
Small Capital Projects						
B720	Clerk Smart Evidence Storage Lockers	28	0	0	0	28
B721	Constitutional Facility Improvements FY 22	0	0	0	1,000	1,000
B723	Convention Center Renewal & Replacement FY22	0	0	0	2,595	2,595
B722	Countywide Building Renewal & Replacement FY 22	7,265	0	0	0	7,265
B724	Countywide Electronic Systems Renewal & Replacement FY 22	2,918	0	0	0	2,918
B725	Countywide Parks Facility Renewal & Replacement FY 22	1,352	0	0	0	1,352
B653	Countywide Radio System Renewal & Replacement	0	0	0	2,660	2,660
B726	Countywide Various Facility Improvements FY 22	250	0	0	0	250
B727	Courthouse Furniture Replacement FY22	200	0	0	0	200
B728	Courthouse Judicial Conference Room Audio/Visual Equipment	90	0	0	0	90
B729	Land Due Diligence FY22	200	0	0	0	200

FY 2022 CAPITAL PROJECTS

B648	Roger Dean Chevrolet Stadium Renewal & Replacement	0	0	0	405	405
B731	State Attorney Main Building - Lobby Hardening	214	0	0	0	214
B730	State Attorney Main Building 3rd Floor Shell Build-Out	110	0	0	0	110
	Total Appropriations	<u>18,355</u>	<u>480</u>	<u>49,866</u>	<u>11,165</u>	<u>79,866</u>

<u>Fund</u>	<u>Funding recap</u>	<u>Ad Valorem</u>	<u>Impact Fees</u>	<u>Surtax</u>	<u>Other</u>	<u>Total Budget</u>
3076	68M Public Imp Rev Bond 15A CP, Conv Ctr Garage & Airport Ct	0	0	0	205	205
3801	800 Mhz RR+I Fund	0	0	0	2,660	2,660
3950	Infrastructure Surtax	0	0	49,866	0	49,866
3803	Law Enfc/Impct Fees Z2 Rd Patl	0	480	0	0	480
3804	Public Building Impr Fund	18,355	0	0	5,300	23,655
3807	TDC- Bldg Renewal & Replacement	0	0	0	3,000	3,000
	Total	<u>18,355</u>	<u>480</u>	<u>49,866</u>	<u>11,165</u>	<u>79,866</u>

FY 2022 CAPITAL PROJECTS

FIRE RESCUE
Approved FY 2022 Capital Projects by Funding Source
(\$ in 1,000)

<u>Project #</u>	<u>Description</u>	<u>Ad Valorem</u>	<u>Impact Fees</u>	<u>Total Budget</u>
Large Capital Projects				
F085	Fire Station 24 Replacement	2,680	0	2,680
F129	Fire Station 42 Replacement 'aka' South District Maintenance	1,500	0	1,500
F141	Fire Station 43 Replacement	1,000	0	1,000
F145	Fire Station 52 Replacement	2,000	0	2,000
F109	Fire Station Agricultural Reserve South	275	1,000	1,275
F143	Fire Station Delray Trails	1,800	0	1,800
F156	Fire Station Replacement (TBD)	1,500	0	1,500
F157	Fire Station Southern Blvd 20 Mile Bend	1,500	0	1,500
F158	Fire Stations Emergency Traffic Signals	1,050	0	1,050
F159	Fire Stations Traffic Preemption Program	2,500	0	2,500
F160	Headquarters Training Rubble Pile	910	0	910
Small Capital Projects				
F161	Fire Station 29 Bunk Room	500	0	500
F110	Fire Station 45 Bunk Room	1,200	0	1,200
F162	Fire Station 73 Interior Renovations	180	0	180
F163	Fire Stations Bay Floor Resurfacing	328	0	328
F164	Fire Stations Enhanced Lighting	300	0	300
F149	Fire Stations Facility Hardening	1,600	0	1,600
F165	Fire Stations Generator Replacements	550	0	550
F166	Fire Stations Kitchen Renovations	195	0	195
F167	Fire Stations Parking Lot Resurfacing	250	0	250
F151	Fire Stations Roofing Systems	575	0	575
F168	Headquarters Bay Floor Replacement	150	0	150
F169	Headquarters Training Area Electrical Upgrades	450	0	450
F170	Support Services Vehicle Covered Structure	150	0	150
F155	Support Services Vehicle Shop Electrical Upgrade	225	0	225
	Total Appropriations	<u>23,368</u>	<u>1,000</u>	<u>24,368</u>
<u>Fund</u>	<u>Funding Recap</u>	<u>Ad Valorem</u>	<u>Impact Fees</u>	<u>Total Budget</u>
3704	Fire Rescue Impact Fees	0	1,000	1,000
3700	Fire Rescue Improvement	23,368	0	23,368
	Total	<u>23,368</u>	<u>1,000</u>	<u>24,368</u>

FY 2022 CAPITAL PROJECTS

FIVE YEAR ROAD PROGRAM
Approved FY 2022 Capital Projects by Funding Source
(\$ in 1,000)

Project #	Description	Impact Fees	Other	Total Budget
Large Capital Projects				
1363	10th Ave N. and Boutwell Rd	1,400	0	1,400
1499	45th St/E. of Haverhill Rd to E. of Military Trl	2,160	0	2,160
1923	60th St N./W. of 140th Ave N. to Avocado Blvd	500	0	500
0703	Administrative Support and Computer Equipment	0	370	370
0768	Annual Contract Advertising	0	20	20
1463	Benoist Farms Rd/SR 80 to Belvedere Rd	3,750	0	3,750
TBD	Center St/Loxahatchee River Rd to Alt A-1-A	600	0	600
1443	Church St/Limestone Creek Rd to W. of Central Blvd	2,000	0	2,000
1869	Clint Moore Rd and Military Trl	1,600	0	1,600
1369	Congress Ave/N. of Northlake Blvd to Alt A-1-A	6,000	0	6,000
0621	CR 880 (Old SR 80) Belle Glade to 20 Mile Bend	0	1,000	1,000
1480	CR 880 over C-51 Canal	0	1,800	1,800
1909	Donald Ross Rd Bascule Bridge	0	8,000	8,000
1491	Florida Mango Rd/10th Ave N. to Edgewater Dr	5,400	0	5,400
1440	Florida Mango Rd/Myrica Rd to Summit Blvd	3,500	0	3,500
1527	Florida Mango Rd/S. of Barbados Rd to Myrica Rd	2,300	0	2,300
0704	Glades Area - Repair and Reconstruction	0	700	700
1876	Gun Club Rd/Forest Estates Dr to LWDD E-3 Canal	2,340	0	2,340
1978	Jog Rd/Potomac Rd to Yamato Rd	500	0	500
1879	Kirk Rd/LWDD L-7 Canal to Summit Blvd	3,200	0	3,200
1437	Lawrence Rd/S. of Ponza Pl to Lantana Rd	3,800	0	3,800
1908	Lyons Rd/Sansbury's Way-Forest Hill Blvd to Okeechobee Blvd	0	5,570	5,570
1965	Miner Rd and High Ridge Rd	800	0	800
1954	Miner Rd/Military Trl to Lawrence Rd	500	0	500
9100	Ocean Ave Loan Repayment	0	1,041	1,041
1871	Okeechobee Blvd and Haverhill Rd	650	0	650
1897	Palmetto Park Rd and Lyons Rd	900	0	900
1503	Palmetto Park Rd/E. of Military Trl to I-95	2,000	0	2,000
0924	Recording Fees - Countywide	0	20	20
1001	Reserve - Bridges/Structures/Culverts/Pipes - Countywide	0	1,250	1,250
VARIOUS	Reserve - Drainage - Countywide	0	1,000	1,000
VARIOUS	Reserve - Intersections - Countywide	7,340	2,500	9,840
VARIOUS	Reserve - Pavement Markings - Countywide	0	400	400
VARIOUS	Reserve - Railroad Crossings - Countywide	0	600	600
VARIOUS	Reserve - Resurfacing - Countywide	0	2,000	2,000
VARIOUS	Reserve - Right of Way - Countywide	0	300	300

FY 2022 CAPITAL PROJECTS

VARIOUS	Reserve - Study/Plans/Alignment - Countywide	0	300	300
0603	Reserve - Traffic Calming - Countywide	0	20	20
ANNUAL	Reserve - Traffic Signals - Countywide	0	600	600
1427	Royal Palm Beach Blvd/M Canal to S. of Orange Blvd	6,000	0	6,000
1882	Royal Palm Beach Blvd/N. of Persimmon Blvd to N. of M Canal	500	0	500
1955	Royal Palm Beach/Orange Blvd/Coconut Blvd	400	0	400
1875	S.W. 18th St and Boca Rio Rd	900	0	900
ANNUAL	Sidewalk Program - Countywide	0	1,500	1,500
1874	Woolbright Rd and Seacrest Blvd	1,300	0	1,300
	Total Appropriations	60,340	28,991	89,331
		Impact		Total
		Fees	Other	Budget
Fund	Funding Recap			
3501	Road Impact Fee Zone 1	8,600	0	8,600
3502	Road Impact Fee Zone 2	20,950	0	20,950
3503	Road Impact Fee Zone 3	11,150	0	11,150
3504	Road Impact Fee Zone 4	6,400	0	6,400
3505	Road Impact Fee Zone 5	5,900	0	5,900
TBD	To Be Determined	7,340	2,500	9,840
3500	Transportation Improvement Fund	0	26,491	26,491
	Total	60,340	28,991	89,331

INFORMATION SYSTEMS SERVICES
 Approved FY 2022 Capital Projects by Funding Source
 (\$ in 1,000)

<u>Project #</u>	<u>Description</u>	<u>Ad Valorem</u>	<u>Total Budget</u>
Small Capital Projects			
I424	Communications / Telephony FY 2022	250	250
I429	Countywide Security Operations FY 2022	500	500
I427	Data Center Renewal, Replacement & Improvement FY 2022	675	675
I430	Geographic Information Systems FY 2022	100	100
I428	Microsoft License Management FY 2022	500	500
I422	Network Infrastructure RR&I FY 2022	3,850	3,850
I423	Network Security / Threat Management FY 2022	250	250
I426	Platform Infrastructure RR&I FY 2022	3,500	3,500
I425	Video Service Delivery FY 2022	200	200
	Total Appropriations	<u>9,825</u>	<u>9,825</u>
<u>Fund</u>	<u>Funding Recap</u>	<u>Ad Valorem</u>	<u>Total Budget</u>
3901	Information Technology Capital Improvements	<u>9,825</u>	<u>9,825</u>
	Total	<u>9,825</u>	<u>9,825</u>

MISCELLANEOUS/ NON-DEPARTMENT
 Approved FY 2022 Capital Projects by Funding Source
 (\$ in 1,000)

<u>Project #</u>	<u>Description</u>	<u>Ad Valorem</u>	<u>Impact Fees</u>	<u>Other</u>	<u>Bonds</u>	<u>Total Budget</u>
Small Capital Projects						
B669	Lutheran Services Renewal and Replacement	545	0	0	0	545
	Total Appropriations	<u>545</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>545</u>
<u>Fund</u>	<u>Funding recap</u>	<u>Ad Valorem</u>	<u>Impact Fees</u>	<u>Other</u>	<u>Bonds</u>	<u>Total Budget</u>
3900	Capital Outlay	545	0	0	0	545
	Total	<u>545</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>545</u>

FY 2022 CAPITAL PROJECTS

PARKS AND RECREATION
 Approved FY 2022 Capital Projects by Funding Source
 (\$ in 1,000)

<u>Project #</u>	<u>Description</u>	<u>Ad Valorem</u>	<u>Impact Fees</u>	<u>Surtax</u>	<u>Other</u>	<u>Total Budget</u>
Large Capital Projects						
T156	Acreage Community Park Recreation Center	0	0	3,000	0	3,000
T071	Beach Access Dune Crossover and Dock Repair and Replacement	0	0	31	0	31
T169	Burt Reynolds Park Parking Lot Repairs	0	0	23	0	23
T170	Caloosa Park Roadway Repairs	0	0	20	0	20
T163	Carlin Park East Restroom Replacement	0	0	270	0	270
P874	Carlin Park Improvements	0	200	0	0	200
P891	Countywide Bridge Repair & Replacement	500	0	0	0	500
T117	Countywide Fencing Replacement	0	0	82	0	82
T167	Countywide Park Roadway and Parking Lot Striping	0	0	50	0	50
T012	Countywide Sports Lighting Replacement FY 2022	0	0	900	0	900
P860	DuBois Park Improvements	0	200	0	0	200
T111	DuBois Park Various Historic Buildings Repair and Renovation	0	0	250	0	250
T166	Glades Pioneer Park Light Replacement	0	0	60	0	60
T037	Haverhill Park Racquetball Court Replacement	0	0	269	0	269
T158	John Prince Park Various Restroom Replacement	0	0	810	0	810
T168	Lake Ida Park West 4th Roadway Repairs	0	0	33	0	33
P897	Milani Park Design and Development	0	720	0	0	720
P904	Morikami Museum Roof Replacement	500	0	0	0	500
T164	Morikami Park Light Replacement	0	0	144	0	144
T171	Ocean Inlet Park Roadway Repairs	0	0	10	0	10
T073	Ocean Rescue Wooden Guard Tower Repair and Renovation	0	0	20	0	20
T165	Okeeheelee Park North Parking Lot Repairs	0	0	65	0	65
T160	Okeeheelee Park Ski Lake Boat Ramp Replacement	0	0	400	0	400
T125	Okeeheelee Park South Expansion	0	0	1,000	0	1,000
T161	Okeeheelee Park Street and Parking Lot Light Replacement	0	0	350	0	350
T159	Pinewoods Park Athletic Complex Building Replacement	0	0	780	0	780
T172	Triangle Park Parking Lot Repairs	0	0	6	0	6
P862	Villages of Windsor Park Design and Development Phase I	0	1,370	0	0	1,370
Small Capital Projects						
P901	Aquatic Facilities & Beach R&R FY 2022	700	0	0	0	700

FY 2022 CAPITAL PROJECTS

P863	FBIP Improvements	0	0	0	250	250
P900	General Park R&R FY 2022	2,750	0	0	0	2,750
P903	General Recreation Facility R&R FY 2022	175	0	0	0	175
P902	Special Recreation Facilities & Museums R&R FY 2022	375	0	0	0	375
	Total Appropriations	<u>5,000</u>	<u>2,490</u>	<u>8,573</u>	<u>250</u>	<u>16,313</u>

<u>Fund</u>	<u>Funding recap</u>	<u>Ad Valorem</u>	<u>Impact Fees</u>	<u>Surtax</u>	<u>Other</u>	<u>Total Budget</u>
3604	Florida Boating Improvement Program	0	0	0	250	250
3950	Infrastructure Surtax	0	0	8,573	0	8,573
3601	Park Impact Fees Zone 1	0	400	0	0	400
3602	Park Impact Fees Zone 2	0	1,370	0	0	1,370
3603	Park Impact Fees Zone 3	0	720	0	0	720
3600	Park Improvement Fund	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>
	Total	<u>5,000</u>	<u>2,490</u>	<u>8,573</u>	<u>250</u>	<u>16,313</u>

WATER UTILITIES DEPARTMENT
 Approved FY 2022 Capital Projects by Funding Source
 (\$ in 1,000)

<u>Project #</u>	<u>Description</u>	<u>User Fees</u>	<u>Other</u>	<u>Total Budget</u>
Small Capital Projects				
W010 6545	Southern Region Water Reclamation Facility (SRWRF) R & R	11,000	0	11,000
W006 6502	Systemwide Buildings and Other Improvements	2,000	0	2,000
W006 6541	Systemwide Water Treatment Plant Improvement Projects	4,500	0	4,500
W004 6541	Systemwide Wellfield Rehabilitation and Replacement	2,000	0	2,000
W007 6543	Utility Line Relocations - County Road Projects	3,000	0	3,000
W019 6547	Wastewater Collection System Extension	9,500	0	9,500
W031 6546	Wastewater Collection System Lift Station Rehabilitation	18,000	0	18,000
W031 6547	Wastewater Collection System Pipe Rehabilitation	8,000	0	8,000
W031 6543	Water Distribution System Pipe Renewal and Replacement	23,100	0	23,100
W026 6541	Water Treatment Plant #11 Improvements	8,000	0	8,000
W002 6541	Water Treatment Plant #2 Renewal and Replacement	20,000	0	20,000
W003 6541	Water Treatment Plant #3 Renewal and Replacement	2,000	0	2,000
W026 6547	Western Region Collection System Rehabilitation	4,000	0	4,000
W026 6545	Western Region Wastewater Treatment Plant Improvements	750	0	750
W038 6543	Western Region Water Distribution System Rehabilitation	3,000	0	3,000
	Total Appropriations	<u>118,850</u>	<u>0</u>	<u>118,850</u>
<u>Fund</u>	<u>Funding Recap</u>	<u>User Fees</u>	<u>Other</u>	<u>Total Budget</u>
4011	Capital Improvements	<u>118,850</u>	<u>0</u>	<u>118,850</u>
	Total	<u>118,850</u>	<u>0</u>	<u>118,850</u>

OPERATING IMPACT OF CAPITAL PROJECTS

After a capital project has been completed, it is possible for the project to have a continuing impact on the operating budget. For some capital improvements, such as new or expanded roadways, the impact on the County's operating budget is relatively small or may reduce costs due to maintenance savings (such as replacement of fire trucks and water lines). On the other hand, some major projects will require additional operations and maintenance costs to operate new or expanded facilities.

The future fiscal impact on the operating budget is outlined in each large capital project proposal. The operating cost projection section identifies costs related to operating the capital project when it is placed into service. Operating projections are developed using four categories: Staff (personnel services), Operating/Maintenance (O&M), Equipment, and Other. Operating costs may begin either at the start of a fiscal year or at some interim date during the fiscal year. Operating costs may also include one-time start-up costs that will occur only in the initial fiscal year.

Each proposal and its impact on the operating budget are reviewed by County Administration to determine its funding priority and level. The increase/decrease to the operating budget as a result of the approved capital projects is reflected in the final adopted budget.

The FY 2022 operating budget has increased by \$206,000 due to capital projects expected to be completed. The following department's operating budgets have been impacted by these future capital projects:

Buildings

Approximately \$2 million will be added to the operating budget in FY 2024, primarily due to the additional staff anticipated upon the completion of the Vista Office Expansion project.

Department of Airports

There is no impact to the operating budget as projects include renovations/ upgrades to existing infrastructure.

Engineering and Public Works/ 5 Year Road Program

There is no impact to the operating budget.

Environmental Resource Management

A total of \$18,000 will be added in FY 2024, essentially due to design and construction of passive recreational and support facilities.

Facilities Development & Operations

A total operating budget of \$206,000 is anticipated to start in FY 2022 to operate the new PBSO District 1 Substation and Marine Unit.

Fire Rescue

Approximately \$3 million will be added to the operating budget in FY 2023 to staff and operate the new Agriculture Reserve South Fire Station.

County Library

There is no impact to the operating budget.

Miscellaneous/Non Departmental

There is no impact to the operating budget.

Parks and Recreation

A total of \$161,000 will be added in FY 2023, mostly due to the design, construction, and expansion of parks.

Water Utilities Department

There is no impact to the operating budget.

OPERATING IMPACT OF CAPITAL PROJECTS

FY 2022 Through FY 2026

(\$ in 1,000)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Buildings					
Central County (Vista) New Building Construction	\$ -	\$ -	\$ 160	\$ 160	\$ 160
Vista Office Expansion	-	-	1,807	3,614	3,614
Total	\$ -	\$ -	\$ 1,967	\$ 3,774	\$ 3,774
Environmental Resource Management					
Bluegill and Pantano Multiuse Trails and Facilities	\$ -	\$ -	\$ -	\$ 7	\$ 7
Hungryland Slough Natural Area Trails and Facilities	-	-	13	13	13
Jupiter Ridge Natural Area Recreational & Support	-	-	-	10	10
Lake Park Scrub Natural Area Trails and Facilities	-	-	-	9	9
Lantana Scrub Natural Area Trails & Facilities	-	-	5	5	5
Limestone Creek Natural Area Trails & Facilities	-	-	-	9	9
Total	\$ -	\$ -	\$ 18	\$ 53	\$ 53
Facilities Development & Operations					
810 Datura Building Replacement	\$ -	\$ -	\$ -	\$ -	\$ 475
Animal Care and Control (ACC) Belvedere Expansion	-	-	973	973	973
Animal Care and Control (ACC) West County Pahokee Interim Facility	-	-	21	21	21
Animal Care and Control (ACC) West County Replacement	-	-	-	-	129
Central County Housing Resource Center	-	3,020	3,020	3,020	3,020
Emergency Operations Center (EOC) Equipment Shelter	-	-	-	18	18
Judicial Partners Records Facility	-	115	115	115	115
Medical Examiner Office Expansion	-	-	-	-	51
Mosquito Control Redevelopment	-	-	100	100	100
PBSO Acreage Substation	-	-	84	84	84
PBSO District 1 Substation and Marine Unit	206	206	206	206	206
PBSO North County Substation	-	-	59	59	59
Total	\$ 206	\$ 3,341	\$ 4,578	\$ 4,596	\$ 5,251
Fire Rescue					
Agriculture Reserve South Fire Station	\$ -	\$ 3,061	\$ 3,152	\$ 3,152	\$ 3,152
Delray Trails Fire Station	-	-	-	3,061	3,152
Southern Blvd 20 Mile Bend Station	-	-	-	3,061	3,152
Total	\$ -	\$ 3,061	\$ 3,152	\$ 9,274	\$ 9,456

OPERATING IMPACT OF CAPITAL PROJECTS

FY 2022 Through FY 2026

(\$ in 1,000)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Parks & Recreation					
Burt Aaronson SCR Park Phase III	\$ -	\$ 50	\$ 65	\$ 65	\$ 65
John Prince Park Improvements Phase IV	-	-	-	8	8
John Prince Park Parks Division Office Building Addition	-	-	5	5	5
Karen Marcus Ocean Park Preserve Design and Development	-	-	-	82	112
Miliani Park Design and Development	-	-	-	82	112
Ocean Inlet Park and Marina Renovation and Expansion	-	-	5	5	5
Peanut Island Park Improvements	-	-	162	200	200
Riverbend Park Development Phase IV	-	-	-	55	70
Villages of Windsor Park Design and Development Phase I	-	111	149	149	149
West Delray Regional Park Improvements	-	-	-	5	5
Westgate Park Restroom and Athletic Field Renovation	-	-	2	2	2
Total	\$ -	\$ 161	\$ 388	\$ 658	\$ 733
Grand Total	\$ 206	\$ 6,563	\$ 10,103	\$ 18,355	\$ 19,267



DEBT SERVICE OVERVIEW

This section of the Budget Document provides comprehensive information regarding Palm Beach County's Debt Service (principal and interest related to long-term debt) for FY 2022, and in future years.

Palm Beach County covenants and agrees that it will not issue any indebtedness or incur any indebtedness from or supported by a pledge of Non-Ad Valorem revenues unless the County can show that following the issuance of or incurrence of such additional indebtedness, (i) the total amount of Non-Ad Valorem revenues (based on the most recent fiscal year for which audited financial statements are available) will be greater than 2.00 times the maximum debt service, (ii) the total amount of Non-Ad Valorem revenues in each fiscal year in which the bonds are outstanding will be greater than 2.00 times the non-self supporting debt service in each fiscal year, and (iii) the aggregate principal amount of non-self supporting debt bearing a variable interest rate will not exceed 25% of the aggregate principal amount of the non-self supporting debt.

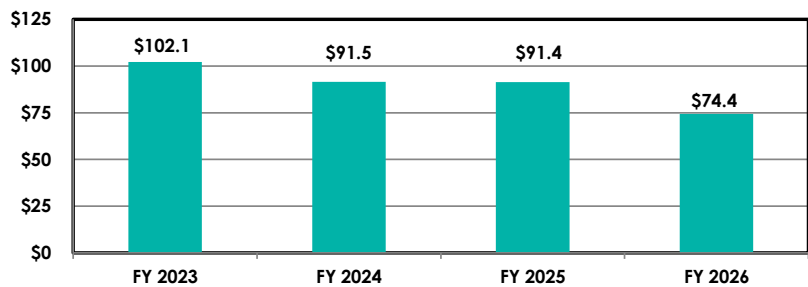
Summary of Outstanding Bond Issues and Installment Debt

There are currently 28 County bond issues. Four are General Obligation issues, eighteen are Non-Self Supporting Revenue bonds, and six are Self-Supporting Enterprise Issues. At original issue, total County debt for these issues was \$1,295,538,851. The current outstanding balance on these issues is \$842,141,130. Additionally, there is one Public Improvement Revenue Note for the acquisition of environmentally sensitive lands.

Future Debt Service Requirements After FY 2022

Debt service requirements after FY 2022 are based on current outstanding County bond issues and other debt. The amounts are as follows:

FY 2023	\$102.1 million
FY 2024	\$91.5 million
FY 2025	\$91.4 million
FY 2026	\$74.4 million
Future	\$635.2 million



Debt Service Ratios

This section of the Budget Document also provides a variety of statistical information, expressing the County's Debt Service in terms of common ratios used to present the debt capacities of the County. Based on these ratios, Palm Beach County is in a healthy debt capacity position.

SUMMARY OF OUTSTANDING BOND ISSUES

Issue/Purpose	Amount Issued	Issue Date	Maturity Date	Amount Outstanding as of 10/1/21	Moody's Investor's Service	Standard & Poor's and Fitch
General Obligation Bonds						
19.5M Refunding Bonds, Series 2010 Refund a portion of outstanding Series 2003 Library Expansion Facilities	19,530,000	9/7/10	7/1/23	4,120,000	Aaa	AAA
28.7M Refunding Bonds, Series 2010 Refund a portion of outstanding Series 2003A and 2005, Recreation and Culture Facilities	28,700,000	10/6/10	7/1/25	10,050,000	Aaa	AAA
11.9M Refunding Bonds, Series 2014 Refund a portion of outstanding Series 2006, Library Facilities	11,865,000	8/19/14	8/1/25	5,900,000	Aaa	AAA
28.0M Refunding Bonds, Series 2014 Refund a portion of outstanding Series 2006, Waterfront Access	28,035,000	8/19/14	8/1/26	15,630,000	Aaa	AAA
Total - General Obligation Bonds	\$88,130,000			\$35,700,000		
Non-Self-Supporting Revenue Bonds						
11.6M Taxable Public Imp Rev. Bonds Series 2010 Permanent Financing Convention Ctr. Hotel Land initially paid for with Bond anticipation note	11,598,107	4/28/10	11/1/24	3,943,825	Aa1	AAA, AA+
62.8M Public Improvement Rev. Refunding Bonds, Series 2011 Refunding Public Improvement Revenue Bonds for the Convention Center Project	62,775,000	8/31/11	11/1/21	3,545,000	Aa1	AAA, AA+
16.2M Capital Improvement Refunding Bonds, Series 2012 Refund BAN for public building improvements - Four Points	16,189,340	4/17/12	3/1/27	6,842,641	Aa1	AAA, AA+
147.0M Public Improvement Rev. Refunding Bonds, Series 2012 Refund Series 2004, 2004A and 2005A	147,000,000	6/28/12	6/1/22	16,590,000	Aa1	AAA, AA+
13.2M Public Improvement Rev. Bonds, Series 2013 For a grant to Max Planck	13,180,000	10/9/13	12/1/28	7,651,273	Aa1	AAA, AA+
28.1M Taxable Public Improvement Rev. Bonds, Series 2013 To construct the Convention Center Hotel	28,075,000	10/29/13	11/1/23	1,930,000	Aa1	AAA, AA+
72.4M Public Improvement Rev. Refunding Bonds, Series 2014A Refund Series 2006, 2007A, 2007B and 2007C	72,445,000	10/1/14	11/1/27	53,315,000	Aa1	AAA, AA+
63.6M Public Improvement Rev. Refunding Bonds, Series 2015 Refund Series 2008A and 2008-2	63,635,000	3/11/15	11/1/28	45,915,000	Aa1	AAA, AA+

SUMMARY OF OUTSTANDING BOND ISSUES

Issue/Purpose	Amount Issued	Issue Date	Maturity Date	Amount Outstanding as of 10/1/21	Moody's Investor's Service	Standard & Poor's and Fitch
63.2M Public Improvement Rev. Bonds, Series 2015A						
To construct Convention Center Parking Garage and Airport Center improvements	63,155,000	5/20/15	11/1/35	50,840,000	Aa1	AAA, AA+
18.8M Taxable Public Improvement Rev. Bonds, Series 2015B						
For a grant to Max Planck	18,805,000	10/14/15	12/1/25	10,035,000	Aa1	AAA, AA+
65.4M Taxable Public Improve. Rev. Bonds, Series 2015C						
To construct Ballpark of the Palm Beaches	65,360,000	12/9/15	12/1/45	57,320,000	Aa1	AAA, AA+
121.0M Public Improvement Rev. Refunding Bonds, Series 2016						
Partial Refunding of Public Improvement Revenue Bonds for the Jail Expansion Project/Public Buildings	121,035,000	4/27/16	5/1/38	109,495,000	Aa1	AAA, AA+
22.5M Revenue Improvement Refunding Bonds, Series 2018						
Refunding of Public Improvement Revenue Bonds for the Ocean Avenue Bridge and Max Planck, Florida Corporation Projects	22,540,000	9/28/18	8/1/31	17,805,000	Aa1	AAA, AA+
41.8M Taxable Public Improve. Rev. Refunding Bonds, Series 2019A						
Refund portion of Series 2011 Public Improvement Revenue Refunding Bonds for the Convention Center Project	41,830,000	2/13/20	11/1/30	41,335,000	Aa1	AAA, AA+
25.2M Taxable Public Improve. Rev. Refunding Bonds, Series 2019B						
Refund portion of Series 2013 Taxable Public Improvement Revenue Bonds for the Convention Center Hotel Project	25,180,000	11/26/19	11/1/43	24,810,000	Aa1	AAA, AA+
51.1M Public Improve. Rev. Bonds, Series 2021A						
To construct Supervisor of Elections Operations Building	51,050,000	4/29/21	12/1/40	51,050,000	Aa1	AAA, AA+
44.7M Taxable Public Improve. Rev. Refunding Bonds, Series 2021B						
Refund portion of Series 2012 Public Improvement Revenue Refunding Bonds	44,705,000	4/29/21	12/1/24	44,705,000	Aa1	AAA, AA+
69.2M Taxable Public Improve. Rev. Refunding Bonds, Series 2021C						
Taxable Refunding of Series 2015D Public Improvement Revenue Refunding Bonds	69,235,000	4/29/21	12/1/45	69,235,000	Aa1	AAA, AA+
Total - Non-Self-Supporting Revenue Bonds	\$937,792,447			\$616,362,739		
Self-Supporting Revenue Bonds						
57.1M Airport System, Revenue Refunding Bonds, Series 2016						
Refund Series 2006A	57,070,000	7/26/16	10/1/36	54,270,000	A1	A, A+
72.4M Water & Sewer Revenue Refunding Bonds, Series 2013						
Refund portion of Series 2006A Bonds	72,430,000	2/27/13	10/1/23	7,640,000	Aaa	AAA
26.9M Water & Sewer Revenue Refunding Bonds, Series 2015						
Refund portion of Series 2006A Bonds	26,930,000	3/11/15	10/1/36	23,385,000	Aaa	AAA

SUMMARY OF OUTSTANDING BOND ISSUES

Issue/Purpose	Amount Issued	Issue Date	Maturity Date	Amount Outstanding as of 10/1/21	Moody's Investor's Service	Standard & Poor's and Fitch
Glades Utility Authority Debt - FDEP						
Glades Utility Authority (GUA) was absorbed by County along with the outstanding debt.	9,706,404	5/1/13	5/15/33	5,688,391	No Rating	No Rating
44.1M Water & Sewer Revenue Refunding Bonds, Series 2019						
Refund Series 2009	44,105,000	11/26/19	10/1/40	41,035,000	Aaa	AAA
59.4M Water & Sewer Taxable Revenue Refunding Bonds, Series 2020						
Refund portion of Series 2013 Bonds	59,375,000	10/27/20	10/1/33	58,060,000	Aaa	AAA
Total - Self-Supporting Revenue Bonds	\$269,616,404			\$190,078,391		
All County Budgetary Controlled Bonds	\$1,295,538,851			\$842,141,130		

Moody's Investors Service, Standard & Poors, and Fitch ratings currently assign ratings of Aaa, AAA, and AAA, respectively, to the County's General Obligation Bonds and Aa1, AAA, and AA+, respectively, to the County's Revenue Bonds supported by a pledge on Non-Ad Valorem revenues. The above ratings reflect the current rating assigned by the rating agency.

FUTURE DEBT SERVICE REQUIREMENTS

Fiscal Year	General Obligation	Non-Self Supporting Revenue	Self-Supporting Revenue	Total County Debt
2023	\$10,894,000	\$75,150,728	\$16,056,773	\$102,101,502
2024	6,956,800	68,546,690	15,972,636	91,476,125
2025	6,960,450	68,450,041	15,976,261	91,386,752
2026	3,450,500	54,940,148	15,974,768	74,365,416
Future	0	468,898,735	166,290,622	635,189,357
Total	\$28,261,750	\$735,986,342	\$230,271,060	\$994,519,152

Note: This table includes principal and interest on currently outstanding bond issues and bonds expected to be issued in Fiscal Year 2022.

General Obligation Debt refers to tax supported bond issues.

Non-Self-Supporting Revenue Debt refers to those bond issues and other debt which are supported from specific revenue sources other than property taxes or enterprise earnings. Examples of this category would include pledges of sales tax revenue, State revenue sharing, or other Non-Ad Valorem revenues.

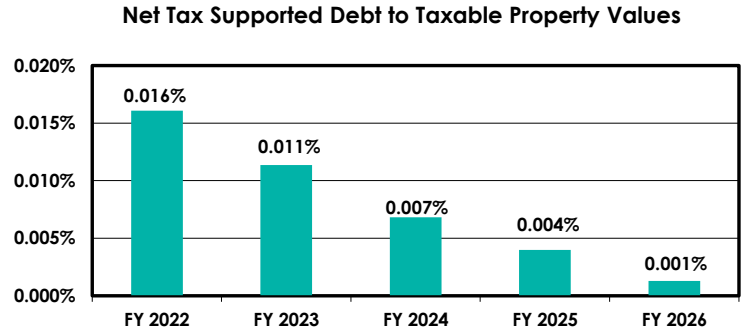
Self-Supporting Revenue Debt refers to the bonds of the County's enterprise operations which generate sufficient revenues to satisfy their own debt service needs. This category includes the County Airports and Water Utilities.

DEBT SERVICE RATIOS

The charts below describe various debt ratios used to present and analyze the debt position and capabilities of the County.

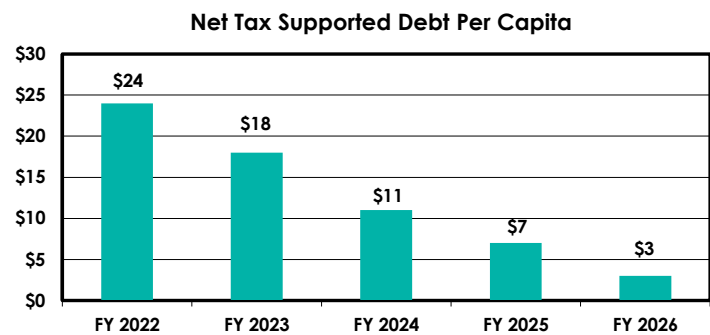
Net General Obligation Debt to Taxable Property Values

The first significant ratio is the ratio of net tax supported debt to taxable property values. This ratio indicates the proportion of tax supported debt (general obligation or voted debt), net of any debt service reserves, to the taxable values that can be assessed to support that debt. Palm Beach County currently has a ratio of 0.016%.



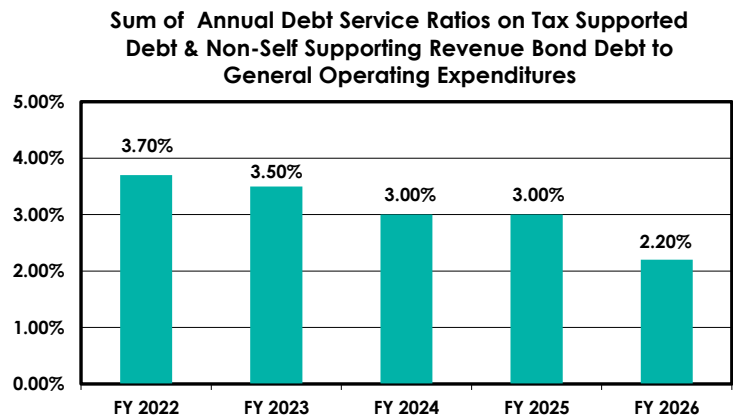
Net General Obligation Debt per Capita

The second significant ratio is net tax supported debt per capita. This ratio indicates the net amount of tax supported debt per person in the County. Palm Beach County projects to have a ratio of \$24 per person for outstanding bond issues in FY 2022, and is projected to be approximately \$3 per person in FY 2026.



Other Ratios

Two other significant ratios are the ratio of the annual debt service on tax supported debt to general operating expenditures, and the ratio of the annual debt service on non-self supporting revenue bond debt to general operating expenditures. These ratios indicate what proportion of the annual budget is going to debt service for governmental operations. Palm Beach County's ratios sum to 3.7% for FY 2022 with a projected decrease to 2.2% by FY 2026.



Restriction on Future Issuance on Non-Ad Valorem Debt

The County has covenanted in each fiscal year that its Non-Ad Valorem revenues be at least twice the annual amount of debt service on non-self-supporting debt. Additionally, the County has covenanted that the aggregate principal amount of non-self-supporting debt bearing a variable interest rate will not exceed 25% of the aggregate principal amount of non-self-supporting debt.

The ratio of Non-Ad Valorem revenues to debt service on non-self-supporting debt is projected to be 3.2% in FY 2022 and decrease to 2.1% in FY 2026. In FY 2022 the percentage of non-self-supporting variable rate debt to total non-self-supporting debt is projected to be 0.9% and the County does not anticipate increasing its variable rate debt in the next couple of fiscal years.

In summary, Palm Beach County continues to be in a very strong debt capacity position.

DEBT SERVICE DATA

	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
General Obligation Debt (Net)	\$35,700,000	\$26,250,000	\$16,370,000	\$9,975,000	\$3,350,000
Taxable Values (in \$1000's)	\$222,113,529	\$230,988,551	\$240,221,141	\$249,825,733	\$259,817,348
Percent of Net General Obligation Debt to Taxable Values	0.016%	0.011%	0.007%	0.004%	0.001%
Population Estimates	1,502,495	1,517,520	1,532,695	1,548,022	1,563,502
Net General Obligation Debt per Capita	\$24	\$18	\$11	\$7	\$3
General Operating Expenditures	\$2,353,022,885	\$2,431,678,980	\$2,512,300,830	\$2,580,322,770	\$2,666,751,532
Annual Debt Service General Obligation Debt	\$10,895,900	\$10,894,000	\$6,956,800	\$6,960,450	\$3,450,500
Percent of Annual Debt Service on General Obligation Debt to General Operating Expenditures	0.5%	0.4%	0.3%	0.3%	0.1%
Annual Debt Service Non-Self-Supporting Revenue Bond Debt	\$75,227,806	\$75,150,728	\$68,546,690	\$68,450,041	\$54,940,148
Percent of Annual Debt Service on Non-Self-Supporting Revenue Bond Debt to General Operating Expenditures	3.2%	3.1%	2.7%	2.7%	2.1%
Non-Ad Valorem Revenues	\$435,125,526	\$439,476,781	\$443,871,549	\$448,310,264	\$452,793,367
Ratio of Annual Debt Service on Non-Self-Supporting Revenue Bond Debt to Non-Ad Valorem Revenues	5.784	5.848	6.475	6.549	8.242
Percent of Variable Rate Non-Self-Supporting Debt to Total Non-Self-Supporting Debt	0.9%	0.8%	0.8%	0.8%	0.7%

DEBT SERVICE BY FUND**\$19.5M General Obligation Refunding Bonds, Series 2010**

	Amount Budgeted
Principal	\$2,030,000
Interest	123,600
Paying Agent Fees	1,600
Total	\$2,155,200

Budget Comment

This fund provides for the debt service on the refunding bonds, Series 2010 issued to provide the funds required to refund a portion of the County Library Expansion to General Obligation Bonds, Series 2003. The bonds mature from 2011 to 2023 and pay an annual interest rate of 2% to 3%. Funds to retire the bonds are provided from ad valorem taxes.

Amortization Schedule

	Principal	Interest	Total
2011	\$330,000	\$430,649	\$760,649
2012	240,000	520,725	760,725
2013	245,000	515,925	760,925
2014	1,640,000	511,025	2,151,025
2015	1,675,000	478,225	2,153,225
2016	1,705,000	444,725	2,149,725
2017	1,750,000	402,100	2,152,100
2018	1,795,000	358,350	2,153,350
2019	2,050,000	304,500	2,354,500
2020	2,010,000	243,000	2,253,000
2021	1,970,000	182,700	2,152,700
2022	2,030,000	123,600	2,153,600
2023	2,090,000	62,700	2,152,700
	\$19,530,000	\$4,578,224	\$24,108,224

DEBT SERVICE BY FUND**\$28.7M General Obligation Refunding Bonds, Series 2010
(Recreation and Cultural Facilities)**

	Amount Budgeted
Principal	\$3,180,000
Interest	502,500
Paying Agent Fees	1,500
Total	\$3,684,000

Budget Comment

This fund provides for the debt service on the refunding bonds, Series 2010 issued to provide the funds required to refund a portion of the County's General Obligation Bonds, Series 2003 & 2005. The bonds mature from 2011 to 2025 and pay an annual interest rate of 2% to 5%. Funds to retire the bonds are provided from ad valorem taxes.

Amortization Schedule

	Principal	Interest	Total
2011	\$245,000	\$1,034,199	\$1,279,199
2012	0	1,400,050	1,400,050
2013	0	1,400,050	1,400,050
2014	1,110,000	1,400,050	2,510,050
2015	1,160,000	1,355,650	2,515,650
2016	2,375,000	1,309,250	3,684,250
2017	2,495,000	1,190,500	3,685,500
2018	2,610,000	1,065,750	3,675,750
2019	2,745,000	935,250	3,680,250
2020	2,885,000	798,000	3,683,000
2021	3,025,000	653,750	3,678,750
2022	3,180,000	502,500	3,682,500
2023	3,335,000	343,500	3,678,500
2024	1,725,000	176,750	1,901,750
2025	1,810,000	90,500	1,900,500
	\$28,700,000	\$13,655,749	\$42,355,749

DEBT SERVICE BY FUND**\$11.9M General Obligation Refunding Bonds, Series 2014
(Library Facilities)**

	Amount Budgeted
Principal	\$1,375,000
Interest	233,400
Paying Agent Fees	1,250
Total	\$1,609,650

Budget Comment

This fund provides for the debt service on the refunding bonds, Series 2014 issued to provide the funds required to refund a portion of the County's General Obligation Bonds, Series 2006. The bonds mature from 2015 to 2025 and pay an annual interest rate of 3% to 5%. Funds to retire the bonds are provided from ad valorem taxes.

Amortization Schedule

	Principal	Interest	Total
2015	\$0	\$505,068	\$505,068
2016	0	531,650	531,650
2017	1,080,000	531,650	1,611,650
2018	1,130,000	477,650	1,607,650
2019	1,190,000	421,150	1,611,150
2020	1,250,000	361,650	1,611,650
2021	1,315,000	299,150	1,614,150
2022	1,375,000	233,400	1,608,400
2023	1,445,000	164,650	1,609,650
2024	1,515,000	92,400	1,607,400
2025	1,565,000	46,950	1,611,950
	\$11,865,000	\$3,665,368	\$15,530,368

DEBT SERVICE BY FUND**\$28.0M General Obligation Refunding Bonds, Series 2014
(Waterfront Access)**

	Amount Budgeted
Principal	\$2,865,000
Interest	586,400
Paying Agent Fees	1,250
Total	\$3,452,650

Budget Comment

This fund provides for the debt service on the refunding bonds, Series 2014 issued to provide the funds required to refund a portion of the County's General Obligation Bonds, Series 2006. The bonds mature from 2015 to 2026 and pay an annual interest rate of 3% to 5%. Funds to retire the bonds are provided from ad valorem taxes.

Amortization Schedule

	Principal	Interest	Total
2015	\$0	\$1,146,318	\$1,146,318
2016	0	1,206,650	1,206,650
2017	2,245,000	1,206,650	3,451,650
2018	2,355,000	1,094,400	3,449,400
2019	2,475,000	976,650	3,451,650
2020	2,600,000	852,900	3,452,900
2021	2,730,000	722,900	3,452,900
2022	2,865,000	586,400	3,451,400
2023	3,010,000	443,150	3,453,150
2024	3,155,000	292,650	3,447,650
2025	3,250,000	198,000	3,448,000
2026	3,350,000	100,500	3,450,500
	\$28,035,000	\$8,827,168	\$36,862,168

DEBT SERVICE BY FUND**\$11.7M Public Improvement Revenue Note, Series 2008
(Environmentally Sensitive Land Acquisition Project)**

	Amount Budgeted
Principal	\$584,884
Interest	127,330
Total	\$712,214

Budget Comment

This fund provides for the debt service on the Series 2008 Note issued to finance the cost of acquisition of environmentally sensitive land in Jupiter. The bonds mature from 2009 to 2028 and pay an annual interest rate of 3.11%. The funds for the retirement of the note will be payable from legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2008	\$0	\$157,555	\$157,555
2009	584,884	214,261	799,145
2010	584,834	121,932	706,766
2011	584,884	114,210	699,094
2012	584,884	107,784	692,668
2013	584,884	99,245	684,128
2014	584,884	90,366	675,250
2015	584,884	84,582	669,466
2016	584,884	87,445	672,329
2017	584,884	101,233	686,117
2018	584,884	127,563	712,447
2019	584,884	146,601	731,485
2020	584,884	96,699	681,583
2021	584,884	47,001	631,885
2022	584,884	127,329	712,213
2023	584,884	109,139	694,023
2024	584,884	90,949	675,833
2025	584,884	72,760	657,643
2026	584,884	54,570	639,453
2027	584,884	36,380	621,264
2028	584,884	18,190	603,074
	\$11,697,626	\$2,105,794	\$13,803,420

Note: This is a variable rate bond. Future interest has been estimated.

DEBT SERVICE BY FUND**\$11.6M Taxable Public Improvement Revenue Bonds, Series 2010
(Convention Center Hotel)**

	Amount Budgeted
Principal	\$908,457
Interest	191,370
Total	\$1,099,827

Budget Comment

This fund provides for the debt service on the \$11,598,107 Taxable Revenue Bonds, Series 2010 that were issued for the purpose of paying principal and interest on the County's \$11.5 million Taxable Revenue Bond Participation Notes, Series 2007 (Convention Center Hotel Project). The bonds mature from 2010 to 2024 and pay an annual interest rate of 5.84%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2011	\$801,416	\$619,366	\$1,420,782
2012	532,646	577,485	1,110,131
2013	561,856	547,474	1,109,330
2014	592,668	515,817	1,108,485
2015	625,171	482,424	1,107,595
2016	659,454	447,200	1,106,654
2017	695,619	410,043	1,105,662
2018	733,767	370,850	1,104,616
2019	774,006	329,507	1,103,513
2020	816,453	285,897	1,102,349
2021	861,227	239,894	1,101,121
2022	908,457	191,369	1,099,826
2023	958,277	140,184	1,098,460
2024	1,010,829	86,191	1,097,019
2025	1,066,262	29,237	1,095,499
	\$11,598,108	\$5,272,938	\$16,871,045

DEBT SERVICE BY FUND**\$62.8M Public Improvement Refunding Bonds, Series 2011
(Convention Center Project)**

	Amount Budgeted
Principal	\$3,545,000
Interest	88,625
Paying Agent Fees	1,100
Debt Service Reserves	0
Total	\$3,634,725

Budget Comment

This fund provides for the debt service on the \$62,775,000 Series 2011 Refunding Bonds which partially refunded (8/31/2011) the Series 2004, \$81,340,000 Public Improvement Revenue Bonds issued in FY 2004 for the cost of constructing and equipping a convention center located in downtown West Palm Beach. The bonds were to mature from 2016 to 2031 and pay an annual interest rate of 5%. Funding for the retirement of the refunding bonds is payable from legally available non-ad valorem revenues, currently the fourth cent tourist development tax. The Series 2011 Refunding Bonds were partially refunded by the \$41,830,000 Series 2019A Refunding Bonds on 02/13/20.

Amortization Schedule

	Principal	Interest	Total
2012	\$0	\$2,101,219	\$2,101,219
2013	0	3,138,750	3,138,750
2014	0	3,138,750	3,138,750
2015	0	3,138,750	3,138,750
2016	2,625,000	3,073,125	5,698,125
2017	2,760,000	2,938,500	5,698,500
2018	2,905,000	2,796,875	5,701,875
2019	3,050,000	2,648,000	5,698,000
2020	3,210,000	1,458,750	4,588,500
2021	3,370,000	261,500	3,631,500
2022	3,545,000	88,625	3,633,625
	\$21,465,000	\$24,782,844	\$46,167,594

DEBT SERVICE BY FUND**\$16.2M Capital Improvement Revenue Refunding Bonds, Series 2012**

	Amount Budgeted
Principal	\$1,105,042
Interest	158,512
Total	\$1,263,554

Budget Comment

This fund provides for the debt service on the Capital Improvement Revenue Refunding Bonds, Series 2012 issued (4/17/2012) to refund the Capital Improvement Bond Anticipation Note (BAN), Series 2009. The BAN was issued to finance improvements to Four Points and other governmental buildings. The refunding bonds mature in 2027 and pay an annual interest rate of 2.52%. Debt service is payable from legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2012	\$0	\$151,856	\$151,856
2013	987,273	395,532	1,382,804
2014	999,712	370,496	1,370,208
2015	1,012,309	345,145	1,357,454
2016	1,025,064	319,473	1,344,537
2017	1,037,980	293,479	1,331,459
2018	1,051,058	267,157	1,318,215
2019	1,064,301	240,504	1,304,805
2020	1,077,712	213,514	1,291,226
2021	1,091,291	186,185	1,277,476
2022	1,105,041	158,511	1,263,552
2023	1,118,965	130,489	1,249,453
2024	1,133,064	102,113	1,235,177
2025	1,147,340	73,380	1,220,720
2026	1,161,797	44,285	1,206,081
2027	1,176,435	14,823	1,191,258
	\$16,189,340	\$3,306,941	\$19,496,281

DEBT SERVICE BY FUND**\$147.0M Public Improvement Revenue Refunding Bonds, Series 2012**

	Amount Budgeted
Principal	\$16,590,000
Interest	805,500
Paying Agent Fees	1,500
Total	\$17,397,000

Budget Comment

This fund provides for the debt service on the Public Improvement Revenue Refunding Bonds, Series 2012 issued (6/28/2012) to partially refund the Series 2004, Series 2004A, and Series 2005A bonds. The bonds mature from 2015 to 2025 and pay an annual interest rate of 5%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2013	\$0	\$6,630,169	\$6,630,169
2014	0	7,167,750	7,167,750
2015	4,265,000	7,167,750	11,432,750
2016	12,530,000	6,954,500	19,484,500
2017	13,155,000	6,328,000	19,483,000
2018	13,710,000	5,766,050	19,476,050
2019	14,395,000	5,080,550	19,475,550
2020	15,110,000	4,360,800	19,470,800
2021	15,850,000	2,595,725	16,630,425
2022	16,590,000	805,500	17,395,500
	\$105,605,000	\$52,856,794	\$156,646,494

DEBT SERVICE BY FUND**\$13.2M Public Improvement Revenue Bonds (Max Planck), Series 2013**

	Amount Budgeted
Principal	\$876,905
Interest	229,691
Total	\$1,106,596

Budget Comment

This fund provides for the debt service on the Public Improvement Revenue Refunding Bonds, Series 2013 issued to provide funding for the third of five grant installments to Max Planck. The bonds mature in 2029 and pay an annual interest rate of 3.002%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2015	\$ 692,450	\$ 373,474	\$ 1,065,924
2016	757,481	308,182	1,065,663
2017	776,191	289,733	1,065,923
2018	795,363	270,477	1,065,839
2019	815,008	300,415	1,115,423
2020	835,139	280,451	1,115,590
2021	855,767	255,380	1,111,147
2022	876,904	229,690	1,106,595
2023	898,564	203,366	1,101,930
2024	920,758	176,391	1,097,149
2025	943,501	148,750	1,092,251
2026	966,805	120,426	1,087,232
2027	990,685	91,403	1,082,088
2028	1,015,155	61,663	1,076,818
2029	1,040,230	31,188	1,071,417
	\$13,180,000	\$3,140,988	\$16,320,989

DEBT SERVICE BY FUND

\$28.1M Taxable Public Improvement Revenue Bonds (Convention Center Hotel), Series 2013

	Amount Budgeted
Principal	\$620,000
Interest	59,975
Paying Agent Fees	1,000
Total	\$680,975

Budget Comment

This fund provides for the debt service on the Taxable Public Improvement Revenue Bonds, Series 2013 issued to provide funding for a contribution to the construction of a hotel at the Convention Center. The bonds were set to mature in 2044 and pay an annual interest rate of 1% to 5.25%. The source of funding is legally available non-ad valorem revenues. The Series 2013 Bonds were partially refunded by the \$25,180,000 Series 2019B Taxable Refunding Bonds on 11/26/19.

Amortization Schedule

	Principal	Interest	Total
2014	\$0	\$ 629,372	\$ 629,372
2015	550,000	1,242,163	1,792,163
2016	555,000	1,236,638	1,791,638
2017	560,000	1,230,363	1,790,363
2018	565,000	1,221,213	1,786,213
2019	580,000	1,209,763	1,789,763
2020	590,000	645,713	1,235,713
2021	605,000	79,144	684,144
2022	620,000	59,975	679,975
2023	645,000	37,031	682,031
2024	665,000	12,469	677,469
	\$5,935,000	\$7,603,841	\$13,538,841

DEBT SERVICE BY FUND**\$72.4M Public Improvement Revenue Refunding Bonds, Series 2014A**

	Amount Budgeted
Principal	\$6,685,000
Interest	2,258,025
Paying Agent Fees	1,500
Total	\$8,944,525

Budget Comment

This fund provides for the debt service on the Public Improvement Revenue Refunding Bonds, Series 2014A issued (10/1/2014) to refund the Series 2007A and Series 2007B bonds and partially refund the Series 2006 and Series 2007C bonds. The bonds mature in 2028 and pay an annual interest rate of 3% to 5%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2015	\$0	\$ 1,972,629	\$ 1,972,629
2016	265,000	3,375,025	3,640,025
2017	340,000	3,359,900	3,699,900
2018	355,000	3,342,525	3,697,525
2019	5,755,000	3,189,775	8,944,775
2020	6,055,000	2,894,525	8,949,525
2021	6,360,000	2,584,150	8,944,150
2022	6,685,000	2,258,025	8,943,025
2023	7,025,000	1,915,275	8,940,275
2024	7,385,000	1,555,025	8,940,025
2025	7,755,000	1,176,525	8,931,525
2026	8,150,000	778,900	8,928,900
2027	8,570,000	403,750	8,973,750
2028	7,745,000	116,175	7,861,175
	\$72,445,000	\$28,922,204	\$101,367,204

DEBT SERVICE BY FUND**\$63.6M Public Improvement Revenue Refunding Bonds, Series 2015**

	Amount Budgeted
Principal	\$4,830,000
Interest	1,977,850
Paying Agent Fees	1,200
Total	\$6,809,050

Budget Comment

This fund provides for the debt service on the Public Improvement Revenue Refunding Bonds, Series 2015 issued (3/11/2015) to refund the Series 2008A bonds and partially refund the Series 2008-2 bonds. The bonds mature in 2029 and pay an annual interest rate of 3% to 5%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2015	\$0	\$ 414,528	\$ 414,528
2016	2,330,000	2,926,350	5,256,350
2017	2,320,000	2,810,100	5,130,100
2018	950,000	2,728,350	3,678,350
2019	1,005,000	2,679,475	3,684,475
2020	5,385,000	2,519,725	7,904,725
2021	5,730,000	2,241,850	7,971,850
2022	4,830,000	1,977,850	6,807,850
2023	5,070,000	1,730,350	6,800,350
2024	5,330,000	1,470,350	6,800,350
2025	5,590,000	1,197,350	6,787,350
2026	5,870,000	910,850	6,780,850
2027	6,165,000	609,975	6,774,975
2028	6,405,000	327,750	6,732,750
2029	6,655,000	99,825	6,754,825
	\$63,635,000	\$24,644,678	\$88,279,678

DEBT SERVICE BY FUND**\$121.0M Public Improvement Revenue Refunding Bonds, Series 2016**

	Amount Budgeted
Principal	\$4,240,000
Interest	5,474,750
Paying Agent Fees	1,500
Total	\$9,716,250

Budget Comment

This fund provides for the debt service on the Public Improvement Revenue Refunding Bonds, Series 2016 issued (3/29/2016) to partially refund the Series 2008 bonds. The bonds mature in 2038 and pay an annual interest rate of 5%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2017	\$0	\$ 6,118,992	\$ 6,118,992
2018	0	6,051,750	6,051,750
2019	3,660,000	6,051,750	9,711,750
2020	3,845,000	5,868,750	9,713,750
2021	4,035,000	5,676,500	9,711,500
2022	4,240,000	5,474,750	9,714,750
2023	4,450,000	5,262,750	9,712,750
2024	4,670,000	5,040,250	9,710,250
2025	4,905,000	4,806,750	9,711,750
2026	5,150,000	4,561,500	9,711,500
2027	5,410,000	4,304,000	9,714,000
2028	5,680,000	4,033,500	9,713,500
2029	5,960,000	3,749,500	9,709,500
2030	6,260,000	3,451,500	9,711,500
2031	6,575,000	3,138,500	9,713,500
2032	6,900,000	2,809,750	9,709,750
2033	7,245,000	2,464,750	9,709,750
2034	7,610,000	2,102,500	9,712,500
2035	7,990,000	1,722,000	9,712,000
2036	8,390,000	1,322,500	9,712,500
2037	8,810,000	903,000	9,713,000
2038	9,250,000	462,500	9,712,500
	\$121,035,000	\$85,377,742	\$206,412,742

DEBT SERVICE BY FUND

\$63.2M Public Improvement Revenue Bonds (Parking Garage and Airport Center Projects), Series 2015

	Amount Budgeted
Principal	\$2,640,000
Interest	1,760,331
Paying Agent Fees	2,500
Total	\$4,402,831

Budget Comment

This fund provides for the debt service on the Public Improvement Revenue Bonds, Series 2015A issued to provide funding for the purchase of equipment for the Convention Center Parking Garage and Airport Center renovations. The bonds mature in 2036 and pay an annual interest rate of 2% to 4%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2016	\$0	\$ 2,005,488	\$ 2,005,488
2017	2,320,000	2,082,431	4,402,431
2018	2,390,000	1,999,831	4,389,831
2019	2,485,000	1,927,181	4,412,181
2020	2,535,000	1,876,981	4,411,981
2021	2,585,000	1,825,781	4,410,781
2022	2,640,000	1,760,331	4,400,331
2023	2,715,000	1,680,006	4,395,006
2024	2,800,000	1,597,281	4,397,281
2025	2,880,000	1,497,681	4,377,681
2026	3,000,000	1,380,081	4,380,081
2027	3,120,000	1,257,681	4,377,681
2028	3,240,000	1,130,481	4,370,481
2029	3,370,000	998,281	4,368,281
2030	3,505,000	878,306	4,383,306
2031	3,610,000	769,325	4,379,325
2032	3,725,000	653,319	4,378,319
2033	3,845,000	531,238	4,376,238
2034	3,970,000	389,356	4,359,356
2035	4,125,000	227,456	4,352,456
2036	4,295,000	72,478	4,367,478
	\$63,155,000	\$26,540,998	\$89,695,998

DEBT SERVICE BY FUND**\$18.8M Public Improvement Taxable Revenue Bonds (Max Planck), Series 2015B**

	Amount Budgeted
Principal	\$1,900,000
Interest	248,021
Total	\$2,148,021

Budget Comment

This fund provides for the debt service on the Public Improvement Taxable Revenue Bonds, Series 2015B issued to provide funding for the fourth and fifth of five grant installments to Max Planck. The bonds mature in 2025 and pay an annual interest rate of 2.73%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2016	\$0	\$ 323,712	\$ 323,712
2017	1,660,000	490,718	2,150,718
2018	1,705,000	444,785	2,149,785
2019	1,755,000	397,556	2,152,556
2020	1,800,000	349,031	2,149,031
2021	1,850,000	299,208	2,149,208
2022	1,900,000	248,021	2,148,021
2023	1,955,000	195,400	2,150,400
2024	2,005,000	141,346	2,146,346
2025	2,060,000	85,859	2,145,859
2026	2,115,000	28,870	2,143,870
	\$18,805,000	\$3,004,504	\$21,809,504

DEBT SERVICE BY FUND

\$65.4M Public Improvement Taxable Revenue Bonds (Professional Sports Facility), Series 2015C

	Amount Budgeted
Principal	\$2,650,000
Interest	2,350,230
Paying Agent Fees	1,906
Total	\$5,002,136

Budget Comment

This fund provides for the debt service on the Public Improvement Taxable Revenue Bonds, Series 2015C issued to provide funding for the construction of the Professional Sports Facility. The bonds mature in 2045 and pay an annual interest rate of 1.306% to 4.698%. The source of funding is legally available non-ad valorem revenues currently the first and fourth cent tourist development tax.

Amortization Schedule

	Principal	Interest	Total
2016	\$0	\$ 1,216,605	\$ 1,216,605
2017	0	2,546,382	2,546,382
2018	420,000	2,543,640	2,963,640
2019	2,495,000	2,519,228	5,014,228
2020	2,535,000	2,471,524	5,006,524
2021	2,590,000	2,415,006	5,005,006
2022	2,650,000	2,350,230	5,000,230
2023	2,715,000	2,277,142	4,992,142
2024	2,795,000	2,196,476	4,991,476
2025	2,880,000	2,109,304	4,989,304
2026	1,440,000	2,040,486	3,480,486
2027	1,425,000	1,992,276	3,417,276
2028	1,470,000	1,940,636	3,410,636
2029	1,525,000	1,884,975	3,409,975
2030	1,585,000	1,825,225	3,410,225
2031	1,645,000	1,761,323	3,406,323
2032	1,710,000	1,689,998	3,399,998
2033	1,790,000	1,611,283	3,401,283
2034	1,870,000	1,528,970	3,398,970
2035	1,955,000	1,442,946	3,397,946
2036	2,040,000	1,353,098	3,393,098
2037	2,130,000	1,257,185	3,387,185
2038	2,230,000	1,154,768	3,384,768
2039	2,485,000	1,044,013	3,529,013
2040	2,600,000	924,566	3,524,566
2041	2,725,000	799,482	3,524,482
2042	2,850,000	668,525	3,518,525
2043	2,985,000	531,461	3,516,461
2044	3,125,000	387,937	3,512,937
2045	3,270,000	237,719	3,507,719
2046	3,425,000	80,453	3,505,453
	\$65,360,000	\$48,802,863	\$114,162,863

DEBT SERVICE BY FUND

\$51.1M Public Improvement Revenue Bonds (Supervisor of Elections Operations Facility), Series 2021A

	Amount Budgeted
Principal	\$1,385,000
Interest	2,404,541
Paying Agent Fees	1,500
Total	\$3,791,041

Budget Comment

This fund provides for the debt service on the Public Improvement Revenue Bonds, Series 2021A issued to provide funding for the construction of the Supervisor of Elections Operations Facility. The bonds mature in 2041 and pay an annual interest rate of 4% to 5%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2022	\$1,385,000	\$2,404,541	\$3,789,541
2023	1,660,000	2,129,300	3,789,300
2024	1,745,000	2,044,175	3,789,175
2025	1,835,000	1,954,675	3,789,675
2026	1,930,000	1,860,550	3,790,550
2027	2,030,000	1,761,550	3,791,550
2028	2,135,000	1,657,425	3,792,425
2029	2,245,000	1,547,925	3,792,925
2030	2,360,000	1,432,800	3,792,800
2031	2,480,000	1,311,800	3,791,800
2032	2,595,000	1,197,900	3,792,900
2033	2,700,000	1,092,000	3,792,000
2034	2,810,000	981,800	3,791,800
2035	2,925,000	867,100	3,792,100
2036	3,040,000	747,800	3,787,800
2037	3,165,000	623,700	3,788,700
2038	3,295,000	494,500	3,789,500
2039	3,430,000	360,000	3,790,000
2040	3,570,000	220,000	3,790,000
2041	3,715,000	74,300	3,789,300
	\$51,050,000	\$24,763,841	\$75,813,841

DEBT SERVICE BY FUND**\$22.5M Revenue Improvement Refunding Bonds (Ocean Avenue Max Planck), Series 2018**

	Amount Budgeted
Principal	\$1,610,000
Interest	514,565
Paying Agent Fees	0
Total	\$2,124,565

Budget Comment

This fund provides for the debt service on the Revenue Improvement Refunding Bonds, Series 2018 issued to refund the Series 2011 Public Improvement Revenue Bonds for the Ocean Avenue Bridge and Max Planck projects. The bonds mature from 2019 to 2031 and pay an annual interest rate of 2.89%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2019	\$1,620,000	\$548,267	\$2,168,267
2020	1,540,000	604,588	2,144,588
2021	1,575,000	560,082	2,135,082
2022	1,610,000	514,565	2,124,565
2023	1,645,000	468,036	2,113,036
2024	1,685,000	420,495	2,105,495
2025	1,720,000	371,799	2,091,799
2026	1,760,000	322,091	2,082,091
2027	1,795,000	271,227	2,066,227
2028	1,835,000	219,351	2,054,351
2029	1,875,000	166,320	2,041,320
2030	1,920,000	112,132	2,032,132
2031	1,960,000	56,644	2,016,644
	\$22,540,000	\$4,635,594	\$27,175,594

DEBT SERVICE BY FUND**\$41.8M Taxable Revenue Improvement Refunding Bonds (Convention Center Project), Series 2019A**

	Amount Budgeted
Principal	\$500,000
Interest	821,700
Paying Agent Fees	1,500
Total	\$1,323,200

Budget Comment

This fund provides for the debt service on the Taxable Revenue Improvement Refunding Bonds, Series 2019A issued (2/13/2020) to partially refund the Series 2011 Public Improvement Revenue Refunding Bonds for the Convention Center project. The bonds mature from 2021 to 2031 and pay an annual interest rate of 2.00%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2020	\$0	\$181,263	\$181,263
2021	495,000	831,650	1,326,650
2022	500,000	821,700	1,321,700
2023	4,180,000	774,900	4,954,900
2024	4,270,000	690,400	4,960,400
2025	4,355,000	604,150	4,959,150
2026	4,440,000	516,200	4,956,200
2027	4,530,000	426,500	4,956,500
2028	4,620,000	335,000	4,955,000
2029	4,715,000	241,650	4,956,650
2030	4,815,000	146,350	4,961,350
2031	4,910,000	49,100	4,959,100
	\$41,830,000	\$5,618,863	\$47,448,863

DEBT SERVICE BY FUND**\$25.2M Taxable Revenue Imp. Refunding Bonds (Convention Center Hotel Project), Series 2019B**

	Amount Budgeted
Principal	\$330,000
Interest	764,278
Paying Agent Fees	1,500
Total	\$1,095,778

Budget Comment

This fund provides for the debt service on the Taxable Revenue Improvement Refunding Bonds, Series 2019B issued (11/26/2019) to partially refund the Series 2013 Taxable Public Improvement Revenue Bonds for the Convention Center Hotel project. The bonds mature from 2021 to 2044 and pay an annual interest rate of from 3.00% to 3.35%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2020	\$0	\$335,974	\$335,974
2021	370,000	774,778	1,144,778
2022	330,000	764,278	1,094,278
2023	340,000	754,228	1,094,228
2024	350,000	743,878	1,093,878
2025	1,050,000	722,878	1,772,878
2026	1,085,000	690,853	1,775,853
2027	1,115,000	657,853	1,772,853
2028	1,150,000	623,878	1,773,878
2029	1,180,000	588,928	1,768,928
2030	1,220,000	552,928	1,772,928
2031	1,255,000	515,803	1,770,803
2032	1,290,000	477,628	1,767,628
2033	1,010,000	443,128	1,453,128
2034	1,045,000	412,303	1,457,303
2035	1,075,000	380,503	1,455,503
2036	1,110,000	347,728	1,457,728
2037	1,140,000	313,408	1,453,408
2038	1,175,000	277,525	1,452,525
2039	1,210,000	239,953	1,449,953
2040	1,250,000	200,593	1,450,593
2041	1,290,000	159,308	1,449,308
2042	1,335,000	115,995	1,450,995
2043	1,380,000	70,853	1,450,853
2044	1,425,000	23,869	1,448,869
	\$25,180,000	\$11,189,041	\$36,369,041

DEBT SERVICE BY FUND**\$44.7M Taxable Public Improvement Revenue Refunding Bonds, Series 2021B**

	Amount Budgeted
Principal	\$1,350,000
Interest	155,936
Paying Agent Fees	1,500
Total	\$1,507,436

Budget Comment

This fund provides for the debt service on the Taxable Public Improvement Revenue Refunding Bonds, Series 2021B issued (4/29/2021) to partially refund the Taxable Public Improvement Revenue Refunding Bonds, Series 2012. The bonds mature from 2022 to 2025 and pay an annual interest rate of from .20% to 1.00%. The source of funding is legally available non-ad valorem revenues.

Amortization Schedule

	Principal	Interest	Total
2022	\$1,350,000	\$155,935	\$1,505,935
2023	18,780,000	117,125	18,897,125
2024	12,265,000	79,948	12,344,948
2025	12,310,000	30,775	12,340,775
	\$44,705,000	\$383,783	\$45,088,783

DEBT SERVICE BY FUND**\$69.2M Taxable Pub. Imp. Rev. Ref. Bonds (Professional Sports Franchise Facility Project), Series 2021C**

	Amount Budgeted
Principal	\$950,000
Interest	1,536,295
Paying Agent Fees	1,500
Total	\$2,487,795

Budget Comment

This fund provides for the debt service on the Taxable Public Improvement Revenue Refunding Bonds, Series 2021C issued (4/29/2021) to refund the Series 2015D Taxable Public Improvement Revenue Bonds for the Professional Sports Franchise Facility Project. The bonds mature from 2022 to 2046 and pay an annual interest rate of from .50% to 2.75%. The source of funding is legally available non-ad valorem revenues currently the fourth cent tourist development tax as well as a State of Florida sales tax contribution.

Amortization Schedule

	Principal	Interest	Total
2022	\$950,000	\$1,536,295	\$2,486,295
2023	1,085,000	1,400,320	2,485,320
2024	1,095,000	1,389,420	2,484,420
2025	1,105,000	1,381,183	2,486,183
2026	2,610,000	1,367,001	3,977,001
2027	2,985,000	1,339,911	4,324,911
2028	3,020,000	1,303,855	4,323,855
2029	3,060,000	1,261,285	4,321,285
2030	3,105,000	1,212,708	4,317,708
2031	3,155,000	1,157,920	4,312,920
2032	3,210,000	1,099,030	4,309,030
2033	3,270,000	1,035,835	4,305,835
2034	3,335,000	968,118	4,303,118
2035	3,405,000	895,645	4,300,645
2036	3,480,000	818,170	4,298,170
2037	3,570,000	736,203	4,306,203
2038	3,655,000	650,395	4,305,395
2039	3,735,000	560,781	4,295,781
2040	3,830,000	467,153	4,297,153
2041	3,925,000	367,271	4,292,271
2042	3,005,000	275,449	3,280,449
2043	2,075,000	207,620	2,282,620
2044	2,135,000	150,785	2,285,785
2045	2,190,000	91,850	2,281,850
2046	2,245,000	30,869	2,275,869
	\$69,235,000	\$21,705,070	\$90,940,070

DEBT SERVICE BY FUND

Airports Debt Service

	Amount Budgeted
Principal	\$2,520,000
Interest	2,713,500
Paying Agent Fees	7,000
Debt Service Reserve	8
Total	\$5,240,508

Budget Comment

The Department of Airports currently has one outstanding bond issue.

- 1) **Airport System Revenue Refunding Bonds, Series 2016 - \$57,070,000** – The proceeds, together with certain other available funds, were used to currently refund the Series 2006A bonds. The debt service was structured to level the debt service in all outstanding airport bonds and will mature from 2017 to 2036.

Airports Debt Service Amortization Schedule

	Principal	Interest	Total
2007	\$0	\$370,468	\$370,468
2008	0	995,288	995,288
2009	0	995,288	995,288
2010	0	995,288	995,288
2011	0	995,288	995,288
2012	0	995,287	995,287
2013	0	995,288	995,288
2014	0	995,288	995,288
2015	2,425,000	995,288	3,420,288
2016	2,565,000	1,366,405	3,931,405
2017	2,815,000	3,549,128	6,364,128
2018	2,980,000	3,385,808	6,365,808
2019	3,145,000	3,211,744	6,356,744
2020	3,325,000	3,027,936	6,352,936
2021	2,400,000	2,833,500	5,233,500
2022	2,520,000	2,713,500	5,233,500
2023	2,645,000	2,587,500	5,232,500
2024	2,775,000	2,455,250	5,230,250
2025	2,915,000	2,316,500	5,231,500
2026	3,060,000	2,170,750	5,230,750
2027	3,210,000	2,017,750	5,227,750
2028	3,370,000	1,857,250	5,227,250
2029	3,540,000	1,688,750	5,228,750
2030	3,715,000	1,511,750	5,226,750
2031	3,900,000	1,326,000	5,226,000
2032	4,095,000	1,131,000	5,226,000
2033	4,295,000	926,250	5,221,250
2034	4,505,000	711,500	5,216,500
2035	4,745,000	486,250	5,231,250
2036	4,980,000	249,000	5,229,000
	\$73,925,000	\$49,856,292	\$123,781,292

Note: Airports budgets the October 1 principal and interest payments in the current year; however, for financial statement purposes, it is recorded in the year of payment.

DEBT SERVICE BY FUND

Water Utilities Debt Service

	Amount Budgeted
Principal	\$7,333,670
Interest	3,486,504
Paying Agent Fees	6,000
Debt Service Reserve	3,506,825
Total	\$14,332,999

Budget Comment

The Water Utilities Department currently has four outstanding bond issues.

The Glades Utility Authority was absorbed by the County including outstanding loans (\$9,706,404)

- 1) **Water & Sewer Revenue Refunding Bonds, Series 2019 - \$44,105,000** - The proceeds from this issue were used to refund the Series 2009 Revenue Bonds which were issued for the acquisition, construction, improvements and additions to the County's water and sewer system for the FPL Reclaimed Water Project.
- 2) **Water & Sewer Revenue Refunding Bonds, Series 2013 - \$72,430,000** - The proceeds from this issue were used to refund a portion of the Series 2006A Bonds.
- 3) **Water & Sewer Revenue Refunding Bonds, Series 2015 - \$26,930,000** - The proceeds from this issue were used to refund a portion of the Series 2006A Bonds.
- 4) **Water & Sewer Revenue Refunding Bonds, Series 2020 - \$59,375,000** - The proceeds from this issue were used to refund a portion of the Series 2013 Bonds.

Water Utilities Debt Service Amortization Schedule

	Principal	Interest	Total
2006	\$35,000	\$2,888,342	\$2,923,342
2007	2,075,000	6,421,725	8,496,725
2008	2,155,000	6,549,100	8,704,100
2009	2,225,000	6,473,675	8,698,675
2010	2,305,000	6,395,800	8,700,800
2011	2,385,000	6,314,900	8,699,900
2012	4,275,000	6,219,500	10,494,500
2013	4,475,316	4,673,133	9,148,449
2014	6,227,774	5,957,943	12,185,717
2015	6,988,934	5,775,472	12,764,406
2016	7,289,914	5,280,336	12,570,250
2017	8,077,947	4,959,610	13,037,557
2018	2,373,097	4,599,843	6,972,940
2019	4,805,453	4,462,389	9,267,841
2020	6,500,109	5,710,697	12,210,806
2021	7,092,202	5,043,318	12,135,520
2022	7,333,670	3,486,504	10,820,173
2023	7,585,366	3,238,907	10,824,273
2024	7,782,296	2,960,090	10,742,386
2025	7,914,464	2,830,297	10,744,761
2026	8,056,876	2,687,143	10,744,018
2027	8,204,535	2,528,210	10,732,746
2028	8,314,880	2,355,864	10,670,744
2029	8,496,972	2,164,584	10,661,557
2030	8,197,530	1,963,401	10,160,931
2031	8,377,779	1,756,036	10,133,816
2032	8,532,628	1,562,227	10,094,855
2033	8,691,395	1,397,548	10,088,943
2034	10,295,000	1,224,769	11,519,769
2035	10,600,000	916,850	11,516,850
2036	10,985,000	528,225	11,513,225
2037	2,985,000	185,738	3,170,738
2038	0	103,650	103,650
2039	0	103,650	103,650
2040	3,455,000	103,650	3,558,650
	\$205,094,137	\$119,823,125	\$324,917,262

Note: Water Utilities budgets the October 1 principal and interest payments in the current year; however, for financial statement purposes, it is recorded in the year of payment. Also, the 2022 amortization schedule does not match budget due to rounding.



GLOSSARY

Accrual

Revenues or expenditures that have been recognized for that fiscal year but not received or disbursed until a subsequent fiscal year. Annually, accruals are included in the revenue and expenditure amounts reported in departments' budget documents and year-end financial statements. For budgetary purposes, departments' expenditure accruals also include payables and outstanding encumbrances at the end of the fiscal year for obligations attributable to the fiscal year.

Ad Valorem Equivalent Funding

Ad Valorem (Latin for according to value) is a tax levied on the assessed value of real or tangible personal property. It is also known as "Property Tax." Equivalent funding represents other non-Department specific revenues received in the General Fund, Sales Tax revenues, and Electric Utility Tax revenues.

Aggregate Millage Rate

The sum of all ad valorem taxes levied by the governing body of a county for countywide purposes excluding voted debt, plus ad valorem taxes levied for any district dependent to the governing body, divided by the total taxable value of the county, converted to a millage rate. Expresses an "average" tax rate.

Amortization

The systematic allocation of the discount, premium, or issue costs of a bond to expense over the life of the bond. It is also the systematic allocation of an intangible asset to expense over a certain period of time.

Appropriation

A legal authorization granted by a legislative body (e.g., Board of County Commissioners) to incur obligations and make expenditures for specific purposes.

Assessed Value

The fair market value of property (real estate or personal), as determined by the County's Property Appraiser. The assessed value less any exemptions allowed by law is the "taxable value."

Assigned Fund Balance

The assigned fund balance includes amounts that are intended to be used for specific purposes that are neither restricted or committed.

Balanced Budget

A budget in which estimated revenues and appropriations are equal. Florida Statutes require that budgets must be balanced. The County complies with this after the inclusion of re-appropriated beginning fund balances.

Base Budget

Ongoing expense for personnel, contractual services, supplies, and the replacement of equipment required to maintain service levels previously authorized by the Board of County Commissioners.

Benchmark

A standard or point of reference used in measuring and/or judging the quality or value.

Board of County Commissioners (BCC)

The legislative and governing body of a county. Also referred to as the "County Commission."

Bond

A certificate of debt containing a promise to pay a specified sum of money (called the face value or principal) at a specified date or dates in the future (called the maturity date) together with periodic interest at a specified rate. Bonds are typically used for long-term debt to pay for specific capital expenditures.

Bond Refinancing

The issuance of bonds to obtain better interest rates and/or bond conditions by paying off older bonds.

Budget

A comprehensive financial plan of operations embodying an estimate of proposed expenditures for a given period and the proposed means of financing them and specifying the type and level of services to be provided. Most local governments have two types of budgets – the Operating Budget and the Capital Improvement Budget.

Budget Amendment

An increase or decrease in revenues with a corresponding increase or decrease in appropriations within the same fund. The budgeted fund total is changed.

Budget Document

The official written statement which presents the proposed budget to the legislative body (e.g., County Commission).

Budget Message

A general discussion of the budget presented in writing as a part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the County Administrator.

Budget Transfer

A transfer of appropriations or revenues between two or more accounts within the same fund. The budgeted fund total is not changed.

Capital Equipment

Equipment with a value in excess of \$1,000 and an expected life of more than one year; such as, automobiles, computers, and furniture.

Capital Improvement

Physical assets, constructed or purchased, that have a minimum useful life in excess of one year and a minimum cost of \$25,000. Capital improvements typically involve physical assets; such as, buildings, streets, water and sewage systems, and recreation facilities.

Capital Improvement Budget

A budget including those approved capital improvement projects contained in the first year of the Capital Improvement Program (CIP).

Capital Improvement Program (CIP)

A plan for capital expenditures to be incurred each year over a fixed period of years to meet anticipated capital needs. It sets forth each project or other contemplated expenditure in which the County is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Outlay

Expenditures which result in the acquisition of, or addition to, fixed assets; such as, buildings, land, and roads.

GLOSSARY

Capital Project Fund

A fund established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary or Trust Funds).

Committed Fund Balance

The committed fund balance includes amounts that are constrained for specific purposes that are internally imposed by the County's highest level of decision making authority, the Board of County Commissioners (BCC).

Communication Services Tax

A simplified tax structure for communications services, which was implemented in FY 2002. It combined seven different state and local taxes or fees and replaced them with a two tiered tax composed of a state tax and a local option tax on communications services, including cable television.

Comprehensive Plan

Required under Chapter 163 of the Florida Statutes, the Plan shall prescribe principles, guidelines, and standards for the orderly and balanced future economic, social, physical, environmental, and fiscal development of the County.

Contingency

A reserve of funds which are set aside to cover emergencies or unforeseen events that occur during the fiscal year; such as, new federal or state mandates, shortfalls in revenue, and unanticipated expenditures.

County

A political subdivision of the State which is empowered to levy and collect taxes and provide services to citizens within its boundaries.

County Budget Officer

Each Board of County Commissioners, pursuant to Florida Statutes, Section 129.025, may designate a county budget officer to carry out budget duties as set forth in Chapter 129. In Palm Beach County, the County Administrator has been designated the County Budget Officer.

County Officers

Independently elected officials including the Clerk & Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. This is also referred to as "Constitutional Officers."

Debt Service

Payment of principal and interest related to long term debt.

Debt Service Fund

A fund used to account for the accumulation of resources for, and payment of, general long-term debt principal and interest.

Deficit (Budget)

The excess of budgeted expenditures over estimated revenues and receipts.

Department

An organizational unit responsible for carrying out a major governmental function such as Public Safety or Water Utilities.

Dependent Taxing Districts

Taxing Districts that appear separately on the tax bill and are under County control (e.g., County Library).

GLOSSARY

Depreciation

Expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

Encumbrance

An amount of money committed for the future payment for goods and services not yet received. Encumbrances result from the issuance of a purchase order, contract, or formal agreement.

Enterprise Fund

A fund established to account for operations that are financed and operated in a manner similar to private business. The intent is that the full cost of providing the goods or services be financed primarily through charges and fees, thus removing the expense from the tax rate (e.g., Water and Sewer).

Exemption

A reduction to the assessed value of property. The most common exemption is the \$50,000 homestead exemption allowed if the owner uses the property as the principal residence. There are also exemptions for disability, government, non-profit owned property, and low-income senior citizens.

Expenditures

The incurring of a liability, the payment of cash, or the transfer of property for the purpose of acquiring an asset or service or settling a loss.

Fiscal Year

Any period of 12 consecutive months designated as the budget year. The fiscal year used by the County, which is set by State Statute, begins October 1st and ends September 30th of the following calendar year. The fiscal year is designated by the date on which it ends. For example, October 1, 2021 to September 30, 2022 would be Fiscal Year 2022.

Five-Year Trend

Represents the percentage change of a performance measure from the previous year actual and the five years previous.

Fixed Assets

Assets of a long-term character which are intended to continue to be held or used; such as, land, buildings, improvements other than buildings, machinery, and equipment.

Franchise Fee

A fee levied on a public service corporation in return for granting a privilege or permitting the use of public property. These fees are usually passed on to the corporation's customers as a cost of doing business. Electricity is subject to franchise fees.

Full-time Equivalent (F.T.E.)

The number of approved positions equated to full-time basis (e.g., two half-time positions equal one full-time equivalent position).

Fund

An accounting entity with a self balancing set of accounts, which is segregated for the purpose of carrying on specific activities or attaining certain objectives, in accordance with special regulations, restrictions, or limitations.

Fund Balance

The excess of fund assets over fund liabilities. A negative fund balance is sometimes called a deficit.

GLOSSARY

GASB

The Governmental Accounting Standards Board is an independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

General Fund

A fund containing revenues, such as property taxes, not designated by law for a special purpose. Some of the departments that are part of the General Fund include Purchasing, Human Resources, and the Office of Financial Management and Budget.

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards of, and guidelines for, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time.

Goal

A long-range desirable result attained by achieving objectives designed to implement a strategy.

Grant

A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from state and federal governments. Grants are usually made for specified purposes.

Half-Cent Sales Tax

A state-shared revenue source relying on a percentage of net sales tax revenues (one-half of the fifth cent) remitted to the state. Eligible county governments receive a distribution based on population-based formulas. Use of this revenue is restricted to countywide tax relief or governmental programs; as well, as long-term debt obligations related to capital projects.

Homestead Exemption

A deduction from the assessed value of property permanently occupied by the owner in the State of Florida. The exemption is now \$50,000 for all property owners who qualify.

Impact Fee

A charge to a developer and/or owner/builder to offset the cost of providing capital facilities to meet growth demands. The County assesses impact fees for capital facilities for parks, fire-rescue, library, law enforcement, public buildings, schools, and roads.

Independent Taxing Districts

Taxing districts that appear separately on the tax bill and are not under County control (e.g., Florida Inland Navigation District, Children Services).

Infrastructure Surtax (IST or Surtax)

On November 8, 2016 the County's one cent infrastructure surtax referendum was passed. The purpose of this surtax is to enable the County to complete the backlog of infrastructure, repair, and replacement projects that have occurred during the last several years of budget reductions.

Interfund Transfer

Movement of assets (usually cash) from one fund to another. Also referred to as "Transfers In/Out."

Intergovernmental Revenues

Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

GLOSSARY

Internal Service Fund

A fund established for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

Internet of Things

In reference to the billions of physical devices around the world that are now connected to the internet and are all collecting and sharing data.

Lease-purchase Agreements

Contractual agreements which are termed leases, but which in substance amount to purchase contracts for equipment and machinery.

Legally Adopted Budget

The total of the budgets of each County fund including budgeted transactions between funds.

Levy

To impose taxes, special assessments, or service charges for the support of County activities.

Liability

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Line-Item

A specific item or group of similar items defined by detail in a unique account in the financial records. Revenue and expenditure justifications are reviewed, anticipated, and appropriated at this level.

Major Fund

Funds whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

Management Team

A "team" consisting of the County Administrator, Deputy County Administrator, the Assistant County Administrators, and Directors of major County Departments.

Mandate

Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order or that is required as a condition of aid.

Millage Rate

Rate applied to taxable value to determine property taxes. A mill is 1/10th of a penny, or \$1.00 of tax for every \$1,000 of taxable value.

Mission

Describes what the organization does, who it does it for, and how it does it.

Municipal Services Benefit District

A special district created to provide for projects and/or services to a specifically defined area of the County and financed by a special assessment to only those citizens receiving the benefits of those projects or services.

Municipal Services Taxing District

A taxing district covering a segment of the County, with individual assessed values and millage rates, which provides municipal type services; such as, fire-rescue, and road and street improvements to residents of the area.

GLOSSARY

Municipality

A local government having governmental, corporate, and proprietary powers to enable it to conduct municipal government, perform municipal functions, and render municipal services.

Net Budget

The gross budget less all interfund transfers and interdepartmental charges.

Non-Ad Valorem Assessments

Charges that are not based on property value, but are levied for specific services on each parcel of property. Examples of Non-Ad Valorem Assessments include charges for solid waste disposal, lighting, drainage, and water.

Non-Ad Valorem Revenues

Revenues that are derived from a basis other than property value (e.g., Utility Tax, Gas Tax).

Non-Countywide Revenues

Revenue derived from unincorporated areas of the County (e.g., Franchise Fees).

Non-Countywide Expenditures

Expenditures for the benefit of the unincorporated areas of the County (e.g., Sheriff's Road Patrol, Zoning).

Non-Major Fund

Funds that does not meet the criteria to be classified as a major fund. Non-major funds can fall into four categories Special Revenue Funds, Debt Service Funds, Capital Projects Funds, or Permanent Funds. All non-major funds must be reported in a single column of the respective fund financial statement.

Non-Operating Expenditures

The costs of government services which are not directly attributable to a specific County program or operation. Examples of Non-Operating Expenditures include debt service obligations and contributions to Human Service organizations.

Non-Operating Revenues

The incomes received by the government which are not directly attributable to providing a service (e.g., interest on investments).

Non-Spendable Fund Balance

Fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual requirements (e.g., inventory, prepaid).

Non-Tax Revenues

The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for service, fines and forfeitures, and various other miscellaneous revenues.

Objective

Something to be accomplished expressed in specific, well-defined and measurable terms, and achieved within a specific time frame.

Operating Budget

A budget for general expenditures; such as, salaries, utilities, and supplies.

Performance Measures

Specific quantitative and qualitative measures of work performed.

Personal Services

Items of expenditures in the operating budget for salaries and wages paid for services performed by County employees; including fringe benefit costs.

GLOSSARY

Portability

Allows residential property owners with an existing Homestead Exemption to transfer all or a significant portion of their "Save Our Homes" property tax savings to a new property. Portability is an added benefit and is effective January 1, 2008.

Property Tax

Taxes derived from all non-exempt real property and tangible personal property used in a business located within the County. Property taxes are computed on the basis of multiplying the millage rate by the taxable value of real or personal property.

Proprietary Fund

A fund which operates similarly to the private sector and focuses on the measurement of net income.

Reserve

A specified amount of funds set aside for the purpose of meeting future expenses. Expenditures may not be charged directly to reserve accounts. A budget transfer establishing a new appropriation must first be approved by the Board of County Commissioners.

Retained Earnings

An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue

Funds that the government receives as income. Revenue includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Restricted Fund Balance

Restricted fund balance includes amounts that are constrained for specific purposes which are externally imposed by providers (such as grantors or creditors) or enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers.

Revenue Bonds

Bonds usually sold to finance the construction of a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.

Rolled-back Rate

The millage rate which, exclusive of new construction, will provide the same property (ad valorem) tax revenue for each taxing entity as was levied during the prior year. The rolled-back rate accounts for changes in the market value of property and represents "no tax increase." The only source of additional tax revenue under the rolled-back rate is taxes levied upon new construction.

Save-Our-Homes

Section 193.155(1), F.S. provides, beginning in 1995 or the year after the property receives homestead exemption, an annual increase in assessment shall not exceed the lower of 3% or the percentage change in the C.P.I.

Senior Homestead Exemption

Certain low-income seniors in Palm Beach County may qualify for an additional \$25,000 exemption on their property's assessed value. For example, a home valued at \$100,000 would be taxed by the county on only \$25,000 after the Homestead and Senior Citizen exemptions are applied. The county's senior exemption does not apply to other taxing authorities, such as the school district and municipalities.

GLOSSARY

Service Level

Services or products which comprise the actual or expected output of a given program.

Single-Member District

A form of representation in which the residents of a District are represented by one County Commissioner voted into office by that District's residents.

Special Revenue Fund

A fund used to account for specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Spendable Fund Balance

Fund balances that are in spendable form include restricted, committed, assigned, and unassigned fund balances.

Statute

A law enacted by a duly organized and constituted legislative body.

Statutory Reserve

Florida Statute 129.01 (2)(b) requires revenues to be budgeted at 95% of reasonably anticipated receipts. Palm Beach County budgets a negative 5% Statutory Reserve to accomplish this.

Supplemental Requests

Departmental requests for additional funding in the budget year in order to increase or enhance existing service levels.

Tax Equivalent Revenue

Any revenue that can be used to reduce ad valorem funding requirements on a dollar for dollar basis (e.g., franchise fees, utility taxes).

Tax Rate

The amount of tax stated in terms of a unit of the tax base. For example, 4 mills equals \$4 per \$1,000 of taxable value; also referred to as the millage rate.

Tax Rate Limit

The maximum legal property tax rate at which a taxing authority may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

Taxable Value

The value used for computing the ad valorem taxes levied against property. The taxable value is the "assessed value" less any exemptions allowed by law.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Nor does the term include charges for services rendered only to those paying such charges (e.g., sewer service charges).

Transfers In/Out

Amounts transferred from one fund to another to assist in financing the services of the recipient fund.

TRIM Notice

The Florida Truth in Millage Law of 1980 requires a notice be sent annually to property taxpayers explaining any changes in the millage rate of each taxing authority from the prior year. The notice also includes the time and place of the first public hearings on proposed millage rates and is designed to keep the public informed about the taxing intentions of the various taxing authorities.

Trust and Agency Fund

A fund used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

Truth in Millage Law (TRIM)

A 1980 Florida law which changed the budget process for local taxing governments. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

Unassigned Fund Balance

Unassigned fund balance includes amounts in the general fund that have not been classified as restricted, committed or assigned. Unassigned fund balance could also include deficit residual balances for any governmental funds after reporting amounts as restricted, committed, or assigned.

Unincorporated Area

That portion of the County which is not within the boundaries of any municipality.

Unit

A unit of financial reporting and management responsibility under the County's financial system.

User (Fees) Charges

The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Utility Tax

A tax levied by the County on the customers of various utilities (e.g., electricity, metered or bottled gas, and water). The tax rate may be levied up to 10.0 percent of the sales price of such utility service or commodity.

ACRONYMS

A

ACC - Animal Care and Control

ACFR - Annual Comprehensive Financial Report

ADA - Americans with Disabilities Act

ARFF - Aircraft Rescue Fire Fighting

AV - Audio/Visual

CJC - Criminal Justice Commission

CMS - Contract Management System

CO - Change Order

COE - Commission on Ethics

CPE - Cost per Enplanement

CPI - Consumer Price Index

CPR - Cardiopulmonary Resuscitation

CRA - Community Redevelopment Agency

CSA - Consultant Service Authorization

CSBG - Community Service Block Grant

CSC - Children Services Counsel

CST - Communications Service Tax

CW - Countywide

B

BBF - Balance Brought Forward

BCC - Board of County Commissioners

BEBR - Bureau of Economics and Business Research

BIM - Budget Instruction Manual

C

CA - Consumer Affairs

CAP - Community Action Program

CBA - Community Based Agencies

CCRT - Countywide Community Revitalization Team

CDBG - Community Development Block Grant

CEP - Connection Efficiencies Project

CERT - Certified Emergency Response Team

CEU - Continuing Education Unit

CIP - Capital Improvement Program/Project

D

DEP - Department of Environmental Protection

DOA - Department of Airports

DOE - Department of Energy

DOJ - Department of Justice

DOR - Department of Revenue

DOSS - Division of Senior Services

DPO - Decentralized Purchase Order

DRO - Development Review Officer

ACRONYMS

DROP - Deferred Retirement Option Plan

DS - Debt Service

DTPB - Discover the Palm Beaches

E

EAP - Employee Assistance Program

ECMS - Enterprise Contract Management System

EDDM - Every Door Direct Meal

EDRP - Employee Disaster Response Plan

EEO - Equal Employment Office/Opportunity

EEOC - Equal Employment Opportunity Commission

EIC - Emergency Information Center

EMS - Emergency Medical Services

EOC - Emergency Operations Center

EOD - Explosive and Ordinance Division

EPA - Environmental Protection Agency

ERC - Electronic Review Comments

ERM - Environmental Resource Management

ESRI - Environmental Systems Research Institute

ES/LC - Employee Safety & Loss Control Division

ESS - Electronic Services & Security

F

FAA - Federal Aviation Administration/Financially Assisted Agency

FAC - Florida Association of Counties

FAMO - Fixed Asset Management Office

FARDA - Florida Atlantic Research & Development Authority

FAU - Florida Atlantic University

FCC - Federal Communications Commission

FCDP - Farmworker Career Development Program

FCHR - Florida Commission of Human Relations

FDEP - Florida Department of Environmental Protection

FDLE - Florida Department of Law Enforcement

FDO - Facilities Development Organization/Operations

FDOT - FL. Department of Transportation

FEMA - Federal Emergency Management Agency

FEP - Fair Employment Programs

FIND - Florida Inland Navigation District

FMLA - Family Medical Leave Act

FNP - Family Nutrition Program

FPL - Florida Power and Light

FR - Fire Rescue

FRS - Florida Retirement System

ACRONYMS

FS - Florida Statutes

FTA - Federal Transit Administration

FTC - Film and Television Commission

FTE - Full-Time Equivalent

FVIP - Family Violence Intervention Program

FY - Fiscal Year

G

GAAP- Generally Accepted Accounting Principles

GFOA - Government Finance Officers Association

GIS - Geographic Information System / General Industry Standards

GI - Group Insurance

GO - General Obligation

GUA - Glades Utility Authority

H

HB - House Bill

HD - High Definition

HED - Housing and Economic Development

HOME - Home Investment Partnership Program

HR - Human Resources

HRFC - Highridge Family Center

HRIS - Human Resources Information System

HUD - Housing and Urban Development

I

IBM - International Business Machines

IBS - Integrated Business Solutions

IFAP - Impact Fee Assistance Program

IFAS - Institute of Food and Agricultural Sciences

IFB - Invitation for Bid

IRP- Intermediary Relending Program

ISO - International Organization for Standardization

ISP - Internet Service Provider

ISS - Information Systems Services

IST - Infrastructure Surtax

IT - Information Technology

IVR- Interactive Voice Response

J

JS - Justice Services

JVS - Judicial Viewer System

K

KPIs - Key Performance Indicators

ACRONYMS

L

LA - Legislative Affairs

LAN - Local Area Network

LAS - Legal Aid Society

LC - Loss Control

LETf - Law Enforcement Trust Fund

LGBTQ+ - Lesbian, Gay, Bisexual, Transgender, Queer or Questioning

LIHEAP - Low Income Home Energy Assistance Program

LOS - Levels of Service

LWL - Lake Worth Lagoon

M

MBG - Mounts Botanical Garden

ME - Medical Examiner

MGD - Millions Gallons per Day

MHI - Mortgage and Housing Investments

MIH - Mobile Integrated Health

MSTU - Municipal Service Taxing Unit

N

NACo - National Association of Counties

NAME - National Association of Medical Examiners

NAV - Non Ad Valorem

NEAT - Neighborhood Engagement and Transformation Grant

NENA - Northeast Everglades Natural Areas

NER - New Employee Requisition

NFIP - National Flood Insurance Program

NIMS - National Incident Management System

NOC - Network Operations Center

NOFO - Notice of Funding Opportunity

NSP - Neighborhood Stabilization Program

O

O&M - Operations & Maintenance

OCP - Outreach and Community Programming Division

OCR - Office of Community Revitalization

OEBO - Office of Equal Business Opportunity

OFMB - Office of Financial Management & Budget

OHC - Occupational Health Clinic

OIG - Office of Inspector General

OSHA - Occupational Safety & Health Administration

P

PACE - Property Assessed Clean Energy

PAFR - Popular Annual Financial Reporting

PAPA - Property Appraiser Public Access

ACRONYMS

PB - Performance Budgeting

PBC - Palm Beach County

PBCCC - Palm Beach County Convention Center

PBCFR - Palm Beach County Fire Rescue

PBCHD - Palm Beach County Health Department

PBCSD - Palm Beach County School District

PBIA - Palm Beach International Airport

PBSO - Palm Beach Sheriff's Office

PCI - Property and Casualty Insurance

PDF - Portable Document Format

PM - Preventative Maintenance

PPE - Personal Protective Equipment

PPL - Paid Parental Leave

PPM - Policies & Procedures Manual/Memoranda

PREM - Property and Real Estate Management

PRR - Public Record Requests

PSA - Public Service Announcement

PTSB - Palm Tran Service Board

PTSD - Post Traumatic Stress Disorder

PT-Stat - Palm Tran Statistics

PZB - Planning, Zoning & Building

Q

QIS - Quality Improvement System

QTI - Qualified Targeted Industry

QCT - Qualified Census Tract

R

REAP - Revitalization's Resident Education to Action Program

RFP - Request for Proposal

RFQ - Request for Quote

RFS - Request for Submittal

RPM - Route Performance Maximization

RRH - Rapid Re-Housing

RTFC - Residential, Treatment, and Family Counseling

RW - Ryan White Program

S

SAO - State Attorney's Office

SHIP - State Housing Initiative Program

S/M/WBE - Small/Minority/Women's Business Enterprise

SNAP - Supplemental Nutrition Assistance Program

SOE - Supervisor of Elections

STEM - Science, Technology, Engineering, Mathematics

SWA - Solid Waste Authority

ACRONYMS

T

TAS - Time & Attendance System

TD - Transportation Disadvantaged

TDC - Tourist Development Council

TEA - Time Entry Applications

TED - Technology, Enterprise and Development

TIP - Transportation Improvement Program

TNVR - Trap, Neuter, Vaccinate, and Return

TPA - Transportation Planning Agency

TRIM - Truth in Millage

TSA - Transportation Security Administration

U

UASI - Urban Area Security Initiative

UF - University of Florida

ULDC - Unified Land Development Code

USDA - United States Department of Agriculture

V

VAB - Value Adjustment Board

VFH - Vehicle For Hire

VoIP - Voice over Internet Protocol

VS - Victim Services

VSS - Vendor Self Service

W

WC - Worker's Compensation

WUD - Water Utilities Department

Y

YEC - Youth Empowerment Centers

YFC - Youth Family Counseling

YSD - Youth Services Department