

HOW TO USE THE BUDGET DOCUMENT

The Palm Beach County Budget Document is divided into the following major sections:

County Administrator's Budget Message:

This section provides an overview of the entire budget and highlights how the County is responding to the needs of our community and the Board of County Commissioners' policy direction.

Introduction:

This section provides general information about the County, its budget philosophy and process, and other general information.

Budget Summary Information:

This section provides a quick reference to basic budget information in a summary format. Tables, charts, and graphs show an overall picture of the County's budget from several perspectives: budget assumptions describe various factors affecting the budget; and, information is provided relating to the County's major revenue source - property taxes.

Board Departments/Agencies:

This section of the County's budget presents departments/agencies reporting to the Board of County Commissioners and contains information about County activities and expenditures.

Constitutional Officers:

This section presents the budgets of the independently elected officials (other than the Board of County Commissioners), i.e., Clerk & Comptroller, Sheriff, Supervisor of Elections, Tax Collector, Property Appraiser, Judiciary, State Attorney, and Public Defender.

Budget by Fund:

This section lists all funds by fund type, shows that each group of funds is balanced in accordance with Florida statutory requirements, and shows the budget for each fund.

Capital Improvement Program:

This section highlights the County's capital improvement expenditures and provides an overview of the capital needs, as well as proposed financing sources.

Debt Service:

This section highlights the County's budgeted debt service expenditures and provides an overview of the projected debt service needs through FY 2014.

Appendices:

This section contains general reference including: a glossary; financial policies (which form the foundation of the County's budget development and financial management processes); explanation of fund structure and governmental accounting; information about revenue sources and property taxes; and a summary of grant funding, showing incoming and outgoing grants.