

### Unit Information

Unit Type: County

Year: 2020

Unit Name: Palm Beach

Unit Dependency:

Unit Status: Active

### Location Information

Name: Hon. Joseph Abruzzo

Title: Clerk of the Circuit Court & Comptroller

Phone: (561) 355-2996

Address:

301 N. Olive Ave  
9th Floor  
West Palm Beach, FL 33401

### Contact Information

Name: Mr. Paul A. Guzenski

Title: Manager - Finance Services

Phone: (561) 355-3984

Email: pguzensk@mypalmbeachclerk.com

Address:

301 N. Olive Ave  
2nd Floor  
West Palm Beach, FL 33401

### AFR Details

#### Original AFR

AFR Status: Verified By DFS

AFR Received Date: 6/28/2021

Audit Received Date: 5/26/2021

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$1,185,382,190

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/26/2021

Auditor Name: RSM US LLP

Address:  
100 NE 3rd Ave, Suite 300  
Ft. Lauderdale, FL 33301

### Certification

#### Chief Financial Officer

Name: Joseph Abruzzo

Title: Clerk of the Circuit Court & Comptroller

#### Chairman/Elected Official

Name: Hon. Dave Kerner

Title: Mayor, Palm Beach County

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

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Revenues Report for FYE 2020

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	916,622,762	344,240,860	18,536,970	2,672						2,465,166	1,281,868,430
312100 - Local Option Taxes		43,311,723									43,311,723
312300 - County Ninth-Cent Voted Fuel Tax		6,032,666									6,032,666
312410 - First Local Option Fuel Tax		22,327,842									22,327,842
312420 - Second Local Option Fuel Tax		9,655,602		9,655,602							19,311,204
314100 - Utility Service Tax - Electricity	43,184,286										43,184,286
314400 - Utility Service Tax - Gas	1,805,486										1,805,486
315000 - Communications Service Tax (Chapter 202)	18,499,599										18,499,599
316000 - Local Business Tax (Chapter 205)	2,234,467	37,867									2,272,334
319000 - Other General Taxes	739,013										739,013
322000 - Building Permits		28,106,436									28,106,436
323100 - Franchise Fee - Electricity	34,469,370										34,469,370
323200 - Franchise Fee - Telecommunications		1,939,053									1,939,053
323700 - Franchise Fee - Solid Waste										1,904,940	1,904,940
324110.02.01 - Impact Fees - Residential - Public Safety				1,040,939							1,040,939
324110.02.02 - Impact Fees - Residential - Public Safety				35,087							35,087
324110.02.03 - Impact Fees - Residential - Public Safety				81,871							81,871
324110.02.09 - Impact Fees - Residential - Public Safety				11,695							11,695
324110.03.01 - Impact Fees - Residential - Public Safety				48,415							48,415
324110.03.02 - Impact Fees - Residential - Public Safety				1,631							1,631
324110.03.03 - Impact Fees - Residential - Public Safety				3,807							3,807
324110.03.09 - Impact Fees - Residential - Public Safety				543							543
324110.04.01 - Impact Fees - Residential - Public Safety				36,311							36,311
324110.04.02 - Impact Fees - Residential - Public Safety				1,223							1,223
324110.04.03 - Impact Fees - Residential - Public Safety				2,855							2,855
324110.04.09 - Impact Fees - Residential - Public Safety				407							407
324110.05.01 - Impact Fees - Residential - Public Safety				36,311							36,311
324110.05.02 - Impact Fees - Residential - Public Safety				1,223							1,223
324110.05.03 - Impact Fees - Residential - Public Safety				2,855							2,855
324110.05.09 - Impact Fees - Residential - Public Safety				407							407
324110.09.01 - Impact Fees - Residential - Public Safety				48,415							48,415
324110.09.02 - Impact Fees - Residential - Public Safety				1,631							1,631
324110.09.03 - Impact Fees - Residential - Public Safety				3,807							3,807
324110.09.09 - Impact Fees - Residential - Public Safety				543							543
324120.02.01 - Impact Fees - Commercial - Public Safety				140,142							140,142
324120.02.02 - Impact Fees - Commercial - Public Safety				4,723							4,723
324120.02.03 - Impact Fees - Commercial - Public Safety				11,022							11,022
324120.02.09 - Impact Fees - Commercial - Public Safety				1,574							1,574
324120.03.01 - Impact Fees - Commercial - Public Safety				6,518							6,518
324120.03.02 - Impact Fees - Commercial - Public Safety				219							219
324120.03.03 - Impact Fees - Commercial - Public Safety				512							512
324120.03.09 - Impact Fees - Commercial - Public Safety				73							73
324120.04.01 - Impact Fees - Commercial - Public Safety				4,888							4,888
324120.04.02 - Impact Fees - Commercial - Public Safety				164							164
324120.04.03 - Impact Fees - Commercial - Public Safety				384							384
324120.04.09 - Impact Fees - Commercial - Public Safety				54							54

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
324120.05.01 - Impact Fees - Commercial - Public Safety				4,888							4,888
324120.05.02 - Impact Fees - Commercial - Public Safety				164							164
324120.05.03 - Impact Fees - Commercial - Public Safety				384							384
324120.05.09 - Impact Fees - Commercial - Public Safety				54							54
324120.09.01 - Impact Fees - Commercial - Public Safety				6,518							6,518
324120.09.02 - Impact Fees - Commercial - Public Safety				219							219
324120.09.03 - Impact Fees - Commercial - Public Safety				512							512
324120.09.09 - Impact Fees - Commercial - Public Safety				73							73
324210.02.01 - Impact Fees - Residential - Physical Environment				962,049							962,049
324210.02.02 - Impact Fees - Residential - Physical Environment				32,428							32,428
324210.02.03 - Impact Fees - Residential - Physical Environment				75,666							75,666
324210.02.09 - Impact Fees - Residential - Physical Environment				10,809							10,809
324210.03.01 - Impact Fees - Residential - Physical Environment				44,746							44,746
324210.03.02 - Impact Fees - Residential - Physical Environment				1,508							1,508
324210.03.03 - Impact Fees - Residential - Physical Environment				3,519							3,519
324210.03.09 - Impact Fees - Residential - Physical Environment				502							502
324210.04.01 - Impact Fees - Residential - Physical Environment				33,559							33,559
324210.04.02 - Impact Fees - Residential - Physical Environment				1,131							1,131
324210.04.03 - Impact Fees - Residential - Physical Environment				2,639							2,639
324210.04.09 - Impact Fees - Residential - Physical Environment				377							377
324210.05.01 - Impact Fees - Residential - Physical Environment				33,559							33,559
324210.05.02 - Impact Fees - Residential - Physical Environment				1,131							1,131
324210.05.03 - Impact Fees - Residential - Physical Environment				2,639							2,639
324210.05.09 - Impact Fees - Residential - Physical Environment				377							377
324210.09.01 - Impact Fees - Residential - Physical Environment				44,746							44,746
324210.09.02 - Impact Fees - Residential - Physical Environment				1,508							1,508
324210.09.03 - Impact Fees - Residential - Physical Environment				3,519							3,519
324210.09.09 - Impact Fees - Residential - Physical Environment				502							502
324220.02.01 - Impact Fees - Commercial - Physical Environment				316,809							316,809
324220.02.02 - Impact Fees - Commercial - Physical Environment				10,678							10,678
324220.02.03 - Impact Fees - Commercial - Physical Environment				24,917							24,917
324220.02.09 - Impact Fees - Commercial - Physical Environment				3,559							3,559
324220.03.01 - Impact Fees - Commercial - Physical Environment				14,735							14,735
324220.03.02 - Impact Fees - Commercial - Physical Environment				496							496
324220.03.03 - Impact Fees - Commercial - Physical Environment				1,158							1,158
324220.03.09 - Impact Fees - Commercial - Physical Environment				165							165

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
324220.04.01 - Impact Fees - Commercial - Physical Environment				11,051							11,051
324220.04.02 - Impact Fees - Commercial - Physical Environment				372							372
324220.04.03 - Impact Fees - Commercial - Physical Environment				869							869
324220.04.09 - Impact Fees - Commercial - Physical Environment				124							124
324220.05.01 - Impact Fees - Commercial - Physical Environment				11,051							11,051
324220.05.02 - Impact Fees - Commercial - Physical Environment				372							372
324220.05.03 - Impact Fees - Commercial - Physical Environment				869							869
324220.05.09 - Impact Fees - Commercial - Physical Environment				124							124
324220.09.01 - Impact Fees - Commercial - Physical Environment				14,735							14,735
324220.09.02 - Impact Fees - Commercial - Physical Environment				496							496
324220.09.03 - Impact Fees - Commercial - Physical Environment				1,158							1,158
324220.09.09 - Impact Fees - Commercial - Physical Environment				165							165
324310.02.01 - Impact Fees - Residential - Transportation				11,679,496							11,679,496
324310.02.02 - Impact Fees - Residential - Transportation				393,690							393,690
324310.02.03 - Impact Fees - Residential - Transportation				918,612							918,612
324310.02.09 - Impact Fees - Residential - Transportation				131,230							131,230
324310.03.01 - Impact Fees - Residential - Transportation				543,232							543,232
324310.03.02 - Impact Fees - Residential - Transportation				18,311							18,311
324310.03.03 - Impact Fees - Residential - Transportation				42,726							42,726
324310.03.09 - Impact Fees - Residential - Transportation				6,103							6,103
324310.04.01 - Impact Fees - Residential - Transportation				407,424							407,424
324310.04.02 - Impact Fees - Residential - Transportation				13,733							13,733
324310.04.03 - Impact Fees - Residential - Transportation				32,044							32,044
324310.04.09 - Impact Fees - Residential - Transportation				4,577							4,577
324310.05.01 - Impact Fees - Residential - Transportation				407,424							407,424
324310.05.02 - Impact Fees - Residential - Transportation				13,733							13,733
324310.05.03 - Impact Fees - Residential - Transportation				32,044							32,044
324310.05.09 - Impact Fees - Residential - Transportation				4,577							4,577
324310.09.01 - Impact Fees - Residential - Transportation				543,232							543,232
324310.09.02 - Impact Fees - Residential - Transportation				18,311							18,311
324310.09.03 - Impact Fees - Residential - Transportation				42,726							42,726
324310.09.09 - Impact Fees - Residential - Transportation				6,103							6,103
324320.02.01 - Impact Fees - Commercial - Transportation				4,957,783							4,957,783
324320.02.02 - Impact Fees - Commercial - Transportation				167,116							167,116
324320.02.03 - Impact Fees - Commercial - Transportation				389,938							389,938
324320.02.09 - Impact Fees - Commercial - Transportation				55,705							55,705
324320.03.01 - Impact Fees - Commercial - Transportation				230,594							230,594
324320.03.02 - Impact Fees - Commercial - Transportation				7,772							7,772
324320.03.03 - Impact Fees - Commercial - Transportation				18,136							18,136
324320.03.09 - Impact Fees - Commercial - Transportation				2,590							2,590
324320.04.01 - Impact Fees - Commercial - Transportation				172,945							172,945
324320.04.02 - Impact Fees - Commercial - Transportation				5,829							5,829
324320.04.03 - Impact Fees - Commercial - Transportation				13,602							13,602
324320.04.09 - Impact Fees - Commercial - Transportation				1,943							1,943

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
324320.05.01 - Impact Fees - Commercial - Transportation				172,945							172,945
324320.05.02 - Impact Fees - Commercial - Transportation				5,829							5,829
324320.05.03 - Impact Fees - Commercial - Transportation				13,602							13,602
324320.05.09 - Impact Fees - Commercial - Transportation				1,943							1,943
324320.09.01 - Impact Fees - Commercial - Transportation				230,594							230,594
324320.09.02 - Impact Fees - Commercial - Transportation				7,772							7,772
324320.09.03 - Impact Fees - Commercial - Transportation				18,136							18,136
324320.09.09 - Impact Fees - Commercial - Transportation				2,590							2,590
324510.02.01 - Impact Fees - Residential - Human Services		12,791,833									12,791,833
324510.02.02 - Impact Fees - Residential - Human Services		431,185									431,185
324510.02.03 - Impact Fees - Residential - Human Services		1,006,099									1,006,099
324510.02.09 - Impact Fees - Residential - Human Services		143,728									143,728
324510.03.01 - Impact Fees - Residential - Human Services		594,968									594,968
324510.03.02 - Impact Fees - Residential - Human Services		20,055									20,055
324510.03.03 - Impact Fees - Residential - Human Services		46,795									46,795
324510.03.09 - Impact Fees - Residential - Human Services		6,685									6,685
324510.04.01 - Impact Fees - Residential - Human Services		446,226									446,226
324510.04.02 - Impact Fees - Residential - Human Services		15,041									15,041
324510.04.03 - Impact Fees - Residential - Human Services		35,096									35,096
324510.04.09 - Impact Fees - Residential - Human Services		5,013									5,013
324510.05.01 - Impact Fees - Residential - Human Services		446,226									446,226
324510.05.02 - Impact Fees - Residential - Human Services		15,041									15,041
324510.05.03 - Impact Fees - Residential - Human Services		35,096									35,096
324510.05.09 - Impact Fees - Residential - Human Services		5,013									5,013
324510.09.01 - Impact Fees - Residential - Human Services		594,968									594,968
324510.09.02 - Impact Fees - Residential - Human Services		20,055									20,055
324510.09.03 - Impact Fees - Residential - Human Services		46,795									46,795
324510.09.09 - Impact Fees - Residential - Human Services		6,685									6,685
324520.02.01 - Impact Fees - Commercial - Human Services		537,907									537,907
324520.02.02 - Impact Fees - Commercial - Human Services		18,131									18,131
324520.02.03 - Impact Fees - Commercial - Human Services		42,307									42,307
324520.02.09 - Impact Fees - Commercial - Human Services		6,043									6,043
324520.03.01 - Impact Fees - Commercial - Human Services		25,018									25,018
324520.03.02 - Impact Fees - Commercial - Human Services		843									843
324520.03.03 - Impact Fees - Commercial - Human Services		1,967									1,967
324520.03.09 - Impact Fees - Commercial - Human Services		281									281
324520.04.01 - Impact Fees - Commercial - Human Services		18,764									18,764
324520.04.02 - Impact Fees - Commercial - Human Services		632									632
324520.04.03 - Impact Fees - Commercial - Human Services		1,475									1,475
324520.04.09 - Impact Fees - Commercial - Human Services		210									210
324520.05.01 - Impact Fees - Commercial - Human Services		18,764									18,764
324520.05.02 - Impact Fees - Commercial - Human Services		632									632
324520.05.03 - Impact Fees - Commercial - Human Services		1,475									1,475
324520.05.09 - Impact Fees - Commercial - Human Services		210									210
324520.09.01 - Impact Fees - Commercial - Human Services		25,018									25,018
324520.09.02 - Impact Fees - Commercial - Human Services		843									843
324520.09.03 - Impact Fees - Commercial - Human Services		1,967									1,967
324520.09.09 - Impact Fees - Commercial - Human Services		281									281
324610.02.01 - Impact Fees - Residential - Culture/Recreation				2,927,861							2,927,861

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
324610.02.02 - Impact Fees - Residential - Culture/Recreation				98,691							98,691
324610.02.03 - Impact Fees - Residential - Culture/Recreation				230,281							230,281
324610.02.09 - Impact Fees - Residential - Culture/Recreation				32,897							32,897
324610.03.01 - Impact Fees - Residential - Culture/Recreation				136,179							136,179
324610.03.02 - Impact Fees - Residential - Culture/Recreation				4,590							4,590
324610.03.03 - Impact Fees - Residential - Culture/Recreation				10,710							10,710
324610.03.09 - Impact Fees - Residential - Culture/Recreation				1,530							1,530
324610.04.01 - Impact Fees - Residential - Culture/Recreation				102,134							102,134
324610.04.02 - Impact Fees - Residential - Culture/Recreation				3,442							3,442
324610.04.03 - Impact Fees - Residential - Culture/Recreation				8,033							8,033
324610.04.09 - Impact Fees - Residential - Culture/Recreation				1,147							1,147
324610.05.01 - Impact Fees - Residential - Culture/Recreation				102,134							102,134
324610.05.02 - Impact Fees - Residential - Culture/Recreation				3,442							3,442
324610.05.03 - Impact Fees - Residential - Culture/Recreation				8,033							8,033
324610.05.09 - Impact Fees - Residential - Culture/Recreation				1,147							1,147
324610.09.01 - Impact Fees - Residential - Culture/Recreation				136,179							136,179
324610.09.02 - Impact Fees - Residential - Culture/Recreation				4,590							4,590
324610.09.03 - Impact Fees - Residential - Culture/Recreation				10,710							10,710
324610.09.09 - Impact Fees - Residential - Culture/Recreation				1,530							1,530
324620.02.01 - Impact Fees - Commercial - Culture/Recreation				106,638							106,638
324620.02.02 - Impact Fees - Commercial - Culture/Recreation				3,594							3,594
324620.02.03 - Impact Fees - Commercial - Culture/Recreation				8,387							8,387
324620.02.09 - Impact Fees - Commercial - Culture/Recreation				1,198							1,198
324620.03.01 - Impact Fees - Commercial - Culture/Recreation				4,959							4,959
324620.03.02 - Impact Fees - Commercial - Culture/Recreation				167							167
324620.03.03 - Impact Fees - Commercial - Culture/Recreation				390							390
324620.03.09 - Impact Fees - Commercial - Culture/Recreation				55							55
324620.04.01 - Impact Fees - Commercial - Culture/Recreation				3,719							3,719
324620.04.02 - Impact Fees - Commercial - Culture/Recreation				125							125
324620.04.03 - Impact Fees - Commercial - Culture/Recreation				292							292
324620.04.09 - Impact Fees - Commercial - Culture/Recreation				41							41
324620.05.01 - Impact Fees - Commercial - Culture/Recreation				3,719							3,719
324620.05.02 - Impact Fees - Commercial - Culture/Recreation				125							125
324620.05.03 - Impact Fees - Commercial - Culture/Recreation				292							292
324620.05.09 - Impact Fees - Commercial - Culture/Recreation				41							41
324620.09.01 - Impact Fees - Commercial - Culture/Recreation				4,959							4,959
324620.09.02 - Impact Fees - Commercial - Culture/Recreation				167							167
324620.09.03 - Impact Fees - Commercial - Culture/Recreation				390							390
324620.09.09 - Impact Fees - Commercial - Culture/Recreation				55							55
324710.02.01 - Impact Fees - Residential - Other				686,304							686,304
324710.02.02 - Impact Fees - Residential - Other				23,133							23,133
324710.02.03 - Impact Fees - Residential - Other				53,978							53,978
324710.02.09 - Impact Fees - Residential - Other				7,711							7,711
324710.03.01 - Impact Fees - Residential - Other				31,921							31,921
324710.03.02 - Impact Fees - Residential - Other				1,075							1,075
324710.03.03 - Impact Fees - Residential - Other				2,510							2,510
324710.03.09 - Impact Fees - Residential - Other				358							358
324710.04.01 - Impact Fees - Residential - Other				23,940							23,940
324710.04.02 - Impact Fees - Residential - Other				806							806

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
324710.04.03 - Impact Fees - Residential - Other				1,882							1,882
324710.04.09 - Impact Fees - Residential - Other				268							268
324710.05.01 - Impact Fees - Residential - Other				23,940							23,940
324710.05.02 - Impact Fees - Residential - Other				806							806
324710.05.03 - Impact Fees - Residential - Other				1,882							1,882
324710.05.09 - Impact Fees - Residential - Other				268							268
324710.09.01 - Impact Fees - Residential - Other				31,921							31,921
324710.09.02 - Impact Fees - Residential - Other				1,075							1,075
324710.09.03 - Impact Fees - Residential - Other				2,510							2,510
324710.09.09 - Impact Fees - Residential - Other				358							358
325100 - Special Assessments - Capital Improvement				772,296							772,296
329000 - Other Permits, Fees & Special Assessments	1,651,175	1,434,531		258,767							3,344,473
331100 - Federal Grant - General Government	1,368,687	109,412,173									110,780,860
331200 - Federal Grant - Public Safety	32,873	7,473,506									7,506,379
331390 - Federal Grant - Other Physical Environment		59,975		200,000						46,291	306,266
331490 - Federal Grant - Other Transportation		58,556,435		421,912							58,978,347
331500 - Federal Grant - Economic Environment		5,476,350									5,476,350
331620 - Federal Grant - Public Assistance		937,017									937,017
331690 - Federal Grant - Other Human Services	735,019	12,308,064									13,043,083
331700 - Federal Grant - Culture/Recreation		68,387									68,387
331900 - Federal Grant - Other		1,430				10,942,448					10,943,878
333000 - Federal Payments In Lieu Of Taxes	6,697	5,370	153								12,220
334100 - State Grant - General Government				319,258							319,258
334200 - State Grant - Public Safety		2,233,681									2,233,681
334390 - State Grant - Other Physical Environment		437,509		1,082,779							1,520,288
334490 - State Grant - Other Transportation		5,127,264									5,127,264
334690 - State Grant - Other Human Services	264,215	5,251,770									5,515,985
334700 - State Grant - Culture/Recreation		1,007,606									1,007,606
334820 - Article V Clerk of Court Trust Fund	3,431,928										3,431,928
334900 - State Grant - Other	47,345	109,543									156,888
335120 - State Revenue Sharing - Proceeds	32,408,470										32,408,470
335130 - State Revenue Sharing - Insurance Agents County Licenses	492,066										492,066
335140 - State Revenue Sharing - Mobile Home Licenses	35,063										35,063
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	585,676										585,676
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	606,827		2,000,004								2,606,831
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	87,267,100										87,267,100
335190 - State Revenue Sharing - Other General Government		5,741,022		83,744,649							89,485,671
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		503,671									503,671
335490 - State Revenue Sharing - Other Transportation		17,009,011									17,009,011
337200 - Local Government Unit Grant - Public Safety				216,282							216,282
337700 - Local Government Unit Grant - Culture/Recreation	1,920	250,000		125,000							376,920
339000 - Payments From Other Local Units In Lieu Of Taxes	51,557	1,157,420	1,203	4,943,949							6,154,129
341100 - Service Charge - Recording Fees	11,191,999	52,981									11,244,980
341160 - County Portion (\$2) of \$4 Additional Service Charge		2,979,757									2,979,757
341200 - Internal Service Fund Fees and Charges							146,118,637				146,118,637
341300 - Administrative Service Fees		420,564									420,564
341520 - Fees remitted to County from Sheriff	2,614,358										2,614,358



Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341550 - Fees remitted to County from Supervisor of Elections	311,527										311,527
341800 - County Officer Commission and Fees	53,998,225										53,998,225
341900 - Other General Government Charges and Fees	27,481,792	687,591									28,169,383
342100 - Service Charge - Law Enforcement Services	74,074,992										74,074,992
342200 - Service Charge - Fire Protection		13,047,779									13,047,779
342300 - Service Charge - Housing for Prisoners	3,277,847										3,277,847
342400 - Service Charge - Emergency Management Service Fees/Charges		3,147,266									3,147,266
342500 - Service Charge - Protective Inspection Fees		3,500									3,500
342600 - Service Charge - Ambulance Fees		27,148,367									27,148,367
342900 - Service Charge - Other Public Safety Charges and Fees	177,255	81,034									258,289
343400 - Service Charge - Garbage/Solid Waste										307,972,307	307,972,307
343600 - Service Charge - Water/Sewer Combination Utility	61,480	7,881				213,330,647					213,400,008
343900 - Service Charge - Other Physical Environment Charges	111,652	1,582,454		102,344							1,796,450
344100 - Service Charge - Airports						59,752,292					59,752,292
344300 - Service Charge - Mass Transit		6,327,479									6,327,479
344500 - Service Charge - Parking Facilities	266,025										266,025
344900 - Service Charge - Other Transportation Charges		645,030									645,030
346400 - Service Charge - Animal Control and Shelter Fees	2,337,189	167,240									2,504,429
346900 - Service Charge - Other Human Services Charges	9,177	20,175									29,352
347200 - Service Charge - Parks and Recreation	2,690,293	10,723,704									13,413,997
347300 - Service Charge - Cultural Services	1,528,425										1,528,425
347500 - Service Charge - Special Recreation Facilities		3,234,332									3,234,332
347900 - Service Charge - Other Culture/Recreation Charges	9,268	1,596									10,864
348921 - Court Innovations/Local Requirements		257,893									257,893
348922 - Legal Aid		257,893									257,893
348923 - Law Library		257,893									257,893
348924 - Juvenile Alternative Programs		257,893									257,893
348930 - State Court Facility Surcharge (\$30)	2,858,986	41,862									2,900,848
349000 - Other Charges for Services	22,441,441	7,255,662		559,399						912,142	31,168,644
351100 - Judgments and Fines - As Decided by County Court Criminal	26,787										26,787
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		499,282									499,282
351300 - Judgments and Fines - As Decided by County Court Civil	106,987										106,987
351500 - Judgments and Fines - As Decided by Traffic Court		544,567									544,567
351700 - Intergovernmental Radio Communication Program				775,183							775,183
352000 - Fines - Library		86,367									86,367
353000 - Fines - Pollution Control Violation		83,534		10,078							93,612
354000 - Fines - Local Ordinance Violation	39,220										39,220
359000 - Other Judgments, Fines and Forfeits	2,850,397	391,232									3,241,629
361100 - Interest	8,799,878	9,031,304	239,494	16,699,070						12,406,950	47,176,696
361300 - Net Increase (Decrease) in Fair Value of Investments	-339,387	-357,754	-17,055	-916,679		-376,459	-113,628			4,040	-2,116,922
361400 - Gain (Loss) on Sale of Investments										-2,712	-2,712
362000 - Rents and Royalties	437,089	2,097,295				49,585					2,583,969
364000 - Disposition of Fixed Assets	1,376,581	434,004		884,190		327,152	1,284,611				4,306,538
365000 - Sale of Surplus Materials and Scrap	18,359	685					14,375				33,419
366000 - Contributions and Donations from Private Sources	745,425	3,151,385	2,143,134	722,923							6,762,867
367000 - Licenses	22,003										22,003
369900 - Other Miscellaneous Revenues	10,382,980	12,080,143	53	2,859,305		6,786,207	3,081,427			589,954	35,780,069



Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
381000 - Inter-Fund Group Transfers In	14,537,657	106,055,823	71,539,440	127,438,558		287,226					319,858,704
384000 - Debt Proceeds		313,000									313,000
385000 - Proceeds from Refunding Bonds			67,650,157								67,650,157
389100 - Proprietary - Interest						8,208,442	2,239,788				10,448,230
389500 - Proprietary - Capital Contributions from Federal Government						2,511,577					2,511,577
389600 - Proprietary - Capital Contributions from State Government						4,694,308					4,694,308
389700 - Proprietary - Capital Contributions from Other Public Source						46,282,793					46,282,793
389900 - Proprietary - Other Non-Operating Sources						1,794,880					1,794,880
Grand Total	1,390,987,508	920,647,848	162,093,553	280,689,326		354,591,098	152,625,210			326,299,078	3,587,933,621

## Expenditures Report for FYE 2020

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	9,477,745										9,477,745
511.30 - Legislative - Operating Expenses	10,150,090										10,150,090
511.60 - Legislative - Capital Outlay	1,834,803										1,834,803
513.10 - Financial and Administrative - Personnel Services	72,198,942	2,853,008									75,051,950
513.30 - Financial and Administrative - Operating Expenses	38,490,830	256,402									38,747,232
513.60 - Financial and Administrative - Capital Outlay	2,923,338	1,860									2,925,198
514.10 - Legal Counsel - Personnel Services	5,737,879										5,737,879
514.30 - Legal Counsel - Operating Expenses	125,588										125,588
514.60 - Legal Counsel - Capital Outlay	4,508										4,508
515.10 - Comprehensive Planning - Personnel Services	8,623,008										8,623,008
515.30 - Comprehensive Planning - Operating Expenses	425,715										425,715
515.60 - Comprehensive Planning - Capital Outlay	35,735										35,735
517.70 - Debt Service Payments - Debt Service			94,748,163								94,748,163
519.10 - Other General Government - Personnel Services	59,670,236			3,982,194			7,778,763				71,431,193
519.30 - Other General Government - Operating Expenses	27,752,366			33,157,938			135,555,189				196,465,493
519.60 - Other General Government - Capital Outlay	810,614			25,679,682							26,490,296
519.70 - Other General Government - Debt Service	84,360										84,360
519.80 - Other General Government - Grants and Aids	369,641										369,641
519.90 - Other General Government - Other Uses	319,365										319,365
521.10 - Law Enforcement - Personnel Services	395,351,206	431,698									395,782,904
521.30 - Law Enforcement - Operating Expenses	80,439,258	259,033									80,698,291
521.60 - Law Enforcement - Capital Outlay	29,305,059										29,305,059
521.80 - Law Enforcement - Grants and Aids	1,861,183	1,815,974									3,677,157
522.10 - Fire Control - Personnel Services		271,511,635									271,511,635
522.30 - Fire Control - Operating Expenses		37,127,580		6,982							37,134,562
522.60 - Fire Control - Capital Outlay		14,778,311		3,685,247							18,463,558
522.80 - Fire Control - Grants and Aids	41,135	1,156,996									1,198,131
523.10 - Detention/Corrections - Personnel Services	136,058,757										136,058,757
523.30 - Detention/Corrections - Operating Expenses	30,920,482										30,920,482



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
523.60 - Detention/Corrections - Capital Outlay	655,342										655,342
523.80 - Detention/Corrections - Grants and Aids	2,413,563										2,413,563
524.10 - Protective Inspections - Personnel Services	3,551,969	12,424,859									15,976,828
524.30 - Protective Inspections - Operating Expenses	561,339	5,647,040		246,268							6,454,647
524.60 - Protective Inspections - Capital Outlay		534,324									534,324
525.10 - Emergency and Disaster Relief - Personnel Services	2,074,295	802,698									2,876,993
525.30 - Emergency and Disaster Relief - Operating Expenses	2,035,198	46,053,367		789,628		5,423					48,883,616
525.60 - Emergency and Disaster Relief - Capital Outlay	5,965	1,421,588		1,009,714							2,437,267
525.80 - Emergency and Disaster Relief - Grants and Aids		66,568,020									66,568,020
527.10 - Medical Examiners - Personnel Services	3,472,247										3,472,247
527.30 - Medical Examiners - Operating Expenses	797,660										797,660
527.60 - Medical Examiners - Capital Outlay	451,322										451,322
528.10 - Consumer Affairs - Personnel Services	654,847	463,620									1,118,467
528.30 - Consumer Affairs - Operating Expenses	86,440	83,253									169,693
529.10 - Other Public Safety - Personnel Services	3,915,315	1,257,134									5,172,449
529.30 - Other Public Safety - Operating Expenses	412,973	418,114									831,087
529.60 - Other Public Safety - Capital Outlay	2,130	4,560		3,546							10,236
529.80 - Other Public Safety - Grants and Aids		271,812									271,812
534.10 - Garbage/Solid Waste - Personnel Services										48,587,908	48,587,908
534.30 - Garbage/Solid Waste - Operating Expenses										226,401,206	226,401,206
536.10 - Water/Sewer Services - Personnel Services						53,169,668					53,169,668
536.30 - Water/Sewer Services - Operating Expenses						141,041,264					141,041,264
537.10 - Conservation/Resource Management - Personnel Services	11,814,442	1,045,680									12,860,122
537.30 - Conservation/Resource Management - Operating Expenses	1,299,533	7,567,762		3,559,872							12,427,167
537.60 - Conservation/Resource Management - Capital Outlay	42,099	34,593		3,303,733							3,380,425
537.80 - Conservation/Resource Management - Grants and Aids	79,000			983,744							1,062,744
541.10 - Road/Street Facilities - Personnel Services		25,180,537									25,180,537
541.30 - Road/Street Facilities - Operating Expenses		17,248,879		18,617,482							35,866,361
541.60 - Road/Street Facilities - Capital Outlay		1,738,027		25,122,445							26,860,472
541.80 - Road/Street Facilities - Grants and Aids		82,147		1,744,261							1,826,408
542.10 - Airports - Personnel Services						15,257,014					15,257,014
542.30 - Airports - Operating Expenses						59,330,019					59,330,019
544.10 - Mass Transit - Personnel Services		53,195,296									53,195,296
544.30 - Mass Transit - Operating Expenses		49,808,107									49,808,107
544.60 - Mass Transit - Capital Outlay		23,385,154									23,385,154
544.80 - Mass Transit - Grants and Aids	4,235,000										4,235,000
551.10 - Employment Development - Personnel Services	317,236	127,428									444,664
551.30 - Employment Development - Operating Expenses	152,500	26,125									178,625
552.10 - Industry Development - Personnel Services		482,669									482,669
552.30 - Industry Development - Operating Expenses		24,566,208									24,566,208
552.80 - Industry Development - Grants and Aids		4,112,348									4,112,348
553.10 - Veterans Services - Personnel Services	286,709										286,709
553.30 - Veterans Services - Operating Expenses	7,999										7,999
554.10 - Housing and Urban Development - Personnel Services	1,720,255	1,826,446									3,546,701
554.30 - Housing and Urban Development - Operating Expenses	119,685	527,225		5,522						1,658,943	2,311,375
554.60 - Housing and Urban Development - Capital Outlay		1,800		167,456							169,256
554.70 - Housing and Urban Development - Debt Service										6,157	6,157
554.80 - Housing and Urban Development - Grants and Aids		9,611,793		569,959							10,181,752



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
559.10 - Other Economic Development - Personnel Services		3,200,441									3,200,441
559.30 - Other Economic Development - Operating Expenses		500,043									500,043
559.70 - Other Economic Development - Debt Service		2,533,059									2,533,059
559.80 - Other Economic Development - Grants and Aids	45,308,287	4,329,193									49,637,480
562.10 - Health - Personnel Services	8,396,585	1,130,647									9,527,232
562.30 - Health - Operating Expenses	3,294,275	699,946									3,994,221
562.60 - Health - Capital Outlay	149,518	2,400									151,918
562.80 - Health - Grants and Aids	17,677,883	6,086,651									23,764,534
563.80 - Mental Health - Grants and Aids	4,164,841										4,164,841
564.10 - Public Assistance - Personnel Services	3,572,102										3,572,102
564.30 - Public Assistance - Operating Expenses	885,482										885,482
564.60 - Public Assistance - Capital Outlay	50,773										50,773
565.80 - Developmental Disabilities - Grants and Aids	892,101										892,101
569.10 - Other Human Services - Personnel Services	9,175,773	4,601,868									13,777,641
569.30 - Other Human Services - Operating Expenses	10,592,360	7,451,610									18,043,970
569.60 - Other Human Services - Capital Outlay	111,948	2,109		4,632							118,689
569.80 - Other Human Services - Grants and Aids	13,186,977	1,693,258									14,880,235
571.10 - Libraries - Personnel Services		27,296,802									27,296,802
571.30 - Libraries - Operating Expenses		13,715,187		1,274,027							14,989,214
571.60 - Libraries - Capital Outlay		3,591,472		404,957							3,996,429
572.10 - Parks/Recreation - Personnel Services	41,299,992	2,025,301				2,025,301					43,325,293
572.30 - Parks/Recreation - Operating Expenses	16,999,089	5,498,393		4,093,217							26,590,699
572.60 - Parks/Recreation - Capital Outlay	236,053			10,035,160							10,271,213
572.70 - Parks/Recreation - Debt Service		21,138									21,138
572.80 - Parks/Recreation - Grants and Aids				74,500							74,500
581.90 - Interfund Transfers Out - Other Uses	166,696,418	142,908,617		10,023,708		215,226	14,735				319,858,704
585.90 - Payment to Refunded Bond Escrow Agent - Other Uses			69,317,980								69,317,980
590.30 - Other Non-Operating Disbursements - Operating Expenses						711,187					711,187
590.90 - Other Non-Operating Disbursements - Other Uses										42,037,286	42,037,286
591.70 - Non-Operating Interest Expense - Debt Service						5,625,223					5,625,223
601.10 - Court Administration - Personnel Services	839,507										839,507
601.30 - Court Administration - Operating Expenses	1,305,038										1,305,038
601.80 - Court Administration - Grants and Aids	975,042										975,042
602.30 - State Attorney Administration - Operating Expenses	12,000	334,865									346,865
603.30 - Public Defender Administration - Operating Expenses	12,000	221,794									233,794
604.10 - Clerk of Court Administration - Personnel Services	2,126,889										2,126,889
604.30 - Clerk of Court Administration - Operating Expenses	437,606										437,606
604.60 - Clerk of Court Administration - Capital Outlay	1,300										1,300
605.10 - Judicial Support - Personnel Services	350,979										350,979
605.30 - Judicial Support - Operating Expenses	9,769										9,769
608.10 - Jury Management - Personnel Services	445,659										445,659
608.30 - Jury Management - Operating Expenses	170,352										170,352
614.10 - Clerk of Court - Personnel Services	3,818,171										3,818,171
614.30 - Clerk of Court - Operating Expenses	99,355										99,355
622.10 - Drug Court - Personnel Services	270,284										270,284
622.30 - Drug Court - Operating Expenses	18,161										18,161
622.80 - Drug Court - Grants and Aids	369,226										369,226
623.10 - Pre-Trial Release - Personnel Services	1,331,835										1,331,835



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
623.30 - Pre-Trial Release - Operating Expenses	52,623										52,623
634.10 - Clerk of Court - Personnel Services	4,093,084										4,093,084
634.30 - Clerk of Court - Operating Expenses	46,407										46,407
654.10 - Clerk of Court - Personnel Services	2,982,016										2,982,016
654.30 - Clerk of Court - Operating Expenses	54,915										54,915
674.10 - Clerk of Court - Personnel Services	1,520,973										1,520,973
674.30 - Clerk of Court - Operating Expenses	28,171										28,171
685.10 - Guardian ad Litem - Personnel Services	112,371										112,371
685.30 - Guardian ad Litem - Operating Expenses	104,747										104,747
694.10 - Clerk of Court - Personnel Services	1,310,213										1,310,213
694.30 - Clerk of Court - Operating Expenses	17,939										17,939
704.80 - Public Guardian - Grants and Aids	154,530										154,530
711.10 - Courthouse Security - Personnel Services	30,758,043										30,758,043
711.30 - Courthouse Security - Operating Expenses	1,060,593										1,060,593
711.60 - Courthouse Security - Capital Outlay	141,513										141,513
713.10 - Information Systems - Personnel Services	2,462,134	1,574,447									4,036,581
713.30 - Information Systems - Operating Expenses	2,212,849	2,911,136									5,123,985
713.60 - Information Systems - Capital Outlay	35,069	530,116									565,185
714.10 - Public Law Library - Personnel Services		280,814									280,814
714.30 - Public Law Library - Operating Expenses		164,371									164,371
714.60 - Public Law Library - Capital Outlay		2,170									2,170
724.10 - Clerk of Court - Personnel Services	2,539,961										2,539,961
724.30 - Clerk of Court - Operating Expenses	37,131										37,131
744.10 - Clerk of Court - Personnel Services	2,060,260										2,060,260
744.30 - Clerk of Court - Operating Expenses	22,077										22,077
764.10 - Clerk of Court - Personnel Services	6,518,140										6,518,140
764.30 - Clerk of Court - Operating Expenses	99,237										99,237
	Grand Total	1,367,885,532	920,018,958	164,066,143	148,545,874		275,355,024	143,348,687		318,691,500	3,337,911,718

## Data Element Worksheet Report for FYE: 2020, Palm Beach

## Affiliates Report for FYE 2020





Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Captain's Key Dependent District	Independently Reported	\$95,528	\$81,042	\$4,389
Special District - Housing Finance Authority of Palm Beach County	Discretely Reported	\$1,116,553	\$719,266	\$0
Special District - Palm Beach County Educational Facilities Authority	Independently Reported	\$4,000	\$5,309	\$0
Special District - Palm Beach County Health Facilities Authority	Independently Reported			
Special District - Palm Beach County Library District	Blended in Primary Report	\$57,566,656	\$54,373,556	\$0
Other Entity - Palm Beach County Public Building Corp.	Zero Revenues And Expenditures	\$0	\$0	\$0
Other Entity - Palm Beach Transportation Planning Agency	Not a Component Unit			
Special District - Solid Waste Authority of Palm Beach County	Discretely Reported	\$322,606,627	\$316,458,473	\$1,070,960,090
Other Entity - Transportation Authority (Palm Tran, Inc.)	Blended in Primary Report	\$128,421,272	\$126,528,895	\$0
Special District - Westgate / Belvedere Homes Community Redevelopment Agency	Discretely Reported	\$2,575,898	\$1,513,761	\$0