

Department

# Non-Departmental

## GENERAL FUND

	FY17 Actual	FY18 Budget	FY19 Budget	Percent Change 2018-19	Positions	
					FY18 Budget	FY19 Budget
Non-Departmental Costs	\$185,126,891	\$327,758,980	\$340,508,190	4%	—	—
<b>Subtotal</b>	\$185,126,891	\$327,758,980	\$340,508,190	4%	—	—

## OTHER FUNDS

	FY17 Actual	FY18 Budget	FY19 Budget	Percent Change 2018-19	Positions	
					FY18 Budget	FY19 Budget
Four Cent Tourist Tax Revenue Fund	\$38,779,904	\$35,870,150	\$74,299,750	107%	—	—
Two Cent Tourist Tax Revenue Fund	\$27,232,216	\$25,525,000	\$28,576,000	12%	—	—
Broward Municipal Services District	\$1,229,392	\$9,701,720	\$11,031,680	14%	—	—
Street Lighting District	\$121,665	\$211,900	\$256,810	21%	—	—
Cocomar Water Control District	\$254,718	\$1,090,140	\$1,427,240	31%	—	—
Water Control District Two	\$245,042	\$1,361,410	\$1,595,740	17%	—	—
Water Control District Three	\$262,303	\$1,066,050	\$1,183,140	11%	—	—
Water Control District Four	\$274,375	\$808,690	\$782,480	(3)%	—	—
<b>Subtotal</b>	\$68,399,615	\$75,635,060	\$119,152,840	58%	—	—
<b>Grand Total</b>	\$253,526,506	\$403,394,040	\$459,661,030	14%	—	—

Division

## Four Cent Tourist Tax Revenue Fund

### SECTION SUMMARY

	FY17 Actual	FY18 Budget	FY19 Budget
Four Cent Tourist Taxes	\$38,779,904	\$35,870,150	\$74,299,750
<b>Total</b>	<b>\$38,779,904</b>	<b>\$35,870,150</b>	<b>\$74,299,750</b>

### REVENUES

	FY17 Actual	FY18 Budget	FY19 Budget
Tourist Development Tax - Four Cents	\$37,770,115	\$37,260,000	\$56,000,000
Interest Earnings	\$88,292	\$77,000	\$105,000
Finance Charges & Penalties	\$501,686	\$0	\$0
Other Fines/Forfeits	\$106,461	\$0	\$0
Less 5%	\$0	(\$1,866,850)	(\$2,805,250)
Fund Balance Forward	\$3,125,000	\$400,000	\$21,000,000
<b>Total</b>	<b>\$41,591,554</b>	<b>\$35,870,150</b>	<b>\$74,299,750</b>

### APPROPRIATIONS

	FY17 Actual	FY18 Budget	FY19 Budget
Operating Expenses	\$269,534	\$276,570	\$317,730
Transfer to Convention Center Operating	\$4,678,280	\$5,199,990	\$4,915,640
Transfer to Convention and Visitor's Bureau	\$8,660,090	\$8,565,330	\$7,757,840
Transfer to Beach Capital	\$7,000,000	\$7,000,000	\$7,000,000
Transfer to Tourist Development Capital	\$18,172,000	\$14,828,260	\$54,308,540
<b>Total</b>	<b>\$38,779,904</b>	<b>\$35,870,150</b>	<b>\$74,299,750</b>

### BUDGET COMMENTS:

- ❖ The Four Cent Tourist Tax Revenue Fund was established to account for funds collected to support beach renourishment, convention center operations, maintenance and repairs to the facility and to market, advertise and promote Broward County as a tourist destination.
- ❖ In January of 2018, Broward County began levying an additional one percent tax to further support the activities funded through the Tourist Development Tax program.

Division

## Two Cent Tourist Tax Revenue Fund

### SECTION SUMMARY

	FY17 Actual	FY18 Budget	FY19 Budget
Two Cent Tourist Taxes	\$27,232,216	\$25,525,000	\$28,576,000
<b>Total</b>	<b>\$27,232,216</b>	<b>\$25,525,000</b>	<b>\$28,576,000</b>

### REVENUES

	FY17 Actual	FY18 Budget	FY19 Budget
Tourist Development Tax - Two Cents	\$25,170,281	\$24,840,000	\$28,000,000
Professional Sports Franchise Sales Tax Rebate	\$2,000,004	\$2,000,000	\$2,000,000
Interest Earnings	\$62,475	\$28,000	\$80,000
Less 5%	\$0	(\$1,343,000)	(\$1,504,000)
<b>Total</b>	<b>\$27,232,760</b>	<b>\$25,525,000</b>	<b>\$28,576,000</b>

### APPROPRIATIONS

	FY17 Actual	FY18 Budget	FY19 Budget
Operating Expenses	\$197,409	\$204,030	\$196,520
Transfer to Civic Arena Debt Service	\$27,034,807	\$25,320,970	\$28,379,480
<b>Total</b>	<b>\$27,232,216</b>	<b>\$25,525,000</b>	<b>\$28,576,000</b>

### BUDGET COMMENTS:

- ❖ The Two Cent Tourist Tax Revenue Fund was established to account for funds collected to repay the 1996 Civic Arena Bond Issue as required by the bond issue resolution, and for other tourist-related expenses such as Convention Center debt service and marketing, advertising and promotion of the destination.
- ❖ The Two Cent Tourist Tax is imposed on the same basis as the Four Cent Tourist Tax.
- ❖ The Professional Sports Franchise Sales Tax Rebate consists of \$2 million received annually from the Florida Department of Revenue for facilities associated with new professional sport franchise.

Division

# Broward Municipal Services District

## SECTION SUMMARY

	FY17 Actual	FY18 Budget	FY19 Budget
BMSD - Non-Departmental	\$1,229,392	\$9,701,720	\$11,031,680
Operating Division Activities	\$3,609,906	\$3,707,040	\$3,793,080
<b>Total</b>	<b>\$4,839,298</b>	<b>\$13,408,760</b>	<b>\$14,824,760</b>

## REVENUES

	FY17 Actual	FY18 Budget	FY19 Budget
Current Ad Valorem Taxes	\$1,464,603	\$1,774,570	\$1,932,890
Delinquent Ad Valorem Taxes	\$90,395	\$0	\$0
Electricity - Franchise Fees	\$806,204	\$800,000	\$800,000
Electric Service Tax	\$1,010,596	\$975,000	\$1,000,000
Telecommunications Services Taxes	\$1,355,550	\$840,900	\$934,210
Business License Tax	\$13,520	\$10,000	\$10,000
State Revenue Sharing	\$242,109	\$243,700	\$261,840
Mobile Home Licenses	\$10,082	\$12,000	\$11,000
Other Fines/Forfeits	\$7,563	\$20,000	\$5,000
Interest Earnings	\$114,643	\$70,000	\$100,000
Less 5%	\$0	(\$245,710)	(\$261,850)
Fund Balance Forward	\$8,544,000	\$8,500,000	\$9,600,000
Building Code Services and Zoning	\$301,568	\$240,300	\$249,660
Neighborhood Parks	\$178,757	\$168,000	\$182,010
<b>Total</b>	<b>\$14,139,590</b>	<b>\$13,408,760</b>	<b>\$14,824,760</b>

## APPROPRIATIONS

	FY17 Actual	FY18 Budget	FY19 Budget
School Guards	\$25,365	\$32,500	\$32,500
Building Code Services and Zoning	\$705,925	\$749,330	\$772,610
Neighborhood Parks	\$2,878,616	\$2,925,210	\$2,987,970
Non-Departmental	\$22,332	\$157,790	\$238,600
Reserves	\$0	\$8,452,190	\$9,778,390
Transfers and Payments to OGA	\$1,207,060	\$1,091,740	\$1,014,690
<b>Total</b>	<b>\$4,839,298</b>	<b>\$13,408,760</b>	<b>\$14,824,760</b>

**BUDGET VARIANCES**

1,326,200	Increase in reserves primarily due to an increase in fund balance.
89,800	Normal Increases/Decreases
194,060	Personal Services
2,140	Operating Expenses
(29,350)	Capital Expenses
(77,050)	Transfers
1,416,000	TOTAL INCREASE

Section

# Broward Municipal Services District

## Highlights

<u>Broward Municipal Services District Summary of Appropriations</u>	<u>Operating Budget Page Number</u>	<u>18 Budget</u>	<u>19 Budget</u>
<b><u>Departmental Costs</u></b>			
School Guards	11-37	32,500	32,500
Code and Zoning Enforcement / BMSD Fund	7-57	749,330	772,610
Neighborhood Parks	6-22	2,925,210	2,987,970
<b><u>Transfers</u></b>			
General Fund-Administrative Costs		80,000	80,000
Water Management Special Purpose Fund		20,000	20,000
Fire Rescue		991,740	914,690
<b><u>Reserves &amp; Non-Departmental</u></b>			
Reserve-County Commission		500,000	500,000
Reserve-Future CST Repayment		4,000,000	4,400,000
Reserve-Emergencies and Cash Flow		3,952,190	4,878,390
Non-Departmental Operating Expense		77,370	77,370
Salary Adjustment		80,420	161,230
<b>Total</b>		<b>13,408,760</b>	<b>14,824,760</b>

Division

## Non-Departmental Costs

### SECTION SUMMARY

	FY17 Actual	FY18 Budget	FY19 Budget
County Administration	\$2,637,753	\$846,170	\$2,115,930
County Commission	\$34,467	\$45,000	\$90,000
Community Redevelopment Agencies	\$38,903,218	\$43,300,000	\$47,500,000
County Attorney	\$212,439	\$150,000	\$150,000
Human Services	\$16,208,803	\$16,575,000	\$17,375,000
Management and Budget	\$2,413,671	\$12,300,000	\$12,928,800
Transfers	\$124,716,540	\$107,318,140	\$102,264,450
Reserves	\$0	\$147,224,670	\$158,084,010
<b>Total</b>	<b>\$185,126,891</b>	<b>\$327,758,980</b>	<b>\$340,508,190</b>

### APPROPRIATIONS

	FY17 Actual	FY18 Budget	FY19 Budget
Personal Services	\$2,413,671	\$11,800,000	\$11,940,000
Operating Expense	\$57,996,680	\$61,416,170	\$68,219,730
Transfers	\$124,716,540	\$107,318,140	\$102,264,450
Reserves	\$0	\$147,224,670	\$158,084,010
<b>Total</b>	<b>\$185,126,891</b>	<b>\$327,758,980</b>	<b>\$340,508,190</b>

**BUDGET VARIANCES**

<b><u>County Administration</u></b>	
9,760	Increase in operating expenses for increases relating to County-wide memberships.
30,000	Increase in operating expenses due to increased number of workshops, seminars, meetings and sponsored events.
(10,000)	Decrease in operating expenses for communications publications as these are budgeted within the program areas.
140,000	Increase in personal services expenses to establish an Intern/Apprenticeship Program in County Administration.
900,000	Increase in operating expenses for Community Initiatives.
200,000	One-time contribution to the Junior Achievement program.
<b><u>County Commission</u></b>	
45,000	Increase in operating expenses for travel costs relating to Commission-approved travel on behalf of the Board.
<b><u>Community Redevelopment Agencies</u></b>	
4,200,000	Increase in tax increment payments primarily based on the increase in taxable values of Community Redevelopment Agencies.
<b><u>Human Services - Mandated Payments</u></b>	
500,000	Increase in County Medicaid match payments based on current estimates.
300,000	Increase in state mandated payments to the Department of Juvenile Justice based on current estimate.
<b><u>Office of Management and Budget</u></b>	
610,000	Increase in operating expenses to increase the allocation for Non-Profit grants.
18,800	Reallocation of cost allocation consultant funding from Finance and Administrative Services Assigned Costs.



**BUDGET VARIANCES**

<b><u>Transfers</u></b>	
(1,099,890)	Decrease in the transfer to debt service for the 2010 Courthouse Bonds due to refinancing of the bonds.
(15,000,000)	Decrease in the transfer to the Affordable Housing Fund as these funds are now budgeted in the Affordable Housing Capital Program.
198,000	Establishing a new transfer to the Court Cost Fund due to declining revenues in that fund in order to maintain service levels.
591,920	Increase in the transfer to the Homeless Services Fund to maintain service levels.
770,450	Increase in the transfer to the Judicial Technology Fee Fund which continues the current level of service.
9,491,550	Net increase in the transfer to the Transit Operations Fund due to increased paratransit costs and declining revenues.
62,530	Increase in the transfer to the Pay Telephone Trust Fund to maintain current Boys and Girls Club service levels at the County clubs.
(77,710)	Decrease in the transfer to the Permitting, Licensing and Consumer Protection Fund based on updated calculations for the costs associated with Building Code administrative oversight provided to generally funded sections.
9,460	Increase in the transfer to the Value Adjustment Board Fund to maintain current service levels.
<b><u>Reserves</u></b>	
(250,000)	Decrease in the contingency reserve for a one-time contribution to the Junior Achievement program (\$200,000) and a one-time contribution for the Florida International Trade & Cultural Expo (FITCE) conference.
11,000,000	Increase relating to the second year of a three-year process to establish a reserve for the 2018 Additional Homestead Exemption initiative on the November 2018 ballot.
(1,200,000)	Reallocation of Courthouse Security reserve funds to the other non-departmental reserves.
750,000	Establish a reserve for emergency preparedness and shelter operations.
(1,097,810)	Decrease in the reserve for future expenses due to the cancellation of the WAVE streetcar project.
900,000	Increase in the reserve for generally funded debt service needs to continue the phase -in of the debt service for the planned Medical Examiner/Crime Lab project.
(250,000)	Reserve for homeless programs is reallocated to the Human Services department to provide funds to support the current collaborative process with the business community.
1,250,000	Establish a reserve for the impact of the amendment to the living wage ordinance.
(374,210)	Decrease in the reserve for revenue fluctuations.
131,360	Increase in the reserve for Sheriff helicopter replacement based on a portion of prior year collections of unclaimed bond revenues.
12,749,210	<b>TOTAL INCREASE</b>

Section

# County Administration

## Highlights

	FY18 Budget	FY19 Budget
<b><u>County Administration</u></b>		
Interview Expense	6,520	6,520
Dues & Memberships	165,240	175,000
Legal Advertising	30,000	30,000
Contractual Services	353,160	353,160
Miscellaneous Expense	2,000	2,000
Printing Expense	14,250	14,250
Employee Suggestion Program	2,000	2,000
Administrative Expense	50,000	80,000
Moving Expense	8,000	8,000
Communications Publications	10,000	0
Intern/Apprenticeship Program	0	140,000
South Satellite Booking	200,000	200,000
South Florida Rehab and Emergency Support Team	5,000	5,000
Community Initiatives	0	900,000
Junior Achievement	0	200,000
Total County Administration	846,170	2,115,930
<b><u>County Commission</u></b>		
Business Travel	45,000	90,000
Total County Commission	45,000	90,000
<b><u>Community Redevelopment Agencies</u></b>		
Coral Springs Tax Refund	80,860	111,200
Davie Tax Refund	1,881,070	2,070,200
Deerfield Beach Tax Refund	1,474,430	1,674,700
Fort Lauderdale Tax Refund	9,032,570	10,200,500
Hallandale Tax Refund	5,090,960	5,579,800
Hollywood Tax Refund	16,761,170	17,818,900
Lauderdale Lakes Tax Refund	826,580	934,000
Margate Tax Refund	2,425,030	2,663,900
Plantation Tax Refund	662,550	746,800
Pompano Tax Refund	5,064,780	5,700,000
Total Community Redevelopment Agencies	43,300,000	47,500,000

**Highlights**

	FY18 Budget	FY19 Budget
<b><u>County Attorney</u></b>		
Commissions & Fees	150,000	150,000
Total County Attorney	150,000	150,000
<b><u>Human Services - Mandated Payments</u></b>		
Healthcare Responsibility Act payments	100,000	100,000
Ill and Injured Arrestee payments	2,775,000	2,775,000
Medicaid payments	10,000,000	10,500,000
Payment to Department of Juvenile Justice	3,700,000	4,000,000
Total Human Services	16,575,000	17,375,000
<b><u>Office of Management and Budget</u></b>		
Retirement Payouts/Attrition/Inflation Adjustment	11,800,000	11,800,000
Non-Profit Agencies' Allocation	500,000	1,110,000
Cost Allocation Consultant	0	18,800
Total Office of Management and Budget	12,300,000	12,928,800
<b><u>Transfers</u></b>		
Debt Service-2010 Courthouse Bonds	9,899,890	8,800,000
General Capital Outlay	24,200,000	24,200,000
Grants	1,600,000	1,600,000
Affordable Housing	15,000,000	0
Court Cost Fund	0	198,000
Homeless Services	13,693,570	14,285,490
Judicial Technology Fee Fund	1,629,550	2,400,000
Transit Operations & Paratransit	37,989,050	47,480,600
Pay Telephone Trust Fund	1,149,390	1,211,920
Permitting, Licensing and Consumer Protection	99,280	21,570
Solid Waste	200,000	200,000
Value Adjustment Board	657,410	666,870
Water and Wastewater (Water Management)	1,200,000	1,200,000
Total Transfers	107,318,140	102,264,450
<b><u>Reserves (* Non-recurring reserves)</u></b>		
Reserve-Contingency *	4,323,970	4,073,970
Reserve - Constitutional Amendment	11,000,000	22,000,000
Reserve-Courthouse Security	1,200,000	0
Reserve-Economic Development Initiatives *	5,850,480	5,850,480
Reserve-Emergencies and Cash Flow *	106,000,000	106,000,000

**Highlights**

	<b>FY18 Budget</b>	<b>FY19 Budget</b>
Reserve-Emergency Preparedness and Shelters	0	750,000
Reserve-FRS Increases *	3,100,000	3,100,000
Reserve-Fuel Increases *	3,000,000	3,000,000
Reserve-Future Expenses	2,097,810	1,000,000
Reserve-Generally Funded Debt Service Needs	4,100,000	5,000,000
Reserve-Grant Match *	1,000,000	1,000,000
Reserve-Homeless	250,000	0
Reserve-Living Wage	0	1,250,000
Reserve/Parental Leave	275,000	275,000
Reserve-Revenue Fluctuations	4,061,110	3,686,900
Reserve-Sheriff Helicopter Replacement *	966,300	1,097,660
Total Reserves	147,224,670	158,084,010
<b>TOTAL</b>	<b>327,758,980</b>	<b>340,508,190</b>

**APPROPRIATIONS**

	<b>FY17 Actual</b>	<b>FY18 Budget</b>	<b>FY19 Budget</b>
Total Dollars	\$185,126,891	\$327,758,980	\$340,508,190

Division

# Street Lighting District

## SECTION SUMMARY

	FY17 Actual	FY18 Budget	FY19 Budget
Unincorporated Street Lighting District	\$121,665	\$211,900	\$256,810
<b>Total</b>	<b>\$121,665</b>	<b>\$211,900</b>	<b>\$256,810</b>

## REVENUES

	FY17 Actual	FY18 Budget	FY19 Budget
Current Ad Valorem Taxes	\$100,241	\$128,320	\$144,010
Delinquent Ad Valorem Taxes	\$10,854	\$0	\$0
Interest Earnings	\$2,035	\$0	\$0
Less 5%	\$0	(\$6,420)	(\$7,200)
Fund Balance Forward	\$158,000	\$90,000	\$120,000
<b>Total</b>	<b>\$271,130</b>	<b>\$211,900</b>	<b>\$256,810</b>

## APPROPRIATIONS

	FY17 Actual	FY18 Budget	FY19 Budget
Operating Expenses	\$121,665	\$197,510	\$149,790
Reserves	\$0	\$14,390	\$107,020
<b>Total</b>	<b>\$121,665</b>	<b>\$211,900</b>	<b>\$256,810</b>

## BUDGET COMMENTS

- ❖ The unincorporated Broward County Street Lighting District funds street lights within the following unincorporated neighborhoods: Boulevard Gardens, Broadview Park, Franklin Park, Washington Park, and Roosevelt Gardens.
- ❖ The Street Lighting District millage rate will levy .3743 mills for fiscal year 2019, the same rate as FY18.
- ❖ The overall increase in the District's budget is due to an increase in revenues and fund balance.

Division

# Cocomar Water Control District

## SECTION SUMMARY

	FY17 Actual	FY18 Budget	FY19 Budget
Cocomar Water Control District	\$254,718	\$1,090,140	\$1,427,240
<b>Total</b>	<b>\$254,718</b>	<b>\$1,090,140</b>	<b>\$1,427,240</b>

## REVENUES

	FY17 Actual	FY18 Budget	FY19 Budget
Current Ad Valorem Taxes	\$522,844	\$616,200	\$651,250
Delinquent Ad Valorem Taxes	\$7,150	\$0	\$0
Reimbursement-Other	\$17,227	\$0	\$0
Less 5%	\$0	(\$31,060)	(\$33,010)
Fund Balance Forward	\$355,000	\$500,000	\$800,000
Interest Earnings	\$7,889	\$5,000	\$9,000
<b>Total</b>	<b>\$910,110</b>	<b>\$1,090,140</b>	<b>\$1,427,240</b>

## APPROPRIATIONS

	FY17 Actual	FY18 Budget	FY19 Budget
Operating Expenses	\$166,678	\$241,000	\$393,000
Capital Outlay	\$88,040	\$170,000	\$120,000
Reserves	\$0	\$679,140	\$914,240
<b>Total</b>	<b>\$254,718</b>	<b>\$1,090,140</b>	<b>\$1,427,240</b>

## BUDGET COMMENTS

- ❖ The Cocomar District is a special taxing district that was established in 1976 through joint actions of the County Commission, the Coconut Creek City Commission, and the Margate City Commission. The County Commission sits as the District Governing Board and selects an Advisory Board with recommendations from the cities.
- ❖ The District extends from the Palm Beach County Line to approximately Atlantic Boulevard on the south, the Turnpike on the east, and State Road 7 on the west.
- ❖ The District is charged for services provided by County staff. These services include district management, engineering, planning and aquatic weed control. The millage rate for this district will remain unchanged at 0.1446.
- ❖ The overall increase in the District's budget is due to an increase in revenues and fund balance.

Division

# Water Control District Two

## SECTION SUMMARY

	FY17 Actual	FY18 Budget	FY19 Budget
Water Control District Two	\$245,042	\$1,361,410	\$1,595,740
<b>Total</b>	<b>\$245,042</b>	<b>\$1,361,410</b>	<b>\$1,595,740</b>

## REVENUES

	FY17 Actual	FY18 Budget	FY19 Budget
Current Ad Valorem Taxes	\$405,367	\$473,700	\$507,830
Delinquent Ad Valorem Taxes	\$8,577	\$0	\$0
Less 5%	\$0	(\$24,290)	(\$26,090)
Fund Balance Forward	\$905,000	\$900,000	\$1,100,000
Interest Earnings	\$13,644	\$12,000	\$14,000
<b>Total</b>	<b>\$1,332,588</b>	<b>\$1,361,410</b>	<b>\$1,595,740</b>

## APPROPRIATIONS

	FY17 Actual	FY18 Budget	FY19 Budget
Operating Expenses	\$193,584	\$205,430	\$305,000
Capital Outlay	\$51,458	\$95,000	\$0
Reserves	\$0	\$1,060,980	\$1,290,740
<b>Total</b>	<b>\$245,042</b>	<b>\$1,361,410</b>	<b>\$1,595,740</b>

## BUDGET COMMENTS

- ❖ Water Control District Two is a special taxing district formed to provide for the maintenance and improvement of the waterway system within the district. The County Commission sits as the District Governing Board and selects the District Advisory Board.
- ❖ The District is charged for services provided by County staff. These services include district management, engineering, planning and aquatic weed control. The millage rate for this district will remain unchanged at 0.1231.
- ❖ The overall increase in the District's budget is due to an increase in revenues and fund balance.

Division

# Water Control District Three

## SECTION SUMMARY

	FY17 Actual	FY18 Budget	FY19 Budget
Water Control District Three	\$262,303	\$1,066,050	\$1,183,140
<b>Total</b>	<b>\$262,303</b>	<b>\$1,066,050</b>	<b>\$1,183,140</b>

## REVENUES

	FY17 Actual	FY18 Budget	FY19 Budget
Current Ad Valorem Taxes	\$294,119	\$352,000	\$394,310
Delinquent Ad Valorem Taxes	\$7,606	\$0	\$0
Less 5%	\$0	(\$17,950)	(\$20,170)
Fund Balance Forward	\$775,000	\$725,000	\$800,000
Interest Earnings	\$11,064	\$7,000	\$9,000
<b>Total</b>	<b>\$1,087,789</b>	<b>\$1,066,050</b>	<b>\$1,183,140</b>

## APPROPRIATIONS

	FY17 Actual	FY18 Budget	FY19 Budget
Operating Expenses	\$215,540	\$277,600	\$354,600
Capital Outlay	\$46,763	\$70,000	\$50,000
Reserves	\$0	\$718,450	\$778,540
<b>Total</b>	<b>\$262,303</b>	<b>\$1,066,050</b>	<b>\$1,183,140</b>

## BUDGET COMMENTS

- ❖ Water Control District Three is a special taxing district formed to provide for the maintenance and improvement of the waterway system within the district. The County Commission sits as the District Governing Board and selects the District Advisory Board.
- ❖ The District is charged for services provided by County staff. These services include district management, engineering, planning and aquatic weed control. The millage rate for this district will remain unchanged at 0.1624.
- ❖ The overall increase in the District's budget is due to an increase in revenues and fund balance.



Division

# Water Control District Four

## SECTION SUMMARY

	FY17 Actual	FY18 Budget	FY19 Budget
Water Control District Four	\$274,375	\$808,690	\$782,480
<b>Total</b>	<b>\$274,375</b>	<b>\$808,690</b>	<b>\$782,480</b>

## REVENUES

	FY17 Actual	FY18 Budget	FY19 Budget
Current Ad Valorem Taxes	\$241,249	\$275,830	\$289,350
Delinquent Ad Valorem Taxes	\$5,489	\$0	\$0
Less 5%	\$0	(\$14,140)	(\$14,870)
Fund Balance Forward	\$622,000	\$540,000	\$500,000
Interest Earnings	\$8,954	\$7,000	\$8,000
<b>Total</b>	<b>\$877,692</b>	<b>\$808,690</b>	<b>\$782,480</b>

## APPROPRIATIONS

	FY17 Actual	FY18 Budget	FY19 Budget
Operating Expenses	\$227,933	\$278,000	\$322,100
Capital Outlay	\$46,442	\$65,000	\$20,000
Reserves	\$0	\$465,690	\$440,380
<b>Total</b>	<b>\$274,375</b>	<b>\$808,690</b>	<b>\$782,480</b>

## BUDGET COMMENTS

- ❖ Water Control District 4, which is comprised of 3 sub-districts A, B, C, is a special taxing district formed to provide for the maintenance and improvement of the waterway system within the district. The County Commission sits as the District Governing Board and selects the District Advisory Board.
- ❖ The District is charged for services provided by County staff, including district management, engineering, planning and aquatic weed control.
- ❖ The overall decrease in the District's budget is due to a decrease in fund balance.
- ❖ Sub-districts 4A, 4B and 4C will charge millage rates in fiscal year 2019 according to the following table:

	FY 2018	FY 2019
District 4A	0.0146	0.0146
District 4B	0.0318	0.0318
District 4C	0.1276	0.1276