

Millage Comparison

	Millage Rates			Ad Valorem Taxes	
	FY 2007 Actual Rates	FY 2008 Rolled-Back Rates	FY 2008 Adopted Rates	FY 2007 Taxes Levied	FY 2008 Adopted Taxes
County-Wide					
Operating	5.4054		4.7471	850,788,479	837,189,129
Capital Outlay	0.2379		0.1418	37,444,515	25,007,566
Subtotal	5.6433	5.1463	4.8889	888,232,994	862,196,695
Debt Service (Voted)	0.4228		0.3979	66,547,040	70,172,854
Total County-Wide	6.0661		5.2868	954,780,034	932,369,549
Unincorporated Area					
Municipal Service District	2.5807	2.4582	2.3353	2,752,423	2,620,471
Fire Rescue MSTU*	2.7300	2.6004	2.5224	2,911,658	2,830,419
Street Lighting District	0.4532	0.3940	0.3743	185,231	178,790
Water Control Districts					
Water Control District #2	0.1446	0.1296	0.1231	532,435	506,200
Water Control District #3	0.2007	0.1764	0.1676	331,846	324,178
Water Control District #4A	0.0177	0.0157	0.0149	8,194	7,932
Water Control District #4B	0.0357	0.0335	0.0318	33,821	32,149
Water Control District #4C	0.1465	0.1343	0.1276	262,063	248,938
Water Control District #4D	0.4000	0.3412	0.3241	120,525	114,503
Cocomar Water Control District	0.1679	0.1522	0.1446	581,385	562,840
Taxable Value				FY 2007	FY 2008
County-wide				157,396,026,036	176,358,014,168

* An MSTU is a municipal service taxing unit.

Consolidated Fund Summary

	FY 07 Budget	FY 08 Budget	Percent Change (07 to 08)
County-Wide			
General	\$1,328,890,694	\$1,315,655,800	(1%)
County Transportation Trust	125,638,270	119,642,780	(5%)
Capital Outlay	203,040,990	132,948,050	(35%)
Debt Service	167,367,120	143,503,480	(14%)
Total County-wide	1,824,937,074	1,711,750,110	(6%)
Unincorporated			
Garbage Collection	8,949,970	7,377,500	(18%)
Municipal Service District	8,691,750	7,227,420	(17%)
Street Lighting District	284,400	189,000	(34%)
Total Unincorporated	\$17,926,120	\$14,793,920	(17%)
Special			
Air Special Revenue Fund	1,835,630	1,938,010	6%
Animal Care Spay-Neuter Trust Fund	380,000	390,000	3%
Arena Special Revenue Fund	19,420,490	17,881,740	(8%)
Broward Cultural Council	5,615,210	6,015,270	7%
Board of Rules & Appeals	3,291,300	4,105,860	25%
Building Code Services	14,980,700	17,807,310	19%
Convention Center	42,206,960	37,784,350	(10%)
County Department of Health Reimbursements	427,500	427,500	0%
County Records/Public Records Modernization	5,222,500	5,209,250	(0%)
County Records/Value Adjustment Board	752,580	759,570	1%
Court Cost Fund	2,375,000	4,383,550	85%
Court Facilities Fee Fund	4,482,740	6,264,580	40%
Federal & State Grants	76,157,624	76,986,873	1%
Greater Fort Lauderdale Convention and Visitor's Bureau	20,581,550	16,862,950	(18%)
Highway & Bridge Maintenance/Mosquito Control	37,050	37,000	0%
Homeless Services	10,467,350	12,271,670	17%
Housing Finance Fund	1,370,000	1,394,750	2%
Housing Finance/State Housing Initiative Partnership	6,249,122	5,781,193	(7%)

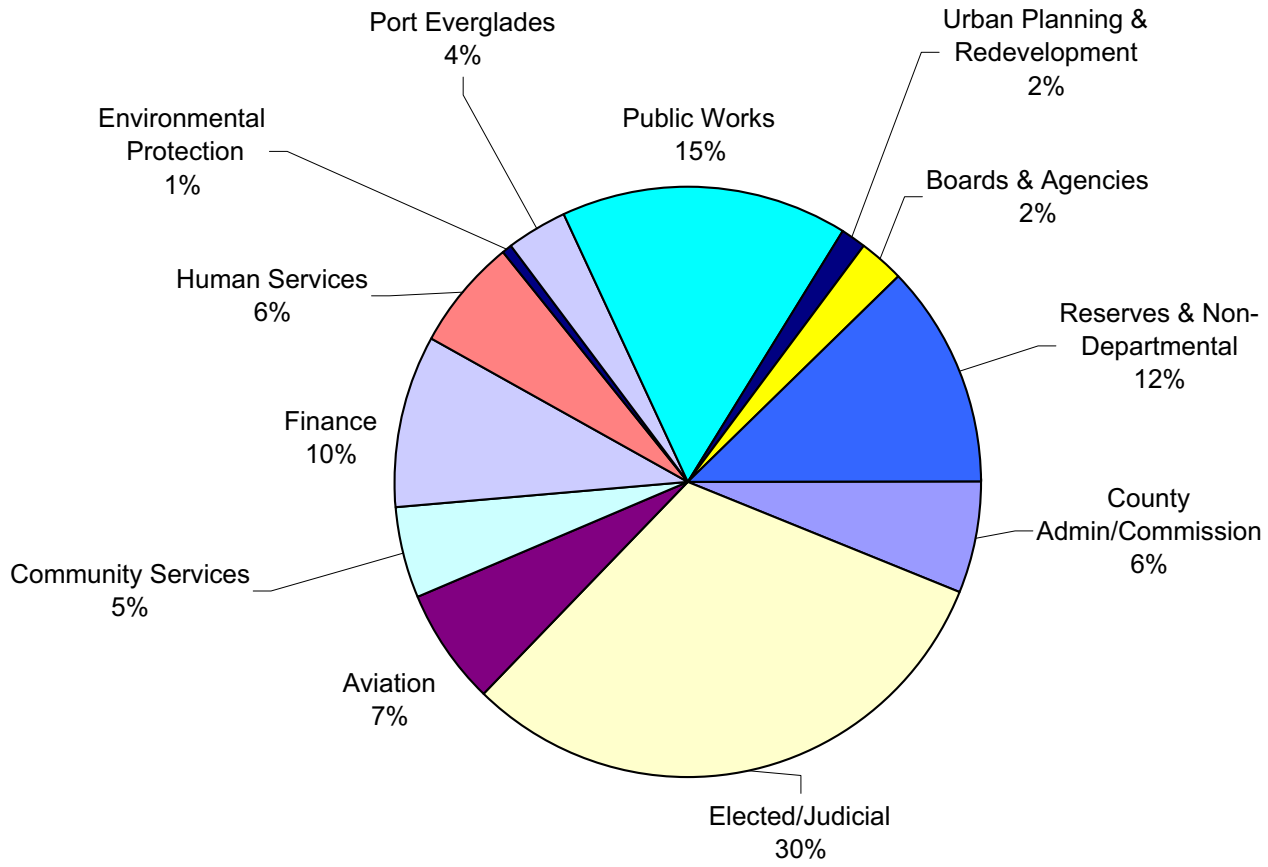
Judicial Technology Fee Fund	18,950,240	22,139,200	17%
Law Library	627,120	841,620	34%
Licensing and Elevator Fund	4,282,550	4,822,600	13%
Mass Transit	144,193,120	159,467,600	11%
Business Licenses Tax Fund	1,236,000	1,576,080	28%
Parks & Recreation Florida Boater Improvement Grant	400,000	400,000	(0)%
Parks & Recreation Target Range	877,790	1,014,270	16%
Parks & Recreation Trust Fund	1,632,000	1,915,000	17%
Parks & Recreation Marine Law Enforcement	692,170	722,310	4%
Pay Telephone Trust Fund	2,190,970	4,027,430	84%
Pollution Recovery Trust Fund	2,094,950	812,100	(61%)
Public Art & Design Fund	24,050	66,440	176%
Sheriff - Communication/E-911	7,246,300	7,637,250	5%
Sheriff - Communications/Wireless E-911	12,986,210	15,090,070	16%
Sheriff - Fire Rescue	58,896,860	64,126,580	9%
Teen Court Fee Fund	560,500	877,250	57%
Water Control Districts	2,705,300	2,074,590	(23%)
Water Resource Special Purpose Fund	2,255,460	2,012,600	(11%)
Total Special	477,704,896	505,924,416	6%
Internal Service Funds			
Employee Benefits Fund	54,941,800	56,611,380	3%
Fleet Services	11,582,040	11,837,240	2%
Print Shop	728,670	1,447,620	99%
Self Insurance Fund/Risk Management	104,009,510	100,299,870	(4%)
Self Insurance Fund/Sheriff	14,631,820	20,575,490	41%
Total Internal Service Fund	185,893,840	190,771,600	3%
Enterprise Funds			
Aviation	597,692,750	539,715,620	(10%)
Resource Recovery	208,632,810	229,219,550	10%
Solid Waste	7,027,670	8,657,170	23%
Port Everglades	169,219,960	162,216,510	(4%)

Water & Wastewater	203,390,440	213,669,820	5%
Total Enterprise Funds	1,185,963,630	1,153,478,670	(3%)
Total All Funds	3,692,425,560	3,576,718,716	(3%)
Less Budgeted Transfers	(358,925,190)	(302,706,930)	(16%)
Less Internal Service Charges	(197,777,690)	(211,447,080)	7%
TOTAL ALL FUNDS (NET)	\$3,135,722,680	\$3,062,564,706	(2%)

Operating Budget Appropriation Summary

	FY 06 Actual	FY 07 Budget	FY 08 Budget	Percent Change 07-08
County Commission	\$11,828,893	\$13,371,030	\$13,205,270	(1%)
Elected Officials	\$667,998,876	726,892,824	766,254,450	5%
Judicial	\$10,808,995	30,337,650	37,066,320	22%
County Administrator	\$120,692,703	135,470,610	147,831,520	9%
Aviation	\$108,920,460	170,490,280	169,658,090	(0%)
Community Services	\$117,868,784	129,029,470	127,884,370	(1%)
Finance & Administrative Services	\$161,109,238	244,684,800	247,018,080	1%
Human Services	\$94,887,326	149,173,965	154,899,860	4%
Environmental Protection	\$14,623,152	16,312,040	15,206,040	(7%)
Port Everglades	\$66,765,674	91,849,720	95,138,210	4%
Public Works	\$263,032,947	379,039,080	404,646,040	7%
Urban Planning & Redevelopment	\$26,079,647	38,685,742	41,333,168	7%
Boards & Agencies	\$47,061,214	70,612,590	64,695,040	(8%)
Non-Departmental	\$70,082,990	73,395,600	78,974,920	8%
Transfers - General Fund	\$166,474,100	161,301,570	116,815,540	(28%)
Reserves - General Fund	\$0	124,909,730	117,361,680	(6%)
TOTAL	\$1,948,234,999	\$2,555,556,701	\$2,597,988,598	2%
Less Transfers	0	(216,645,350)	(168,375,690)	(22%)
Less Internal Service Charges	0	(197,777,690)	(211,447,080)	7%
NET TOTAL	\$1,948,234,999	\$2,141,133,661	\$2,218,165,828	4%

Appropriations by Department



General Fund Appropriation Summary

	FY 06 Actual	Modified FY 07 Budget	FY 08 Budget	Percent Change 07-08
County Commission	\$11,828,893	\$13,371,030	\$13,205,270	(1%)
Elected Officials	\$604,826,903	\$647,763,454	\$679,400,550	5%
Judicial	\$2,469,017	\$3,342,050	\$2,559,610	(23%)
County Administrator	\$12,620,461	\$13,956,320	\$13,222,410	(5%)
Community Services	\$108,658,721	\$118,948,290	\$117,227,460	(1%)
Finance & Administrative Services	\$58,114,588	\$65,126,590	\$63,562,520	(2%)
Human Services	\$67,224,655	\$73,064,780	\$74,573,780	2%
Environmental Protection	\$12,993,790	\$12,754,490	\$12,556,930	(2%)
Public Works	\$34,250,349	\$39,065,860	\$39,526,860	1%
Urban Planning & Redevelopment	\$5,827,986	\$5,860,580	\$5,551,140	(5%)
Boards & Agencies	\$3,194,353	\$4,105,280	\$5,514,380	34%
Non-Departmental	\$37,824,123	\$45,320,670	\$54,577,670	20%
Transfers - General Fund	\$166,174,100	\$161,301,570	\$116,815,540	(28%)
Reserves - General Fund	\$0	\$124,909,730	\$117,361,680	(6%)
TOTAL	\$1,126,007,939	\$1,328,890,694	\$1,315,655,800	(1%)
Less Transfers	\$0	(\$167,165,290)	(\$123,624,170)	(26%)
NET TOTAL	\$1,126,007,939	\$1,161,725,404	\$1,192,031,630	3%

General Fund Revenue Summary

	FY 06 Actual	FY 07 Budget	FY 08 Budget
Ad Valorem Taxes	\$759,857,161	\$854,134,140	\$837,196,700
Sales Tax	\$60,296,234	\$55,164,060	\$57,003,210
State Revenue Sharing	\$26,980,987	\$27,397,130	\$27,723,660
Other General Government	\$36,434,461	\$31,468,710	\$39,069,160
County Commission	\$2,406,357	\$2,686,080	\$2,686,080
Elected Officials	\$185,654,682	\$181,399,290	\$193,271,370
Judicial	\$212,264	\$271,150	\$140,900
County Administration	\$371,844	\$430,390	\$629,940
Community Services	\$16,827,513	\$21,053,078	\$25,172,030
Finance & Administrative Services	\$47,253,102	\$44,410,420	\$43,875,880
Human Services	\$2,033,293	\$863,260	\$1,482,310
Environmental Protection	\$7,026,589	\$6,686,850	\$7,452,750
Public Works	\$3,473,536	\$3,485,777	\$3,990,560
Urban Planning & Redevelopment	\$3,949,541	\$3,649,330	\$1,676,550
Boards & Agencies	\$258,755	\$211,000	\$177,080
Less Five Percent	\$0	-\$52,843,630	-\$52,667,670
Transfers & Fund Balance	\$191,055,119	\$148,423,659	\$126,776,290
TOTAL	\$1,344,091,438	\$1,328,890,694	\$1,315,655,800

Fiscal Year 2008

Division of Receipts and Expenditures*

(In compliance with Section 129.01(2)(b), Florida Statutes)

	Total	County-Wide	Unincorporated
Ad Valorem Taxes	\$941,995,980	\$939,196,710	2,799,270
Other Taxes	134,199,490	132,610,850	1,588,640
Licenses and Permits	19,458,680	19,430,010	28,670
Intergovernmental Revenues	416,702,113	416,480,613	221,500
Charges for Services	732,750,680	729,432,980	3,317,700
Fines and Forfeitures	5,063,240	4,992,400	70,840
Miscellaneous Revenues	290,731,933	290,324,733	407,200
Internal Services	211,447,080	211,447,080	0
Less Five Percent	(103,091,300)	(102,713,110)	(378,190)
Transfers	302,706,930	302,706,930	0
Fund Balance	624,753,890	618,015,600	6,738,290
TOTAL REVENUES	\$3,576,718,716	\$3,561,924,796	\$14,793,920
ESTIMATED APPROPRIATIONS			
General Government	\$220,533,290	\$220,533,290	\$0
Public Safety	779,440,950	778,725,070	715,880
Physical Environment	318,093,020	316,056,170	2,036,850
Transportation	626,644,620	626,644,620	0
Economic Environment	87,450,686	87,450,686	0
Human Services	152,379,940	152,379,940	0
Culture and Recreation	153,383,790	150,935,170	2,448,620
Internal Services	142,794,330	142,794,330	0
Reserves	456,960,660	450,042,720	6,917,940
Debt Service	240,761,770	240,761,770	0
Debt Service Reserves	95,568,730	95,568,730	0
Transfers	302,706,930	300,032,300	2,674,630
TOTAL APPROPRIATIONS	\$3,576,718,716	\$3,561,924,796	\$14,793,920

*Includes budgeted transfers

Unincorporated Area Funds*

(In compliance with Section 129.01(2)(b), Florida Statutes)

*Includes budgeted transfers

	Amount
Municipal Service District	\$7,227,420
Street Lighting District	189,000
Garbage Collection	7,377,500
TOTAL	\$14,793,920

Financial Information

Budgetary control of the operating budget is maintained at the department level by fund. This means that the overall appropriations for a department cannot be increased without Board approval; however, funds may be transferred administratively within a department by fund. This explains the emphasis in the operating budget document on departmental summaries classified by fund. These summaries are found at the beginning of each departmental section.

The operating budget is organized by function (i.e., Human Services, Public Works and Transportation, Community Services, etc.) which coincides with the County departmental organization structure. The departments are separated into divisions, which represent discrete activities. Divisions are separated into sections, which represent a specific program or group of inter-related programs.

The division summaries depict historical cost information and adopted budget by type of costs (i.e., personal services, operating expenses, capital expenses, etc.) and total number of positions. Revenues attributed to a particular division are also presented. The division summaries also include significant budget comments such as basic appropriation changes and new services or enhancements.

The section summaries describe a specific program or inter-related programs. These pages include a statement regarding the goal of the program, a brief description of each program, performance measures, major highlights or objectives, and specific funding and positions per section.

In summary, the operating budget reflects a comprehensive decision-making document, which is designed to communicate to the reader a very clear picture of Broward County government; its programs, policies, and goals.