

Department

Non-Departmental

GENERAL FUND

	FY14 Actual	FY15 Budget	FY16 Budget	Percent Change 2015-16	Positions	
					FY15 Budget	FY16 Budget
Non-Departmental Costs	\$126,339,312	\$278,812,190	\$299,849,140	8%	—	—
Subtotal	\$126,339,312	\$278,812,190	\$299,849,140	8%	—	—

OTHER FUNDS

	FY14 Actual	FY15 Budget	FY16 Budget	Percent Change 2015-16	Positions	
					FY15 Budget	FY16 Budget
Three Cent Tourist Tax Revenue Fund	\$27,727,885	\$33,107,290	\$39,563,000	19%	—	—
Two Cent Tourist Tax Revenue Fund	\$23,196,569	\$23,985,770	\$24,676,250	3%	—	—
Broward Municipal Services District	\$1,229,325	\$6,851,900	\$7,953,880	16%	—	—
Street Lighting District	\$172,400	\$391,630	\$297,200	(24)%	—	—
Cocomar Water Control District	\$516,589	\$940,800	\$490,580	(48)%	—	—
Water Control District Two	\$267,351	\$1,258,800	\$1,457,190	16%	—	—
Water Control District Three	\$184,076	\$649,800	\$827,700	27%	—	—
Water Control District Four	\$176,966	\$653,250	\$835,600	28%	—	—
Subtotal	\$53,471,161	\$67,839,240	\$76,101,400	12%	—	—
Grand Total	\$179,810,473	\$346,651,430	\$375,950,540	8%	—	—

Division

Three Cent Tourist Tax Revenue Fund

SECTION SUMMARY

	FY14 Actual	FY15 Budget	FY16 Budget
Three Cent Tourist Taxes	\$27,727,885	\$33,107,290	\$39,563,000
Total	\$27,727,885	\$33,107,290	\$39,563,000

REVENUES

	FY14 Actual	FY15 Budget	FY16 Budget
Tourist Development Tax - Three Cents	\$31,813,427	\$32,323,460	\$35,940,000
Interest Earnings	\$156,707	\$0	\$20,000
Interest - Late Filing Tourist Development Tax	\$36,759	\$0	\$0
Insufficient Funds Service Fees	\$1,198	\$0	\$0
Other Fines/Forfeits	\$165,566	\$0	\$0
Less 5%	\$0	(\$1,616,170)	(\$1,797,000)
Fund Balance Forward	\$0	\$2,400,000	\$5,400,000
Total	\$32,173,657	\$33,107,290	\$39,563,000

APPROPRIATIONS

	FY14 Actual	FY15 Budget	FY16 Budget
Operating Expenses	\$233,195	\$258,560	\$253,630
Transfer to Convention Center Operating	\$5,406,770	\$4,822,230	\$5,097,770
Transfer to Convention and Visitors Bureau	\$10,561,060	\$8,856,860	\$3,825,610
Transfer to Beach Capital	\$6,780,860	\$2,465,330	\$7,000,000
Transfer to Convention Center Capital	\$4,746,000	\$16,704,310	\$23,385,990
Total	\$27,727,885	\$33,107,290	\$39,563,000

Budget Comments:

❖ The Three Cent Tourist Tax Revenue Fund was established to account for funds collected to support beach renourishment, convention center operations, maintenance and capital expenses,

and to market, advertise and promote Broward County as a tourist destination.

Division

Two Cent Tourist Tax Revenue Fund

SECTION SUMMARY

	FY14 Actual	FY15 Budget	FY16 Budget
Two Cent Tourist Taxes	\$23,196,569	\$23,985,770	\$24,676,250
Total	\$23,196,569	\$23,985,770	\$24,676,250

REVENUES

	FY14 Actual	FY15 Budget	FY16 Budget
Tourist Development Tax - Two Cents	\$21,179,311	\$21,548,970	\$23,960,000
Professional Sports Franchise Sales Tax Rebate	\$2,000,004	\$2,000,000	\$2,000,000
Interest Earnings	\$17,254	\$15,000	\$15,000
Less 5%	\$0	(\$1,178,200)	(\$1,298,750)
Fund Balance Forward	\$0	\$1,600,000	\$0
Total	\$23,196,569	\$23,985,770	\$24,676,250

APPROPRIATIONS

	FY14 Actual	FY15 Budget	FY16 Budget
Operating Expenses	\$183,113	\$191,100	\$192,290
Transfer to Civic Arena Debt Service	\$23,013,456	\$23,794,670	\$24,483,960
Total	\$23,196,569	\$23,985,770	\$24,676,250

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 Three 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

	FY14 Actual	FY15 Budget	FY16 Budget
BMSD - Non-Departmental	\$1,229,325	\$6,851,900	\$7,953,880
Operating Division Activities	\$3,209,070	\$3,336,140	\$3,321,410
Total	\$4,438,395	\$10,188,040	\$11,275,290

REVENUES

	FY14 Actual	FY15 Budget	FY16 Budget
Current Ad Valorem Taxes	\$1,311,946	\$1,604,760	\$1,637,100
Delinquent Ad Valorem Taxes	\$212,086	\$0	\$0
Electricity - Franchise Fees	\$807,104	\$850,000	\$800,000
Electric Service Tax	\$941,103	\$900,000	\$940,000
Telecommunications Services Taxes	\$1,447,821	\$1,150,000	\$864,600
Business License Tax	\$7,913	\$12,000	\$7,500
State Revenue Sharing	\$247,145	\$220,000	\$237,690
Mobile Home Licenses	\$16,082	\$11,000	\$15,000
Other Fines/Forfeits	\$19,558	\$22,000	\$22,000
Interest Earnings	\$41,873	\$40,000	\$40,000
Transfer from Lot Clearing	\$11,000	\$0	\$0
Less 5%	\$0	(\$244,970)	(\$232,890)
Fund Balance Forward	\$5,192,000	\$5,374,860	\$6,700,000
Building Code Services and Zoning	\$199,210	\$158,740	\$150,290
Neighborhood Parks	\$113,506	\$89,650	\$94,000
Total	\$10,568,347	\$10,188,040	\$11,275,290

APPROPRIATIONS

	FY14 Actual	FY15 Budget	FY16 Budget
School Guards	\$23,981	\$32,630	\$32,500
Building Code Services and Zoning	\$690,687	\$721,400	\$703,480
Neighborhood Parks	\$2,494,402	\$2,582,110	\$2,585,430
Non-Departmental	\$385	\$0	\$343,940
Reserves	\$0	\$5,622,960	\$6,592,920
Transfers and Payments to OGA	\$1,228,940	\$1,228,940	\$1,017,020
Total	\$4,438,395	\$10,188,040	\$11,275,290

BUDGET VARIANCES

969,960	Increase in reserves primarily due to an increase in fund balance.
117,290	Normal Increases/Decreases
	302,730 Personal Services
	26,480 Operating Expense
	(211,920) Transfers
1,087,250	TOTAL INCREASE

Section

Broward Municipal Services District

HIGHLIGHTS

<u>Broward Municipal Services District Summary of Appropriations</u>	<u>Operating Budget Page Number</u>	<u>15 Budget</u>	<u>16 Budget</u>
<u>Departmental Costs</u>			
School Guards	11-39	32,630	32,500
Code and Zoning Enforcement/ BMSD Fund	7-60	721,400	703,480
Neighborhood Parks	6-21	2,582,110	2,585,430
<u>Transfers</u>			
General Fund-Administrative Costs		150,000	80,000
Water Management Special Purpose Fund		20,000	20,000
Fire Rescue		1,058,940	917,020
<u>Reserves & Non-Departmental</u>			
Reserve-County Commission		500,000	500,000
Reserve-Redevelopment & Future Annexation		5,122,960	6,092,920
Salary Adjustment		0	343,940
Total		10,188,040	11,275,290

Division

Non-Departmental Costs

SECTION SUMMARY

	FY14 Actual	FY15 Budget	FY16 Budget
County Administration	\$377,716	\$653,220	\$815,640
Finance and Administrative Services	\$444,600	\$444,600	\$444,600
County Commission	\$31,265	\$45,000	\$45,000
Community Redevelopment Agencies	\$26,804,145	\$29,844,330	\$34,150,250
County Attorney	\$158,936	\$150,000	\$150,000
Human Services	\$12,044,495	\$12,900,000	\$12,806,960
Management and Budget	\$7,222,698	\$19,186,420	\$21,017,650
Transfers	\$79,255,457	\$64,211,230	\$79,404,410
Reserves	\$0	\$151,377,390	\$151,014,630
Total	\$126,339,312	\$278,812,190	\$299,849,140

APPROPRIATIONS

	FY14 Actual	FY15 Budget	FY16 Budget
Personal Services	\$3,795,130	\$12,500,000	\$15,617,650
Operating Expense	\$43,288,725	\$50,723,570	\$53,812,450
Transfers	\$79,255,457	\$64,211,230	\$79,404,410
Reserves	\$0	\$151,377,390	\$151,014,630
Total	\$126,339,312	\$278,812,190	\$299,849,140

BUDGET VARIANCES

<u>County Administration</u>	
150,000	Increase in operating expenses for an operational assessment and staffing analysis of the consolidated dispatch operation.
8,000	Increase in operating expenses for supplies for the Broward Academy.
4,420	Increase in operating expenses for dues and memberships.
<u>Community Redevelopment Agencies</u>	
4,305,920	Increase in tax increment payments primarily based on the increase in taxable values of Community Redevelopment Agencies.
<u>Human Services - Mandated Payments</u>	
(93,040)	Decrease in County Medicaid match payments based on current estimates.

BUDGET VARIANCES

<u>Office of Management and Budget</u>	
3,117,650	Increase in the retirement payouts/attrition/inflation adjustment account primarily due to implementation of the pay study.
(1,230,000)	Decrease in state mandated payments to the Department of Juvenile Justice based on current estimate.
(56,420)	Decrease in operating expenses due to elimination of funding for Salvation Army disposal costs.
<u>Transfers</u>	
538,280	Increase in the transfer to the Cultural Fund for enhanced cultural programs.
1,220	Increase in the transfer to the 2002 Loan Pool.
541,560	Increase in the transfer to debt service for the 2010 Courthouse Bonds.
7,947,040	Increase in the transfer to General Capital Outlay to fund increased needs within the capital program with one-time fund balance dollars.
(8,050)	Decrease in the transfer to grants to fund Human Services grant match requirements.
1,288,200	Increase in the transfer to the Homeless Services Fund due to service enhancements.
2,032,560	Increase in the transfer to the Judicial Technology Fee Fund to continue the current level of service.
2,595,060	Increase in the transfer to the Transit Operations Fund due to increased costs and service improvements.
(103,900)	Decrease due to the elimination of the transfer to the Parks Concession Fund based on incorporating this program into the Parks and Recreation general fund budget in FY16.
298,870	Increase to establish a transfer to the Pay Telephone Trust Fund.
2,210	Increase 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.
60,130	Increase in the transfer to the Value Adjustment Board Fund due to increased costs.
<u>Reserves</u>	
(4,557,460)	Decrease in the contingency reserve to support anticipated FY16 non-departmental costs.
2,000,000	Increase in the reserve established for enhanced courthouse security and catastrophic health payments.
(2,005,300)	Decrease in the reserve for consolidated dispatch due to increased costs.
4,100,000	New reserve established for debt service associated with the replacement of the public safety radio system.
(1,200,000)	Elimination of the reserve for revenue fluctuations.
1,300,000	Increase to establish a reserve for the WAVE streetcar operations.
21,036,950	TOTAL INCREASE

Section

County Administration

HIGHLIGHTS

	FY15 Budget	FY16 Budget
<u>County Administration</u>		
Interview Expense	6,520	6,520
Dues & Memberships	156,270	160,690
Legal Advertising	30,000	30,000
Contractual Services	353,160	503,160
Miscellaneous Expense	2,000	2,000
Printing Expense	6,250	14,250
Employee Suggestion Program	2,000	2,000
Administrative Expense	50,000	50,000
Moving Expense	8,000	8,000
Communications Publications	10,000	10,000
Total County Administration	624,200	786,620
<u>County Administration - Public Communications</u>		
Dues & Memberships	29,020	29,020
Total County Administration - Public Communications	29,020	29,020
<u>Finance and Administrative Services</u>		
Performing Arts Center	444,600	444,600
Total Finance and Administrative Services	444,600	444,600
<u>County Commission</u>		
Business Travel	45,000	45,000
Total County Commission	45,000	45,000
<u>Community Redevelopment Agencies</u>		
Coral Springs Tax Refund	52,450	0
Davie Tax Refund	1,344,110	1,445,000
Deerfield Beach Tax Refund	1,068,320	1,132,650
Fort Lauderdale Tax Refund	5,908,400	7,047,490
Hallandale Tax Refund	3,805,040	4,199,470

HIGHLIGHTS

	FY15 Budget	FY16 Budget
Hollywood Tax Refund	11,301,800	13,437,860
Lauderdale Lakes Tax Refund	499,300	548,470
Margate Tax Refund	1,730,630	1,829,960
Plantation Tax Refund	458,570	492,160
Pompano Tax Refund	3,675,710	4,017,190
Total Community Redevelopment Agencies	29,844,330	34,150,250
<u>County Attorney</u>		
Commissions & Fees	150,000	150,000
Total County Attorney	150,000	150,000
<u>Human Services - Mandated Payments</u>		
Healthcare Responsibility Act payments	100,000	100,000
Ill and Injured Arrestee payments	3,000,000	3,000,000
Medicaid payments	9,800,000	9,706,960
Total Human Services	12,900,000	12,806,960
<u>Office of Management and Budget</u>		
Retirement Payouts/Attrition/Inflation Adjustment	12,500,000	15,617,650
Payment to Department of Juvenile Justice	6,630,000	5,400,000
Solid Waste Charges	56,420	0
Total Office of Management and Budget	19,186,420	21,017,650
<u>Transfers</u>		
Arts Fund	3,761,720	4,300,000
Debt Service-2002 Loan Pool	279,520	280,740
Debt Service-2010 Courthouse Bonds	8,366,010	8,907,570
General Capital Outlay	13,285,610	21,232,650
Grants	1,381,290	1,373,240
Homeless Services	10,367,880	11,656,080
Judicial Technology Fee Fund	261,700	2,294,260
Mass Transit Operations & Paratransit	24,335,130	26,930,190
Parks - Concession Fund	103,900	0
Pay Telephone Trust Fund	0	298,870
Permitting, Licensing and Consumer Protection	180,100	182,310
Solid Waste	88,000	88,000
Value Adjustment Board	600,370	660,500
Water and Wastewater (Water Management)	1,200,000	1,200,000
Total Transfers	64,211,230	79,404,410

HIGHLIGHTS

	FY15 Budget	FY16 Budget
Reserves		
Reserve-Contingency	9,343,190	4,785,730
Reserve-Courthouse Security & Inmate Catastrophic Care	950,000	2,950,000
Reserve-Economic Development Initiatives	20,850,480	20,850,480
Reserve-Emergencies and Cash Flow	106,000,000	106,000,000
Reserve-FRS Increases	3,100,000	3,100,000
Reserve-Fuel Increases	3,000,000	3,000,000
Reserve/Grant Match	1,000,000	1,000,000
Reserve - Consolidated Dispatch Operations	4,971,300	2,966,000
Reserve-Public Safety Radio System Replacement Debt Service	0	4,100,000
Reserve-WAVE Operations	0	1,300,000
Reserve - Revenue Fluctuations	1,200,000	0
Reserve-Sheriff Helicopter Replacement	962,420	962,420
Total Reserves	151,377,390	151,014,630
TOTAL	278,812,190	299,849,140

APPROPRIATIONS

	FY14 Actual	FY15 Budget	FY16 Budget
Total Dollars	\$126,339,312	\$278,812,190	\$299,849,140

Division

Street Lighting District

SECTION SUMMARY

	FY14 Actual	FY15 Budget	FY16 Budget
Street Lighting District	\$172,400	\$391,630	\$297,200
Total	\$172,400	\$391,630	\$297,200

REVENUES

	FY14 Actual	FY15 Budget	FY16 Budget
Current Ad Valorem Taxes	\$67,490	\$93,950	\$102,320
Delinquent Ad Valorem Taxes	\$17,667	\$0	\$0
Interest Earnings	\$2,823	\$2,500	\$0
Less 5%	\$0	(\$4,820)	(\$5,120)
Fund Balance Forward	\$393,000	\$300,000	\$200,000
Total	\$480,980	\$391,630	\$297,200

APPROPRIATIONS

	FY14 Actual	FY15 Budget	FY16 Budget
Operating Expenses	\$172,400	\$170,000	\$173,400
Reserves	\$0	\$221,630	\$123,800
Total	\$172,400	\$391,630	\$297,200

BUDGET COMMENTS

- ❖ The Street Lighting District funds street lights within the following Broward Municipal Services District 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 2016, the same rate as FY15.

Division

Cocomar Water Control District

SECTION SUMMARY

	FY14 Actual	FY15 Budget	FY16 Budget
Cocomar Water Control District	\$516,589	\$940,800	\$490,580
Total	\$516,589	\$940,800	\$490,580

REVENUES

	FY14 Actual	FY15 Budget	FY16 Budget
Current Ad Valorem Taxes	\$393,473	\$462,000	\$510,400
Delinquent Ad Valorem Taxes	\$9,718	\$0	\$0
Less 5%	\$0	(\$23,200)	(\$25,820)
Fund Balance Forward	\$759,000	\$500,000	\$0
Interest Earnings	\$6,878	\$2,000	\$6,000
Total	\$1,169,069	\$940,800	\$490,580

APPROPRIATIONS

	FY14 Actual	FY15 Budget	FY16 Budget
Operating Expenses	\$343,557	\$288,900	\$317,600
Capital Outlay	\$173,032	\$225,000	\$0
Reserves	\$0	\$426,900	\$172,980
Total	\$516,589	\$940,800	\$490,580

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 County Line in the north 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.

Division

Water Control District Two

SECTION SUMMARY

	FY14 Actual	FY15 Budget	FY16 Budget
Water Control District Two	\$267,351	\$1,258,800	\$1,457,190
Total	\$267,351	\$1,258,800	\$1,457,190

REVENUES

	FY14 Actual	FY15 Budget	FY16 Budget
Current Ad Valorem Taxes	\$341,422	\$397,000	\$418,620
Delinquent Ad Valorem Taxes	\$9,196	\$0	\$0
Less 5%	\$0	(\$20,200)	(\$21,430)
Fund Balance Forward	\$1,515,000	\$875,000	\$1,050,000
Interest Earnings	\$12,204	\$7,000	\$10,000
Total	\$1,877,822	\$1,258,800	\$1,457,190

APPROPRIATIONS

	FY14 Actual	FY15 Budget	FY16 Budget
Operating Expenses	\$235,717	\$232,500	\$236,800
Capital Outlay	\$31,634	\$375,000	\$900,000
Reserves	\$0	\$651,300	\$320,390
Total	\$267,351	\$1,258,800	\$1,457,190

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.

Division

Water Control District Three

SECTION SUMMARY

	FY14 Actual	FY15 Budget	FY16 Budget
Water Control District Three	\$184,076	\$649,800	\$827,700
Total	\$184,076	\$649,800	\$827,700

REVENUES

	FY14 Actual	FY15 Budget	FY16 Budget
Current Ad Valorem Taxes	\$239,261	\$282,000	\$289,320
Delinquent Ad Valorem Taxes	\$5,773	\$0	\$0
Less 5%	\$0	(\$14,200)	(\$14,620)
Fund Balance Forward	\$488,000	\$380,000	\$550,000
Interest Earnings	\$4,655	\$2,000	\$3,000
Total	\$737,689	\$649,800	\$827,700

APPROPRIATIONS

	FY14 Actual	FY15 Budget	FY16 Budget
Operating Expenses	\$172,232	\$189,000	\$204,000
Capital Outlay	\$11,844	\$50,000	\$150,000
Reserves	\$0	\$410,800	\$473,700
Total	\$184,076	\$649,800	\$827,700

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.

Division
Water Control District Four

SECTION SUMMARY

	FY14 Actual	FY15 Budget	FY16 Budget
Water Control District Four	\$176,966	\$653,250	\$835,600
Total	\$176,966	\$653,250	\$835,600

REVENUES

	FY14 Actual	FY15 Budget	FY16 Budget
Current Ad Valorem Taxes	\$193,124	\$230,000	\$243,000
Delinquent Ad Valorem Taxes	\$11,491	\$0	\$0
Less 5%	\$0	(\$11,750)	(\$12,400)
Fund Balance Forward	\$656,000	\$430,000	\$600,000
Interest Earnings	\$5,522	\$5,000	\$5,000
Total	\$866,137	\$653,250	\$835,600

APPROPRIATIONS

	FY14 Actual	FY15 Budget	FY16 Budget
Operating Expenses	\$99,162	\$154,000	\$147,000
Capital Outlay	\$77,804	\$100,000	\$200,000
Reserves	\$0	\$399,250	\$488,600
Total	\$176,966	\$653,250	\$835,600

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.
- ❖ Sub-districts 4A, 4B and 4C will charge millage rates in fiscal year 2016 according to the following table:
- ❖

	FY 2015	FY 2016
District 4A	0.0146	0.0146
District 4B	0.0318	0.0318
District 4C	0.1276	0.1276