

BROWARD COUNTY  
MONTHLY FINANCIAL SUMMARY  
YEAR TO DATE BUDGET TO ACTUAL COMPARISON  
FOR THE PERIOD OCTOBER 1, 2008 THRU AUGUST 31, 2009

GENERAL FUND (0010)	BUDGET	ACTUAL	%	LAST YR % TO ACT
<b>REVENUES:</b>				
State:				
Revenue Sharing	\$ 23,101,310	\$ 16,515,266	71.49 %	76.88 %
Half-Cent Sales Tax	47,309,490	34,530,563	72.99	77.29
Other State	4,274,672	3,862,980	90.37	94.58
Local:				
Property Taxes	797,211,820	762,118,935	95.60	99.72
Recording Fees	4,350,000	4,351,226	100.03	93.83
Revenue Collector Fees	22,815,430	25,530,782	111.90	95.11
Interest Income	7,000,000	7,029,856	100.43	86.09
Sheriff	199,514,857	168,131,841	84.27	88.56
Other Local	59,228,180	49,799,933	84.08	89.60
Transfers	12,558,606	10,765,178	85.72	80.37
Less 5 %	(48,184,940)	N/A	N/A	N/A
<b>TOTAL REVENUES</b>	<b>1,129,179,425</b>	<b>1,082,636,560</b>	<b>95.88</b>	<b>95.48</b>
<b>EXPENDITURES:</b>				
County Commission	12,889,120	11,008,740	85.41	90.21
County Administrator	14,906,157	10,206,074	68.47	89.80
Finance & Admin. Services	64,045,117	56,525,890	88.26	93.02
Human Services	73,915,017	53,557,208	72.46	82.46
Community Services	113,322,324	95,028,801	83.86	86.13
Environmental Protection & Growth Mgmt	21,291,047	16,752,215	78.68	N/A
Public Works	38,465,704	32,886,045	85.49	87.67
Non-Departmental	58,232,542	44,986,234	77.25	93.98
Constitutional Officers	680,619,656	628,413,174	92.33	97.92
Judicial	1,922,650	1,156,587	60.16	79.82
Board & Agencies	3,769,358	2,810,888	74.57	80.88
Transfers	125,969,799	103,185,990	81.91	66.63
Reserves	142,029,927	N/A	N/A	N/A
<b>TOTAL EXPENDITURES</b>	<b>1,351,378,418</b>	<b>1,056,517,846</b>	<b>78.18 %</b>	<b>90.86 %</b>
<b>REVENUES LESS EXPENDITURES</b>		<b>26,118,714</b>		
Fund Balance, OCTOBER 1, 2008	\$ 222,198,993	224,742,993 *		
Fund Balance, AUGUST 31, 2009		\$ 250,861,707		
* Reserved for Encumbrances	524,438			
Reserved for Advances	2,544,000			
Unreserved Fund Balance	221,674,555			

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YEAR TO DATE TO ACTUAL TO ACTUAL COMPARISON  
FOR THE PERIOD OCTOBER 1, 2008 THRU AUGUST 31, 2009

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	<u>ACTUAL</u> 8/31/09	<u>ACTUAL</u> 8/31/08	%
<b>REVENUES:</b>			
State:			
Revenue Sharing	\$ 16,515,266	\$ 18,529,150	(10.87)
Half-Cent Sales Tax	34,530,563	38,881,953	(11.19)
Other State	3,862,980	5,325,822	(27.47)
Local:			
Property Taxes	762,118,935	801,204,017	(4.88)
Recording Fees	4,351,226	6,476,266	(32.81)
Revenue Collector Fees	25,530,782	27,393,199	(6.80)
Interest Income	7,029,856	13,460,403	(47.77)
Sheriff	168,131,841	167,200,611	0.56
Other Local	49,799,933	57,226,470	(12.98)
Transfers	10,765,178	10,019,207	7.45
Less 5 %	<u>N/A</u>	<u>N/A</u>	
<b>TOTAL REVENUES</b>	1,082,636,560	1,145,717,098	(5.51)
<b>EXPENDITURES:</b>			
County Commission	11,008,740	11,208,692	(1.78)
County Administrator	10,206,074	12,479,187	(18.22)
Finance & Admin. Services	56,525,890	58,664,714	(3.65)
Human Services	53,557,208	54,228,300	(1.24)
Community Services	95,028,801	101,784,306	(6.64)
Environ Protect & Growth Mgmt	16,752,215	N/A	
Environmental Protection	N/A	11,460,564	
Urban Planning & Redevelopment	N/A	5,419,767	
Public Works	32,886,045	32,154,810	2.27
Non - Departmental	44,986,234	49,864,047	(9.78)
Constitutional Officers	628,413,174	642,016,649	(2.12)
Judicial	1,156,587	1,253,608	(7.74)
Board & Agencies	2,810,888	4,028,467	(30.22)
Transfers	103,185,990	99,033,523	4.19
Reserves	<u>N/A</u>	<u>N/A</u>	
<b>TOTAL EXPENDITURES</b>	1,056,517,846	1,083,596,634	(2.50)
<b>REVENUES LESS EXPENDITURES</b>	26,118,714	62,120,464	
Fund Balance, OCTOBER 1	<u>224,742,993</u>	<u>217,206,745</u>	
Fund Balance, AUGUST 31	\$ <u>250,861,707</u>	\$ <u>279,327,209</u>	

**INVESTMENTS**

Pooled Investments at Cost	\$ 1,484,617,003
Non-Pooled Investments at Cost	\$ 627,192,027
Percent Invested	99.90 %
Weighted Average Yield	1.96 %

<b>MAJOR REVENUES OF OTHER FUNDS</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>%</b>	<b>LAST YR</b>	
				<b>% TO ACT</b>	<b>%</b>
Tourist Development Tax	\$ 24,005,661	\$19,184,758	79.92 %	89.01 %	
Gas Tax 80%	11,200,190	8,904,245	79.50	76.07	
Gas Tax 20% Surplus	2,873,480	2,226,061	77.47	76.07	
County Gas Tax	6,619,050	4,856,287	73.37	76.10	
Local & Addt Option Gas Tax	58,817,048	46,594,185	79.22	75.74	
Half - Cent Sales Tax (CTTF)	14,389,740	10,497,955	72.95	77.29	
Prof. Sports Facilities Tax	16,003,777	12,789,839	79.92	89.01	
Sales Tax Rebate - Arena	2,000,000	1,833,337	91.67	91.67	

**MAJOR CAPITAL EXPENDITURES**

Storm Drainage - Unincorporated	362,460,290	266,981,685	73.66
Library Expansion Bond Program	172,692,457 **	155,947,047	90.30
Safe Parks & Land Preservation	448,498,799 **	381,218,643	85.00

\*\* Budget includes general obligation bond proceeds, premium, interest earnings, grants, and reimbursements from OGA.

**DEVELOPER FEES**

	<b>CASH</b>	<b>SECURED</b>
	<b>AVAILABLE</b>	<b>AGREEMENTS</b>
<b>Schools:</b>		
Impact Fees	\$ 68,942	
Interest Earnings	381	
<b>Total</b>	<b>\$ 69,323</b>	<b>\$ 3,726,301</b>
<b>Parks:</b>		
County Regional	\$ 550,085	
County Municipal	337,401	
Interest Earnings	604,151	
<b>Total</b>	<b>\$ 1,491,637</b>	<b>\$ 4,444,964</b>
<b>Roads:</b>		
Impact Fees	\$ 4,200,298	
Interest Earnings	926,234	
<b>Total</b>	<b>\$ 5,126,532</b>	<b>\$ 11,044,898</b>
<b>Transit:</b>		
Concurrency Fees	\$ 9,422,413	
Interest Earnings	575,040	
<b>Total</b>	<b>\$ 9,997,453</b>	

<b>ENTERPRISE FUNDS</b>	<u>BUDGET</u>	<u>ACTUAL</u>
<b>PORT EVERGLADES OPERATING FUND</b>		
Total Revenues & Other Financing Sources	\$ 114,474,400	\$ 103,340,000
Total Expenses & Other Financing Uses	111,154,710	63,291,000
Change in Net Assets	3,319,690	40,049,000 ***
Total Net Assets, OCTOBER 1, 2008	168,082,503	168,082,503
Total Net Assets, AUGUST 31, 2009		208,131,503

\*\*\* This amount does not reflect accrual adjustments, which the Port estimates would reduce this amount by several million dollars.

**AVIATION OPERATING FUND**

Total Revenues & Other Financing Sources	312,469,620	177,882,068
Total Expenses & Other Financing Uses	312,469,620	159,500,831
Change in Net Assets	0	18,381,237
Total Net Assets, OCTOBER 1, 2008	89,390,750	89,390,750
Total Net Assets, AUGUST 31, 2009		107,771,987