

APPENDIX

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BROWARD COUNTY DEMOGRAPHIC INFORMATION

General

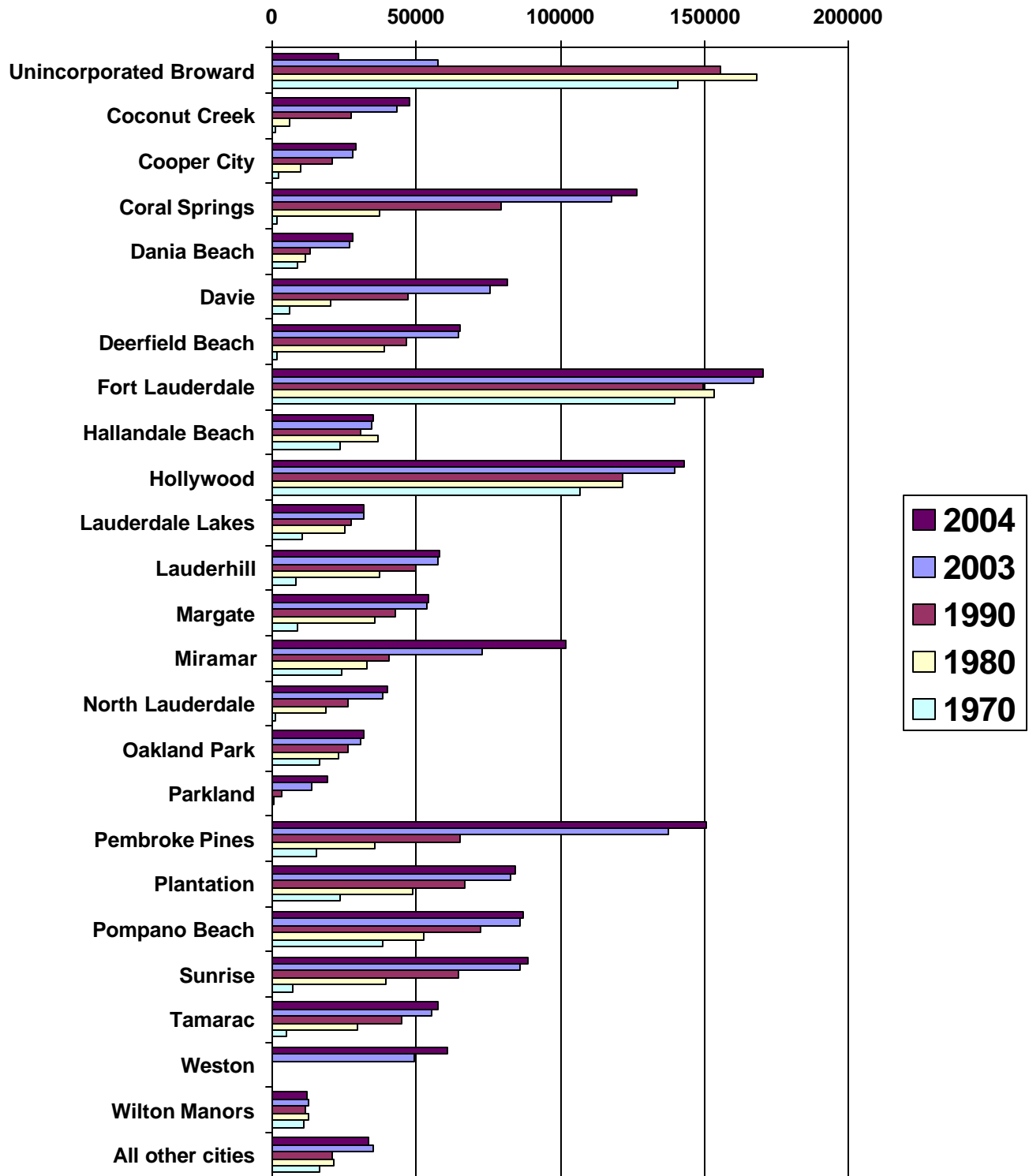
| | |
|---------------------------------|--|
| Year Broward County Established | 1915 |
| Type of Government | Charter, Elective 1975 Commission/Manager |
| Governing Body | Board of County Commissioners (9 Members elected from single – member districts) |
| Area: | |
| • Total | 1,196 square miles |
| • Developable | 410 square miles |
| • Number of Municipalities | 31 |

Population

Broward County has experienced dramatic population growth between 1970 and 2005. As more people have moved to Broward County, county government has responded with infrastructure improvements and expanded services. Many new Broward County residents require unique services from County government. For instance, the percentage of elderly people (16 percent) in Broward County is higher than the national average of 12.4 percent.

The Planning Services Division estimates Broward County's 2006 population to be 1,765,855 of which approximately 50 percent live in the County's seven largest cities. Of Broward's 31 municipalities, the largest are Coral Springs, Fort Lauderdale, Hollywood, Pembroke Pines, Plantation, Pompano Beach, and Sunrise. The estimated unincorporated area population for fiscal year 2006 is 23,478 due to ongoing annexation. Unincorporated areas expected to be annexed in 2005 include Ramblewood East, Rock Island, Twin Lakes North, St. George, West Ken Lark, North Andrews Gardens, Twin Lakes South, and Satori Lake. In March 2005, the neighborhoods of Miami Gardens, Carver Ranches, Lake Forest, and Utopia created Broward County's newest municipality, West Park.

Broward County Population



CONSOLIDATED FUND SUMMARY

| | <u>FY 05</u> <u>Budget</u> | <u>FY 06</u> <u>Budget</u> | <u>Percent</u> <u>Change</u> <u>(05 to 06)</u> |
|--|-------------------------------|-------------------------------|--|
| <u>County-Wide</u> | | | |
| General | \$1,098,847,196 | \$1,219,647,860 | 11% |
| County Transportation Trust | 116,267,300 | 114,314,220 | (2%) |
| Capital Outlay | 155,985,850 | 173,828,840 | 11% |
| Debt Service | 140,277,890 | 143,493,050 | 2% |
| Total County-wide | 1,511,378,236 | 1,651,283,970 | 9% |
| <u>Unincorporated</u> | | | |
| Garbage Collection | 11,654,480 | 9,092,980 | (22%) |
| Municipal Service District | 19,785,760 | 11,427,770 | (42%) |
| Street Lighting District | 662,620 | 363,920 | (45%) |
| Total Unincorporated | \$32,102,860 | \$20,884,670 | (35%) |
| <u>Special</u> | | | |
| Air Special Revenue Fund | 1,522,390 | 1,980,900 | 30% |
| Animal Care Spay-Neuter Trust Fund | 361,000 | 369,710 | 2% |
| Arena Special Revenue Fund | 14,114,400 | 15,948,580 | 13% |
| Broward Cultural Council | 5,078,410 | 5,779,690 | 14% |
| Board of Rules & Appeals | 3,288,140 | 2,957,890 | (10%) |
| Building Code Services | 10,097,870 | 9,212,160 | (9%) |
| Convention Center | 26,458,110 | 31,091,750 | 18% |
| County Department of Health Reimbursements | 427,500 | 427,500 | 0% |
| County Records/Public Records Modernization | 2,577,500 | 3,432,000 | 33% |
| County Records/Value Adjustment Board | 611,990 | 692,280 | 13% |
| Court Cost Fund | 1,800,000 | 1,985,520 | 100% |
| Court Facilities Fee Fund | 4,300,000 | 5,041,300 | 100% |
| Federal & State Grants | 72,917,156 | 73,643,933 | 1% |
| Greater Fort Lauderdale Convention and Visitor's Bureau | 14,034,090 | 17,914,620 | 28% |
| Highway & Bridge Maintenance/Mosquito Control | 45,200 | 37,050 | (18%) |
| Homeless Services | 10,049,420 | 10,176,350 | 0% |
| Housing Finance Fund | 1,978,190 | 1,480,750 | (25%) |
| Housing Finance/State Housing Initiative Partnership | 4,836,876 | 4,840,890 | % |
| Judicial Technology Fee Fund | 7,245,500 | 13,351,400 | 100% |
| Law Library | 597,450 | 637,050 | 7% |
| Lot Clearing | 501,420 | 0 | (100%) |
| Mass Transit | 117,483,310 | 127,777,530 | 9% |

BROWARD COUNTY BUDGET-IN-BRIEF

Consolidated Fund Summary (cont'd)

| | <u>FY 05 Budget</u> | <u>FY 06 Budget</u> | <u>Percent Change (05 to 06)</u> |
|---|-------------------------------|-------------------------------|--------------------------------------|
| Parks & Recreation Florida Boater Improvement Grant | 180,000 | 100,000 | (44%) |
| Parks & Recreation Target Range | 1,032,770 | 931,990 | (10%) |
| Parks & Recreation Trust Fund | 1,898,190 | 1,771,000 | (7%) |
| Parks & Recreation Marine Law Enforcement | 738,290 | 708,380 | (4%) |
| Pay Telephone Trust Fund | 1,900,000 | 2,155,000 | 13% |
| Pollution Recovery Trust Fund | 1,144,960 | 1,385,360 | 21% |
| Public Art & Design Fund | 20,990 | 22,250 | 6% |
| Sheriff - Communication/E-911 | 6,771,850 | 6,976,100 | 3% |
| Sheriff - Communications/Wireless E-911 | 5,770,720 | 12,261,000 | 112% |
| Sheriff - Fire Rescue | 47,555,780 | 54,784,690 | 15% |
| Teen Court Fee Fund | 0 | 560,500 | 100% |
| Water Control Districts | 2,565,070 | 2,499,230 | (3%) |
| Water Resource Special Purpose Fund | 2,326,220 | 2,201,520 | (5%) |
| Total Special | 372,230,762 | 415,135,873 | 12% |
| <u>Internal Service Funds</u> | | | |
| Employee Benefits Fund | 46,075,250 | 48,077,000 | 4% |
| Fleet Services | 9,071,580 | 9,701,010 | 7% |
| Print Shop | 1,158,440 | 928,100 | (20%) |
| Self Insurance Fund/Risk Management | 69,496,100 | 72,146,420 | 4% |
| Self Insurance Fund/Sheriff | 10,351,940 | 17,766,600 | 72% |
| Total Internal Service Fund | 136,153,310 | 148,619,130 | 9% |
| <u>Enterprise Funds</u> | | | |
| Aviation | 366,812,510 | 658,488,750 | 80% |
| Resource Recovery | 180,908,270 | 194,482,730 | 8% |
| Solid Waste | 7,778,570 | 7,501,030 | (4%) |
| Port Everglades | 198,105,690 | 167,235,340 | (16%) |
| Water & Wastewater | 185,883,450 | 191,834,790 | 3% |
| Total Enterprise Funds | 939,488,490 | 1,219,542,640 | 30% |
| Total All Funds | 2,991,353,658 | 3,455,466,283 | 16% |
| Less Budgeted Transfers | (269,514,350) | (286,684,830) | 6% |
| Less Internal Service Charges | (159,365,005) | (162,605,930) | 2% |
| TOTAL ALL FUNDS (NET) | <u>\$2,562,474,303</u> | <u>\$3,006,175,523</u> | <u>17%</u> |

MILLAGE COMPARISON

| | Millage Rates | | | Ad Valorem Taxes | |
|---------------------------------------|---|--|--|-------------------------------------|--|
| | <u>FY 2005 Actual Rates</u> | <u>FY 2006 Rolled-Back Rates</u> | <u>FY 2006 Recommended Rates</u> | <u>FY 2005 Taxes Levied</u> | <u>FY 2006 Recommended Taxes</u> |
| <u>County-Wide</u> | | | | | |
| Operating | 6.1905 | 5.4672 | 5.9838 | 705,320,301 | 793,058,790 |
| Capital Outlay | 0.2926 | 0.2584 | 0.3104 | 33,337,650 | 41,136,840 |
| Subtotal | 6.4831 | 5.7256 | 6.2942 | 738,657,951 | 834,195,630 |
| Debt Service (Voted) | 0.5399 | 0.4768 | 0.4888 | 61,514,002 | 64,783,580 |
| Total County-Wide | 7.0230 | 6.2024 | 6.7830 | 800,171,953 | 898,979,210 |
| <u>Unincorporated Area</u> | | | | | |
| Municipal Service District | 2.5807 | 2.3327 | 2.5807 | 5,719,760 | 3,655,744 |
| Fire Rescue MSTU* | 2.7300 | 2.4676 | 2.7300 | 6,050,662 | 3,867,238 |
| Street Lighting District | 0.4532 | 0.3827 | 0.4532 | 505,033 | 181,950 |
| <u>Water Control Districts</u> | | | | | |
| Water Control District #2 | 0.1652 | 0.1446 | 0.1446 | 447,821 | 451,026 |
| Water Control District #3 | 0.2386 | 0.2007 | 0.2007 | 279,866 | 286,779 |
| Water Control District #4A | 0.0199 | 0.0177 | 0.0177 | 6,856 | 7,169 |
| Water Control District #4B | 0.0417 | 0.0349 | 0.0357 | 25,397 | 26,674 |
| Water Control District #4C | 0.1611 | 0.1417 | 0.1465 | 215,010 | 223,771 |
| Water Control District #4D | 0.5120 | 0.4364 | 0.4000 | 110,843 | 111,566 |
| Cocomar Water Control District | 0.1739 | 0.1502 | 0.1679 | 434,059 | 490,041 |
| <u>Taxable Value</u> | | | | <u>FY 2005</u> | <u>FY 2006</u> |
| County-wide | | | | 113,935,918,177 | 132,534,160,139 |

* An MSTU is a municipal service taxing unit.

TEN YEAR MILLAGE HISTORY

| | <u>Certified Rollback Rate</u> | <u>Adopted Millage Rate</u> |
|------------------|------------------------------------|---------------------------------|
| Fiscal Year 1996 | 7.8200 | 8.1165 |
| Fiscal Year 1997 | 7.9119 | 7.7524 |
| Fiscal Year 1998 | 7.5800 | 7.8380 |
| Fiscal Year 1999 | 7.4779 | 7.5710 |
| Fiscal Year 2000 | 7.2389 | 7.5710 |
| Fiscal Year 2001 | 7.2390 | 7.5250 |
| Fiscal Year 2002 | 7.0550 | 7.4005 |
| Fiscal Year 2003 | 6.8028 | 7.3650 |
| Fiscal Year 2004 | 6.6464 | 7.1880 |
| Fiscal Year 2005 | 6.5020 | 7.023 |
| Fiscal Year 2006 | 6.2025 | 6.7830 |

CHANGES IN AUTHORIZED POSITIONS

The following chart depicts the changes in the number of positions from fiscal year 2005 to fiscal year 2006:

Department Position Summary

| FISCAL YEAR 2006 | FY 05 Adopted Cap | FY 06 Revised | FY 06 Adopted Cap | Increase/ Decrease |
|---|----------------------|------------------|----------------------|-----------------------|
| County Commission | 130 | 130 | 130 | 0 |
| Legislative Delegation | 2 | 2 | 2 | 0 |
| Judicial | 32 | 32 | 37 | 5 |
| County Administrator | 152 | 152 | 154 | 2 |
| Aviation | 403 | 403 | 413 | 10 |
| Community Services | 2621 | 2,648 | 2,716 | 68 |
| Finance & Administrative Services | 734 | 734 | 738 | 4 |
| Human Services | 242 | 242 | 252 | 10 |
| Public Works | 1233 | 1232 | 1235 | 3 |
| Environmental Protection | 152 | 153 | 153 | 0 |
| Port Everglades | 211 | 211 | 229 | 18 |
| Urban Planning & Redevelopment | 260 | 251 | 208 | (43) |
| Boards & Agencies | 69 | 72 | 73 | 1 |
| Capital-Library Bond Program | 15 | 13 | 13 | 0 |
| Capital-Parks Bond Capital | 36 | 32 | 32 | 0 |
| Capital-Biological Res Land Preservation | 8 | 7 | 7 | 0 |
| Capital-PEConstruction Mgt/Planning | 21 | 21 | 22 | 1 |
| Capital-Planning Svcs-GIS Project | 1 | 1 | 1 | 0 |
| Capital-PW Administration | 1 | 1 | 1 | 0 |
| Total Position Cap | 6,323 | 6,337 | 6,416 | 79 |
| Elected Officials | 6,056 | 6,084 | 6,109 | 25 |
| Grant/ Other Positions | 550 | 554 | 553 | (1) |
| Total | 12,929 | 12,975 | 13,078 | 103 |

THE FISCAL YEAR 2006 BUDGET PROCESS

OPERATING

CAPITAL

January 29th

County Commission held Goal Setting and Pre-Budget Workshop.

Agencies identified needs for new facilities and infrastructure and for upgrades to existing facilities and infrastructure. Project scopes and cost estimates were developed for capital projects.

Office of Management and Budget forecasted revenues and expenditures in preparation for the budget process.

Office of Management and Budget staff analyzed capital funds to determine the funding available for the new projects.

February

County Commission participated in Goal Setting Workshop.

March

Agencies prepared budget requests.

Office of Management and Budget analyzed capital funding requests and developed recommendations for the County Administrator based on County Commission goals and priorities.

April

Office of Management and Budget analyzed budget requests and developed budget recommendations for the County Administrator based on County Commission goals and priorities.

May

County Administrator reviewed budgets and made modifications.

County Administrator reviewed recommended capital program and made modifications.

June

Office of Management and Budget drafted operating budget based on County Administrator direction.

Office of Management and Budget finalized and recommended five year Capital Program document based on County Administrator direction.

July

County Administrator transmits recommended fiscal year 2006 operating budget to the Board

County Administrator transmits recommended five year capital program to the Board.

August

Board of County Commissioners conducts budget workshops

Board of County Commission conducts capital program workshops.

September

Two public hearings are held to adopt the budget

Two public hearings are held to adopt the capital budget. The five year capital program is also approved.

GLOSSARY OF TERMS

| | |
|--------------------------------|--|
| AD VALOREM TAX: | Tax based upon the value of the property (e.g., Property Tax). |
| AGGREGATE MILLAGE RATE: | The total millage rate for all tax supported funds including County-wide funds, Municipal Service District funds, and street lighting districts, excluding voted millage or debt service. |
| APPROPRIATION: | The legal authorization given by the County Commission to make expenditures and incur obligations using county funds. |
| ASSESSED VALUATION: | The valuation of real property established by the Property Appraiser as basis for levying taxes. |
| BONDS: | Obligations to pay back a specific amount of borrowed funds plus interest payments on specific dates. |
| BUILDOUT: | A condition occurring when the maximum capacity for growth is reached. |
| CAPITAL BUDGET: | The first year of the capital program which includes capital project appropriations and the revenues required to support the projects. |
| CAPITAL OUTLAY: | Expenditures which result in the acquisition of or addition to fixed assets. |
| CAPITAL PROGRAM: | All capital expenditures planned for the next five years. The program specifies both proposed projects and the resources estimated to be available to fund projected expenditures. |
| CDBG: | Community Development Block Grant; A federal grant program allocating funds for rehabilitation and construction of housing within targeted areas, and for construction and rehabilitation of public facilities and infrastructure. |
| CONTINGENCY: | Costs which may arise as a result of unforeseen conditions. |
| DEBT SERVICE: | Payments of principal, and issuance costs associated with borrowing funds to pay for capital projects. |

DISCRETIONARY PROGRAM: A program intended to enhance the quality of life of Broward County residents or provide necessary support to other county agencies.

ENTERPRISE FUND: A fund which pays for the cost of its operations and capital improvements from user fees and does not generally receive property tax support. County enterprise funds include Water and Wastewater, Solid Waste, Aviation, and Port Everglades.

ESSENTIAL PROGRAM: A program intended to enhance the quality of life of Broward County residents or provide necessary support to other county agencies.

FISCAL YEAR: The period of time for which funds are appropriated and accounted for. The County's fiscal year begins annually on October 1st and ends on September 30th of the next calendar year.

FUND: Monies set aside and accounted for separately in order to ensure that the monies are spent for a specific purpose.

FUND BALANCE: The amount available within a fund at the close of a fiscal period which can be carried over as a revenue for the upcoming fiscal period.

GENERAL CONSTRUCTION REVENUES: The taxes, interest income, transfers, reimbursements and fund balances appropriated to support general capital projects. Projects include the acquisition, construction, maintenance, repairs and renovation of county facilities, and the acquisition of equipment. These projects typically do not have dedicated revenue sources.

GOAL STATEMENT: A clear statement delineating the purpose of the program, who the primary client is, and why the program exists.

GRANTS: Contributions or gifts of cash or other assets from another entity (e.g., government, foundation, etc.) to be used or expended for a specific purpose, activity, or facility.

HIGHLIGHTS: Brief statements summarizing a program's level of service, targeted population, impact on citizens, history, future plans, significant program activities and organizational changes.

| | |
|----------------------------------|--|
| HOMESTEAD EXEMPTION: | Deduction from the total taxable assessed value of an owner- occupied property |
| ILA CITIES: | Cities with which the County has an interlocal agreement in place. |
| IMPACT FEES: | Funds collected from a developer to fund the improvements required to serve the residents or users of the development. The county currently collects impact fees for road, park and educational improvements. |
| INFRASTRUCTURE: | The roads, equipment, facilities, and other capital improvements necessary to provide services. |
| INTEREST INCOME: | Revenues earned on cash balances within each fund. |
| MANDATED PROGRAM : | A program that Broward County must provide according to Federal or State law, a judge's order, or the Broward County Charter. |
| MILLAGE RATE: | The amount of tax levied for each \$1,000 of assessed valuation; one (1) mill equals \$1.00 of tax for each \$1,000 of "taxable value". |
| MINIMUM LEVEL OF SERVICE: | The level of resources and performance below which it is unreasonable to operate; based on demonstrated need, professional standards, impact on citizens, comparisons with similar jurisdictions, economy of scale and past history. |
| NON-AD VALOREM FINANCING: | The borrowing of funds for capital projects with the commitment to pay the debt service with revenues other than property taxes. |
| OBJECTIVE: | A clear statement of what a program is intended to achieve in the short-term, given set resources. |
| OPERATING BUDGET IMPACT: | The on-going expenses required to operate capital improvements once completed. These expenses normally include facility and equipment maintenance costs, staff and other operating expenses. |

PERFORMANCE MEASURE: A means used in evaluating programs, for justifying additional resources, improving decision-making, and communicating program accomplishments.

PRINCIPAL: The original amount borrowed through a loan, bond issue or other form of debt.

PRODUCTIVITY: A measure of the output of county programs compared to the resources invested.

| | |
|--|---|
| PROGRAM: | A program consists of clearly defined resources applied towards achieving a specific public goal. |
| PROPERTY TAXES (AD VALOREM): | A revenue that is collected on the basis of a rate applied to the taxable valuation of real property. |
| RESERVES: | An account used to earmark funds to be expended for a specific purpose in the future. |
| REVENUE: | The taxes, fees, charges, special assessments, grants and other funds collected and received by the county in order to support the services provided. |
| ROLLED BACK MILLAGE RATE: | The tax rate that will generate the same tax dollars as in the current fiscal year; based on the new tax roll exclusive of new construction. |
| SPECIAL ASSESSMENT: | A compulsory charge made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties. |
| SPEND-DOWN: | The term used to denote expenditures for capital projects over multiple fiscal years. |
| TAXABLE VALUE: | The assessed value minus exemptions, such as the Homestead Exemption, is the taxable value. This value multiplied by the millage rate equals the property tax amount. |
| TIPPING FEE: | Charge paid by users to dispose of or "tip" solid waste. |
| TRANSFERS: | Transfers of cash or other resources between funds. |
| TRANSPORTATION CONSTRUCTION REVENUES: | The gas taxes, interest income, reimbursements from other funds and fund balance appropriated to support road construction, road improvements, greenway and traffic signalization projects. |

TRUST FUND:

Fund used to account for assets held by a government for individuals, private organizations, other governments, and/or other funds.

USER CHARGES:

The payment of a fee for direct receipt of a public service by the person benefiting from the service.

**UNINCORPORATED
MUNICIPAL SERVICE
DISTRICT:**

Unincorporated areas within Broward County are within the municipal service district. Residents of the district are assessed a millage rate by the county to provide the services, which would be provided by a municipality if the areas were incorporated.