

## APPENDIX

- Broward County Demographic Data
  
- Consolidated All Funds Summary
  
- Millage Summary
  
- Ten Year Millage History
  
- Changes in Authorized Positions
  
- How the Budget Process Works
  
- Glossary of Terms

**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:

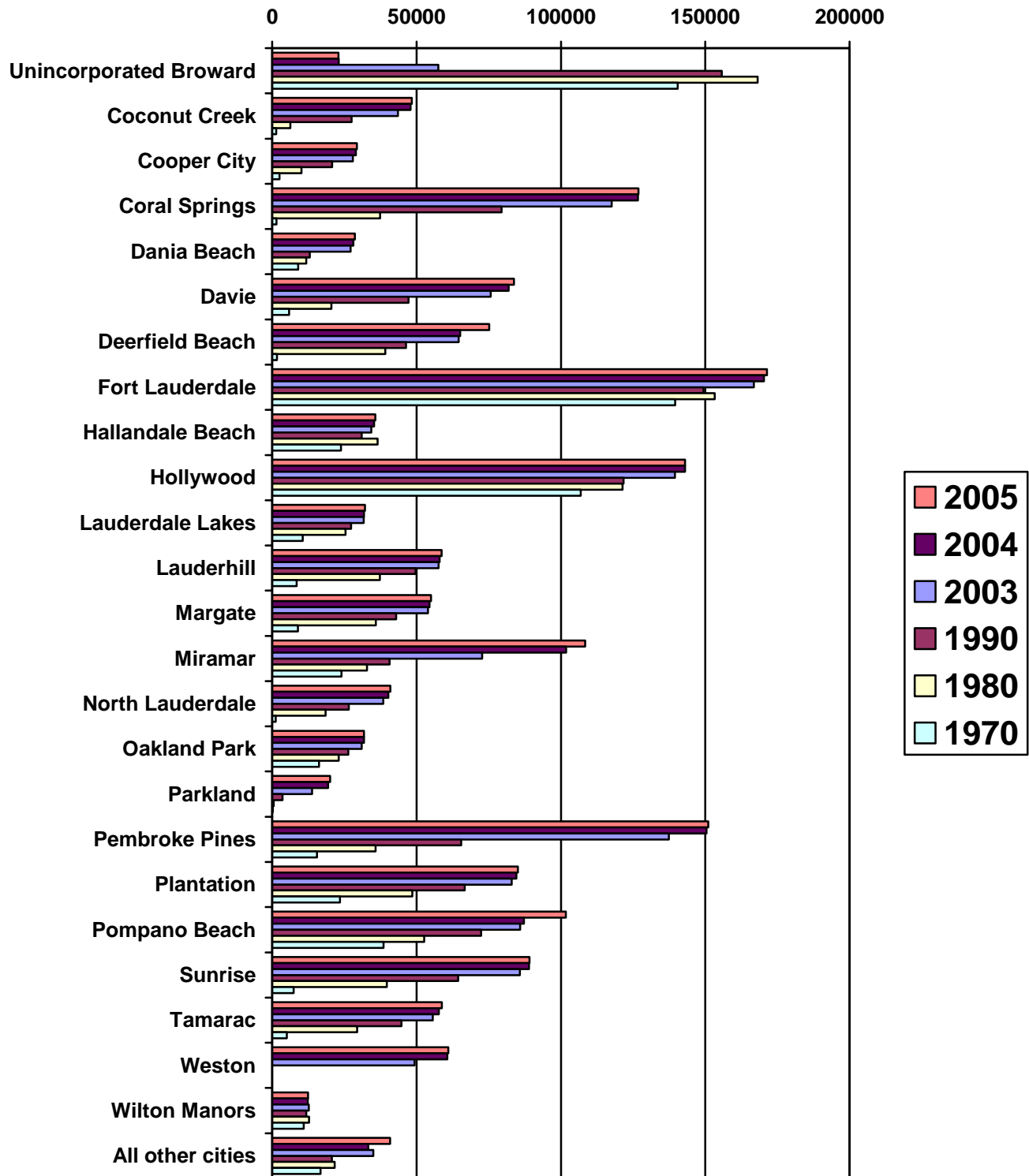
- Total 1,196 square miles
- Developable 410 square miles
- Number of Municipalities 31

**Population**

Broward County has experienced dramatic population growth between 1970 and 2006. 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 2007 population to be 1,822,032 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, Miramar, Pembroke Pines, Pompano Beach, and Sunrise. The estimated unincorporated area population for fiscal year 2007 is 13,400 due to ongoing annexation. Unincorporated areas which will be annexed on September 15, 2006 include Cooper City Enclaves, United Ranches, Rio Ranches, Pine Island Ridge, Broward Estates, and Country Acres.

# Broward County Population



**CONSOLIDATED FUND SUMMARY**

	<b><u>FY 06</u></b> <b><u>Budget</u></b>	<b><u>FY 07</u></b> <b><u>Budget</u></b>	<b>Percent</b> <b>Change</b> <b><u>(06 to</u></b> <b><u>07)</u></b>
<b><u>County-Wide</u></b>			
General	\$1,230,682,296	\$1,345,527,210	9%
County Transportation Trust	114,314,220	125,640,080	10%
Capital Outlay	173,828,840	210,424,320	21%
Debt Service	143,492,620	176,995,980	23%
<b>Total County-wide</b>	<b>1,662,317,976</b>	<b>1,858,587,590</b>	<b>12%</b>
<b><u>Unincorporated</u></b>			
Garbage Collection	8,931,290	8,949,970	0%
Municipal Service District	11,427,770	8,691,750	(24%)
Street Lighting District	363,920	284,400	(22%)
<b>Total Unincorporated</b>	<b>\$20,722,980</b>	<b>\$17,926,120</b>	<b>(13%)</b>
<b><u>Special</u></b>			
Air Special Revenue Fund	1,980,900	1,835,630	(7%)
Animal Care Spay-Neuter Trust Fund	369,710	380,000	3%
Arena Special Revenue Fund	15,948,580	19,420,490	22%
Broward Cultural Council	5,779,690	5,615,210	(3%)
Board of Rules & Appeals	2,957,890	3,291,300	11%
Building Code Services	9,212,160	14,980,700	63%
Convention Center	31,091,750	42,206,960	36%
County Department of Health Reimbursements	427,500	427,500	0%
County Records/Public Records Modernization	3,432,000	5,222,500	52%
County Records/Value Adjustment Board	692,280	752,580	9%
Court Cost Fund	1,985,520	2,375,000	20%
Court Facilities Fee Fund	5,041,300	4,482,740	(11%)
Federal & State Grants	73,657,094	75,220,969	2%
Greater Fort Lauderdale Convention and Visitor's Bureau	17,914,620	20,581,550	15%
Highway & Bridge Maintenance/Mosquito Control	37,050	37,050	0%
Homeless Services	10,176,350	10,467,690	3%
Housing Finance Fund	1,480,750	1,370,000	(7%)
Housing Finance/State Housing Initiative Partnership	4,840,890	6,249,122	29%
Judicial Technology Fee Fund	13,351,400	18,950,240	42%
Law Library	637,050	627,120	(2%)

**BROWARD COUNTY BUDGET-IN-BRIEF**

Mass Transit	128,173,530	144,590,530	13%
Business Licenses Tax Fund	1,200,000	1,236,000	3%
Parks & Recreation Florida Boater Improvement Grant	100,000	400,000	300%
Parks & Recreation Target Range	931,990	877,790	(6%)
Parks & Recreation Trust Fund	1,771,000	1,632,000	(8%)
Parks & Recreation Marine Law Enforcement	708,380	692,170	(2%)
Pay Telephone Trust Fund	2,155,000	2,190,970	2%
Pollution Recovery Trust Fund	1,385,360	2,094,950	51%
Public Art & Design Fund	22,250	24,050	8%
Sheriff - Communication/E-911	6,976,100	7,246,300	4%
Sheriff - Communications/Wireless E-911	12,261,000	12,986,210	6%
Sheriff - Fire Rescue	58,254,057	58,896,860	1%
Teen Court Fee Fund	560,500	560,500	0%
Water Control Districts	2,524,580	2,705,300	7%
Water Resource Special Purpose Fund	2,201,520	2,255,460	2%
<b>Total Special</b>	<b>420,239,751</b>	<b>472,883,441</b>	<b>13%</b>
<b><u>Internal Service Funds</u></b>			
Employee Benefits Fund	48,077,000	54,941,800	14%
Fleet Services	9,701,010	11,582,040	19%
Print Shop	928,100	728,670	(21%)
Self Insurance Fund/Risk Management	94,648,389	104,009,510	10%
Self Insurance Fund/Sheriff	17,766,600	14,631,820	(18%)
<b>Total Internal Service Fund</b>	<b>171,121,099</b>	<b>185,893,840</b>	<b>9%</b>
<b><u>Enterprise Funds</u></b>			
Aviation	658,488,750	597,692,750	(9%)
Resource Recovery	194,482,730	208,632,810	7%
Solid Waste	7,662,720	7,027,670	(8%)
Port Everglades	167,235,340	169,219,960	1%
Water & Wastewater	191,834,790	203,390,440	6%
<b>Total Enterprise Funds</b>	<b>1,219,704,330</b>	<b>1,185,963,630</b>	<b>(3%)</b>
<b>Total All Funds</b>	<b>3,494,106,136</b>	<b>3,721,254,621</b>	<b>7%</b>
Less Budgeted Transfers	(287,392,830)	(365,672,940)	27%
Less Internal Service Charges	(163,088,010)	(196,478,580)	20%
<b>TOTAL ALL FUNDS (NET)</b>	<b><u>\$3,043,625,296</u></b>	<b><u>\$3,159,103,101</u></b>	<b>4%</b>

## MILLAGE COMPARISON

	<u>Millage Rates</u>			<u>Ad Valorem Taxes</u>	
	<u>FY 2006 Actual Rates</u>	<u>FY 2007 Rolled- Back Rates</u>	<u>FY 2007 Recommended Rates</u>	<u>FY 2006 Taxes Levied</u>	<u>FY 2007 Recommended Taxes</u>
<b><u>County-Wide</u></b>					
Operating	5.9838	5.1111	5.5098	789,865,667	870,625,370
Capital Outlay	0.3104	0.2651	0.2601	40,973,011	41,100,000
<b>Subtotal</b>	<b>6.2942</b>	<b>5.3762</b>	<b>5.7699</b>	<b>830,838,678</b>	<b>911,725,370</b>
Debt Service (Voted)	0.4888	0.4175	0.4228	64,521,932	66,808,340
<b>Total County-Wide</b>	<b>6.7830</b>	<b>5.7937</b>	<b>6.1927</b>	<b>895,360,610</b>	<b>978,533,710</b>
<b><u>Unincorporated Area</u></b>					
Municipal Service District	2.5807	2.2883	2.5807	3,625,940	2,931,599
Fire Rescue MSTU*	2.7300	2.4207	2.7300	3,835,709	3,101,199
Street Lighting District	0.4532	0.3679	0.4532	181,413	185,628
<b><u>Water Control Districts</u></b>					
Water Control District #2	0.1446	0.1242	0.1446	449,820	532,218
Water Control District #3	0.2007	0.1737	0.2007	283,109	332,422
Water Control District #4A	0.0177	0.0156	0.0177	7,153	8,283
Water Control District #4B	0.0357	0.0285	0.0357	26,663	33,865
Water Control District #4C	0.1465	0.1244	0.1465	219,145	263,066
Water Control District #4D	0.4000	0.3357	0.4000	89,772	121,268
Cocomar Water Control District	0.1679	0.1446	0.1679	487,743	584,931
<b><u>Taxable Value</u></b>				<b><u>FY 2006</u></b>	<b><u>FY 2007</u></b>
County-wide				132,000,679,684	158,014,686,715

\* An MSTU is a municipal service taxing unit.

TEN YEAR MILLAGE HISTORY

	<u>Rolled-back Rate</u>	<u>Millage Rate</u>
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
Fiscal Year 2007	5.7937	6.1927

## CHANGES IN AUTHORIZED POSITIONS

The following chart depicts the changes in the number of positions from fiscal year 2006 to fiscal year 2007:

### Department Position Summary

<u>FISCAL YEAR 2007</u>	<u>FY 06 Adopted Cap</u>	<u>FY 06 Revised</u>	<u>FY 07 Recommended</u>	<u>Increase/ Decrease</u>
County Commission	133	133	133	0
Legislative Delegation	3	3	3	0
Judicial	37	37	41	4
County Administrator	154	151	154	3
Aviation	413	413	424	11
Community Services	2,719	2,719	2,860	141
Finance & Administrative Services	738	738	739	1
Human Services	255	255	260	5
Public Works & Transportation	1,236	1,236	1,235	(1)
Environmental Protection	153	156	158	2
Port Everglades	229	229	231	2
Urban Planning & Redevelopment	208	211	207	(4)
Boards & Agencies	73	73	71	(2)
Capital-Library Bond Program	13	13	8	(5)
Capital-Parks Bond Capital	32	32	16	(16)
Capital-Biological Res Land Preservation	7	7	5	(2)
Capital-PE Construction Mgt/Planning	22	22	20	(2)
Capital-Planning Services-GIS Project	1	1	0	(1)
Capital-PW Administration	1	1	0	(1)
<b>Total Position Cap</b>	<b>6,427</b>	<b>6,430</b>	<b>6,565</b>	<b>135</b>
Elected Officials	6,109	6,275	6,290	15
Grant/ Other Positions	563	565	546	(19)
<b>Total</b>	<b>13,099</b>	<b>13,270</b>	<b>13,401</b>	<b>131</b>

## THE FISCAL YEAR 2007 BUDGET PROCESS

### OPERATING

### CAPITAL

<b>January</b>	Office of Management and Budget forecasted revenues and expenditures in preparation for the budget process.	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.
<b>January- April</b>	County Commission established eight budget subcommittees to study the FY 2006 budget and develop recommendations to the full County Commission for incorporation into the FY 2007 budget. Each subcommittee held approximately three meetings over the three month period.	Office of Management and Budget staff analyzed capital funds to determine the funding available for the new projects.
<b>January 24th</b>	County Commission held Pre-Budget Workshop.	
<b>March</b>	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.
<b>April</b>	Office of Management and Budget analyzed budget requests and developed recommendations for the County Administrator based on County Commission goals and priorities.	
<b>May 8th</b>	County Commission meets as the full budget committee to review and approve recommendations of budget subcommittees.	
<b>May</b>	County Administrator reviewed Office of Management and Budget recommendations and made modifications.	County Administrator reviewed recommended capital program and made modifications.

<b>June</b>	Office of Management and Budget receives preliminary tax roll from Property Appraiser and prepares for budget workshop to obtain County Commission direction on tax policy for FY 2007 and drafts recommended operating budget document.	Office of Management and Budget finalized and recommended five year Capital Program document based on County Administrator direction.
<b>June 20th</b>	County Commission holds budget workshop and gives staff tax policy direction. Staff finalizes budget.	
<b>July</b>	County Administrator transmits recommended fiscal year 2006 operating budget to the Board	County Administrator transmits recommended five year capital program to the Board.
<b>August</b>	Board of County Commissioners conducts budget workshop to wrap-up the FY 2007 budget.	Board of County Commission conducts capital program workshop.
<b>September</b>	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

<b>AD VALOREM TAX:</b>	Tax based upon the value of the property (e.g., Property Tax).
<b>AGGREGATE MILLAGE RATE:</b>	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.
<b>APPROPRIATION:</b>	The legal authorization given by the County Commission to make expenditures and incur obligations using county funds.
<b>ASSESSED VALUATION:</b>	The valuation of real property established by the Property Appraiser as basis for levying taxes.
<b>BONDS:</b>	Obligations to pay back a specific amount of borrowed funds plus interest payments on specific dates.
<b>BUILDOUT:</b>	A condition occurring when the maximum capacity for growth is reached.
<b>CAPITAL BUDGET:</b>	The first year of the capital program which includes capital project appropriations and the revenues required to support the projects.
<b>CAPITAL OUTLAY:</b>	Expenditures which result in the acquisition of or addition to fixed assets.
<b>CAPITAL PROGRAM:</b>	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.
<b>CDBG:</b>	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.
<b>CONTINGENCY:</b>	Costs which may arise as a result of unforeseen conditions.
<b>DEBT SERVICE:</b>	Payments of principal, and issuance costs associated with borrowing funds to pay for capital projects.

<b>DISCRETIONARY PROGRAM:</b>	A program intended to enhance the quality of life of Broward County residents or provide necessary support to other county agencies.
<b>ENTERPRISE FUND:</b>	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.
<b>ESSENTIAL PROGRAM:</b>	A program intended to enhance the quality of life of Broward County residents or provide necessary support to other county agencies.
<b>FISCAL YEAR:</b>	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.
<b>FUND:</b>	Monies set aside and accounted for separately in order to ensure that the monies are spent for a specific purpose.
<b>FUND BALANCE:</b>	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.
<b>GENERAL CONSTRUCTION REVENUES:</b>	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.
<b>GOAL STATEMENT:</b>	A clear statement delineating the purpose of the program, who the primary client is, and why the program exists.
<b>GRANTS:</b>	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.
<b>HIGHLIGHTS:</b>	Brief statements summarizing a program's level of service, targeted population, impact on citizens, history, future plans, significant program activities and organizational changes.

<b>HOMESTEAD EXEMPTION:</b>	Deduction from the total taxable assessed value of an owner-occupied property
<b>ILA CITIES:</b>	Cities with which the County has an interlocal agreement in place.
<b>IMPACT FEES:</b>	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.
<b>INFLATIONARY INCREASE:</b>	An increase in the cost of a project due to the rising costs of materials and labor.
<b>INFRASTRUCTURE:</b>	The roads, equipment, facilities, and other capital improvements necessary to provide services.
<b>INTEREST INCOME:</b>	Revenues earned on cash balances within each fund.
<b>MANDATED PROGRAM:</b>	A program that Broward County must provide according to Federal or State law, a judge's order, or the Broward County Charter.
<b>MILLAGE RATE:</b>	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".
<b>MINIMUM LEVEL OF SERVICE:</b>	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.
<b>NON-AD VALOREM FINANCING:</b>	The borrowing of funds for capital projects with the commitment to pay the debt service with revenues other than property taxes.
<b>OBJECTIVE:</b>	A clear statement of what a program is intended to achieve in the short-term, given set resources.
<b>OPERATING BUDGET IMPACT:</b>	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.

<b>PERFORMANCE MEASURE:</b>	A quantitative tool used in evaluating programs, for justifying additional resources, improving decision-making, and communicating program accomplishments.
<b>PRINCIPAL:</b>	The original amount borrowed through a loan, bond issue or other form of debt.
<b>PRODUCTIVITY:</b>	A measure of the output of county programs compared to the resources invested.
<b>PROGRAM:</b>	A program consists of clearly defined resources applied towards achieving a specific public goal.
<b>PROPERTY TAXES (AD VALOREM):</b>	A revenue that is collected on the basis of a rate applied to the taxable valuation of real property.
<b>RESERVES:</b>	An account used to earmark funds to be expended for a specific purpose in the future.
<b>REVENUE:</b>	The taxes, fees, charges, special assessments, grants and other funds collected and received by the county in order to support the services provided.
<b>ROLLED BACK MILLAGE RATE:</b>	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.
<b>SPECIAL ASSESSMENT:</b>	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.
<b>SPEND-DOWN:</b>	The term used to denote expenditures for capital projects over multiple fiscal years.
<b>TAXABLE VALUE:</b>	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.

<b>TIPPING FEE:</b>	Charge paid by users to dispose of or "tip" solid waste.
<b>TRANSFERS:</b>	Transfers of cash or other resources between funds.
<b>TRANSPORTATION CONSTRUCTION REVENUES:</b>	The gas taxes, interest income, reimbursements from other funds and fund balance appropriated to support road construction, road improvements, greenway and traffic signalization projects.
<b>TRUST FUND:</b>	Fund used to account for assets held by a government for individuals, private organizations, other governments, and/or other funds.
<b>USER CHARGES:</b>	The payment of a fee for direct receipt of a public service by the person benefiting from the service.
<b>UNINCORPORATED MUNICIPAL SERVICE DISTRICT:</b>	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.