

Department

Non-Departmental

GENERAL FUND

	FY15 Actual	FY16 Revised Budget	FY17 Budget	Percent Change 2016-17	Positions	
					FY16 Budget	FY17 Budget
Non-Departmental Costs	\$131,366,001	\$295,549,140	\$314,289,360	6%	—	—
Subtotal	\$131,366,001	\$295,549,140	\$314,289,360	6%	—	—

OTHER FUNDS

	FY15 Actual	FY16 Revised Budget	FY17 Budget	Percent Change 2016-17	Positions	
					FY16 Budget	FY17 Budget
Three Cent Tourist Tax Revenue Fund	\$33,084,956	\$39,563,000	\$39,339,350	(1)%	—	—
Two Cent Tourist Tax Revenue Fund	\$26,941,258	\$24,676,250	\$26,394,800	7%	—	—
Broward Municipal Services District	\$1,228,940	\$7,953,880	\$9,146,880	15%	—	—
Street Lighting District	\$174,707	\$297,200	\$263,060	(11)%	—	—
Cocomar Water Control District	\$660,233	\$490,580	\$843,440	72%	—	—
Water Control District Two	\$401,930	\$1,457,190	\$893,720	(39)%	—	—
Water Control District Three	\$156,212	\$827,700	\$856,070	3%	—	—
Water Control District Four	\$195,557	\$835,600	\$821,290	(2)%	—	—
Subtotal	\$62,843,793	\$76,101,400	\$78,558,610	3%	—	—
Grand Total	\$194,209,794	\$371,650,540	\$392,847,970	6%	—	—

Division

Three Cent Tourist Tax Revenue Fund

SECTION SUMMARY

	FY15 Actual	FY16 Budget	FY17 Budget
Three Cent Tourist Taxes	\$33,084,956	\$39,563,000	\$39,339,350
Total	\$33,084,956	\$39,563,000	\$39,339,350

REVENUES

	FY15 Actual	FY16 Budget	FY17 Budget
Tourist Development Tax - Three Cents	\$34,931,002	\$35,940,000	\$38,640,000
Interest Earnings	\$33,800	\$20,000	\$33,000
Interest-Late Filing-Tour Dv Tx	\$24,891	\$0	\$0
Insufficient Funds Service Fees	\$1,042	\$0	\$0
Other Fines/Forfeits	\$137,451	\$0	\$0
Less 5%	\$0	(\$1,797,000)	(\$1,933,650)
Fund Balance Forward	\$4,349,000	\$5,400,000	\$2,600,000
Total	\$39,477,186	\$39,563,000	\$39,339,350

APPROPRIATIONS

	FY15 Actual	FY16 Budget	FY17 Budget
Operating Expenses	\$236,226	\$253,630	\$273,980
Transfer to Convention Center Operating	\$4,822,230	\$5,097,770	\$5,233,280
Transfer to Convention and Visitors Bureau	\$8,856,860	\$3,825,610	\$8,660,090
Transfer to Beach Capital	\$2,465,330	\$7,000,000	\$7,000,000
Transfer to Tourist Development Capital	\$16,704,310	\$23,385,990	\$18,172,000
Total	\$33,084,956	\$39,563,000	\$39,339,350

Budget Comments:

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

repairs, marketing, advertising and promoting Broward County as a tourist destination, and other tourist development capital projects.

Division

Two Cent Tourist Tax Revenue Fund

SECTION SUMMARY

	FY15 Actual	FY16 Budget	FY17 Budget
Two Cent Tourist Taxes	\$26,941,258	\$24,676,250	\$26,394,800
Total	\$26,941,258	\$24,676,250	\$26,394,800

REVENUES

	FY15 Actual	FY16 Budget	FY17 Budget
Tourist Development Tax - Two Cents	\$23,318,941	\$23,960,000	\$25,760,000
Professional Sports Franchise Sales Tax Rebate	\$2,000,004	\$2,000,000	\$2,000,000
Interest Earnings	\$22,313	\$15,000	\$24,000
Transfer from Civic Arena Debt Service	\$1,600,000	\$0	\$0
Less 5%	\$0	(\$1,298,750)	(\$1,389,200)
Total	\$26,941,258	\$24,676,250	\$26,394,800

APPROPRIATIONS

	FY15 Actual	FY16 Budget	FY17 Budget
Operating Expenses	\$176,204	\$192,290	\$200,370
Transfer to Civic Arena Debt Service	\$26,765,054	\$24,483,960	\$26,194,430
Total	\$26,941,258	\$24,676,250	\$26,394,800

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

	FY15 Actual	FY16 Budget	FY17 Budget
BMSD - Non-Departmental	\$1,228,940	\$7,953,880	\$9,146,880
Operating Division Activities	\$3,114,679	\$3,321,410	\$3,588,150
Total	\$4,343,619	\$11,275,290	\$12,735,030

REVENUES

	FY15 Actual	FY16 Budget	FY17 Budget
Current Ad Valorem Taxes	\$1,417,908	\$1,637,100	\$1,686,940
Delinquent Ad Valorem Taxes	\$136,065	\$0	\$0
Electricity - Franchise Fees	\$863,844	\$800,000	\$850,000
Electric Service Tax	\$957,214	\$940,000	\$975,000
Telecommunications Services Taxes	\$1,651,890	\$864,600	\$784,600
Business License Tax	\$11,825	\$7,500	\$10,000
State Revenue Sharing	\$234,265	\$237,690	\$246,450
Mobile Home Licenses	\$12,124	\$15,000	\$15,000
Other Fines/Forfeits	\$27,575	\$22,000	\$22,000
Interest Earnings	\$53,628	\$40,000	\$60,000
Transfer from Lot Clearing	\$14,916	\$0	\$0
Less 5%	\$0	(\$232,890)	(\$238,250)
Fund Balance Forward	\$6,129,999	\$6,700,000	\$8,000,000
Building Code Services and Zoning	\$144,778	\$150,290	\$208,290
Neighborhood Parks	\$128,064	\$94,000	\$115,000
Total	\$11,784,095	\$11,275,290	\$12,735,030

APPROPRIATIONS

	FY15 Actual	FY16 Budget	FY17 Budget
School Guards	\$25,579	\$32,500	\$32,500
Building Code Services and Zoning	\$612,831	\$703,480	\$732,210
Neighborhood Parks	\$2,476,269	\$2,585,430	\$2,823,440
Non-Departmental	\$0	\$343,940	\$50,000
Reserves	\$0	\$6,592,920	\$7,889,820
Transfers and Payments to OGA	\$1,228,940	\$1,017,020	\$1,207,060
Total	\$4,343,619	\$11,275,290	\$12,735,030

BUDGET VARIANCES

1,296,900	Increase in reserves primarily due to an increase in fund balance.
162,840	Normal Increases/Decreases
(58,190)	Personal Services
30,990	Operating Expenses
190,040	Transfers
1,459,740	TOTAL INCREASE

Section

Broward Municipal Services District

HIGHLIGHTS

<u>Broward Municipal Services District Summary of Appropriations</u>	<u>Operating Budget Page Number</u>	<u>16 Budget</u>	<u>17 Budget</u>
<u>Departmental Costs</u>			
School Guards	11-38	32,500	32,500
Code and Zoning Enforcement / BMSD Fund	7-58	703,480	732,210
Neighborhood Parks	6-24	2,585,430	2,823,440
<u>Transfers</u>			
General Fund-Administrative Costs		80,000	80,000
Water Management Special Purpose Fund		20,000	20,000
Fire Rescue		917,020	1,107,060
<u>Reserves & Non-Departmental</u>			
Reserve-County Commission		500,000	500,000
Reserve-Future CST Repayment		6,092,920	7,389,820
Non-Departmental Operating Expense		0	50,000
Salary Adjustment		343,940	0
Total		11,275,290	12,735,030

Division

Non-Departmental Costs

SECTION SUMMARY

	FY15 Actual	FY16 Revised Budget	FY17 Budget
County Administration	\$693,994	\$815,640	\$1,863,590
County Commission	\$468,017	\$489,600	\$795,000
Community Redevelopment Agencies	\$29,641,205	\$34,150,250	\$39,000,000
County Attorney	\$183,429	\$150,000	\$150,000
Human Services	\$16,126,019	\$18,206,960	\$16,305,000
Management and Budget	\$3,070,038	\$15,617,650	\$11,800,000
Transfers	\$81,183,299	\$75,104,410	\$87,638,740
Reserves	\$0	\$151,014,630	\$156,737,030
Total	\$131,366,001	\$295,549,140	\$314,289,360

APPROPRIATIONS

	FY15 Actual	FY16 Revised Budget	FY17 Budget
Personal Services	\$2,920,285	\$15,617,650	\$11,800,000
Operating Expense	\$47,262,417	\$53,812,450	\$58,113,590
Transfers	\$81,183,299	\$75,104,410	\$87,638,740
Reserves	\$0	\$151,014,630	\$156,737,030
Total	\$131,366,001	\$295,549,140	\$314,289,360

BUDGET VARIANCES

<u>County Administration</u>	
5,950	Increase in operating expenses for dues and memberships.
(150,000)	Decrease in operating expenses as the result of funding a one-time study of the consolidated dispatch operation in FY16.
242,000	Funding for a contribution to the West Park - Water Tower Park capital project.
250,000	Funding for a contribution to the Pembroke Park Preserve lighting improvement project.
100,000	Funding for a contribution to the Hallandale Beach after school program for technology.
100,000	Funding for a contribution to the Misdemeanor Drug Court program to reduce the costs to clients.
200,000	Funding for a contribution to resolve transportation issues related to booking arrestees in the Southern portion of the County.
300,000	Funding for a contribution to the Junior Achievement program.
<u>County Commission</u>	
305,400	Increase in the County contribution to the Performing Arts Center.
<u>Community Redevelopment Agencies</u>	
4,849,750	Increase in tax increment payments based on the increase in taxable values of Community Redevelopment Agencies.
<u>Human Services - Mandated Payments</u>	
(225,000)	Decrease in ill and injured arrestee payments based on an innovative cost containment contract.
200,040	Increase in County Medicaid match payments based on current estimates.
(1,877,000)	Decrease in state mandated payments to the Department of Juvenile Justice based on current estimate.
<u>Office of Management and Budget</u>	
(3,817,650)	Decrease in the retirement payouts/attrition/inflation adjustment account.

BUDGET VARIANCES

<u>Transfers</u>	
(280,740)	Decrease in the transfer to the 2002 Loan Pool as this loan was paid off in FY16.
935,160	Increase in the transfer to debt service for the 2010 Courthouse Bonds due to a reduced transfer from the Court Facilities Fee Fund.
10,144,620	Increase in the transfer to the General Capital Outlay Fund to fund increased needs within the capital program with a combination of one-time fund balance dollars (\$8,044,260) and \$2.1 million in recurring funds from the difference between the June 1 and July 1 tax roll.
145,030	Increase in the transfer to grants to fund Human Services grant match requirements.
1,696,160	Increase in the transfer to the Homeless Services Fund due to service enhancements.
(666,230)	Decrease in the transfer to the Judicial Technology Fee Fund which continues the current level of service.
444,780	Increase in the transfer to the Pay Telephone Trust Fund for increased funding for the three County Boys and Girls Clubs.
9,060	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.
112,000	Increase in the transfer to Solid Waste to fund recycling services for generally funded agencies.
(5,510)	Decrease in the transfer to the Value Adjustment Board Fund.
<u>Reserves</u>	
(461,760)	Decrease in the contingency reserve due to reallocation of funds set aside for the Charter Review Commission in FY16.
(602,010)	Decrease in the reserve for Courthouse security due to budgeting these funds directly in the Broward Sheriff's Office budget.
4,500,000	Contingency reserve established for the Transit Fund.
2,384,130	Increase in the reserve for future expenses such as the WAVE operating costs, operating costs of the new BARC facility, maintenance costs of the new public safety radio system, etc.
(97,960)	Decrease in the reserve for the Sheriff helicopter replacement based on the current reserve amount.
18,740,220	TOTAL INCREASE

Section

County Administration

HIGHLIGHTS

	FY16 Revised Budget	FY17 Budget
<u>County Administration</u>		
Interview Expense	6,520	6,520
Dues & Memberships	160,690	165,240
Legal Advertising	30,000	30,000
Contractual Services	503,160	353,160
Miscellaneous Expense	2,000	2,000
Printing Expense	14,250	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
West Park - Water Tower Park	0	242,000
Pembroke Park Preserve Lighting Improvement Project	0	250,000
Hallandale Beach After School Program	0	100,000
Misdemeanor Drug Court	0	100,000
South Satellite Booking	0	200,000
Junior Achievement	0	300,000
Total County Administration	786,620	1,833,170
<u>County Administration - Public Communications</u>		
Dues & Memberships	29,020	30,420
Total County Administration - Public Communications	29,020	30,420
<u>County Commission</u>		
Performing Arts Center	444,600	750,000
Business Travel	45,000	45,000
Total County Commission	489,600	795,000
<u>Community Redevelopment Agencies</u>		
Coral Springs Tax Refund	0	18,330
Davie Tax Refund	1,445,000	1,650,830
Deerfield Beach Tax Refund	1,132,650	1,316,860
Fort Lauderdale Tax Refund	7,047,490	8,264,800
Hallandale Tax Refund	4,199,470	4,572,330

HIGHLIGHTS

	FY16 Revised Budget	FY17 Budget
Hollywood Tax Refund	13,437,860	15,393,530
Lauderdale Lakes Tax Refund	548,470	649,260
Margate Tax Refund	1,829,960	2,048,930
Plantation Tax Refund	492,160	582,230
Pompano Tax Refund	4,017,190	4,502,900
Total Community Redevelopment Agencies	34,150,250	39,000,000
<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	2,775,000
Medicaid payments	9,706,960	9,907,000
Payment to Department of Juvenile Justice	5,400,000	3,523,000
Total Human Services	18,206,960	16,305,000
<u>Office of Management and Budget</u>		
Retirement Payouts/Attrition/Inflation Adjustment	15,617,650	11,800,000
Total Office of Management and Budget	15,617,650	11,800,000
<u>Transfers</u>		
Debt Service-2002 Loan Pool	280,740	0
Debt Service-2010 Courthouse Bonds	8,907,570	9,842,730
General Capital Outlay	21,232,650	31,377,270
Grants	1,373,240	1,518,270
Homeless Services	11,656,080	13,352,240
Judicial Technology Fee Fund	2,294,260	1,628,030
Mass Transit Operations & Paratransit	26,930,190	26,930,190
Pay Telephone Trust Fund	298,870	743,650
Permitting, Licensing and Consumer Protection	182,310	191,370
Solid Waste	88,000	200,000
Value Adjustment Board	660,500	654,990
Water and Wastewater (Water Management)	1,200,000	1,200,000
Total Transfers	75,104,410	87,638,740
<u>Reserves</u>		
Reserve-Contingency	4,785,730	4,323,970
Reserve-Courthouse Security	2,950,000	2,347,990

HIGHLIGHTS

	FY16 Revised Budget	FY17 Budget
Reserve - Consolidated Dispatch Operations	2,966,000	2,966,000
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-Public Safety Radio System Replacement Debt Service	4,100,000	4,100,000
Reserve-Transit	0	4,500,000
Reserve-Future Expenses	1,300,000	3,684,130
Reserve-Sheriff Helicopter Replacement	962,420	864,460
Total Reserves	151,014,630	156,737,030
TOTAL	295,549,140	314,289,360

APPROPRIATIONS

	FY15 Actual	FY16 Revised Budget	FY17 Budget
Total Dollars	\$131,366,004	\$295,549,140	\$314,289,360

Division

Street Lighting District

SECTION SUMMARY

	FY15 Actual	FY16 Budget	FY17 Budget
Unincorporated Street Lighting District	\$174,707	\$297,200	\$263,060
Total	\$174,707	\$297,200	\$263,060

REVENUES

	FY15 Actual	FY16 Budget	FY17 Budget
Current Ad Valorem Taxes	\$70,832	\$102,320	\$113,750
Delinquent Ad Valorem Taxes	\$20,770	\$0	\$0
Interest Earnings	\$2,133	\$0	\$0
Less 5%	\$0	(\$5,120)	(\$5,690)
Fund Balance Forward	\$308,000	\$200,000	\$155,000
Total	\$401,735	\$297,200	\$263,060

APPROPRIATIONS

	FY15 Actual	FY16 Budget	FY17 Budget
Operating Expenses	\$174,707	\$173,400	\$176,870
Reserves	\$0	\$123,800	\$86,190
Total	\$174,707	\$297,200	\$263,060

BUDGET COMMENTS

- ❖ The unincorporated Broward County Street Lighting District funds street lights within the following unincorporated 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 2017, the same rate as FY16.

Division

Cocomar Water Control District

SECTION SUMMARY

	FY15 Actual	FY16 Budget	FY17 Budget
Cocomar Water Control District	\$660,233	\$490,580	\$843,440
Total	\$660,233	\$490,580	\$843,440

REVENUES

	FY15 Actual	FY16 Budget	FY17 Budget
Current Ad Valorem Taxes	\$428,729	\$510,400	\$556,360
Delinquent Ad Valorem Taxes	\$6,738	\$0	\$0
Less 5%	\$0	(\$25,820)	(\$27,920)
Fund Balance Forward	\$652,000	\$0	\$313,000
Interest Earnings	\$5,504	\$6,000	\$2,000
Total	\$1,092,971	\$490,580	\$843,440

APPROPRIATIONS

	FY15 Actual	FY16 Budget	FY17 Budget
Operating Expenses	\$263,270	\$317,600	\$321,000
Capital Outlay	\$396,963	\$0	\$75,000
Reserves	\$0	\$172,980	\$447,440
Total	\$660,233	\$490,580	\$843,440

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.
- ❖ The overall increase in the District's budget is due to an increase in revenues and fund balance.

Division

Water Control District Two

SECTION SUMMARY

	FY15 Actual	FY16 Budget	FY17 Budget
Water Control District Two	\$401,930	\$1,457,190	\$893,720
Total	\$401,930	\$1,457,190	\$893,720

REVENUES

	FY15 Actual	FY16 Budget	FY17 Budget
Current Ad Valorem Taxes	\$364,349	\$418,620	\$445,500
Delinquent Ad Valorem Taxes	\$7,076	\$0	\$0
Less 5%	\$0	(\$21,430)	(\$22,780)
Fund Balance Forward	\$1,611,000	\$1,050,000	\$461,000
Interest Earnings	\$12,573	\$10,000	\$10,000
Total	\$1,994,998	\$1,457,190	\$893,720

APPROPRIATIONS

	FY15 Actual	FY16 Budget	FY17 Budget
Operating Expenses	\$200,944	\$236,800	\$263,800
Capital Outlay	\$200,986	\$900,000	\$100,000
Reserves	\$0	\$320,390	\$529,920
Total	\$401,930	\$1,457,190	\$893,720

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.
- ❖ The District's decrease in projected fund balance is due to a large one-time capital project in FY16.

Division

Water Control District Three

SECTION SUMMARY

	FY15 Actual	FY16 Budget	FY17 Budget
Water Control District Three	\$156,212	\$827,700	\$856,070
Total	\$156,212	\$827,700	\$856,070

REVENUES

	FY15 Actual	FY16 Budget	FY17 Budget
Current Ad Valorem Taxes	\$249,543	\$289,320	\$317,600
Delinquent Ad Valorem Taxes	\$8,634	\$0	\$0
Less 5%	\$0	(\$14,620)	(\$16,030)
Fund Balance Forward	\$554,000	\$550,000	\$551,500
Interest Earnings	\$5,004	\$3,000	\$3,000
Total	\$817,181	\$827,700	\$856,070

APPROPRIATIONS

	FY15 Actual	FY16 Budget	FY17 Budget
Operating Expenses	\$139,611	\$204,000	\$203,000
Capital Outlay	\$16,601	\$150,000	\$150,000
Reserves	\$0	\$473,700	\$503,070
Total	\$156,212	\$827,700	\$856,070

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

	FY15 Actual	FY16 Budget	FY17 Budget
Water Control District Four	\$195,557	\$835,600	\$821,290
Total	\$195,557	\$835,600	\$821,290

REVENUES

	FY15 Actual	FY16 Budget	FY17 Budget
Current Ad Valorem Taxes	\$207,584	\$243,000	\$259,960
Delinquent Ad Valorem Taxes	\$7,385	\$0	\$0
Less 5%	\$0	(\$12,400)	(\$13,170)
Fund Balance Forward	\$689,000	\$600,000	\$571,000
Interest Earnings	\$5,740	\$5,000	\$3,500
Total	\$909,709	\$835,600	\$821,290

APPROPRIATIONS

	FY15 Actual	FY16 Budget	FY17 Budget
Operating Expenses	\$101,576	\$147,000	\$157,000
Capital Outlay	\$93,981	\$200,000	\$200,000
Reserves	\$0	\$488,600	\$464,290
Total	\$195,557	\$835,600	\$821,290

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 2017 according to the following table:

	FY 2016	FY 2017
District 4A	0.0146	0.0146
District 4B	0.0318	0.0318
District 4C	0.1276	0.1276
- ❖ The District is charged for services provided by County staff, including district management, engineering, planning and aquatic weed control.