### GENERAL FUND

<table>
<thead>
<tr>
<th>Non-Departmental Costs</th>
<th>FY17 Actual</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
<th>Percent Change 2018-19</th>
<th>Positions FY18</th>
<th>Positions FY19</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$185,126,891</td>
<td>$327,758,980</td>
<td>$340,508,190</td>
<td>4%</td>
<td>—</td>
<td>—</td>
</tr>
</tbody>
</table>

| Subtotal               | $185,126,891 | $327,758,980 | $340,508,190 | 4%                     | —              | —              |

### OTHER FUNDS

<table>
<thead>
<tr>
<th>Fund</th>
<th>FY17 Actual</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
<th>Percent Change 2018-19</th>
<th>Positions FY18</th>
<th>Positions FY19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Four Cent Tourist Tax Revenue Fund</td>
<td>$38,779,904</td>
<td>$35,870,150</td>
<td>$74,299,750</td>
<td>107%</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Two Cent Tourist Tax Revenue Fund</td>
<td>$27,232,216</td>
<td>$25,525,000</td>
<td>$28,576,000</td>
<td>12%</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Broward Municipal Services District</td>
<td>$1,229,392</td>
<td>$9,701,720</td>
<td>$11,031,680</td>
<td>14%</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Street Lighting District</td>
<td>$121,665</td>
<td>$211,900</td>
<td>$256,810</td>
<td>21%</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Cocomar Water Control District</td>
<td>$254,718</td>
<td>$1,090,140</td>
<td>$1,427,240</td>
<td>31%</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Water Control District Two</td>
<td>$245,042</td>
<td>$1,361,410</td>
<td>$1,595,740</td>
<td>17%</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Water Control District Three</td>
<td>$262,303</td>
<td>$1,066,050</td>
<td>$1,183,140</td>
<td>11%</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Water Control District Four</td>
<td>$274,375</td>
<td>$808,690</td>
<td>$782,480</td>
<td>(3)%</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Subtotal</td>
<td>$68,399,615</td>
<td>$75,635,060</td>
<td>$119,152,840</td>
<td>58%</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Grand Total</td>
<td>$253,526,506</td>
<td>$403,394,040</td>
<td>$459,661,030</td>
<td>14%</td>
<td>—</td>
<td>—</td>
</tr>
</tbody>
</table>
**Four Cent Tourist Tax Revenue Fund**

**SECTION SUMMARY**

<table>
<thead>
<tr>
<th></th>
<th>FY17 Actual</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Four Cent Tourist Taxes</td>
<td>$38,779,904</td>
<td>$35,870,150</td>
<td>$74,299,750</td>
</tr>
<tr>
<td>Total</td>
<td>$38,779,904</td>
<td>$35,870,150</td>
<td>$74,299,750</td>
</tr>
</tbody>
</table>

**REVENUES**

<table>
<thead>
<tr>
<th></th>
<th>FY17 Actual</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tourist Development Tax - Four Cents</td>
<td>$37,770,115</td>
<td>$37,260,000</td>
<td>$56,000,000</td>
</tr>
<tr>
<td>Interest Earnings</td>
<td>$88,292</td>
<td>$77,000</td>
<td>$105,000</td>
</tr>
<tr>
<td>Finance Charges &amp; Penalties</td>
<td>$501,686</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Other Fines/Forfeits</td>
<td>$106,461</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Less 5%</td>
<td>$0</td>
<td>($1,866,850)</td>
<td>($2,805,250)</td>
</tr>
<tr>
<td>Fund Balance Forward</td>
<td>$3,125,000</td>
<td>$400,000</td>
<td>$21,000,000</td>
</tr>
<tr>
<td>Total</td>
<td>$41,591,554</td>
<td>$35,870,150</td>
<td>$74,299,750</td>
</tr>
</tbody>
</table>

**APPROPRIATIONS**

<table>
<thead>
<tr>
<th></th>
<th>FY17 Actual</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating Expenses</td>
<td>$269,534</td>
<td>$276,570</td>
<td>$317,730</td>
</tr>
<tr>
<td>Transfer to Convention Center Operating</td>
<td>$4,678,280</td>
<td>$5,199,990</td>
<td>$4,915,640</td>
</tr>
<tr>
<td>Transfer to Convention and Visitor’s Bureau</td>
<td>$8,660,090</td>
<td>$8,565,330</td>
<td>$7,757,840</td>
</tr>
<tr>
<td>Transfer to Beach Capital</td>
<td>$7,000,000</td>
<td>$7,000,000</td>
<td>$7,000,000</td>
</tr>
<tr>
<td>Transfer to Tourist Development Capital</td>
<td>$18,172,000</td>
<td>$14,828,260</td>
<td>$54,308,540</td>
</tr>
<tr>
<td>Total</td>
<td>$38,779,904</td>
<td>$35,870,150</td>
<td>$74,299,750</td>
</tr>
</tbody>
</table>

**BUDGET COMMENTS:**

- The Four Cent Tourist Tax Revenue Fund was established to account for funds collected to support beach renourishment, convention center operations, maintenance and repairs to the facility and to market, advertise and promote Broward County as a tourist destination.

- In January of 2018, Broward County began levying an additional one percent tax to further support the activities funded through the Tourist Development Tax program.
Two Cent Tourist Tax Revenue Fund

SECTION SUMMARY

<table>
<thead>
<tr>
<th></th>
<th>FY17 Actual</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Two Cent Tourist Taxes</td>
<td>$27,232,216</td>
<td>$25,525,000</td>
<td>$28,576,000</td>
</tr>
<tr>
<td>Total</td>
<td>$27,232,216</td>
<td>$25,525,000</td>
<td>$28,576,000</td>
</tr>
</tbody>
</table>

REVENUES

<table>
<thead>
<tr>
<th></th>
<th>FY17 Actual</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tourist Development Tax - Two Cents</td>
<td>$25,170,281</td>
<td>$24,840,000</td>
<td>$28,000,000</td>
</tr>
<tr>
<td>Professional Sports Franchise Sales Tax Rebate</td>
<td>$2,000,004</td>
<td>$2,000,000</td>
<td>$2,000,000</td>
</tr>
<tr>
<td>Interest Earnings</td>
<td>$62,475</td>
<td>$28,000</td>
<td>$80,000</td>
</tr>
<tr>
<td>Less 5%</td>
<td>$0</td>
<td>($1,343,000)</td>
<td>($1,504,000)</td>
</tr>
<tr>
<td>Total</td>
<td>$27,232,760</td>
<td>$25,525,000</td>
<td>$28,576,000</td>
</tr>
</tbody>
</table>

APPROPRIATIONS

<table>
<thead>
<tr>
<th></th>
<th>FY17 Actual</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating Expenses</td>
<td>$197,409</td>
<td>$204,030</td>
<td>$196,520</td>
</tr>
<tr>
<td>Transfer to Civic Arena Debt Service</td>
<td>$27,034,807</td>
<td>$25,320,970</td>
<td>$28,379,480</td>
</tr>
<tr>
<td>Total</td>
<td>$27,232,216</td>
<td>$25,525,000</td>
<td>$28,576,000</td>
</tr>
</tbody>
</table>

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 Four 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.
## SECTION SUMMARY

<table>
<thead>
<tr>
<th></th>
<th>FY17 Actual</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>BMSD - Non-Departmental</td>
<td>$1,229,392</td>
<td>$9,701,720</td>
<td>$11,031,680</td>
</tr>
<tr>
<td>Operating Division Activities</td>
<td>$3,609,906</td>
<td>$3,707,040</td>
<td>$3,793,080</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$4,839,298</td>
<td>$13,408,760</td>
<td>$14,824,760</td>
</tr>
</tbody>
</table>

## REVENUES

<table>
<thead>
<tr>
<th></th>
<th>FY17 Actual</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Ad Valorem Taxes</td>
<td>$1,464,603</td>
<td>$1,774,570</td>
<td>$1,932,890</td>
</tr>
<tr>
<td>Delinquent Ad Valorem Taxes</td>
<td>$90,395</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Electricity - Franchise Fees</td>
<td>$806,204</td>
<td>$800,000</td>
<td>$800,000</td>
</tr>
<tr>
<td>Electric Service Tax</td>
<td>$1,010,596</td>
<td>$975,000</td>
<td>$1,000,000</td>
</tr>
<tr>
<td>Telecommunications Services Taxes</td>
<td>$1,355,550</td>
<td>$840,900</td>
<td>$934,210</td>
</tr>
<tr>
<td>Business License Tax</td>
<td>$13,520</td>
<td>$10,000</td>
<td>$10,000</td>
</tr>
<tr>
<td>State Revenue Sharing</td>
<td>$242,109</td>
<td>$243,700</td>
<td>$261,840</td>
</tr>
<tr>
<td>Mobile Home Licenses</td>
<td>$10,082</td>
<td>$12,000</td>
<td>$11,000</td>
</tr>
<tr>
<td>Other Fines/Forfeits</td>
<td>$7,563</td>
<td>$20,000</td>
<td>$5,000</td>
</tr>
<tr>
<td>Interest Earnings</td>
<td>$114,643</td>
<td>$70,000</td>
<td>$100,000</td>
</tr>
<tr>
<td>Less 5%</td>
<td>$0</td>
<td>($245,710)</td>
<td>($261,850)</td>
</tr>
<tr>
<td>Fund Balance Forward</td>
<td>$8,544,000</td>
<td>$8,500,000</td>
<td>$9,600,000</td>
</tr>
<tr>
<td>Building Code Services and Zoning</td>
<td>$301,568</td>
<td>$240,300</td>
<td>$249,660</td>
</tr>
<tr>
<td>Neighborhood Parks</td>
<td>$178,757</td>
<td>$168,000</td>
<td>$182,010</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$14,139,590</td>
<td>$13,408,760</td>
<td>$14,824,760</td>
</tr>
</tbody>
</table>

## APPROPRIATIONS

<table>
<thead>
<tr>
<th></th>
<th>FY17 Actual</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>School Guards</td>
<td>$25,365</td>
<td>$32,500</td>
<td>$32,500</td>
</tr>
<tr>
<td>Building Code Services and Zoning</td>
<td>$705,925</td>
<td>$749,330</td>
<td>$772,610</td>
</tr>
<tr>
<td>Neighborhood Parks</td>
<td>$2,878,616</td>
<td>$2,925,210</td>
<td>$2,987,970</td>
</tr>
<tr>
<td>Non-Departmental</td>
<td>$22,332</td>
<td>$157,790</td>
<td>$238,600</td>
</tr>
<tr>
<td>Reserves</td>
<td>$0</td>
<td>$8,452,190</td>
<td>$9,778,390</td>
</tr>
<tr>
<td>Transfers and Payments to OGA</td>
<td>$1,207,060</td>
<td>$1,091,740</td>
<td>$1,014,690</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$4,839,298</td>
<td>$13,408,760</td>
<td>$14,824,760</td>
</tr>
</tbody>
</table>
### BUDGET VARIANCES

<table>
<thead>
<tr>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,326,200</td>
<td>Increase in reserves primarily due to an increase in fund balance.</td>
</tr>
<tr>
<td>89,800</td>
<td>Normal Increases/Decreases</td>
</tr>
<tr>
<td>194,060</td>
<td>Personal Services</td>
</tr>
<tr>
<td>2,140</td>
<td>Operating Expenses</td>
</tr>
<tr>
<td>(29,350)</td>
<td>Capital Expenses</td>
</tr>
<tr>
<td>(77,050)</td>
<td>Transfers</td>
</tr>
<tr>
<td>1,416,000</td>
<td>TOTAL INCREASE</td>
</tr>
</tbody>
</table>
## Broward Municipal Services District Summary of Appropriations

<table>
<thead>
<tr>
<th>Departmental Costs</th>
<th>Operating Budget Page Number</th>
<th>18 Budget</th>
<th>19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>School Guards</td>
<td>11-37</td>
<td>32,500</td>
<td>32,500</td>
</tr>
<tr>
<td>Code and Zoning Enforcement / BMSD Fund</td>
<td>7-57</td>
<td>749,330</td>
<td>772,610</td>
</tr>
<tr>
<td>Neighborhood Parks</td>
<td>6-22</td>
<td>2,925,210</td>
<td>2,987,970</td>
</tr>
</tbody>
</table>

### Transfers

<table>
<thead>
<tr>
<th>Transfers</th>
<th>18 Budget</th>
<th>19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund-Administrative Costs</td>
<td>80,000</td>
<td>80,000</td>
</tr>
<tr>
<td>Water Management Special Purpose Fund</td>
<td>20,000</td>
<td>20,000</td>
</tr>
<tr>
<td>Fire Rescue</td>
<td>991,740</td>
<td>914,690</td>
</tr>
</tbody>
</table>

### Reserves & Non-Departmental

<table>
<thead>
<tr>
<th>Reserves &amp; Non-Departmental</th>
<th>18 Budget</th>
<th>19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reserve-County Commission</td>
<td>500,000</td>
<td>500,000</td>
</tr>
<tr>
<td>Reserve-Future CST Repayment</td>
<td>4,000,000</td>
<td>4,400,000</td>
</tr>
<tr>
<td>Reserve-Emergencies and Cash Flow</td>
<td>3,952,190</td>
<td>4,878,390</td>
</tr>
<tr>
<td>Non-Departmental Operating Expense</td>
<td>77,370</td>
<td>77,370</td>
</tr>
<tr>
<td>Salary Adjustment</td>
<td>80,420</td>
<td>161,230</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>13,408,760</strong></td>
<td><strong>14,824,760</strong></td>
</tr>
</tbody>
</table>
### SECTION SUMMARY

<table>
<thead>
<tr>
<th>Division</th>
<th>FY17 Actual</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Administration</td>
<td>$2,637,753</td>
<td>$846,170</td>
<td>$2,115,930</td>
</tr>
<tr>
<td>County Commission</td>
<td>$34,467</td>
<td>$45,000</td>
<td>$90,000</td>
</tr>
<tr>
<td>Community Redevelopment Agencies</td>
<td>$38,903,218</td>
<td>$43,300,000</td>
<td>$47,500,000</td>
</tr>
<tr>
<td>County Attorney</td>
<td>$212,439</td>
<td>$150,000</td>
<td>$150,000</td>
</tr>
<tr>
<td>Human Services</td>
<td>$16,208,803</td>
<td>$16,575,000</td>
<td>$17,375,000</td>
</tr>
<tr>
<td>Management and Budget</td>
<td>$2,413,671</td>
<td>$12,300,000</td>
<td>$12,928,800</td>
</tr>
<tr>
<td>Transfers</td>
<td>$124,716,540</td>
<td>$107,318,140</td>
<td>$102,264,450</td>
</tr>
<tr>
<td>Reserves</td>
<td>$0</td>
<td>$147,224,670</td>
<td>$158,084,010</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$185,126,891</strong></td>
<td><strong>$327,758,980</strong></td>
<td><strong>$340,508,190</strong></td>
</tr>
</tbody>
</table>

### APPROPRIATIONS

<table>
<thead>
<tr>
<th>Division</th>
<th>FY17 Actual</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>$2,413,671</td>
<td>$11,800,000</td>
<td>$11,940,000</td>
</tr>
<tr>
<td>Operating Expense</td>
<td>$57,996,680</td>
<td>$61,416,170</td>
<td>$68,219,730</td>
</tr>
<tr>
<td>Transfers</td>
<td>$124,716,540</td>
<td>$107,318,140</td>
<td>$102,264,450</td>
</tr>
<tr>
<td>Reserves</td>
<td>$0</td>
<td>$147,224,670</td>
<td>$158,084,010</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$185,126,891</strong></td>
<td><strong>$327,758,980</strong></td>
<td><strong>$340,508,190</strong></td>
</tr>
</tbody>
</table>
## BUDGET VARIANCES

<table>
<thead>
<tr>
<th><strong>County Administration</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>9,760</td>
<td>Increase in operating expenses for increases relating to County-wide memberships.</td>
</tr>
<tr>
<td>30,000</td>
<td>Increase in operating expenses due to increased number of workshops, seminars, meetings and sponsored events.</td>
</tr>
<tr>
<td>(10,000)</td>
<td>Decrease in operating expenses for communications publications as these are budgeted within the program areas.</td>
</tr>
<tr>
<td>140,000</td>
<td>Increase in personal services expenses to establish an Intern/Apprenticeship Program in County Administration.</td>
</tr>
<tr>
<td>900,000</td>
<td>Increase in operating expenses for Community Initiatives.</td>
</tr>
<tr>
<td>200,000</td>
<td>One-time contribution to the Junior Achievement program.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>County Commission</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>45,000</td>
<td>Increase in operating expenses for travel costs relating to Commission-approved travel on behalf of the Board.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Community Redevelopment Agencies</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>4,200,000</td>
<td>Increase in tax increment payments primarily based on the increase in taxable values of Community Redevelopment Agencies.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Human Services - Mandated Payments</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>500,000</td>
<td>Increase in County Medicaid match payments based on current estimates.</td>
</tr>
<tr>
<td>300,000</td>
<td>Increase in state mandated payments to the Department of Juvenile Justice based on current estimate.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Office of Management and Budget</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>610,000</td>
<td>Increase in operating expenses to increase the allocation for Non-Profit grants.</td>
</tr>
<tr>
<td>18,800</td>
<td>Reallocation of cost allocation consultant funding from Finance and Administrative Services Assigned Costs.</td>
</tr>
</tbody>
</table>
### BUDGET VARIANCES

#### Transfers

<table>
<thead>
<tr>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1,099,890)</td>
<td>Decrease in the transfer to debt service for the 2010 Courthouse Bonds due to refinancing of the bonds.</td>
</tr>
<tr>
<td>(15,000,000)</td>
<td>Decrease in the transfer to the Affordable Housing Fund as these funds are now budgeted in the Affordable Housing Capital Program.</td>
</tr>
<tr>
<td>198,000</td>
<td>Establishing a new transfer to the Court Cost Fund due to declining revenues in that fund in order to maintain service levels.</td>
</tr>
<tr>
<td>591,920</td>
<td>Increase in the transfer to the Homeless Services Fund to maintain service levels.</td>
</tr>
<tr>
<td>770,450</td>
<td>Increase in the transfer to the Judicial Technology Fee Fund which continues the current level of service.</td>
</tr>
<tr>
<td>9,491,550</td>
<td>Net increase in the transfer to the Transit Operations Fund due to increased paratransit costs and declining revenues.</td>
</tr>
<tr>
<td>62,530</td>
<td>Increase in the transfer to the Pay Telephone Trust Fund to maintain current Boys and Girls Club service levels at the County clubs.</td>
</tr>
<tr>
<td>(77,710)</td>
<td>Decrease 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.</td>
</tr>
<tr>
<td>9,460</td>
<td>Increase in the transfer to the Value Adjustment Board Fund to maintain current service levels.</td>
</tr>
</tbody>
</table>

#### Reserves

<table>
<thead>
<tr>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>(250,000)</td>
<td>Decrease in the contingency reserve for a one-time contribution to the Junior Achievement program ($200,000) and a one-time contribution for the Florida International Trade &amp; Cultural Expo (FITCE) conference.</td>
</tr>
<tr>
<td>11,000,000</td>
<td>Increase relating to the second year of a three-year process to establish a reserve for the 2018 Additional Homestead Exemption initiative on the November 2018 ballot.</td>
</tr>
<tr>
<td>(1,200,000)</td>
<td>Reallocation of Courthouse Security reserve funds to the other non-departmental reserves.</td>
</tr>
<tr>
<td>750,000</td>
<td>Establish a reserve for emergency preparedness and shelter operations.</td>
</tr>
<tr>
<td>(1,097,810)</td>
<td>Decrease in the reserve for future expenses due to the cancellation of the WAVE streetcar project.</td>
</tr>
<tr>
<td>900,000</td>
<td>Increase in the reserve for generally funded debt service needs to continue the phase-in of the debt service for the planned Medical Examiner/Crime Lab project.</td>
</tr>
<tr>
<td>(250,000)</td>
<td>Reserve for homeless programs is reallocated to the Human Services department to provide funds to support the current collaborative process with the business community.</td>
</tr>
<tr>
<td>1,250,000</td>
<td>Establish a reserve for the impact of the amendment to the living wage ordinance.</td>
</tr>
<tr>
<td>(374,210)</td>
<td>Decrease in the reserve for revenue fluctuations.</td>
</tr>
<tr>
<td>131,360</td>
<td>Increase in the reserve for Sheriff helicopter replacement based on a portion of prior year collections of unclaimed bond revenues.</td>
</tr>
<tr>
<td>12,749,210</td>
<td>TOTAL INCREASE</td>
</tr>
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</table>

Broward County, Florida - Fiscal Year 2019 Adopted Operating Budget
### County Administration

<table>
<thead>
<tr>
<th>Highlights</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Interview Expense</strong></td>
<td>6,520</td>
<td>6,520</td>
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<tr>
<td><strong>Dues &amp; Memberships</strong></td>
<td>165,240</td>
<td>175,000</td>
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<tr>
<td><strong>Legal Advertising</strong></td>
<td>30,000</td>
<td>30,000</td>
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<tr>
<td><strong>Contractual Services</strong></td>
<td>353,160</td>
<td>353,160</td>
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<tr>
<td><strong>Miscellaneous Expense</strong></td>
<td>2,000</td>
<td>2,000</td>
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<tr>
<td><strong>Printing Expense</strong></td>
<td>14,250</td>
<td>14,250</td>
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<tr>
<td><strong>Employee Suggestion Program</strong></td>
<td>2,000</td>
<td>2,000</td>
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<tr>
<td><strong>Administrative Expense</strong></td>
<td>50,000</td>
<td>80,000</td>
</tr>
<tr>
<td><strong>Moving Expense</strong></td>
<td>8,000</td>
<td>8,000</td>
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<tr>
<td><strong>Communications Publications</strong></td>
<td>10,000</td>
<td>0</td>
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<tr>
<td><strong>Intern/Apprenticeship Program</strong></td>
<td>0</td>
<td>140,000</td>
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<tr>
<td><strong>South Satellite Booking</strong></td>
<td>200,000</td>
<td>200,000</td>
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<tr>
<td><strong>South Florida Rehab and Emergency Support Team</strong></td>
<td>5,000</td>
<td>5,000</td>
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<tr>
<td><strong>Community Initiatives</strong></td>
<td>0</td>
<td>900,000</td>
</tr>
<tr>
<td><strong>Junior Achievement</strong></td>
<td>0</td>
<td>200,000</td>
</tr>
<tr>
<td><strong>Total County Administration</strong></td>
<td>846,170</td>
<td>2,115,930</td>
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### County Commission

<table>
<thead>
<tr>
<th>Highlights</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Business Travel</strong></td>
<td>45,000</td>
<td>90,000</td>
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<tr>
<td><strong>Total County Commission</strong></td>
<td>45,000</td>
<td>90,000</td>
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### Community Redevelopment Agencies

<table>
<thead>
<tr>
<th>Highlights</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
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<tbody>
<tr>
<td><strong>Coral Springs Tax Refund</strong></td>
<td>80,860</td>
<td>111,200</td>
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<tr>
<td><strong>Davie Tax Refund</strong></td>
<td>1,881,070</td>
<td>2,070,200</td>
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<tr>
<td><strong>Deerfield Beach Tax Refund</strong></td>
<td>1,474,430</td>
<td>1,674,700</td>
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<tr>
<td><strong>Fort Lauderdale Tax Refund</strong></td>
<td>9,032,570</td>
<td>10,200,500</td>
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<tr>
<td><strong>Hallandale Tax Refund</strong></td>
<td>5,090,960</td>
<td>5,579,800</td>
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<tr>
<td><strong>Hollywood Tax Refund</strong></td>
<td>16,761,170</td>
<td>17,818,900</td>
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<tr>
<td><strong>Lauderdale Lakes Tax Refund</strong></td>
<td>826,580</td>
<td>934,000</td>
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<tr>
<td><strong>Margate Tax Refund</strong></td>
<td>2,425,030</td>
<td>2,663,900</td>
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<tr>
<td><strong>Plantation Tax Refund</strong></td>
<td>662,550</td>
<td>746,800</td>
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<td><strong>Pompano Tax Refund</strong></td>
<td>5,064,780</td>
<td>5,700,000</td>
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<td><strong>Total Community Redevelopment Agencies</strong></td>
<td>43,300,000</td>
<td>47,500,000</td>
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## Highlights

<table>
<thead>
<tr>
<th></th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
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</thead>
<tbody>
<tr>
<td><strong>County Attorney</strong></td>
<td></td>
<td></td>
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<tr>
<td>Commissions &amp; Fees</td>
<td>150,000</td>
<td>150,000</td>
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<tr>
<td>Total County Attorney</td>
<td>150,000</td>
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<td><strong>Human Services - Mandated Payments</strong></td>
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<tr>
<td>Healthcare Responsibility Act payments</td>
<td>100,000</td>
<td>100,000</td>
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<tr>
<td>Ill and Injured Arrestee payments</td>
<td>2,775,000</td>
<td>2,775,000</td>
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<tr>
<td>Medicaid payments</td>
<td>10,000,000</td>
<td>10,500,000</td>
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<tr>
<td>Payment to Department of Juvenile Justice</td>
<td>3,700,000</td>
<td>4,000,000</td>
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<tr>
<td>Total Human Services</td>
<td>16,575,000</td>
<td>17,375,000</td>
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<tr>
<td><strong>Office of Management and Budget</strong></td>
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<tr>
<td>Retirement Payouts/Attrition/Inflation Adjustment</td>
<td>11,800,000</td>
<td>11,800,000</td>
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<tr>
<td>Non-Profit Agencies’ Allocation</td>
<td>500,000</td>
<td>1,110,000</td>
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<tr>
<td>Cost Allocation Consultant</td>
<td>0</td>
<td>18,800</td>
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<td>Total Office of Management and Budget</td>
<td>12,300,000</td>
<td>12,928,800</td>
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<tr>
<td><strong>Transfers</strong></td>
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<tr>
<td>Debt Service-2010 Courthouse Bonds</td>
<td>9,899,890</td>
<td>8,800,000</td>
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<tr>
<td>General Capital Outlay</td>
<td>24,200,000</td>
<td>24,200,000</td>
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<tr>
<td>Grants</td>
<td>1,600,000</td>
<td>1,600,000</td>
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<tr>
<td>Affordable Housing</td>
<td>15,000,000</td>
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<tr>
<td>Court Cost Fund</td>
<td>0</td>
<td>198,000</td>
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<tr>
<td>Homeless Services</td>
<td>13,693,570</td>
<td>14,285,490</td>
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<td>Judicial Technology Fee Fund</td>
<td>1,629,550</td>
<td>2,400,000</td>
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<tr>
<td>Transit Operations &amp; Paratransit</td>
<td>37,989,050</td>
<td>47,480,600</td>
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<tr>
<td>Pay Telephone Trust Fund</td>
<td>1,149,390</td>
<td>1,211,920</td>
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<td>Permitting, Licensing and Consumer Protection</td>
<td>99,280</td>
<td>21,570</td>
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<td>Solid Waste</td>
<td>200,000</td>
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<td>Value Adjustment Board</td>
<td>657,410</td>
<td>666,870</td>
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<tr>
<td>Water and Wastewater (Water Management)</td>
<td>1,200,000</td>
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<tr>
<td>Total Transfers</td>
<td>107,318,140</td>
<td>102,264,450</td>
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<tr>
<td><strong>Reserves (Non-recurring reserves)</strong></td>
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<tr>
<td>Reserve-Contingency *</td>
<td>4,323,970</td>
<td>4,073,970</td>
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<tr>
<td>Reserve - Constitutional Amendment</td>
<td>11,000,000</td>
<td>22,000,000</td>
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<tr>
<td>Reserve-Courthouse Security</td>
<td>1,200,000</td>
<td>0</td>
</tr>
<tr>
<td>Reserve-Economic Development Initiatives *</td>
<td>5,850,480</td>
<td>5,850,480</td>
</tr>
<tr>
<td>Reserve-Emergencies and Cash Flow *</td>
<td>106,000,000</td>
<td>106,000,000</td>
</tr>
</tbody>
</table>
## Highlights

<table>
<thead>
<tr>
<th>Description</th>
<th>FY17 Actual</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reserve-Emergency Preparedness and Shelters</td>
<td>0</td>
<td>750,000</td>
<td></td>
</tr>
<tr>
<td>Reserve-FRS Increases *</td>
<td>3,100,000</td>
<td>3,100,000</td>
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</tr>
<tr>
<td>Reserve-Fuel Increases *</td>
<td>3,000,000</td>
<td>3,000,000</td>
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<tr>
<td>Reserve-Future Expenses</td>
<td>2,097,810</td>
<td>1,000,000</td>
<td></td>
</tr>
<tr>
<td>Reserve-Generally Funded Debt Service Needs</td>
<td>4,100,000</td>
<td>5,000,000</td>
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<tr>
<td>Reserve-Grant Match *</td>
<td>1,000,000</td>
<td>1,000,000</td>
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</tr>
<tr>
<td>Reserve-Homeless</td>
<td>250,000</td>
<td>0</td>
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</tr>
<tr>
<td>Reserve-Living Wage</td>
<td>0</td>
<td>1,250,000</td>
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<tr>
<td>Reserve/Parental Leave</td>
<td>275,000</td>
<td>275,000</td>
<td></td>
</tr>
<tr>
<td>Reserve-Revenue Fluctuations</td>
<td>4,061,110</td>
<td>3,686,900</td>
<td></td>
</tr>
<tr>
<td>Reserve-Sheriff Helicopter Replacement *</td>
<td>966,300</td>
<td>1,097,660</td>
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</tr>
<tr>
<td>Total Reserves</td>
<td>147,224,670</td>
<td>158,084,010</td>
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</tr>
<tr>
<td>TOTAL</td>
<td>327,758,980</td>
<td>340,508,190</td>
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</tbody>
</table>

## Appropriations

<table>
<thead>
<tr>
<th>Description</th>
<th>FY17 Actual</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Dollars</td>
<td>$185,126,891</td>
<td>$327,758,980</td>
<td>$340,508,190</td>
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</table>
**SECTION SUMMARY**

<table>
<thead>
<tr>
<th></th>
<th>FY17 Actual</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unincorporated Street Lighting District</td>
<td>$121,665</td>
<td>$211,900</td>
<td>$256,810</td>
</tr>
<tr>
<td>Total</td>
<td>$121,665</td>
<td>$211,900</td>
<td>$256,810</td>
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</tbody>
</table>

**REVENUES**

<table>
<thead>
<tr>
<th></th>
<th>FY17 Actual</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Ad Valorem Taxes</td>
<td>$100,241</td>
<td>$128,320</td>
<td>$144,010</td>
</tr>
<tr>
<td>Delinquent Ad Valorem Taxes</td>
<td>$10,854</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Interest Earnings</td>
<td>$2,035</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Less 5%</td>
<td>$0</td>
<td>($6,420)</td>
<td>($7,200)</td>
</tr>
<tr>
<td>Fund Balance Forward</td>
<td>$158,000</td>
<td>$90,000</td>
<td>$120,000</td>
</tr>
<tr>
<td>Total</td>
<td>$271,130</td>
<td>$211,900</td>
<td>$256,810</td>
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</table>

**APPROPRIATIONS**

<table>
<thead>
<tr>
<th></th>
<th>FY17 Actual</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating Expenses</td>
<td>$121,665</td>
<td>$197,510</td>
<td>$149,790</td>
</tr>
<tr>
<td>Reserves</td>
<td>$0</td>
<td>$14,390</td>
<td>$107,020</td>
</tr>
<tr>
<td>Total</td>
<td>$121,665</td>
<td>$211,900</td>
<td>$256,810</td>
</tr>
</tbody>
</table>

**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 2019, the same rate as FY18.
- The overall increase in the District’s budget is due to an increase in revenues and fund balance.
SECTION SUMMARY

<table>
<thead>
<tr>
<th></th>
<th>FY17 Actual</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cocomar Water Control District</td>
<td>$254,718</td>
<td>$1,090,140</td>
<td>$1,427,240</td>
</tr>
<tr>
<td>Total</td>
<td>$254,718</td>
<td>$1,090,140</td>
<td>$1,427,240</td>
</tr>
</tbody>
</table>

REVENUES

<table>
<thead>
<tr>
<th></th>
<th>FY17 Actual</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Ad Valorem Taxes</td>
<td>$522,844</td>
<td>$616,200</td>
<td>$651,250</td>
</tr>
<tr>
<td>Delinquent Ad Valorem Taxes</td>
<td>$7,150</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Reimbursement-Other</td>
<td>$17,227</td>
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<td>$0</td>
</tr>
<tr>
<td>Less 5%</td>
<td>$0</td>
<td>($31,060)</td>
<td>($33,010)</td>
</tr>
<tr>
<td>Fund Balance Forward</td>
<td>$355,000</td>
<td>$500,000</td>
<td>$800,000</td>
</tr>
<tr>
<td>Interest Earnings</td>
<td>$7,889</td>
<td>$5,000</td>
<td>$9,000</td>
</tr>
<tr>
<td>Total</td>
<td>$910,110</td>
<td>$1,090,140</td>
<td>$1,427,240</td>
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APPROPRIATIONS

<table>
<thead>
<tr>
<th></th>
<th>FY17 Actual</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating Expenses</td>
<td>$166,678</td>
<td>$241,000</td>
<td>$393,000</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>$88,040</td>
<td>$170,000</td>
<td>$120,000</td>
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<tr>
<td>Reserves</td>
<td>$0</td>
<td>$679,140</td>
<td>$914,240</td>
</tr>
<tr>
<td>Total</td>
<td>$254,718</td>
<td>$1,090,140</td>
<td>$1,427,240</td>
</tr>
</tbody>
</table>

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 Palm Beach County Line 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.
Broward County, Florida - Fiscal Year 2019 Adopted Operating Budget
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.

The overall increase in the District's budget is due to an increase in revenues and fund balance.
Water Control District Four

SECTION SUMMARY

<table>
<thead>
<tr>
<th></th>
<th>FY17 Actual</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water Control District Four</td>
<td>$274,375</td>
<td>$808,690</td>
<td>$782,480</td>
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<tr>
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<td>$274,375</td>
<td>$808,690</td>
<td>$782,480</td>
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REVENUES

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<thead>
<tr>
<th></th>
<th>FY17 Actual</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Ad Valorem Taxes</td>
<td>$241,249</td>
<td>$275,830</td>
<td>$289,350</td>
</tr>
<tr>
<td>Delinquent Ad Valorem Taxes</td>
<td>$5,489</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Less 5%</td>
<td>$0</td>
<td>($14,140)</td>
<td>($14,870)</td>
</tr>
<tr>
<td>Fund Balance Forward</td>
<td>$622,000</td>
<td>$540,000</td>
<td>$500,000</td>
</tr>
<tr>
<td>Interest Earnings</td>
<td>$8,954</td>
<td>$7,000</td>
<td>$8,000</td>
</tr>
<tr>
<td>Total</td>
<td>$877,692</td>
<td>$808,690</td>
<td>$782,480</td>
</tr>
</tbody>
</table>

APPROPRIATIONS

<table>
<thead>
<tr>
<th></th>
<th>FY17 Actual</th>
<th>FY18 Budget</th>
<th>FY19 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating Expenses</td>
<td>$227,933</td>
<td>$278,000</td>
<td>$322,100</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>$46,442</td>
<td>$65,000</td>
<td>$20,000</td>
</tr>
<tr>
<td>Reserves</td>
<td>$0</td>
<td>$465,690</td>
<td>$440,380</td>
</tr>
<tr>
<td>Total</td>
<td>$274,375</td>
<td>$808,690</td>
<td>$782,480</td>
</tr>
</tbody>
</table>

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.
- The District is charged for services provided by County staff, including district management, engineering, planning and aquatic weed control.
- The overall decrease in the District's budget is due to a decrease in fund balance.

- Sub-districts 4A, 4B and 4C will charge millage rates in fiscal year 2019 according to the following table:

<table>
<thead>
<tr>
<th></th>
<th>FY 2018</th>
<th>FY 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>District 4A</td>
<td>0.0146</td>
<td>0.0146</td>
</tr>
<tr>
<td>District 4B</td>
<td>0.0318</td>
<td>0.0318</td>
</tr>
<tr>
<td>District 4C</td>
<td>0.1276</td>
<td>0.1276</td>
</tr>
</tbody>
</table>