Board of County Commissioners
FY27 Budget Workshop

August 25, 2026

FY27-31 Recommended Surtax Program

Surtax Overview

- Surtax revenue is programmed for enhancing and expansion of the highway network and mobility options such as transit.
- Surtax revenue is budgeted in FY27 reflecting a 1% increase over the FY26 forecast.
- Oversight Board discussed project recommendations on August 14th, 2026.

Oversight Board FY 2027 and Five-Year Plan

- The Oversight Board reviewed FY 2027 proposed eligible projects and expenditures of $1,291.1M for Transit, Municipal, Supportive Services, and Public Works
  - $111.3M for Public Works Capital
  - $26.4M for Transit Capital
  - $246.3M for Transitways Capital
  - $135.5M for Transit Infrastructure
  - $75M for Regional Transportation Capital
  - $181.2M Transfer for Transit Operating
  - $453.2M for Commuter Rail South
  - $15M for Community Shuttle Program
  - $40.7M for Municipal Projects
  - $6.5M for Support Services

- The Oversight Board reviewed the proposed eligible projects and proposed expenditures outlined in the County's Recommended Capital Budget for FYs 2027-2031
  - A. Broward County Public Works Department
  - B. Broward County Transportation Department
  - C. Municipal Projects

Surtax Tax Revenues

	FY27 Proposed (millions)	FY28 Proposed (millions)	F29 Proposed (millions)	FY30 Proposed (millions)	FY31 Proposed (millions)
Surtax Revenue	$495.8	$509.2	$522.9	$537.1	$551.6
Interest Earnings	$100.0	$80.0	$65.0	$50.0	$35.0
Less 5%	($29.8)	($29.5)	($29.4)	($29.4)	($29.3)
Total	$566.0	$559.7	$558.5	$557.7	$557.3

- Surtax revenues are generated based on an additional one percent sales tax. The County receives monthly distributions, and a quarterly reconciliation from the State Department of Revenue.
- Surtax revenues can be spent or allocated for eligible transportation uses as enumerated under Florida Statute 212.055.
- Surtax revenue estimates are typically based on the State of Florida Local Government Financial Information Handbook, for which the data is prepared by the Florida Legislature's Office of Economic and Demographic Research (EDR).
- Revenues in FY27 are estimated to be a 1% increase compared to the EDR forecast for FY26.
- For FY28-31, a 2.7% revenue inflator is used to project future proceeds in the five-year program.

5 Year Surtax Plan for FY27-31

Program	FY27-31 Amount (millions)	Notes
Surtax Revenue	$2,799.2	Surtax sales tax revenue and interest earnings budgeted at 95% per State statutes
Non-Local Funding	$1,354.5	Estimated non-local funding such as federal and state grants in FY27-29
Fund Balance	$838.8	Projected one-time fund balance carried forward in FY27 for projects in this program
Transit Capital	$2,394.2	Includes vehicles (fixed route buses and paratransit vehicles), PREMO, and infrastructure projects
Public Works	$430.5	Capital projects include Road Capacity Expansion, Fiber Optics, Adaptive Signal, Bridges etc.
Municipal	$267.6	Includes Municipal Projects and Municipal Community Shuttle (details next slide)
Broward Commuter Rail South	$453.2	BCR South cost increase assumes Federal cost sharing and increase in local cost sharing
Operating	$64.9	MAP Admin, OESBD, Public Works, County Attorney, County Auditor, Transportation Sensor Network Program and cost allocation (details next slide)
Transit Operating	$1,001.2	Transfer to Transit operating fund
Regional Transportation	$375.0	Future transportation initiatives to include other major projects and components
Reserves	$5.9	Reserves for future projects

Surtax Operating Appropriations

Program	FY27 (millions)	FY28 (millions)	FY29 (millions)	FY30 (millions)	FY31 (millions)	Notes
MAP Admin and Other Operating	$5.5	$5.7	$5.8	$6.0	$6.2	An incremental increase is budgeted based on existing personnel and expenditures
Transportation Sensor Network Program	$1.0	$1.0	$1.0	$1.1	$1.1	Program to monitor and address real-time roadway impacts in Broward County
Transit	$181.2	$190.2	$199.8	$209.7	$220.2	Transfer to Transit operating fund
Municipal Projects	$40.7	$43.7	$31.9	$33.3	$34.7	Municipal categories combined are 10% or more of the projected Surtax revenue, including municipal community shuttle, and in line with the third amendment and county commitments including any necessary true ups
Municipal Community Shuttle Existing and Expansion	$14.8	$14.8	$14.8	$14.8	$14.8	Proposed budget for existing and expansion service reflects current services utilized by Municipalities
Municipal Community Shuttle Capital	$0.3	$0.3	$3.0	$2.9	$2.9	Capital recommendation for Municipal Shuttle replacements

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