

Understanding your Recommended Broward County Budget Fiscal Year 2027

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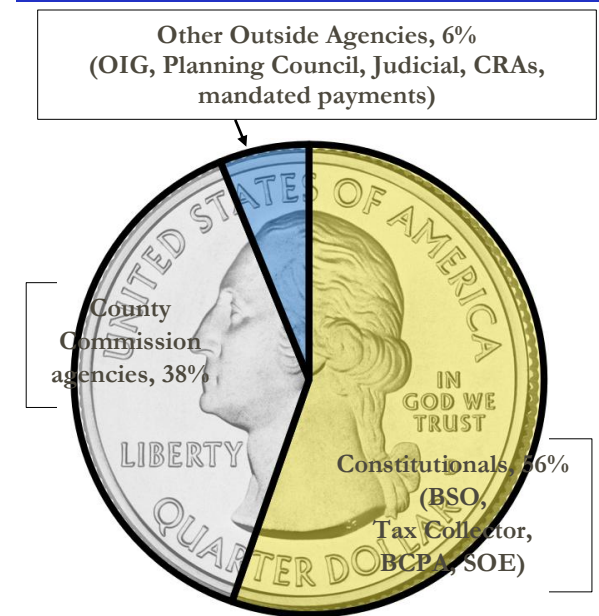
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Property Taxes – Broward County's Share of Your Property Tax Bill

Approximately 25% or one-quarter of your property taxes support the county services provided county-wide. The remaining portions are distributed as follows: 32% to the school board; 26% to the city-level services; 13% to water and other special districts and 4% to public hospitals. (Shares based on FY26 tax levies).



FY27 Broward County Recommended General Fund Operating Budget*



*Does not include reserves.

Constitutionals: Broward Sheriff's Office (\$878.1M), Tax Collector (\$84.9M), Property Appraiser (\$34.8M), Supervisor of Elections (\$37.0M), Constitutional Assigned Costs (\$16.4M) Clerk of Courts (\$1.1M), and Legislative Delegation (\$0.3M)

County Commission Agencies: Public Works and Environmental Services (\$101.4M), Human Services (\$112.9M), Non-Departmental Transfers (\$119.1M), Libraries (\$94.2M), Finance and Admin Services (\$87.6M), Parks (\$62M), Non-Departmental (\$24.8M), County Attorney (\$21.7M), Regional Communications and Tech (\$17.3M), Medical Examiner (\$12.6M), Cultural (\$9.5M), OESBD (\$7.4M), Public Communications (\$7.6M), County Commission (\$6.4M), County Auditor (\$5.4M), County Administration (\$4.3M), Emergency Management (\$3.8M), OMB (\$3.4M), and Intergovernmental Affairs (\$2.6M)

Other Outside Agencies: Community Redev. Agencies (\$57.5M), Mandated Payments (\$28.5M), Judicial Assigned Costs (\$18.9M) Inspector General (\$4.9M), Judicial (\$1.9M), Planning Council (\$1.6M), and Charter Review (\$0.5M)

Key Elements of the Recommended Budget

The budget represents a fiscally responsible appropriation focused on the priorities of Broward County. The Board of County Commissioners held three budget workshops and will hold additional budget workshops and two public hearings as part of the budget development process to review and receive public input and provide feedback on the budget.

The FY27 Recommended Budget:

- Includes a net reduction of 21 funded positions across County agencies
- Strengthens the County's financial position and prepares for future impacts by increasing the General Fund Reserves by \$8.5M
- Maintains the countywide millage rate at 5.6658, while maintaining a prudent level of reserves, while maintaining a "AAA" bond rating and with no General Obligation debt supported by property tax
- Levies the rollback rate millage for the six Water Control Districts
- Funds the largest operating appropriations for public safety in the County's history

Office of Management & Budget
Phone: 954-357-6345 or online at
www.broward.org/budget

Total Recommended FY27 Broward County Budget

OPERATING BUDGET.....	\$5,621.0M
CAPITAL BUDGET.....	\$2,886.6M
DEBT SERVICE BUDGET.....	\$720.3M
TOTAL BUDGET.....	\$9,227.9M

Recommended FY27 Expenses

- General Operating Budget — Expenditures for ongoing programs such as the Sheriff's Office, regional fire rescue specialized services, parks and libraries, human services programs and more.
- Capital Budget — Supports construction expenses for parks, libraries, drainage, road projects, judicial projects, and other projects excluding enterprise funds.
- Debt Service Budget — Includes long-term borrowing costs and revenue bond issues excluding enterprise funds.
- Enterprise Funds — These are Water and Wastewater, Aviation, Solid Waste, Port Everglades, and the Hotel Enterprise Operating Fund.

Recommended FY27 Revenues

- Property Taxes — The recommended County-wide tax levy is \$5.6658 per thousand of taxable value. The County levies other taxes in unincorporated areas and water control districts. In FY27, the Water Control districts are at the rollback rate.
- Fees and Charges — Many County services are fully, or partially, supported by user fees (non-property tax revenues). Charges include Enterprise Fund revenues and special assessments collected on the tax bill.
- Grants and payments from the State and Federal Governments.
- Sales Tax — The county receives one-half of one cent of the State's six cent sales tax.
- Transportation Surtax — 1% sales tax for Transportation in Broward County.
- Fund Balances — Consists of money not spent in fiscal year 2026. These funds are typically used for capital projects and restricted reserves for debt service and cash flow reserve.
- Other Includes interest income, bond proceeds, and miscellaneous revenues.

Examples of County Services Funded with Property Tax Dollars

- Regional law enforcement services
- Regional fire rescue services
- Consolidated E-911 dispatch
- Detention facilities
- County elections
- Human services and substance abuse programs and facilities
- Transit system
- Paratransit transportation
- Libraries
- Parks
- Combating mosquito-borne illnesses
- Shelter animals and promote adoption
- Cultural programs

Commonly Asked Questions

How much will an "average" residential tax bill increase? For FY27, the taxable assessed value for most homestead properties will be an increase of 2.7% (set by the Broward County Property Appraiser).

How do I compute my Broward County's Share of my Property Tax bill? To compute your *county* taxes, you need to know your 'taxable value.' For example, if your taxable value is \$281,373, multiply the number of 1,000s of taxable value by the Millage Rate of \$5.6658 per thousand:

$$\begin{aligned} & \$5.6658 \text{ (millage rate)} \\ & \times 281.4 \text{ (taxable value in thousands)} \\ & = \mathbf{\$1,594} \text{ (county share of your property tax bill, which is roughly 25\% of the total tax bill).} \end{aligned}$$