

County Administrator's FY27 General Fund Overview

Broward County Board of County Commissioners
FY27 Budget Workshop

June 16, 2026

Budget timetable for FY27 *(subject to change)*

- July 15th—Recommended budget
- August 1st—Tax Collector submission of budget to Department of Revenue (tentative)
- August 20th and 25th—Budget Workshop Aviation, Port Everglades, General Fund wrap-up, General Capital, Tourist Development Taxes, Transportation Capital & Surtax
- September 10th—First Budget Public Hearing
- September 22nd—Second Budget Public Hearing

FY27 General Fund Outlook

General Fund Revenue overview FY27

- Ad valorem taxable value is 77% residential and 23% non-residential for FY27
- Residential is broken down into 36% homestead and 41% non-homestead
- Broward County Property Appraiser Preliminary Tax Roll June 1st, 2026
- June 1st tax roll is change of 5.08% from Adopted FY26 (July 1st, 2025 tax roll), estimate used for budget planning was 4.99%
- State law allows expenditures to be budgeted at 95% of revenues

Distribution of FY27 County-wide Property Taxes*

Fund (\$ million)	Millions	Millage Rate
General Fund	\$1,792.7	5.3529
General Capital Outlay Fund	\$104.8	0.3129
TOTAL	\$1,897.5	5.6658

*May change based on July 1st Certified Tax Roll from the Broward County Property Appraiser.

History of CRA and related ILA payments

\$ millions	Payments Began	Total (1982-2002)	FY 2003 Payment	FY25 Payment	FY26 Payment	Total (1982-2026)	FY27 Projected **	Projected Fiscal Year Payments End **
Coral Springs	2017	-	-	764,267	786,932	2,547,878	811,000	2030
Davie Original	1990	1,016,006	246,934	2,138,769	2,259,200	28,135,447	2,370,000	2027 ****
Davie Expanded Area		898,903	430,353	2,562,941	2,872,781	23,031,397	3,210,000	2027 ****
Davie 24 Acre		11,953	5,480	69,649	77,069	801,435	90,000	2027 ****
Deerfield Beach	2001	137,390	223,328	2,677,108	2,858,789	33,837,996	2,999,000	2029
FTL Beach (Central Beach)	1998	1,792,162	815,608	-	-	52,352,791	-	2020
FTL Progresso (NW Progresso)	1997	2,025,677	616,237	14,647,015	-	110,381,192	-	2025
Hallandale Beach	1998	2,034,159	1,004,262	10,828,244	13,276,761	129,477,458	13,946,000	2027
Hollywood Central (Downtown)	1982	7,808,487	851,476	6,607,018	-	74,886,641	-	2025
Hollywood Central (Downtown) Settlement		-	-	-	3,000,000	3,000,000	3,000,000	2030
Hollywood Beach	1999	1,485,183	3,748,183	22,068,311	23,126,642	264,845,428	22,320,000	2027 ***
Lauderdale Lakes	2002	80,894	131,224	1,943,141	2,161,875	19,689,278	2,365,000	2031
Margate	1999	1,192,359	860,103	5,016,292	5,357,399	60,516,396	-	2026
Plantation	2002	51,449	73,065	2,018,985	2,097,109	17,508,102	2,631,000	2030
Pompano Beach Central (NW CRA)	1991	4,705,136	1,329,939	-	-	56,705,334	-	2020
Pompano Beach Central (NW CRA) Settlement		-	-	450,000	375,000	7,525,000	-*	2026
Pompano Beach East	2004	-	64,518	2,811,520	3,636,646	30,591,436	3,807,000	2031
Grand Total		23,239,758	10,400,710	74,603,261	61,886,203	915,833,208	57,549,000	

* FY26 was final year of settlement amount for County Share, with \$10 million budgeted for Residential District Funding in FY20.

** Reflects projected expiration date of payments per state law change in 2019, and ILAs related to Hollywood & Pompano Beach.

*** Affordable Housing payments start December 2027 per agreement.

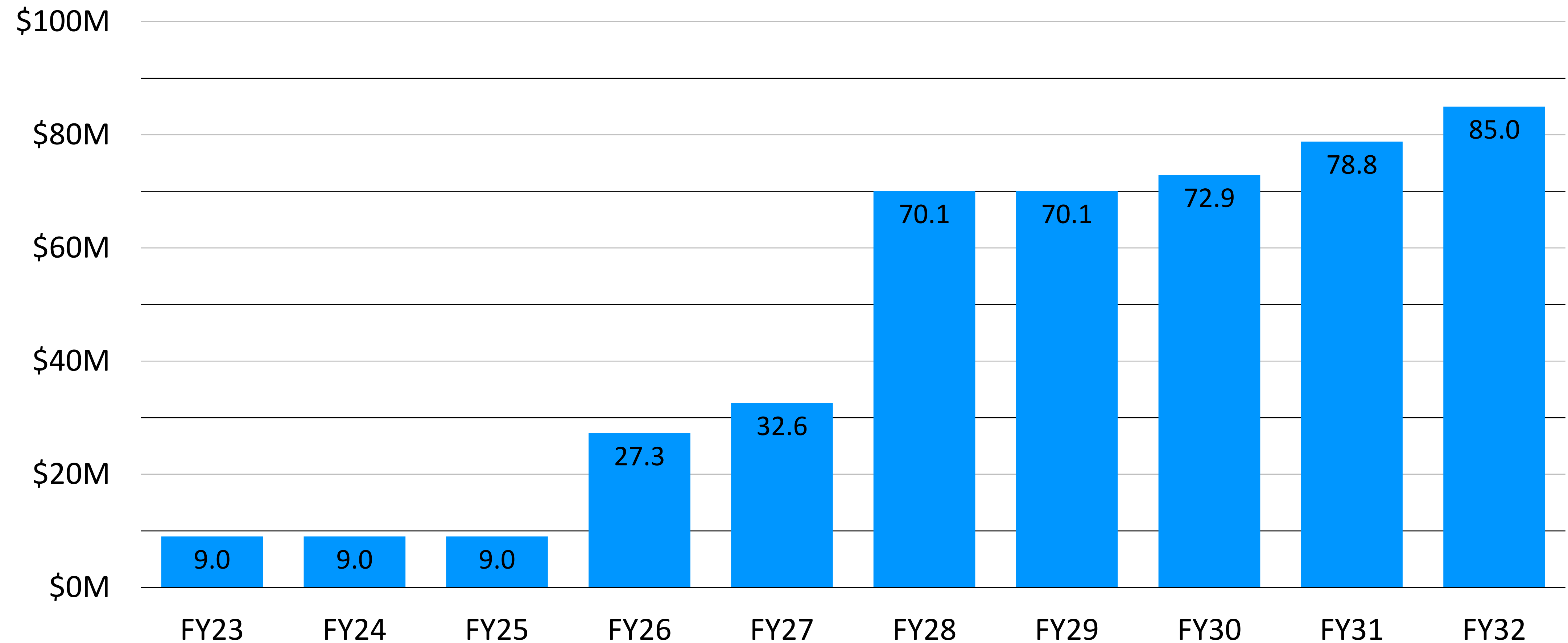
**** Affordable Housing contributions start December 2027 per agreement.

Impact of Tax Rolls on CRA payments (\$ millions)

FY26 CRA Payments	\$61.89
Less Margate	<u>-\$5.357</u>
Subtotal	<u>\$56.533</u>
FY27 CRA Estimate as of June 1st	<u>\$57.55</u>
Change from FY26 Payments	\$1.017 1.8%

	Pompano	Fort Lauderdale Beach	Hollywood Central	Fort Lauderdale Progresso	Margate	TOTAL
CRA amount in FY20	\$4.143	\$4.859				\$9.002
CRA amount in FY26			\$6.607	\$14.647		\$21.254
Less County Share			-\$3.000			-\$3.000
CRA amount in FY27					\$5.357	\$5.357
TOTAL	\$4.143	\$4.859	\$3.607	\$14.647	\$5.357	\$32.613

Projected funds from expired CRAs

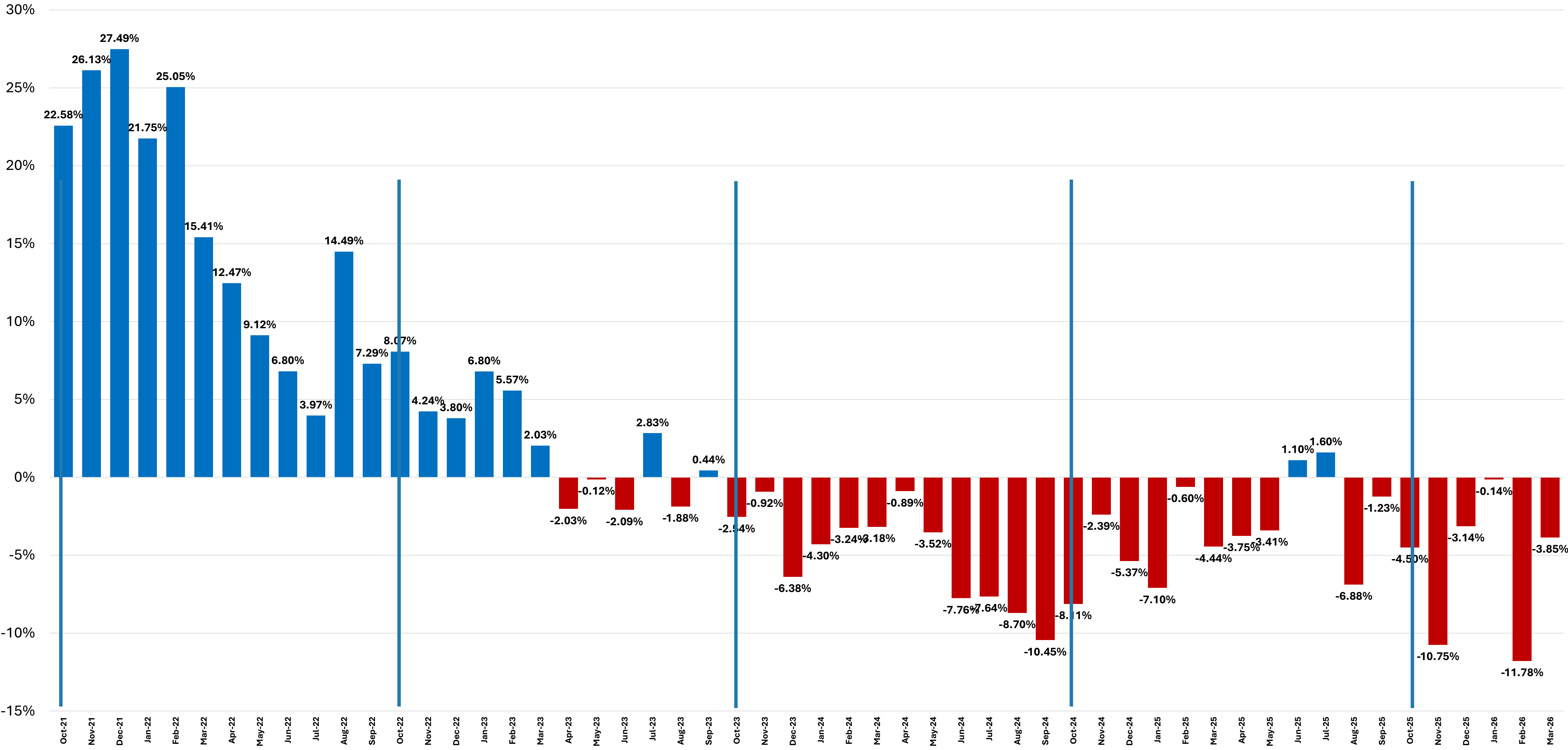


Note: Assumes CRAs expire as per current agreements, updated property values from 2026 June 1st tax roll, and incorporates payments under ILA agreements with Pompano & Hollywood & Davie

General Fund Non-Ad Valorem Revenue Outlook

- FY27 revenue outlook reflects a continued decline in ½ cent sales tax revenue
- All other revenues for the General Fund are anticipated to be slightly down for FY27

Broward County Half Cent Sales Tax, Year over Year change, 2022 to March 2026



FY22 Oct FY23 Oct FY24 Oct FY25 Oct FY26 Oct

FY27 Budget Requests

- Constitutional Officers Request
- General Fund Cost Drivers and Agency Core Budgets

FY27 Constitutional Officers Requests

Constitutional Officers FY27 Requests

\$ million	FY26 Adopted	FY27 Request	Change	Change (percent)
FY27 Broward Sheriff Office (General Fund and Dispatch Contract)	\$833.9	\$937.4	\$103.5	12.4%
FY27 Property Appraiser	\$33.29	\$34.83	\$1.54	4.6%
FY27 Supervisor of Elections (Administration & Operations)	\$18.44	\$19.78	\$1.34	7.3%
FY27 Clerk of Courts	\$0.802	\$1.132	\$0.33	41.1%
TOTAL	\$886.4	\$993.1	\$106.7	12.0%

County Agency FY27 Core Budget

\$ million	FY26 Adopted	FY27 Core	Change	Change (percent)
FY27 Agency Core Budgets	\$566.8	\$592.2	\$25.4	4.5%

FY27 General Fund Cost Drivers

- General Fund agencies health insurance increase of 22%, estimated increase of \$11.3M
- Bargaining unit contracts have a 2% base increase to salary for FY27
- Increase in FRS is \$6.7M BSO Special Risk
- SOE Election cycle, November 2026 (FY27) is the Gubernatorial election, increase of \$5.1M
- Increase in the Tax Roll is an expense increase to the County to cover the 2% commission and fees of the Tax Collector, (for County and School Board) for an additional increase of \$4.6M, (totaling \$84.6M), which now includes the state law change where County pays the School board debt levy

FY27 General Fund Increases/Decreases

- Office of the Medical Examiner and Trauma Services contract for onsite removal indigent service \$260k and 2 positions \$568k
- 17 position eliminations from 12 full-time long-term vacancies and Public Works and Environmental Services Department consolidation efficiencies of 5 positions in General Fund for a total of \$2.4m
- Reduction of 2 positions in the General Fund with the Clerk Recording Interlocal Agreement \$133k
- Net reduction of 17 positions in the General Fund
- Reduction of \$3.4m in Facilities Management Division in contractual services due to shifting the budget to the appropriate funds

In light of the Florida Legislature placing a property tax question* on the November 3, 2026 ballot, we are cautiously and strategically moving forward with the development of a responsible FY27 Recommended Budget.

The ballot question is subject to approval by 60% of the voters of the State.

* On Tuesday, June 2, 2026 the legislature passed HJR 1F and SB 4F.

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