



AGENDA	
Section	PUBLIC HEARING
Item No.	IV.C.

Meeting Date
April 25, 2017

AGENDA REPORT
BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS

SUBJECT:	APPROVAL OF THIRD QUARTER SUPPLEMENTAL BUDGET FOR FISCAL YEAR 2016-2017
DEPT/OFFICE:	BUDGET OFFICE

Requested Action:
It is requested that the Board of County Commissioners approve a Supplement Budget for the Third Quarter of Fiscal Year 2016-2017, authorize the Chairman to sign the Resolution, and approve the budget changes and such actions as are necessary to implement the adopted changes.

Summary Explanation & Background:

The County's Supplemental Budget for the Third Quarter of FY 2016-2017 is adopted by resolution after holding a public hearing as required by Chapter 129, Florida Statutes. Supplemental Budget Change Requests, for applicable County Agencies, are included in the Supplemental package. These documents are attached for review and approval.

A summary of the proposed Budget Supplement, along with a notice of the date and time of the public hearing, was advertised in the April 21, 2017 edition of the FLORIDA TODAY.

FY 2016-2017 FISCAL IMPACT: The budget supplements amend the County's budget from \$1,129,854,289 to \$1,158,954,284, an increase of \$29,099,995 or 2.58%:

- Special Revenue Funds increase by \$14.0 Million. This is due primarily to increases in Balance Forward for the following: Natural Resources Stormwater Districts, \$4.4M; Library Services Operating and Endowment Funds, \$3.5M, Emergency Management 800MHz Funds, \$1.6M; Sheriff's MSTU Funds, \$1.4M; and Housing & Human Services SHIP Fund, \$832K.
- General Funds increase by \$8.0 Million. The most significant cause is a \$4.0 Million increase in the General Government Balance Forward, which is the result of collecting more in excess fees than anticipated, along with unexpended General Government operating expenses and department transfers in FY 2015-2016. Parks & Recreation South Brevard Special Recreation District General Funds increase \$2.3 Million due to a reclassification of these funds as Special Revenue in FY 2017-2018. The Emergency Management 800 MHz operating fund Balance Forward increases \$1.4 Million for tower projects that weren't completed in FY 2015-2016.
- Enterprise Funds increase by \$7.1 Million, which is the result of increases in Balance Forward for the Utility Services Department (6.2M), and the Solid Waste Department (\$936K).

Clerk to the Board instruction:

Exhibits Attached: (a) Summary of Revenue by Source and Expenditures by Function; (b) Resolution adopting the FY 2016-2017 Supplemental Budget; and (c) Supplemental Budget Change Requests

Contract /Agreement (If attached):		Reviewed by County Attorney	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	PR	<input type="checkbox"/>
County Manager		Assistant County Manager		Department Director / Extension				
Stockton Whitten		Assistant County Manager		Jill Hayes/X52557 Jill.Hayes@BrevardFL.Gov				

- Capital Project Funds decrease by \$1.6 Million, which is primarily the result of decreasing Balance Forward associated with projects for the following funds: EELs Bond Proceeds Fund (\$977K), and the Elections Warehouse Improvement Fund (\$705K).
- The Transportation Trust Fund increases by \$1.0 Million, primarily the result of increases in Balance Forward for the Constitutional Gas Tax Funds and 9th Cent & 1-6th Cent Local Option Gas Tax Funds.
- Debt Service Funds increase by \$527K, which is the result of increases in Balance Forward for the Parks & Recreation Voted Debt Millage Funds.
- Internal Service Funds increase by \$94K for Balance Forward associated with the Information Technology Internal Service Fund.

Fund Type	FY 2017 Budget As Adopted and Amended	Supplements	FY 2017 Budget as Supplemented
General	\$256,537,905	\$8,036,041	\$264,573,946
Transportation Trust	\$109,577,588	\$1,031,222	\$110,608,810
Special Revenue	\$357,965,791	\$13,969,099	\$371,934,890
Debt Service	\$23,860,824	\$526,920	\$24,387,744
Capital Project	\$11,580,739	(\$1,616,767)	\$9,963,972
Enterprise	\$250,297,667	\$7,059,868	\$257,357,535
Internal Service	\$120,033,775	\$93,612	\$120,127,387
Totals	<u>\$1,129,854,289</u>	<u>\$29,099,995</u>	<u>\$1,158,954,284</u>

NOTICE OF PUBLIC HEARING SUPPLEMENTING FY 2016-2017 BREVARD COUNTY BUDGET

The Brevard County Board of County Commissioners will consider supplements to the FY 2016-2017 County budget at its regular board meeting to be held on

Tuesday, April 25, 2017
9:00 AM

at
the Commission Meeting Room of the Brevard County Government Center
2725 Judge Fran Jamieson Way, Viera, Florida

Summary of Proposed Changes in Revenue and Appropriations to be Considered April 25, 2017:
Third Quarter FY 2016-2017

GENERAL FUNDS	TRANSPORTATION TRUST FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTALS OF ALL FUNDS
\$256,537,905	\$109,577,588	\$357,965,791	\$23,860,824	\$11,580,739	\$250,297,867	\$120,033,775	\$1,129,854,289

Changes in Revenues and Other Sources by Category

Taxes	\$0	\$0	\$473,161	\$0	\$0	\$0	\$473,161
License and Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	(\$44,832)	\$0	\$0	\$0	\$0	(\$44,832)
Fines and Forfeits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$357	\$0	\$0	\$357
Statutory Reduction (Less 5%)	\$0	\$0	(\$23,658)	\$0	\$0	\$0	(\$23,658)
Total Revenue	\$0	(\$44,832)	\$449,503	\$357	\$0	\$0	\$405,028

Balance Forward	\$9,519,041	\$1,076,054	\$11,061,570	\$526,563	(\$1,616,767)	\$8,926,722	\$93,612	\$28,586,795
Intrafund/Interfund Transfers	(\$483,000)	\$0	\$2,458,026	\$0	\$0	(\$1,866,854)	\$0	\$108,172
Debt Proceeds & Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Sources	\$8,036,041	\$1,076,054	\$13,519,596	\$526,563	(\$1,616,767)	\$7,059,868	\$93,612	\$28,694,967

Total Revenue & Other Sources	\$8,036,041	\$1,031,222	\$13,969,099	\$526,920	(\$1,616,767)	\$7,059,868	\$93,612	\$29,099,995
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Changes in Appropriations by Function

General Government	\$3,387,105	\$1,026	\$10,647	\$0	(\$674,413)	\$0	\$93,612	\$2,817,977
Public Safety and Courts	\$1,433,453	\$0	\$1,332,846	\$0	(\$455,824)	\$0	\$0	\$2,310,475
Physical Environment	\$0	\$0	\$1,781,456	\$0	(\$977,001)	\$865,314	\$0	\$1,669,769
Transportation	\$185,686	(\$5,157,011)	\$0	\$0	\$0	\$0	\$0	(\$4,971,325)
Economic Environment	\$0	\$0	\$2,013,626	\$0	\$0	\$0	\$0	\$2,013,626
Human Services	(\$35,301)	\$0	(\$463,975)	\$0	\$0	\$0	\$0	(\$499,276)
Culture/Recreation	\$1,273,969	\$0	\$4,507,598	\$0	\$546,700	\$0	\$0	\$6,328,267
Interfund Transfers	\$0	\$0	\$0	\$0	\$69,037	\$0	\$0	\$246,523
Transfers to Charter Officers	\$0	\$0	\$1,421,160	\$0	\$0	\$0	\$0	\$1,421,160
Debt Service	\$0	\$0	\$0	\$0	\$0	\$77,754	\$0	\$77,754
Reserves	\$1,791,129	\$6,187,207	\$3,365,741	\$349,434	(\$125,266)	\$6,116,800	\$0	\$17,685,045
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Total Appropriations	\$8,036,041	\$1,031,222	\$13,969,099	\$526,920	(\$1,616,767)	\$7,059,868	\$93,612	\$29,099,995
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Total Budgets as Supplemented and Amended	\$ 264,573,946	\$ 110,608,810	\$ 371,934,890	\$ 24,387,744	\$ 9,963,972	\$ 257,357,535	\$ 120,127,387	\$ 1,158,954,284
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A detailed description of the budget is on file in the Budget Office of the Board of County Commissioners at the Brevard County Government Center as a public record.

BY THE ORDER OF THE BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA.

Stockton Whitten, County Manager



Tammy Rowe, Clerk to the Board, 400 South Street • P.O. Box 999, Titusville, Florida 32781-0999

Telephone: (321) 637-2001
Fax: (321) 264-6972
Tammy.Rowe@brevardclerk.us

April 26, 2017

M E M O R A N D U M

TO: Jill Hayes, Budget Director

RE: Item IV.C, Approval of Third Quarter Supplemental Budget for Fiscal Year 2016-2017

The Board of County Commissioners, in regular session on April 25, 2017, adopted Resolution No. 17-071, approving the Third Quarter Supplemental Budget for Fiscal Year 2016-2017; authorized the Chairman to execute the Resolution; and approved the Budget changes and such actions as are necessary to implement the adopted changes. Enclosed is a certified copy of the Resolution and executed budget change requests.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

Tammy Rowe, Deputy Clerk

/cmw

Encls. (a/s)

cc: Assistant County Manager Abbate
County Attorney
Finance
Budget

RESOLUTION NO. 2017- 071

A RESOLUTION APPROVING A BUDGET SUPPLEMENT FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2017, PURSUANT TO CHAPTER 129, FLORIDA STATUTES, AUTHORIZING THE BOARD OF COUNTY COMMISSIONERS TO APPROVE A BUDGET SUPPLEMENT FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2017, AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the Board of County Commissioners of Brevard County, Florida, approved in public hearing on September 27, 2016, an adopted budget and subsequently amended the adopted budget to \$1,129,854,289 for the fiscal year ending September 30, 2017; and

WHEREAS, there is a need to supplement and amend the budget for the fiscal year ending September 30, 2017 until it equals \$1,158,954,284, for balances forward and other sources of funds; and

WHEREAS, there is a need to appropriate this estimated revenue and other financing sources in the aforementioned budget. The following approved budgets as consolidated by fund type are to be supplemented and amended:

Fund Type	FY 2017 Budget As Adopted and Amended	Supplements	FY 2017 Budget as Supplemented
General	\$256,537,905	\$8,036,041	\$264,573,946
Transportation Trust	\$109,577,588	\$1,031,222	\$110,608,810
Special Revenue	\$357,965,791	\$13,969,099	\$371,934,890
Debt Service	\$23,860,824	\$526,920	\$24,387,744
Capital Project	\$11,580,739	(\$1,616,767)	\$9,963,972
Enterprise	\$250,297,667	\$7,059,868	\$257,357,535
Internal Service	\$120,033,775	\$93,612	\$120,127,387
Totals	\$1,129,854,289	\$29,099,995	\$1,158,954,284

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA, that the budget for the fiscal year ending September 30, 2017, be supplemented and amended by \$29,099,995 increasing the previous budget from \$1,129,854,289 to \$1,158,954,284 as provided by Chapter 129, Florida Statutes, and appropriating such in various funds and accounts as indicated by the Supplement Budget Change entries.

The County Manager (as the County Budget Officer) is directed to execute these changes and to make such adjustments as are necessary to carry out the intent of this resolution.

DONE, ORDERED AND ADOPTED THIS 25th DAY OF APRIL A.D., 2017.

ATTEST:



CURT SMITH, CHAIRMAN
BOARD OF COUNTY COMMISSIONERS
BREVARD COUNTY, FLORIDA

As Approved by the Board on April 25, 2017



SCOTT ELLIS, CLERK
(S E A L)



**Budget Change Request (Form BCC-114)
Brevard County Budget Office**

FUND: 1209
Date: 02/14/2017
Type of Request: SUPPLEMENT

Department: PLANNING AND DEVELOPMENT DEPARTMENT
Program: TRANSPORTATION IMPACT FEES

Revenue Change:		Expenditure Change:	
BALANCE FORWARD - CAPITAL	(\$4)	RESERVES - CAPITAL	(\$4)

Total:	(\$4)	Total:	(\$4)
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Justification:

Balance Forward for the Transportation Impact Fee Trust Fund for the Merritt Island/North Beaches Benefit District was projected to be \$430 during development of the Fiscal Year 2016/2017 budget. Upon completion of the annual audit and reconciliation of the financial statements, the actual Balance Forward was determined to be \$426. This \$4 decrease was the result of overestimating the revenue received from interest earnings in the fourth quarter of Fiscal Year 2015/2016. This budget change request balances the budget by decreasing Capital Reserves by an equivalent amount.

Fund 1209 Description - Transportation Impact Fee Trust Fund for the Merritt Island/North Beaches Benefit District.

Alternative:

If this budget change request is approved, the budget for the Transportation Impact Fee Trust Fund for the Merritt Island/North Beaches benefit district will be accurately reflected. If this budget change request is not approved, the budget will remain overstated.

SAP Document Number:

50012246

Approval:

CTLEA	APPROVED 02/17/2017
JJHAYES	APPROVED 03/20/2017
SEWHITTEN	APPROVED 04/04/2017

APPROVED IN REGULAR SESSION
BOARD OF COUNTY COMMISSIONERS

THIS 25 DAY OF April 2017

Scott Ellis, Clerk

BY: Deborah Penick D.C.

BCR Log No. 20170167



**Budget Change Request (Form BCC-114)
Brevard County Budget Office**

FUND: 1253
Date: 02/15/2017
Type of Request: SUPPLEMENT

Department: PLANNING AND DEVELOPMENT DEPARTMENT
Program: EDUCATION IMPACT FEES

Revenue Change:

BALANCE FORWARD - CAPITAL

(\$178,307)

Expenditure Change:

GRANT & AID

(\$178,307)

Total: (\$178,307)

Total: (\$178,307)

Justification:

Balance Forward for the Educational Impact Fee Trust Fund for Benefit District 3 was projected to be \$2,268,785 during development of the Fiscal Year 2016/2017 budget. Upon completion of the annual audit and reconciliation of the financial statements, the actual Balance Forward was determined to be \$2,090,478. This \$178,307 decrease was the result of overestimating the revenue received from educational impact fees in the second half of Fiscal Year 2015/2016. This budget change request balances the budget by decreasing Grants & Aid by an equivalent amount.

Fund 1253 Description - Educational Impact Fee Trust Fund for Benefit District 3.

Alternative:

If this budget change request is approved, the budget for the Educational Impact Fee Trust Fund for the Benefit District 3 will be accurately reflected. If this budget change request is not approved, the budget will remain overstated.

SAP Document Number:

50012252

Approval:

CTLEA
JJHAYES
SEWHITTEN

APPROVED 02/17/2017
APPROVED 03/15/2017
APPROVED 04/04/2017

APPROVED IN REGULAR SESSION
BOARD OF COUNTY COMMISSIONERS

THIS 25 DAY OF April 2017

Scott Ellis, Clerk

BY: Deborah Hume B.C.

BCR Log No. 20170173



**Budget Change Request (Form BCC-114)
Brevard County Budget Office**

FUND: 0012 **Department:** STATE ATTORNEY
Date: 02/22/2017 **Program:** STATE ATTORNEY
Type of Request: SUPPLEMENT

Revenue Change:		Expenditure Change:	
BALANCE FORWARD - OPERATING	\$5,643	OPERATING EXPENSES	\$5,643

Total:	\$5,643	Total:	\$5,643
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Justification:

Balance Forward for State Attorney fund was projected at \$0 during budget development of the FY 2016-2017 budget. Upon completion of the annual audit and reconciliation of the financial statements, the actual balance forward is \$5,643. This budget request appropriates the additional balance forward to office supplies expenses, such as toner for printing subpoenas.

Fund 012- Fine and Forfeiture Subpoena Service

Alternative:

If this Budget Change Request is approved, the budget will accurately reflect the funds available to the Fine & Forfeiture fund for Fiscal Year 2016-2017. If this Budget Change Request is not approved, the budget will remain understated.

SAP Document Number:	Approval:	
50012269	JJHAYES	APPROVED 03/15/2017
	JJHAYES	APPROVED 03/15/2017
	SEWHITTEN	APPROVED 04/04/2017

APPROVED IN REGULAR SESSION
BOARD OF COUNTY COMMISSIONERS

THIS 25 DAY OF April 2017
 Scott Ellis, Clerk
 BY: Demetrius Thomas D.C.



**Budget Change Request (Form BCC-114)
Brevard County Budget Office**

FUND: 0003 **Department:** SUPERVISOR OF ELECTIONS
Date: 03/06/2017 **Program:** SUPERVISOR OF ELECTIONS
Type of Request: SUPPLEMENT

Revenue Change:		Expenditure Change:	
BALANCE FORWARD - OPERATING	\$259,363	OPERATING EXPENSES	\$259,363

Total:	\$259,363	Total:	\$259,363
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Justification:

This budget amendment establishes Balance Forward associated with an accounting adjustment for equipment purchased for the 2016 election cycle. The Supervisor of Elections FY 2015-2016 budget included funding for election equipment required for the 2016 election cycle. Voting booths were ordered and shipped in FY 2015-2016, however the booths were not received until mid-October. According to Generally Accepted Accounting Principles (GAAP), expenses must be accrued in the fiscal year that goods are received, therefore the \$259,200 expense associated with the voting booths has been recorded in the FY 2016-2017 budget. This accounting adjustment recognizes the fund balance associated with reallocating the expense from FY 2015-2016 to FY 2016-2017.

Fund 0003- Supervisor of Elections

Alternative:

Without the BCR no funding will be available for payment of the invoice for the purchase of the voting booths.

SAP Document Number:	Approval:	
50012291	LASCOTT	APPROVED 03/07/2017
	CLROLLYSON	APPROVED 03/07/2017
	JJHAYES	APPROVED 03/16/2017
	SEWHITTEN	APPROVED 04/04/2017

APPROVED IN REGULAR SESSION
BOARD OF COUNTY COMMISSIONERS

THIS 25 DAY OF April 2017
 Scott Ellis, Clerk
 BY: Deborah Thomas D.C.

BCR Log No. 20170203



**Budget Change Request (Form BCC-114)
Brevard County Budget Office**

FUND: 4010 **Department:** SOLID WASTE DEPARTMENT
Date: 03/09/2017 **Program:** DISPOSAL
Type of Request: SUPPLEMENT

Revenue Change:		Expenditure Change:	
BALANCE FORWARD - OPERATING	\$697,569	COMPENSATION & BENEFITS	\$300,000
		CAPITAL EXPENDITURES	\$25,000
		RESERVES - OPERATING	\$372,569
Total:		Total:	
	\$697,569		\$697,569

Justification:

Balance Forward for Solid Waste Management Debt O & M was projected at \$6,506,856 during development of the FY2016-2017 budget. Upon completion of the annual audit and reconciliation of the financial statements, the actual balance forward is \$7,204,425. This is an increase in Balance Forward in the amount of \$697,569. This increase was a result of underestimating Solid Waste Assessments and Gate Receipts in FY2015-2016. This budget request appropriates the additional balance forward to cost centers overtime accounts (\$300,000) for overtime experienced during the Hurricane Matthew debris collection period. It will also allocates funds for desktop computer systems and a server (\$25,000) which will replace old aging models throughout the department. The remainder (\$372,569) will be put into reserves for future emergencies.

Fund 4010 Description – Solid Waste Management Debt Operations & Maintenance

Alternative:

If this Budget Change Request is not approved, the budget will remain understated and not reflect the correct financial position of the Solid Waste Management Department.

SAP Document Number:	Approval:
50012358	EXRODRIGUEZ APPROVED 03/09/2017
	CTLEA APPROVED 03/09/2017
	JJHAYES APPROVED 03/21/2017
	SEWHITTEN APPROVED 04/07/2017

APPROVED IN REGULAR SESSION
BOARD OF COUNTY COMMISSIONERS

THIS 25 DAY OF April 2017

Scott Ellis, Clerk
BY: Deborah H. [Signature] D.C.



**Budget Change Request (Form BCC-114)
Brevard County Budget Office**

FUND: 4017 **Department:** SOLID WASTE DEPARTMENT
Date: 03/09/2017 **Program:** DISPOSAL
Type of Request: SUPPLEMENT

Revenue Change:		Expenditure Change:	
BALANCE FORWARD - OPERATING	\$170,912	CAPITAL EXPENDITURES	\$170,912

Total:	\$170,912	Total:	\$170,912
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Justification:

Balance Forward for Solid Waste Management Department Bond Issue Series 2016 was projected at \$0 during budget development of the FY2016-2017 budget. Upon completion of the annual audit and reconciliation of the financial statements, the actual balance forward is \$170,912. This is a increase in Balance Forward in the amount of \$170,912. This increase was a result of overestimating the beginning Balance Forward which was due to the timing of the first debt service payment for the Central Disposal Facility Cell 1 expansion payment. This budget request increases Construction by \$170,912 which will be used to pay a portion of the contract retainage for the Central Disposal Facility Cell 1 expansion project.

Fund 4017 Description – Solid Waste Management Bond Issue Series 2016

Alternative:

If this Budget Change Request is not approved, the budget will remain understated and not reflect the correct financial position of the Solid Waste Management Department.

SAP Document Number:

50012349

Approval:

EXRODRIGUEZ	APPROVED 03/09/2017
CTLEA	APPROVED 03/09/2017
JJHAYES	APPROVED 03/21/2017
SEWHITTEN	APPROVED 04/04/2017

APPROVED IN REGULAR SESSION
BOARD OF COUNTY COMMISSIONERS

THIS 25 DAY OF April 2017

Scott Ellis, Clerk
BY: Deborah Thomas D.C.

BCR Log No. 20170240



**Budget Change Request (Form BCC-114)
Brevard County Budget Office**

FUND: 2030
Date: 03/09/2017
Type of Request: SUPPLEMENT

Department: PARKS AND RECREATION DEPARTMENT
Program: ENVIRONMENTALLY ENDANGERED LANDS

Revenue Change:		Expenditure Change:	
BALANCE FORWARD - RESTRICTED	\$116,453	RESERVES - RESTRICTED	\$116,453

Total:	\$116,453	Total:	\$116,453
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Justification:

Balance Forward for the Environmentally Endangered Lands Debt Service fund was projected at \$2,932,220 during budget development of the FY 2016-2017 budget. Upon completion of the annual audit and reconciliation of the financial statements, the actual balance forward is \$3,048,673. This is an increase in Balance Forward in the amount of \$116,453. This increase was primarily a result of ad valorem tax revenue collected at 96.4% instead of the anticipated 95% for Environmentally Endangered Lands Debt Service. This budget request appropriates the additional balance forward to reserves for debt expenditures that are anticipated in the following fiscal year.

Fund 2030 Description – Environmentally Endangered Lands Debt Service Ad Valorem Tax

Alternative:

If this budget change request is not approved, balance forward cannot be recognized and the balance forward funds will be understated.

SAP Document Number:
50012341

Approval:
DJEAN-PIERRE APPROVED 03/15/2017
JJHAYES APPROVED 03/17/2017
SEWHITTEN APPROVED 04/04/2017

APPROVED IN REGULAR SESSION
BOARD OF COUNTY COMMISSIONERS

THIS 25 DAY OF April 2017
Scott Ellis, Clerk
BY: Deborah Thomas D.C.

BCR Log No. 20170247



**Budget Change Request (Form BCC-114)
Brevard County Budget Office**

FUND: 3113
Date: 03/09/2017
Type of Request: SUPPLEMENT

Department: PARKS AND RECREATION DEPARTMENT
Program: NORTH AREA PARK OPERATIONS

Revenue Change:		Expenditure Change:	
BALANCE FORWARD - CAPITAL	(\$78,525)	RESERVES - CAPITAL	(\$78,525)

Total:	(\$78,525)	Total:	(\$78,525)
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Justification:

Balance Forward for the Brevard Boating Improvement Program fund was projected at \$1,071,397 during budget development of the FY 2016-2017 budget. Upon completion of the annual audit and reconciliation of the financial statements, the actual balance forward is \$992,872. This is a decrease in Balance Forward in the amount of (\$78,525). This decrease was the result of more of the Lake Washington Airboat Project being completed in FY 2015-2016 than anticipated. This budget request is to decrease reserves held for Brevard Boating Improvements.

Fund 3113 Description – User Fees - Boat Registration Fees

Alternative:

If this budget change request is not approved, balance forward cannot be recognized and the balance forward funds will be overstated.

SAP Document Number:

50012353

Approval:

DJEAN-PIERRE	APPROVED	03/10/2017
JJHAYES	APPROVED	03/17/2017
SEWHITTEN	APPROVED	04/04/2017

APPROVED IN REGULAR SESSION
BOARD OF COUNTY COMMISSIONERS

THIS 25 DAY OF April 2017

Scott Ellis, Clerk

BY: Deborah Kimes D.C.

BCR Log No. 20170252



**Budget Change Request (Form BCC-114)
Brevard County Budget Office**

FUND: 3140
Date: 03/09/2017
Type of Request: SUPPLEMENT

Department: PARKS AND RECREATION DEPARTMENT
Program: REFERENDUM CAPITAL PROJECTS

Revenue Change:

BALANCE FORWARD - CAPITAL \$54,189

Expenditure Change:

CAPITAL EXPENDITURES \$101,919
RESERVES - CAPITAL (\$47,730)

Total: \$54,189

Total: \$54,189

Justification:

Balance Forward for North Brevard Referendum Construction fund was projected at \$502,868 during the development of the FY 2016-2017 budget. Upon completion of the annual audit and reconciliation of the financial statements, the actual balance forward is \$557,057. This is an increase in Balance Forward in the amount of \$54,189. This increase was a result of overestimating project expenses in the budget in FY 2015-2016. This budget request appropriates the balance forward, along with \$47,730 from Capital Reserves for the completion of the Mims-Scottmoor parking lot in the amount of \$101,919.

Fund 3140 Description – North Area Referendum Construction Bond Funds

Alternative:

If this budget change request is not approved, balance forward cannot be recognized and the balance forward funds will be understated.

SAP Document Number:
50012389

Approval:

DJEAN-PIERRE APPROVED 03/10/2017
JJHAYES APPROVED 03/17/2017
SEWHITTEN APPROVED 04/04/2017

APPROVED IN REGULAR SESSION
BOARD OF COUNTY COMMISSIONERS

THIS 25 DAY OF April 2017
Scott Ellis, Clerk
BY: Deborah Henry B.C.



**Budget Change Request (Form BCC-114)
Brevard County Budget Office**

FUND: 0022
Date: 03/09/2017
Type of Request: SUPPLEMENT

Department: PARKS AND RECREATION DEPARTMENT
Program: NORTH AREA PARK OPERATIONS

Revenue Change:

BALANCE FORWARD - OPERATING

\$165,615

Expenditure Change:

OPERATING EXPENSES

\$165,615

Total: \$165,615

Total: \$165,615

Justification:

Balance Forward for the Manatee Hammock Campground fund was projected at \$382,600 during budget development of the FY 2016-2017 budget. Upon completion of the annual audit and reconciliation of the financial statements, the actual balance forward is \$548,215. This is an increase in Balance Forward in the amount of \$165,615. This increase was primarily a result of saving incurred in FY 2015-2016 in Salaries & Benefits, due to vacant positions and maintenance projects not getting completed as anticipated. This budget request appropriates the additional balance forward to repairs due to Hurricane Matthew; such as, tree removal, fencing, and shoreline repairs.

Fund 0022 Description - Camping User Fees

Alternative:

If this budget change request is not approved, balance forward cannot be recognized and the balance forward funds will be understated.

SAP Document Number:

50012365

Approval:

DJEAN-PIERRE APPROVED 03/10/2017
JJHAYES APPROVED 03/20/2017
SEWHITTEN APPROVED 04/10/2017

APPROVED IN REGULAR SESSION
BOARD OF COUNTY COMMISSIONERS

THIS 25 DAY OF April 2017

Scott Ellis, Clerk

BY Deborah Humphreys D.C.

BCR Log No. 20170259



**Budget Change Request (Form BCC-114)
Brevard County Budget Office**

FUND: 0019 **Department:** PARKS AND RECREATION DEPARTMENT
Date: 03/09/2017 **Program:** SOUTH AREA PARK OPERATIONS
Type of Request: SUPPLEMENT

Revenue Change:		Expenditure Change:	
BALANCE FORWARD - OPERATING	\$2,304,464	TRANSFERS	\$2,304,464

Total:	\$2,304,464	Total:	\$2,304,464
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Justification:

Balance Forward for South Area Parks Operating fund was projected at \$0 during the development of the FY 2016-2017 budget. Upon completion of the annual audit and reconciliation of the financial statements, the actual balance forward is \$2,304,464. This is an increase in Balance Forward in the amount of \$2,304,464. A new Special Revenue fund was created and County Finance implied that the transfer of funds would be on the balance sheet and transfers would not be necessary; however, these transfers could not be realized. This budget request establishes the balance forward from FY 2015-2016 and then transfers the funds to the new fund.

Fund 0019 Description - S. Brevard Special Recreation District, General Fund and User Fees.

Alternative:

If this budget change request is not approved, balance forward cannot be recognized and the balance forward funds will be understated.

SAP Document Number:	Approval:
50012366	DJEAN-PIERRE APPROVED 03/15/2017
	JJHAYES APPROVED 03/20/2017
	SEWHITTEN APPROVED 04/12/2017

APPROVED IN REGULAR SESSION
BOARD OF COUNTY COMMISSIONERS

THIS 25 DAY OF April 2017
 Scott Ellis, Clerk
 BY: Deborah Thomas D.C.

BCR Log No. 20170260



**Budget Change Request (Form BCC-114)
Brevard County Budget Office**

FUND: 0023
Date: 03/09/2017
Type of Request: SUPPLEMENT

Department: PARKS AND RECREATION DEPARTMENT
Program: SOUTH AREA PARK OPERATIONS

Revenue Change:

BALANCE FORWARD - CAPITAL \$121,545

Expenditure Change:

CAPITAL EXPENDITURES \$836,835
RESERVES - OPERATING (\$715,290)

Total: \$121,545

Total: \$121,545

Justification:

Balance Forward for Long Point Campground Operating fund was projected at \$786,790 during the development of the FY 2016-2017 budget. Upon completion of the annual audit and reconciliation of the financial statements, the actual balance forward is \$908,335. This is an increase in Balance Forward in the amount of \$121,545. This increase was a result of underestimating carry forward from maintenance expenses in the budget in FY 2015-2016. This budget request appropriates the additional balance forward, as well as \$715,290 in Operating Reserves to establish funding to demolish and replace the existing restroom facility at the campground. Currently this is an unfunded Capital Improvement Project.

Fund 0023 Description - Camping User Fees

Alternative:

If this budget change request is not approved, balance forward cannot be recognized and the balance forward funds will be understated.

SAP Document Number:

50012372

Approval:

DJEAN-PIERRE APPROVED 03/16/2017
JHAYES APPROVED 03/20/2017
SEWHITTEN

APPROVED IN REGULAR SESSION
BOARD OF COUNTY COMMISSIONERS

THIS 25 DAY OF April 2017

Scott Ellis, Clerk

BY: Deborah Kenner D.C.

BCR Log No. 20170263



**Budget Change Request (Form BCC-114)
Brevard County Budget Office**

FUND: 1475

Department: HOUSING AND HUMAN SERVICES DEPARTMENT

Date: 03/09/2017

Program: COMMUNITY PLANNING AND REVITALIZATION

Type of Request: SUPPLEMENT

Revenue Change:

Expenditure Change:

BALANCE FORWARD - OPERATING

(\$23,602)

OPERATING EXPENSES

(\$23,602)

Total: (\$23,602)

Total: (\$23,602)

Justification:

Balance Forward for The Neighborhood Stabilization Program (3) Grant Fund was projected at \$126,534 during the development of the FY 2016-2017 budget. Upon completion of the annual audit and reconciliation of the financial statements, the actual balance forward is \$102,932. This is a decrease in Balance Forward in the amount of \$23,602. This decrease was a result of overestimating carry forward from other contracted services expenses in the budget in FY 2015-2016. This budget request reduces the additional balance forward to other contracted services expenses, such as payment to contractors for rehabilitation projects.

Fund 1475 Description – Neighborhood Stabilization Program 3 Grant

Alternative:

Should this BCR not be approved, the budget will remain overstated.

SAP Document Number:

50012359

Approval:

IJGOLDEN	APPROVED 03/09/2017
DJEAN-PIERRE	APPROVED 03/10/2017
JJHAYES	APPROVED 03/15/2017
SEWHITTEN	APPROVED 04/04/2017

APPROVED IN REGULAR SESSION
BOARD OF COUNTY COMMISSIONERS

THIS 25 DAY OF April 2017

Scott Ellis, Clerk

BY: Deborah Hymas D.C.

BCR Log No. 20170268



**Budget Change Request (Form BCC-114)
Brevard County Budget Office**

FUND: 3216
Date: 03/09/2017
Type of Request: SUPPLEMENT

Department: PARKS AND RECREATION DEPARTMENT
Program: ENVIRONMENTALLY ENDANGERED LANDS

Revenue Change:

BALANCE FORWARD - CAPITAL

Expenditure Change:

RESERVES - CAPITAL

\$989

\$989

Total: \$989

Total: \$989

Justification:

Balance Forward for the Environmentally Endangered Lands Program 1991 Referendum Construction fund was projected at \$708,932 during the development of the FY 2016-2017 budget. Upon completion of the annual audit and reconciliation of the financial statements, the actual balance forward is \$709,921. This is an increase in Balance Forward in the amount of \$989. The increase was a result of underestimating carry forward from Interest in the budget in FY 2015-2016. This budget request appropriates the additional balance forward to Reserves for Capital.

Fund 3216 Description - Environmentally Endangered Lands - Bond Proceeds

Alternative:

If this budget change is not approved, the balance forward cannot be recognized and the balance forward funds will be understated.

SAP Document Number:

50012383

Approval:

DJEAN-PIERRE APPROVED 03/10/2017
JJHAYES APPROVED 03/17/2017
SEWHITTEN APPROVED 04/04/2017

APPROVED IN REGULAR SESSION
BOARD OF COUNTY COMMISSIONERS

THIS 25 DAY OF April 2017

Scott Ellis, Clerk

BY: Deborah Kingas D.C.

BCR Log No. 20170274



**Budget Change Request (Form BCC-114)
Brevard County Budget Office**

FUND: 0031 **Department:** EMERGENCY MANAGEMENT OFFICE
Date: 03/10/2017 **Program:** 800MHZ
Type of Request: SUPPLEMENT

Revenue Change:		Expenditure Change:	
BALANCE FORWARD - OPERATING	\$1,427,779	CAPITAL EXPENDITURES	\$1,427,779

Total:	\$1,427,779	Total:	\$1,427,779
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Justification:

Balance Forward for the 800 MHz operating fund was projected at \$38,029 during the development of the FY 2016-2017 budget. Upon completion of the annual audit and reconciliation of the financial statements, the actual balance forward is \$1,465,808. This is an increase in Balance Forward in the amount of \$1,427,779. This was a result of the 800MHz Tower Projects staying in the design and planning phases and not moving into construction phase in FY 2015-2016 as anticipated. Bids were awarded for construction in September 2016, and funds are being appropriated to capital for the tower projects.

Fund 0031 Description – 800 MHz Emergency Radio Operating

Alternative:

If this budget change request is not approved, the balance forward available cannot be recognized and the budget will be understated

SAP Document Number:
50012407

Approval:
 KLPROSSER APPROVED 03/13/2017
 CTLEA APPROVED 03/13/2017
 JJHAYES APPROVED 03/21/2017
 SEWHITTEN APPROVED 04/04/2017

APPROVED IN REGULAR SESSION
BOARD OF COUNTY COMMISSIONERS

THIS 25 DAY OF April 2017

Scott Ellis, Clerk

BY: Deborah Hayes D.C.

BCR Log No. 20170282



**Budget Change Request (Form BCC-114)
Brevard County Budget Office**

FUND: 1445 **Department:** TOURISM DEVELOPMENT
Date: 03/10/2017 **Program:** TOURISM DEVELOPMENT
Type of Request: SUPPLEMENT

Revenue Change:		Expenditure Change:	
BALANCE FORWARD - OPERATING	\$5,551	OPERATING EXPENSES	(\$33,235)
TAXES	\$24,904	RESERVES - OPERATING	\$59,369
STATUTORY REDUCTION	(\$1,245)		
TRANSFERS - OTHERS	(\$3,076)		
Total:		Total:	\$26,134
	\$26,134		

Justification:

This budget change adjusts Tourism Visitor Information Centers Fund to account for reconciliation of the balance forward, along with the anticipated increase in Tourist Tax revenues for FY16-17. Balance Forward was projected at \$932,669 during budget development of the FY16-17 budget. Upon completion of the annual audit and reconciliation of the financial statements, the actual balance forward is \$938,220. This increase of \$5,551 is the result of collecting more tourist tax revenues in FY15-16 than anticipated. Tourist tax collections for FY16-17 are currently trending at 16% higher than the anticipated adopted budget, and are being increased based on revenue forecasts and market projections. This budget request appropriates the balance forward and tourist tax revenue to operating expenses for necessary adjustments, such as a reduction in travel, increase in operating supplies, and an increase in reserves for future Visitor Information Center projects.
Fund 1445- Visitor Information Center

Alternative:

If this budget change is not approved, TDO's VIC Fund will not be accurately reconciled forward from FY 2015-16 and TDT Revenues for FY2 016-17 will not be budgeted accurately. If the balance forward from FY 2015-16 is not reconciled and adjusted within the FY 2016-17 budget, the balance forward from FY 2015-16 will be adjusted in FY 2017-18 Budget Development then include multiple fiscal years of reconciliations and adjustments.

SAP Document Number:	Approval:
50012404	EJGARVEY APPROVED 03/10/2017
	CLROLLYSON APPROVED 03/10/2017
	JJHAYES APPROVED 03/20/2017
	SEWHITTEN APPROVED 04/11/2017

APPROVED IN REGULAR SESSION
BOARD OF COUNTY COMMISSIONERS

THIS 25 DAY OF April 2017
Scott Ellis, Clerk
BY: Deborah Hunter D.C.

RESOLUTION NO. 2017-071

A RESOLUTION APPROVING A BUDGET SUPPLEMENT FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2017, PURSUANT TO CHAPTER 129, FLORIDA STATUTES, AUTHORIZING THE BOARD OF COUNTY COMMISSIONERS TO APPROVE A BUDGET SUPPLEMENT FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2017, AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the Board of County Commissioners of Brevard County, Florida, approved in public hearing on September 27, 2016, an adopted budget and subsequently amended the adopted budget to \$1,129,854,289 for the fiscal year ending September 30, 2017; and

WHEREAS, there is a need to supplement and amend the budget for the fiscal year ending September 30, 2017 until it equals \$1,158,954,284, for balances forward and other sources of funds; and

WHEREAS, there is a need to appropriate this estimated revenue and other financing sources in the aforementioned budget. The following approved budgets as consolidated by fund type are to be supplemented and amended:

<u>Fund Type</u>	<u>FY 2017 Budget As Adopted and Amended</u>	<u>Supplements</u>	<u>FY 2017 Budget as Supplemented</u>
General	\$256,537,905	\$8,036,041	\$264,573,946
Transportation Trust	\$109,577,588	\$1,031,222	\$110,608,810
Special Revenue	\$357,965,791	\$13,969,099	\$371,934,890
Debt Service	\$23,860,824	\$526,920	\$24,387,744
Capital Project	\$11,580,739	(\$1,616,767)	\$9,963,972
Enterprise	\$250,297,667	\$7,059,868	\$257,357,535
Internal Service	\$120,033,775	\$93,612	\$120,127,387
Totals	<u>\$1,129,854,289</u>	<u>\$29,099,995</u>	<u>\$1,158,954,284</u>

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA, that the budget for the fiscal year ending September 30, 2017, be supplemented and amended by \$29,099,995 increasing the previous budget from \$1,129,854,289 to \$1,158,954,284 as provided by Chapter 129, Florida Statutes, and appropriating such in various funds and accounts as indicated by the Supplement Budget Change entries.

The County Manager (as the County Budget Officer) is directed to execute these changes and to make such adjustments as are necessary to carry out the intent of this resolution.

DONE, ORDERED AND ADOPTED THIS 25th DAY OF APRIL A.D., 2017.

ATTEST:



CURT SMITH, CHAIRMAN
BOARD OF COUNTY COMMISSIONERS
BREVARD COUNTY, FLORIDA

As Approved by the Board on April 25, 2017




SCOTT ELLIS, CLERK
(S E A L)