

Brevard County Budget & Millage Presentation

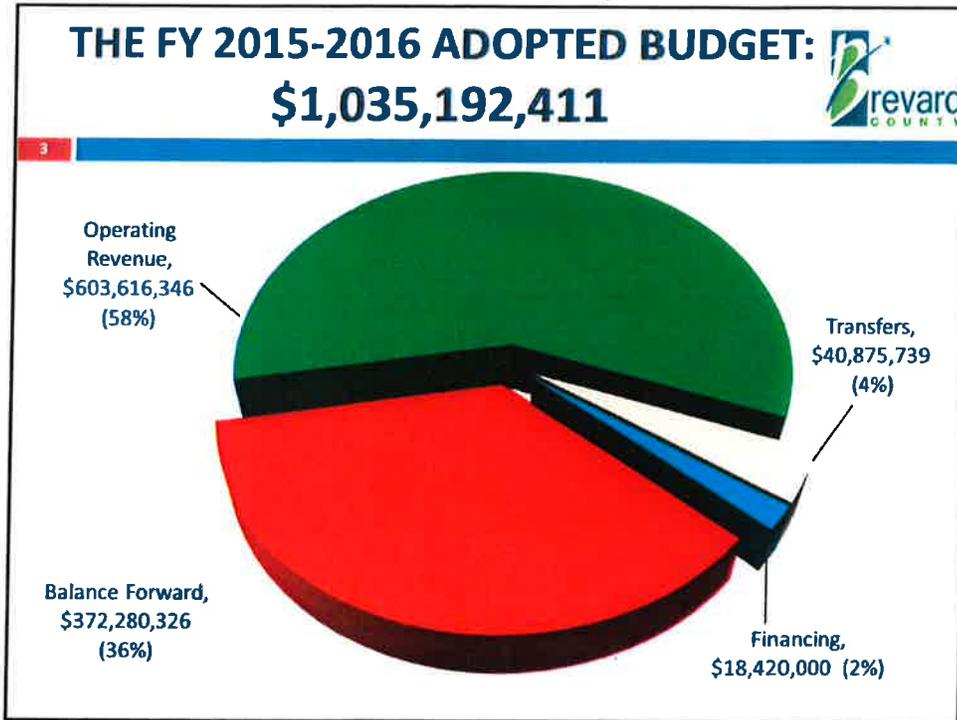
March 31, 2016

Stockton Whitten
Tom Rosenberg



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THE FY 2015-2016 BUDGET



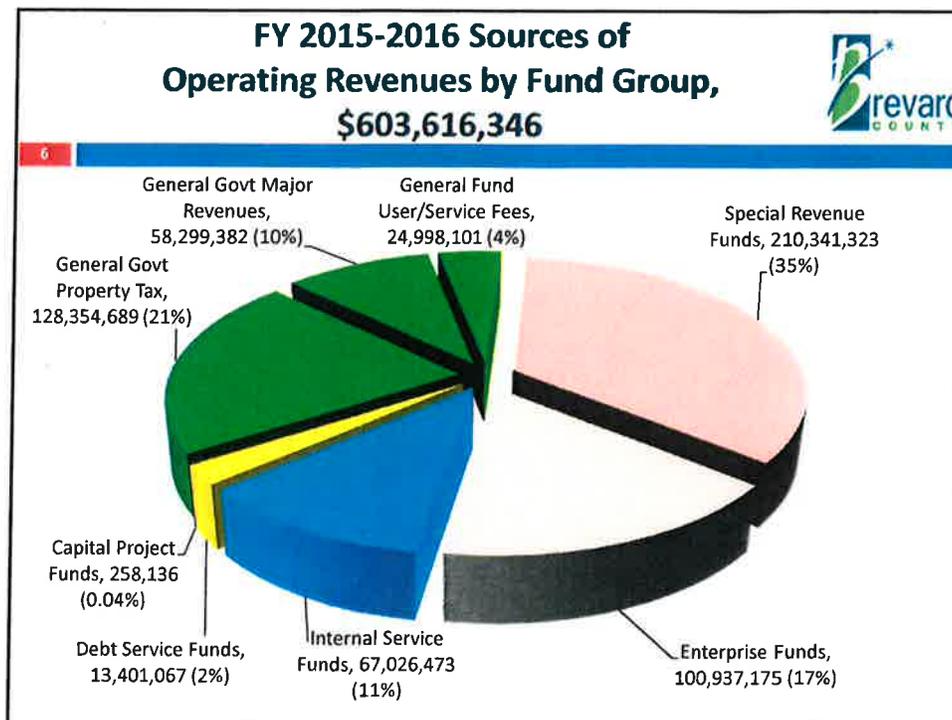
**HOW MUCH REVENUE DO WE HAVE
TO USE FOR DAY-TO-DAY
OPERATIONS?**

From The Total Budget to Operating Revenue



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| | |
|-----------------------------------|------------------------------|
| TOTAL BUDGET | \$1,035,192,411 |
| BALANCE FORWARD | (\$372,280,326) |
| INTER/INTRA FUND TRANSFERS | (\$40,875,739) |
| FINANCING | <u>(\$18,420,000)</u> |
| OPERATING REVENUE | \$603,616,346 |



GASB 54 Definitions



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- **Special Revenue Funds** – account for/report the proceeds of revenue sources *restricted* to expenditures for specific purposes

- **Debt Service Funds** – account for/report financial resources *restricted* for principal and interest

- **Capital Project Funds** – account for/report financial resources *restricted* to capital outlay

- **Enterprise Funds** – Proprietary fund type used for an activity for which a fee is paid for goods or services

- **Internal Service Funds** - Proprietary fund type used for an activity that provides goods or services to other depts/agencies, etc. on a cost reimbursement basis.

FY 2015-2016 Fund Allocation of Non-General Government Operating Revenues



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| | | | |
|-------------------------------------|----------------------|------------------------------------|----------------------|
| User/Services Fees | | Special Revenue Funds | |
| Parks and Recreation | \$7,818,780 | Public Works | \$52,257,667 |
| Central Services | \$5,086,702 | Fire Rescue | \$47,904,042 |
| Public Works | \$4,747,889 | Sheriff | \$25,986,140 |
| Sheriff's Office | \$2,082,765 | Natural Resources | \$21,874,663 |
| Natural Resources | \$1,237,203 | Library Services | \$16,823,425 |
| Emergency Management | \$1,053,386 | Tourism | \$11,495,240 |
| Planning and Development | \$1,043,930 | Parks and Recreation | \$7,816,556 |
| Other Other GF | \$1,419,476 | Housing/Human Svcs | \$7,797,511 |
| Total Dept. User Fee Funds | \$24,938,101 | Planning and Development | \$7,280,718 |
| Enterprise Funds | | Emergency Management | \$3,804,453 |
| Utility Services | \$37,830,592 | Court Operations | \$2,579,301 |
| Solid Waste | \$36,704,036 | Valkaria Airport | \$1,985,000 |
| Transit Services | \$19,428,581 | Space Coast Transp Planning | \$1,491,591 |
| Golf Courses | \$2,869,661 | Other Special Revenue Funds | \$1,245,016 |
| TICO | \$2,313,197 | Total Special Revenue Funds | \$210,341,323 |
| Melbourne-Tillman | \$1,791,108 | Capital Project Funds | |
| Total Enterprise Funds | \$100,937,175 | Parks and Recreation | \$232,592 |
| Internal Service Funds | | Emergency Management | \$25,544 |
| Employee Benefits | \$54,636,717 | Capital Project Funds | \$258,136 |
| Risk Management | \$8,891,407 | Debt Services Funds | |
| IT Communications | \$3,498,349 | Parks and Recreation | \$13,401,067 |
| Total Internal Service Funds | \$67,026,473 | | |



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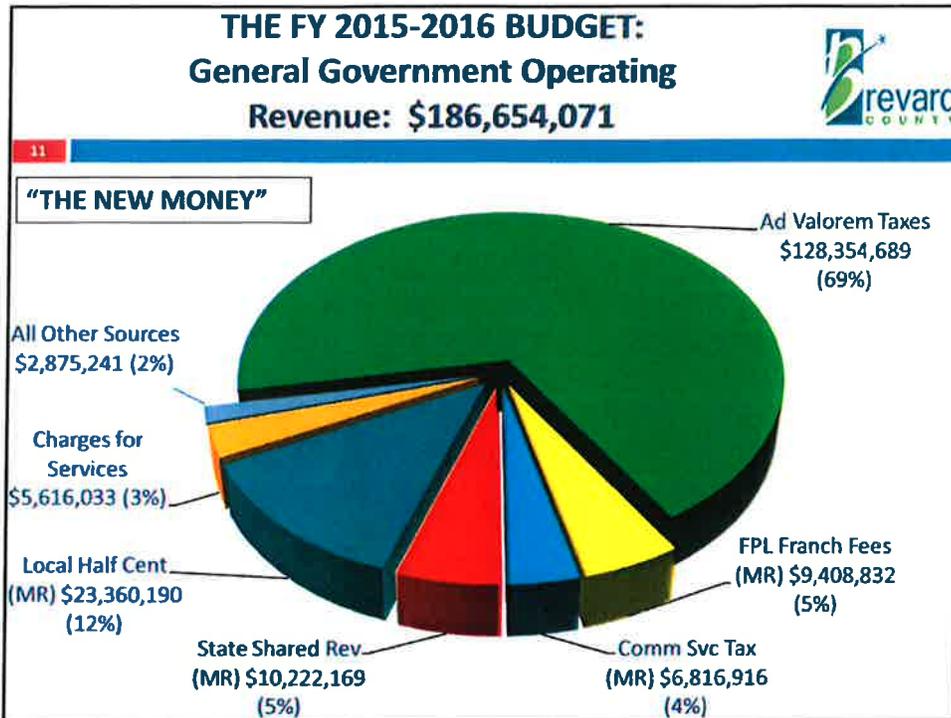
HOW MUCH GENERAL OPERATING REVENUE DO WE HAVE?

From The Total Operating Revenue to General Operating Revenue



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| | |
|----------------------------------|----------------------|
| OPERATING REVENUE | \$603,616,346 |
| SPECIAL REVENUE | (\$210,341,323) |
| ENTERPRISE REVENUE | (\$100,937,175) |
| INTERNAL SERVICE REVENUE | (\$67,026,473) |
| USER FEES REVENUE | (\$24,998,101) |
| DEBT SERVICE REVENUE | (\$13,401,067) |
| CAPITAL PROJECTS REVENUE | (\$258,136) |
| GENERAL OPERATING REVENUE | \$186,654,071 |



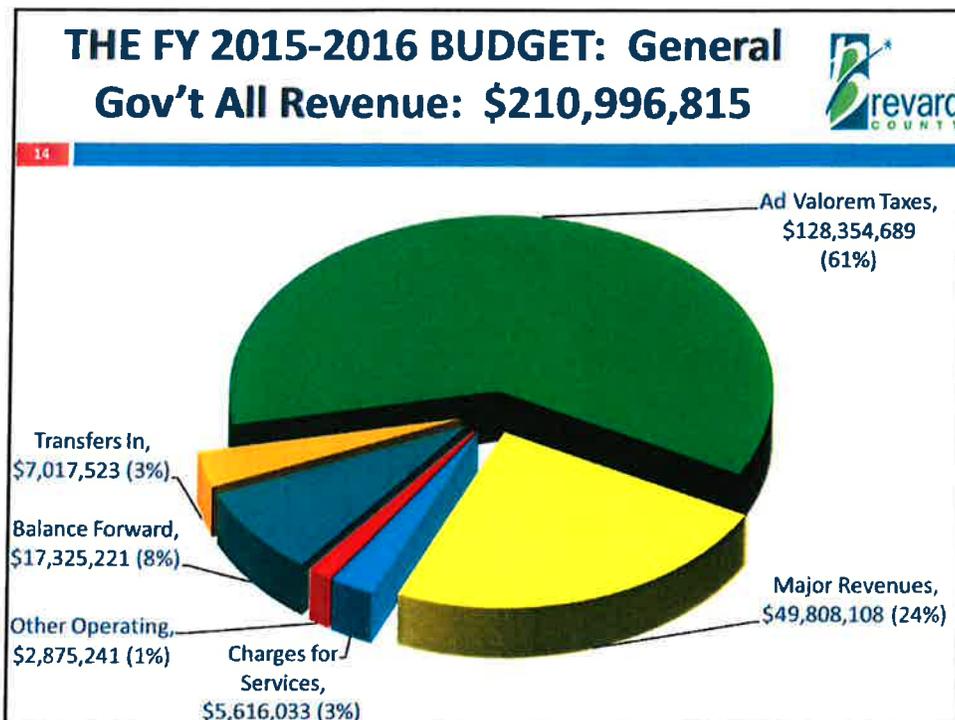
HOW MUCH TOTAL GENERAL REVENUE DO WE HAVE?

From General Operating Revenue to Total General Revenue



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| | |
|------------------------------|----------------------|
| OPERATING REVENUE | \$186,654,071 |
| BALANCE FORWARD | \$17,325,221 |
| TRANSFERS IN | <u>\$7,017,523</u> |
| TOTAL GENERAL REVENUE | \$210,996,815 |

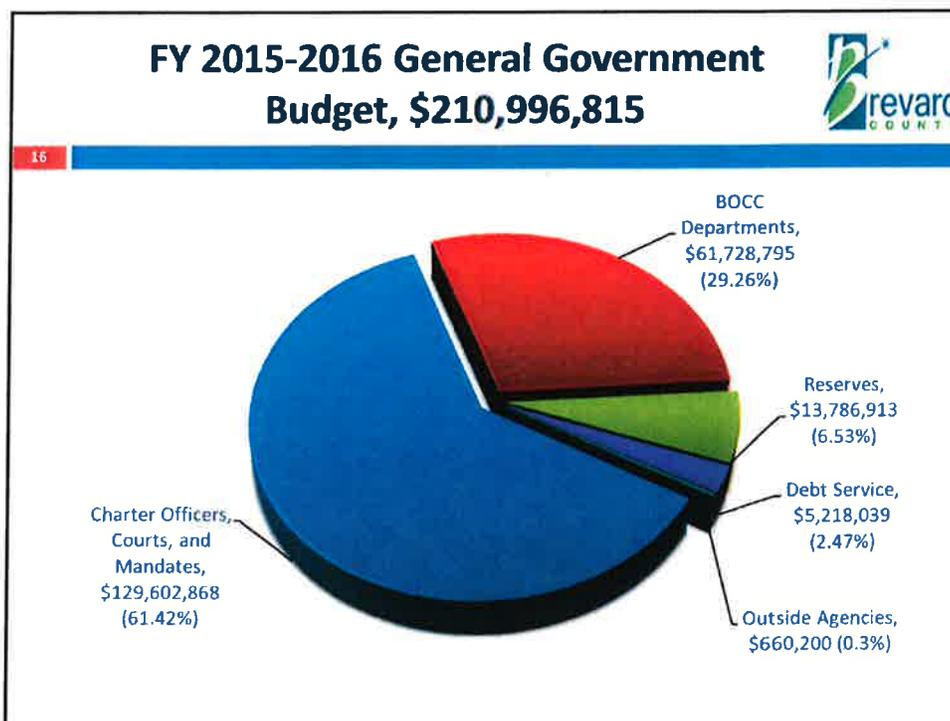


FY 2015-2016 GF BUDGET



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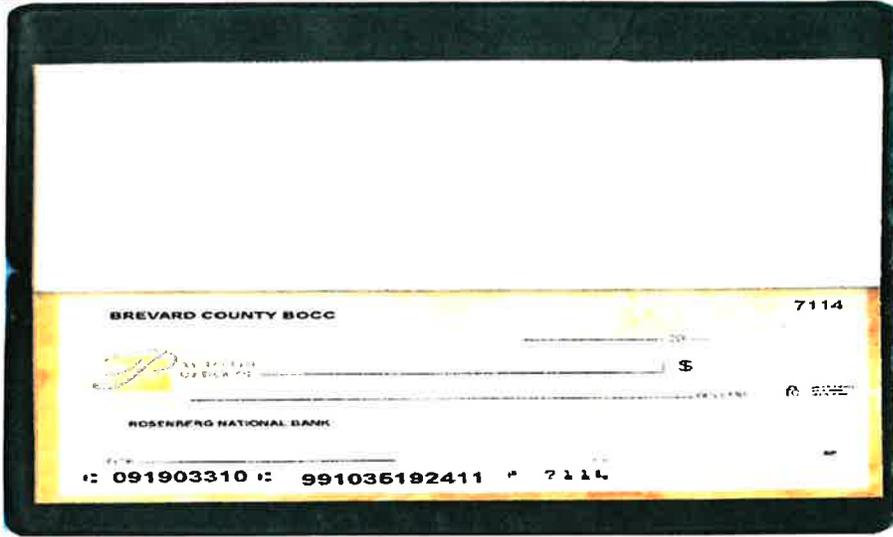
| GF Revenue Sources: | | GF Uses: | |
|------------------------------------|-----------------------------|---------------------------------------|-----------------------------|
| Current Ad Valorem | \$128,354,689 | Charter Officers | \$103,668,986 |
| Prior Year Ad Valorem | \$665,000 | Court Operations | \$2,584,074 |
| Communication Svc Tax | \$6,816,916 | Outside Agencies | \$660,200 |
| FPL Franchise Fees | \$9,408,832 | Mandates | \$23,349,808 |
| State Shared Revenue | \$10,222,169 | Reserves | <u>\$13,786,913</u> |
| Local Half Cent Sales Tax | \$23,360,190 | Total GF Uses | \$144,049,981 |
| All Other Operating Revenue | \$7,826,274 | BOCC GF Supported Departments | |
| Balance Forward | \$17,325,221 | Total Comp and Benefits | \$31,193,275 |
| Non-Operating Revenue | <u>\$7,017,523</u> | Operating and Capital Expenses | \$30,535,520 |
| Total General Fund Sources: | <u>\$210,996,815</u> | Debt Service | <u>\$5,218,039</u> |
| | | Total General Fund Uses: | <u>\$210,996,815</u> |



The General Revenue Checkbook for Non-Discretionary Items



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The General Revenue Checkbook for Non-Discretionary Items



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| Check Number | Date | Payer | Description | Deposit | Balance |
|--------------|------|--------------------|-------------------|---------------|---------------|
| | 10/1 | General Government | Balance Forward | | \$17,325,221 |
| | 1/1 | Various Sources | Operating Revenue | \$186,654,071 | \$203,979,292 |
| | 9/30 | Various Agencies | Transfers In | \$7,017,523 | \$210,996,815 |

The General Revenue Checkbook for Non-Discretionary Items



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| Check Number | Date | Payee | Description | Withdrawal | Balance |
|----------------------------|------|--------------------|---|-------------|---------------|
| | 10/1 | | Previous Balance | | \$210,996,815 |
| MANDATES – MUST PAY | | | | | |
| 1 | 10/1 | Medicaid | F.S. 409.915; Pay or state revenue garnished | \$7,027,456 | \$203,969,359 |
| 1 | 10/1 | Property Appraiser | F.S. 192.091; Commission for schools and cities | \$5,299,405 | \$198,669,954 |
| 1 | 10/1 | Tax Collector | F.S. 192.091; Commission for schools | \$4,671,894 | \$193,998,060 |

The General Revenue Checkbook for Non-Discretionary Items



20

| Check Number | Date | Payee | Description | Withdrawal | Balance |
|----------------------------|------|-----------------------------------|--|-------------|---------------|
| | 10/1 | | Previous Balance | | \$193,998,060 |
| MANDATES – MUST PAY | | | | | |
| 1 | 10/1 | Courts & Law Library | FL State Constitution; Article V Section 14 | \$2,584,074 | \$191,413,986 |
| 1 | 10/1 | Pretrial Disposition Of Juveniles | F.S. 985.685; Pay or state Revenue garnished | \$1,768,264 | \$189,645,722 |
| 1 | 10/1 | Baker Act | F.S. 394.451; Loss of 3:1 State Match | \$1,748,507 | \$187,897,215 |

The General Revenue Checkbook for Non-Discretionary Items



21

| Check Number | Date | Payee | Description | Withdrawal | Balance |
|----------------------------|------|--------------------|---|-------------|---------------|
| | 10/1 | | Previous Balance | | \$187,897,215 |
| MANDATES – MUST PAY | | | | | |
| 1 | 10/1 | Medical Examiner | F.S. 406.08; Governor appointee | \$1,373,468 | \$186,523,747 |
| 1 | 10/1 | Comprehensive Plan | F.S. 163.3177; Foundation for development plan | \$973,968 | \$185,549,779 |
| 1 | 10/1 | All Other | ECFRPC; Child Protection, Indigent Burials, VAB, Health Care Act, Inmate Medical, Legal Aid | \$486,846 | \$185,062,933 |

The General Revenue Checkbook for Non-Discretionary Items



22

| Check Number | Date | Payee | Description | Withdrawal | Balance |
|-------------------------|------|---------------------------|---|--------------|---------------|
| | 10/1 | | Previous Balance | | \$185,062,933 |
| CHARTER OFFICERS | | | | | |
| 1 | 10/1 | Sheriff - Jail | FL State Constitution Title V - Chapter 30 | \$41,000,247 | \$144,062,686 |
| 1 | 10/1 | Sheriff - Law Enforcement | Const. Chapter 30 & Ordinance 86-40 | \$40,650,346 | \$103,412,340 |
| 1 | 10/1 | Sheriff - Courts | FL State Constitution Title V - Chapter 30 | \$6,306,250 | \$97,106,090 |
| 1 | 10/1 | Sheriff - Animal Svcs | Brev Code, Ch 14, Article II F.S. 828.27, 828.30, 828.15, 828.073 | \$3,813,902 | \$93,292,188 |

The General Revenue Checkbook for Non-Discretionary Items



23

| Check Number | Date | Payee | Description | Withdrawal | Balance |
|-------------------------|------|-------------------------|-------------------------------|-------------|--------------|
| | 10/1 | | Previous Balance | | \$93,292,188 |
| CHARTER OFFICERS | | | | | |
| 1 | 10/1 | Supervisor of Elections | F.S. 129.202 and F.S. 98.015 | \$5,245,015 | \$88,047,173 |
| 1 | 10/1 | Tax Collector | F.S. 192.091, BOCC Commission | \$2,511,670 | \$85,535,503 |
| 1 | 10/1 | Property Appraiser | F.S. 192.091, BOCC Commission | \$2,104,556 | \$83,433,947 |
| 1 | 10/1 | Clerk to the Board | F.S. 125.36 | \$2,040,000 | \$81,393,947 |

The General Revenue Checkbook for Non-Discretionary Items



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| Check Number | Date | Payee | Description | Withdrawal | Balance |
|--------------------------|------|---------------|----------------------|--------------|--------------|
| | 10/1 | | Previous Balance | | \$81,393,947 |
| OTHER OBLIGATIONS | | | | | |
| 1 | 10/1 | Reserves | Emergency Mitigation | \$13,786,913 | \$67,607,034 |
| 1 | 10/1 | Various | Debt Obligations | \$5,268,889 | \$62,338,145 |
| 1 | 10/1 | CRAP Payments | TIF Obligations | \$3,922,567 | \$58,415,578 |

The General Revenue Checkbook for Non-Discretionary Items



25

| Check Number | Date | Payee | Description | Withdrawal | Balance |
|---|------|----------------------|------------------------|-------------|-------------------------|
| | 10/1 | | Previous Balance | | \$58,415,578 |
| PUBLIC SAFETY, INFRASTRUCTURE, AND VETERANS SERVICES | | | | | |
| 1 | 10/1 | Fire Rescue | EMS | \$7,730,778 | \$50,684,800 |
| 1 | 10/1 | Public Works | Road and Bridge | \$5,852,977 | \$44,831,823 |
| 1 | 10/1 | Fire Rescue | Ocean Rescue | \$1,554,326 | \$43,277,497 |
| 1 | 10/1 | Housing & Human Svcs | School Crossing Guards | \$595,021 | \$42,682,476 |
| 1 | 10/1 | Emergency, Mgmt | Emergency Operations | \$594,803 | \$42,087,673 |
| 1 | 10/1 | Housing & Human Svcs | Veterans Services | \$293,787 | \$41,793,886 |



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\$41,793,886 (4.04% of the total budget) remains in the Checkbook for other General Fund supported Programs and Services as follows:

| Discretionary General Fund Allocations | |  |
|---|-------------|---|
| 27 | | |
| ○ Parks and Recreation - | | \$12,230,872 |
| • North | \$3,557,646 | |
| • Central | \$4,213,257 | |
| • South | \$4,459,969 | |
| ○ Central Services - | | \$8,851,355 |
| • Facilities | \$8,014,312 | |
| • Asset Mgmt | \$429,892 | |
| • Purchasing | \$407,151 | |

| Discretionary General Fund Allocations | |  |
|---|--------------------|---|
| 28 | | |
| ○ General Government - | | \$4,868,193 |
| • Contracted Svcs | \$2,449,585 | |
| • Cost Allocation Plan Support | | |
| • Auditing Services | | |
| • Federal and State Lobbyists | | |
| • Investment Advisory Services | | |
| • Comp & Benefits | \$1,084,391 | |
| • Annual/Sick Leave Payouts | | |
| • Unemployment Compensation | | |
| • Other Oper Exps | \$1,334,217 | |
| • Property Tax Notices | | |
| • Printing and Binding | | |
| • Advertisements | | |

| Discretionary General Fund Allocations | |  |
|---|--------------------|---|
| 29 | | |
| ○ Housing and Human Services - | | \$2,571,981 |
| • Comm. Resources | \$1,643,972 | |
| • Neighborhood Strategy Planning | | |
| • Commission on Aging | | |
| • Together in Partnership | | |
| • Brevard Homeless Coalition | | |
| • Community Action Board | | |
| • Comm. Impact | \$928,009 | |
| • Security and Safety of Residents | | |
| • Felony Probation | | |
| • Juvenile Assessment Center | | |
| • Specialty Courts | | |
| • Assistance to Low Income Families | | |
| • Home Energy Assistance | | |
| • Family Self-Sufficiency | | |
| • Emergency Services | | |

| Discretionary General Fund Allocations | |  |
|---|--|---|
| 30 | | |
| ○ Information Technology - | | \$2,270,179 |
| ○ Transit - | | \$1,705,453 |
| ○ Commissioners - | | \$1,616,327 |
| ○ County Attorney's Office - | | \$1,543,818 |
| ○ Grant to EDC - | | \$1,400,050 |
| ○ County Manager's Office - | | \$1,063,873 |
| ○ UF/Extension Services - | | \$811,828 |

| Discretionary General Fund Allocations | |  |
|---|------------------|---|
| ○ Human Resources - | \$646,823 | |
| ○ Budget Office - | \$592,337 | |
| ○ Community Based Organizations | \$510,200 | |
| ○ Natural Resources - | \$355,337 | |
| ○ Planning and Development - | \$345,205 | |
| ○ SCGTV - | \$260,055 | |
| ○ Brevard Cultural Alliance- | \$150,000 | |
| ○ Community Cultural Grants | \$100,000 | |
| ○ Arts Agency/Arts in Public Places | \$50,000 | |

| Charter Section 2.9.3.1 – Limitations on growth in ad valorem tax revenues | |  |
|---|--|---|
| <ul style="list-style-type: none"> ➤ The Board shall not impose any ad valorem tax for county purposes or within any municipal services taxing unit, or district ➤ At a millage rate which causes the budgeted revenue to increase over the budgeted ad valorem revenue for the previous fiscal year <ul style="list-style-type: none"> ➤ By more than the lesser of: (1) three percent, or (2) the change CPI ➤ Excluding revenue change associated with new construction | | |

Consumer Price Index



33

CPI: All Urban Consumers

2015: 237.017

2014: 236.736

Change: .281

Percent Change: .12%

Very Preliminary AV Tax Worksheet



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| Tax District or Unit | FY 15-16 | FY 15-16 | FY 16-17 | | FY 16-17 | FY 16-17 |
|-------------------------------------|-----------------|----------|----------------------------------|-------------------------------|----------------------|--------------------------|
| | Budget Revenue: | Millages | Estimated - 4% Property Value | Estimated - 8% New Constr. | Proposed Millages | Proposed Tax Revenues |
| General Revenue - Countywide: | \$135,110,199 | 4.5497 | \$30,884,367,544 | \$430,550,069 | 4.4418 | \$137,182,184 |
| Library District | \$16,633,714 | 0.5555 | \$31,141,426,074 | \$430,550,069 | 0.5422 | \$16,884,881 |
| Mosquito Control District | \$5,973,764 | 0.1995 | \$31,141,426,074 | \$430,550,069 | 0.1947 | \$6,063,236 |
| Fire Control MSTU | \$11,317,453 | 0.7580 | \$35,253,495,448 | \$233,562,740 | 0.7410 | \$11,302,840 |
| Recreation District #1 MSTU | \$2,714,188 | 0.6810 | \$4,145,015,701 | \$36,475,985 | 0.6614 | \$2,741,513 |
| Recreation Dist. #4 O & M | \$2,044,080 | 0.6281 | \$3,384,561,300 | \$58,357,033 | 0.6152 | \$2,082,182 |
| TICD Airport Authority | \$0 | - | \$13,300,506,129 | \$124,722,697 | - | \$0 |
| Law Enforcement Countywide: MSTU | \$17,375,715 | 1.2681 | \$14,239,022,480 | \$206,608,405 | 1.2397 | \$17,652,116 |
| Road & Bridge Dist. #1 MSTU | \$1,513,530 | 0.5511 | \$2,856,235,234 | \$17,231,454 | 0.5337 | \$1,524,373 |
| Road & Bridge Dist. #2 MSTU | \$949,557 | 0.2874 | \$3,436,115,898 | \$27,438,025 | 0.2789 | \$958,333 |
| Road & Bridge Dist. #3 MSTU | \$451,292 | 0.3045 | \$1,541,153,312 | \$12,851,255 | 0.2956 | \$455,565 |
| Road & Bridge Dist. #4 MSTU | \$1,203,590 | 0.3145 | \$3,980,077,427 | \$133,405,218 | 0.3132 | \$1,246,560 |
| Road & Bridge Dist. #5 MSTU | \$521,181 | 0.4303 | \$1,259,651,037 | \$6,064,384 | 0.4162 | \$524,267 |
| Rd & Brdge Dist #4 MSTU N Beaches: | \$148,927 | 0.3032 | \$510,830,169 | \$664,988 | 0.2922 | \$149,265 |
| Rd & Brdge Dist #4 MSTU MISO: | \$20,060 | 0.1422 | \$146,711,072 | \$796,100 | 0.1376 | \$20,187 |
| Environ. Endangered Land ('04) | \$1,625,942 | 0.0543 | \$31,141,426,074 | \$430,550,069 | 0.0530 | \$1,650,496 |
| PSJ/CanGroves Recreation MSTU | \$491,242 | 0.3568 | \$1,431,870,049 | \$2,633,537 | 0.3441 | \$492,706 |
| N. Brevard Special Recreation Dist. | \$0 | - | \$2,414,015,117 | \$31,464,407 | - | \$0 |
| Merritt Island Recreation MSTU | \$422,315 | 0.1588 | \$2,765,794,025 | \$19,551,552 | 0.1539 | \$425,656 |
| S. Brevard Special Recreation Dist. | \$3,092,881 | 0.1841 | \$17,472,005,501 | \$297,914,546 | 0.1803 | \$3,150,203 |
| Sub - Total Operating | \$201,409,568 | 6.7823 | | | 6.6217 | \$204,506,562 |