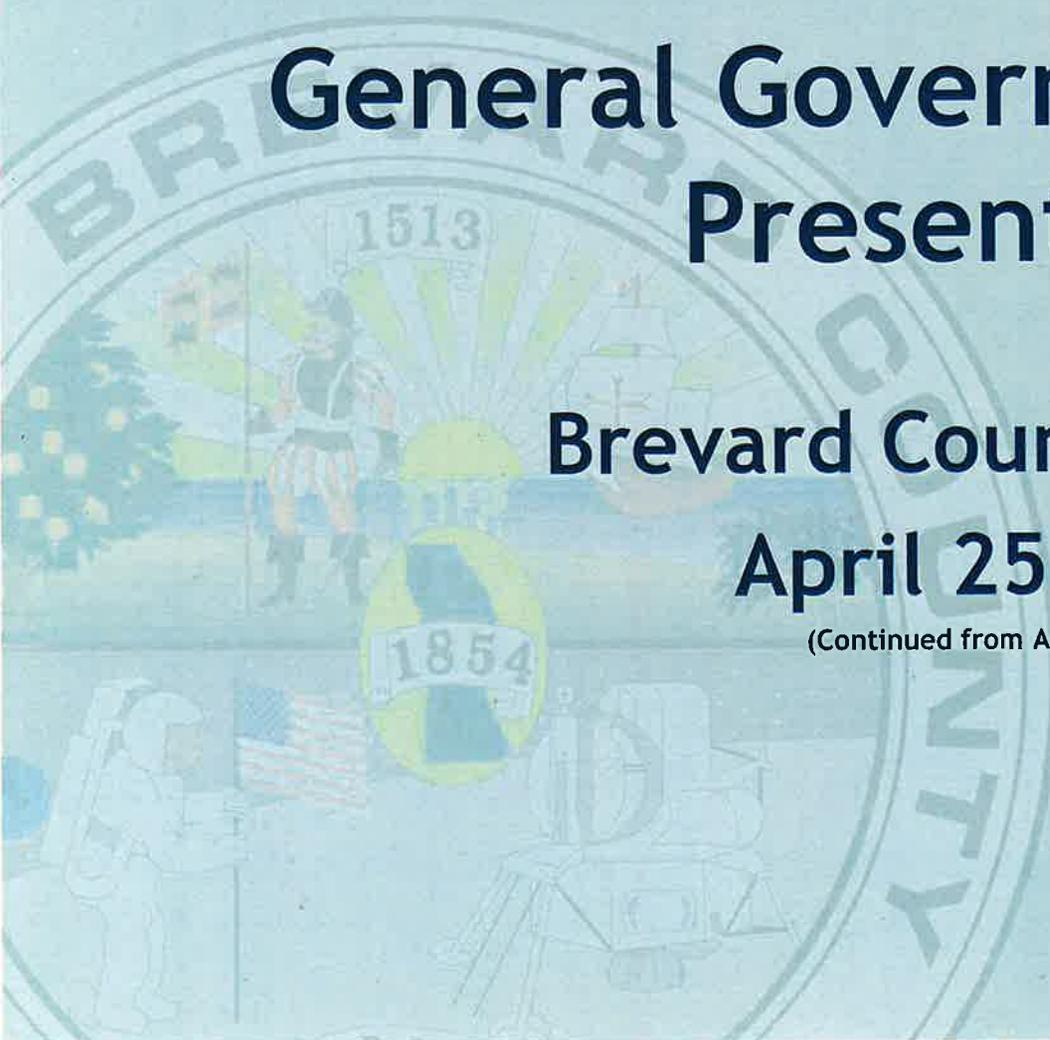


General Government Budget Presentation

Brevard County, Florida

April 25, 2017

(Continued from April 11, 2017)



Presentation Outline

- **General Government Mission**
- **Programs and Services**
- **Funding Sources**
- **Budget Categories By Program**
- **FY 2017-2018 Budget Development**
- **Request for Board Direction**

Mission Statement

General Government Services is comprised of three major functions which do not fit within the County's formal organization and are therefore administered by the Budget Office. These three functions are combined for presentation purposes only and are represented as General Government Operations, General Government Long-Term Debt, and Mandated Programs.

Programs and Services



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graph TD; A[General Government] --- B[Operations]; A --- C[Long-Term Debt]; A --- D[Mandated Programs]
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General Government

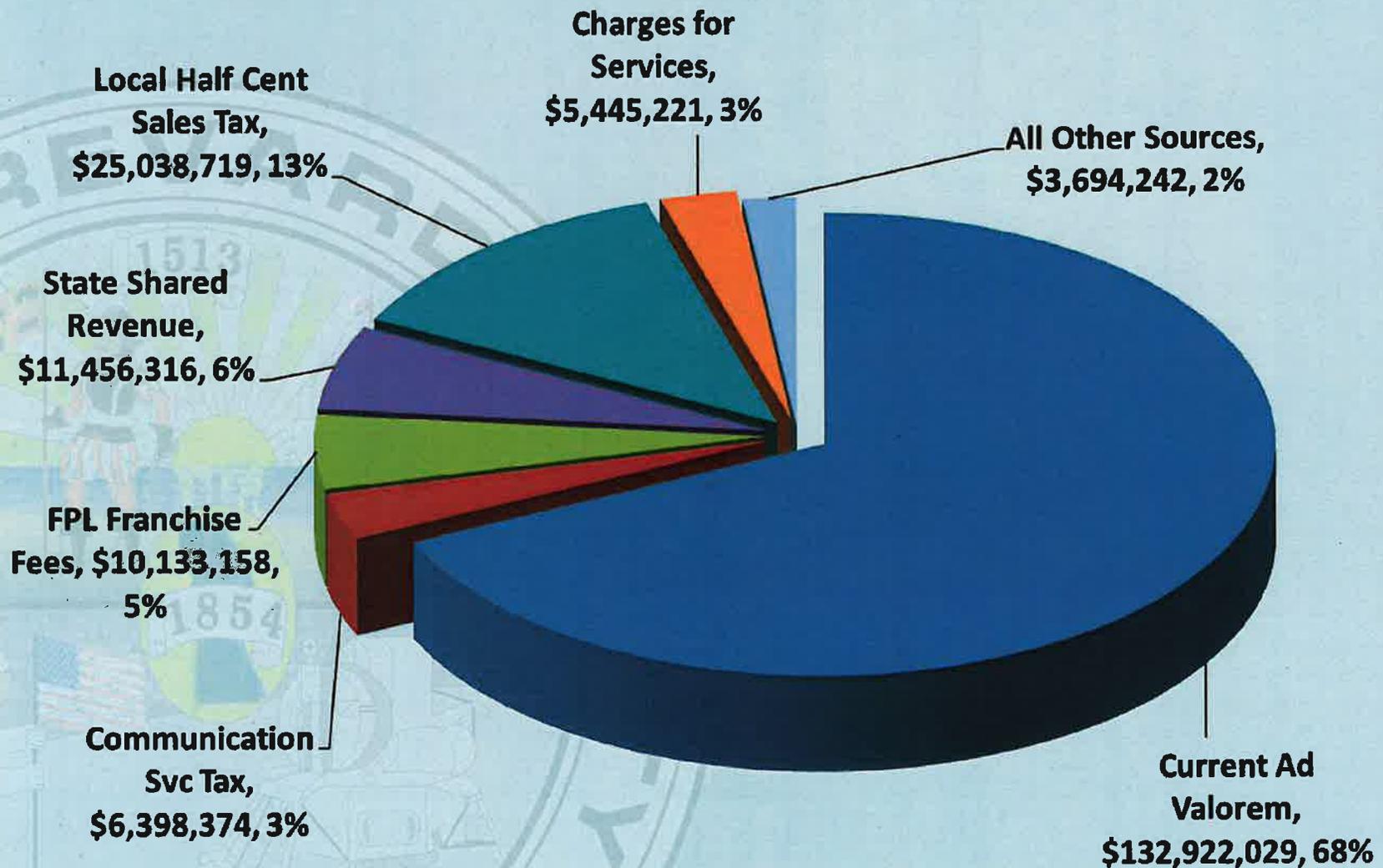
Operations

Long-Term
Debt

Mandated
Programs

General Government Operating Revenue, \$195,088,057

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Revenue Categories by Program

REVENUES:	General Gov Operations	General Gov Long-Term Debt	General Gov Mandates	Total Budget
Taxes	\$ 147,433,055	\$ -	\$ -	\$ 147,433,055
Permits, Fees & Special Assessments	\$ 11,080,632	\$ -	\$ -	\$ 11,080,632
Intergovernmental	\$ 39,289,376	\$ -	\$ -	\$ 39,289,376
Charges for Services	\$ 5,731,812	\$ -	\$ 160,839	\$ 5,892,651
Fines and Forfeits	\$ 43,500	\$ -	\$ -	\$ 43,500
Miscellaneous	\$ 1,777,474	\$ -	\$ -	\$ 1,777,474
Statutory Reduction	\$ (10,267,792)	\$ -	\$ (8,024)	\$ (10,275,816)
<i>Operating Revenues</i>	\$ 195,088,057	\$ -	\$ 152,815	\$ 195,240,872
Balance Forward	\$ 18,457,810			\$ 18,457,810
Transfers - General Revenue	\$ (144,051,071)	\$ 5,194,029	\$ 20,873,437	\$ (117,983,605)
Transfers - Other	\$ (4,276,955)	\$ 1,602,844	\$ -	\$ (2,674,111)
<i>Non-Operating Revenues</i>	\$ (129,870,216)	\$ 6,796,873	\$ 20,873,437	\$ (102,199,906)
TOTAL REVENUES	\$ 65,217,841	\$ 6,796,873	\$ 21,026,252	\$ 93,040,966

General Government Budget

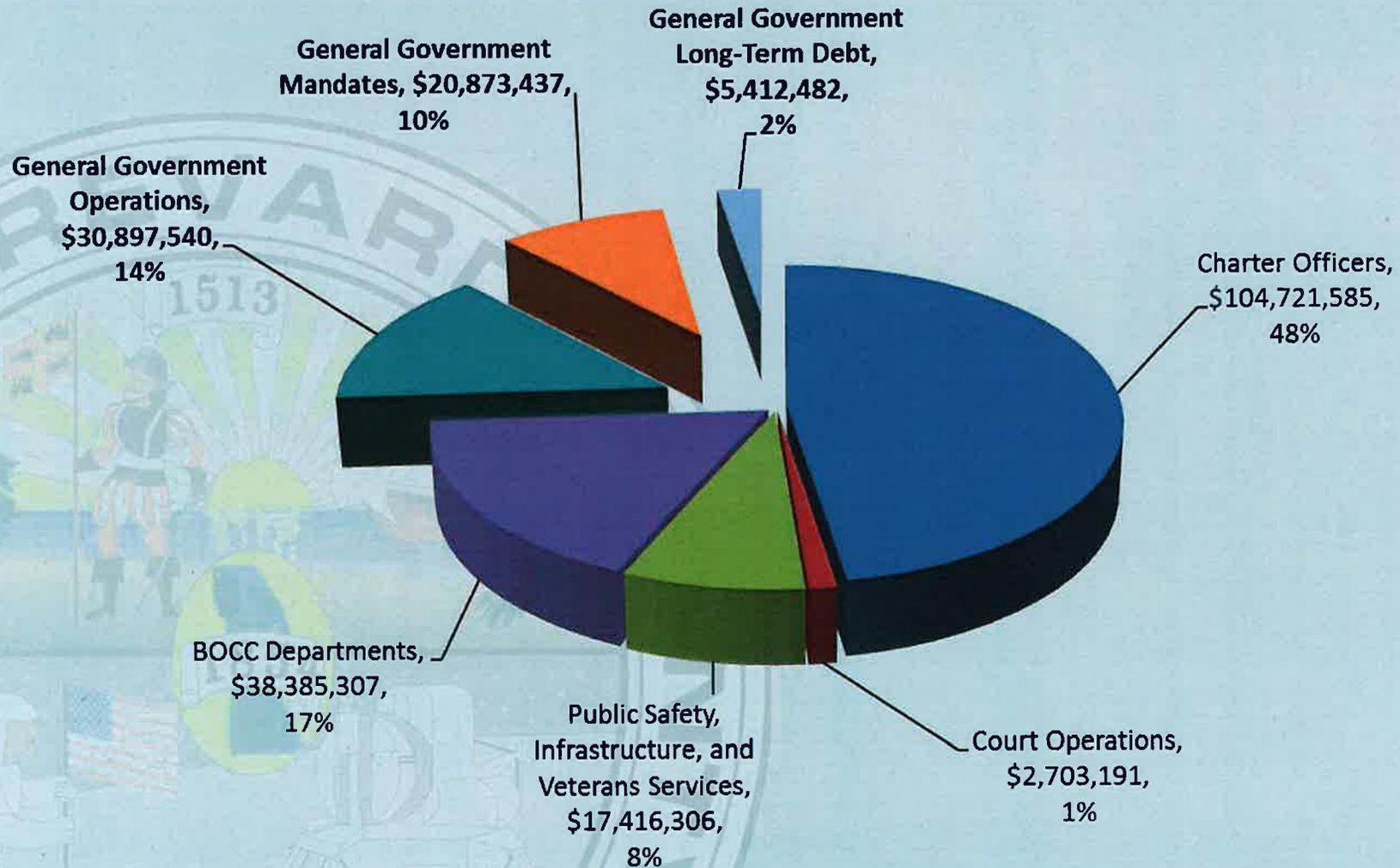
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Operating Revenue	\$195,088,057
Balance Forward	\$18,457,810
Transfers In	<u>\$6,863,981</u>
General Government Revenue	\$220,409,848
Intrafund Transfers Out	(\$127,368,882)
General Government Adopted Budget	\$93,040,966

General Government Uses

GENERAL GOVERNMENT MANDATES	\$20,873,437
GENERAL GOVERNMENT LONG-TERM DEBT	\$5,412,482
GENERAL GOVERNMENT OPERATIONS	
General Government Reserves	16,564,387
TIF Payments	\$7,586,596
Grants & Aid	\$2,164,050
Indirect Cost Charges	\$1,202,598
Contracted & Professional Services	\$1,286,030
Compensation & Benefits	\$1,051,448
Other General Government Expenses	\$1,042,431
GENERAL GOVERNMENT OPERATIONS	\$30,897,540
TRANSFERS	
Charter Officers	104,721,585
Courts Operations	\$2,703,191
Public Safety, Infrastructure, Veterans	\$17,416,306
BOCC Departments (Excluding Gen Gov)	\$38,385,307
TRANSFERS	\$163,226,389
TOTAL GENERAL GOVERNMENT	\$220,409,848

General Government Uses



General Government Mandates

GENERAL GOVERNMENT MANDATES:

Medicaid	7,116,363	FL Statute 409.915
Property Appraiser, Fees for Svc to School Board & Cities	5,327,144	FL Statute 192.091
Tax Collector, Fees for Svc to School Board	4,813,187	FL Statute 192.091
Baker Act	1,748,507	FL Statute 394.457
Pre-Trial Detention of Juveniles	1,363,047	FL Statute 985.686
Legal Aid Mandate	103,703	Title V, 29.008
East Central Florida Regional Planning Council	94,986	FL Statute 186.504
Child Protection	86,000	FL Statute 39.304
Indigent Burials	80,000	FL Statute 406.50
Value Adjustment Board	75,500	FL Statute 194.015
Health Care Act (H.C.R.A.)	60,000	FL Statute 154.306
Inmate Medical Building	5,000	FL Statute 901.35
TOTAL OTHER MANDATES	\$20,873,437	

General Government Long-Term Debt

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GENERAL FUND DEBT

Pooled Commercial Paper Loan	\$1,692,392
Sales Tax Refunding & Improvement Revenue Bonds, Series 2010	\$1,070,956
Non-Ad Valorem Revenue Note, Series 2010-Combined	\$827,736
Debt Service Internal Loan	\$810,754
Subordinated Sales Tax Refunding Revenue Bonds, Series 2013	\$605,778
2014 Non-Ad Valorem Revenue Note, Energy Performance Contract	\$604,349
2014 Non-Ad Valorem Note (Credits; Transfers from Energy Savings)	(\$592,301)
Non-Ad Valorem Revenue Note, Series 2012	\$392,818
TOTAL GENERAL FUND DEBT PAYMENTS	<u><u>\$5,412,482</u></u>

General Government Operations

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TIF PAYMENTS

North Brevard Economic Development Zone	\$2,965,933
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CRA Payments	\$4,620,663
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TOTAL TIF PAYMENTS	\$7,586,596
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General Government Operations

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GRANTS & AID

Economic Development Commission	\$1,400,050
Economic Incentive, Project Blue (Northrop Grumman)	\$500,000
Economic Incentive, Project Magellan (Northrop Grumman)	\$164,000
Brevard Cultural Alliance (Grants & Program Management)	<u>\$100,000</u>
TOTAL GRANTS & AID	\$2,164,050

PUBLICATIONS & MEMBERSHIPS

Florida Association of Counties	\$65,973
Foundation for Building; My Region	\$25,000
National Association of Counties	\$10,868
International City/County Management Association	<u>\$3,500</u>
TOTAL PUBLICATIONS & MEMBERSHIPS	\$105,341

General Government Operations

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CONTRACTED SERVICES

Internal Auditing Services	\$360,000
External Financial Audit Services	\$335,480
Investment Advisory Services	\$112,800
Oyster Gardening	\$100,000
Email Migration	\$85,000
State Lobbying Services	\$60,000
Federal Lobbyist	\$48,000
LEAD Brevard	\$40,700
Non-recurring Contracted Services	<u>\$24,520</u>
TOTAL CONTRACTED SERVICES	\$1,166,500

General Government Operations

COMPENSATION & BENEFITS

Annual/Sick Leave Payouts	\$855,734
Unemployment Compensation	\$152,250
Clerk to the Special Magistrate	<u>\$43,464</u>
TOTAL COMPENSATION & BENEFITS	\$1,051,448

PROFESSIONAL SERVICES

Legal Services for Outside Counsel	\$30,000
Clerk of Court Fees (Unincorp Parking, Recording, Tax Deeds)	\$32,530
Cost Allocation Plan Development	\$17,000
Lean Six Sigma Workshops	\$25,000
Training (ELI, Seven Habits, Leadercast)	<u>\$15,000</u>
TOTAL PROFESSIONAL SERVICES	\$119,530

General Government Operations

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OTHER GENERAL GOVERNMENT EXPENSES

Info Sys Charges (Indirect I.T. Costs)	\$1,019,844
Rentals & Leases (Indirect Facilities Costs)	\$182,754
TRDA Reimbursement (Non-Recurring)	\$595,054
TRIM Bill Expenses	\$185,000
Solid Waste Assessments at County Buildings	\$73,750
Advertising & Other Current Charges	\$36,500
Historic Commission	\$22,900
Printing & Binding, Municode Updates	\$15,000
Employee Innovation Program	\$7,500
Property Insurance	\$1,386
OTHER GENERAL GOVERNMENT EXPENSES	\$2,139,688

FY 2017-2018 Budget Development

- **April - May**

- Budget Workshops & Board Direction
- Revenues & Expenditure Forecasting
- Florida Legislative Session
- 5/01/17 - Submission of Supervisor of Election & Clerk Budgets

- **June**

- 6/01/17 - Preliminary Certified Tax Roll Received
- 6/01/17 - Submission of Sheriff & Property Appraiser Budgets
- County Manager Meetings with Departments & Agencies

FY 2017-2018 Budget Development

• July

- 7/01/17 - Receive Certification of Property Values
- 7/17/17 - Proposed Budget to County Commissioners
- 7/25/17 - Board Sets Tentative FY 2018 Ad Valorem Millages

• August

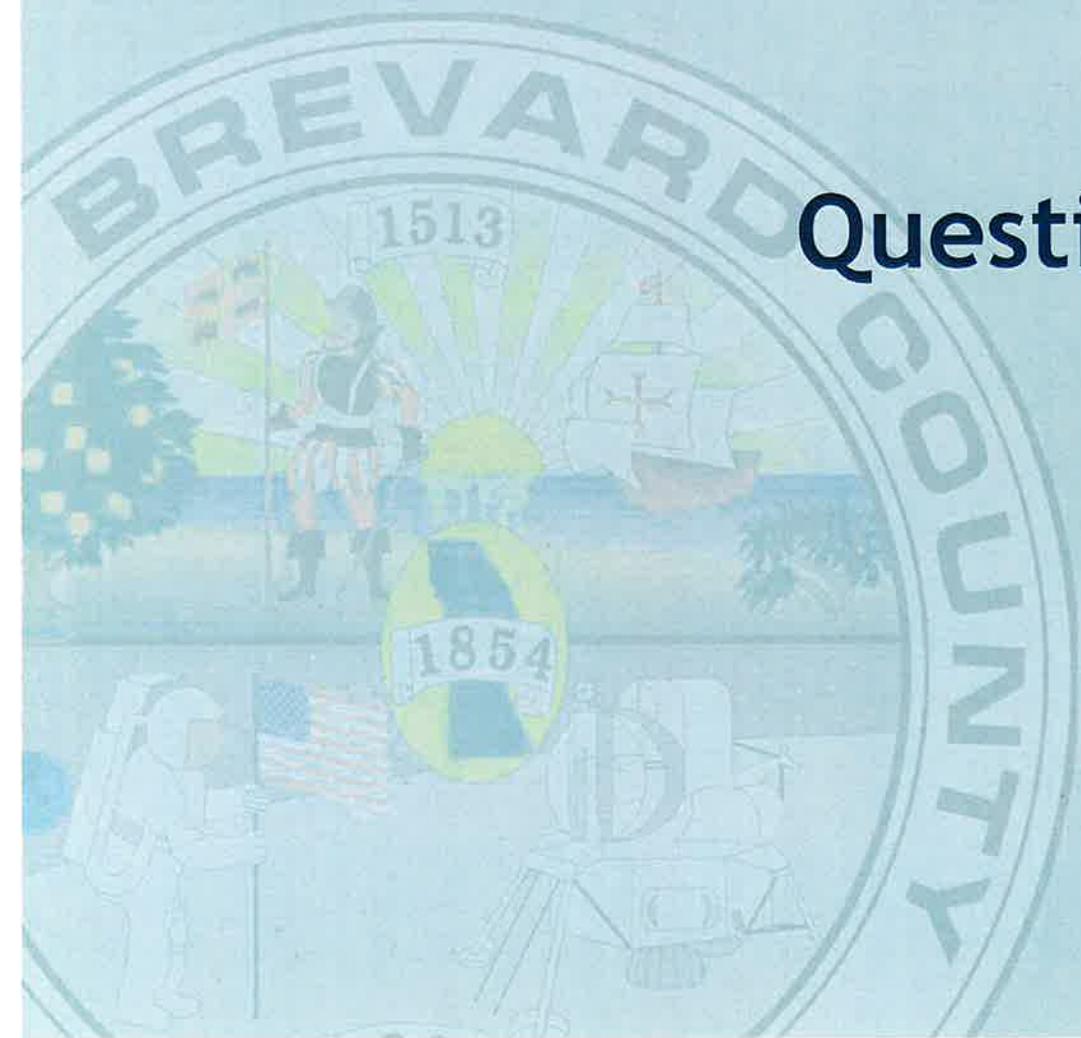
- 8/01/17 - Submission of Tax Collector's Budget
- 8/25/17 - Property Appraiser mails TRIM Notices
- Completion of Changes to Operating and CIP Budgets

• September

- 9/12/17 - First Public Budget Hearing, Adopt Tentative Budget
- 9/26/17 - Second Public Budget Hearing, Adopt Final Budget

Request for Board Direction

- Acceptance of Road Maintenance Proposal
- Attempt to Fund a Cost of Living Adjustment
- Current Service/Funding Levels (By Program)
 - Maintain, Increase, or Decrease



Questions?