

Budget Workshop

March 9, 2017

Jill J. Hayes, Budget Director



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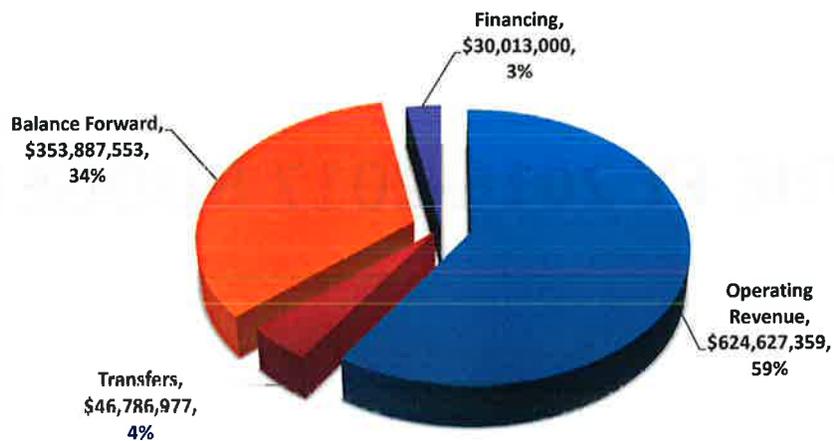
THE FY 2016-2017 BUDGET

FY 2016-17 Adopted Budget Fact Sheet



- The Adopted Budget of \$1,055,314,889 represents a reduction of \$86,293,318 from the Final Budget for FY 2015-2016
- The General Countywide Tax Rate is 4.3631
 - 4.10% decrease from the FY 15-16 tax rate of 4.5497
 - 0.74% decrease from the FY 16-17 rolled-back tax rate of 4.3956
- The Aggregate Operating Tax Rate is 6.5919
 - 2.81% decrease from the FY 15-16 tax rate of 6.7823
 - 0.29% decrease from the FY 16-17 rolled-back tax rate of 6.6109
- Not a tax rate increase per Florida Statutes and the Brevard County Charter Advertising Requirements

THE FY 2016-2017 ADOPTED BUDGET: \$1,055,314,889





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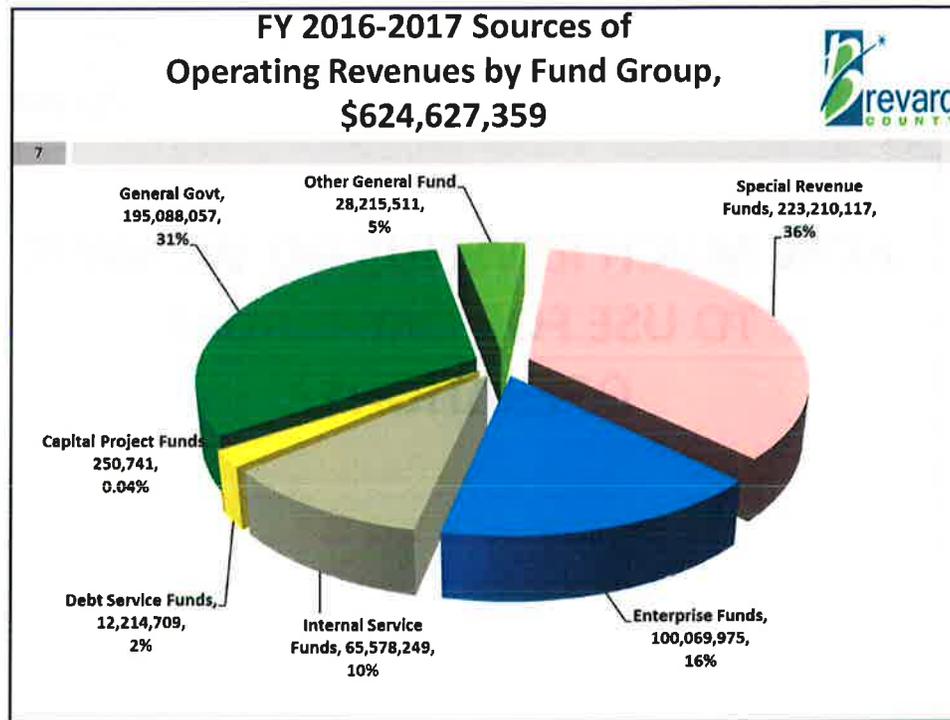
**HOW MUCH REVENUE DO WE HAVE
TO USE FOR DAY-TO-DAY
OPERATIONS?**

**From The Total Budget
to Operating Revenue**



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TOTAL BUDGET	\$1,055,314,889
BALANCE FORWARD	(\$353,887,553)
INTER/INTRA FUND TRANSFERS	(\$46,786,977)
FINANCING	<u>(\$30,013,000)</u>
OPERATING REVENUE	\$624,627,359



FY 2016-2017 Fund Allocation of Non-General Government Operating Revenues

User/Services Fees		Special Revenue Funds	
Sheriff's Office	\$10,834,376	Public Works	\$51,430,127
Central Services	\$4,949,545	Fire Rescue	\$48,882,005
Public Works	\$4,747,889	Natural Resources	\$20,862,620
Parks and Recreation	\$3,074,479	Sheriff	\$18,237,133
Natural Resources	\$1,217,801	Library Services	\$17,203,629
Emergency Management	\$1,053,667	Parks and Recreation	\$14,513,828
Planning and Development	\$1,026,566	Tourism	\$13,567,899
Valkaria Airport	\$659,436	Planning and Development	\$12,358,363
Other Other GF	\$701,729	Housing/Human Svcs	\$9,779,600
Total Dept User Fee Funds	\$28,215,511	Valkaria Airport	\$4,405,000
Enterprise Funds		Emergency Management	\$3,719,881
Utility Services	\$40,172,725	North Brevard Economic Dvlp	\$2,933,941
Solid Waste	\$36,474,706	Court Operations	\$2,546,324
Transit Services	\$18,797,487	Space Coast Transp Planning	\$1,523,810
TICO	\$2,466,739	Other Special Revenue Funds	\$1,245,957
Melbourne-Tillman	\$1,893,754	Total Special Revenue Funds	\$223,210,117
Parks & Recreation	\$164,564	Capital Project Funds	
Total Enterprise Funds	\$100,069,975	Parks and Recreation	\$236,525
Internal Service Funds		Emergency Management	\$14,216
Employee Benefits	\$52,765,947	Capital Project Funds	\$250,741
Risk Management	\$9,391,407	Debt Services Funds	
IT Communications	\$3,420,895	Parks and Rec (Voter Approved)	\$12,214,709
Total Internal Service Funds	\$65,578,249	Total Non-Gen Gov Op Revenue	\$429,539,307



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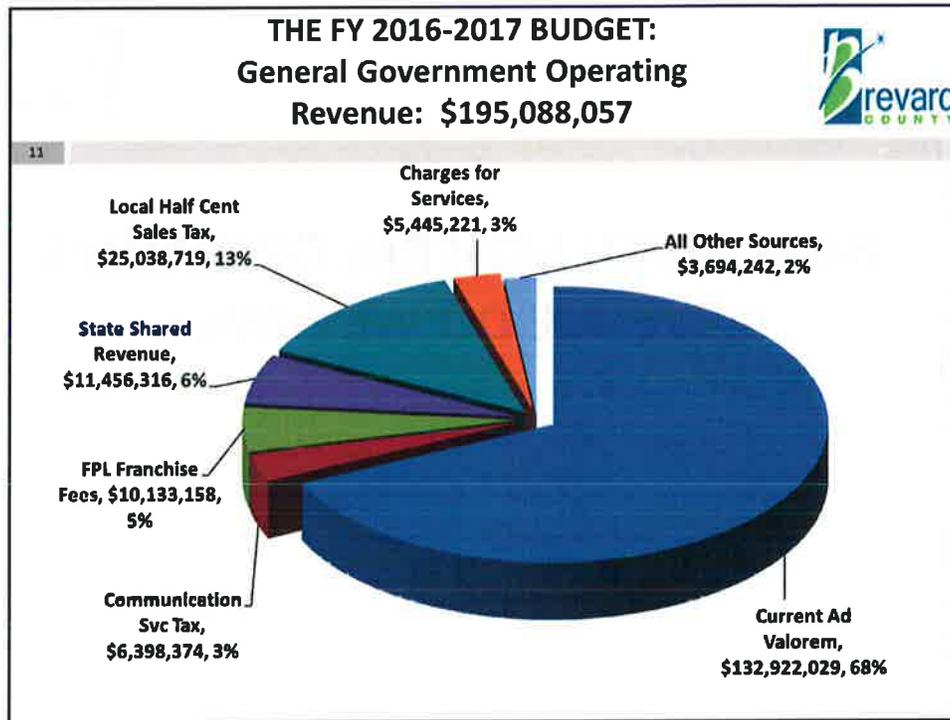
HOW MUCH GENERAL OPERATING REVENUE DO WE HAVE?

From The Total Operating Revenue to General Operating Revenue



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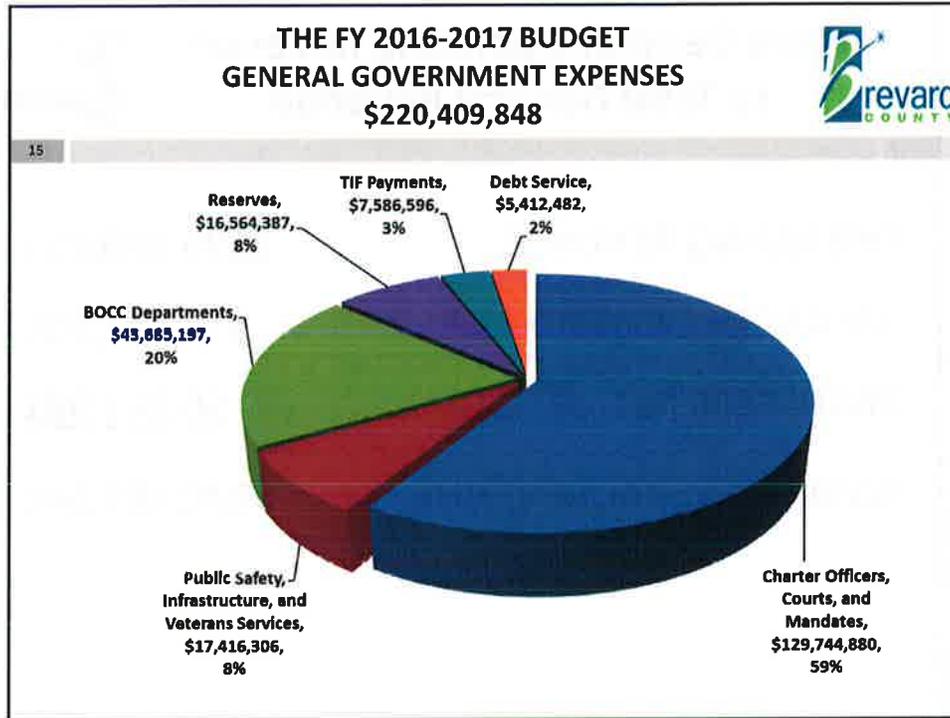
OPERATING REVENUE	\$624,627,359
SPECIAL REVENUE	(\$223,210,117)
ENTERPRISE REVENUE	(\$100,069,975)
INTERNAL SERVICE REVENUE	(\$65,578,249)
USER FEES REVENUE	(\$28,215,511)
DEBT SERVICE REVENUE	(\$12,214,709)
CAPITAL PROJECTS REVENUE	(\$250,741)
GENERAL OPERATING REVENUE	\$195,088,057



**HOW MUCH TOTAL GENERAL
REVENUE DO WE HAVE?**

From General Operating Revenue to Total General Revenue		
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OPERATING REVENUE		\$195,088,057
BALANCE FORWARD		\$18,457,810
TRANSFERS IN		<u>\$6,863,981</u>
TOTAL GENERAL REVENUE		\$220,409,848

FY 2016-2017 GENERAL FUND SOURCES AND USES				
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GF Revenue Sources:		GF Uses:		
Current Ad Valorem	\$132,922,029	Charter Officers	\$104,721,585	
Local Half Cent Sales Tax	\$25,038,719	Mandates	\$25,023,295	
State Shared Revenue	\$11,456,316	Reserves	\$16,564,387	
FPL Franchise Fees	\$10,133,158	TIF Payments	\$7,586,596	
Communication Svc Tax	\$6,398,374	Debt Service	<u>\$5,412,482</u>	
Charges for Services	\$5,445,221	Total General Fund Obligations:	\$159,308,345	
All Other Operating Sources	\$3,694,242	BOCC GF Supported Departments		
Balance Forward	\$18,457,810	Public Safety, Infrastructure, Veterans	\$17,416,306	
Transfers In	<u>\$6,863,981</u>	General Fund Programs & Services	<u>\$43,685,197</u>	
Total General Fund Sources:	<u>\$220,409,849</u>	Total General Fund Uses:	<u>\$220,409,848</u>	



General Revenue Supports

MANDATES	
MEDICAID	7,116,363
PROPERTY APPRAISER, FEES FOR SVC TO SCHOOL BOARD & CITIES	5,327,144
TAX COLLECTOR, FEES FOR SVC TO SCHOOL BOARD	4,813,187
COURT OPERATIONS	2,703,191
BAKER ACT	1,748,507
MEDICAL EXAMINER	1,446,667
PRE-TRIAL DETENTION OF JUVENILES	1,363,047
OTHER MANDATES	505,189
TOTAL MANDATES	\$25,023,295

General Revenue Supports		
CHARTER OFFICERS		
SHERIFF'S OFFICE		92,729,418
SUPERVISOR OF ELECTIONS		5,105,934
TAX COLLECTOR		2,748,408
PROPERTY APPRAISER		2,097,825
CLERK TO THE BOARD		<u>2,040,000</u>
TOTAL CHARTER OFFICERS		\$104,721,585

General Revenue Supports		
OTHER OBLIGATIONS		
RESERVES		16,564,387
GENERAL GOVT DEBT		5,412,482
CRA PAYMENTS TO CITIES		4,620,663
NORTH BREVARD ECONOMIC DVLP ZONE		<u>2,965,933</u>
TOTAL OTHER OBLIGATIONS		\$29,563,465

General Revenue Supports



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PUBLIC SAFETY, INFRASTRUCTURE, AND VETERANS SERVICES

FIRE RESCUE	9,317,188
PUBLIC WORKS	7,149,837
EMERGENCY MANAGEMENT	614,803
VETERANS SERVICES	<u>334,478</u>
TOTAL PUBLIC SAFETY, INFRASTRUCTURE, & VETERANS	\$17,416,306

Discretionary General Fund Allocations



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Total General Fund Revenue	\$220,409,848
Charter Officers	(104,721,585)
Mandates	(25,023,295)
Public Safety, Infrastructure, & Veterans	(17,416,306)
Reserves	(16,564,387)
TIF Payments	(7,586,596)
Debt Service	<u>(5,412,482)</u>
Discretionary General Funds	\$43,685,197

Discretionary General Fund Allocations



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PARKS & RECREATION

SOUTH AREA PARKS	4,459,969
CENTRAL AREA PARKS	4,228,257
NORTH AREA PARKS	3,557,646
TOTAL PARKS & RECREATION	\$12,245,872

CENTRAL SERVICES

FACILITIES MANAGEMENT	8,179,889
ASSET MANAGEMENT	427,642
PURCHASING SERVICES	420,169
TOTAL CENTRAL SERVICES	\$9,027,700

Discretionary General Fund Allocations



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GENERAL GOVERNMENT

GRANTS & AID

ECONOMIC DEVELOPMENT COMMISSION	1,400,050
PROJECTS BLUE & MAGELLAN, NORTHROP GRUMMAN	664,000
BREVARD CULTURAL ALLIANCE	100,000

OPERATING EXPENSES

INDIRECT COSTS, INFO TECH & FACILITIES	1,202,598
ANNUAL/SICK LEAVE PAYOUTS	855,734
ACCOUNTING, AUDITING, & INVESTMENT SERVICES	808,280
TRDA REIMBURSEMENT	595,054
OTHER CONTRACTED SERVICES	250,220
MEMBERSHIPS, TRAINING, PUBLICATIONS	224,871
UNEMPLOYMENT COMPENSATION & COST DISTRIBUTION	218,614
PROPERTY TAX NOTICES, PRINTING & POSTAGE	185,000
ADVERTISEMENTS, PRINTING, INSURANCE, ETC.	134,136
FEDERAL & STATE LOBBYISTS	108,000
TOTAL GENERAL GOVERNMENT EXPENSES	\$6,746,557

Discretionary General Fund Allocations		
HOUSING & HUMAN SERVICES		
COMMUNITY RESOURCES		
ADMINISTRATIVE SUPPORT	1,017,296	
COMMUNITY BASED ORGANIZATIONS	510,200	
HEALTH DEPARTMENT	472,015	
ADA, 211, & GUARDIAN AD LITEM	112,053	
COMMUNITY IMPACT		
SCHOOL CROSSING GUARDS	602,810	
MISDEMEANOR PROBATION	445,027	
DIRECT CLIENT EMERGENCY ASSISTANCE	281,409	
COMMUNITY ACTION AGENCY	230,381	
TOTAL HOUSING & HUMAN SERVICES	\$3,671,191	

Discretionary General Fund Allocations		
OTHER GENERAL FUND ALLOCATIONS		
INFORMATION TECHNOLOGY	2,129,057	
TRANSIT SERVICES	1,859,453	
COMMISSIONERS	1,618,387	
COUNTY ATTORNEY	1,536,821	
COUNTY MANAGER	1,073,358	
PLANNING AND DEVELOPMENT	1,064,771	
UF/AG EXTENSION	813,388	
HUMAN RESOURCES	650,378	
BUDGET OFFICE	591,648	
NATURAL RESOURCES	355,337	
SPACE COAST GOVERNMENT TELEVISION	301,279	
TOTAL OTHER GENERAL FUND ALLOCATIONS	\$11,993,877	

Major Tax Comparison				
County	General Countywide Millage Rate	Public Service Tax	Additional Sales Tax	Local Option Fuel Tax (1 – 5 cents)
Osceola	6.7000	X	1.0%	.05
Volusia	6.1000	X	0.0%	.05
Polk	5.6815	X	0.5%	.05
Lake	5.1180		1.0%	.00
Seminole	4.8751	X	1.0%	.00
Orange	4.4347	X	0.0%	.00
Brevard	4.3631		0.5%	.00



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