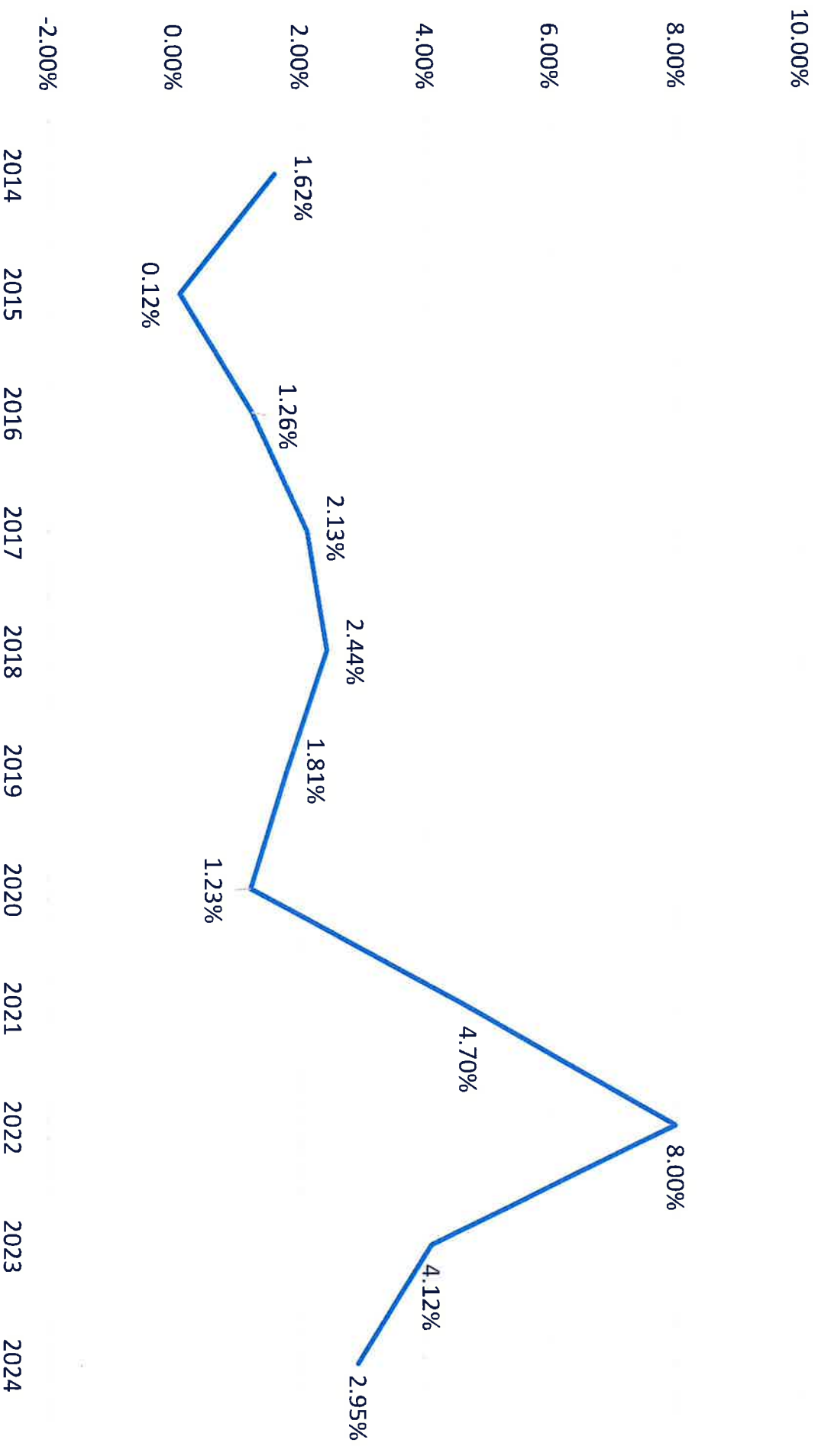




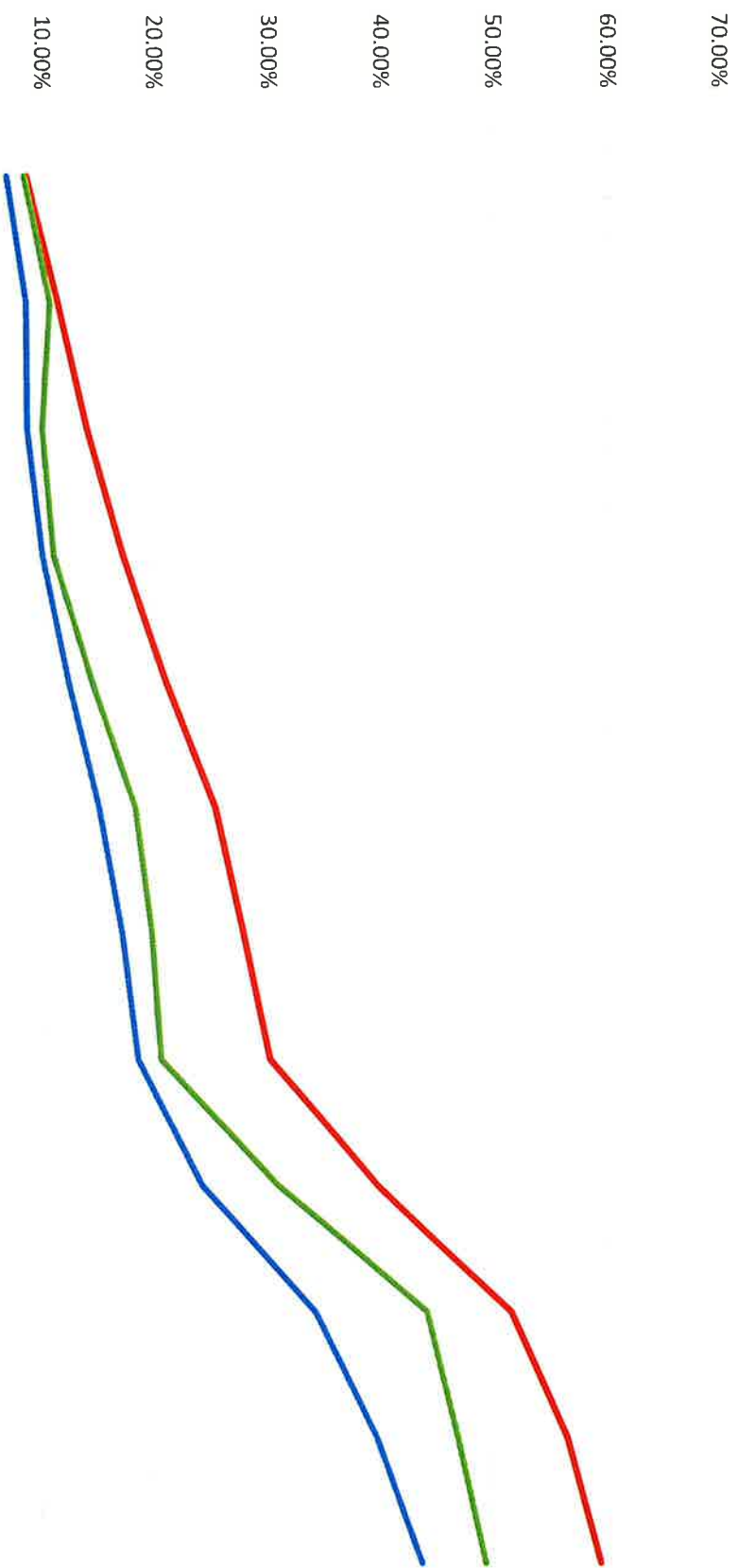
## Budget Overview

# History of Change in CPI



# 10-Year Comparison of Price Indices

Cumulative Change



# General Fund Revenue Projections

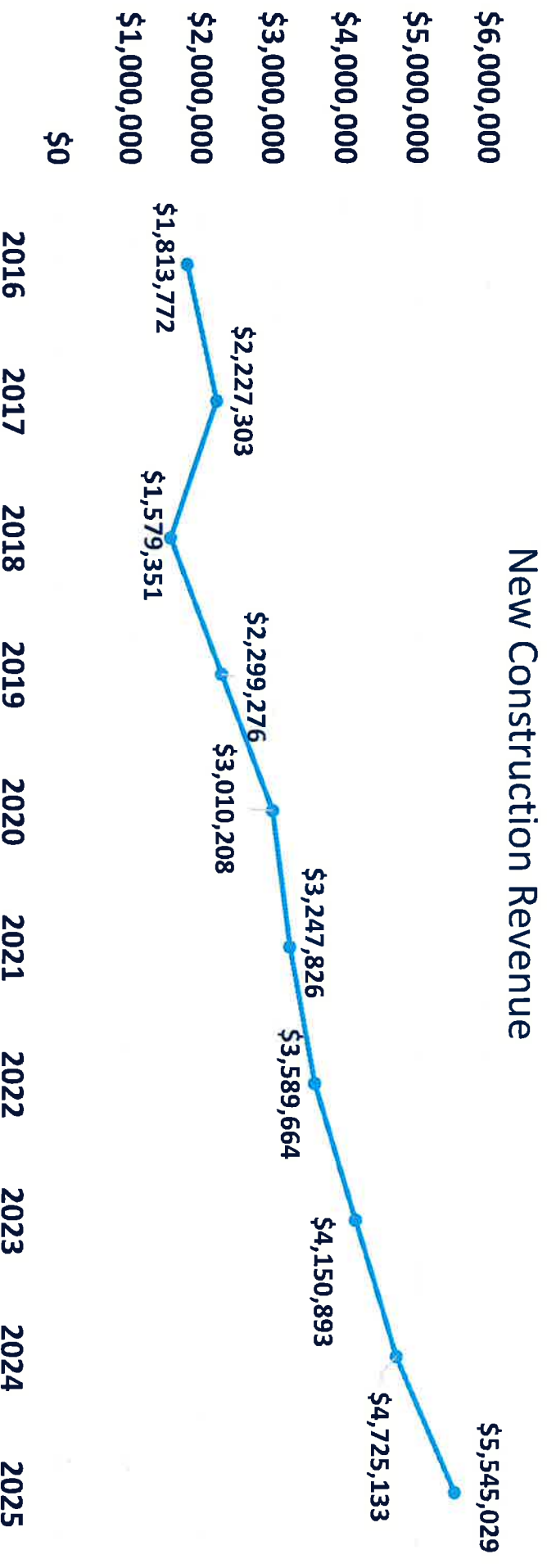


FY 2024-25 General Countywide AV Tax Revenue  
x Change in CPI

\$197,160,515  
2.95%

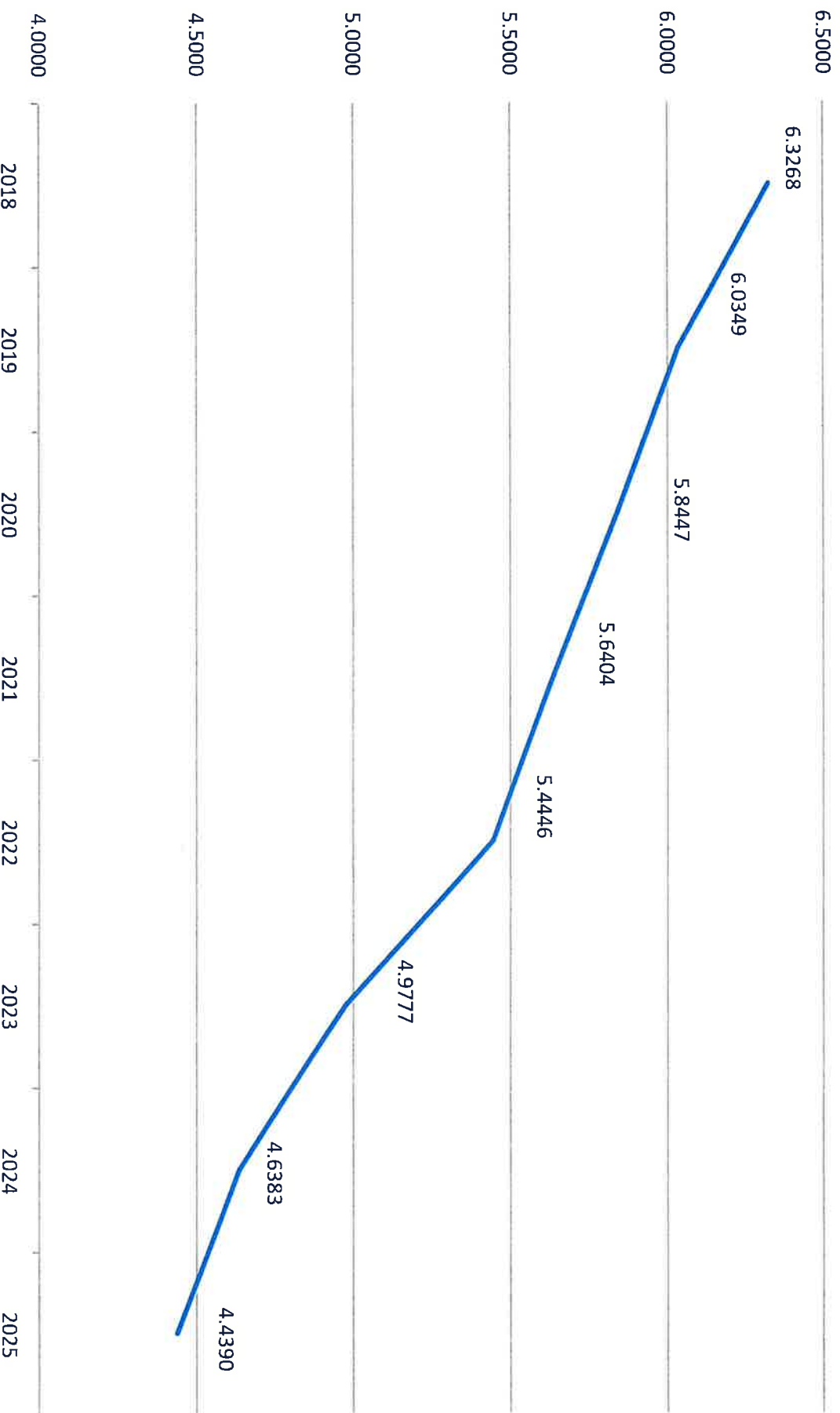
**Projected Increase in General Ad Valorem Revenue**

**\$5,816,235**



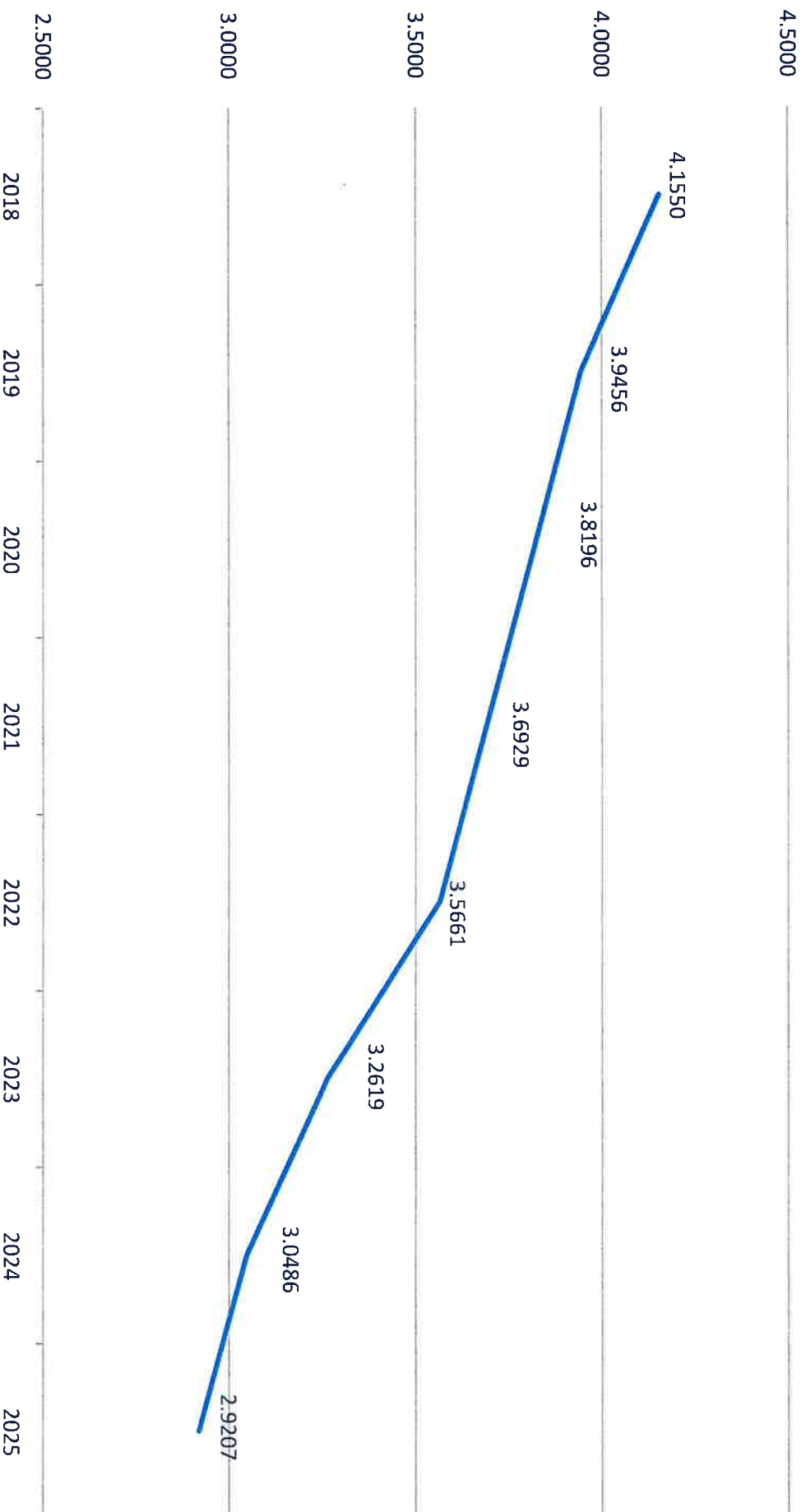
# Effect of Charter Cap Aggregate Millage Rate

5

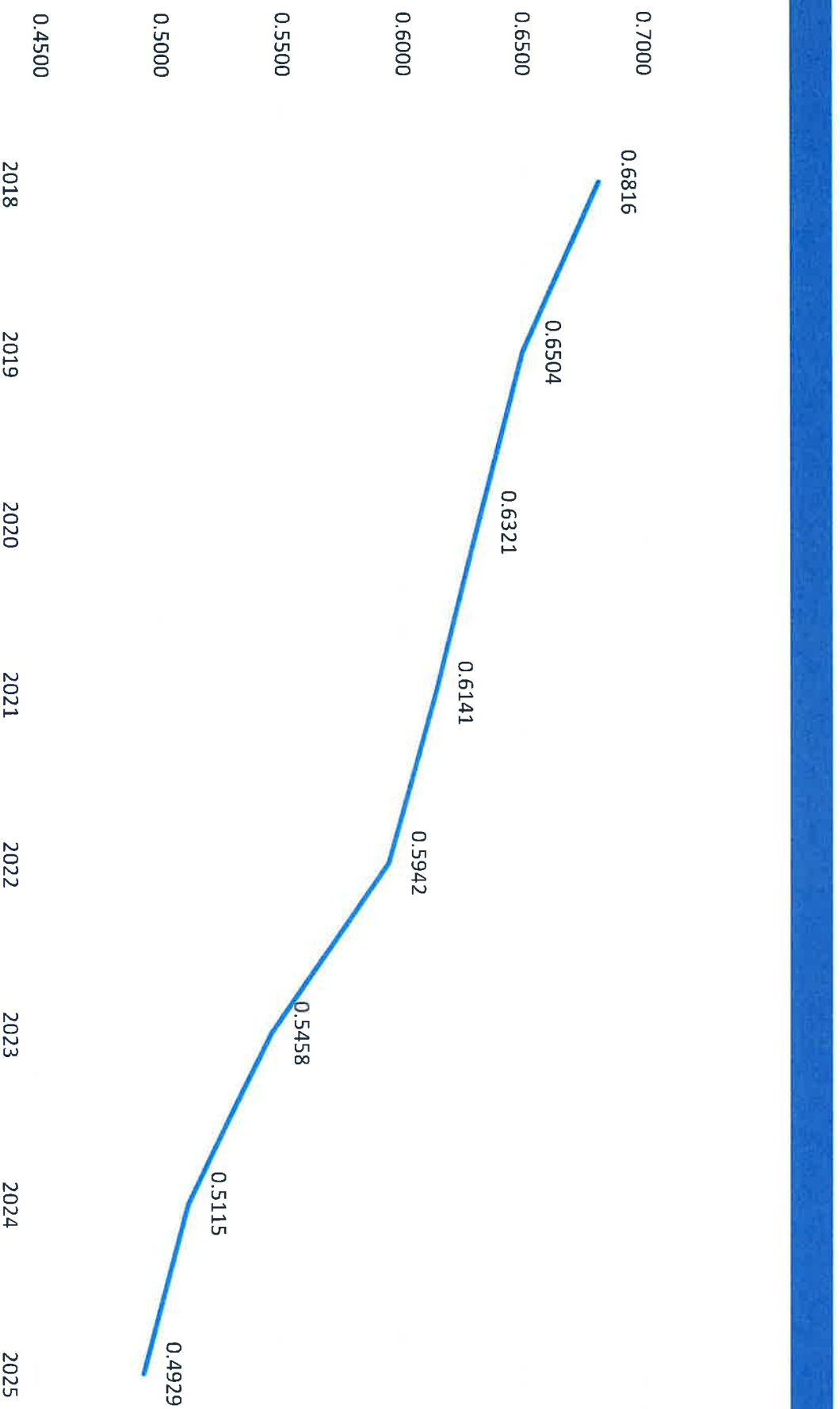


# Effect of Charter Cap General Fund Millage Rate

6



# Fire Control MSTU Millage Rate

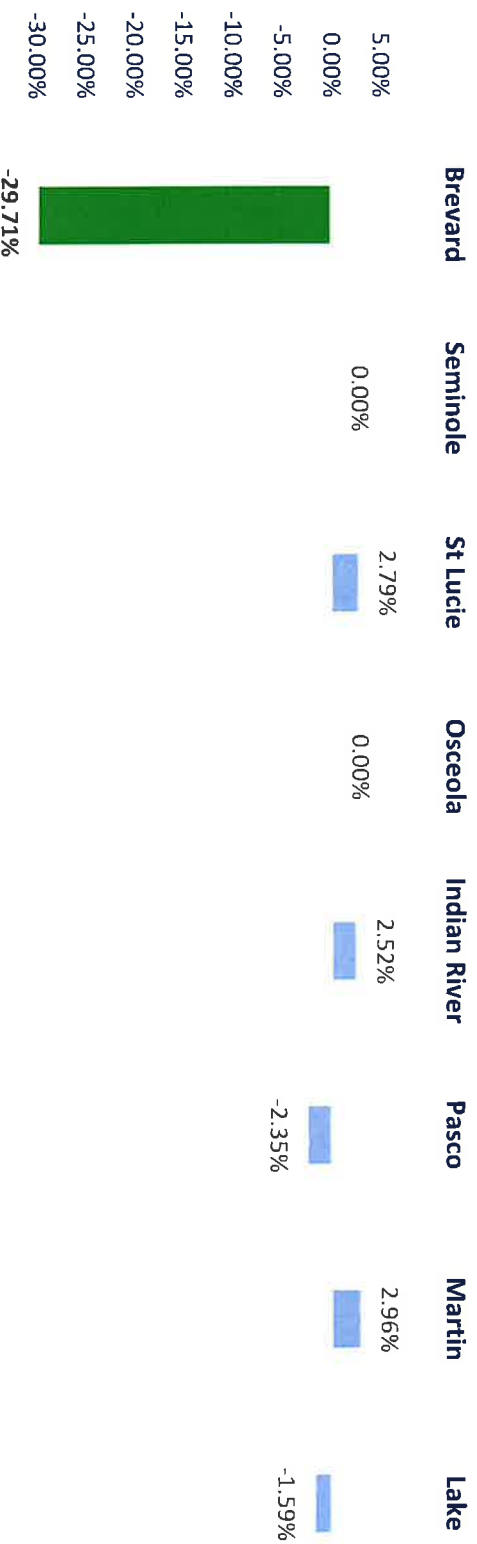




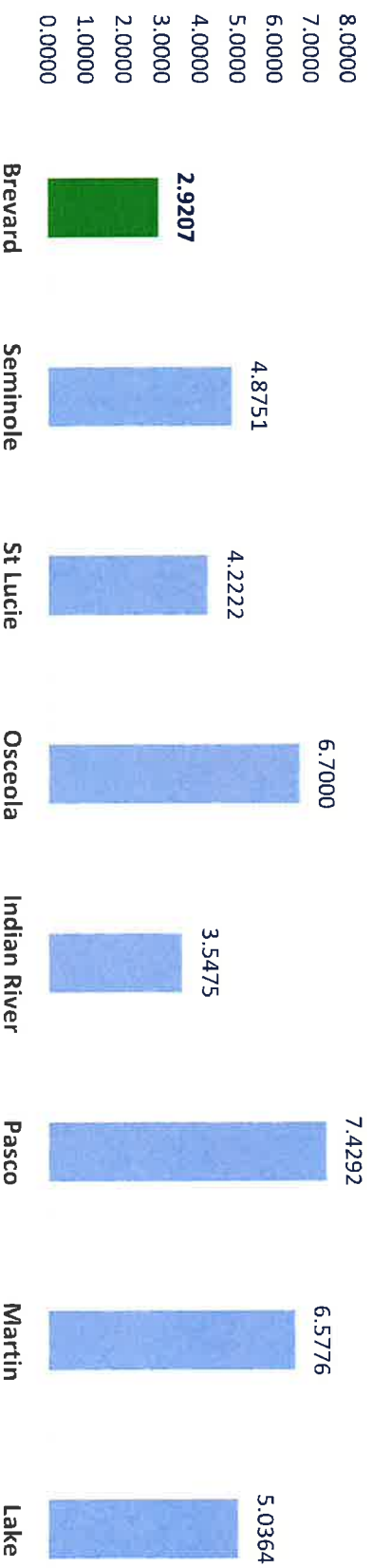
# County Comparisons

## General Fund Millage Rates

FY2018 to FY2025 % Change



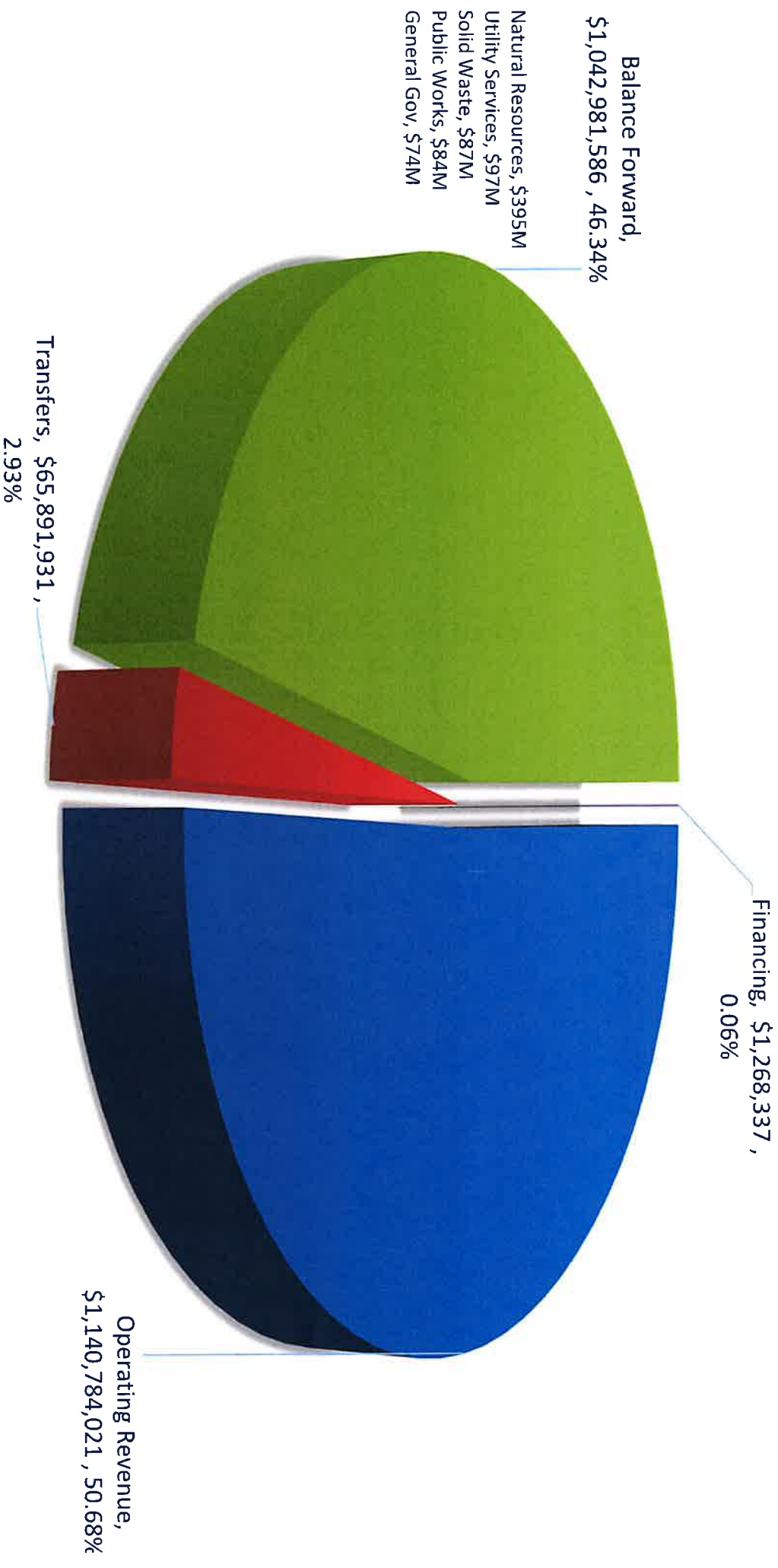
FY2025 General Fund Millage Rate





# FY 2024-2025 Adopted Budget

## \$2,250,925,875



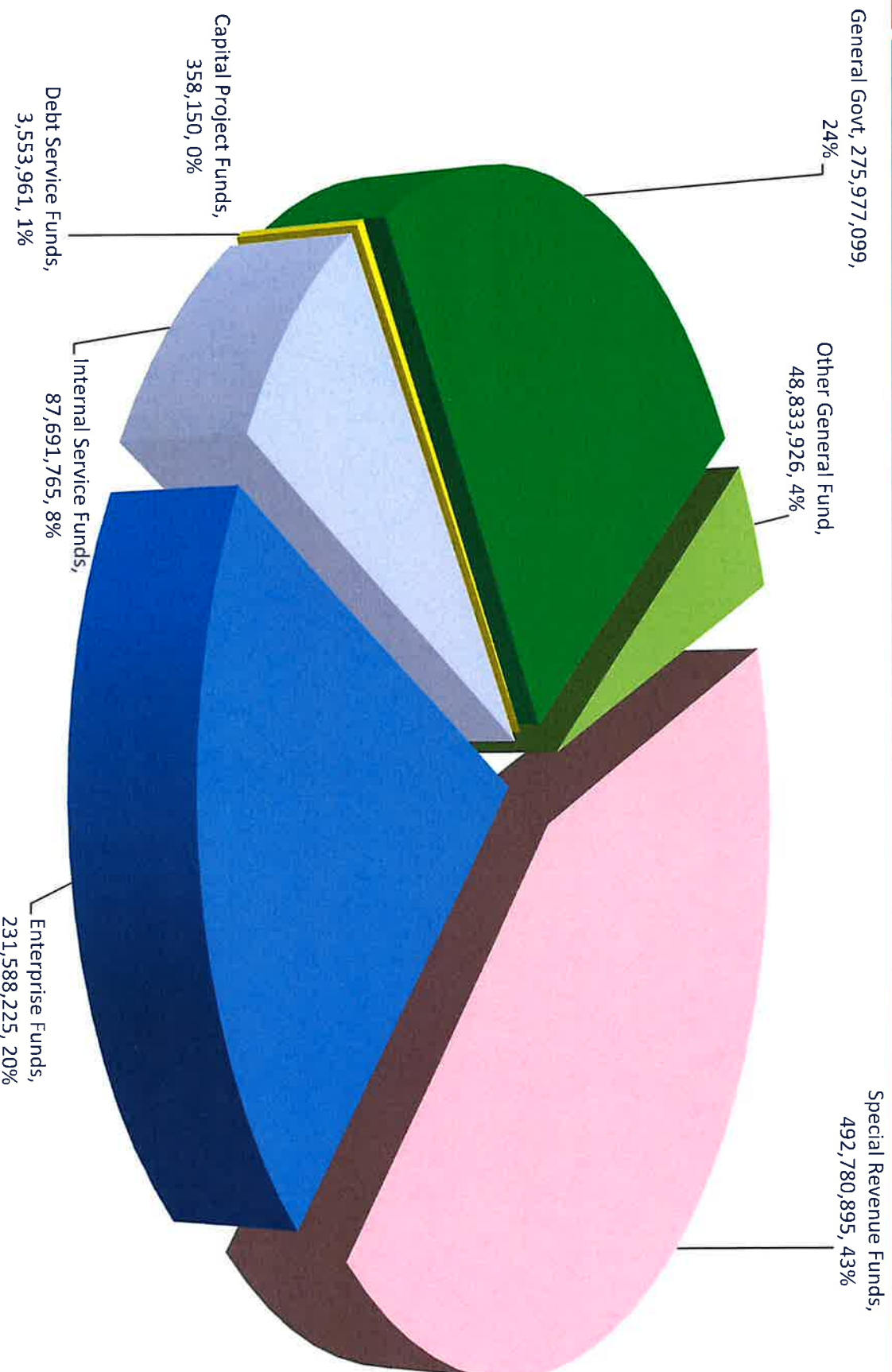
# Restricted Use of Funds

- Legal Restrictions
  - By Statute
  - By Special Act
  - Funds allocated for specified purposes (Utilities, Solid Waste, Roads, Library, Mosquito Control, etc.)
- Voter Approved Restrictions
- Imposed by Creditors
- Grant Requirements
  - Leveraging Funds
- Federal and State Guidelines

# Fund Definitions (GASB 54)

- **General Funds** – account for/report all financial resources not accounted for and reported in another fund
- **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 2024-2025 Sources of Operating Revenues by Fund Group, \$1,140,784,021





# FY 2024-2025 Fund Allocation of Operating Revenues by Department



GF Revenue Sources:	
Current Ad Valorem	\$187,302,489
Prior Year Ad Valorem	\$237,500
Communication Svc Tax	\$6,792,492
FPL Franchise Fees	\$12,911,615
State Shared Revenue	\$18,311,287
Local Half Cent Sales Tax	\$35,524,823
All Other Operating Revenue	\$14,896,893
<b>Total General Fund Sources:</b>	<b><u>\$275,977,099</u></b>

User/Services Fees	
Sheriff's Office	\$18,162,368
Public Works	\$9,512,783
Parks and Recreation	\$5,309,312
Central Services	\$4,999,388
Planning and Development	\$3,137,326
Natural Resources	\$3,143,355
Emergency Management	\$2,051,125
Valkaria Airport	\$883,325
Other GF	\$1,634,944
<b>Total Dept User Fee Funds</b>	<b><u>\$48,833,926</u></b>

\* Does not include Balance Forward & Non-Operating Revenue

# FY 2024-2025 Fund Allocation of Operating Revenues by Department



<b>Enterprise Funds</b>	
Utility Services	\$98,493,879
Solid Waste	\$60,660,333
Transit Services	\$44,594,330
ARPA Utility Services Projects	\$21,463,056
TICO	\$3,679,865
Melbourne-Tillman	\$2,543,123
Parks & Recreation	<u>\$153,639</u>
<b>Total Enterprise Funds</b>	<b><u>\$231,588,225</u></b>

<b>Internal Service Funds</b>	
Employee Benefits	\$66,375,880
Risk Management	\$14,871,978
IT Communications	<u>\$6,443,907</u>
<b>Total Internal Service Funds</b>	<b><u>\$87,691,765</u></b>

<b>Capital Project Funds</b>	
Parks and Recreation	\$358,150
<b>Capital Project Funds</b>	<b><u>\$358,150</u></b>

<b>Debt Services Funds</b>	
Parks and Recreation	\$3,553,961
<b>Total Debt Service Funds</b>	<b><u>\$3,553,961</u></b>

<b>Special Revenue Funds</b>	
Natural Resources	\$138,294,827
Fire Rescue	\$80,584,563
Public Works	\$44,520,674
Planning and Development	\$44,054,195
Housing/Human Svcs	\$22,772,271
Sheriff	\$29,791,267
Parks and Recreation	\$25,260,109
Tourism	\$28,403,739
Library Services	\$22,332,255
Mosquito Control	\$8,986,625
North Brevard Economic Dvlp	\$4,090,924
Emergency Management	\$4,398,865
Court Operations	\$2,526,609
Valkaria Airport	\$160,000
Space Coast Transp Planning	\$2,962,127
Other Special Revenue Funds	<u>\$33,641,845</u>
<b>Total Special Revenue Funds</b>	<b><u>\$492,780,895</u></b>

# HOW MUCH GENERAL OPERATING REVENUE DO WE HAVE?



# FY24-25 General Fund Sources and Uses



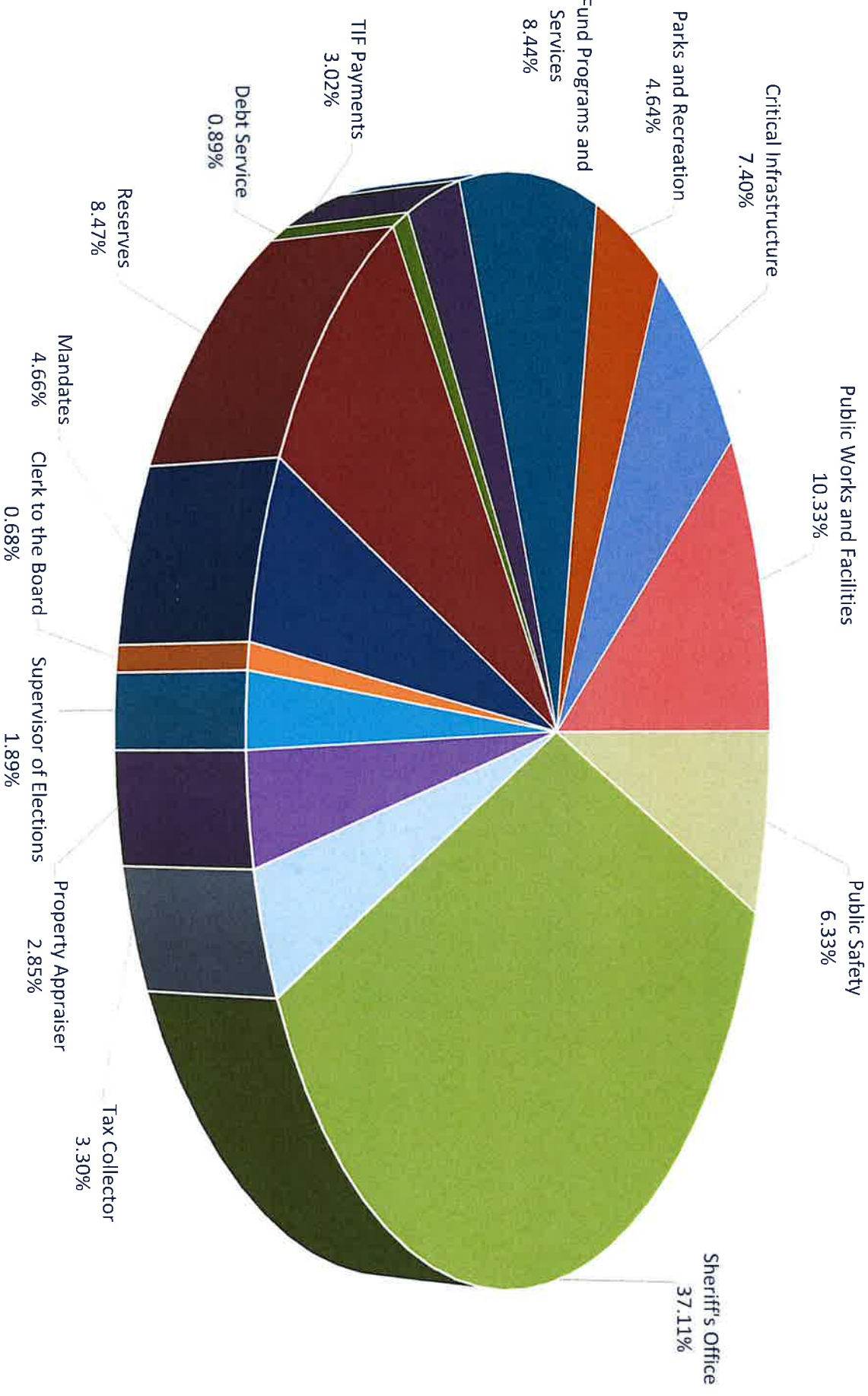
## GF Revenue Sources:

## GF Uses:

Current Ad Valorem	\$197,160,515	Charter Officers	\$162,920,907
Local Half Cent Sales Tax	\$37,394,551	Mandates	\$16,555,557
State Shared Revenue	\$19,275,039	Reserves	\$30,113,704
FPL Franchise Fees	\$13,591,174	TIF Payments	\$10,723,260
Charges for Services	\$11,511,188	Debt Service	\$3,155,973
Communication Svc Tax	\$7,149,992	BOCC GF Supported Departments	
All Other Operating Revenue	\$4,419,750	Public Safety	\$22,510,710
5% Statutory Reduction	-\$14,525,110	Countywide Critical Infrastructure	\$26,305,231
		Public Works and Facilities	\$36,721,197
Balance Forward	\$71,350,127	Parks & Recreation	\$16,500,452
Non-Operating Revenue	\$8,175,753	General Fund Programs & Services	\$29,995,988
<b>Total General Fund Sources:</b>	<b><u>\$355,502,979</u></b>	<b>Total General Fund Uses:</b>	<b><u>\$355,502,979</u></b>

# FY24-25 General Fund Allocation

17



# FY24-25 General Revenue Supports



## Charter Officers

Sheriff's Office

\$131,932,988

Tax Collector

\$11,747,739

Property Appraiser

\$10,130,555

Supervisor of Elections

\$6,705,625

Clerk to the Board

\$2,404,000

**Total Charter Officers**

**\$ 162,920,907**

# FY24-25 General Revenue Supports



## Mandates

Medicaid

\$8,281,167

Court Operations

\$4,121,995

Baker Act

\$1,748,507

Pre-Trial Detention of Juveniles

\$1,735,998

Other Mandates

\$667,890

**Total Mandates**

**\$16,555,557**

# FY24-25 General Revenue Supports



## Other Obligations

Reserves ( <i>10% Per Board Policy BCC-21</i> )	\$30,113,704
General Government Debt	\$3,155,973
Community Redevelopment Agencies	\$7,412,649
North Brevard Economic Dvlp Zone	<u>\$3,310,611</u>
<b>Total Other Obligations</b>	<b><u>\$43,992,937</u></b>



# Community Redevelopment Agencies

21

<b>CRAs Created after Effective Date of County's Home Rule Charter</b>	<b>Exp Date</b>	<b>FY2025 Payment</b>
City of Cocoa - (Diamond Square)	Sep-32	\$122,949
City of Cape Canaveral	Sep-40	\$1,359,611
City of Cocoa Beach	Dec-33	\$493,222
City of Rockledge	Sep-26	\$1,219,560
City of Melbourne Eau Gallie	Sep-38	\$326,279
Brevard County/City of West Melbourne Joint CRA	Sep-38	\$638,520
<b>CRAs Created prior to the County's Home Rule Charter</b>		
City of Titusville Downtown Area	Oct-42	\$350,722
City Cocoa - Downtown Unit I	Apr-41	\$546,730
City of Melbourne Downtown Unit 1 K1	Dec-42	\$736,744
Merritt Island Redevelopment Agency	Aug-34	\$1,255,951
Merritt Island Redevelopment SeaRay Bridge	Sep-30	\$273,045

# FY24-25 General Revenue Supports



## Public Safety

Fire Rescue Emergency Medical Services	\$14,740,101
Ocean Rescue	\$1,853,576
Public Safety Services	\$4,625,485
Emergency Management	<u>\$1,291,548</u>
<b>Total Public Safety</b>	<b>\$22,510,710</b>

## Countywide Critical Infrastructure

Wickham Road Fleet Site Improvements	\$19,131,963
Detention Center Infrastructure Refurbs	\$3,500,000
Health Department Build-Out*	\$1,400,000
Other Critical Infrastructure Improvements	<u>\$2,273,268</u>
<b>Total Countywide Critical Infrastructure</b>	<b>\$26,305,231</b>

*\*Health Dept funding \$500K per agreement*



# FY24-25 General Revenue Supports



## Public Works

Facilities Management

\$22,047,654

Road & Bridge

\$14,673,543

**Total Public Works and Facilities**

**\$36,721,197**

## Parks and Recreation

North Area Parks

\$6,292,995

Central Area Parks

\$5,747,550

South Area Parks

\$4,459,907

**Total Parks and Recreation**

**\$16,500,452**

# FY24-25 Other General Fund Allocations



## General Government

Comp & Benefits (Separation of Service)	\$3,164,067
Facilities and I.T. Charges	\$2,334,672
Economic Development Commission	\$1,400,050
Contracted and Professional Services	\$1,420,000
Other General Government Expenses	\$1,587,225
Information Systems	\$3,070,932
Housing and Human Services	\$3,092,732
County Attorney's Office	\$2,306,835
Transit Services	\$2,252,253

# FY24-25 Other General Fund Allocations



Commissioner Offices	\$2,217,625
County Manager's Office	\$1,564,349
Central Services	\$1,411,268
UF/Ag Extension Services	\$1,185,664
Human Resources	\$937,632
Budget Office	\$886,248
Natural Resources	\$686,997
Space Coast Government Television	<u>\$477,439</u>
<b>Total Other General Government Programs/Services</b>	<b><u>\$ 29,995,988</u></b>