

General Information

Geography

Brevard County, Florida, encompasses 1,557 square miles on the Atlantic Ocean near the mid-point of the Florida peninsula. Of the total area, 1,018 square miles is land, with the remaining 539 square miles representing inland waterways. The County is approximately 72 miles from north to south and approximately 20 miles inland from the Atlantic Ocean, with the St. Johns River forming its western boundary. The County is bordered on the north by Volusia County, on the west by Orange and Osceola Counties and on the south by Indian River County. The County is located approximately halfway between Jacksonville and Miami, Florida. The City of Titusville, the County seat, is 40 miles east of Orlando.

In 2019, the County had an estimated population of 601,942 and a labor force of 288,086. The local diversified economy includes manufacturing of electronic equipment, the Kennedy Space Center, citrus production, agriculture and tourism. Major private employers include: Health First, Inc., Harris Corporation, Northrop Grumman Corporation, Parrish Medical Center and Rockwell Collins, Inc.

Form of Government

Brevard County was established by an act of the state legislature in 1854, incorporating all of what had been St. Lucie County and became the 25th of the 67 counties in the State of Florida. The Constitution of Florida gives the power of home rule to chartered local governments. A charter gives to a community the direct constitutional power to pass its own local laws, and to restructure and establish a government responsive to the needs and wishes of its citizens without the permission of the State Legislature. In November, 1994, the voters of Brevard County adopted the County's Home Rule Charter. On January 1, 1995, all authority of the Charter became effective.

The Board of County Commissioners is composed of five-member Board. The Board of County Commissioners is the legislative and governing body of the County. There are five County Commission electoral districts. Each district will elect one Commissioner. The Commission itself elects a Chairman and Vice-Chairman who serves as a presiding officer.

The Board of County Commissioners appoints a County Manager and a County Attorney. The County Manager is responsible for the administration of the County government. The County Attorney is responsible for the legal services for County government.

In addition, the Charter provides for the elected County Officers of: the Sheriff, the Property Appraiser, the Tax Collector, the Clerk of the Courts, and the Supervisor of Elections.

Services Funded

The County funds essentially all services normally provided by a large urban county including, but not limited to:

Affordable Housing	Law Library with Public Access
Agriculture and Extension Services	Legislative Services
Airports	Mosquito Control
Circuit and County Courts	Parks and Recreation Facilities/Services
Comprehensive Planning/Control	Protective Inspections
Conservation and Resource Management	Public Communications Services
Consumer Protection Services	Public Elections
Court Alternative Services	Public Library System
Economic Development Services	Public Records Management
Emergency 9-1-1 Communications	Public Transportation
Emergency Management	Road Construction and Maintenance
Emergency Medical and Ambulance Services	Solid Waste Management Services
Facilities Support	Surface Water Quality Improvement
Fire Protection	Tax Collections
Geographic Research Services	Tourism Development
Health and Social Services	Urban Redevelopment
Law Enforcement	Water/Wastewater Utilities

In addition to providing support for its own direct service agencies, the County's Facilities Construction program, Facilities Management program, Human Resources Office, Purchasing Services, Risk Management and Self-Insurance program, Information Technology, and Fleet Services provide services to other governmental agencies on a fee-for-services basis.

Service Contracts to Private Sector or Not-For-Profit Agencies

In order for Brevard County to reduce costs, the County has looked to the private sector and community-based organizations to provide goods and services in a more cost effective manner. This has enabled the County to save money and to re-allocate resources in an effort to meet the growing demands of the community. The following services are currently being purchased by the County:

24-Hour Crisis Line	Engineering Materials Testing
Alcohol Drug Abuse Treatment Service	Garbage Collection
Auditing Services	Golf Course Maintenance
Automotive Body Repair/Paint	Indigent Dental and Primary Health Care
Banking Services	Janitorial Services
Biomedical Waste Collection	Laboratory Analysis of Water Quality
Building Maintenance (pest Control, Electrical HVAC, Mechanical, Plumbing Services)	Laboratory Services
Contractor Licensing Testing	Landscaping, Lawn and Retention Pond Maintenance
Countywide Non-Emergency Ambulance Services	Landfill Stormwater Collection and Gas Systems Repair
Debt Collection Services	Library System Courier Services
Deceased Removal and Transport Services	Mail Courier and TDC Fulfillment Services
Developmental Disabled Services	Medicaid Public Transit

Mulching of Lawn Trash
 Printing and Publications
 Processing of Library Materials
 Professional Engineering Services for Coastal,
 Environmental Civil and Stormwater Dredging
 Services
 Radio Maintenance
 Recreation Instruction
 Recycling Collection
 Right-of-Way Mowing
 Road Design and Construction
 Space Coast Area Transit Marketing Services
 Space Coast Area Transit Van Pooling

Space Coast Area Transit Vehicle Maintenance
 Services for Elderly and Alzheimer’s Patients
 (Meals, Chore Service, Home Repair)
 Spouse Abuse Shelter Operation
 Temporary Employment Services
 Tourism Development Advertising, Website and
 Promotional Services
 Towing Services
 Traffic Signal Installation
 Traffic Striping

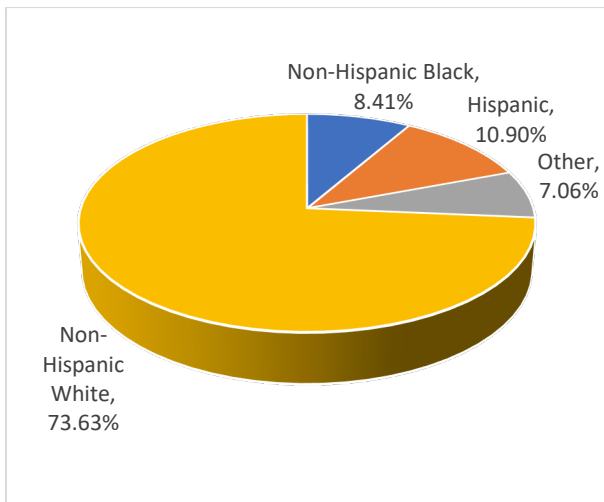
Population

Brevard is the tenth most populous of Florida’s 67 counties with approximately 2.8% of the State’s total population. As of 2019, Brevard County had a population density of 585.7 citizens per square mile.

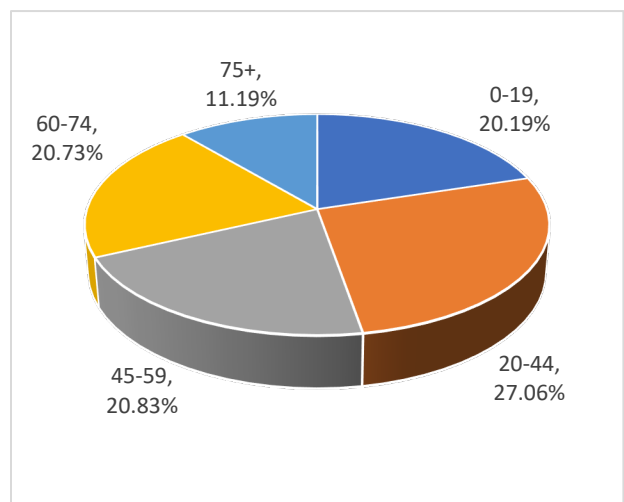
Year	Brevard County		Florida	
	Brevard County Population	Annual Increase	Florida Population	Florida Annual Increase
2010	543,573	1.35%	18,843,326	1.65%
2011	543,566	0.00%	19,057,542	1.14%
2012	547,307	0.69%	19,317,568	1.36%
2013	550,823	0.64%	19,552,860	1.22%
2014	556,885	1.10%	19,893,297	1.74%
2015	568,088	2.01%	20,271,272	1.90%
2016	579,130	1.94%	20,612,436	1.68%
2017	589,162	1.73%	20,984,400	1.80%
2018	596,849	1.30%	21,299,325	1.50%
2019	601,942	0.85%	21,477,737	0.84%

Source: U.S. Census Bureau

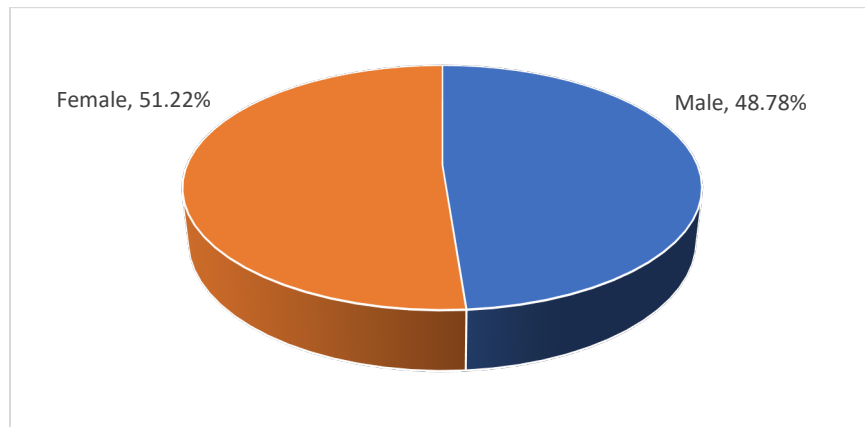
Population By Race



Population By Age



Population By Gender

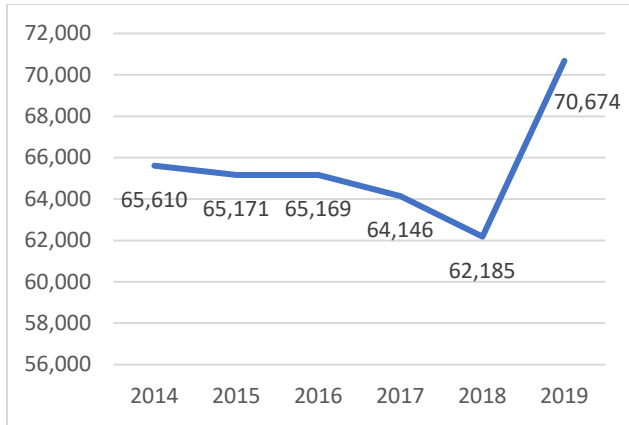


Brevard is comprised of 16 cities and towns and the unincorporated area. The 2019 estimated populations for the cities and towns are:

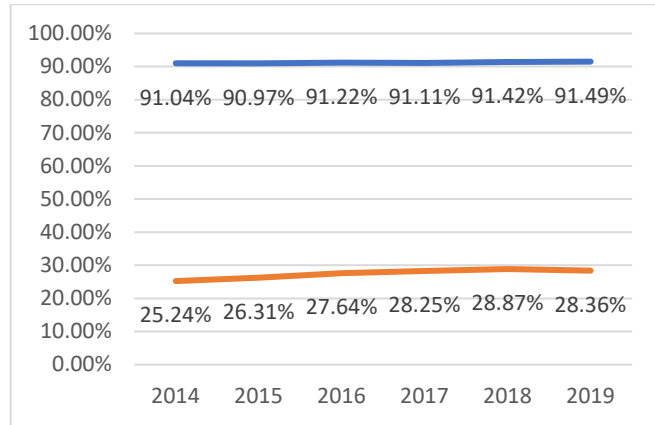
City/Town	Population
Palm Bay	115,322
Melbourne	83,349
Titusville	47,846
Rockledge	27,321
West Melbourne	23,607
Cocoa	19,328
Cocoa Beach	11,378
Satellite Beach	10,617
Cape Canaveral	10,241
Indian Harbour Beach	8,637
Grant-Valkaria	4,346
Melbourne Beach	3,111
Malabar	2,979
Indialantic	2,853
Palm Shores	1,132
Melbourne Village	673

Source: Florida Office of Economic and Demographic Research

Veteran Population



Educational Attainment



Source: U.S. Census Bureau

Property Values

The County's taxable assessed valuations for countywide tax purposes for the last ten years have been as follows:

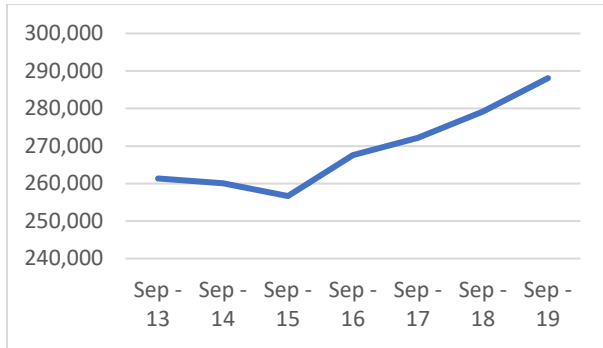
Fiscal Year	Countywide Taxable Property Value	Change From Prior Year	New Construction in Current Year
2010-2011	\$29,104,449,212	(\$4,233,236,687)	\$305,102,302
2011-2012	\$24,875,931,599	(\$4,228,517,613)	\$210,398,625
2012-2013	\$24,622,309,982	(\$253,621,617)	\$185,650,571
2013-2014	\$25,739,437,081	\$1,117,127,099	\$201,639,416
2014-2015	\$27,982,368,405	\$2,242,931,324	\$1,083,389,416
2015-2016	\$29,651,180,137	\$1,668,811,732	\$398,657,471
2016-2017	\$31,906,496,454	\$2,255,316,317	\$510,486,362
2017-2018	\$34,564,221,486	\$2,657,725,032	\$380,108,570
2018-2019	\$37,698,498,609	\$3,134,277,123	\$582,744,368
2019-2020	\$40,644,928,032	\$2,946,429,423	\$788,095,051
2020-2021	\$43,680,399,262	\$3,035,471,230	\$879,478,491

Economic Overview

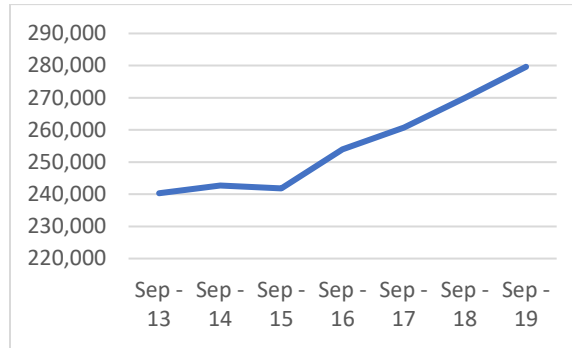
According to the 2018-2019 Annual Report published by the Economic Development Commission, Florida's Space Coast, "The Space Coast is now ranked as the second-most-industry-diversified economy in Florida."

Labor Statistics

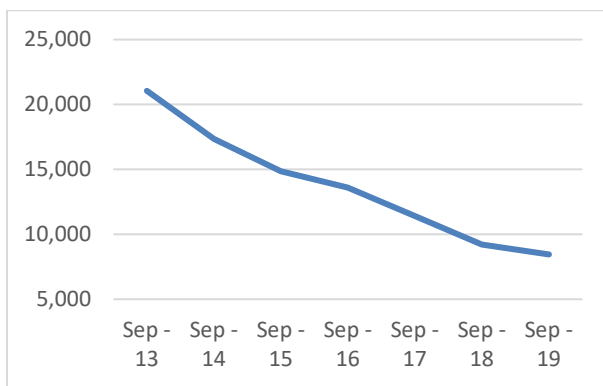
Labor Force



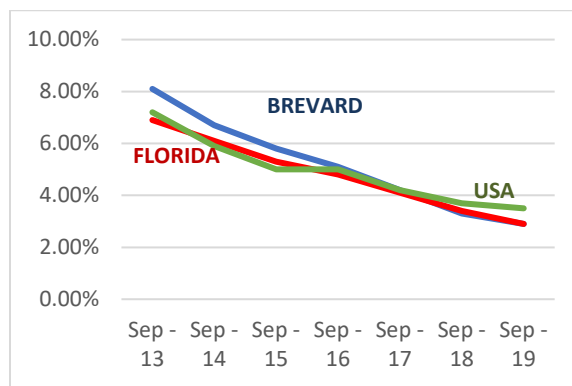
Employment



Unemployment



Unemployment Rate



Source: U.S. Bureau of Labor Statistics

Employment by Industry

The following table represents the County's 2018 non-agricultural employment by industry:

Industry	2018 Employment (add 000's)	% of Employment
Education & Health Services	37.54	16.9%
Trade, Transportation & Utilities	37.10	16.7%
Professional & Business Services	31.99	14.4%
Leisure & Hospitality	28.44	12.8%
Government	28.21	12.7%
Manufacturing	27.10	12.2%
Construction	14.88	6.7%
Financial Activities	8.00	3.6%
Other Services	6.66	3.0%
Information	2.22	1.0%
Natural Resources & Mining	0.22	0.1%
Total Brevard County	222.37	100%

Top County Employers

EMPLOYER	# OF EMPLOYEES
Brevard County School Board	9,520
Health First	7,800
Harris Corporation	5,890
Board of County Commissioners	2,380
US Department of Defense	2,170
NASA	2,067
Eastern Florida State College	1,590
Rockwell Collins, Inc.	1,410
Northrop Grumman Corporation	1,345
Florida Institute of Technology	1,280

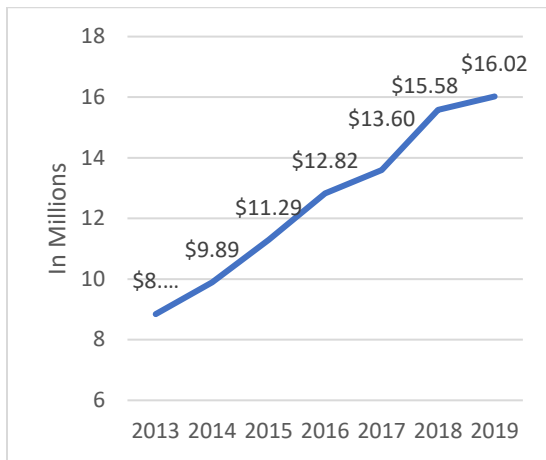
Top County Taxpayers

Taxpayer	Taxes
Florida Power & Light	\$23,666,879
Harris Corporation	\$3,758,779
City of Melbourne Airport Authority	\$2,620,072
Oleander Power Project, Ltd.	\$2,231,785
Steward LLC	\$1,865,095
Walmart Stores, Inc.	\$1,767,652
Health First Physicians Real & Estate LLC	\$1,678,714
Bighthouse Networks LLC	\$1,433,421
AT&T Florida	\$1,321,464
Florida East Coast Railway	\$1,184,158

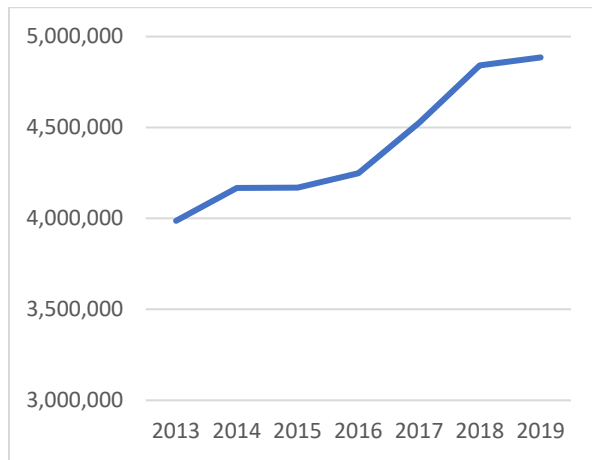
Source: Florida Metro Economic Forecast UCF Institute for Economic Forecasting July 2020

Tourism

Tourism Development Tax (In millions)



Port Canaveral Total Passengers



Source: Port Canaveral Comprehensive Annual Financial Reports, Brevard County Budget Books

Basic Information on Property Taxes

In Florida the assessed value and related taxable value of all property is determined as of January 1st of each year. Ad valorem taxes are levied by the various taxing authorities on a millage basis. One (1) mill is equal to \$1.00 per \$1,000 of taxable value. The amount of taxes on each property is determined by multiplying the taxable assessed value of the property divided by 1,000 by the millage levied. See the example given below.

Exemptions

In Florida, property taxes cannot be levied against the entire assessed value of the property, if a property exemption has been granted. Some of the more frequently used exemptions are:

Homestead - For all permanent residents of Florida, the first \$25,000 of value of an owner-occupied residence is exempt.

Additional Homestead Exemption - Every property that receives an ad valorem homestead exemption is also entitled to an additional exemption of up to \$25,000. The additional exemption is applied to the assessed value greater than \$50,000. This additional exemption does not apply to school taxing districts.

Government - All property owned by a government is exempt.

Widowed Persons - In addition to any other exemptions, an additional \$500 in value is exempt if the residential owner is a widowed permanent resident.

Disability - In addition to any other exemptions, an additional \$500 in value is exempt for totally and permanently disabled or blind residents.

Disable Veteran – In addition to other exemptions, an additional \$5,000 exemption for Veterans with a service connected disability rate between 10% and 100%.

Institutional - All properties of non-profit organizations used for literary, scientific, educational or charitable purposes are exempt.

Senior Citizen - In addition to all other exemptions, income eligible senior citizens may receive an exemption, not to exceed \$25,000, from the local governing body.

Computing Property Taxes

To compute the property tax on a parcel, you need to know three factors: the assessed value as determined by the Property Appraiser; the amount of the value which is not subject to the tax, also known as exemptions; and the millage rate at which the property tax is to be levied. For example:

A single-family residence in unincorporated Brevard County with a median taxable value of \$150,000 and entitled to the Homestead Exemption (\$25,000) and the Additional Homestead Exemption (\$25,000).

Taxable Property Value	\$100,000
Divide the Taxable Property Value by 1,000	\$ 100.00

Then multiply this result by the millage to be levied. For example, using a countywide aggregate millage rate of 5.8447, the countywide property tax for this property would be:

$$\$100.00 \times 5.8447 \text{ mills} = \$584.47$$

The General Countywide, Library District, Mosquito Control and Environmentally Endangered Lands millages (tax rates) are assessed on all taxable property valuations in Brevard County. Millages for Fire Control, Law Enforcement and Road and Bridge (by Commission District) are assessed on properties in the unincorporated areas of the County. Recreation District millages are geographically levied.

Budget Philosophy and Development Process

General Philosophy

The Brevard County government is committed to enhancing and ensuring the quality of life of Brevard's residents and guests by funding governmental services which provide for the health, safety and education and social needs of our community. We also seek to protect the environment and conserve our valuable natural resources while attracting a diverse, enduring economic base and to provide the needed infrastructure to support the desired quality lifestyle. County leadership strives to accomplish this vision within limited available resources and only as a last resort consider increasing taxes or fees.

Statutory Requirements

Brevard County's Budget is based upon a fiscal year beginning October 1 and ending September 30. Fiscal Year 2020-2021 begins October 1, 2020, and ends September 30, 2021. The County's Budget is developed in accordance with Chapters 129 and 200 of the Florida Statutes. Chapter 129, Florida Statutes, provides directions for budget development; and Chapter 200, Florida Statutes, provides specific direction for the annual levy of property taxes. Additionally, the County complies with requirements of the Brevard County's Charter.

Budget Composition

The County's Budget represents the planned disposition of all available financial resources at the program level within all governmental and proprietary funds. The budget is adopted by the Board of County Commissioners as the financial plan for the County's operational and capital needs for the fiscal year.

Basis of Accounting

The basis of accounting refers to the recognition of transactions (primarily revenue and expenditures) for financial reporting purposes in accordance with generally accepted accounting principles (GAAP). Brevard

County's budget utilizes a basis for accounting that is the same as that used for actual results as depicted in the Comprehensive Annual Financial Report (CAFR) at the fund level.

The County's basis for accounting for its Governmental Funds (General, Special Revenue, Debt Service, and Capital Projects) is the modified accrual basis, which utilizes a hybrid mix of cash and accrual basis accounting. Revenues are recognized in the accounting period in which they become measurable and available to pay for current liabilities. Expenditures are recognized in the accounting period in which services or goods are received and liabilities are incurred and will be paid with currently available resources.

The County's Proprietary Funds (Enterprise and Internal Service) use the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and become measurable. Expenditures are recognized in the accounting period in which they are incurred.

Basis of Budgeting

As indicated above, the County's basis of budgeting is the same as the basis for accounting. As a result, Governmental Funds budgets are prepared using a modified accrual basis of accounting and Proprietary Funds budgets utilize the accrual basis of accounting except that the acquisition of assets and payment of liabilities are budgeted in the same manner as expenditures.

Other differences between the basis of budgeting and the basis of accounting for Proprietary Funds include; depreciation and other non-cash expenditures are not budgeted; the liability for accumulated employee unpaid sick and annual leave and other post-employment benefits (OPEB) is recorded in its entirety in CAFR's Statement of Net Assets, whereas the budget reflects only the current year liability as an appropriation.

Budget Control

Budget control is maintained by an encumbrance system wherein purchase orders or contracts reduce budget balances prior to the release of funds to vendors. Purchase orders or contracts which exceed account balances are not released until budget adjustments are made and approved. All appropriations, including encumbrances, lapse at the end of the fiscal year.

Provision is made in the budget on a fund-by-fund basis for a five percent reduction in the estimated revenue of Governmental Funds as required by Florida Statutes before such estimated revenue is deemed available for appropriation.

Florida Statutes, Chapter 129, requires that 100% of each fund's net expendable assets be recognized on the receipt side of the budget. Any net expendable assets to be retained by that fund at the end of the budget year must be reserved on the appropriation side of the budget. This has the effect of requiring that fund balances are included in the budget on the receipt side as "balance forward" and on the appropriation side as a reserve.

Fiscal Year 2020-2021 Budget Development Calendar

DATE	EVENT
February 17, 2020 - March 20, 2020	Budget Development Training with Departments as Requested
February 17, 2020	Budget Office and Departments to Review, Analyze, and Validate ZPERCOST for Personnel Expenditure Estimating
February 17, 2020	Budget Office and Departments Begin Forecasting Revenues and Expenditures
February 20, 2020	Budget Workshop, 1:00 p.m., Florida Room
March 6, 2020	Departments Submit Internal Fees/Charges to Budget Office for Review and Budget Prep Inclusion
March 10, 2020	Budget Kick-Off: 9:00 a.m., Florida Room
March 13, 2020	Mid-Year Budget Supplement BCRs Due to the Budget Office
March 16, 2020-March 20, 2020	PAS actions and ZOVERTIME to be completed and processed prior to Budget Office posting Personnel Cost Plan in SAP
March 27, 2020	Cost Allocation Plan: Budget Office Analyzes and Formulates Charges; Final Cost Allocation Plan Distributed to Departments Upon County Management Review
March 27, 2020	Budget Office Posts Personnel Cost Plan in SAP
March 30, 2020	SAP Open for Budget Entry, Version 94
March 31, 2020	Budget Office Submits Mid-Year Supplement Ad to Florida Today for April 3rd Publication
April 7, 2020	Mid-Year Budget Supplement Agenda and BCRs to Board for approval
May 1, 2020	Requested Budget Due for all Departments: Includes Complete SAP Entry, Budget Forms, and CIP Uploaded to SharePoint
May 1, 2020	Submission of Supervisor of Elections Budget
May 11, 2020 - May 22, 2020	Assistant County Managers review Budget Packages and request meetings as necessary; Required changes made to SAP and Budget Documents
June 1, 2020 - June 12, 2020	Department Budget Meetings with County Management (Departments, Constitutional Officers and Court Operations) - Revise Requested Budget Packages as Required
June 1, 2020	Submission of Property Appraiser's, Clerk's and Sheriff's budgets
June 1, 2020	Preliminary Certified Tax Roll Received from Property Appraiser
July 1, 2020	Receive Certification of Property Values from Property Appraiser
July 14, 2020	Recommended FY 2020-2021 Budget (Operating and CIP) submitted to County Commissioners
July 21, 2020	Board sets Tentative FY 2020-2021 Ad Valorem Millages and Provides Public Hearing dates to the Property Appraiser
August 1, 2020	Submission of the Tax Collector's budget
August 7, 2020	Changes to Operating and CIP Budgets Completed in SAP and Applicable Budget Forms Revised
August 11, 2020	Melbourne-Tillman Water Control District Meeting: Budget Approval
August 17, 2020	Agenda Reports for Fee and Assessment Resolutions Due to the Budget Office for Departments Present at the First Public Hearing (Sept. 8, 2020)
August 21, 2020	Distribution of the Revised Tentative Operating and Capital Improvement Budget Changes
August 24, 2020	Property Appraiser mails TRIM Notices to Homeowners
September 8, 2020	First Public Budget Hearing 5:30 P.M. Board Room
September 10, 2020 - September 14, 2020	Prepare Ad for Second Public Hearing
September 18, 2020	Publish Budget Hearing Ad for Final Public Hearing
September 22, 2020	Final Public Budget Hearing 5:30 p.m. Board Room
September 25, 2020	Millage Resolutions Provided Electronically by Clerk's Office to Florida DOR, Property Appraiser and Tax Collector
October 1, 2020	Implementation of the Adopted Budget

*** Dates are subject to change by County Manager**

Budget Development and Implementation

Introduction

The budget is the ultimate policy document. It is, in its simplest form, the application of resources to the priorities of the organization. The development, approval, and execution of Brevard County's Annual Budget is essentially a year-round process that involves the understanding of financial forecasts and legislative impacts; review of property valuation and CPI change impacts; alignment of Board priorities and direction emanating from committees, budget workshops and other input; analysis of community opinion received through social media; and recognition of the service needs and requests from the County's stakeholders and Charter Officers.

The development of the budget includes not only the alignment of resources to meet the Boards' priorities, but to also achieve the overarching mission and vision of the organization.

Development

On February 20, 2020 the Board of County Commissioners held a Budget Workshop to provide guidance, direction and priorities for the development of the Fiscal Year 2020-2021 budget. The FY 2020-2021 Budget Manual and other budget development instructions were provided to all County agencies in March 2020, and the official Budget Kick-Off took place on March 10, 2020. Concurrently, in the March to May time period, all operating agencies developed their respective FY 2020-2021 requested budgets. Simultaneously, the Budget Office reviewed and established revenue estimates for all major sources of revenue not directly related to specific programs. Brevard County utilizes a blended approach to budget development that incorporates multiple budgeting methodologies, thus mitigating the limitation of each method. The budgeting methods that are utilized are; program, performance, line-item and zero-based budgeting. The development of budgets includes analyzing historical trends and current service levels, incorporating required program/service level changes, requests for new or reduction in positions, travel appropriations, capital outlay requests and capital improvement projects, and implementation of program/mission information along with outcome measurements.

The County Manager, as head of the Executive Department, and County Budget Officer, conducted a review of all the requested budgets on an agency-by-agency basis in June 2020. After adjustments, updating revenue estimates and other changes as required, a proposed balanced budget was delivered to the Board of County Commissioners on July 14, 2020, within the guidelines as required by Chapter 129, Florida Statutes. Included in this Adopted Budget were recommended ad valorem tax rates based on the Property Appraiser's certifications of taxable property values, which were received on June 25, 2020.

The Board of County Commissioners approved the proposed ad valorem tax rates at a public hearing on July 21, 2020. A copy of the proposed tax rates was provided to the Property Appraiser, along with a schedule of the public hearings on the Budget that would be conducted in September. In late August, the Property Appraiser provided a notice of proposed taxes and scheduled public hearings on the budget to each taxpayer.

Refinements in revenue estimates and program appropriations continued through September. The Board held its first public hearing on the budget and millage rates on September 8, 2020, at which the Board approved a tentative budget and rates. On September 22, 2020, the Board held its final public hearing, at which time the final FY 2020-2021 property tax rates, operating and capital budgets were adopted.

The FY 2020-2021 Adopted Budget became effective October 1, 2020.

Budget Changes after Adoption and Implementation

Florida Statutes direct that adoption of the Budget provides for regulation of the expenditures for and by the County and that the itemized expenditures have the effect of fixing the appropriations. The Budget shall not be amended, altered or exceeded except as provided by Florida Statutes.

Florida Statutes provide that the Budget may be amended at any time within the fiscal year at any regular meeting of the Board, as follows:

1. Appropriations may be decreased in any fund or specific appropriations may be increased, provided there is a corresponding decrease in another appropriation within the same fund so that the total appropriations for that fund are not increased.
2. Appropriations for a reserve account may be decreased and the appropriations for expenditures increased by a corresponding amount in the same fund.
3. A reserve for future construction, acquisition or improvement may be decreased and the funds specifically appropriated for the purpose for which the reserve was established.
4. A receipt from a source not anticipated in the Budget and received for a particular purpose, including but not limited to grants, donations, gifts or reimbursement for damages, may be appropriated by the Board and expended for that purpose. This may be in addition to the appropriations already provided for in the Budget for that fund. Such receipts and appropriations shall be added to the budget of the proper fund.
5. Increases to the receipts of enterprise or internal service funds may be appropriated by the Board and expended for any lawful purpose of that fund. This may be in addition to the appropriations already provided for in the Budget for that fund.

Other changes which increase the appropriations for any fund are referred to as budget supplements. These increases in appropriations are approved by the Board after one public hearing. This procedure is generally followed by the County upon completion of the annual audit and reconciliation of the prior year annual financial statements.