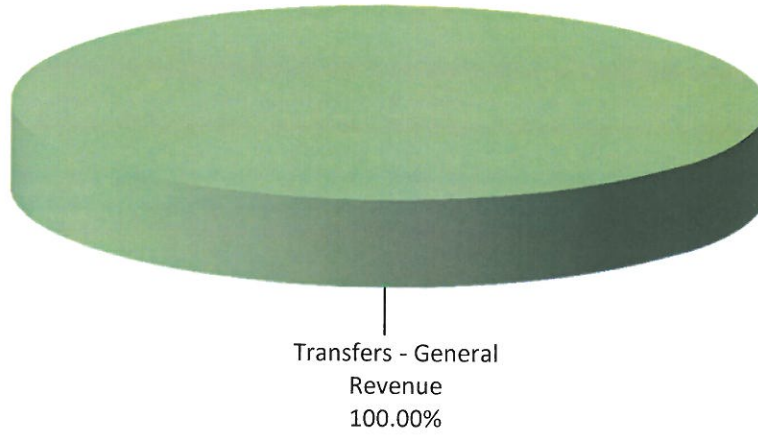


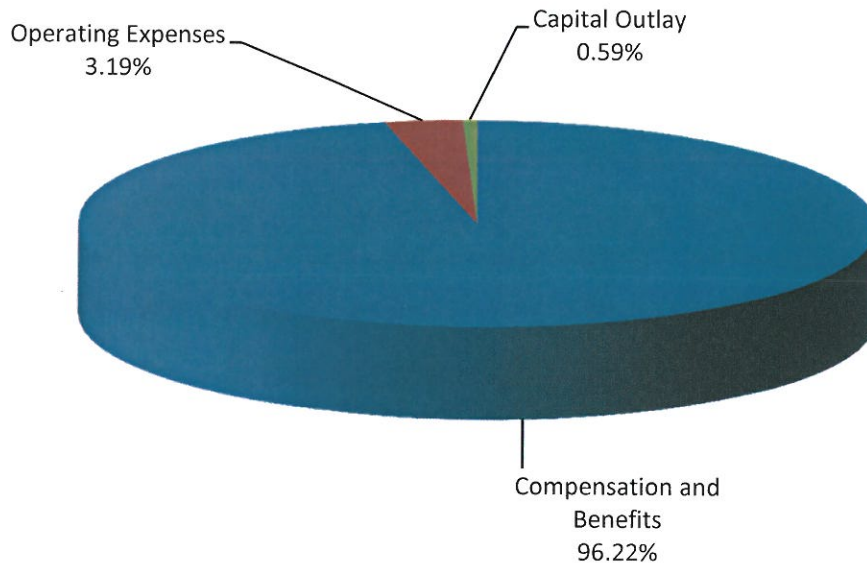
BUDGET OFFICE

REVENUE (SOURCES)



ADOPTED BUDGET FY2016-2017
\$591,648

EXPENDITURES (USES)



BUDGET OFFICE SUMMARY

MISSION STATEMENT:

Provide budget management and oversight, and assist Brevard County Departments in providing excellent services to the community through optimal resource allocation, performance and process management, financial/capital planning and analysis, business process improvements, revenue analysis and maximization alternatives, results-oriented strategic management.

PROGRAMS AND SERVICES:

ACCOMPLISHMENTS, INITIATIVES, TRENDS AND ISSUES AND SERVICE LEVEL IMPACTS:

BUDGET OFFICE

- Prepare, administer, and monitor the annual Operating and five year Capital Improvement Program budgets
- Formulate annual property tax rates which comply with the State of Florida's "Truth-in-Millage (TRIM)" law, the County's Home Rule Charter and the Board's Budget and Financial Policies
- Develop systems, policies and procedures related to the budget, budget preparation activities, and the presentation of final budget documents to the Board of County Commissioners
- Provide the County Manager with budget and financial reports, summarizing activities of all funds, departments and programs, and highlighting budget variances
- Coordinate and implement the County's Central Service Cost Allocation Plans and Indirect Cost calculations
- Ensure budget compliance with state statutes, regulations, and local ordinances
- Liaison to the Citizens' Budget Review Committee

Accomplishments:

- Implemented a Budget Dashboard on the County website, providing citizens with up-to-date reporting of budget and actual expenses associated with County programs and departments
- Developed a Budget Variance form, providing readers with a clear and concise explanation of annual changes in budgets for programs, agencies, and departments
- Organized roundtable discussions with department financial representatives to improve the flow of budget documents and communication between agencies
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association

Initiatives:

- Develop cross-functional teams and facilitate process improvement projects through the Lean Six Sigma methodology:
 - Improve the processing of economic incentives and communication among stakeholders
 - Streamline the tracking and monitoring of Countywide grants
 - Upgrade the position control process and database
- All Budget Analysts will be certified as Lean Six Sigma Green Belts through training and facilitating a process improvement team
- Establish customized internal training programs to enhance the skills of department financial representatives
- Coordinate with agencies to act as a strategic partner and better support the organization in its effort to produce operational improvements and efficiencies

BUDGET OFFICE SUMMARY

Trends and Issues:

The Budget Office provides management and oversight of resource allocation for both operating and capital purposes. Through coordination with departments and County Administration, the Budget Office strives to present a budget that adheres to the vision and guidance of the Board of County Commissioners, while maximizing limited resources. Brevard County has the distinction of being the only county in Florida with a Charter limitation on Ad Valorem revenue growth, which is directly correlated to the change in the Consumer Price Index. While Brevard's population continues to grow, and the cost of services, materials, State and Federal Mandates continues to increase, the restriction on revenue growth inhibits the County's ability to meet increased demands for public services.

Brevard County's Budget serves as the primary instrument in allocating financial resources and providing Brevard County citizens and the Board of County Commissioners with a funding plan for programs and services. In our efforts to increase transparency and accountability, the Budget Office has implemented an online financial portal, which gives County website users the ability to view five years of financial data from a broad overview and program specific perspective. In order to support the organization's efforts to make Brevard County Government more efficient, effective and responsive to the needs of the public, Budget Office staff are being trained in the Lean Six Sigma methodology, and are actively working on process improvement initiatives that will streamline operations and benefit our customers.

Service Level Impacts:

N/A

BUDGET OFFICE: DEPARTMENT SUMMARY

PROGRAM REVENUES AND EXPENDITURES

	Actual FY2014-2015	Current Budget FY2015-2016	Adopted Budget FY2016-2017	Difference	% (Inc)/Dec
REVENUES:					
Taxes	\$0	\$0	\$0	\$0	0.00%
Permits, Fees & Spec. Assess.	\$0	\$0	\$0	\$0	0.00%
Intergovernmental	\$0	\$0	\$0	\$0	0.00%
Charges for Services	\$0	\$0	\$0	\$0	0.00%
Fines and Forfeits	\$0	\$0	\$0	\$0	0.00%
Miscellaneous	\$0	\$0	\$0	\$0	0.00%
Statutory Reduction	\$0	\$0	\$0	\$0	0.00%
<i>Operating Revenues</i>	\$0	\$0	\$0	\$0	0.00%
Balance Forward	\$0	\$0	\$0	\$0	0.00%
Transfers - General Revenue	\$542,377	\$592,337	\$591,648	(\$689)	(0.12%)
Transfers - Other	\$0	\$0	\$0	\$0	0.00%
Other Finance Source	\$0	\$0	\$0	\$0	0.00%
<i>Non-Operating Revenues</i>	\$542,377	\$592,337	\$591,648	(\$689)	(0.12%)
TOTAL REVENUES	\$542,377	\$592,337	\$591,648	(\$689)	(0.12%)
EXPENDITURES					
Compensation and Benefits	\$529,899	\$570,039	\$569,283	(\$756)	(0.13%)
Operating Expenses	\$11,174	\$18,798	\$18,865	\$67	0.36%
Capital Outlay	\$1,330	\$3,500	\$3,500	\$0	0.00%
Grants and Aid	\$0	\$0	\$0	\$0	0.00%
<i>Operating Expenditures</i>	\$542,403	\$592,337	\$591,648	(\$689)	(0.12%)
CIP	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	0.00%
Reserves-Operating	\$0	\$0	\$0	\$0	0.00%
Reserves - Capital	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted	\$0	\$0	\$0	\$0	0.00%
Transfers	\$0	\$0	\$0	\$0	0.00%
<i>Non-Operating Expenditures</i>	\$0	\$0	\$0	\$0	0.00%
TOTAL EXPENDITURES	\$542,403	\$592,337	\$591,648	(\$689)	(0.12%)
PERSONNEL:					
Full-time positions	8.00	6.00	6.00	0.00	0.00%
Part-time Positions	0.00	0.00	0.00	0.00	0.00%
Full-time Equivalent	8.00	6.00	6.00	0.00	0.00%
Temporary FTE	0.00	0.25	0.25	0.00	0.00%
Seasonal FTE	0.00	0.00	0.00	0.00	0.00%

BUDGET OFFICE: BUDGET VARIANCES

REVENUES	VARIANCE	% VARIANCE	EXPLANATION
Taxes	\$0	0.00%	
Permits, Fees & Spec. Assess.	\$0	0.00%	
Intergovernmental	\$0	0.00%	
Charges for Services	\$0	0.00%	
Fines and Forfeits	\$0	0.00%	
Miscellaneous	\$0	0.00%	
Statutory Reduction	\$0	0.00%	
Balance Forward	\$0	0.00%	
Transfers - General Revenue	(\$689)	(0.12%)	Decrease in the General Fund transfer corresponds with savings in Compensation and Benefits
Transfers - Other	\$0	0.00%	
Other Finance Source	\$0	0.00%	

BUDGET OFFICE: BUDGET VARIANCES

EXPENDITURES	VARIANCE	% VARIANCE	EXPLANATION
Compensation and Benefits	(\$756)	(0.13%)	Savings is the result of reclassifications in the department resulting from attrition of a Senior Budget Analyst, and reclassifications of existing positions in the department; variance also attributable to 1.5% Cost of Living Increase offset by a 4% decrease in Employer's Health Insurance premium
Operating Expenses	\$67	0.36%	Negligible change
Capital Outlay	\$0	0.00%	
Grants and Aid	\$0	0.00%	
CIP	\$0	0.00%	
Debt Service	\$0	0.00%	
Reserves-Operating	\$0	0.00%	
Reserves - Capital	\$0	0.00%	
Reserves - Restricted	\$0	0.00%	
Transfers	\$0	0.00%	

**BUDGET OFFICE
CAPITAL OUTLAY SUMMARY¹**

DESCRIPTION	QUANTITY	UNIT COST	FUNDING SOURCE	TOTAL COST
BUDGET OFFICE				
Computer Replacements	2	\$1,750	General Fund	\$3,500
TOTAL FUNDED FOR DEPARTMENT:				\$3,500

1) Equipment with a value in excess of \$1,000 (computers \$750). Approved items may be purchased using existing Public Sector Purchasing Cooperative contracts awarded through full and open competition when in the best interest of the County.