



## GENERAL GOVERNMENT SERVICES SUMMARY

### MISSION STATEMENT:

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

#### GENERAL GOVERNMENT OPERATIONS

- General Fund appropriations include, but are not limited to, expenditures associated with: Community Redevelopment Payments, Internal Audit Expenses, Truth in Millage Law Notices, Unemployment Compensation, Economic Incentives, Value Adjustment Board, Employee Innovation, and other Non-Departmental expenses
- Management of General Fund Reserve and Contingency Account
- Distribution of General Fund financial resources to Operating Agencies, Charter Officers, Court Officers, Debt Service Funds, Capital Projects and other agencies as approved by the Board of County Commissioners
- Estimation and collection of one-time funding sources and the appropriation of funds received for capital repairs, improvements, other capital outlay, reserves or other one-time expenditures

#### *Trends and Issues:*

Brevard County government serves a population of approximately 560,000 constituents, making it Florida's 10<sup>th</sup> most populous county. With a geographic area that stretches approximately 72 miles from north to south and encompasses 1,557 square miles of land and inland waterways, Brevard County is faced with unique challenges in meeting the growing needs of its citizenry.

In 2016, the total property value in Brevard County increased by 8.15%, with approximately \$510 million recorded in new construction. Brevard County is the only county in the State of Florida with a Charter Cap limitation on ad valorem revenue growth. This restriction limits increases in ad valorem revenue to the lesser of 3% or the change in the consumer price index, which is .12% for FY 2016-2017, despite the rising costs of commodities and increased demand for services. This limitation can only be exceeded by the Board if a supermajority concurs that the excess is necessary because of emergency or critical needs.

In order to support essential needs that have been identified for the upcoming year, the FY 2016-2017 General Government Operations budget includes increased transfers for the Sheriff's Office, Supervisor of Elections, Public Works, Transit Services, and Veterans Services. Tax increment payments are also increasing, as the North Brevard Economic Development Zone will realize revenue based on the appreciation of commercial property values as compared to the base year, as opposed to only new construction valuations that had been in place for the first five years of the zone's existence.

The FY 2016-2017 General Government Operations budget includes a grant agreement between the Board of County Commissioners and the Economic Development Council (EDC), as well as an economic incentive payment for Northrop Grumman for Project Blue. Additionally, the Brevard Cultural Alliance (BCA) will no longer be represented as an outside agency, and will be funded as grants and contracted services within General Government Operations.

## **GENERAL GOVERNMENT SERVICES SUMMARY**

### **GENERAL GOVERNMENT LONG-TERM DEBT SERVICE**

- Appropriations for Long-Term Debt are associated with the following: Sales Tax Refunding and Improvement Bonds for the County Service Complex–Palm Bay and the Harry T. & Harriette V. Moore Justice Center, Sales Tax Refunding Revenue Bonds for improvements to the Detention Center, Non-Ad Valorem Revenue Notes associated with refinancing outstanding commercial paper, acquisition and construction of the Sheriff's North Precinct and the Elections Support Warehouse, the Countywide Energy Performance Contract, and commercial paper issued for the 800Mhz upgrade project, Mosquito Control helicopter purchase, and the Sheriff's Computer Aided Dispatch upgrades.
- Management of Debt Service Funds paid from the County's general revenues

#### *Trends and Issues:*

In FY 2015-2016, three golf course debts were refinanced and shifted to an inter-fund loan from the Solid Waste Enterprise Collection Fund to the General Government Fund. This refinancing resulted in a lower interest rate, and allowed for the leasing of the golf courses. Existing long-term debt requirements are constantly being revisited to take advantage of refinancing opportunities related to lower interest rates.

### **MANDATED PROGRAMS**

The General Government Mandates program was established to consolidate and account for unfunded mandates passed down by the State of Florida. Brevard County is required to fund these expenses using existing, limited General Fund revenues. Mandates include, but are not limited to, charges for Medicaid, Pretrial Juvenile Detention, Baker Act, Legal Aid, and commission paid to the Tax Collector and Property Appraiser on behalf of the School Board and municipalities.

#### *Trends and Issues:*

In 2016, legislation was established to revise cost-sharing between Florida counties and the Florida Department of Juvenile Justice (DJJ), where juvenile detention costs will now be split 50/50 based on actual expenditures. This revision will result in Pretrial Juvenile Detention savings of approximately \$380,000 (22%). The savings is offset by increased costs of Medicaid, as well as increases in School Board and municipality commission payments to the Tax Collector and Property Appraiser associated with increased ad valorem tax revenue.



**GENERAL GOVERNMENT SERVICES: DEPARTMENT SUMMARY**

**DEPARTMENT REVENUES AND EXPENDITURES**

	<b>Actual FY2014-2015</b>	<b>Final Budget FY2015-2016</b>	<b>Adopted Budget FY2016-2017</b>	<b>Difference</b>	<b>% (Inc)/Dec</b>
<b>REVENUES:</b>					
Taxes	\$134,005,272	\$143,110,900	\$147,433,055	\$4,322,155	3.02%
Permits, Fees & Spec. Assess.	\$10,534,222	\$10,245,212	\$11,080,632	\$835,420	8.15%
Intergovernmental	\$34,546,594	\$36,178,102	\$39,289,376	\$3,111,274	8.60%
Charges for Services	\$5,850,863	\$6,088,849	\$5,892,651	(\$196,198)	(3.22%)
Fines and Forfeits	\$48,640	\$40,800	\$43,500	\$2,700	6.62%
Miscellaneous	\$1,089,775	\$2,096,604	\$1,777,474	(\$319,130)	(15.22%)
Statutory Reduction	\$0	(\$9,888,023)	(\$10,275,834)	(\$387,811)	3.92%
<i>Operating Revenues</i>	\$186,075,366	\$187,872,444	\$195,240,854	\$7,368,410	3.92%
Balance Forward	\$17,745,703	\$19,839,630	\$18,457,810	(\$1,381,820)	(6.96%)
Transfers - General Revenue	(\$124,389,316)	(\$117,303,398)	(\$117,983,605)	(\$680,207)	0.58%
Transfers - Other	(\$3,774,108)	(\$6,607,668)	(\$2,674,111)	\$3,933,557	(59.53%)
Other Finance Source	\$5,906	\$2,399,039	\$0	(\$2,399,039)	(100.00%)
<i>Non-Operating Revenues</i>	(\$110,411,815)	(\$101,672,397)	(\$102,199,906)	(\$527,509)	0.52%
<b>TOTAL REVENUES</b>	\$75,663,551	\$86,200,047	\$93,040,948	\$6,840,901	7.94%
<b>EXPENDITURES:</b>					
Compensation and Benefits	\$1,092,293	\$1,084,391	\$1,069,414	(\$14,977)	(1.38%)
Operating Expenses	\$20,205,849	\$18,705,376	\$21,949,592	\$3,244,216	17.34%
Capital Outlay	\$17,975	\$0	\$0	\$0	0.00%
Grants and Aid	\$86,000	\$3,033,870	\$2,200,050	(\$833,820)	(27.48%)
<i>Operating Expenditures</i>	\$21,402,117	\$22,823,637	\$25,219,056	\$2,395,419	10.50%
CIP	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$7,224,442	\$6,794,323	\$7,607,627	\$813,304	11.97%
Reserves-Operating	\$0	\$15,808,953	\$16,564,387	\$755,434	4.78%
Reserves - Capital	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted	\$0	\$0	\$0	\$0	0.00%
Transfers	\$26,830,712	\$40,773,134	\$43,649,878	\$2,876,744	7.06%
<i>Non-Operating Expenditures</i>	\$34,055,154	\$63,376,410	\$67,821,892	\$4,445,482	7.01%
<b>TOTAL EXPENDITURES</b>	\$55,457,272	\$86,200,047	\$93,040,948	\$6,840,901	7.94%
<b>PERSONNEL:</b>					
Full-time positions	0.00	0.00	0.00	0.00	0.00%
Part-time Positions	1.00	1.00	1.00	0.00	0.00%
Full-time Equivalent	0.75	0.75	0.75	0.00	0.00%
Temporary FTE	0.00	0.00	0.00	0.00	0.00%
Seasonal FTE	0.00	0.00	0.00	0.00	0.00%

**GENERAL GOVERNMENT OPERATIONS: PROGRAM PROFILE**

**PROGRAM REVENUES AND EXPENDITURES**

	<b>Actual FY2014-2015</b>	<b>Final Budget FY2015-2016</b>	<b>Adopted Budget FY2016-2017</b>	<b>Difference</b>	<b>% (Inc)/Dec</b>
<b>REVENUES:</b>					
Taxes	\$134,005,272	\$143,110,900	\$147,433,055	\$4,322,155	3.02%
Permits, Fees & Spec. Assess.	\$10,534,222	\$10,245,212	\$11,080,632	\$835,420	8.15%
Intergovernmental	\$34,546,594	\$36,178,102	\$39,289,376	\$3,111,274	8.60%
Charges for Services	\$5,689,376	\$5,911,614	\$5,731,812	(\$179,802)	(3.04%)
Fines and Forfeits	\$48,640	\$40,800	\$43,500	\$2,700	6.62%
Miscellaneous	\$1,089,774	\$2,096,604	\$1,777,474	(\$319,130)	(15.22%)
Statutory Reduction	\$0	(\$9,879,161)	(\$10,267,792)	(\$388,631)	3.93%
<i>Operating Revenues</i>	\$185,913,878	\$187,704,071	\$195,088,057	\$7,383,986	3.93%
Balance Forward	\$17,734,743	\$19,839,630	\$18,457,810	(\$1,381,820)	(6.96%)
Transfers - General Revenue	(\$140,133,066)	(\$143,507,618)	(\$144,051,071)	(\$543,453)	0.38%
Transfers - Other	(\$5,599,679)	(\$8,173,952)	(\$4,276,955)	\$3,896,997	(47.68%)
Other Finance Source	\$0	\$2,399,039	\$0	(\$2,399,039)	(100.00%)
<i>Non-Operating Revenues</i>	(\$127,998,002)	(\$129,442,901)	(\$129,870,216)	(\$427,315)	0.33%
<b>TOTAL REVENUES</b>	\$57,915,877	\$58,261,170	\$65,217,841	\$6,956,671	11.94%
<b>EXPENDITURES</b>					
Compensation and Benefits	\$1,092,293	\$1,084,391	\$1,069,414	(\$14,977)	(1.38%)
Operating Expenses	\$9,755,460	\$7,618,121	\$11,149,689	\$3,531,568	46.36%
Capital Outlay	\$17,975	\$0	\$0	\$0	0.00%
Grants and Aid	\$0	\$2,947,870	\$2,114,050	(\$833,820)	(28.29%)
<i>Operating Expenditures</i>	\$10,865,728	\$11,650,382	\$14,333,153	\$2,682,771	23.03%
CIP	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$810,754	\$810,754	0.00%
Reserves-Operating	\$0	\$15,808,953	\$16,564,387	\$755,434	4.78%
Reserves - Capital	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted	\$0	\$0	\$0	\$0	0.00%
Transfers	\$26,830,712	\$30,801,835	\$33,509,547	\$2,707,712	8.79%
<i>Non-Operating Expenditures</i>	\$26,830,712	\$46,610,788	\$50,884,688	\$4,273,900	9.17%
<b>TOTAL EXPENDITURES</b>	\$37,696,440	\$58,261,170	\$65,217,841	\$6,956,671	11.94%
<b>PERSONNEL:</b>					
Full-time positions	0.00	0.00	0.00	0.00	0.00%
Part-time Positions	1.00	1.00	1.00	0.00	0.00%
Full-time Equivalent	0.75	0.75	0.75	0.00	0.00%
Temporary FTE	0.00	0.00	0.00	0.00	0.00%
Seasonal FTE	0.00	0.00	0.00	0.00	0.00%

**GENERAL GOVERNMENT OPERATIONS: BUDGET VARIANCES**

<b>REVENUES</b>	<b>VARIANCE</b>	<b>% VARIANCE</b>	<b>EXPLANATION</b>
Taxes	\$4,322,155	3.02%	Attributable to an increase in property valuations and new construction
Permits, Fees & Spec. Assess.	\$835,420	8.15%	Primarily due to anticipated increase in FPL franchise fees
Intergovernmental	\$3,111,274	8.60%	Anticipated increases in state shared revenue and local half-cent sales tax receipts
Charges for Services	(\$179,802)	(3.04%)	Reduction in indirect costs received through the cost allocation plan
Fines and Forfeits	\$2,700	6.62%	Minor increase in anticipated animal control fines and fees
Miscellaneous	(\$319,130)	(15.22%)	Primarily due to non-recurring sale of surplus land in FY 2015-2016
Statutory Reduction	(\$388,631)	3.93%	Corresponds with change in operating revenue
Balance Forward	(\$1,381,820)	(6.96%)	Due to a structural imbalance and the need to fund operating expenses with non-operating revenue
Transfers - General Revenue	(\$543,453)	0.38%	Increase in general fund intrafund transfers to departments and agencies, primarily to fund increases to charter officer budgets and cost of living pay adjustments
Transfers - Other	\$3,896,997	(47.68%)	Primarily due to a reduction in transfers to Parks & Recreation due to the defeasance of golf course debt in FY 2015-2016; offset by an increase in transfers to the Supervisor of Elections
Other Finance Source	(\$2,399,039)	(100.00%)	Due to FY 2015-2016 internal loan from Solid Waste for refinancing of golf course related debt



**GENERAL GOVERNMENT OPERATIONS: BUDGET VARIANCES**

<b>EXPENDITURES</b>	<b>VARIANCE</b>	<b>% VARIANCE</b>	<b>EXPLANATION</b>
Compensation and Benefits	(\$14,977)	(1.38%)	Attributable primarily to the completion of the Charter Review Committee in FY 2015-2016, and the elimination of a temporary part-time administrative position
Operating Expenses	\$3,531,568	46.36%	Primarily due to an increase in tax increment payments associated with community redevelopment agencies and the North Brevard Economic Development Zone
Capital Outlay	\$0	0.00%	
Grants and Aid	(\$833,820)	(28.29%)	Decrease in anticipated economic incentives, primarily due to FY 2015-2016 payment of Embraer Project Summit
CIP	\$0	0.00%	
Debt Service	\$810,754	0.00%	Payment of internal loan to Solid Waste for refinancing golf course debt
Reserves-Operating	\$755,434	4.78%	
Reserves - Capital	\$0	0.00%	
Reserves - Restricted	\$0	0.00%	
Transfers	\$2,707,712	8.79%	Primarily due to general fund transfer increases for Public Works road resurfacing, Transit Services bus operations, Veterans Services, and Central Services for payment of the Elections Warehouse internal loan





**GENERAL GOVERNMENT LONG-TERM DEBT: PROGRAM PROFILE**

**PROGRAM REVENUES AND EXPENDITURES**

	Actual FY2014-2015	Final Budget FY2015-2016	Adopted Budget FY2016-2017	Difference	% (Inc)/Dec
<b>REVENUES:</b>					
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	\$1	\$0	\$0	\$0	0.00%
Statutory Reduction	\$0	\$0	\$0	\$0	0.00%
<i>Operating Revenues</i>	\$1	\$0	\$0	\$0	0.00%
Balance Forward	\$10,960	\$0	\$0	\$0	0.00%
Transfers - General Revenue	\$5,375,734	\$5,228,039	\$5,194,029	(\$34,010)	(0.65%)
Transfers - Other	\$1,825,571	\$1,566,284	\$1,602,844	\$36,560	2.33%
Other Finance Source	\$5,906	\$0	\$0	\$0	0.00%
<i>Non-Operating Revenues</i>	\$7,218,170	\$6,794,323	\$6,796,873	\$2,550	0.04%
<b>TOTAL REVENUES</b>	\$7,218,171	\$6,794,323	\$6,796,873	\$2,550	0.04%
<b>EXPENDITURES</b>					
Compensation and Benefits	\$0	\$0	\$0	\$0	0.00%
Operating Expenses	\$0	\$0	\$0	\$0	0.00%
Capital Outlay	\$0	\$0	\$0	\$0	0.00%
Grants and Aid	\$0	\$0	\$0	\$0	0.00%
<i>Operating Expenditures</i>	\$0	\$0	\$0	\$0	0.00%
CIP	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$7,224,442	\$6,794,323	\$6,796,873	\$2,550	0.04%
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>	\$7,224,442	\$6,794,323	\$6,796,873	\$2,550	0.04%
<b>TOTAL EXPENDITURES</b>	\$7,224,442	\$6,794,323	\$6,796,873	\$2,550	0.04%
<b>PERSONNEL:</b>					
Full-time positions	0.00	0.00	0.00	0.00	0.00%
Part-time Positions	0.00	0.00	0.00	0.00	0.00%
Full-time Equivalent	0.00	0.00	0.00	0.00	0.00%
Temporary FTE	0.00	0.00	0.00	0.00	0.00%
Seasonal FTE	0.00	0.00	0.00	0.00	0.00%

**GENERAL GOVERNMENT LONG-TERM DEBT: BUDGET VARIANCES**

<b>REVENUES</b>	<b>VARIANCE</b>	<b>% VARIANCE</b>	<b>EXPLANATION</b>
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	(\$34,010)	(0.65%)	Decrease in General Fund requirement due to transfers received from departments to fund portions of general government debt payments
Transfers - Other	\$36,560	2.33%	Increase in transfers from departments to fund debt service associated with the Energy Performance Contract and other project-related commercial paper debt
Other Finance Source	\$0	0.00%	

**GENERAL GOVERNMENT LONG-TERM DEBT: BUDGET VARIANCES**

<b>EXPENDITURES</b>	<b>VARIANCE</b>	<b>% VARIANCE</b>	<b>EXPLANATION</b>
Compensation and Benefits	\$0	0.00%	
Operating Expenses	\$0	0.00%	
Capital Outlay	\$0	0.00%	
Grants and Aid	\$0	0.00%	
CIP	\$0	0.00%	
Debt Service	\$2,550	0.04%	Negligible variance in principal and interest payments based on amortization schedules
Reserves-Operating	\$0	0.00%	
Reserves - Capital	\$0	0.00%	
Reserves - Restricted	\$0	0.00%	
Transfers	\$0	0.00%	





**GENERAL GOVERNMENT MANDATED PROGRAMS: PROGRAM PROFILE**

**PROGRAM REVENUES AND EXPENDITURES**

	<b>Actual FY2014-2015</b>	<b>Final Budget FY2015-2016</b>	<b>Adopted Budget FY2016-2017</b>	<b>Difference</b>	<b>% (Inc)/Dec</b>
<b>REVENUES:</b>					
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	\$161,487	\$177,235	\$160,839	(\$16,396)	(9.25%)
Fines and Forfeits	\$0	\$0	\$0	\$0	0.00%
Miscellaneous	\$0	\$0	\$0	\$0	0.00%
Statutory Reduction	\$0	(\$8,862)	(\$8,042)	\$820	(9.25%)
<i>Operating Revenues</i>	\$161,487	\$168,373	\$152,797	(\$15,576)	(9.25%)
Balance Forward	\$0	\$0	\$0	\$0	0.00%
Transfers - General Revenue	\$10,368,016	\$20,976,181	\$20,873,437	(\$102,744)	(0.49%)
Transfers - Other	\$0	\$0	\$0	\$0	0.00%
Other Finance Source	\$0	\$0	\$0	\$0	0.00%
<i>Non-Operating Revenues</i>	\$10,368,016	\$20,976,181	\$20,873,437	(\$102,744)	(0.49%)
<b>TOTAL REVENUES</b>	\$10,529,504	\$21,144,554	\$21,026,234	(\$118,320)	(0.56%)
<b>EXPENDITURES</b>					
Compensation and Benefits	\$0	\$0	\$0	\$0	0.00%
Operating Expenses	\$10,450,389	\$11,087,255	\$10,799,903	(\$287,352)	(2.59%)
Capital Outlay	\$0	\$0	\$0	\$0	0.00%
Grants and Aid	\$86,000	\$86,000	\$86,000	\$0	0.00%
<i>Operating Expenditures</i>	\$10,536,389	\$11,173,255	\$10,885,903	(\$287,352)	(2.57%)
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	\$9,971,299	\$10,140,331	\$169,032	1.70%
<i>Non-Operating Expenditures</i>	\$0	\$9,971,299	\$10,140,331	\$169,032	1.70%
<b>TOTAL EXPENDITURES</b>	\$10,536,389	\$21,144,554	\$21,026,234	(\$118,320)	(0.56%)
<b>PERSONNEL:</b>					
Full-time positions	0.00	0.00	0.00	0.00	0.00%
Part-time Positions	0.00	0.00	0.00	0.00	0.00%
Full-time Equivalent	0.00	0.00	0.00	0.00	0.00%
Temporary FTE	0.00	0.00	0.00	0.00	0.00%
Seasonal FTE	0.00	0.00	0.00	0.00	0.00%

**GENERAL GOVERNMENT MANDATED PROGRAMS: BUDGET VARIANCES**

<b>REVENUES</b>	<b>VARIANCE</b>	<b>% VARIANCE</b>	<b>EXPLANATION</b>
Taxes	\$0	0.00%	
Permits, Fees & Spec. Assess.	\$0	0.00%	
Intergovernmental	\$0	0.00%	
Charges for Services	(\$16,396)	(9.25%)	Anticipated reduction in court fees collected to support Legal Aid
Fines and Forfeits	\$0	0.00%	
Miscellaneous	\$0	0.00%	
Statutory Reduction	\$820	(9.25%)	Corresponds with change in operating revenue
Balance Forward	\$0	0.00%	
Transfers - General Revenue	(\$102,744)	(0.49%)	Primarily due to a reduction in payments for the Pretrial Juvenile Detention; offset by increases in Medicaid and commissions paid to the Tax Collector and Property Appraiser on behalf of the School Board and municipalities
Transfers - Other	\$0	0.00%	
Other Finance Source	\$0	0.00%	

**GENERAL GOVERNMENT MANDATED PROGRAMS: BUDGET VARIANCES**

<b>EXPENDITURES</b>	<b>VARIANCE</b>	<b>% VARIANCE</b>	<b>EXPLANATION</b>
Compensation and Benefits	\$0	0.00%	
Operating Expenses	(\$287,352)	(2.59%)	Primarily due to a decrease in Pretrial Juvenile Detention, which is partially offset by an increase in Medicaid
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	\$169,032	1.70%	Increase in commission payments to the Tax Collector and Property Appraiser on behalf of the School Board and municipalities

