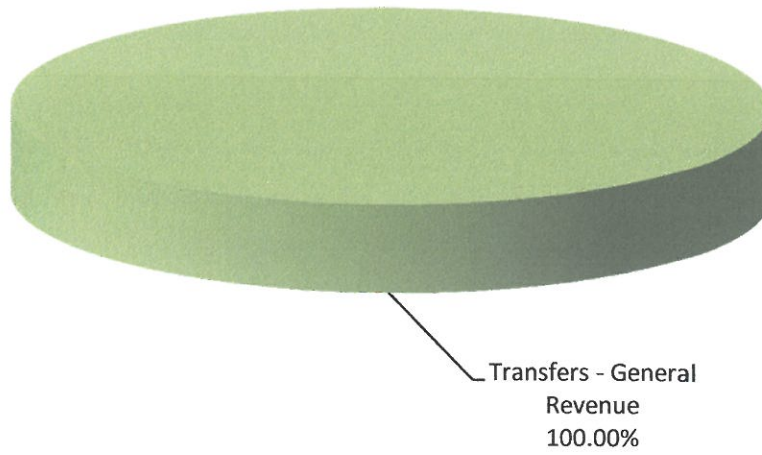


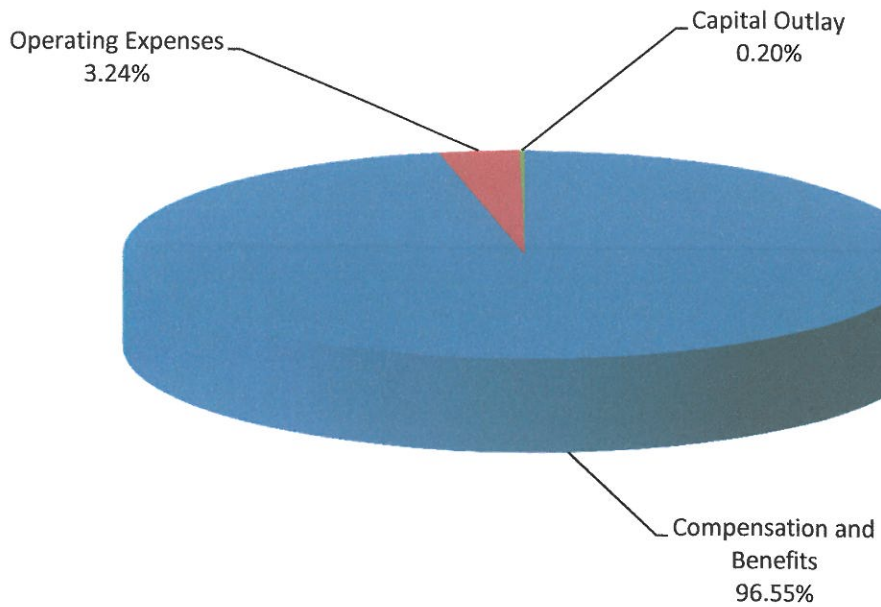
BUDGET OFFICE

REVENUE (SOURCES)



ADOPTED BUDGET FY2017-2018
\$586,422

EXPENDITURES (USES)



BUDGET OFFICE SUMMARY

MISSION STATEMENT:

Promote fiscal responsibility and transparency by developing sound fiscal management practices to effectively allocate and manage scarce resources in accordance with the vision and priorities set forth by the Board of County Commissioners.

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 the tentative and adopted budgets 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 the state statutes, regulations and local ordinances
- Liaison to the Citizens' Budget Review Committee

Accomplishments:

- Modified the SAP budget module to require budgets be established at the line-item detail level instead of the previously budgeted roll-up level, achieving enhanced transparency and improved reporting capabilities
- Developed an administrative order to consolidate countywide grant management, identifying procedures and processes for monitoring progress, requesting reimbursements, and quarterly financial reporting
- Facilitated a Lean Six Sigma process improvement team to streamline the agenda development process through the use of an electronic meeting automation software program
- Integrated the Budget Change Request (BCR) software application with SAP, improving the efficiency of the budget amendment process and reducing the potential for inaccuracies associated with manual entries
- Established customized internal training programs to enhance the skills of department financial representatives
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association

Initiatives:

- Develop budget and management recommendations that support Board policies and priorities, and optimize the allocation and utilization of resources
- Streamline the budget development process through the implementation of data integration software, eliminating inefficient manual steps and ensuring accurate, consistent information
- Enhance transparency by generating up-to-date reporting tools on the County's website, providing citizens with current budget and financial information

BUDGET OFFICE SUMMARY

- Establish a Finance Committee comprised of representatives from the Offices of the County Manager, County Attorney, Clerk, and Budget to address the Board's financing needs and recommend financing options based on sound fiscal management
- Assist the County Manager and County Attorney in the negotiations of CRA Interlocal Agreements

Trends and Issues:

The Budget Office is responsible for the development of the annual Operating and five year Capital Improvement Program budgets. Through coordination with departments and County Management, we strive to present a budget that adheres to the vision and guidance of the Brevard County Board of County Commissioners while maximizing limited resources. This is accomplished through formulating recommendations based on solid data and thorough analysis of the County's various funding sources and expenditures.

Over the past several years, the focus of the Budget Office has been on increasing transparency and accountability. Our website provides users with a variety of tools and reports which deliver multiple years of financial data from a broad overview and program specific perspective. The department will continue to look for opportunities to support the organization's efforts to make Brevard County Government more efficient, effective, and responsive to the needs of the public.

Service Level Impacts:

N/A

BUDGET OFFICE: SUMMARY

PROGRAM REVENUES AND EXPENDITURES

	Actual FY2015-2016	Final Budget FY2016-2017	Adopted Budget FY2017-2018	Difference	% (Inc)/Dec
REVENUES:					
Taxes	\$0	\$0	\$0	\$0	0.00%
Permits, Fees & Spec. Assess.	\$0	\$0	\$0	\$0	0.00%
Intergovernmental	\$2,577	\$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>	\$2,577	\$0	\$0	\$0	0.00%
Balance Forward	\$0	\$0	\$0	\$0	0.00%
Transfers - General Revenue	\$592,337	\$591,648	\$586,422	(\$5,226)	(0.88%)
Transfers - Other	\$0	\$0	\$0	\$0	0.00%
Other Finance Source	\$0	\$0	\$0	\$0	0.00%
<i>Non-Operating Revenues</i>	\$592,337	\$591,648	\$586,422	(\$5,226)	(0.88%)
TOTAL REVENUES	\$594,914	\$591,648	\$586,422	(\$5,226)	(0.88%)
EXPENDITURES					
Compensation and Benefits	\$522,481	\$569,283	\$566,212	(\$3,071)	(0.54%)
Operating Expenses	\$16,232	\$18,865	\$19,010	\$145	0.77%
Capital Outlay	\$2,700	\$3,500	\$1,200	(\$2,300)	(65.71%)
Grants and Aid	\$0	\$0	\$0	\$0	0.00%
<i>Operating Expenditures</i>	\$541,413	\$591,648	\$586,422	(\$5,226)	(0.88%)
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	\$541,413	\$591,648	\$586,422	(\$5,226)	(0.88%)
PERSONNEL:					
Full-time positions	6.00	7.00	7.00	0.00	0.00%
Part-time Positions	0.00	0.00	0.00	0.00	0.00%
Full-time Equivalent	6.00	7.00	7.00	0.00	0.00%
Temporary FTE	0.25	0.00	0.00	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	(\$5,226)	(0.88%)	Corresponds with changes in Compensation and Benefits, Capital Outlay and Operating Expenses
Transfers - Other	\$0	0.00%	
Other Finance Source	\$0	0.00%	

BUDGET OFFICE: BUDGET VARIANCES

EXPENDITURES	VARIANCE	% VARIANCE	EXPLANATION
Compensation and Benefits	(\$3,071)	(0.54%)	Attributable to Cost of Living Adjustments and FRS rate changes, offset by 8% decrease in Employer's insurance premium, combined with the reclassification of the Assistant Budget Director position into a Special Projects Coordinator III
Operating Expenses	\$145	0.77%	Negligible change
Capital Outlay	(\$2,300)	(65.71%)	Reflects appropriations for computer replacement in fiscal year 2018
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 Replacement	1	\$1,200	General Fund	\$1,200
TOTAL FOR DEPARTMENT:				\$1,200

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.