



## **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 569,000 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 2017, the total property value in Brevard County increased by 8.06%, with approximately \$380 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 1.26% for FY 2017-2018, despite the rising costs of commodities and increased demand for services.

In order to support essential needs that have been identified for the upcoming year, the FY 2017-2018 General Government Operations budget includes increased transfers for the Sheriff's Office, Public Works, Facilities Management, Fire Rescue and the Medical Examiner. General Government operating reserves are budgeted slightly above the Board's policy goal of 10% of projected operating revenues. This was achieved due to increased revenues associated with General Countywide property taxes and major revenues, as well as Board directed reductions and the shifting of expenditures to other agencies when appropriate.

The FY 2017-2018 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.

## GENERAL GOVERNMENT SERVICES SUMMARY

### *Service Level Impacts:*

Per Board direction, funding was reduced for the following General Government Operations: LEAD Brevard, the Brevard Cultural Alliance Grant, and memberships for the Foundation for Building (My Region) and the International City/County Manager Association.

### **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, as well as transfers from special revenue funds when those operations benefit from the issuance and refinancing of debt.

### *Trends and Issues:*

Existing long-term debt requirements are constantly being revisited to take advantage of refinancing opportunities related to lower interest rates.

### *Service Level Impacts:*

N/A

### **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, commission paid to the Tax Collector and Property Appraiser on behalf of the School Board and municipalities, East Central Florida Regional Planning Council, Child Protection, Indigent Burials, the Value Adjustment Board, Health Care Act, and Inmate Medical.

### *Trends and Issues:*

In FY 2017-2018, the County's required contribution of the state's portion of matching funds required for the Medicaid program decreased. The savings is offset by anticipated increased costs of the Florida Regional Planning Council, as well as increases in School Board commission payments to the Tax Collector associated with increased ad valorem tax revenue.

### *Service Level Impacts:*

N/A

**GENERAL GOVERNMENT SERVICES: SUMMARY**

**DEPARTMENT REVENUES AND EXPENDITURES**

	<b>Actual FY2016-2017</b>	<b>Final Budget FY2017-2018</b>	<b>Adopted Budget FY2018-2019</b>	<b>Difference</b>	<b>% (Inc)/Dec</b>
<b>REVENUES:</b>					
Taxes	\$141,045,927	\$149,899,776	\$155,137,033	\$5,237,257	3.49%
Permits, Fees & Spec. Assess.	\$10,661,933	\$10,350,474	\$10,875,856	\$525,382	5.08%
Intergovernmental	\$38,351,018	\$42,110,427	\$43,653,746	\$1,543,319	3.66%
Charges for Services	\$5,872,947	\$5,888,563	\$6,644,254	\$755,691	12.83%
Fines and Forfeits	\$101,571	\$63,500	\$81,500	\$18,000	28.35%
Miscellaneous	\$1,454,857	\$1,852,747	\$1,591,875	(\$260,872)	(14.08%)
Statutory Reduction	\$0	(\$10,508,276)	(\$10,899,214)	(\$390,938)	3.72%
<i>Operating Revenues</i>	\$197,488,253	\$199,657,211	\$207,085,050	\$7,427,839	3.72%
Balance Forward	\$22,438,751	\$25,905,022	\$26,129,369	\$224,347	0.87%
Transfers - General Revenue	(\$117,714,889)	(\$122,198,469)	(\$124,754,239)	(\$2,555,770)	2.09%
Transfers - Other	(\$1,016,794)	(\$2,827,688)	(\$3,047,925)	(\$220,237)	7.79%
Other Finance Source	\$0	\$18,995,350	\$0	(\$18,995,350)	(100.00%)
<i>Non-Operating Revenues</i>	(\$96,292,933)	(\$80,125,785)	(\$101,672,795)	(\$21,547,010)	26.89%
<b>TOTAL REVENUES</b>	\$101,195,321	\$119,531,426	\$105,412,255	(\$14,119,171)	(11.81%)
<b>EXPENDITURES:</b>					
Compensation and Benefits	\$937,410	\$1,096,198	\$1,539,712	\$443,514	40.46%
Operating Expenses	\$20,969,948	\$21,262,222	\$22,744,408	\$1,482,186	6.97%
Capital Outlay	\$42	\$5,166	\$0	(\$5,166)	(100.00%)
Grants and Aid	\$2,170,678	\$2,016,050	\$2,016,050	\$0	0.00%
<i>Operating Expenditures</i>	\$24,078,078	\$24,379,636	\$26,300,170	\$1,920,534	7.88%
CIP	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$6,985,258	\$25,898,863	\$6,621,570	(\$19,277,293)	(74.43%)
Reserves-Operating	\$0	\$20,813,721	\$21,077,020	\$263,299	1.27%
Reserves - Capital	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted	\$0	\$0	\$1,200,000	\$1,200,000	0.00%
Transfers	\$44,158,929	\$48,439,206	\$50,213,495	\$1,774,289	3.66%
<i>Non-Operating Expenditures</i>	\$51,144,187	\$95,151,790	\$79,112,085	(\$16,039,705)	(16.86%)
<b>TOTAL EXPENDITURES</b>	\$75,222,265	\$119,531,426	\$105,412,255	(\$14,119,171)	(11.81%)
<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 OPERATIONS: PROGRAM PROFILE**

**PROGRAM REVENUES AND EXPENDITURES**

	<b>Actual FY2016-2017</b>	<b>Final Budget FY2017-2018</b>	<b>Adopted Budget FY2018-2019</b>	<b>Difference</b>	<b>% (Inc)/Dec</b>
<b>REVENUES:</b>					
Taxes	\$141,045,927	\$149,899,776	\$155,137,033	\$5,237,257	3.49%
Permits, Fees & Spec. Assess.	\$10,661,933	\$10,350,474	\$10,875,856	\$525,382	5.08%
Intergovernmental	\$38,351,018	\$42,110,427	\$43,653,746	\$1,543,319	3.66%
Charges for Services	\$5,727,048	\$5,728,008	\$6,503,167	\$775,159	13.53%
Fines and Forfeits	\$101,571	\$63,500	\$81,500	\$18,000	28.35%
Miscellaneous	\$1,454,213	\$1,852,747	\$1,591,875	(\$260,872)	(14.08%)
Statutory Reduction	\$0	(\$10,500,248)	(\$10,892,159)	(\$391,911)	3.73%
<i>Operating Revenues</i>	\$197,341,710	\$199,504,684	\$206,951,018	\$7,446,334	3.73%
Balance Forward	\$22,438,526	\$25,905,022	\$26,129,369	\$224,347	0.87%
Transfers - General Revenue	(\$143,737,756)	(\$148,043,948)	(\$151,043,149)	(\$2,999,201)	2.03%
Transfers - Other	(\$2,690,526)	(\$4,705,299)	(\$4,899,145)	(\$193,846)	4.12%
Other Finance Source	\$0	\$0	\$0	\$0	0.00%
<i>Non-Operating Revenues</i>	(\$123,989,755)	(\$126,844,225)	(\$129,812,925)	(\$2,968,700)	2.34%
<b>TOTAL REVENUES</b>	\$73,351,955	\$72,660,459	\$77,138,093	\$4,477,634	6.16%
<b>EXPENDITURES</b>					
Compensation and Benefits	\$937,410	\$1,096,198	\$1,539,712	\$443,514	40.46%
Operating Expenses	\$10,344,838	\$10,674,986	\$11,904,264	\$1,229,278	11.52%
Capital Outlay	\$42	\$5,166	\$0	(\$5,166)	(100.00%)
Grants and Aid	\$2,084,678	\$1,930,050	\$1,930,050	\$0	0.00%
<i>Operating Expenditures</i>	\$13,366,969	\$13,706,400	\$15,374,026	\$1,667,626	12.17%
CIP	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$5,907	\$0	\$0	\$0	0.00%
Reserves-Operating	\$0	\$20,786,662	\$21,049,961	\$263,299	1.27%
Reserves - Capital	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted	\$0	\$0	\$1,200,000	\$1,200,000	0.00%
Transfers	\$34,002,128	\$38,167,397	\$39,514,106	\$1,346,709	3.53%
<i>Non-Operating Expenditures</i>	\$34,008,035	\$58,954,059	\$61,764,067	\$2,810,008	4.77%
<b>TOTAL EXPENDITURES</b>	\$47,375,004	\$72,660,459	\$77,138,093	\$4,477,634	6.16%
<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 OPERATIONS: BUDGET VARIANCES**

REVENUES	VARIANCE	% VARIANCE	EXPLANATION
Taxes	\$5,237,257	3.49%	Attributable to increased General Countywide Ad Valorem revenue associated with an increase in property valuations and new construction, offset by a decrease in Communication Services Tax collections
Permits, Fees & Spec. Assess.	\$525,382	5.08%	Primarily due to anticipated increases in the FPL Franchise Fee
Intergovernmental	\$1,543,319	3.66%	Primarily due to anticipated increases in Local 1/2 Cent Sales Tax and State Shared Revenues, as well as an expected increase in Federal PILT Wildlife revenue based on historical trends
Charges for Services	\$775,159	13.53%	Attributable to increased Indirect Cost charges to non-General Fund supported agencies
Fines and Forfeits	\$18,000	28.35%	Increase in Animal Control Fines based on prior year trends
Miscellaneous	(\$260,872)	(14.08%)	Primarily due to non-recurring revenue in FY 2017-2018 associated with the Low Income Pool (LIP) funding
Statutory Reduction	(\$391,911)	3.73%	Corresponds with change in operating revenue
Balance Forward	\$224,347	0.87%	Based on projected FY 2017-2018 General Government revenues, expenditures and transfers
Transfers - General Revenue	(\$2,999,201)	2.03%	Increases in Intrafund transfers to General Fund departments are represented in this category. Increased transfers out include transfers to Charter Offices, transfers to General Fund Board Agencies to fund public safety, infrastructure improvements, COLA, and other critical needs
Transfers - Other	(\$193,846)	4.12%	Primarily attributable to increased transfers to support General Fund agencies
Other Finance Source	\$0	0.00%	

**GENERAL GOVERNMENT OPERATIONS: BUDGET VARIANCES**

<b>EXPENDITURES</b>	<b>VARIANCE</b>	<b>% VARIANCE</b>	<b>EXPLANATION</b>
Compensation and Benefits	\$443,514	40.46%	Attributable to funding being set-aside to address pay study results, as well as slight increases in annual/sick leave pay and associated FRS costs
Operating Expenses	\$1,229,278	11.52%	Primarily due to increased TIF payments associated with increased incremental values in Community Redevelopment Agencies, as well as increases in funding for the Information Technology Cost Plan for costs associated with General Fund supported agencies
Capital Outlay	(\$5,166)	(100.00%)	Based on non-recurring capital purchases in FY 2017-2018
Grants and Aid	\$0	0.00%	
CIP	\$0	0.00%	
Debt Service	\$0	0.00%	
Reserves-Operating	\$263,299	1.27%	According to the County's Budget and Financial Policy, it shall be the goal of the Board that the Operating Reserves for General Governmental Funds be budgeted at no less than 10% of projected operating revenues. This budget establishes Reserves slightly above that level, at 10.17%
Reserves - Capital	\$0	0.00%	
Reserves - Restricted	\$1,200,000	0.00%	Funding is being established for potential future expenses associated with the obligation to fund emergency shelter operations at School Board facilities
Transfers	\$1,346,709	3.53%	Primarily due to increases in transfers to Public Works, Parks & Recreation, and Information Technology Technology to fund critical needs

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

**PROGRAM REVENUES AND EXPENDITURES**

	<b>Actual FY2016-2017</b>	<b>Final Budget FY2017-2018</b>	<b>Adopted Budget FY2018-2019</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	\$0	\$0	\$0	\$0	0.00%
Fines and Forfeits	\$0	\$0	\$0	\$0	0.00%
Miscellaneous	\$644	\$0	\$0	\$0	0.00%
Statutory Reduction	\$0	\$0	\$0	\$0	0.00%
<i>Operating Revenues</i>	\$644	\$0	\$0	\$0	0.00%
Balance Forward	\$225	\$0	\$0	\$0	0.00%
Transfers - General Revenue	\$5,307,753	\$5,025,902	\$4,770,350	(\$255,552)	(5.08%)
Transfers - Other	\$1,673,731	\$1,877,611	\$1,851,220	(\$26,391)	(1.41%)
Other Finance Source	\$0	\$18,995,350	\$0	(\$18,995,350)	(100.00%)
<i>Non-Operating Revenues</i>	\$6,981,709	\$25,898,863	\$6,621,570	(\$19,277,293)	(74.43%)
<b>TOTAL REVENUES</b>	\$6,982,353	\$25,898,863	\$6,621,570	(\$19,277,293)	(74.43%)
<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	\$6,979,351	\$25,898,863	\$6,621,570	(\$19,277,293)	(74.43%)
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>	\$6,979,351	\$25,898,863	\$6,621,570	(\$19,277,293)	(74.43%)
<b>TOTAL EXPENDITURES</b>	\$6,979,351	\$25,898,863	\$6,621,570	(\$19,277,293)	(74.43%)
<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	(\$255,552)	(5.08%)	Less General Fund support required to fund debt service primarily due to an overall decrease in debt payments based on amortization schedules
Transfers - Other	(\$26,391)	(1.41%)	Decreased funding received from agencies in accordance with project amortization schedules
Other Finance Source	(\$18,995,350)	(100.00%)	Due to the recognition of funds received in FY 2017-2018 associated with refinancing variable short-term commercial paper debt

**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	(\$19,277,293)	(74.43%)	Primarily due to FY 2017-2018 debt service payments associated with refinancing variable short-term commercial paper debt
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 FY2016-2017</b>	<b>Final Budget FY2017-2018</b>	<b>Adopted Budget FY2018-2019</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	\$145,899	\$160,555	\$141,087	(\$19,468)	(12.13%)
Fines and Forfeits	\$0	\$0	\$0	\$0	0.00%
Miscellaneous	\$0	\$0	\$0	\$0	0.00%
Statutory Reduction	\$0	(\$8,028)	(\$7,055)	\$973	(12.12%)
<i>Operating Revenues</i>	\$145,899	\$152,527	\$134,032	(\$18,495)	(12.13%)
Balance Forward	\$0	\$0	\$0	\$0	0.00%
Transfers - General Revenue	\$20,715,113	\$20,819,577	\$21,518,560	\$698,983	3.36%
Transfers - Other	\$0	\$0	\$0	\$0	0.00%
Other Finance Source	\$0	\$0	\$0	\$0	0.00%
<i>Non-Operating Revenues</i>	\$20,715,113	\$20,819,577	\$21,518,560	\$698,983	3.36%
<b>TOTAL REVENUES</b>	\$20,861,012	\$20,972,104	\$21,652,592	\$680,488	3.24%
<b>EXPENDITURES</b>					
Compensation and Benefits	\$0	\$0	\$0	\$0	0.00%
Operating Expenses	\$10,625,109	\$10,587,236	\$10,840,144	\$252,908	2.39%
Capital Outlay	\$0	\$0	\$0	\$0	0.00%
Grants and Aid	\$86,000	\$86,000	\$86,000	\$0	0.00%
<i>Operating Expenditures</i>	\$10,711,109	\$10,673,236	\$10,926,144	\$252,908	2.37%
CIP	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	0.00%
Reserves-Operating	\$0	\$27,059	\$27,059	\$0	0.00%
Reserves - Capital	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted	\$0	\$0	\$0	\$0	0.00%
Transfers	\$10,156,801	\$10,271,809	\$10,699,389	\$427,580	4.16%
<i>Non-Operating Expenditures</i>	\$10,156,801	\$10,298,868	\$10,726,448	\$427,580	4.15%
<b>TOTAL EXPENDITURES</b>	\$20,867,910	\$20,972,104	\$21,652,592	\$680,488	3.24%
<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	(\$19,468)	(12.13%)	Anticipated reduction in \$65 court cost fee which partially funds the Legal Aid mandate
Fines and Forfeits	\$0	0.00%	
Miscellaneous	\$0	0.00%	
Statutory Reduction	\$973	(12.12%)	Corresponds with change in operating revenue
Balance Forward	\$0	0.00%	
Transfers - General Revenue	\$698,983	3.36%	Primarily due to anticipated increases in Medicaid and Pre-Trial Detention of Juveniles, offset by anticipated increased commissions paid to the Tax Collector on behalf of the School Board
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	\$252,908	2.39%	Primarily due to anticipated increases in Medicaid, Pre-Trial Detention of Juveniles, and the East Central Florida Regional Planning Council
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	\$427,580	4.16%	Anticipated increase in commissions paid to the Tax Collector and Property Appraiser on behalf of the School Board and municipalities

