

## **BUDGET OFFICE SUMMARY**

### **MISSION STATEMENT:**

Support Brevard County Government through budgetary oversight and fiscal management to ensure optimal resource allocation consistent 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 (T R I M)" 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:**

- Improved the County's Capital Improvement Program (C I P) by working with County Department to ensure the plan reflects future anticipated funding levels and Board priorities, and that cash flow projections enable County Finance and the Investment Committee to optimize investments
- Converted existing budget forms and templates to meet A D A requirements
- Retained a Disaster Reimbursement Consultant to facilitate efforts to receive reimbursement from state and federal agencies after the occurrence of a disaster
- Partnered with Emergency Management and the Brevard County School Board to establish an interlocal agreement for sheltering
- Established a Lean Six Sigma initiative to streamline the collection and submission of disaster related documentation
- Achieved more accurate tracking of revenues and expenditures by eliminating inter and intra-fund transfers when practical, better aligning expenditures with their initial funding sources and simplifying budget development and financial reporting in future years

#### Initiatives:

- Develop budget and management recommendations that support Board policies and priorities, and optimize the utilization of resources
- Streamline the budget development process through the implementation of data integration software, eliminating inefficient manual steps and ensuring accurate, consistent information
- Continue to work through the F E M A reimbursement process for Hurricanes Matthew and Irma
- Establish customized internal training and mentorship program to enhance the skills of department financial representatives
- Facilitate discussions with the Citizens Budget Review Committee to identify opportunities to gain efficiencies and enhance transparency

#### 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.

#### Service Level Impacts:

Not Applicable

**BUDGET OFFICE: SUMMARY**

<b>Budget Office Revenue &amp; Expense Category</b>	<b>Actual F Y 2017-2018</b>	<b>Final Budget F Y 2018-2019</b>	<b>Adopted Budget F Y 2019-2020</b>	<b>Difference</b>	<b>% Change</b>
Taxes Revenue	\$0	\$0	\$0	\$0	0.00%
Permits, Fees & Special Assessment Revenue	\$0	\$0	\$0	\$0	0.00%
Intergovernmental Revenue	\$0	\$0	\$0	\$0	0.00%
Charges for Services Revenue	\$0	\$0	\$0	\$0	0.00%
Fines and Forfeits Revenue	\$0	\$0	\$0	\$0	0.00%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	0.00%
Statutory Reduction	\$0	\$0	\$0	\$0	0.00%
<b>Total Operating Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
Balance Forward Revenue	\$0	\$0	\$0	\$0	0.00%
Transfers - General Revenue	\$437,523	\$605,624	\$626,098	\$20,474	3.38%
Transfers - Other Revenue	\$0	\$0	\$0	\$0	0.00%
Other Finance Source Revenue	\$0	\$0	\$0	\$0	0.00%
<b>Total Non-Operating Revenues</b>	<b>\$437,523</b>	<b>\$605,624</b>	<b>\$626,098</b>	<b>\$20,474</b>	<b>3.38%</b>
<b>TOTAL REVENUES</b>	<b>\$437,523</b>	<b>\$605,624</b>	<b>\$626,098</b>	<b>\$20,474</b>	<b>3.38%</b>
Compensation and Benefits Expense	\$426,226	\$587,027	\$604,586	\$17,559	2.99%
Operating Expense	\$9,272	\$17,197	\$19,012	\$1,815	10.55%
Capital Outlay Expense	\$2,025	\$1,400	\$2,500	\$1,100	78.57%
<b>Operating Expenditures</b>	<b>\$437,523</b>	<b>\$605,624</b>	<b>\$626,098</b>	<b>\$20,474</b>	<b>3.38%</b>
C I P Expense	\$0	\$0	\$0	\$0	0.00%
Debt Service Expense	\$0	\$0	\$0	\$0	0.00%
Reserves-Operating Expense	\$0	\$0	\$0	\$0	0.00%
Reserves - Capital Expense	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted Expense	\$0	\$0	\$0	\$0	0.00%
Grants and Aid Expense	\$0	\$0	\$0	\$0	0.00%
Transfers Expense	\$0	\$0	\$0	\$0	0.00%
<b>Total Non-Operating Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$437,523</b>	<b>\$605,624</b>	<b>\$626,098</b>	<b>\$20,474</b>	<b>3.38%</b>

**BUDGET OFFICE: BUDGET VARIANCES**

<b>Budget Office Revenue and Expense Category</b>	<b>Variance</b>	<b>% Variance</b>	<b>Explanation</b>
Taxes Revenue	\$0	0.00%	
Permits, Fees & Special Assessments Revenue	\$0	0.00%	
Intergovernmental Revenue	\$0	0.00%	
Charges for Services Revenue	\$0	0.00%	
Fines and Forfeits Revenue	\$0	0.00%	
Miscellaneous Revenue	\$0	0.00%	
Statutory Reduction	\$0	0.00%	
Balance Forward Revenue	\$0	0.00%	
Transfers - General Revenue	\$20,474	3.38%	Attributable to increases in Compensation and Benefits as well as increases in Education Reimbursement and Capital Outlay
Transfers - Other Revenue	\$0	0.00%	
Other Finance Source Revenue	\$0	0.00%	
Compensation and Benefits Expense	\$17,559	2.99%	Attributable to Cost of Living Adjustments and F R S rate increases
Operating Expense	\$1,815	10.55%	Attributable to an increase in Education Reimbursement Expenses
Capital Outlay Expense	\$1,100	78.57%	Increased due to need for additional computer equipment based on Information Technology's assessment
Grants and Aid Expense	\$0	0.00%	
C I P Expense	\$0	0.00%	
Debt Service Expense	\$0	0.00%	
Reserves-Operating Expense	\$0	0.00%	
Reserves - Capital Expense	\$0	0.00%	
Reserves - Restricted Expense	\$0	0.00%	
Transfers Expense	\$0	0.00%	