

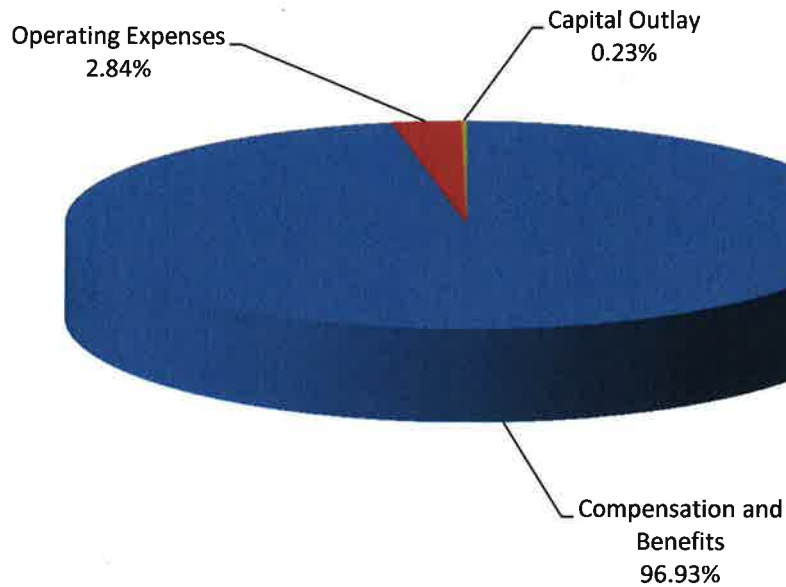
**BUDGET OFFICE**

**REVENUE (SOURCES)**



**ADOPTED BUDGET FY2018-2019  
\$605,624**

**EXPENDITURES (USES)**



## **BUDGET OFFICE SUMMARY**

### **MISSION STATEMENT:**

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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:**

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### **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:*

- Integrated the Budget Change Request Application (BCRA) in SAP, improving the efficiency of the amendment process and reducing the potential for inaccuracies associated with manual entries
- Coordinated with the County Finance Team to restructure various debt instruments, resulting in lower interest rates and savings throughout the County
- Modified and improved the County's Indirect Cost Plan by developing a more systematic and rational methodology, resulting a more precise allocation of administrative cost pools to departments
- 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
- Improve the County's Capital Improvement Program (CIP) by working with County Departments to ensure the CIP reflects future anticipated funding levels and Board priorities, and that cash flow projections enable County Finance and the Investment Committee to optimizing investments
- Establish customized internal training programs to enhance the skills of department financial representatives

## **BUDGET OFFICE SUMMARY**

### *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:*

N/A

**BUDGET OFFICE: SUMMARY**

**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	\$1,305	\$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>	\$1,305	\$0	\$0	\$0	0.00%
Balance Forward	\$0	\$0	\$0	\$0	0.00%
Transfers - General Revenue	\$493,202	\$586,422	\$605,624	\$19,202	3.27%
Transfers - Other	\$0	\$0	\$0	\$0	0.00%
Other Finance Source	\$0	\$0	\$0	\$0	0.00%
<i>Non-Operating Revenues</i>	\$493,202	\$586,422	\$605,624	\$19,202	3.27%
<b>TOTAL REVENUES</b>	\$494,507	\$586,422	\$605,624	\$19,202	3.27%
<b>EXPENDITURES</b>					
Compensation and Benefits	\$473,607	\$570,212	\$587,027	\$16,815	2.95%
Operating Expenses	\$17,591	\$14,110	\$17,197	\$3,087	21.88%
Capital Outlay	\$3,309	\$2,100	\$1,400	(\$700)	(33.33%)
Grants and Aid	\$0	\$0	\$0	\$0	0.00%
<i>Operating Expenditures</i>	\$494,507	\$586,422	\$605,624	\$19,202	3.27%
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%
<b>TOTAL EXPENDITURES</b>	\$494,507	\$586,422	\$605,624	\$19,202	3.27%
<b>PERSONNEL:</b>					
Full-time positions	6.00	6.00	6.00	0.00	0.00%
Part-time Positions	1.00	0.00	0.00	0.00	0.00%
Full-time Equivalent	6.50	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**

<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	\$19,202	3.27%	Attributable to Cost of Living Adjustments and FRS rate increases as well as position reclassifications
Transfers - Other	\$0	0.00%	
Other Finance Source	\$0	0.00%	

**BUDGET OFFICE: BUDGET VARIANCES**

<b>EXPENDITURES</b>	<b>VARIANCE</b>	<b>% VARIANCE</b>	<b>EXPLANATION</b>
Compensation and Benefits	\$16,815	2.95%	Attributable to Cost of Living Adjustments and FRS rate increases as well as position reclassifications
Operating Expenses	\$3,087	21.88%	Primarily due to an increase in Books, Publications and Memberships which was reduced below historical levels in FY 17-18 to provide additional Compensation and Benefits funding associated with position reclassifications
Capital Outlay	(\$700)	(33.33%)	Decreased as a result of reduced spending on computer equipment in FY 19 based on I.T.'s assessment
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 SUMMARY<sup>1</sup>**

<b>DESCRIPTION</b>	<b>QUANTITY</b>	<b>UNIT COST</b>	<b>FUNDING SOURCE</b>	<b>TOTAL COST</b>
<b>BUDGET OFFICE</b>				
Computer Replacement	1	\$1,400	General Fund	\$1,400
<b>TOTAL FUNDED FOR DEPARTMENT:</b>				<b>\$1,400</b>

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.