TO: Brevard Board of County Commissioners

DATE: July 9, 2013

FROM: Howard N. Tipton, County Manager

SUBJECT: FY 2013-14 RECOMMENDED BUDGET

EXECUTIVE SUMMARY

Please find attached the recommended budget for the 2013-14 Fiscal Year. As I present to you my fourth budget proposal I can finally report to you and the citizens of Brevard that the local economy is rebounding thanks in large part to a number of factors directly attributable to county government.

- Board Leadership and Partnership with the Economic Development Commission.
- County government initiatives to become more business friendly in both the “SNAP” and “Open for Business” initiatives.
- The leveraging of tax abatements and economic development incentives facilitating the recruitment and retention of various companies with the following projected performance indicators.

<table>
<thead>
<tr>
<th>Direct Jobs</th>
<th>Retained Jobs</th>
<th>Capital Investment</th>
<th>Economic Impact</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,931</td>
<td>6,018</td>
<td>$354 million</td>
<td>$1.19 billion</td>
</tr>
</tbody>
</table>

- The County’s low tax environment as reported in the 2010 Tax Watch Study and Florida Institute of Technology Economic Professor Dr. Slotkin.
- Key investments in public safety that make Brevard County a safe place to live, work, and play.
- Brevard County’s Quality of Life including but not limited to our outstanding beaches, parks and recreation systems, Library system, Arts and Culture, and preservation of Environmentally Endangered Lands.

As has been the case over the last five to seven years it is extremely difficult balancing both the County’s short and long term needs within its constrained fiscal resources. That task was increasingly difficult this year as the economy began to rebound and there was an expectation that the County’s financial resources would rebound with the recovery. However, the additional revenues projected were quickly absorbed by additional Florida Retirement Contribution rate increases and employer paid health insurance increases.
Memo to Brevard Board of County Commissioners
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In reviewing this budget proposal and contemplating the decisions you must make, I wanted to take a moment to remind you of some facts about the County that we do not often think about. Brevard County stretches 72 miles from North to South. It is the 10th largest county in the 4th largest state in the Nation. The County has the 2nd largest population and gross domestic product value (GDP) in east Central Florida.

I note those facts to remind us all that we live in a large and diverse community. County government provides a series of essential government services that are designed to meet customer driven demands of more than 550,000 residents and 6 million visitors per year. These systems of services are significant both in terms of their relative size, but also in the investment that has been made in them. Since the year 2000 the County has, through voter referendum or by vote of the Board, made the following infrastructure investments:

- Roads $588.0 million
- Parks $165.0 million
- Beaches $97.4 million
- EELs $87.0 million
- Utilities $55.8 million
- Stormwater $40.0 million
- County Jail $28.9 million
- Solid Waste $17.8 million
- Fire/Rescue $16.8 million
- Beach Renourishment $14.4 million
- Sheriff $6.9 million
- Libraries $6.4 million

**County Government Budgetary and Financial Condition**

It is critically important this year that before we begin the discussion on the specifics of this year’s budget that we address our budgetary and financial condition. The health of the community has interdependency with the health of the County government and one cannot be sustainable and healthy without the other also being healthy. In this regard, County government is at a crossroads as the economy improves, and population and service demands increase.

As highlighted in financial condition audits and previous budget discussions, Brevard County’s budget has a structural imbalance in that incremental revenues do not cover incremental expenses. There are a number of critical expenses, initiatives, capital equipment and capital needs that simply cannot be considered under the current budgeting structure. Here are some examples of the most critical immediate and short term needs that cannot be funded under the current budgeting structure.

**General Government and/or Property Tax Supported**

- **Investment in Employees**
  - Board employees have provided services to the citizens and visitors without benefit of an increase in net pay for the last six years. When the impact of inflation, furloughs, and health insurance increases are considered, Board employees have experienced a decrease of 23% in their take home pay.
• **Equipment Repairs and Replacement**
  - General Government Vehicles range from model years 1989 to 2008. Half of the fleet is model year 2001 or older. The average odometer reading exceeds 100,000 miles with a significant number ranging from 150,000 to 200,000 miles.
  - Fire Rescue’s ambulance fleet consists of 36 vehicles. Half of the ambulance fleet have 150,000 miles or greater; a third of the ambulances have lifetime maintenance costs that are greater than 70% of the original purchase price.
  - Equipment needed for road maintenance and repairs are funded at levels that enable only the most critical needs to be met. As a result, productivity suffers as aging equipment frequents the repair shop and efficiencies from newer equipment remain the exception. It is estimated that deferred equipment investments ($750,000+) exceed the annual budget for this essential public service.
  - Road signs and signals are replaced and/or repaired adhering to a cycle that does not optimize performance and safety. The annual funding deficit for optimal performance is $1.3 million for signs and $940,000 for signals.
  - Sidewalk maintenance and repair is currently not a budgeted item. It is estimated that 25% of the County’s sidewalk network needs repair. If programmed for repair, $4 million would be required for the next five years ($2 million annually thereafter) to establish a funded repair program that could ensure safe sidewalks along County roads.
  - The cost to replace computers and other IT equipment that are five years or older is approximately $550,000.

• **Capital Investments**
  - The County has deferred road maintenance and capacity needs which total in excess of $500 million. A sustainable resurfacing program (20-year cycle) requires that the County resurface 55 miles of roadway per year. Only 8 miles are scheduled for FY 2013-14. While an annual investment of $3.7 million will sustain the resurfacing needs of the County, an initial investment of $9.8 million for the next 5 years is necessary to eliminate the backlog. The remaining deferred investment involves roadway capacity which, if addressed, remain a key economic development investment for the efficient movement of goods and services within the County.
  - The County’s Emergency Operations/911 Emergency Communication Center is the most activated in the State and inadequate because of its size and aging infrastructure which consist of electrical, HVAC, and plumbing issues. A replacement that is estimated at approximately $21 million is needed.
  - The County’s aging Traffic Operations Center (sign and signal shop) is located on Merritt Island (a barrier island). This is a highly vulnerable location for a vital asset needed for daily public safety purposes and for recovery efforts following severe storm events (hurricanes). Each time a hurricane evacuation is called for, valuable staff time is expended to remove critical materials and equipment from Merritt Island to the mainland. Following the storm, staff is unable to effectively begin recovery efforts until the operations facility is reoccupied and made fully operational. If the facility is damaged, which is very probable due to its condition and elevation, the recovery effort will be further impaired due to loss of the facility and the materials not previously evacuated.
The County currently does not have an adequate Intelligent Transportation System (ITS) Operations Center (TMC). The estimated cost to replace the Operations facility and add an ITS TMC is $7,240,000 excluding land costs. The proposed budget would need an additional $5,000,000 in order to address this need if County owned land is used.

- The Asset Management function is currently housed in dilapidated modular buildings that are more than 25 years old.

- The County has an aging inventory of buildings which currently or will require replacement of roofing and HVAC systems. These unfunded projects total $7 million.

- Courthouse Expansion - Currently there are no courtrooms available for additional judgeships. Additionally a courtroom at the jail would streamline the judicial process and assist with overcrowding at the County jail. Converting a section of the sprung structures (tents) to courtroom space is estimated at $750,000.

### Technology Improvements

- The County financial management system is nearing 15 years of age and is cost prohibitive to maintain and upgrade.

- The inmate management system at the County jail needs to be replaced as one of the major deficiencies of the system in that it does not provide the flexibility to allow the in depth tracking and reporting of information related to inmates and the movement of inmates between classifications to alleviate overcrowding issues that may arise.

- Higher employee turnover in the I.T. Department due to higher private sector pay continues to affect the County’s ability to implement cost-saving technology solutions.

### Community Investments

- The current facility for females at the County Jail is at capacity and will require expansion or the construction of an additional pod in the near future.

- Completion of the 800 MHz System expansion and enhancement project is necessary as the system does not provide sufficient countywide outdoor and in-building radio reception and coverage for law enforcement, fire rescue and public safety emergency radio system. Phase II and III of the project are estimated to cost approximately $10 million. Phase I began last fiscal year at a cost of $5.8 million.

- There currently is no dedicated funding source for Economic Development Projects incentives. These funds are provided from the General Government reserves which are currently at insufficient levels for emergency cash flow requirements. Current cash incentive commitments over the next four years are approximately $3 million.

- Fire Station renovations and replacements

- The Library system reserves are insufficient to fund future capital improvements to its aging facilities and systems.

- Animal Services is struggling to maintain current service levels and is facing challenges such as an aging fleet and the North Shelter that has significant limitations.

### Reserve Investments

- Operating and Emergency reserves do not meet the Board’s goal and are insufficient to sustain County government during an extended emergency or economic downturn.
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- Parks and Recreation
  ♦ The FY 2013-14 proposed operating budget for the Parks and Recreation Department reflects a 12.57% decrease in the operating budget for Parks. This decrease is a result of the continued utilization of Parks Referendum operating reserves to operate and maintain our parks. This non-recurring reserve balance will be depleted in FY 2013-14 resulting in service level decreases in the south area and there will be significant additional fiscal deficits to face in FY 2014-15. There are unfunded capital needs in excess of $6,500,000, and Parks operates with an aging fleet, with no new vehicles purchases since 2008.

- Environmentally Endangered Lands
  ♦ The sunset of the 1991 EELs debt retirement reduced the operational revenues by $1 million (approximately a 50% decrease in the FY 2011-12 budget), requiring the utilization of Referendum operating reserves. For FY 2013-14, the EELs operational budget has received additional non-recurring funds from capital reserves. This is only a temporary solution requiring the identification of a new dedicated revenue source. The existing 2004 Referendum bonds do not sunset until 2024.

Enterprise and Service Fee Supported

- Replacement of Water and Wastewater Systems
  ♦ An independent third party evaluation of the Utility Services Department’s infrastructure indicates that $12 to $14 million is needed annually for the next ten years to renew and replace the decaying system.

- Stormwater and Water Quality Improvements
  ♦ The County has significant flooding and water quality project needs that cannot be funded under the current revenue structure. The estimated costs to meet water quality mandates and flood mitigation are $800 million and $20 million, respectively. The Stormwater fee, created in 1991, has never been increased.

- Space Coast Area Transit
  ♦ The transit system now transports 2 million passengers a year which is a doubling of its passengers since 2006. The system will not be able to keep up with this increasing service demand without additional tax funding to leverage against State and Federal funding.

- Landfill Construction and Expansion
  ♦ The Solid Waste Department will need to issue approximately $20 million in bonds to fund a necessary expansion of the Central County landfill since this facility’s permitted capacity is projected to be reached in 2015.

Given that the County is at a crossroads, let us assume that these roads cross at the mid-point of a ten year period. Thus, FY 2013-14, roughly represents the halfway spot between FY 2008-09 and FY 2017-18. The following sections present the County’s prognosis over this ten year span.
This chart indicates that the major funding sources for the General Fund will have increased only 0.59% or $1.1 million during the period. The change in Property Tax revenues reflects years of declining property values followed by revenue increases, capped by the year over year limitations of the County Charter.

The decrease in Other Major Revenues (which are comprised of Delinquent/Prior Year Property Taxes, Communication Services Taxes, State Shared Revenue, Local Half Cent Sales Tax and FPL Franchise Fees) is primarily attributable to decreases in the delinquent/prior year property taxes (related to a recording methodology change and vacant houses) and the FPL Franchise Fees (tied to reduced usage and lower fuel costs passed on to the consumers).

This ten year increase in the chart is stated in current dollars, ignoring the impact of inflation. In FY 2008-09, the CPI was 640.354 (base year 1967). In FY 2017-18, it is projected that the CPI (with minimal inflation in the next four years) will reach 788.474, thus the purchasing power of a dollar in FY 2017-18 will have 81.2% of a dollar in FY 2008-09.

Simply put, $1,109,408 of additional revenue will purchase only $900,839 worth of goods and services, such as fuel, road paving materials, operating supplies, repair and maintenance supplies, etc., when compared to the FY 2008-09 dollars.

In addition, to the diminishing buying power of the dollar, the County must also absorb a variety of innate expenditures, such as:
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- **Health Insurance:** In FY 2008-09, the County’s cost per employee was $10,885. The following year, as a result of plan changes and a significant cost shift to the employees, the cost per employee dropped to $9,403. However by FY 2013-14, the cost per employee has risen to $10,317 (despite deferring a FY 2012-13 increase and mitigating the FY 2013-14 increase by the use of reserves) and based on current trends, the County cost per employee will grow to $14,832 without additional plan changes and cost shifting by FY 2017-18. This represents a $3,947 per employee increase from FY 2008-09. The General Fund’s portion of this expense would exceed $2.6 million plus additional support for the Charter Officers.

- **Medical Insurance Claims:** In conjunction with the increased Health Insurance premiums charged to the departments, medical insurance claims have risen substantially over the years and medical care inflation trends indicate that this will continue into the foreseeable future. In FY 2008-09 the average cost to the County for Medical Claims expense per employee was approximately $14,250. By FY 2013-14 that figure is estimated to approach $16,300 per employee, despite a $10 million cost shift to the employees in 2010. At a conservative medical inflation rate of 5%, that cost will exceed $18,800 per employee by FY 2017-18.

- **Medicaid:** In FY 2008-09, the County’s cost of Medicaid was $5.3 million. By FY 2013-14, the cost has increased to $6.7 million. Annual legislation impacts the County’s Medicaid cost but it seems safe to assume that Medicaid costs will exceed $7 million by FY 2017-18.

- **Juvenile Detention:** Currently, the County spends in excess of $2 million on the Juvenile Detention Center unfunded mandate. There has been discussion at the state level, during previous legislative sessions, to move detention centers entirely under county governments and it is anticipated that it will be revisited in future sessions. This would eliminate the requirement to send funds to the state, but could result in increased cost to Brevard County due to full responsibility for the operations and maintenance of the Brevard Regional Juvenile Detention Center.

- **Growing Population:** Projections from the Florida Office of Economic and Demographic Research place the County’s population at approximately 578,699 in 2018, an increase of 36,460 people in the ten year period, essentially adding the combined populace of Rockledge and Cocoa Beach to the County.

- **Aging Population:** In 2008, Brevard’s “over 65” population was 111,885 or 20.86% of the population. “Baby Boomers” began turning 65 in 2011 and by 2012, that segment of the community had grown to 118,218 or 21.6% of the County (U.S. Census). By contrast, 18.2% of the citizens in the State of Florida are over 65. The number of older Americans will increase dramatically in the next decade. By 2018, Brevard’s “over 65” population will exceed 125,000 people. As the population ages, the County will have to prepare to incur additional services (expenses) that align with the population change: increased EMS calls, Emergency Management special needs shelters, evacuation of home-bound seniors, etc.

The Board must address the County’s immediate and short terms and budgetary and financial condition. To facilitate discussion, I am proposing a series of workshops addressing the following topics:
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<table>
<thead>
<tr>
<th>Workshop Topics</th>
</tr>
</thead>
<tbody>
<tr>
<td>Utilities/Solid Waste/Parks &amp; Recreation</td>
</tr>
<tr>
<td>Fire Operations and Rescue</td>
</tr>
<tr>
<td>Road Infrastructure</td>
</tr>
<tr>
<td>EOC/911 Communications</td>
</tr>
<tr>
<td>Employee Compensation &amp; Benefits</td>
</tr>
<tr>
<td>Space Coast Area Transit</td>
</tr>
<tr>
<td>Charter Officers</td>
</tr>
<tr>
<td>Information Technology</td>
</tr>
<tr>
<td>Stormwater/Drainage</td>
</tr>
<tr>
<td>Economic Development/Incentives/Tax Abatements</td>
</tr>
</tbody>
</table>

**Board Budget Discussions**

**Key Considerations and Highlights for the 2013-14 Budget**

This balanced budget proposal is built on a number of assumptions and recommendations that if not approved will necessitate significant service level reductions for the citizens of Brevard County.

- Tax rates are set to Charter maximums as approved by the voters of Brevard County.
- Those tax rates, that were previously approved by the voters, are set within the mandated rate structure.
- The Board will approve the issuance of bonds for improvement and repair of the countywide Utilities water and wastewater system; and expansion of the central county landfill. The Utilities bonds assume a Board approved increase in user fees.
- Although this budget proposal was not able to accommodate pay raises, the Board will fund the increased cost of the Florida Retirement System, health insurance, and an increase in the mileage reimbursement rate to the IRS maximum for those employees who utilize their personal vehicles for county business.

The proposed budget represents a reduction of $42.1 million from the current year budget. The reductions are primarily a result of capital projects being completed: grant dollar reductions; and reductions in operating expenses and debt service. Current services are maintained for the next fiscal year, with the exception of the south area Parks and Recreation service area. In the Parks and Recreation Department, the following service level reductions are occurring as a result of spending down operating reserves.

- The Palm Bay Aquatic Center operation will be reduced to a 3 month seasonal schedule (Memorial Day weekend to Labor Day weekend).
- Field maintenance and utility expenses at Suntree Elementary will be eliminated which is utilized by the Suntree-Viera Little League for practices and overflow games.
- Reduction in Parks Maintenance Staffing: This will result in an overall reduction in general park maintenance with delayed response time for repairs, reduced frequencies in mowing and a general decline in maintenance services.
- Reduction in Park Ranger staff-late coverage reduced.
- Reduction in Recreation staff will result in reduced ability to support certain special events.
There are several areas where the County is continuing to make critical investments for our future. These include financial support for job creation in the form of cash incentives, tax abatements, and continued support of the EDC of Florida’s Space Coast, Inc. There are a number of capital projects that began in prior fiscal years and are continuing in the 2013-14 budget proposal. The largest capital programs across the organization include:

<table>
<thead>
<tr>
<th>Number</th>
<th>Project</th>
<th>Estimated Cost</th>
<th>Funding Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Pineda Causeway Over Pass</td>
<td>$26,010,250</td>
<td>Intergovernmental Grants</td>
</tr>
<tr>
<td>2</td>
<td>St. John’s Heritage Parkway</td>
<td>$21,607,467</td>
<td>LOGT Bond Revenues</td>
</tr>
<tr>
<td>3</td>
<td>South County Transfer Station</td>
<td>$15,540,518</td>
<td>Permit Fees; Assessments</td>
</tr>
<tr>
<td>4</td>
<td>Barnes Boulevard Widening</td>
<td>$10,207,364</td>
<td>LOGT Bond Revenues; Fuel Taxes; Impact Fees</td>
</tr>
<tr>
<td>5</td>
<td>800 MHz Public Safety Radio System</td>
<td>$9,621,112</td>
<td>Commercial Paper financed through general fund debt savings starting in 2016</td>
</tr>
</tbody>
</table>

**BUDGET STRATEGY AND PROCESS**

Generally speaking, a budget is the ultimate policy document. It is, in its simplest form, the application of resources to the priorities of the organization. The development, approval, and execution of Brevard County’s Annual Budget is essentially a year-round process that involves understanding of the financial forecasts and legislative impacts; reviewing the impacts of property valuations; aligning the Boards’ priorities and direction.  
The recommended budget for FY 2013-14 will be delivered to Commissioners on July 9th. The Board will discuss the budget on July 18th and again on July 23rd at which time a vote will be taken in regard to setting tentative millages. The September public hearings are scheduled to be in the evening on the 10th and the 26th.

As part of the budget development process, the County’s various services are broken down into strategic operational areas that include Public Safety; Infrastructure; Transportation & Environment; Health, Community & Economic Services; Culture and Recreation; and Management Services. The most efficient organizations are those who have their strategic operational areas aligned with the Vision, and here in Brevard County, we do this through the County’s Strategy Map.

The strategy map shows the County’s overall business strategy in focus areas, which allows the County to meet the goals in its operational areas that ultimately lead to achieving the Vision. The focus areas are read from bottom to top and start appropriately with Financial Management as the key to building a successful foundation for the organization. Next is investing in our most important asset – our people through Employee Development & Innovation. With an appropriately trained and motivated workforce, we focus our energies on finding greater Operational Effectiveness and Efficiencies. And all of these areas together allow the County to meet (and potentially exceed) the expectations of our Customers, and communicate performance and illustrate the value of services that are provided by the Brevard County Board of County Commissioners.

The 2014 Proposed Strategy Map encompasses the Board of County Commissioners priorities. This provides for a process that aligns our Vision and Mission and provides further clarity to departments of expected outcomes. This enhances our ability to focus on what is important to the organization.
FY 2012-13 ACCOMPLISHMENTS

Brevard County government provides extensive programs and services throughout the county. We have a staff of dedicated professionals who take extreme pride in providing quality services to our citizens and visitors. A sampling of our accomplishments are provided below. To review a more complete listing of accomplishments for the most recently completed fiscal year, please visit the following link: [http://www.brevardcounty.us/CountyManager/AnnualReports](http://www.brevardcounty.us/CountyManager/AnnualReports).

- Brevard County Library System’s Talking Books Department was awarded “Best Sub-Regional Library for 2012” by the Library of Congress in recognition of library services to 1,800 blind or physically handicapped citizens.
- Fire Rescue was recognized as a State Certified Training Facility and is now one of only a small group of departments that hold this certification. Having an “in-house” training facility allows employees to be trained well above the state’s minimum requirements, which enhances safety for firefighters and provides residents the highest level of service.
- Public Works completed the Wickham Road Intelligent Transportation System (ITS) Project from Pineda to Shoppes Drive.
- Space Coast Area Transit continues a trend in increased ridership, seeing an 8% jump to surpass 2 million annual passenger trips.
- Planning and Development became certified as “Open for Business” through the MyRegion.org campaign to streamline and unify permitting and licensing application processes encompassing 93 Central Florida cities and counties.
- Natural Resources Management secured an estimated $33 million in federal and state funds to address erosion losses caused by Hurricane Sandy.
In September, Solid Waste will begin implementation of a new “automated cart” Solid Waste Collection & Recycling Agreement with Waste Management for unincorporated Brevard.

**FY 2013-14 ECONOMIC AND REVENUE INDICATORS**

*Countywide Valuations*

After five years of declining property valuations, Brevard County county-wide home values increased 4.63% to $25.8 billion. Despite the current year increase, the County’s home values remain 36.8% below FY 2008’s peak Property Valuation of $40.8 billion. Included in the FY 2013-14 valuation is the cumulative effect of five years of new construction totaling $2.6 billion. Negating the impact of the new construction points out that for existing FY 2008 structures, the County’s property values have actually decreased 43.12%

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>7/1 Certified Property Valuation</th>
<th>Valuation Change</th>
<th>Yearly Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td>$38,082,052,116</td>
<td>-$2,689,863,300</td>
<td>-6.60%</td>
</tr>
<tr>
<td>2010</td>
<td>$33,481,448,591</td>
<td>-$4,600,603,525</td>
<td>-12.08%</td>
</tr>
<tr>
<td>2011</td>
<td>$29,200,360,669</td>
<td>-$4,281,087,922</td>
<td>-12.79%</td>
</tr>
<tr>
<td>2012</td>
<td>$24,940,629,760</td>
<td>-$4,259,730,909</td>
<td>-14.59%</td>
</tr>
<tr>
<td>2013</td>
<td>$24,623,285,124</td>
<td>-$317,344,636</td>
<td>-1.27%</td>
</tr>
<tr>
<td>2014</td>
<td>$25,763,338,328</td>
<td>$1,140,053,204</td>
<td>4.63%</td>
</tr>
</tbody>
</table>

Cumulative Decrease: $15,008,577,088 -36.81%

*General Revenue Ad Valorem Tax Revenue*

For FY 2013-14, requested ad valorem millages have been reduced from the adopted millage rates of the prior fiscal year. As a result of the increased property value and the lower millage rate, General Fund property tax revenue is $3.47 million more than in FY 2012-13, of which nearly $1 million is attributable to new construction. Since its peak at $151 million in FY 2006-07, the General Fund property tax revenue has decreased by 18%. Projected revenues for FY 2013-14 are $124.3 million.

*Population*

The 2010 census officially placed Florida as the fourth most populous state in the United States. Florida also ranked ninth in the nationwide comparison of population growth rates. During the decade, the State’s population increased by 14.9% to 18,801,310. Brevard County’s rate of growth in the 2000s was 14.1% as the population grew from 476,230 in 2000 to 543,376 in 2010. Brevard County’s population for 2012 was estimated at 545,625, the tenth most populous county in the State of Florida.

*Foreclosures*

In calendar year 2012, 6,142 foreclosures were recorded in Brevard County, an increase of 56% from 2011. The trend has slowed through the first half of 2013, as 2,127 foreclosures were recorded through May, 22% less than during the equivalent period of 2012. According to RealtyTrac.com, as of May 2013, 1 in every 379 homes in the County is in foreclosure. This exceeds the national average of 1 home in every 886. In Florida, 1 in every 303 homes is in foreclosure.
**Unemployment**

The Brevard County unemployment rate for May 2013 was 7.4%, a 1.8 percentage point decrease from one year ago. However, the County rate is .4 percentage points higher than the State unemployment rate. According to the Florida Department of Economic Opportunity, there were 20,053 unemployed County residents out of a labor force of 270,362.

In the past year, total non-agricultural employment increased 1.9%, with the largest increase (2,200 jobs and 7.5%) occurring in the Professional and Business Services sector. Manufacturing (300 fewer jobs) was the only industry to lose jobs in the period. The Mining, Logging and Construction industry saw a 7.3% growth reflecting increased activity in the new housing market.
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State/Federal Mandates

Many state and federal directives require local governments to provide services or programs without providing the appropriate monies or funding sources. These directives, which are known as unfunded mandates, can compromise a county or local government’s ability to provide essential services that have been deemed appropriate by the local community. For FY 2013-14 the costs of the top state mandated expenditures are approximately $16.7 million.

<table>
<thead>
<tr>
<th>TOP UNFUNDED MANDATES</th>
<th>FY 2013-14 EXPENSE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Medicaid</td>
<td>$6,735,412</td>
</tr>
<tr>
<td>Pre-trial Detention of Juveniles</td>
<td>$2,408,763</td>
</tr>
<tr>
<td>Courts</td>
<td>$2,642,640</td>
</tr>
<tr>
<td>Baker Act</td>
<td>$1,748,507</td>
</tr>
<tr>
<td>Medical Examiner</td>
<td>$1,355,653</td>
</tr>
<tr>
<td>Comprehensive Plan</td>
<td>$957,184</td>
</tr>
<tr>
<td>Legal Aid</td>
<td>$256,500</td>
</tr>
<tr>
<td>Law Library</td>
<td>$147,560</td>
</tr>
<tr>
<td>East Central Florida Regional Planning Council</td>
<td>$89,400</td>
</tr>
<tr>
<td>Child Protection Team</td>
<td>$66,000</td>
</tr>
<tr>
<td>Value Adjustment Board</td>
<td>$84,000</td>
</tr>
<tr>
<td>Indigent Burials</td>
<td>$60,000</td>
</tr>
<tr>
<td>Health Care Act</td>
<td>$60,000</td>
</tr>
<tr>
<td>Hospitalization of Arrestees</td>
<td>$5,000</td>
</tr>
<tr>
<td>Total</td>
<td>$16,656,619</td>
</tr>
</tbody>
</table>

Incremental Revenues Versus Incremental Expenses

Budget development involves reviewing potential cost increases and available revenues. Although General Fund Ad Valorem Tax Revenues will be increasing in FY 2013-14, certain expenses that are beyond the control of the Board of County Commissioners mitigate the impact of the increased revenue. The following table is provided to illustrate these revenue and expense changes impacting Brevard County in FY 2013-14.

<table>
<thead>
<tr>
<th>SIGNIFICANT GENERAL FUND REVENUE AND EXPENSE ITEMS</th>
<th>REVENUE CHANGES</th>
<th>EXPENSE CHANGES</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund Ad Valorem Revenue</td>
<td>$3,451,386</td>
<td></td>
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<tr>
<td>Other GF Major Revenues</td>
<td>$1,294,435</td>
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<td>Balance Forward</td>
<td>($1,076,884)</td>
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<tr>
<td>Other GF Revenues</td>
<td>($846,076)</td>
<td></td>
</tr>
<tr>
<td>Transfers to Charter Offices</td>
<td></td>
<td>$1,478,377</td>
</tr>
<tr>
<td>Mandatory GF FRS Rate Increase</td>
<td></td>
<td>$460,218</td>
</tr>
<tr>
<td>Transfers to Court Operations</td>
<td></td>
<td>$412,230</td>
</tr>
<tr>
<td>Mandates</td>
<td></td>
<td>$406,685</td>
</tr>
<tr>
<td>GF Supported Health Insurance Increase</td>
<td></td>
<td>$209,097</td>
</tr>
<tr>
<td>Total of Items</td>
<td>$2,822,861</td>
<td>$2,966,607</td>
</tr>
<tr>
<td>Net of GF Revenue and Expense Changes</td>
<td></td>
<td>($143,746)</td>
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BUDGET OVERVIEW AND FINANCIAL COMPOSITION

The proposed budget for FY 2013-14 is $943,184,284. This budget represents a 4.27% decrease or ($42,074,531) from the FY 2012-13 current budget of $985,258,815. The aggregate operating millage rate is proposed at 7.0678, which is a decrease of 0.83% below the FY 2012-13 aggregate operating millage rate.

The County’s FY 2013-14 Recommended Budget represents the planned disposition of all available financial resources in all governmental and proprietary funds. This budget is also a balanced budget, in that all revenues and other receipts are equal to appropriations, and reflects the financial plan of the County to include the County’s five types of funding groups: General Funds, Special Revenue Funds, Capital Projects Funds, Debt Funds and Proprietary Funds (Enterprise and Internal Service). The following briefly describes the services provided by these fund groups and the highlights included in the County’s FY 2013-14 Recommended Budget.

GENERAL FUND BUDGET HIGHLIGHTS

Among the significant issues in the FY 2013-14 Recommended Budget that affect the General Funds include the following:

- In spite of a $2,822,861 increase in overall General Government Revenue Sources, expenses exceed incremental gains in revenue by $143,746.
- Increased expenses, $2,966,607, are outlined below (further detail regarding these changes can be found in the individual department program profiles):
  - Increase transfers to Charter Officers, $1,478,377
  - Mandatory increase to State of Florida Retirement System rates resulted in $460,218 increase to the General Fund
  - Increase transfers to Court Operations, $412,230
  - Increase expenses to support State Mandates, $406,685
  - Increases to General Fund support of Employer Health Insurance, $209,097
- Mandates were transferred from Housing and Human Services to General Government as a stand-alone transparent program. Mandates included as a part of the transfer include Medicaid, Pretrial Detention of Juveniles, Baker Act, and indigent burials.

General Funds:

Services provided by General Funds include the Clerk of Courts Board Finance and Board Minutes sections, Sheriff’s Office, Supervisor of Elections Office, Tax Collector’s Office, Property Appraiser’s Office, Court Administrative Services, County Commissioners, County Attorney, County Manager, Legislative Affairs, Parks and Recreation, Agriculture and Extension Services, Animal Services and Enforcement, Family and Children Services, Veterans Services, County Acres Parental Home, Medicaid, Code Enforcement, Site Plan and Subdivision Review, Planning and Zoning, Law Library, Natural Resources Management, Engineering and Traffic Engineering, Probation, Pretrial Diversion and Release, Dispute Resolution, Alternative Sentencing Services, Medical Examiner, Ocean Lifeguards, School Crossing Guards, and Emergency Management Services. The General Funds also support service functions that benefit all County agencies, Charter Offices, and Courts. These include Facilities Management and Construction, Personnel, Purchasing and Contracts Administration, Budget, and Property Control.

Revenues - The total revenues and other sources of funds in the County’s FY 2013-14 Adopted Operating and Capital Budget for the General Fund are $232,844,907. This represents a $4,574,036 decrease, or 1.93%, from the FY 2012-13 Amended Budget of $237,418,943. This is primarily due to
decreases in Permits, Fees, & Special Assessments, Intergovernmental Revenues, and balances forward.

Property Taxes - The largest single source of revenues for the General Fund is the General Countywide property tax. This tax is levied on all properties within the incorporated and unincorporated areas of the County and is used to fund all or part of the services provided by the General Fund. The FY 2013-14 Recommended Operating and Capital Budget proposes the General Countywide property tax rate decrease from the FY 2012-13 adopted tax rate of 4.9063 mills to 4.8381 mills. Revenues generated from the General Countywide property taxes for FY 2013-14 are projected at $124,260,610, and include $951,768 in revenues from new construction. As a result of the increase of Countywide property values, the FY 2013-14 revenue projections are $3,451,386 more than the prior year adopted revenue. The General Countywide property tax revenues are approximately 54% of total revenues collected by the General Fund.

Intergovernmental Revenues - Two major sources of Intergovernmental Revenues are: (1) funding received from the Local-Half Cent Sales Tax, and (2) the County’s share of the State Revenue Sharing. Collections have begun to stabilize. For FY 2013-14, the Local Half-Cent Sales Tax is budgeted at $22,507,088, a $1,608,810 increase (7.7%) from the FY 2012-13 budget. The County’s share of the State Shared Revenue, which was budgeted at $8,848,300 in FY 2012-13 has been forecasted at $9,551,824 for FY 2013-14, representing a $703,524, a 9.75% increase.

Special Revenue Funds:
Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Some of the significant revenue issues in the FY 2012-13 Recommended Operating and Capital Budget for the Special Revenue Funds include the following:

- The FY 2013-14 Recommended Budget establishes the Library District millage rate at 0.5913. Ad Valorem tax revenues from the Library District are projected at $15,306,093, including $116,323 in new construction revenue.
- The FY 2013-14 Recommended Budget establishes the Mosquito Control millage rate at 0.2125. Ad Valorem tax revenues from the Mosquito Control District are projected at $5,500,668, including $41,804 in new construction revenue.
- The FY 2013-14 Recommended Budget establishes the Fire Control MSTU millage rate at 0.8026. Ad Valorem tax revenues from the Fire Control MSTU are projected at $9,879,134, including $100,227 in new construction revenue.
- The FY 2013-14 Recommended Budget establishes the Law Enforcement MSTU millage rate at 1.3412. Ad Valorem tax revenues from the Law Enforcement MSTU are projected at $15,406,500, including $141,111 in new construction revenue.

Services - Services provided by Special Revenue Funds include Road Construction, Road and Bridge Maintenance Districts, Storm Water Improvements, Mosquito Control, Library Services, Fire Rescue Operations, Fire Rescue Dispatch Services, Fire Prevention, Emergency Medical Services, Law Enforcement's unincorporated area road patrol deputies, Tourism Development, and the Merritt Island Redevelopment Agency.
These activities are usually funded by a single major revenue source, receive little General Fund support, and are considered to be self-supporting agencies. The majority of the revenues are received from Gas Taxes, Municipal Service Taxing Units (MSTUs), Tourism Development Tax, Court Charges, or Special Assessments.

Revenues - The total revenues and other funding sources projected in the County's FY 2013-14 Recommended Operating and Capital Budget for the Special Revenue Funds are $345,562,507. This represents an approximate $42.2 million decrease, or 10.89%, from the FY 2012-13 Amended Budget of $387,775,541, primarily attributable to a $20 million reduction in Intergovernmental Revenue and $16 million in Balances Forward. Other funding sources being reduced are Charges for Services, Miscellaneous Revenue, Transfers from Other Funds and Other Financing Sources.

Taxes - The largest single source of revenue for the Special Revenue Funds are property taxes associated with the Library District, Fire Control MSTU, the Law Enforcement MSTU, the Mosquito Control District Tax, Road and Bridge MSTU Districts #1 through #5. Other significant revenue sources are the Local Option Gas Taxes and the Tourism Development Tax. These tax revenues represent approximately $72.5 million, or 43.7% of operating revenues collected by the Special Revenue Funds.

Debt Funds:
Services - Debt Funds are used to budget funds for the General Government, the Parks and Recreation Department, the Public Works Department and Tourism Development.

Revenues - Total projected revenues and other funding for the Debt Funds are $25,071,284 for FY 2013-14. This represents a $2,856,471 (10.23%) decrease from the FY 2012-13 Amended Budget.

Capital Project Funds:
Services - Capital Project Funds are used to budget funds for the Emergency Management Office, Parks and Recreation and Facilities Management.

Revenues - Total projected revenues and other funding for the Capital Project Funds are $27,174,641 for FY 2013-14. This represents a $7,944,620 (22.62%) decrease from the FY 2012-13 Amended Budget.

Proprietary Funds:
Services - Proprietary (Enterprise and Internal Service) Funds are used to budget for the Utility Services Department, Solid Waste Department, Transit Services, Golf Courses Operations, Employee Benefits Administration, Risk Management and Information Systems. The Titusville-Cocoa Airport Authority (TICO), the Melbourne-Tillman Water Control District (Special Dependent Districts of the County), and the Barefoot Bay Water and Sewer District are also a part of this category.

Revenues - Total projected revenues and other funding for the Proprietary agencies are $312,530,945 for FY 2013-14. This represents a $13,421,512 increase, or 4.49%, from the FY 2012-13 Amended Budget of $299,109,433 primarily due to a $20 million bond issue on behalf of Solid Waste Disposal and a $3.3 million increase in interdepartmental Charges for Services for Health Care Insurance. These increases were partially offset by a $12.6 million reduction in Balances Forward.

The majority of the operating revenues collected by Proprietary agencies are charges for services, with additional revenue from other sources such as grants. Charges for Services and insurance premiums charged to County agencies represent approximately 88.03% of the Total Operating Revenues projected for these agencies and Federal and State grants comprise an additional 10.55%.
BUDGET BY AGENCY

The following information is being provided to communicate the change from the FY 2012-13 Amended Budget to the FY 2013-14 Recommended Budget by agency. Explanation of the changes may be found in the FY 2013-14 Recommended Budget Book in the respective agency section.

Board Departments:
Animal Services and Enforcement Department: Animal Services and Enforcement Department prevents the spread of animal-carried diseases to humans, and contains outbreaks of animal-to-human disease in wild or feral animal populations. The FY 2013-14 Recommended Budget is $3,220,765, a 3.34% increase, or $104,177.

Board of County Commissioners (Combined Offices): The Board of County Commissioners, as established by the County Charter, is elected by the citizens to serve as the policy making and legislative body for Brevard County, Florida. The FY 2013-14 Recommended Budgets of the five Commission Offices and the common appropriations for all offices total $1,400,312, a 1.82% increase, or $25,045.

Budget Office: The Budget Office administers the fiscal management and budget development of the Board of County Commissioners. The FY 2013-14 Recommended Budget is $614,627, a 4.40% decrease, or $28,298.

Central Services Office: The Central Services Office provides customer service to County departments and agencies, ensuring the best value and most efficient performance of asset management, facilities management, fleet services and purchasing services. The FY 2013-14 Recommended Budget is $18,740,857, an 8.35% decrease, or $1,708,008.

County Attorney's Office: The County Attorney acts as legal advisor to, and representative of, the Board of County Commissioners, and those agencies under its jurisdiction. The FY 2013-14 Recommended Budget is $1,379,202, a 5.87% increase, or $76,433.

County Manager's Office: The County Manager provides organizational leadership to effectively and efficiently implement County Commission policies and directives, manage available resources to achieve missions and proposed outcomes, and facilitate visioning for enhancing and ensuring Brevard’s quality of life. The FY 2013-14 Recommended Budget is $1,060,907, a 19.22% increase, or $171,049.

Emergency Management Office: The Emergency Management Office protects the public through an organized preparedness and response to natural and manmade disasters. The FY 2013-14 Recommended Budget is $16,465,666, a 5.90% decrease, or $1,033,016.

Fire Rescue Department: The Fire Rescue Department safeguards properties through firefighting and educational programs, and supports the health and safety of citizens through engine and ambulance responses, hazardous material responses, and beach lifeguards. The FY 2013-14 Recommended Budget is $68,971,057, a 3.03% decrease, or $2,155,627.
Memo to Brevard Board of County Commissioners  
July 9, 2013  
SUBJECT: FY 2013-14 Recommended Budget  

General Government Operations: General Government Operations represents the collections of the general revenues of the County and the transfer of these revenues to the front-line service agencies or the expenditures of funds that are not within the responsibility of any specific agency and are therefore administered by the Budget Office. The FY 2013-14 Recommended Budget is $49,095,952, a 12.15% decrease, or $6,790,845. The General Fund Long-Term Debt proposed budget is $6,314,996, an 18.60% decrease, or $1,442,618. A new program within General Government is Mandated Programs who’s FY 2013-14 Recommended Budget is $11,526,610.

Housing and Human Services Department: The Housing and Human Services Department contributes to Brevard County’s quality of life by assisting citizens in meeting their health, social, and housing needs. The FY 2013-14 Recommended Budget is $17,115,845, a 47.22% decrease, or $15,310,587.

Human Resources Office: The Human Resources Office assists County agencies in selecting, training and retaining qualified employees, administers the County’s insurance programs and makes provides risk management services. The FY 2013-14 Recommended Budget is $102,566,553, a 0.94% decrease, or $968,106.

Information Technology Department: The Department meets the information and communication needs of the Board of County Commissioners, Charter, and Court Officers. The Department’s FY 2013-14 Recommended Budget is $7,122,043, a 17.85% decrease, or $1,547,463.

Library Services Department: The Library Services Department supports lifelong independent learning and is a center for community and cultural activities to enrich the quality of life of Brevard County citizens. The FY 2013-14 Recommended Budget is $20,108,394, a 1.42% increase, or $280,816.

Natural Resources Management Office: The Natural Resources Management Office promotes sustainable and balanced economic and ecologic stewardship of Brevard County’s shared natural resources through cost effective and science-based management and protects public health through effective and environmentally safe methods of mosquito and aquatic plant control. The FY 2013-14 Recommended Budget is $27,742,393, a 32.19% decrease, or $13,168,435.

Parks and Recreation Department: The Parks and Recreation Department contributes to the quality of life in Brevard County by providing leisure activities reflecting the interest and values of its citizens and visitors. The FY 2013-14 Recommended Budget is $70,191,591, a 16.39% decrease, or $13,755,706.

Planning and Development Department: The Planning and Development Department enhances the citizens’ quality of life through the review of new development compliance with building, zoning and land development codes. The FY 2013-14 Recommended Budget is $25,789,606, a 36.55% increase, or $6,902,922.

Public Works Department: The Public Works Department enhances Brevard County’s quality of life by planning and implementing projects and services that create and maintain a comprehensive transportation infrastructure. The FY 2013-14 Recommended Budget is $122,795,925, an 11.33% decrease, or $15,685,343.
Memo to Brevard Board of County Commissioners  
July 9, 2013  
SUBJECT: FY 2013-14 Recommended Budget

Solid Waste Management Department: The Solid Waste Management Department protects public health by providing an efficient and environmentally sound Solid Waste Management system for the County’s customers. The FY 2013-14 Recommended Budget is $125,378,318, a 10.54% increase, or $11,958,694.

Space Coast Government Television (SCGTV): SCGTV provides information about government services and accomplishments, as well as emergency information through the SCGTV cable-access government channel, the internet, the news and electronic social media. The FY 2013-14 Recommended Budget is $252,891, a .72% increase, or $1,809.

Tourism Development Office: The Tourism Development Office enhances the local economy by expanding visitor expenditures and creating jobs. The FY 2013-14 Recommended Budget is $25,521,972, a 5.48% decrease, or $1,480,806.

Transit Services Department: The Transit Services Department provides quality transportation services that meet the mobility needs of the public and enhance the quality of life of the community. The FY 2013-14 Recommended Budget is $18,724,417, an 8.04% increase, or $1,393,501.

University of Florida Brevard County Extension Service Office: The University of Florida Brevard County Extension Service Office improves the quality of life through family and consumer educational programs; provides leadership to agriculture enterprises in natural resources management by promoting good management practices, water quality improvement, and environmental and conservation education. The FY 2013-14 Recommended Budget is $864,392, a .40% decrease, or $3,437.

Utility Services Department: The Utility Services Department provides for the protection of the public health through the operation and maintenance of the County-owned water supply, treatment and distribution system and the County-owned wastewater collection, treatment and disposal system. The FY 2013-14 Recommended Budget is $46,516,609, a 2.51% decrease, or $1,200,059.

Valkaria Airport: Valkaria Airport provides a safe, well-maintained General Aviation Airport facility for use by the public for recreational activities. The FY 2013-14 Recommended Budget is $5,233,610, a 28.59% decrease, or $2,092,789.

Charter Officers: 
Clerk to the Board: The County’s budget contains data only related to the Board’s funding of the Clerk’s budget. This reflects the funding of Board Finance and Board Minutes. The FY 2013-14 Recommended Budget is $2,093,975, an 11.06% increase, or $208,530.

Property Appraiser: The Property Appraiser is required by Florida statutes to submit a budget for review and approval by the Florida Department of Revenue on June 1st of each year. The FY 2013-14 Recommended Budget is $7,333,056, a .11% increase, or $8,110.

Sheriff’s Office: The FY 2013-14 Sheriff’s Office Recommended Budget is $107,181,943, a 1.31% increase, or $1,392,395.

Supervisor of Elections: The Supervisor of Elections’ FY 2013-14 Recommended Budget is $4,480,620, a 15.20% decrease or $903,235.
Memo to Brevard Board of County Commissioners
July 9, 2013
SUBJECT: FY 2013-14 Recommended Budget

Tax Collector: The Tax Collector Office is required by Florida statutes to submit a budget for review and approval by the Florida Department of Revenue on August 1 of each year. The FY 2013-14 Recommended Budget will be provided on or before that date. The Recommended Budget presented is status quo with the prior year at $7,042,692.

Court Operations:
Judicial Branch Administration: Judicial Branch Administration supports the operation of the courts of the 18th Judicial Circuit. The FY 2013-14 Recommended Budget is $423,317, a 4.56% decrease, or $20,209.

Judicial Support: Judicial Support represents the costs associated with the operation of the courts of the 18th Judicial Circuit which are not assigned to a specific court officer or other operating agency. The FY 2013-14 Recommended Budget is $5,136,440, a 4.01% increase, or $198,099.

Law Library: The Law Library provides and maintains legal research materials that assist in expediting matters before the courts, and provides legal research materials for the judges and officers of the county and circuit courts, attorneys, and the public. The FY 2013-14 Recommended Budget is $349,938, a 5.35% increase, or $17,769.

State Attorney’s Office: The Board of County Commissioners provides certain support costs for the State Attorney’s Office as required by law. The FY 2013-14 Recommended Budget is $422,844, a 5.74% increase, or $22,940.

Outside Agencies:
Brevard Cultural Alliance: The FY 2013-14 Recommended Budget is $150,000, which remains the same as in FY 2012-13.

Economic Development Commission of Florida’s Space Coast, Inc.: The Budget presented for the Economic Development Commission (EDC) is that portion funded by County contract. The FY 2013-14 Recommended Budget is $1,400,050, which remains the same as FY 2012-13.

Melbourne-Tillman Water Control District: The FY 2013-14 Recommended Budget is $6,170,207, a 7.39% decrease, or $492,265.

Merritt Island Redevelopment Agency (MIRA): The Merritt Island Redevelopment Agency’s mission is to redevelop the district in order to correct deficient public infrastructure, provide a blueprint for future growth, to promote and recruit businesses into the district, and to partner with the private sector to renovate or rebuild areas in structural decline. The FY 2013-14 Recommended Budget is $2,261,082, a 40.79% decrease, or $1,557,819.

North Brevard Economic Development Zone: The North Brevard Economic Development Zone seeks to facilitate economic development activities through targeted investments that directly and demonstrably result in the creation and/or retention of quality employment. The FY 2013-14 Recommended Budget is $243,330, an 8.15% increase, or $18,330.

Titusville-Cocoa Airport Authority: The Titusville-Cocoa Airport Authority (TICO) FY 2013-14 Recommended Budget is $2,315,673, a 7.15% increase, or $154,584.
Space Coast Transportation Planning Organization: The Space Coast Transportation Planning Office is tasked with reviewing and administering transportation policies and procedures for the Brevard Urbanized Area in order to be eligible to receive Federal and State transportation funds. The FY 2013-14 Recommended Budget is $1,4263,607, a 1.13% decrease, or $16,699.

CONCLUSION

This budget document is designed so that the user can easily locate the information he or she seeks and acquire a clear understanding of the sources of County funding and how County Government expends those funds in order to best serve the citizens of, and visitors to, Brevard County.

There are always significant challenges in creating a balanced budget that strives to maintain County services while attempting to absorb increasing costs relating to inflationary pressures and various unfunded mandates. This budget for many departments maintains a status quo level of service; however, there are significant service reductions in the south area Parks and Recreation budget. Additionally, this budget again does not fund necessary and urgent needs such as employee pay raises; capital equipment repair and replacement; economic development funding; facilities maintenance and repair, technology improvements; various capital projects; and reserves.

The Recommended Budget may be modified prior to setting the Proposed Ad Valorem Millage at the Board of County Commissioners meeting on July 23, 2013. In addition, two Public Budget Hearings are scheduled in September in anticipation of the final adoption of the FY 2013-14 budget. I invite your input into the vital process of final budget development as we all seek to ensure that Brevard County continues to be a great place to live, work and play.

I want to acknowledge the effort of the Budget Office staff, Deputy County Manager, Assistant County Managers, Department/Office Directors, and the Departments’ and Offices’ management and financial personnel in developing and refining this Recommended Operating and Capital Budget for FY 2013-14.

As always, I and the entire leadership team are available to meet with you to discuss the FY 2013-14 recommended budget at your convenience and we look forward to the budget deliberations.

HNT/mc

c: Charter Officers
   County Attorney
   Deputy County Manager
   Assistant County Managers
   Budget Director
   All Department and Office Directors