

## **GENERAL GOVERNMENT SERVICES SUMMARY**

### **MISSION STATEMENT:**

General Government Services is comprised of several major functions which do not fit within the County's formal organization, and are therefore administered by the Budget Office. These functions are combined for presentation purposes only and are represented as General Government Operations, General Government Long-Term Debt, Mandated Programs, and the Coronavirus Aid, Recovery, and Economic Stability Program.

### **PROGRAMS AND SERVICES:**

### **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 594,469 constituents, making it Florida's 10th 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 2020, the total property value in Brevard County increased by 7.21%, with approximately \$879 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 1.81% for F Y 2020-2021, 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 F Y 2020-2021 General Government Operations budget includes increased transfers to Charter Officers and County Agencies in order to enhance funding for key priorities identified by the

Board of County Commissioners, including public safety, infrastructure, and cost of living adjustments. General Government operating reserves are budgeted slightly above the Board's policy goal of 10% of projected operating revenues.

Service Level Impacts:

Not Applicable

***General Government Long-Term Debt:***

- 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:

Not Applicable

***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, commissions 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 F Y 2020-2021, the County's required contribution of the State's portion of matching funds required for the Medicaid program increased slightly. Slight increased costs associated with the School Board commission payments to the Tax Collector resulting from increased ad valorem tax revenue.

Service Level Impacts:

Not Applicable

***Coronavirus Aid, Relief, and Economic Stability Program:***

- On April 23, 2020, Brevard County received \$105 million pursuant to the Coronavirus Aid, Relief, and Economic Security Act (CARES ACT). In order to receive these funds, the County had to certify that the monies (1) would only be used for necessary expenditures incurred for the COVID-19 public health emergency response; (2) were not accounted for in the F Y 2019-2020 Budget; and (3) are used for expenditures that will be incurred during the period that began on March 1, 2020 and ends on December 30, 2020.

Trends and Issues:

- CARES funds have been allocated to the following programs: Public Health Program; Medical Expenditures Program; Public Health Compliance Program; Public Employee Reassignment Program; Individual Assistance; Economic Support; Unobligated Public Health and Safety; Unobligated Economic Support.

Service Level Impacts:

Not Applicable

**GENERAL GOVERNMENT SERVICES: SUMMARY**

<b>General Government Services Revenue &amp; Expense Category</b>	<b>Actual F Y 2018-2019</b>	<b>Final Budget F Y 2019-2020</b>	<b>Adopted Budget F Y 2020-2021</b>	<b>Difference</b>	<b>% Change</b>
Taxes Revenue	\$150,396,351	\$161,719,205	\$167,860,086	\$6,140,881	3.80%
Permits, Fees & Special Assessment Revenue	\$10,671,924	\$11,184,496	\$10,875,095	-\$309,401	-2.77%
Intergovernmental Revenue	\$41,419,679	\$157,214,779	\$39,231,009	\$117,983,770	-75.05%
Charges for Services Revenue	\$6,650,193	\$7,063,153	\$7,347,771	\$284,618	4.03%
Fines and Forfeits Revenue	\$148,638	\$96,500	\$108,000	\$11,500	11.92%
Miscellaneous Revenue	\$2,697,421	\$3,053,641	\$2,138,094	-\$915,547	-29.98%
Statutory Reduction	\$0	-\$17,019,109	-\$11,378,004	\$5,641,105	-33.15%
<b>Total Operating Revenues</b>	<b>\$211,984,206</b>	<b>\$323,312,665</b>	<b>\$216,182,051</b>	<b>\$107,130,614</b>	<b>-33.14%</b>
Balance Forward Revenue	\$32,517,181	\$35,281,514	\$99,614,395	\$64,332,881	182.34%
Transfers - General Revenue	\$124,383,841	\$131,306,317	\$130,617,020	\$689,297	-0.52%
Transfers - Other Revenue	-\$2,507,944	-\$5,661,102	-\$3,310,614	\$2,350,488	-41.52%
Other Finance Source Revenue	\$0	\$13,295,000	\$0	-\$13,295,000	100.00%
<b>Total Non-Operating Revenues</b>	<b>-\$94,374,604</b>	<b>-\$88,390,905</b>	<b>-\$34,313,239</b>	<b>\$54,077,666</b>	<b>-61.18%</b>
<b>TOTAL REVENUES</b>	<b>\$117,609,602</b>	<b>\$234,921,760</b>	<b>\$181,868,812</b>	<b>-\$53,052,948</b>	<b>-22.58%</b>
Compensation and Benefits Expense	\$1,075,748	\$4,481,933	\$2,844,741	-\$1,637,192	-36.53%
Operating Expense	\$23,175,530	\$69,977,482	\$49,970,744	-\$20,006,738	-28.59%
Capital Outlay Expense	\$0	\$1,422,740	\$1,750,882	\$328,142	23.06%
<b>Operating Expenditures</b>	<b>\$24,251,278</b>	<b>\$75,882,155</b>	<b>\$54,566,367</b>	<b>-\$21,315,788</b>	<b>-28.09%</b>
C I P Expense	\$0	\$0	\$0	\$0	0.00%

General Government Services Revenue & Expense Category	Actual F Y 2018-2019	Final Budget F Y 2019-2020	Adopted Budget F Y 2020-2021	Difference	% Change
Debt Service Expense	\$6,633,553	\$19,531,654	\$6,141,103	-\$13,390,551	-68.56%
Reserves-Operating Expense	\$0	\$65,961,544	\$66,029,911	\$68,367	0.10%
Reserves - Capital Expense	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted Expense	\$0	\$1,340,736	\$0	-\$1,340,736	-100.00%
Grants and Aid Expense	\$2,016,047	\$13,756,050	\$1,486,050	-\$12,270,000	-89.20%
Transfers Expense	\$50,443,491	\$58,449,621	\$53,645,381	-\$4,804,240	-8.22%
<b>Total Non-Operating Expenses</b>	<b>\$59,093,091</b>	<b>\$159,039,605</b>	<b>\$127,302,445</b>	<b>-\$31,737,160</b>	<b>-19.96%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$83,344,369</b>	<b>\$234,921,760</b>	<b>\$181,868,812</b>	<b>-\$53,052,948</b>	<b>-22.58%</b>

**GENERAL GOVERNMENT SERVICES: GENERAL GOVERNMENT OPERATIONS**

General Government Operations Program Revenue & Expense Category	Actual F Y 2018-2019	Final Budget F Y 2019-2020	Adopted Budget F Y 2020-2021	Difference	% Change
Taxes Revenue	\$150,396,351	\$161,719,205	\$167,860,086	\$6,140,881	3.80%
Permits, Fees & Special Assessments Revenue	\$10,671,924	\$11,184,496	\$10,875,095	-\$309,401	-2.77%
Intergovernmental Revenue	\$41,419,679	\$46,652,424	\$39,231,009	\$7,421,415	-15.91%
Charges for Services Revenue	\$6,504,494	\$6,922,929	\$7,210,121	\$287,192	4.15%
Fines and Forfeits Revenue	\$148,638	\$96,500	\$108,000	\$11,500	11.92%
Miscellaneous Revenue	\$2,697,302	\$3,053,641	\$2,138,094	-\$915,547	-29.98%
Statutory Reduction	\$0	-\$11,483,980	-\$11,371,121	\$112,859	-0.98%
<b>Total Operating Revenues</b>	<b>\$211,838,388</b>	<b>\$218,145,215</b>	<b>\$216,051,284</b>	<b>\$2,093,931</b>	<b>-0.96%</b>
Balance Forward Revenue	\$32,516,889	\$35,281,514	\$29,614,395	\$5,667,119	-16.06%

<b>General Government Operations Program Revenue &amp; Expense Category</b>	<b>Actual F Y 2018-2019</b>	<b>Final Budget F Y 2019-2020</b>	<b>Adopted Budget F Y 2020-2021</b>	<b>Difference</b>	<b>% Change</b>
Transfers - General Revenue	- \$151,659,273	- \$158,482,220	- \$156,980,371	\$1,501,849	-0.95%
Transfers - Other Revenue	-\$4,359,164	-\$7,562,297	-\$5,153,239	\$2,409,058	-31.86%
Other Finance Source Revenue	\$0	\$0	\$0	\$0	0.00%
<b>Non-Operating Revenues</b>	- <b>\$123,501,548</b>	- <b>\$130,763,003</b>	- <b>\$132,519,215</b>	- <b>\$1,756,212</b>	<b>1.34%</b>
<b>TOTAL REVENUES</b>	<b>\$88,336,840</b>	<b>\$87,382,212</b>	<b>\$83,532,069</b>	- <b>\$3,850,143</b>	<b>-4.41%</b>
Compensation and Benefits Expense	\$1,075,748	\$1,581,933	\$1,844,741	\$262,808	16.61%
Operating Expense	\$11,361,126	\$14,106,693	\$14,063,052	-\$43,641	-0.31%
Capital Outlay Expense	\$0	\$750,000	\$1,462,000	\$712,000	94.93%
<b>Operating Expenses</b>	<b>\$12,436,874</b>	<b>\$16,438,626</b>	<b>\$17,369,793</b>	<b>\$931,167</b>	<b>5.66%</b>
C I P Expense	\$0	\$0	\$0	\$0	0.00%
Debt Service Expense	\$0	\$0	\$0	\$0	0.00%
Reserves-Operating Expense	\$0	\$22,050,248	\$22,550,248	\$500,000	2.27%
Reserves - Capital Expense	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted Expense	\$0	\$0	\$0	\$0	0.00%
Grants and Aid Expense	\$1,930,047	\$1,420,050	\$1,400,050	-\$20,000	-1.41%
Transfers Expense	\$39,740,461	\$47,473,288	\$42,211,978	\$5,261,310	-11.08%
<b>Non-Operating Expenses</b>	<b>\$41,670,508</b>	<b>\$70,943,586</b>	<b>\$66,162,276</b>	- <b>\$4,781,310</b>	<b>-6.74%</b>
<b>TOTAL EXPENSES</b>	<b>\$54,107,382</b>	<b>\$87,382,212</b>	<b>\$83,532,069</b>	- <b>\$3,850,143</b>	<b>-4.41%</b>

## GENERAL GOVERNMENT OPERATIONS: BUDGET VARIANCES

General Government Operations Program Revenue and Expense Category	Variance	% Variance	Explanation
Taxes Revenue	\$6,140,881	3.80%	Attributable to increased General Countywide Ad Valorem revenue associated with increases in property valuations and new construction
Permits, Fees & Special Assessments Revenue	-\$309,401	-2.77%	Anticipated decrease in the F P L Franchise fee collection
Intergovernmental Revenue	-\$7,421,415	-15.91%	Primarily due to anticipated decreases in Local 1/2 Cent Sales Tax and State Shared Revenues associated with COVID-19 economic impacts
Charges for Services Revenue	\$287,192	4.15%	Attributable to increased Indirect Cost charges to non-General Fund supported agencies
Fines and Forfeits Revenue	\$11,500	11.92%	Based on historical trends
Miscellaneous Revenue	-\$915,547	-29.98%	Due to the exclusion of the Low Income Pool funds from Health First, as well as an anticipated decrease in interest earnings due to reduced rates
Statutory Reduction	\$112,859	-0.98%	Variance corresponds with change in operating revenue
Balance Forward Revenue	-\$5,667,119	-16.06%	Based on non-recurring mid-year supplement adjustment in F Y 2019-2020 associated with higher than anticipated revenues in the prior year
Transfers - General Revenue	\$1,501,849	-0.95%	Associated with intrafund transfers to Charter Officers and General Fund Board Agencies to fund public safety, infrastructure improvements, C O L A, and other critical needs
Transfers - Other Revenue	\$2,409,058	-31.86%	Primarily attributable to transfers associated with General Fund agencies
Other Finance Source Revenue	\$0	0.00%	
Compensation and Benefits Expense	\$262,808	16.61%	Increase primarily due to funding being set-aside to address future compensation requirements
Operating Expense	-\$43,641	-0.31%	Decrease primarily attributable to funding being set-aside during F Y 19-20 mid-year to address COVID-19 expenses, which are now eligible for CARES funding; Offset by an increase in T I F payments

<b>General Government Operations Program Revenue and Expense Category</b>	<b>Variance</b>	<b>% Variance</b>	<b>Explanation</b>
Capital Outlay Expense	\$712,000	94.93%	Attributable to multi-year funding associated with the Clerk of Court Case Management System; funding from prior year is being carried-forward in accordance with project timeline
Grants and Aid Expense	-\$20,000	-1.41%	Brevard Cultural Alliance grant now being funded through Tourism Development Tax
C I P Expense	\$0	0.00%	
Debt Service Expense	\$0	0.00%	
Reserves-Operating Expense	\$500,000	2.27%	Reserves remain at the current level
Reserves - Capital Expense	\$0	0.00%	
Reserves - Restricted Expense	\$0	0.00%	
Transfers Expense	-\$5,261,310	-11.08%	Based on General Fund support to Countywide programs and services

**GENERAL GOVERNMENT SERVICES: LONG TERM DEBT**

<b>General Government Long Term Debt Services Program Revenue &amp; Expense Category</b>	<b>Actual F Y 2018-2019</b>	<b>Final Budget F Y 2019-2020</b>	<b>Adopted Budget F Y 2020-2021</b>	<b>Difference</b>	<b>% Change</b>
Taxes Revenue	\$0	\$0	\$0	\$0	0.00%
Permits, Fees & Special Assessments 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	\$6	\$0	\$0	\$0	0.00%
Statutory Reduction	\$0	\$0	\$0	\$0	0.00%
<b>Total Operating Revenues</b>	<b>\$6</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
Balance Forward Revenue	\$292	\$0	\$0	\$0	0.00%
Transfers - General Revenue	\$4,778,971	\$4,335,459	\$4,298,478	-\$36,981	-0.85%



<b>General Government Long Term Debt Services Program Revenue &amp; Expense Category</b>	<b>Actual F Y 2018-2019</b>	<b>Final Budget F Y 2019-2020</b>	<b>Adopted Budget F Y 2020-2021</b>	<b>Difference</b>	<b>% Change</b>
Transfers - Other Revenue	\$1,851,220	\$1,901,195	\$1,842,625	-\$58,570	-3.08%
Other Finance Source Revenue	\$0	\$13,295,000	\$0	\$13,295,000	-100.00%
<b>Non-Operating Revenues</b>	<b>\$6,630,483</b>	<b>\$19,531,654</b>	<b>\$6,141,103</b>	<b>\$13,390,551</b>	<b>-68.56%</b>
<b>TOTAL REVENUES</b>	<b>\$6,630,489</b>	<b>\$19,531,654</b>	<b>\$6,141,103</b>	<b>\$13,390,551</b>	<b>-68.56%</b>
Compensation and Benefits Expense	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$0	\$0	\$0	\$0	0.00%
Capital Outlay Expense	\$0	\$0	\$0	\$0	0.00%
<b>Operating Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
C I P Expense	\$0	\$0	\$0	\$0	0.00%
Debt Service Expense	\$6,633,553	\$19,531,654	\$6,141,103	\$13,390,551	-68.56%
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>Non-Operating Expenses</b>	<b>\$6,633,553</b>	<b>\$19,531,654</b>	<b>\$6,141,103</b>	<b>\$13,390,551</b>	<b>-68.56%</b>
<b>TOTAL EXPENSES</b>	<b>\$6,633,553</b>	<b>\$19,531,654</b>	<b>\$6,141,103</b>	<b>\$13,390,551</b>	<b>-68.56%</b>

## GENERAL GOVERNMENT LONG TERM DEBT: BUDGET VARIANCES

General Government Long Term Debt Program Revenue and Expense Category	Variance	% Variance	Explanation
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	-\$36,981	-0.85%	Less General Fund support required to fund debt service due to an overall decrease in debt payments based on amortization schedules
Transfers - Other Revenue	-\$58,570	-3.08%	Decrease funding received from agencies in accordance with amortization schedules
Other Finance Source Revenue	\$13,295,000	-100.00%	Associated with F Y 2019-2020 refunding of the County's outstanding Non-Ad Valorem Revenue Note, Series 2014
Compensation and Benefits Expense	\$0	0.00%	
Operating Expense	\$0	0.00%	
Capital Outlay Expense	\$0	0.00%	
Grants and Aid Expense	\$0	0.00%	
C I P Expense	\$0	0.00%	
Debt Service Expense	\$13,390,551	-68.56%	Associated with F Y 2019-2020 refunding of the County's outstanding Non-Ad Valorem Revenue Note, Series 2014
Reserves-Operating Expense	\$0	0.00%	
Reserves - Capital Expense	\$0	0.00%	

**General Government Long Term  
Debt Program Revenue and  
Expense Category**

**Variance      % Variance      Explanation**

Reserves - Restricted Expense      \$0      0.00%

Transfers Expense      \$0      0.00%

**GENERAL GOVERNMENT SERVICES: MANDATES**

<b>General Government Mandates Program Revenue &amp; Expense Category</b>	<b>Actual F Y 2018-2019</b>	<b>Final Budget F Y 2019-2020</b>	<b>Adopted Budget F Y 2020-2021</b>	<b>Difference</b>	<b>% Change</b>
Taxes Revenue	\$0	\$0	\$0	\$0	0.00%
Permits, Fees & Special Assessments Revenue	\$0	\$0	\$0	\$0	0.00%
Intergovernmental Revenue	\$0	\$0	\$0	\$0	0.00%
Charges for Services Revenue	\$145,698	\$140,224	\$137,650	-\$2,574	-1.84%
Fines and Forfeits Revenue	\$0	\$0	\$0	\$0	0.00%
Miscellaneous Revenue	\$114	\$0	\$0	\$0	0.00%
Statutory Reduction	\$0	-\$7,011	-\$6,883	\$128	-1.83%
<b>Total Operating Revenues</b>	<b>\$145,812</b>	<b>\$133,213</b>	<b>\$130,767</b>	<b>-\$2,446</b>	<b>-1.84%</b>
Balance Forward Revenue	\$0	\$0	\$0	\$0	0.00%
Transfers - General Revenue	\$22,496,461	\$22,840,444	\$22,064,873	-\$775,571	-3.40%
Transfers - Other Revenue	\$0	\$0	\$0	\$0	0.00%
Other Finance Source Revenue	\$0	\$0	\$0	\$0	0.00%
<b>Non-Operating Revenues</b>	<b>\$22,496,461</b>	<b>\$22,840,444</b>	<b>\$22,064,873</b>	<b>-\$775,571</b>	<b>-3.40%</b>
<b>TOTAL REVENUES</b>	<b>\$22,642,273</b>	<b>\$22,973,657</b>	<b>\$22,195,640</b>	<b>-\$778,017</b>	<b>-3.39%</b>
Compensation and Benefits Expense	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$11,814,403	\$10,543,529	\$10,657,692	\$114,163	1.08%
Capital Outlay Expense	\$0	\$0	\$0	\$0	0.00%
<b>Operating Expenses</b>	<b>\$11,814,403</b>	<b>\$10,543,529</b>	<b>\$10,657,692</b>	<b>\$114,163</b>	<b>1.08%</b>
C I P Expense	\$0	\$0	\$0	\$0	0.00%
Debt Service Expense	\$0	\$0	\$0	\$0	0.00%
Reserves-Operating Expense	\$0	\$27,059	\$18,545	-\$8,514	-31.46%
Reserves - Capital Expense	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted Expense	\$0	\$1,340,736	\$0	\$1,340,736	-100.00%
Grants and Aid Expense	\$86,000	\$86,000	\$86,000	\$0	0.00%
Transfers Expense	\$10,703,030	\$10,976,333	\$11,433,403	\$457,070	4.16%

<b>General Government Mandates Program Revenue &amp; Expense Category</b>	<b>Actual F Y 2018- 2019</b>	<b>Final Budget F Y 2019- 2020</b>	<b>Adopted Budget F Y 2020- 2021</b>	<b>Difference</b>	<b>% Change</b>
<i>Non-Operating Expenses</i>	\$10,789,030	\$12,430,128	\$11,537,948	-\$892,180	-7.18%
<b>TOTAL EXPENSES</b>	\$22,603,434	\$22,973,657	\$22,195,640	-\$778,017	-3.39%

**GENERAL GOVERNMENT MANDATES: BUDGET VARIANCES**

<b>General Government Mandates Program 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	-\$2,574	-1.84%	Attributable to anticipated decrease in \$65 court cost fee which partially supports Legal Aid requirements
Fines and Forfeits Revenue	\$0	0.00%	
Miscellaneous Revenue	\$0	0.00%	
Statutory Reduction	\$128	-1.83%	Corresponds with change in Operating Revenue
Balance Forward Revenue	\$0	0.00%	
Transfers - General Revenue	-\$775,571	-3.40%	Elimination of the disaster reserve, offset by anticipated increases in Medicaid, Pre-Trial Detention of Juveniles as well as increased commissions paid to the Tax Collector and Property Appraiser on behalf of the School Board and municipalities
Transfers - Other Revenue	\$0	0.00%	
Other Finance Source Revenue	\$0	0.00%	
Compensation and Benefits Expense	\$0	0.00%	
Operating Expense	\$114,163	1.08%	Primarily due to anticipated increases in Medicaid and Pre-Trial Detention of Juveniles
Capital Outlay Expense	\$0	0.00%	
Grants and Aid Expense	\$0	0.00%	
C I P Expense	\$0	0.00%	
Debt Service Expense	\$0	0.00%	
Reserves-Operating Expense	-\$8,514	-31.46%	Associated with Legal Aid reserve, which is decreasing due to decreased revenue

General Government Mandates Program Revenue and Expense Category	Variance	% Variance	Explanation
Reserves - Capital Expense	\$0	0.00%	
Reserves - Restricted Expense	\$1,340,736	-100.00%	Reserves for Future Disasters related to sheltering expenses are no longer required due to changes in F D E M guidance
Transfers Expense	\$457,070	4.16%	Anticipated increase in commissions paid to the Tax Collector and Property Appraiser on behalf of the School Board and municipalities

**GENERAL GOVERNMENT SERVICES: CORONAVIRUS AID RELIEF AND ECONOMIC SECURITY**

General Government Coronavirus Aid Relief and Economic Security Program Revenue & Expense Category	Actual F Y 2018- 2019	Final Budget F Y 2019- 2020	Adopted Budget F Y 2020- 2021	Difference	% Change
Taxes Revenue	\$0	\$0	\$0	\$0	0.00%
Permits, Fees & Special Assessments Revenue	\$0	\$0	\$0	\$0	0.00%
Intergovernmental Revenue	\$0	\$110,562,355	\$0	\$110,562,355	100.00%
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	-\$5,528,118	\$0	\$5,528,118	100.00%
<b>Total Operating Revenues</b>	<b>\$0</b>	<b>\$105,034,237</b>	<b>\$0</b>	<b>\$105,034,237</b>	<b>100.00%</b>
Balance Forward Revenue	\$0	\$0	\$70,000,000	\$70,000,000	0.00%
Transfers - General Revenue	\$0	\$0	\$0	\$0	0.00%
Transfers - Other Revenue	\$0	\$0	\$0	\$0	0.00%

<b>General Government Coronavirus Aid Relief and Economic Security Program Revenue &amp; Expense Category</b>	<b>Actual F Y 2018- 2019</b>	<b>Final Budget F Y 2019- 2020</b>	<b>Adopted Budget F Y 2020- 2021</b>	<b>Difference</b>	<b>% Change</b>
Other Finance Source Revenue	\$0	\$0	\$0	\$0	0.00%
<b><i>Non-Operating Revenues</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,000,000</b>	<b>\$70,000,000</b>	<b>0.00%</b>
<b><i>TOTAL REVENUES</i></b>	<b>\$0</b>	<b>\$105,034,237</b>	<b>\$70,000,000</b>	<b>-\$35,034,237</b>	<b>-33.36%</b>
Compensation and Benefits Expense	\$0	\$2,900,000	\$1,000,000	-\$1,900,000	-65.52%
Operating Expense	\$0	\$45,327,260	\$25,250,000	-\$20,077,260	-44.29%
Capital Outlay Expense	\$0	\$672,740	\$288,882	-\$383,858	-57.06%
<b><i>Operating Expenses</i></b>	<b>\$0</b>	<b>\$48,900,000</b>	<b>\$26,538,882</b>	<b>-\$22,361,118</b>	<b>-45.73%</b>
C I P Expense	\$0	\$0	\$0	\$0	0.00%
Debt Service Expense	\$0	\$0	\$0	\$0	0.00%
Reserves-Operating Expense	\$0	\$43,884,237	\$43,461,118	-\$423,119	-0.96%
Reserves - Capital Expense	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted Expense	\$0	\$0	\$0	\$0	0.00%
Grants and Aid Expense	\$0	\$12,250,000	\$0	-\$12,250,000	100.00%
Transfers Expense	\$0	\$0	\$0	\$0	0.00%
<b><i>Non-Operating Expenses</i></b>	<b>\$0</b>	<b>\$56,134,237</b>	<b>\$43,461,118</b>	<b>-\$12,673,119</b>	<b>-22.58%</b>
<b><i>TOTAL EXPENSES</i></b>	<b>\$0</b>	<b>\$105,034,237</b>	<b>\$70,000,000</b>	<b>-\$35,034,237</b>	<b>-33.36%</b>



**CORONAVIRUS AID RELIEF AND ECONOMIC SECURITY: BUDGET VARIANCES**

<b>General Government Coronavirus Aid Relief and Economic Security Program 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	- \$110,562,355	-100.00%	Receipt of Coronavirus Relief Funds in F Y 2019-2020
Charges for Services Revenue	\$0	0.00%	
Fines and Forfeits Revenue	\$0	0.00%	
Miscellaneous Revenue	\$0	0.00%	
Statutory Reduction	\$5,528,118	-100.00%	Corresponds with operating revenue
Balance Forward Revenue	\$70,000,000	0.00%	Associated with estimated unspent Coronavirus Relief Funds to be carried-forward in F Y 2020-2021
Transfers - General Revenue	\$0	0.00%	
Transfers - Other Revenue	\$0	0.00%	
Other Finance Source Revenue	\$0	0.00%	
Compensation and Benefits Expense	-\$1,900,000	-65.52%	Attributable to anticipated spending levels associated with the Employee Reassignment Program
Operating Expense	-\$20,077,260	-44.29%	Based on anticipated Coronavirus Relief Fund program spending levels
Capital Outlay Expense	-\$383,858	-57.06%	Decrease attributable to completed capital purchases that relate to Covid-19 response in prior year
Grants and Aid Expense	-\$12,250,000	-100.00%	Decrease due to Small Business Program grant allocation in prior year that has not yet been established in the current year
C I P Expense	\$0	0.00%	
Debt Service Expense	\$0	0.00%	
Reserves-Operating Expense	-\$423,119	-0.96%	Anticipated allocation of Unobligated Economic Support funds in F Y 2019-2020

**General Government  
Coronavirus Aid Relief and  
Economic Security Program  
Revenue and Expense Category**

	<b>Variance</b>	<b>% Variance</b>	<b>Explanation</b>
Reserves - Capital Expense	\$0	0.00%	
Reserves - Restricted Expense	\$0	0.00%	
Transfers Expense	\$0	0.00%	

**GENERAL GOVERNMENT SERVICES  
FISCAL YEAR 2020-2021 CAPITAL OUTLAY SUMMARY**

<b>Program Name</b>	<b>Description</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Funding Source</b>	<b>Total Cost</b>
General Government Operations	Case Management System	1	\$1,462,000	General Fund	\$1,462,000
Coronavirus Aid Relief and Economic Security Program	Backup Generator	1	\$288,882	Intergovernmental Revenue	\$288,882
<b>Total Funded For Department</b>					<b>\$1,750,882</b>

***Special Note:***

In accordance with Brevard County Board of County Commissioners’ Policy BCC-24, Procurement, this form satisfies Directive III. E. 4., requiring a detailed list of approved capital outlay items and equipment to be reviewed and approved by the Board during the Budget process.