

GENERAL GOVERNMENT SERVICES SUMMARY

MISSION STATEMENT:

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

PROGRAMS AND SERVICES:

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 583,563 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 2018, the total property value in Brevard County increased by 7.91%, with approximately \$788 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 2.44% for F Y 2019-2020, 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 2019-2020 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. This was achieved due to increased revenues associated with General Countywide property taxes and major 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 2019-2020, the County’s required contribution of the State’s portion of matching funds required for the Medicaid program decreased slightly. The savings are offset by anticipated 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

GENERAL GOVERNMENT SERVICES: SUMMARY

General Government Services Revenue & Expense Category	Actual F Y 2017-2018	Final Budget F Y 2018-2019	Adopted Budget F Y 2019-2020	Difference	% Change
Taxes Revenue	\$145,766,272	\$155,137,033	\$161,719,205	\$6,582,172	4.24%
Permits, Fees & Spec. Assess. Revenue	\$10,456,499	\$10,875,856	\$11,184,496	\$308,640	2.84%
Intergovernmental Revenue	\$40,754,404	\$43,653,746	\$46,652,424	\$2,998,678	6.87%
Charges for Services Revenue	\$5,836,835	\$6,644,254	\$7,063,153	\$418,899	6.30%
Fines and Forfeits Revenue	\$117,580	\$81,500	\$96,500	\$15,000	18.40%
Miscellaneous Revenue	\$3,941,195	\$1,591,875	\$2,240,136	\$648,261	40.72%
Statutory Reduction	\$0	-\$10,899,214	-\$11,450,295	-\$551,081	5.06%
Total Operating Revenues	\$206,872,786	\$207,085,050	\$217,505,619	\$10,420,569	5.03%
Balance Forward Revenue	\$25,905,240	\$32,516,889	\$26,611,920	-\$5,904,969	-18.16%
Transfers - General Revenue	\$121,261,972	\$126,685,851	\$128,577,583	-\$1,891,732	1.49%
Transfers - Other Revenue	-\$388,820	-\$4,255,180	-\$5,066,949	-\$811,769	19.08%
Other Finance Source Revenue	\$18,995,350	\$0	\$0	\$0	0.00%
Total Non-Operating Revenues	-\$76,750,203	-\$98,424,142	\$107,032,612	-\$8,608,470	8.75%
TOTAL REVENUES	\$130,122,583	\$108,660,908	\$110,473,007	\$1,812,099	1.67%
Compensation and Benefits Expense	\$982,897	\$1,512,826	\$1,481,933	-\$30,893	-2.04%
Operating Expense	\$20,806,138	\$23,991,707	\$23,707,524	-\$284,183	-1.18%
Capital Outlay Expense	\$5,166	\$0	\$750,000	\$750,000	0.00%
Operating Expenditures	\$21,794,201	\$25,504,533	\$25,939,457	\$434,924	1.71%
C I P Expense	\$0	\$0	\$0	\$0	0.00%
Debt Service Expense	\$25,764,336	\$6,634,570	\$6,221,292	-\$413,278	-6.23%
Reserves-Operating Expense	\$0	\$21,077,020	\$22,177,307	\$1,100,287	5.22%
Reserves - Capital Expense	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted Expense	\$0	\$451,932	\$1,340,736	\$888,804	196.67%
Grants and Aid Expense	\$2,015,873	\$2,016,050	\$1,506,050	-\$510,000	-25.30%
Transfers Expense	\$47,944,495	\$52,976,803	\$53,288,165	\$311,362	0.59%
Total Non-Operating Expenses	\$75,724,704	\$83,156,375	\$84,533,550	\$1,377,175	1.66%
TOTAL EXPENDITURES	\$97,518,905	\$108,660,908	\$110,473,007	\$1,812,099	1.67%

GENERAL GOVERNMENT SERVICES: GENERAL GOVERNMENT OPERATIONS

General Government Operations Program Revenue & Expense Category	Actual F Y 2017-2018	Final Budget F Y 2018-2019	Adopted Budget F Y 2019-2020	Difference	% Change
Taxes Revenue	\$145,766,272	\$155,137,033	\$161,719,205	\$6,582,172	4.24%
Permits, Fees & Special Assessments Revenue	\$10,456,499	\$10,875,856	\$11,184,496	\$308,640	2.84%
Intergovernmental Revenue	\$40,754,404	\$43,653,746	\$46,652,424	\$2,998,678	6.87%
Charges for Services Revenue	\$5,687,574	\$6,503,167	\$6,922,929	\$419,762	6.45%
Fines and Forfeits Revenue	\$117,580	\$81,500	\$96,500	\$15,000	18.40%
Miscellaneous Revenue	\$3,940,980	\$1,591,875	\$2,240,136	\$648,261	40.72%
Statutory Reduction	\$0	-\$10,892,159	-\$11,443,284	-\$551,125	5.06%
Total Operating Revenues	\$206,723,309	\$206,951,018	\$217,372,406	\$10,421,388	5.04%
Balance Forward Revenue	\$25,905,022	\$32,516,889	\$26,611,920	-\$5,904,969	-18.16%
Transfers - General Revenue	\$146,897,159	\$154,328,498	\$155,738,124	-\$1,409,626	0.91%
Transfers - Other Revenue	-\$2,266,429	-\$6,106,400	-\$6,968,144	-\$861,744	14.11%
Other Finance Source Revenue	\$0	\$0	\$0	\$0	0.00%
Non-Operating Revenues	\$123,258,566	\$127,918,009	\$136,094,348	-\$8,176,339	6.39%
TOTAL REVENUES	\$83,464,743	\$79,033,009	\$81,278,058	\$2,245,049	2.84%
Compensation and Benefits Expense	\$982,897	\$1,512,826	\$1,481,933	-\$30,893	-2.04%
Operating Expense	\$10,315,671	\$11,827,233	\$13,163,995	\$1,336,762	11.30%
Capital Outlay Expense	\$5,166	\$0	\$750,000	\$750,000	0.00%
Operating Expenses	\$11,303,735	\$13,340,059	\$15,395,928	\$2,055,869	15.41%
C I P Expense	\$0	\$0	\$0	\$0	0.00%
Debt Service Expense	\$0	\$0	\$0	\$0	0.00%
Reserves-Operating Expense	\$0	\$21,049,961	\$22,150,248	\$1,100,287	5.23%
Reserves - Capital Expense	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted Expense	\$0	\$451,932	\$0	-\$451,932	-100.00%
Grants and Aid Expense	\$1,929,873	\$1,930,050	\$1,420,050	-\$510,000	-26.42%
Transfers Expense	\$37,651,543	\$42,261,007	\$42,311,832	\$50,825	0.12%
Non-Operating Expenses	\$39,581,416	\$65,692,950	\$65,882,130	\$189,180	0.29%
TOTAL EXPENSES	\$50,885,151	\$79,033,009	\$81,278,058	\$2,245,049	2.84%

GENERAL GOVERNMENT OPERATIONS: BUDGET VARIANCES

General Government Operations Program Revenue and Expense Category	Variance	% Variance	Explanation
Taxes Revenue	\$6,582,172	4.24%	Attributable to increased General Countywide Ad Valorem revenue associated with increases in property valuations and new construction, offset by a decrease in Communication Services Tax collections
Permits, Fees & Spec. Assess. Revenue	\$308,640	2.84%	Primarily due to anticipated increases in the F P L Franchise Fee Revenue
Intergovernmental Revenue	\$2,998,678	6.87%	Primarily due to anticipated increases in Local 1/2 Cent Sales Tax and State Shared Revenues, as well as reimbursements associated with Hurricane IRMA and increases in Federal P I L T Wildlife revenue based on historical trends
Charges for Services Revenue	\$419,762	6.45%	Attributable to increased Indirect Cost charges to non-General Fund supported agencies
Fines and Forfeits Revenue	\$15,000	18.40%	Increase in Animal Control Fines based on prior year trends
Miscellaneous Revenue	\$648,261	40.72%	Attributable to an anticipated increase in interest earnings based on historical data trends
Statutory Reduction	-\$551,125	5.06%	Variance corresponds with change in operating revenue
Balance Forward Revenue	\$5,904,969	-18.16%	Based on projected F Y 2018-2019 General Government revenues, expenditures and transfers. Primarily attributable to the payment of Hurricane Irma sheltering expenses to the School Board, as well as anticipated decreases in excess fees returned from Charter Offices
Transfers - General Revenue	\$1,420,271	0.92%	Increases in Intrafund transfers to General Fund departments are represented in this category; increased transfers out include transfers to Charter Offices, transfers to General Fund Board Agencies to fund public safety, infrastructure improvements, C O L A, and other critical needs
Transfers - Other Revenue	-\$861,099	14.10%	Primarily attributable to increased transfers to support General Fund agencies
Other Finance Source Revenue	\$0	0.00%	
Compensation and Benefits Expense	-\$30,893	-2.04%	Attributable to partial allocation of funds in F Y 2019 associated with the pay study, which was appropriated to impacted departments; funding of \$307,093 remains to address future compensation requirements. Decrease is offset by anticipated increases in employee payout compensation
Operating Expense	\$1,327,750	11.23%	Primarily due to increased TIF payments associated with increased incremental values in Community Redevelopment Agencies, as well as increases in funding for the Information Technology Cost Plan for costs associated with General Fund supported agencies and increases in General Liability Insurance expenses

General Government Operations Program Revenue and Expense Category	Variance	% Variance	Explanation
Capital Outlay Expense	\$750,000	0.00%	Attributable to the establishment of year one funding for a multi-year project to replace the Clerk of Court Case Management System; costs associated with this project will be funded over the course of two fiscal years
Grants and Aid Expense	-\$510,000	-26.42%	Reduction due to final payment of the Project Blue incentive as well as a reduction in funding for cultural grants
C I P Expense	\$0	0.00%	
Debt Service Expense	\$0	0.00%	
Reserves- Operating Expense	\$1,100,287	5.23%	According to the County's Budget and Financial Policy, it shall be the goal of the Board that the Operating Reserves for General Governmental Funds be budgeted at no less than 10% of projected operating revenues; this budget establishes Reserves at 10.19% of Operating Revenues
Reserves - Capital Expense	\$0	0.00%	
Reserves - Restricted Expense	-\$451,932	-100.00%	Attributable to Reserves for Future Disaster now being budgeted within the General Government Mandates as opposed to the General Government Operations
Transfers Expense	\$49,837	0.12%	Based on General Fund support to Countywide programs and services

GENERAL GOVERNMENT SERVICES: LONG TERM DEBT

General Government Long Term Debt Services Program Revenue & Expense Category	Actual F Y 2017-2018	Final Budget F Y 2018-2019	Adopted Budget F Y 2019-2020	Difference	% Change
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	\$215	\$0	\$0	\$0	0.00%
Statutory Reduction	\$0	\$0	\$0	\$0	0.00%
Total Operating Revenues	\$215	\$0	\$0	\$0	0.00%
Balance Forward Revenue	\$218	\$0	\$0	\$0	0.00%
Transfers - General Revenue	\$4,891,236	\$4,783,350	\$4,320,097	-\$463,253	-9.68%
Transfers - Other Revenue	\$1,877,609	\$1,851,220	\$1,901,195	\$49,975	2.70%
Other Finance Source Revenue	\$18,995,350	\$0	\$0	\$0	0.00%
Non-Operating Revenues	\$25,764,413	\$6,634,570	\$6,221,292	-\$413,278	-6.23%
TOTAL REVENUES	\$25,764,628	\$6,634,570	\$6,221,292	-\$413,278	-6.23%
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%
Operating Expenses	\$0	\$0	\$0	\$0	0.00%
C I P Expense	\$0	\$0	\$0	\$0	0.00%
Debt Service Expense	\$25,764,336	\$6,634,570	\$6,221,292	-\$413,278	-6.23%
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%
Non-Operating Expenses	\$25,764,336	\$6,634,570	\$6,221,292	-\$413,278	-6.23%
TOTAL EXPENSES	\$25,764,336	\$6,634,570	\$6,221,292	-\$413,278	-6.23%

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 & Spec. Assess. 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	-\$454,241	-9.50%	Less General Fund support required to fund debt service primarily due to an overall decrease in debt payments based on amortization schedules
Transfers - Other Revenue	-\$214,128	-11.57%	Decreased funding received from agencies in accordance with project amortization schedules
Other Finance Source Revenue	\$0	0.00%	
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	-\$668,369	-10.07%	Less General Fund support required to fund debt service primarily due to an overall decrease in debt payments based on amortization schedules
Reserves-Operating Expense	\$0	0.00%	
Reserves - Capital Expense	\$0	0.00%	
Reserves - Restricted Expense	\$0	0.00%	
Transfers Expense	\$0	0.00%	

GENERAL GOVERNMENT SERVICES: MANDATES

General Government Mandates Program Revenue & Expense Category	Actual F Y 2017- 2018	Final Budget F Y 2018- 2019	Adopted Budget F Y 2019- 2020	Difference	% Change
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	\$149,262	\$141,087	\$140,224	-\$863	-0.61%
Fines and Forfeits Revenue	\$0	\$0	\$0	\$0	0.00%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	0.00%
Statutory Reduction	\$0	-\$7,055	-\$7,011	\$44	-0.62%
Total Operating Revenues	\$149,262	\$134,032	\$133,213	-\$819	-0.61%
Balance Forward Revenue	\$0	\$0	\$0	\$0	0.00%
Transfers - General Revenue	\$20,743,951	\$22,859,297	\$22,840,444	-\$18,853	-0.08%
Transfers - Other Revenue	\$0	\$0	\$0	\$0	0.00%
Other Finance Source Revenue	\$0	\$0	\$0	\$0	0.00%
Non-Operating Revenues	\$20,743,951	\$22,859,297	\$22,840,444	-\$18,853	-0.08%
TOTAL REVENUES	\$20,893,213	\$22,993,329	\$22,973,657	-\$19,672	-0.09%
Compensation and Benefits Expense	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$10,490,466	\$12,164,474	\$10,543,529	\$1,620,945	-13.33%
Capital Outlay Expense	\$0	\$0	\$0	\$0	0.00%
Operating Expenses	\$10,490,466	\$12,164,474	\$10,543,529	\$1,620,945	-13.33%
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	\$27,059	\$0	0.00%
Reserves - Capital Expense	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted Expense	\$0	\$0	\$1,340,736	\$1,340,736	0.00%
Grants and Aid Expense	\$86,000	\$86,000	\$86,000	\$0	0.00%
Transfers Expense	\$10,292,953	\$10,715,796	\$10,976,333	\$260,537	2.43%
Non-Operating Expenses	\$10,378,953	\$10,828,855	\$12,430,128	\$1,601,273	14.79%
TOTAL EXPENSES	\$20,869,419	\$22,993,329	\$22,973,657	-\$19,672	-0.09%

GENERAL GOVERNMENT MANDATES: BUDGET VARIANCES

General Government Mandates Program Revenue and Expense Category	Variance	% Variance	Explanation
Taxes Revenue	\$0	0.00%	
Permits, Fees & Spec. Assess. Revenue	\$0	0.00%	
Intergovernmental Revenue	\$0	0.00%	
Charges for Services Revenue	-\$863	(0.61%)	Attributable to an anticipated slight reduction in \$65 court cost fee which partially funds the Legal Aid mandate
Fines and Forfeits Revenue	\$0	0.00%	
Miscellaneous Revenue	\$0	0.00%	
Statutory Reduction	\$44	(0.62%)	Variance corresponds with change in Operating Revenue
Balance Forward Revenue	\$0	0.00%	
Transfers - General Revenue	\$125,543	0.55%	Primarily due to anticipated increases in Medicaid and Pre-Trial Detention of Juveniles, offset by anticipated increased commissions paid to the Tax Collector on behalf of the School Board
Transfers - Other Revenue	\$0	0.00%	
Other Finance Source Revenue	\$0	0.00%	
Compensation and Benefits Expense	\$0	0.00%	
Operating Expenses	-\$1,476,549	(12.14%)	Attributable to reductions in Other Contracted Services and Professional Services related to payment of Hurricane Irma School Board Sheltering expenses in F Y 2019
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	\$0	0.00%	
Reserves - Capital Expense	\$0	0.00%	
Reserves - Restricted Expense	\$1,340,736	0.00%	Attributable to Reserves for Future Disasters related to anticipated future sheltering expenses now being budgeted within the General Government Mandates budget as opposed to the General Government Operations budget
Transfers Expense	\$260,537	2.43%	Anticipated increase in commissions paid to the Tax Collector and Property Appraiser on behalf of the School Board and municipalities

**GENERAL GOVERNMENT SERVICES
CAPITAL OUTLAY SUMMARY**

Program Name	Description	Quantity	Unit Cost	Funding Source	Total Cost
General Government Operations	Case Management System	1	\$750,000	General Fund	\$750,000
Total Funded For Department					\$750,000