

BUDGET OFFICE SUMMARY

MISSION STATEMENT:

Support Brevard County Government through budgetary oversight and fiscal management to ensure optimal resource allocation consistent with the vision and priorities set forth by the Board of County Commissioners.

PROGRAMS AND SERVICES:

ACCOMPLISHMENTS, INITIATIVES, TRENDS AND ISSUES AND SERVICE LEVEL IMPACTS:

Budget Office:

- Prepare, administer, and monitor the annual Operating and five-year Capital Improvement Program budgets
- Formulate annual property tax rates which comply with the State of Florida's "Truth-In-Millage (T R I M)" law, the County's Home Rule Charter and the Board's Budget and Financial Policies
- Develop systems, policies and procedures related to the budget, budget preparation activities, and the presentation of final budget documents to the Board of County Commissioners
- Provide the County Manager with the tentative and adopted budgets and financial reports, summarizing activities of all funds, departments and programs, and highlighting budget variances
- Coordinate and implement the County's Central Service Cost Allocation Plans and Indirect Cost calculations
- Ensure budget compliance with the state statutes, regulations and local ordinances
- Liaison to the Citizens' Budget Review Committee

Accomplishments:

- Established an internal training program focused on Budget Development, Revenue and Expenditure Forecasting, Capital Improvement Projects, Quarterly Cash Flow Reporting; and Personnel Budgeting
- Converted existing budget forms and templates to meet A D A requirements
- Established a Lean Six Sigma initiative to streamline the collection and submission of disaster related documentation
- Coordinated with F E M A and F D E M on Hurricane Matthew and Hurricane Irma reimbursements, receiving \$17.9M and \$12.2M in reimbursements to date, respectively

Initiatives:

- Develop budget and management recommendations that support Board policies and priorities, and optimize the utilization of resources

- Administer the Coronavirus Relieve, Aid, and Economic Stimulus funds, tracking program expenditures, coordinating with various stakeholders, and verifying funding requests for eligibility
- Streamline the budget development process through the implementation of data integration software, eliminating inefficient manual steps and ensuring accurate, consistent information
- Continue progress with the F E M A Public Assistance process to ensure maximum reimbursements are received for Hurricanes Matthew, Irma, and Dorian
- Facilitate discussions with the Citizens Budget Review Committee to identify opportunities to gain efficiencies and enhance transparency

Trends and Issues:

The Budget Office is responsible for the development of the annual Operating and five year Capital Improvement Program budgets. Through coordination with departments and County Management, we strive to present a budget that adheres to the vision and guidance of the Brevard County Board of County Commissioners while maximizing limited resources. This is accomplished through formulating recommendations based on solid data and thorough analysis of the County's various funding sources and expenditures.

Service Level Impacts:

Not Applicable

BUDGET OFFICE: SUMMARY

Budget Office Revenue & Expense Category	Actual F Y 2018-2019	Current Budget F Y 2019-2020	Requested Budget F Y 2020-2021	Difference	% Change
Taxes Revenue	\$0	\$0	\$0	\$0	0.00%
Permits, Fees & Special Assessment Revenue	\$0	\$0	\$0	\$0	0.00%
Intergovernmental Revenue	\$154	\$0	\$0	\$0	0.00%
Charges for Services Revenue	\$0	\$0	\$0	\$0	0.00%
Fines and Forfeits Revenue	\$0	\$0	\$0	\$0	0.00%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	0.00%
Statutory Reduction	\$0	\$0	\$0	\$0	0.00%
Total Operating Revenues	\$154	\$0	\$0	\$0	0.00%
Balance Forward Revenue	\$0	\$0	\$0	\$0	0.00%
Transfers - General Revenue	\$475,755	\$626,098	\$612,531	-\$13,567	-2.17%
Transfers - Other Revenue	\$0	\$0	\$0	\$0	0.00%
Other Finance Source Revenue	\$0	\$0	\$0	\$0	0.00%
Total Non-Operating Revenues	\$475,755	\$626,098	\$612,531	-\$13,567	-2.17%
TOTAL REVENUES	\$475,909	\$626,098	\$612,531	-\$13,567	-2.17%
Compensation and Benefits Expense	\$461,686	\$604,586	\$590,662	-\$13,924	-2.30%
Operating Expense	\$14,223	\$19,012	\$19,369	\$357	1.88%
Capital Outlay Expense	\$0	\$2,500	\$2,500	\$0	0.00%
Operating Expenditures	\$475,909	\$626,098	\$612,531	-\$13,567	-2.17%
C I P Expense	\$0	\$0	\$0	\$0	0.00%
Debt Service Expense	\$0	\$0	\$0	\$0	0.00%
Reserves-Operating Expense	\$0	\$0	\$0	\$0	0.00%
Reserves - Capital Expense	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted Expense	\$0	\$0	\$0	\$0	0.00%
Grants and Aid Expense	\$0	\$0	\$0	\$0	0.00%
Transfers Expense	\$0	\$0	\$0	\$0	0.00%
Total Non-Operating Expenses	\$0	\$0	\$0	\$0	0.00%
TOTAL EXPENDITURES	\$475,909	\$626,098	\$612,531	-\$13,567	-2.17%

BUDGET OFFICE: BUDGET VARIANCES

Budget Office 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	-\$13,567	-2.17%	Primarily attributable to a reduction in Compensation and Benefits expenditures offset by a slight increase in Operating Expenditures
Transfers - Other Revenue	\$0	0.00%	
Other Finance Source Revenue	\$0	0.00%	
Compensation and Benefits Expense	-\$13,924	-2.30%	Primarily attributable to position reclassifications offset by increases associated with the Cost of Living Adjustment and FRS rate increases
Operating Expense	\$357	1.88%	Primarily attributable to increased General Liability insurance expenditures based on Compensation and Benefits as well as increases mileage reimbursements and office supplies based on historical trends
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	\$0	0.00%	
Transfers Expense	\$0	0.00%	

**BUDGET OFFICE
FISCAL YEAR 2020-2021 CAPITAL OUTLAY SUMMARY**

Program Name	Description	Quantity	Unit Cost	Funding Source	Total Cost
Budget Office	Laptop Replacement	2	\$1,250	General Fund	\$2,500
Total Funded For Department					\$2,500

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.