

## OUR VISION

A COMMUNITY WHICH EXCELS AND IS RECOGNIZED FOR...

- ◆ PROVIDING FOR THE HEALTH, SAFETY, EDUCATION AND SOCIAL NEEDS OF OUR COMMUNITY.
- ◆ PROTECTING THE ENVIRONMENT AND CONSERVING OUR VALUABLE NATURAL RESOURCES.
- ◆ BUILDING A DIVERSE, STRONG ECONOMIC BASE WITH THE NEEDED INFRASTRUCTURE TO SUPPORT A QUALITY LIFESTYLE.
- ◆ CREATING COOPERATIVE PARTNERSHIPS BETWEEN GOVERNMENT, BUSINESS, COMMUNITY ORGANIZATIONS AND OUR RESIDENTS.
- ◆ MAXIMIZING PERFORMANCE AND COMMUNICATIONS TO PROVIDE EXCELLENT SERVICE TO OUR CUSTOMERS.

## OUR MISSION

CONTRIBUTE TO ENHANCING AND ENSURING BREVARD'S QUALITY OF LIFE... TODAY AND ALWAYS.

## OUR VALUES

- |           |              |                  |
|-----------|--------------|------------------|
| ◆ HONESTY | ◆ LEADERSHIP | ◆ ACCOUNTABILITY |
| ◆ OPENESS | ◆ QUALITY    | ◆ INNOVATION     |

## GENERAL INFORMATION

### Geography

Brevard County, Florida, encompasses 1,557 square miles on the Atlantic Coast near the mid-point of the Florida peninsula. Of the total area, 1,018 square miles is land, with the remaining 539 square miles representing inland waterways. The County is approximately 72 miles from north to south and approximately 20 miles from the east (the Atlantic coastline) to the west (the St. Johns River). The County is bordered on the north by Volusia County, on the west by Orange and Osceola Counties and on the south by Indian River County. The County is located approximately halfway between Jacksonville and Miami, Florida. The City of Titusville, the County seat, is 40 miles east of Orlando.

One of the most recognizable landmarks in the County is the Kennedy Space Center located northeast of the County's geographic center. The Indian River separates the mainland portion of the County from the barrier islands. The St. Johns River forms a part of the County's western boundary.

### Form of Government

Brevard County was established by an act of the state legislature in 1854, incorporating all of what had been St. Lucie County and became the 25th of the 67 counties in the State of Florida. The Constitution of Florida gives the power of home rule to chartered local governments. A charter gives to a community the direct constitutional power to pass its own local laws, and to restructure and establish a government responsive to the needs and wishes of its citizens without the permission of the State Legislature. In November, 1994, the voters of Brevard County adopted the County's Home Rule Charter. On January 1, 1995, all authority of the Charter became effective.

The five-member Board of County Commissioners is the legislative and governing body of the County. Each County Commissioner is elected on a district basis to represent the district in which he or she resides. The Commission itself elects a Chairman who serves as a presiding officer.

The Board of County Commissioners appoints a County Manager and a County Attorney. The County Manager is responsible for the administration of the County government. The County Attorney is responsible for the legal services for County government.

In addition, the Charter provides for the offices of: the Sheriff, the Property Appraiser, the Tax Collector, the Clerk of the Courts, and the Supervisor of Elections.

### Services Funded

The County funds essentially all services normally provided by a large urban county government including, but not limited to:

Affordable Housing	Law Library with Public Access
Agriculture and Extension Services	Legislative Services
Airports	Mosquito Control
Circuit and County Courts	Parks and Recreation Facilities/Services
Comprehensive Planning/Control	Protective Inspections
Conservation and Resource Management	Public Communications Services
Consumer Protection Services	Public Elections
Court Alternative Services	Public Library System
Economic Development Services	Public Records Management
Emergency 9-1-1 Communications	Public Transportation
Emergency Management	Road Construction and Maintenance
Emergency Medical and Ambulance Services	Solid Waste Management Services
Facilities Support	Surface Water Quality Improvement
Fire Protection	Tax Collections
Geographic Research Services	Tourism Development
Health and Social Services	Urban Redevelopment
Law Enforcement	Water/Wastewater Utilities



## GENERAL INFORMATION

In addition to providing support for its own direct service agencies, the County's Facilities Construction program, Facilities Management program, Human Resources Office, Purchasing Services, Risk Management and Self-Insurance program, Information Technology, and Fleet Services provide services to other governmental agencies on a fee-for-services basis.

### Service Contracts to Private Sector or Not-For-Profit Agencies

In order for Brevard County to reduce costs, the County has looked to the private sector and community-based organizations to provide goods and services in a more cost effective manner. This has enabled the County to save money and to re-allocate resources in an effort to meet the growing demands of the community. The following services are currently being purchased by the County:

- 24-Hour Crisis Line
- Alcohol-Drug Abuse Treatment Services
- Auditing Services
- Automotive Body Repair/Paint
- Banking Services
- Biomedical Waste Collection
- Building Maintenance (pest Control, Electrical HVAC, Mechanical, Plumbing Services)
- Building Security Service
- Contractor Licensing Testing
- Countywide Non-Emergency Ambulance Services
- Debt Collection Services
- Deceased Removal and Transport Services
- Developmental Disabled Services
- Engineering Materials Testing
- Facilities Design and Construction
- Food Concession - Golf Courses
- Fuel Island Repair and Inspection Services
- Garbage Collection
- Golf Course Maintenance
- Indigent Dental and Primary Health Care
- Janitorial Services
- Laboratory Analysis of Water Quality
- Laboratory Services
- Landscaping, Lawn and Retention Pond Maintenance
- Landfill Stormwater Collection and Gas Systems Repair
- Library System Courier Services
- Mail Courier and TDC Fulfillment Services
- Medicaid Public Transit
- Mulching of Lawn Trash
- Printing and Publications
- Processing of Library Materials
- Professional Engineering Services for Coastal, Environmental Civil and Stormwater Dredging Services
- Radio Maintenance
- Recreation Instruction
- Recycling Collection
- Right-of-Way Mowing
- Road Design and Construction
- SCATS Marketing Services
- SCATS Van Pooling
- SCATS Vehicle Maintenance
- Services for Elderly and Alzheimer's Patients (Meals, Chore Service, Home Repair)
- Spouse Abuse Shelter Operation
- Temporary Employment Services
- Tourism Development Advertising, Website and Promotional Services
- Towing Services
- Traffic Signal Installation
- Traffic Striping

## GENERAL INFORMATION

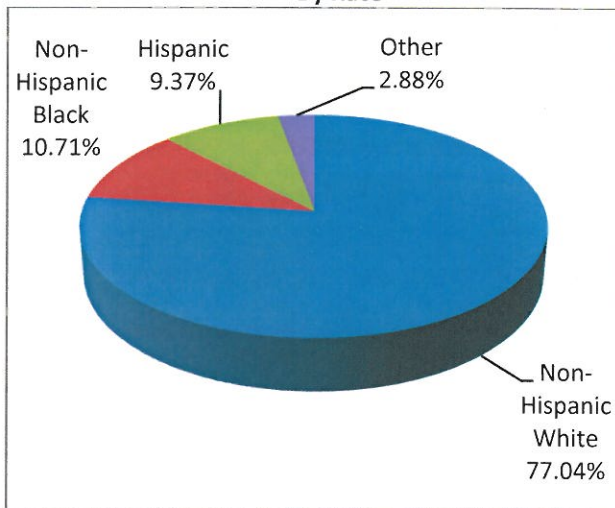
### Population

Brevard is the tenth most populous of Florida's 67 counties with approximately 2.8% of the State's total population. In the past decade, the County's population has increased by 7.1%. As of 2015, Brevard ranks 12<sup>th</sup> among Florida counties in population density with 553 citizens per square mile.

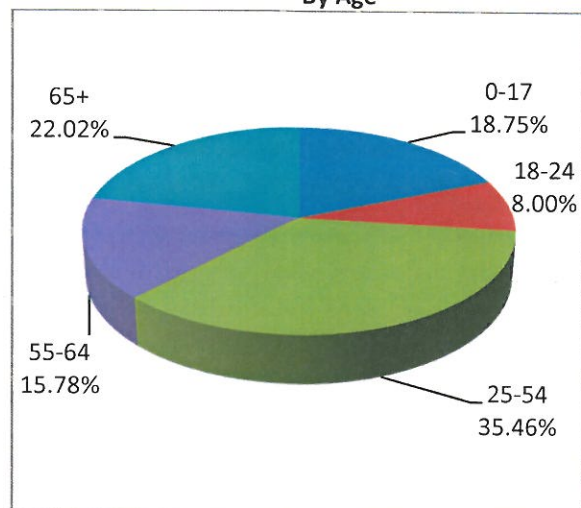
Year	Brevard County Population	Brevard County Annual Increase	Florida Population	Florida Annual Increase
2006	530,319	0.8%	18,088,506	1.7%
2007	534,407	0.8%	18,277,888	1.0%
2008	536,314	0.4%	18,423,878	0.8%
2009	536,357	0.0%	18,537,969	0.6%
2010	543,376	1.3%	18,801,310	1.4%
2011	544,224	0.2%	19,083,482	1.5%
2012	547,161	0.5%	19,320,749	1.2%
2013	550,823	0.7%	19,552,860	1.2%
2014	556,885	1.1%	19,893,297	1.7%

Source: U.S. Census Bureau

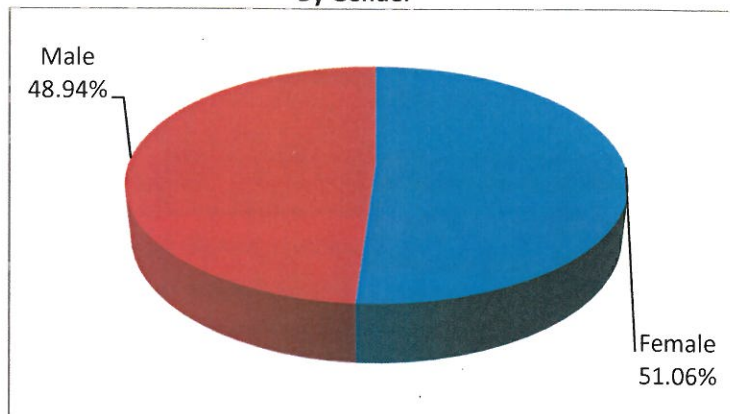
**By Race**



**By Age**



**By Gender**

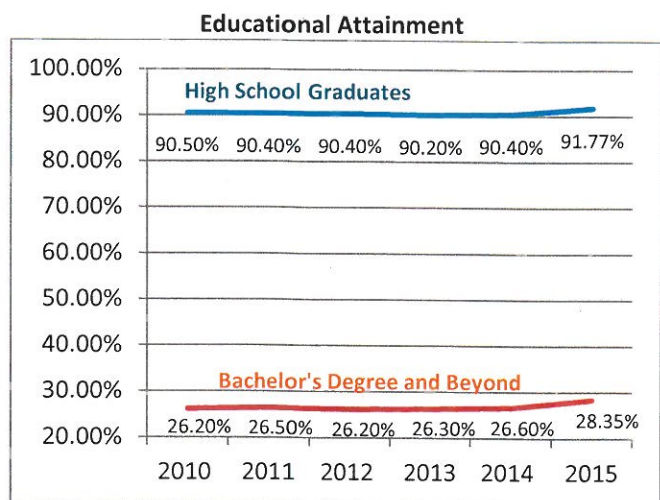
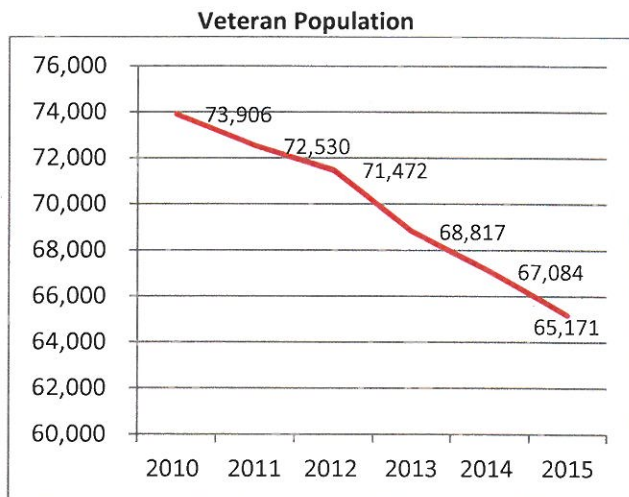


## GENERAL INFORMATION

Brevard is comprised of 16 cities and towns and the unincorporated area. The 2015 estimated populations for the cities and towns are:

City/Town	Population	City/Town	Population
Palm Bay	107,481	Cape Canaveral	10,084
Melbourne	79,600	Indian Harbour Beach	8,386
Titusville	45,325	Grant-Valkaria	3,949
Rockledge	26,165	Melbourne Beach	3,078
West Melbourne	20,250	Indialantic	2,787
Cocoa	18,313	Malabar	2,796
Cocoa Beach	11,182	Palm Shores	975
Satellite Beach	10,403	Melbourne Village	664

Source: UF – Bureau of Economic and Business Research



### Property Values

The County's taxable assessed valuations for countywide tax purposes for the last ten years have been as follows:

Fiscal Year	Countywide Taxable Property Value	Change From Prior Year	New Construction in Current Year
2007-2008	\$40,712,774,063	\$1,544,837,962	\$1,840,520,354
2008-2009	\$37,912,076,087	(\$2,800,697,976)	\$1,225,240,705
2009-2010	\$33,337,685,899	(\$4,574,390,188)	\$444,401,981
2010-2011	\$29,104,449,212	(\$4,233,236,687)	\$305,102,302
2011-2012	\$24,875,931,599	(\$4,228,517,613)	\$210,398,625
2012-2013	\$24,622,309,982	(\$253,621,617)	\$185,650,571
2013-2014	\$25,763,338,328	\$1,141,028,346	\$201,639,416
2014-2015	\$28,019,599,988	\$2,256,261,660	\$1,083,389,416
2015-2016	\$29,696,507,254	\$1,676,917,267	\$398,657,471
2016-2017	\$32,068,466,282	\$2,371,959,028	\$510,486,362

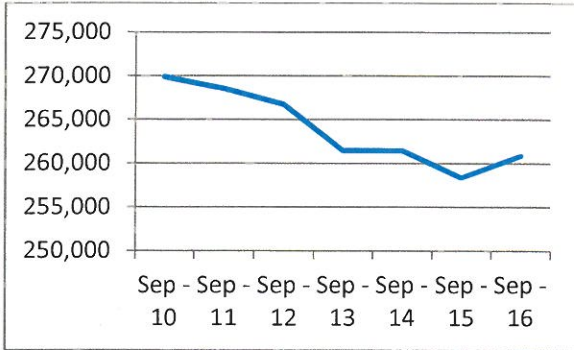
## GENERAL INFORMATION

### Economic Overview

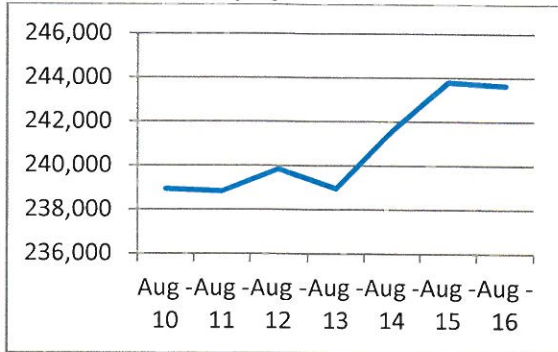
According to the Summer-Fall 2016 edition of the Economic Review published by the Economic Development Commission of Florida's Space Coast, Brevard County's economy, "while maintaining positive growth, seems to be progressing at a more moderate pace." As of August 2016, private sector employment experienced a 1,800 increase in jobs over the prior year. The August unemployment rate of 5.2% represents a 0.8% year over year decrease. Single-family home sales increased 1.5% in August, following the 12 month trend and year over year median sales prices increased 14.7%.

### Labor Statistics

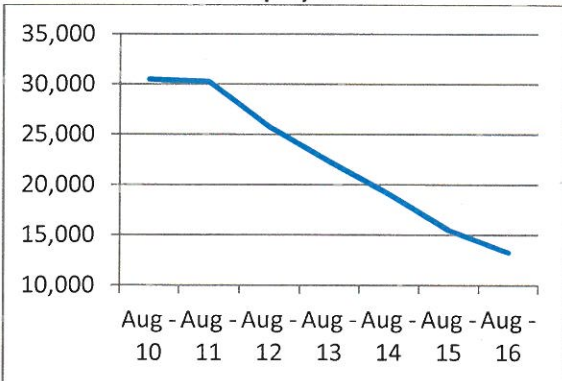
**Labor Force**



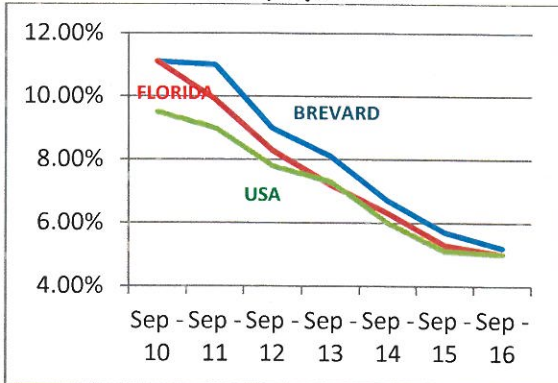
**Employment**



**Unemployment**



**Unemployment Rate**



### Employment by Industry

The following table represents the County's September 2016 non-agricultural employment by industry:

Industry	September 2016 Employment (add 000's)	% of Employment
Trade, Transportation and Utilities	36.9	17.96%
Educational and Health Services	35.2	17.13%
Professional and Business Services	28.5	13.87%
Total Government	28.1	13.67%
Leisure and Hospitality	25.7	12.51%
Manufacturing	21.9	10.66%
Mining, Logging & Construction	11.7	5.69%
Other Services	8.0	3.89%
Financial Activities	7.4	3.60%
Information	2.1	1.02%
<b>Total Brevard County</b>	<b>205.5</b>	<b>100.0%</b>

Source: Florida Department of Economic Opportunity Labor Market Information



## GENERAL INFORMATION

### Top County Employers

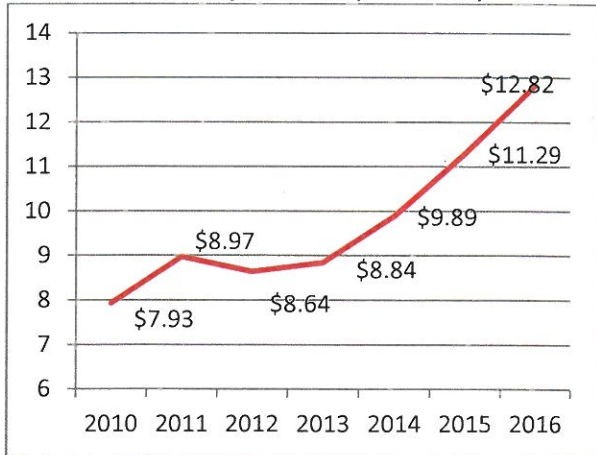
Employer	# of Employees
Brevard County School Board	8,560
Health First	7,790
Harris Corporation	5,845
Board of County Commissioners	2,360
US Department of Defense	2,285
NASA	2,005
Northrop Grumman Corporation	1,915
Wuesthoff Medical Center	1,785
Rockwell Collins, Inc.	1,610
Brevard County Sheriff's Office	1,280

### Top County Taxpayers

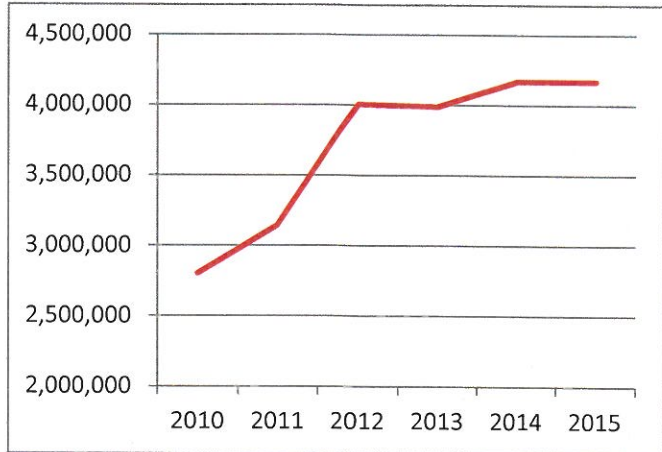
Taxpayer	Taxes
Florida Power & Light	\$23,616,841
Harris Corporation	\$3,441,505
Plant Oleander Power Project	\$2,971,839
City of Melbourne Airport Authority	\$2,419,278
BrightHouse Networks	\$1,988,046
Walmart Stores	\$1,640,586
AT&T Florida	\$1,525,400
Florida East Coast Railroad	\$1,436,771
Health First Physicians Real Estate	\$1,123,527
Florida Gas Transmission	\$1,002,678

### Tourism

**Tourism Development Tax (In millions)**



**Port Canaveral Total Passengers**



## GENERAL INFORMATION

### Basic Information on Property Taxes

The calculation of the assessed value of property and then how much of this value is subject to ad valorem taxes varies from state to state. In Florida, each county has an elected Property Appraiser whose office supervises the valuation process following the appropriate State laws and regulations and professional guidelines.

In Florida the assessed value and related taxable value of all property is determined as of January 1st of each year. Ad valorem taxes are levied by the various taxing authorities on a millage basis. One (1) mill is equal to \$1.00 per \$1,000 of taxable value. The amount of taxes on each property is determined by multiplying the taxable assessed value of the property divided by 1,000 by the millage levied. See the example given below.

### Exemptions

In Florida, property taxes cannot be levied against the entire value of the property if a property exemption has been granted. Some of the more frequently used exemptions are:

**Homestead** - For all permanent residents of Florida, the first \$25,000 of value of an owner-occupied residence is exempt.

**Additional Homestead Exemption** - Every property that receives an ad valorem homestead exemption is also entitled to an additional exemption of up to \$25,000. The additional exemption is applied to the assessed value greater than \$50,000. This additional exemption does not apply to school taxing districts.

**Government** - All property owned by a government is exempt.

**Widowed Persons** - In addition to any other exemptions, an additional \$500 in value is exempt if the residential owner is a widowed permanent resident.

**Disability** - In addition to any other exemptions, an additional \$500 in value is exempt for totally and permanently disabled or blind residents.

**Institutional** - All properties of non-profit organizations used for literary, scientific, educational or charitable purposes are exempt.

**Senior Citizen** - In addition to all other exemptions, income eligible senior citizens may receive an exemption, not to exceed \$25,000, from the local governing body.

### Computing Property Taxes

To compute the property tax on a parcel, you need to know three factors: the assessed value as determined by the Property Appraiser; the amount of the value which is not subject to the tax, also known as exemptions; and the millage rate at which the property tax is to be levied. For example:

A single-family residence in unincorporated Brevard County with a median taxable value of \$150,000 and entitled to the Homestead Exemption (\$25,000) and the Additional Homestead Exemption (\$25,000).

Taxable Property Value	\$100,000
Divide the Taxable Property Value by 1,000	\$100.00

Then multiply this result by the millage to be levied. For example, using a countywide aggregate millage rate of 6.6109, the countywide property tax for this property would be:

$$\$100.00 \times 6.6109 \text{ mills} = \$661.09$$

The General Countywide, Library District, Mosquito Control and Environmentally Endangered Lands millages (tax rates) are assessed on all taxable property valuations in Brevard County. Millages for Fire Control, Law Enforcement and Road and Bridge (by Commission District) are assessed on properties in the unincorporated areas of the County. Recreation District millages are geographically levied.



BREVARD COUNTY, FLORIDA -MILLAGES AND TAXABLE PROPERTY VALUES - FY 2016-2017

Adopted September 27, 2016

Tax District or Unit	Voted Millage	FY 2015-2016			FY 2016-2017			Adopted Information			FY 2016-2017	
		FY 2016-2017 Rolled-Back Millage Rates	FY 2016-2017 Adopted Millage Rates	FY 2016-2017 Certified Gross Taxable Property Value	FY 2016-2017 New Construction Gross Taxable Property Value	FY 2016-2017 Proposed Millage Rates	FY 2016-2017 Proposed Millage Rates Compared to FY 2015-2016	FY 2016-2017 Tax Revenues	FY 2016-2017 Revenue Compared to FY 2015-2016	FY 2016-2017 New Construction Gross Tax Revenues		
General Revenue - Countywide		4.3956	4.5497	\$32,068,466,282	\$510,486,362	4.3631	(4.10%)	\$139,917,925	\$4,807,726	\$2,227,303		
Library District	v	0.5220	0.5555	\$32,334,883,898	\$510,486,362	0.5232	(5.81%)	\$16,917,611	\$283,898	\$267,086		
Mosquito Control District	v	0.1875	0.1995	\$32,334,883,898	\$510,486,362	0.2067	3.61%	\$6,683,621	\$709,857	\$105,518		
Fire Control MSTU	v	0.7529	0.7580	\$15,861,511,617	\$284,010,127	0.7145	(5.74%)	\$11,333,050	\$215,599	\$202,925		
Recreation District #1 MSTU		0.7898	0.6810	\$4,246,189,312	\$30,195,350	0.6445	(5.36%)	\$2,736,669	\$22,481	\$19,461		
Recreation Dist. #4 O & M	v	0.5976	0.6281	\$3,487,361,919	\$47,526,070	0.7200	14.63%	\$2,510,901	\$466,821	\$34,219		
TICO Airport Authority		-	-	\$13,708,669,421	\$122,670,232	-	#DIV/0!	\$0	\$0	\$0		
Law Enforcement Countywide MSTU		1.2829	1.2691	\$14,770,438,440	\$238,079,087	1.1970	(5.68%)	\$17,680,215	\$304,500	\$284,981		
Road & Bridge Dist. #1 MSTU		0.6899	0.5511	\$2,930,470,486	\$20,682,500	0.6899	25.19%	\$2,021,732	\$508,202	\$14,269		
Road & Bridge Dist. #2 MSTU		0.2707	0.2874	\$3,544,761,734	\$39,876,504	0.2712	(5.64%)	\$961,339	\$11,782	\$10,815		
Road & Bridge Dist. #3 MSTU		0.2852	0.3045	\$1,588,771,594	\$7,499,020	0.2856	(6.21%)	\$453,753	\$2,521	\$2,142		
Road & Bridge Dist. #4 MSTU		0.2969	0.3145	\$4,197,560,126	\$142,816,898	0.2971	(5.53%)	\$1,247,095	\$43,504	\$42,431		
Road & Bridge Dist. #5 MSTU		0.4207	0.4303	\$1,295,767,645	\$11,126,835	0.4207	(2.23%)	\$545,129	\$23,949	\$4,681		
Rd & Bridge Dist #4 MSTU N Beaches		0.2811	0.3032	\$531,147,239	\$2,048,580	0.2818	(7.06%)	\$149,677	\$751	\$577		
Rd & Bridge Dist #4 MSTU MISO.		0.1353	0.1422	\$148,842,907	\$1,449,910	0.1362	(4.22%)	\$20,272	\$212	\$197		
Environ. Endangered Land ('04)	v	0.0510	0.0543	\$32,327,289,543	\$510,486,362	0.0582	7.18%	\$1,881,448	\$255,506	\$29,710		
PSJ/CanGroves Recreation MSTU	v	0.3388	0.3568	\$1,452,793,358	\$4,027,700	0.3394	(4.88%)	\$493,078	\$1,836	\$1,367		
N. Brevard Special Recreation Dist.	v	-	-	\$2,488,137,741	\$24,710,500	0.1841	#DIV/0!	\$458,066	\$458,066	\$4,549		
Merritt Island Recreation MSTU	v	0.1496	0.1588	\$2,854,450,780	\$36,728,374	0.3144	97.98%	\$897,439	\$475,124	\$11,547		
S. Brevard Special Recreation Dist.	v	0.1728	0.1841	\$18,255,524,721	\$380,327,910	0.2456	33.41%	\$4,483,557	\$1,390,676	\$93,409		
Sub - Total Operating								\$211,392,578	\$9,983,010	\$3,357,187		
Environ. Endangered Land ('04)	v	0.1060	0.1102	\$32,350,033,671	\$510,486,362	0.1036	(5.99%)	\$3,351,463	\$47,970	\$52,886		
PSJ/CanGroves Recreation MSTU	v	-	0.0915	\$1,452,793,358	\$4,027,700	-	(100.00%)	\$0	(\$125,977)	\$0		
N. Brevard Special Recreation Dist.	v	0.6000	0.8000	\$2,494,888,725	\$24,710,500	0.6159	(23.01%)	\$1,536,602	(\$325,601)	\$15,219		
Merritt Island Recreation MSTU	v	0.4856	0.6412	\$2,854,450,780	\$36,728,374	0.4856	(24.27%)	\$1,386,121	(\$319,097)	\$17,835		
S. Brevard Special Recreation Dist.	v	0.3544	0.4159	\$18,270,037,345	\$380,327,910	0.3544	(14.79%)	\$6,474,901	(\$522,196)	\$134,788		
Sub - Total Debt Service								\$12,749,088	(\$1,244,901)	\$220,729		
Total Operating and Debt Service								\$224,141,666	\$8,738,109	\$3,577,916		

Aggregate FY 2015-2016 (CURRENT) Operating Millage 6.7823  
 Aggregate FY 2016-2017 ROLLED BACK/FORWARD Operating Millage 6.6109  
 Aggregate FY 2016-2017 Proposed Operating Millage 6.5919  
 Percent Change from FY 2016-2017 Aggregate ROLLED BACK/FORWARD Operating Millage -0.29%  
 Percent Change from Aggregate FY 2015-2016 (CURRENT) Operating Millage -2.81%

## GENERAL INFORMATION

### Budget Philosophy and Development Process

#### General Philosophy

The Brevard County government is committed to enhancing and ensuring the quality of life of Brevard's residents and guests by funding governmental services which provide for the health, safety and education and social needs of our community. We also seek to protect the environment and conserve our valuable natural resources while attracting a diverse, enduring economic base and to provide the needed infrastructure to support the desired quality lifestyle. County leadership strives to accomplish this vision within limited available resources and only as a last resort consider increasing taxes or fees.

#### Statutory Requirements

Brevard County's Budget is based upon a fiscal year beginning October 1 and ending September 30. Fiscal Year 2016-2017 begins October 1, 2016, and ends September 30, 2017. The County's Budget is developed in accordance with Chapters 129 and 200 of the Florida Statutes. Chapter 129, Florida Statutes, provides directions for budget development; and Chapter 200, Florida Statutes, provides specific direction for the annual levy of property taxes. Additionally, the County complies with requirements of the Brevard County's Charter.

#### Budget Composition

The County's Budget represents the planned disposition of all available financial resources at the program level within all governmental and proprietary funds. The budget is adopted by the Board of County Commissioners as the financial plan for the County's operational and capital needs for the fiscal year.

#### Basis of Accounting

The basis of accounting refers to the recognition of transactions (primarily revenue and expenditures) for financial reporting purposes in accordance with generally accepted accounting principles (GAAP). Brevard County's budget utilizes a basis for accounting that is the same as that used for actual results as depicted in the Comprehensive Annual Financial Report (CAFR) at the fund level.

The County's basis for accounting for its Governmental Funds (General, Special Revenue, Debt Service, and Capital Projects) is the modified accrual basis, which utilizes a hybrid mix of cash and accrual basis accounting. Revenues are recognized in the accounting period in which they become measurable and available to pay for current liabilities. Expenditures are recognized in the accounting period in which services or goods are received and liabilities are incurred and will be paid with currently available resources.

The County's Proprietary Funds (Enterprise and Internal Service) use the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and become measurable. Expenditures are recognized in the accounting period in which they are incurred.

#### Basis of Budgeting

As indicated above, the County's basis of budgeting is the same as the basis for accounting. As a result, Governmental Funds budgets are prepared using a modified accrual basis of accounting and Proprietary Funds budgets utilize the accrual basis of accounting except that the acquisition of assets and payment of liabilities are budgeted in the same manner as expenditures.

Other differences between the basis of budgeting and the basis of accounting for Proprietary Funds include; depreciation and other non-cash expenditures are not budgeted; the liability for accumulated employee unpaid sick and annual leave and other post-employment benefits (OPEB) is recorded in its entirety in CAFR's Statement of Net Assets, whereas the budget reflects only the current year liability as an appropriation.

## GENERAL INFORMATION

### **Budget Control**

Budget control is maintained by an encumbrance system wherein purchase orders or contracts reduce budget balances prior to the release of funds to vendors. Purchase orders or contracts which exceed account balances are not released until budget adjustments are made and approved. All appropriations, including encumbrances, lapse at the end of the fiscal year.

Provision is made in the budget on a fund-by-fund basis for a five percent reduction in the estimated revenue of Governmental Funds as required by Florida Statutes before such estimated revenue is deemed available for appropriation.

Florida Statutes, Chapter 129, requires that 100% of each fund's net expendable assets be recognized on the receipt side of the budget. Any net expendable assets to be retained by that fund at the end of the budget year must be reserved on the appropriation side of the budget. This has the effect of requiring that fund balances are included in the budget on the receipt side as "balance forward" and on the appropriation side as a reserve.



## GENERAL INFORMATION

### FISCAL YEAR 2016-2017 BUDGET DEVELOPMENT CALENDAR

DATE	EVENT
December 15, 2015	Cost Allocation Plan: Budget Office Request Sourcing Agencies to Provide Source Data
January 14, 2016	Budget Workshop - Budget and Roads
January 26, 2016 - February 8, 2016	Cost Allocation Plan: Source Data Reviewed, Validated and Adjusted (as necessary)
January 26, 2016	Strategy and Budget Development Process Meeting with County Management
February 1, 2016	B.O. Prepares/Submits Planning Supplement Ad to Florida Today for February 5 Publication
February 5, 2016	Florida Today Publication of Planning Supplement
February 9, 2016	Public Hearing - Planning Budget Supplement
February 11, 2016	Cost Allocation Plan: Budget Office Review Completed
February 12, 2016	Cost Allocation Period: Upload Cost Allocation Data to Plan Consultant
February 12, 2016	Budget Office Requests Responses for Major Revenue Manual - Due March 11, 2016
February 29, 2016	Run PCP for review and validation
March 4, 2016	Depts. Submit Fees/Charges to Budget Office for Review and Budget Prep Inclusion
March 11, 2016	PCP verification complete to Budget Office
March 11, 2016	Board Fiscal Policies Determined (BCC-21)
March 11, 2016	Due Date for Major Revenue Responses from Depts.
March 14, 2016	Budget Kick-Off: Guidelines, Forms Review - Space Coast Room
March 18, 2016	Mid-Year Budget Supplements Due to the Budget Office
March 31, 2016	Budget Workshop
April 4, 2016	Distribution of Final Cost Allocation Plan
April 4, 2016	Run and post PCP to Version 80
April 11, 2016	B.O. Prepares/Submits Mid-Year Supplement Ad to Florida Today for April 15 Publication
April 19, 2016	Mid-Year Budget Supplement Approval by Board
April 22, 2016	Requested Budget for all Depts.: SAP Entry Complete and Complete Budget Package Including CIP Posted to SharePoint and Submitted to Budget Office
April 25, 2016	Departments locked out of SharePoint until County Manager meetings
May 1, 2016	Submission of Supervisor of Elections Budget
May 9, 2016	Begin Distribution of Departmental Budget Packages to County Management
June 1, 2016	Submission of Property Appraiser's and Sheriff's budgets
June 1, 2016	Preliminary Certified Tax Roll Received from Property Appraiser
June 6 - June 17, 2016	Depart. Budget Reviews with County Management - Revise Requested Budget Packages as required - SharePoint reopened
June TBA, 2016	Budget Meeting with Constitutional Officers (Sheriff, Clerk of Courts, Tax Collector, Supervisor of Elections and Property Appraiser)
July 1, 2016	Receive Certification of Property Values from Property Appraiser
July 15, 2016	Proposed FY 2016-2017 Budget (Operating and CIP) submitted to County Commissioners
July 26, 2016	Board sets Tentative FY 2017 Ad Valorem Millages and Public Hearing dates to the Property Appraiser
August 1, 2016	Budget Work sessions with Board of County Commissioners
August 1, 2016	Submission of the Tax Collector's budget
August 5, 2016	Changes to Operating and CIP Budgets Completed in SAP and documentation
August 9, 2016	MTWCD Rate Resolution
August 16, 2016	Melbourne-Tillman Meeting: Budget Approval
August 23, 2016	Submit Agenda Reports for Fee and Assessment Resolutions to the Budget Office for those Depts. who Present at the First Public Hearing (Sept. 13, 2016)

## GENERAL INFORMATION

### FISCAL YEAR 2016-2017 BUDGET DEVELOPMENT CALENDAR

DATE	EVENT
<i>August 24, 2016</i>	Property Appraiser mails TRIM Notices to Homeowners
August 26, 2016	Distribution of the Revised Tentative Operating and Capital Improvement Budget Changes
September 13, 2016	First Public Budget Hearing 5:30 P.M. Board Room
Sept. 14 - Sept. 16, 2016	Prepare Ad for Second Public Hearing
September 23, 2016	Publish Budget Hearing Ad for Final Public Hearing
September 27, 2016	Final Public Budget Hearing 5:30 p.m. Board Room
September 30, 2016	Millage Resolutions Provided Electronically by Clerk's Office to Florida DOR, Property Appraiser and Tax Collector
October 1, 2016	Implementation of the Adopted Budget

## GENERAL INFORMATION

### Budget Development and Implementation

#### Introduction

The 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 the understanding of financial forecasts and legislative impacts; review of property valuation and CPI change impacts; alignment of Board priorities and direction emanating from committees, budget workshops and other input; analysis of community opinion received through social media; and recognition of the service needs and requests from the County's stakeholders and Charter Officers.

The development of the budget includes not only the alignment of resources to meet the Boards' priorities, but to also achieve the overarching mission and vision of the organization.

#### Development

The FY 2016-2017 Budget season essentially began on January 14, 2016, when the County Manager, Budget Director and Public Works Director, presented to the Board of County Commissioners, staff and citizenry an in-depth budget study, entitled, "Brevard County Budget and Roads", which provided an overview of the sources and uses of funding of the current budget, and highlighted the state mandated expenditures, charter officer support and other obligations based on Board of County Commissioners priorities and resultant discretionary availability. The Public Works Director addressed the departmental budget, road maintenance requirements, current and future projects and a recap of the 2014 Blue Ribbon Transportation Advisory Committee Report and Recommendations..

Subsequently, the Budget Manual and other budget development instructions were provided to all County agencies in February 2016. The "official" Budget Kick-Off took place on March 14, 2016. Concurrently, in the February to May time period, all operating agencies developed their respective FY 2016-2017 requested budgets. Brevard County utilizes a blended approach to budget development that incorporates multiple budgeting methodologies, thus mitigating the weakness of each method. The budgeting methods that are utilized are; program, performance, line-item and zero based budgeting. The development of budgets includes analyzing historical trends and current service levels, incorporating required program/service level changes, requests for new or reduction in positions, travel appropriations, capital outlay requests and capital improvement projects, and implementation of program/mission information along with outcome measurements.

During February and March, the Budget Office reviewed and established revenue estimates for all major sources of revenue not directly related to specific programs. Per statute, the Property Appraiser and Sheriff's Office submitted their respective budgets to the Budget Office on June 1 and the Tax Collector's budget was submitted on August 1, 2016.

The County Manager, as head of the Executive Department, and County Budget Officer, conducted a review of all the requested budgets on an agency-by-agency basis in June 2016. After adjustments, updating revenue estimates and other changes as required, a proposed balanced budget was delivered to the Board of County Commissioners on July 14, 2016, within the guidelines as required by Chapter 129, Florida Statutes. Included in this "Tentative" Budget were recommended ad valorem tax rates based on the Property Appraiser's certifications of taxable property values, which were received on June 29, 2016.

The Board of County Commissioners approved the proposed ad valorem tax rates at a public hearing on July 26, 2016. A copy of the proposed tax rates were provided to the Property Appraiser, along with a schedule of the public hearings on the Budget that would be conducted in September. In late August, the Property Appraiser provided a notice of proposed taxes and scheduled public hearings on the Budget to each taxpayer.



## GENERAL INFORMATION

Refinements in revenue estimates and program appropriations continued through September. The Board held its first public hearing on the budget and millage rates on September 13, 2016, at which the Board approved a tentative budget and rates. On September 27, 2016, the Board held its final public hearing, at which time the final FY 2016-2017 property tax rates, operating and capital budgets were adopted.

The FY 2016-2017 Adopted Budget became effective October 1, 2016.

### **Budget Changes after Adoption and Implementation**

Florida Statutes direct that adoption of the Budget provides for regulation of the expenditures for and by the County and that the itemized expenditures have the effect of fixing the appropriations. The Budget shall not be amended, altered or exceeded except as provided by Florida Statutes.

Florida Statutes provide that the Budget may be amended at any time within the fiscal year at any regular meeting of the Board, as follows:

1. Appropriations may be decreased in any fund or specific appropriations may be increased, provided there is a corresponding decrease in another appropriation within the same fund so that the total appropriations for that fund are not increased.
2. Appropriations for a reserve account may be decreased and the appropriations for expenditures increased by a corresponding amount in the same fund.
3. A reserve for future construction, acquisition or improvement may be decreased and the funds specifically appropriated for the purpose for which the reserve was established.
4. A receipt from a source not anticipated in the Budget and received for a particular purpose, including but not limited to grants, donations, gifts or reimbursement for damages, may be appropriated by the Board and expended for that purpose. This may be in addition to the appropriations already provided for in the Budget for that fund. Such receipts and appropriations shall be added to the budget of the proper fund.
5. Increases to the receipts of enterprise or internal service funds may be appropriated by the Board and expended for any lawful purpose of that fund. This may be in addition to the appropriations already provided for in the Budget for that fund.

Other changes which increase the appropriations for any fund are referred to as "budget supplements." These increases in appropriations are approved by the Board after one public hearing. This procedure is generally followed by the County shortly after the mid-year point in the fiscal year and before the end of the fiscal year.