

## 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 Ocean 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 inland from the Atlantic Ocean, with the St. Johns River forming its western boundary. 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.

In 2016, the County had an estimated population of 579,130 and a labor force of 262,000. The local diversified economy includes manufacturing of electronic equipment, the Kennedy Space Center, citrus production, agriculture and tourism. Major private employers include: Health First, Inc., Harris Corporation, Northrop Grumman Corporation, Parrish Medical Center and Rockwell Collins, Inc.

### 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 Board of County Commissioners is composed of five-member Board. The Board of County Commissioners is the legislative and governing body of the County. There are five County Commission electoral districts. Each district will elect one Commissioner. The Commission itself elects a Chairman and Vice-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 elected County Officers 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 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
- Space Coast Area Transit Marketing Services
- Space Coast Area Transit Van Pooling
- Space Coast Area Transit 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

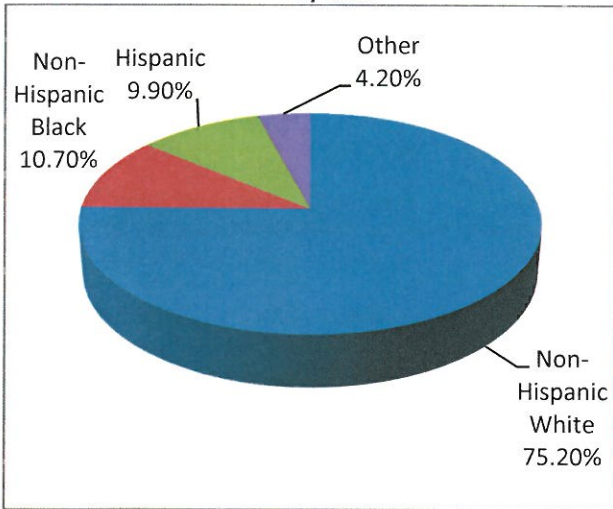
### Population

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 6.3%. As of 2016, Brevard County has a population density of 566 citizens per square mile.

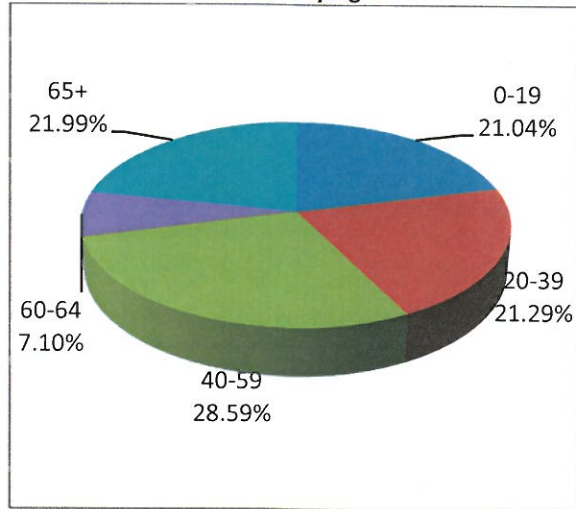
Year	Brevard County Population	Brevard County Annual Increase	Florida Population	Florida Annual Increase
2007	534,407	0.8%	18,277,888	1.0%
2008	536,314	0.4%	18,423,878	0.8%
2009	536,357	0.0%	18,537,969	0.6%
2010	543,376	1.3%	18,801,310	1.4%
2011	544,224	0.2%	19,083,482	1.4%
2012	547,161	0.5%	19,320,749	0.1%
2013	550,823	0.7%	19,266,706	1.0%
2014	556,885	1.1%	19,893,297	3.3%
2015	568,088	2.0%	20,271,272	1.9%

Source: U.S. Census Bureau

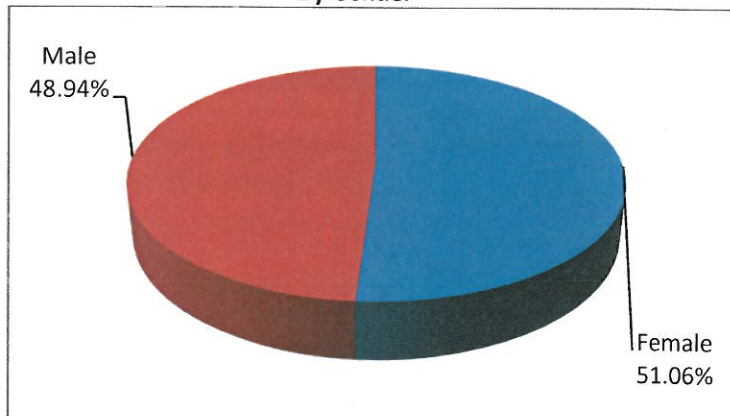
**By Race**



**By Age**



**By Gender**



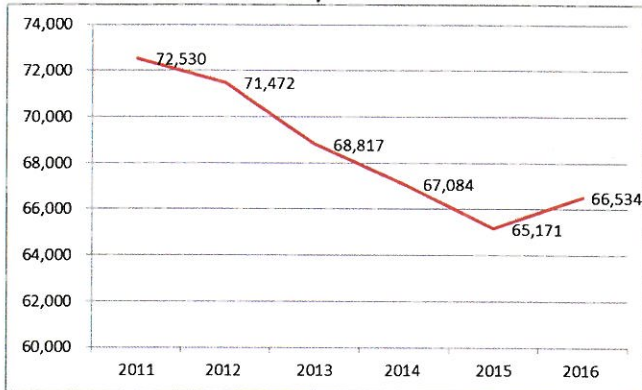
## GENERAL INFORMATION

Brevard is comprised of 16 cities and towns and the unincorporated area. The 2016 estimated populations for the cities and towns are:

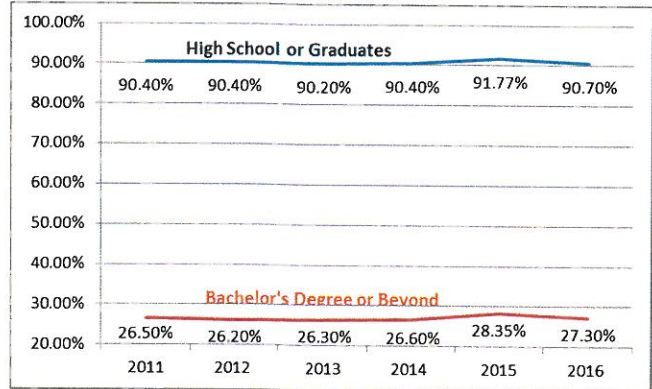
City/Town	Population	City/Town	Population
Palm Bay	109,162	Cape Canaveral	10,171
Melbourne	80,389	Indian Harbour Beach	8,446
Titusville	45,995	Grant-Valkaria	4,073
Rockledge	26,273	Melbourne Beach	3,076
West Melbourne	20,640	Malabar	2,817
Cocoa	18,833	Indialantic	2,811
Cocoa Beach	11,276	Palm Shores	979
Satellite Beach	10,485	Melbourne Village	666

Source: UF – Bureau of Economic and Business Research

**Veteran Population**



**Educational Attainment**



### Property Values

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

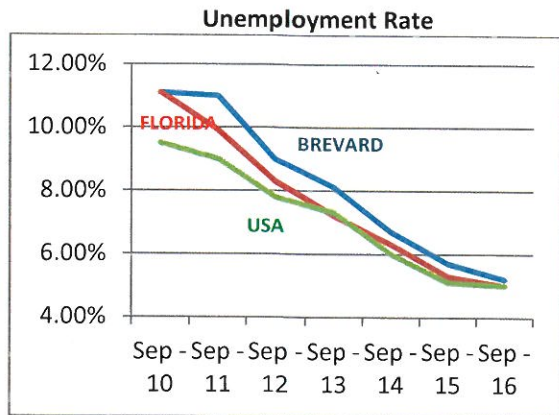
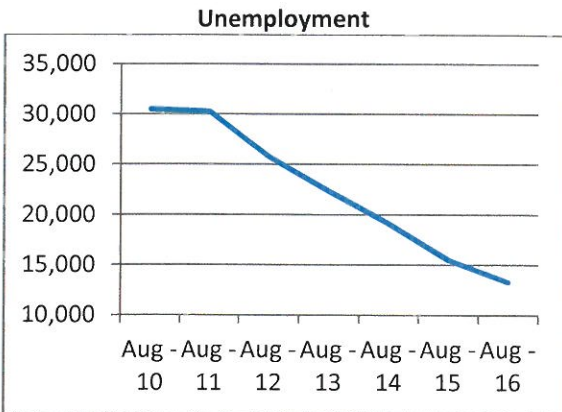
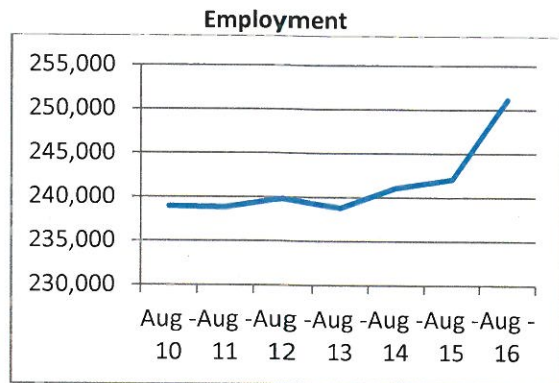
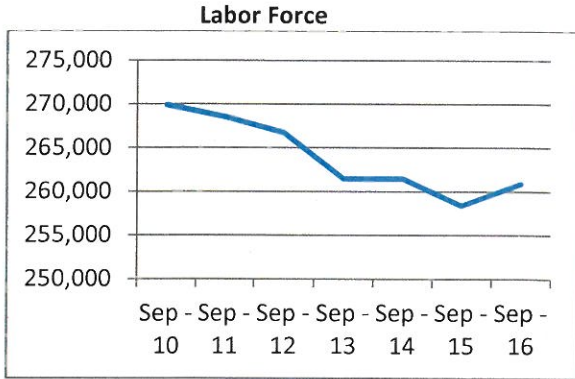
Fiscal Year	Countywide Taxable Property Value	Change From Prior Year	New Construction in Current Year
2008-2009	\$37,912,076,087	(\$2,800,697,976)	\$1,225,240,705
2009-2010	\$33,337,685,899	(\$4,574,390,188)	\$444,401,981
2010-2011	\$29,104,449,212	(\$4,233,236,687)	\$305,102,302
2011-2012	\$24,875,931,599	(\$4,228,517,613)	\$210,398,625
2012-2013	\$24,622,309,982	(\$253,621,617)	\$185,650,571
2013-2014	\$25,739,437,801	\$1,117,127,819	\$201,639,416
2014-2015	\$27,982,368,405	\$2,242,930,604	\$1,083,389,416
2015-2016	\$29,651,180,137	\$1,668,811,732	\$398,657,471
2016-2017	\$31,906,496,454	\$2,255,316,317	\$510,486,362
2017-2018	\$34,478,856,166	\$2,572,359,712	\$380,108,570

## GENERAL INFORMATION

### Economic Overview

According to the Summer-Fall 2017 edition of the Economic Review published by the Economic Development Commission of Florida's Space Coast, Brevard County's economy, "Recently, Brevard County ranked second for the fastest job-growth in the U.S., according to the Bureau of Labor Statistics." As of August 2017, Brevard's labor force increased 3% over the same period last year. Employment increased 3.7% in August 2017 as compared to August 2016. In 2017, year-to-date, Brevard's building permits units increased 16.1% and their value increased 9.7%.

### Labor Statistics



### 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	44.8	17.7%
Educational and Health Services	43.3	17.1%
Professional and Business Services	34.2	13.5%
Total Government	34.7	13.7%
Leisure and Hospitality	32.9	13.0%
Manufacturing	27.9	11.0%
Mining, Logging & Construction	15.5	6.1%
Other Services	7.9	3.1%
Financial Activities	9.1	3.6%
Information	2.5	1.0%
<b>Total Brevard County</b>	<b>252.8</b>	<b>100.0%</b>

## GENERAL INFORMATION

### Top County Employers

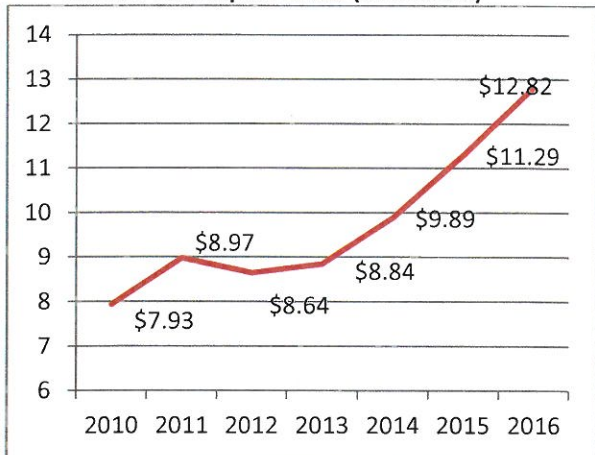
Employer	# of Employees
Brevard County School Board	9,520
Health First	7,800
Harris Corporation	5,890
Board of County Commissioners	2,380
US Department of Defense	2,170
NASA	2,067
Eastern Florida State College	1,590
Rockwell Collins, Inc.	1,410
Florida Institute of Technology	1,280
Brevard County Sheriff's Office	1,175

### Top County Taxpayers

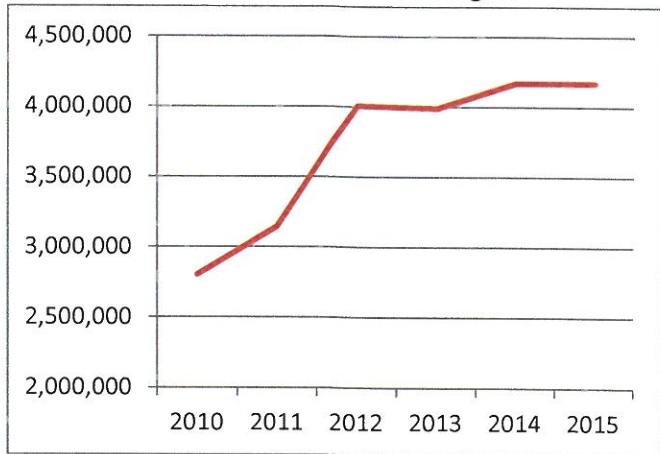
Taxpayer	Taxes
Florida Power & Light	\$23,667,992
Harris Corporation	\$ 3,787,425
Plant Oleander Power Project	\$ 2,973,359
City of Melbourne Airport Authority	\$ 2,541,461
AT & T Florida	\$ 1,902,623
BrightHouse Networks	\$ 1,654,279
Walmart Stores, Inc.	\$ 1,589,670
Health First Physicians Real & Estate LLC	\$ 1,584,892
Florida East Coast Railway	\$ 1,129,637
Rockledge HMA Medical Group LLC	\$ 1,023,153

### Tourism

**Tourism Development Tax (In millions)**



**Port Canaveral Total Passengers**



## GENERAL INFORMATION

### Basic Information on Property Taxes

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 assessed 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.

**Disable Veteran** - In addition to other exemptions, an additional \$5,000 exemption for Veterans with a service connected disability rate between 10% and 100%.

**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 6.3268, the countywide property tax for this property would be:

$$\$100.00 \times 6.3268 \text{ mills} = \$632.68$$

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 2017-2018  
 Adopted September 26, 2017

Tax District or Unit	Voted Millage	Adopted Information										FY 2017-2018 New Construction Gross Tax Revenues
		FY 2017-2018 Rolled-Back Millage Rates	FY 2016-2017 Adopted Millage Rates	FY 2017-2018 Certified Gross Taxable Property Value	FY 2017-2018 New Construction Gross Taxable Property Value	FY 2017-2018 Adopted Millage Rates	FY 2017-2018 Adopted Millage Rates Compared to FY 2016-2017	FY 2017-2018 Tax Revenues	FY 2017-2018 Revenue Compared to FY 2016-2017	FY 2017-2018 Construction Gross Tax Revenues		
General Revenue - Countywide		4.0943	4.3631	\$34,478,856,166	\$380,108,570	4.1550	(4.77%)	\$143,259,647	\$3,341,722	\$1,579,351		
Library District	v	0.4896	0.5232	\$34,762,936,655	\$380,108,570	0.4982	(4.78%)	\$17,318,895	\$401,284	\$189,370		
Mosquito Control District	v	0.1934	0.2067	\$34,762,936,655	\$380,108,570	0.1968	(4.79%)	\$6,841,346	\$157,725	\$74,805		
Fire Control MSTU	v	0.7028	0.7145	\$17,029,572,767	\$194,916,400	0.6816	(4.60%)	\$11,607,357	\$274,307	\$132,855		
Recreation District #1 MSTU		0.7492	0.6445	\$4,430,431,258	\$37,346,093	0.6308	(2.13%)	\$2,794,716	\$58,047	\$23,558		
Recreation Dist. #4 O & M	v	0.6899	0.7200	\$3,688,367,655	\$30,249,166	0.7114	(1.19%)	\$2,623,905	\$113,004	\$21,519		
TICO Airport Authority		-	-	\$14,518,034,183	\$98,512,829	-	-	\$0	\$0	\$0		
Law Enforcement MSTU		1.2002	1.1970	\$15,817,282,852	\$165,787,303	1.1438	(4.44%)	\$18,091,808	\$411,593	\$189,628		
Road & Bridge Dist. #1 MSTU		0.8738	0.6899	\$2,993,595,394	\$14,059,182	0.6870	(0.42%)	\$2,056,600	\$34,868	\$9,659		
Road & Bridge Dist. #2 MSTU		0.2536	0.2712	\$3,761,169,374	\$13,278,260	0.2597	(4.24%)	\$976,776	\$15,436	\$3,448		
Road & Bridge Dist. #3 MSTU		0.2666	0.2856	\$1,702,762,897	\$10,768,596	0.2715	(4.94%)	\$462,300	\$8,547	\$2,924		
Road & Bridge Dist. #4 MSTU		0.2738	0.2971	\$4,650,765,514	\$111,806,803	0.2782	(6.36%)	\$1,293,843	\$46,748	\$31,105		
Road & Bridge Dist. #5 MSTU		0.4092	0.4207	\$1,394,501,537	\$7,439,694	0.3979	(5.42%)	\$554,872	\$9,743	\$2,960		
Rd & Brdge Dist #4 MSTU N Beaches		0.2618	0.2818	\$569,010,988	\$899,235	0.2667	(5.36%)	\$151,755	\$2,078	\$240		
Rd & Brdge Dist #4 MSTU MISO.		0.1296	0.1362	\$155,906,895	\$1,233,525	0.1327	(2.57%)	\$20,689	\$416	\$164		
Environ. Endangered Land ('04)	v	0.0544	0.0582	\$34,762,936,655	\$380,108,570	0.0617	6.01%	\$2,144,873	\$263,425	\$23,453		
PSJ/CanGroves Recreation MSTU	v	0.3462	0.3394	\$1,424,572,218	\$1,731,540	0.3509	3.39%	\$499,882	\$6,804	\$608		
N. Brevard Special Recreation Dist.	v	0.1733	0.1841	\$2,680,622,769	\$39,420,249	0.2230	21.13%	\$597,779	\$139,713	\$8,791		
Merritt Island Recreation MSTU	v	0.2953	0.3144	\$3,019,187,741	\$12,838,679	0.3223	2.51%	\$973,084	\$75,645	\$4,138		
S. Brevard Special Recreation Dist.	v	0.2280	0.2456	\$19,860,541,791	\$280,720,376	0.2956	20.36%	\$5,870,776	\$1,387,219	\$82,981		
Sub - Total Operating								\$218,140,904	\$6,748,325	\$2,381,555		
Environ. Endangered Land ('04)	v	0.0964	0.1036	\$34,941,564,055	\$380,108,570	0.0908	(12.36%)	\$3,172,694	(\$178,769)	\$34,514		
PSJ/CanGroves Recreation MSTU	v	-	-	\$1,424,572,218	\$1,731,540	-	-	\$0	\$0	\$0		
N. Brevard Special Recreation Dist.	v	0.5793	0.6159	\$2,691,714,219	\$39,420,249	0.5770	(6.32%)	\$1,553,119	\$16,517	\$22,745		
Merritt Island Recreation MSTU	v	0.4605	0.4856	\$3,022,695,471	\$12,838,679	0.4777	(1.63%)	\$1,443,942	\$57,820	\$6,133		
S. Brevard Special Recreation Dist.	v	0.3281	0.3544	\$20,013,897,321	\$280,720,376	0.3044	(14.11%)	\$6,092,230	(\$382,671)	\$85,451		
Sub - Total Debt Service								\$12,261,985	(\$487,103)	\$148,844		
Total Operating and Debt Service								\$230,402,889	\$6,261,222	\$2,530,399		
Aggregate FY 2016-2017 (CURRENT) Operating Millage 6.5919 Aggregate FY 2017-2018 ROLLED BACK/FORWARD Operating Millage 6.2967 Aggregate FY 2017-2018 Adopted Operating Millage 6.3268 Percent Change from FY 2017-2018 Aggregate ROLLED BACK/FORWARD Operating Millage 0.48% Percent Change from Aggregate FY 2016-2017 (CURRENT) Operating Millage -4.02%												

## **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 2017-2018 begins October 1, 2017, and ends September 30, 2018. 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 2017-2018 BUDGET DEVELOPMENT CALENDAR**

<b>DATE</b>	<b>EVENT</b>
December 19, 2016	Cost Allocation Plan: Budget Office Request Sourcing Agencies to Provide Source Data
January 18, 2017 - February 3, 2017	Cost Allocation Plan: Source Data Reviewed, Validated and Adjusted (as necessary)
February 6, 2017 - February 17, 2017	Cost Allocation Plan: Budget Office Reviews Data and Methodology with Consultant
February 16, 2017 - February 24, 2017	Budget Development Meetings with Departments
February 27, 2017	Budget Office Distributes Preliminary Personnel Cost Plan (PCP) to Departments for Review and Validation
February 27, 2017	Budget Office and Departments Begin Forecasting Revenues and Expenditures
March 4, 2017	Departments Submit Fees/Charges to Budget Office for Review and Budget Prep Inclusion
March 9, 2017	Budget Workshop, 1:00 p.m., Budget Presentation
March 10, 2017	Mid-Year Budget Supplements Due to the Budget Office
March 13, 2017	Budget Kick-Off: Guidelines, Forms Review - 9:00 a.m., Florida Room
March 24, 2017	Budget Office Distributes Final Personnel Cost Plan to Departments for Review and Validation
March 31, 2017	All Changes/Updates to Personnel Cost Plan must be completed by Departments
March 29, 2017	Budget Office Posts Personnel Cost Plan to SAP
April 7, 2017	Cost Allocation Plan: Budget Office Analyzes and Formulates Charges; Final Cost Allocation Plan Distributed to Departments Upon County Management Review
April 11, 2017	Budget Workshop, 3:00 p.m. - General Government, Housing & Human Services
April 13, 2017	Workshop, 1:00 p.m. - Community Redevelopment Agencies
April 17, 2017	Budget Office Prepares/Submits Mid-Year Supplement Ad to Florida Today for April 21 Publication
April 25, 2017	Mid-Year Budget Supplement Approval by Board
April 25, 2017	Budget Workshop, 1:00 p.m. - General Government, Court Operations
April 27, 2017	Budget Workshop, 3:00 p.m. - Charter Offices, Fire Rescue, Library Services
April 28, 2017	Requested Budget Due for all Departments: Includes Complete SAP Entry, Budget Forms, and CIP Uploaded to SharePoint
May 1, 2017	Submission of Supervisor of Elections Budget
May 1, 2017 - May 12, 2017	Departments Review Requested Budgets with Assistant County Managers and Budget Analysts; Required changes made to SAP and Budget Documents
May 9, 2017	Budget Workshop, 3:00 p.m. - Fire Rescue, Court Operations, Transit Services, Planning & Development, Natural Resources, Emergency Management
May 11, 2017	Budget Workshop, 1:00 p.m. - Central Services, BOCC, County Attorney's Office, County Manager's Office, UF/Ag & Extension Services, Budget Office, Space Coast Government TV
May 23, 2017	Budget Workshop, 1:00 p.m. - Utility Services, Solid Waste, Valkaria Airport, Tourism, Parks & Recreation, Information Technology, Public Works, Human Resources, Medical Examiner, Veteran's Services, North Brevard Economic Development Zone
June 1, 2017	Submission of Property Appraiser's and Sheriff's budgets
June 1, 2017	Preliminary Certified Tax Roll Received from Property Appraiser
June 5, 2017 - June 16, 2017	Department Budget Meetings with County Management (Departments, Constitutional Officers and Court Operations) - Revise Requested Budget Packages as Required - SharePoint Reopened
July 1, 2017	Receive Certification of Property Values from Property Appraiser
July 14, 2017	Proposed FY 2017-2018 Budget (Operating and CIP) submitted to County Commissioners
July 25, 2017	Board sets Tentative FY 2018 Ad Valorem Millages and Provides Public Hearing dates to the Property Appraiser
August 1, 2017	Submission of the Tax Collector's budget
August 7, 2017	Changes to Operating and CIP Budgets Completed in SAP and Applicable Budget Forms Revised
August 15, 2017	Melbourne-Tillman Water Control District Meeting: Budget Approval

**GENERAL INFORMATION**  
**FISCAL YEAR 2017-2018 BUDGET DEVELOPMENT CALENDAR**

<b>DATE</b>	<b>EVENT</b>
August 22, 2017	Agenda Reports for Fee and Assessment Resolutions Due to the Budget Office for Departments Present at the First Public Hearing (Sept. 12, 2017)
August 24, 2017	Property Appraiser mails TRIM Notices to Homeowners
August 25, 2017	Distribution of the Revised Tentative Operating and Capital Improvement Budget Changes
September 19, 2017	First Public Budget Hearing 5:30 P.M. Board Room (Rescheduled from September 12 due to Hurricane Irma).
September 13, 2017 September 15, 2017	Prepare Ad for Second Public Hearing
September 22, 2017	Publish Budget Hearing Ad for Final Public Hearing
September 26, 2017	Final Public Budget Hearing 5:30 p.m. Board Room
September 29, 2017	Millage Resolutions Provided Electronically by Clerk's Office to Florida DOR, Property Appraiser and Tax Collector
October 1, 2017	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 2017-2018 Budget Manual and other budget development instructions were delivered to all County agencies in February 2017. The "official" Budget Kick-Off took place on March 13, 2017. Concurrently, in the February to May time period, all operating agencies developed their respective FY 2017-2018 requested budgets. Simultaneously, the Budget Office reviewed and established revenue estimates for all major sources of revenue not directly related to specific programs. 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 the months of March, April, and May of 2017, the Board of County Commissioners participated in seven Budget Workshops. During these Budget Workshops the County Manager, Budget Director, and Department Directors presented their department missions, program and service overviews, funding sources, program budgets, and critical needs. The Board of County Commissioners provided guidance, direction and priorities for the development of the Fiscal Year 2017-2018 budget.

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 2017. 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, 2017, 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, 2017.

The Board of County Commissioners approved the proposed ad valorem tax rates at a public hearing on July 25, 2017. 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.

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 19, 2017, at which the Board approved a tentative budget and rates. On September 27, 2017, the Board held its final public hearing, at which time the final FY 2017-2018 property tax rates, operating and capital budgets were adopted.

The FY 2017-2018 Adopted Budget became effective October 1, 2017.

## GENERAL INFORMATION

### **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.