



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

General Information Regarding Brevard

Geography

Brevard County, Florida, encompasses 1,276 square miles on the Atlantic Coast near the mid-point of the Florida peninsula. Land area for the County is equal to 995 square miles, with the remaining 281 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 City of Titusville, the County seat, is 40 miles east of Orlando, Florida, and 142 miles southeast of Jacksonville, Florida.

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 in 1844 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 a wide range of services. Almost all services normally provided by a large urban county government are funded by Brevard County including, but not limited to, the following services:

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/Communications Systems, and Central Fleet Maintenance 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 purchase services from them. 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:

- Garbage Collection
- Mulching of Lawn Trash
- Recycling Collection
- Road Design and Construction
- Radio Maintenance
- Traffic Signal Installation
- Traffic Striping
- Right-of-Way Mowing
- Engineering Materials Testing
- SCATS Vehicle Maintenance
- SCATS Van Pooling
- Medicaid Public Transit
- Countywide Non-Emergency Ambulance Services
- Printing and Publications
- Golf Course Maintenance
- Landscaping and Lawn Maintenance
- Janitorial Services
- Mail Courier Service
- Library System Courier Services
- Building Security Service
- Spouse Abuse Shelter Operation
- Alcohol-Drug Abuse Treatment Services
- 24-Hour Crisis Line
- Developmental Disabled Services
- Services for Elderly and Alzheimer's Patients (Meals, Chore Service, Home Repair)
- Indigent Dental and Primary Health Care
- Recreation Instruction
- Animal Shelter Services
- Laboratory Analysis of Water Quality
- Tourism Development Promotional Services
- Contractor Licensing Testing
- Processing of Library Materials

GENERAL INFORMATION

Population

The County is the ninth largest county in population and eleventh in population density among the 67 counties of the State of Florida.

The primary cause for growth in Brevard County is the development of the Space Center, peripheral services, and aerospace and high technology industries. Tourism services and an influx of retired persons have also contributed to the population growth. The County's historical and projected population growth follows:

<u>Year</u>	<u>Brevard County Population</u>	<u>Rates of Increase Brevard County</u>	<u>Florida Population</u>	<u>Rates of Increase Florida</u>
1990	398,978		12,938,100	
1991	409,370	2.5%	13,195,592	2.0%
1992	417,740	2.0%	13,424,416	1.7%
1993	427,035	2.2%	13,608,627	1.4%
1994	436,333	2.1%	13,878,905	1.9%
1995	444,992	1.9%	14,149,317	1.9%
1996	450,164	1.1%	14,411,563	1.8%
1997	458,035	1.7%	14,677,181	1.8%
1998	465,825	1.7%	15,000,475	2.2%
1999	474,040	1.8%	15,262,488	1.8%
2000	476,230	.46%	15,982,378	4.5%
2001	489,522	2.8%	16,396,515	2.6%
2002	495,526	1.2%	16,713,149	1.9%
2003	505,711	2.0%	17,019,068	1.8%
2004	519,387	2.7%	17,397,161	2.2%

Source: U.S. Census Bureau

*Estimated

Economic Summary

Rapid growth in population is a significant factor in the delivery of services to the public by the Brevard County government. Other significant economic factors include the growth of the tourism industry in Brevard County and Central Florida.

Approximately 1.2 million tourists visit Brevard each year, spending more than 360 million dollars. Those visiting the Kennedy Space Center (KSC) generally spend the better part of a day there, necessitating staying overnight in Brevard or in nearby Central Florida. In fiscal year 2004, 4.6 million cruise passengers passed through Port Canaveral, the second-busiest cruise line port in the world. Port Canaveral is also the first quadramodal port in the world, serving air, land, sea and space transportation.

The economic focal point for Brevard County continues to be the Kennedy Space Center and the nearby Air Force installations. However, since the peak of the Space Center construction program in 1969, the County's economy has undergone a substantial diversification. The County's economy now includes electronic, scientific and other high technology equipment manufacturing. Brevard is now known as the high-tech center of the Southeast. In 2002, employment in manufacturing represented approximately 12.41% of the total workforce. Trade employment made up 18.50% of those employed, while the service industry represents 42.54% of Brevard's workforce. In recent years the County's most significant increase in employment has been in the service industries.

Agriculture and fishing remain significant factors in the economy of the County. Brevard County is the center of the Indian River citrus area, which produces oranges, grapefruit, tangelos and tangerines. Other tropical fruit such as mangos, avocados, and guavas are grown in the County. Cattle, pulpwood, and seafood also contribute to the economy.

GENERAL INFORMATION

As of November, 2004 the top non-government employers in Brevard County, Florida are:

<u>Organization</u>	<u>Activity</u>	<u>Approximate Number of Employees</u>
Harris Corporation	Communication Equipment, Satellite Systems, Integrated Circuits and Electric Utility Monitor Control Systems	6,391
United Space Alliance, LLC	NASA's Space Flight Operations Contractor	6,300
Health First, Inc	Medical Facilities	6,000
Space Gateway Support	Space/Defense Contractor	3,000
Wuesthoff Health System, Inc.	Medical Facilities	2,400
Northrop Grumman Corporation	Production of J-STARS for Air Force	2,000
The Boeing Company	Space/Defense Contractor	1,962
Intersil Corporation	Semi-Conductors	1,402
Lockheed Martin - Space Systems Company	Launch Operations	1,400
MC Assembly	PC Board Assembly	1,200
Sea Ray Boats, Inc.	Boat Manufacturer	1,151
Rockwell Collins, Inc.	Avionics	1,109
Parrish Medical Center	Medical Facility	1,100
Brevard Community College	Public Educational Facilities	972
Computer Sciences Raytheon (CSR)	Range Technical Services contractor for the Air Force Space Command's 45th Space Wing at Patrick Air Force Base	875
MIMA	Multi-specialty physician group practice offering outpatient medical care	845
Florida Institute of Technology	Private Education Facility	689
DRS Optronics, Inc.	Optical System Manufacturer	684
FLORIDA TODAY	Publishing, Esp. Newspapers	600

Source: Economic Development Commission of Florida's Space Coast, Inc.

Property Values

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

<u>Jan 1 Year</u>	<u>Total Taxable Property Values</u>	<u>Increase Attributable to New Construction</u>	<u>Increase Attributable to Increased Values</u>
1996	\$14,223,813,299	1.66%	0.04%
1997	\$14,630,401,687	1.90%	0.30%
1998	\$15,068,021,437	2.03%	0.96%
1999	\$15,910,271,621	2.41%	3.18%
2000	\$16,924,946,890	4.31%	2.06%
2001	\$18,291,203,593	3.68%	4.39%
2002	\$19,695,633,680	3.91%	3.77%
2003	\$22,061,374,161	5.00%	7.01%
2004	\$25,292,514,430	4.71%	9.93%
2005	\$30,925,999,423	5.81%	16.47%

BREVARD COUNTY, FLORIDA - MILLAGES AND TAXABLE PROPERTY VALUES - FY 2005-2006

Final Tax Rates as Adopted by the Board on September 20, 2005	FY 2004-2005 Ad Valorem Proceeds	FY 2004-2005 Millages	FY 2005-2006		Adopted Millages	FY 2005-2006 Tax Revenues From Rolled Back Millages	FY 2005-2006 Tax Revenues From Adopted Millages
			Rolled Back Millages	FY 2005-2006 Adopted Millages	Inc/(Dec) Compared to Rolled Back Millages		
Tax District or Unit							
General Revenue - Countywide	\$103,838,437	4.1278	3.5418	3.6249	2.35%	\$109,038,930	\$111,597,272
Library District	\$16,796,759	0.6641	0.5702	0.5750	0.84%	\$17,634,005	\$17,782,450
Mosquito Control District	\$5,850,159	0.2313	0.1986	0.1986	0.00%	\$6,141,903	\$6,141,903
Fire Control MSTU	\$25,913,254	2.2035	1.9078	2.2035	15.50%	\$27,264,821	\$31,490,740
Recreation District #1 MSTU	\$2,109,790	0.6473	0.5637	0.5637	0.00%	\$2,205,326	\$2,205,326
Recreation Dist. #4 O & M	\$1,513,820	0.5918	0.5092	0.5092	0.00%	\$1,649,428	\$1,649,428
TICO Airport Authority	\$192,309	0.0179	0.0155	0.0155	0.00%	\$202,514	\$202,514
Law Enforcement Countywide MSTU	\$12,150,330	1.1076	0.9585	0.9960	3.91%	\$12,729,166	\$13,227,177
Road & Bridge Dist. #1 MSTU	\$1,242,395	0.6598	0.5699	0.5699	0.00%	\$1,302,597	\$1,302,597
Road & Bridge Dist. #2 MSTU	\$1,006,462	0.3282	0.2871	0.2871	0.00%	\$1,042,129	\$1,042,129
Road & Bridge Dist. #3 MSTU	\$718,742	0.4576	0.3814	0.3814	0.00%	\$736,972	\$736,972
Road & Bridge Dist. #4 MSTU	\$1,121,291	0.4053	0.3555	0.3555	0.00%	\$1,227,482	\$1,227,482
Road & Bridge Dist. #5 MSTU	\$658,568	0.5697	0.4918	0.4918	0.00%	\$669,659	\$669,659
Rd & Brdge Dist #4 MSTU Beaches	\$198,193	0.4509	0.3873	0.3873	0.00%	\$199,231	\$199,231
Rd & Brdge Dist #4 MSTU MISo.	\$20,383	0.1739	0.1571	0.1571	0.00%	\$21,119	\$21,119
Environ. Endangered Land ('91)	\$0	-	-	0.0482	-	\$0	\$1,490,375
Environ. Endangered Land ('04)	\$0	-	-	0.0572	-	\$0	\$1,768,661
PSJ/CanGroves Recreation MSTU	\$0	-	-	0.2449	-	\$0	\$208,509
N. Brevard Special Recreation Dist.	\$0	-	-	0.2714	-	\$0	\$728,213
Merritt Island Recreation MSTU	\$220,709	0.0886	0.0775	0.4088	427.48%	\$229,058	\$1,208,246
S. Brevard Special Recreation Dist.	\$1,456,224	0.1020	0.0871	0.3230	270.84%	\$1,526,855	\$5,662,160
Sub - Total Operating	\$175,007,826					\$183,821,194	\$200,562,162
Environ. Endangered Land ('91)	\$6,323,129	0.2500	0.2147	0.2018	(6.01%)	\$6,639,812	\$6,240,867
Environ. Endangered Land ('04)	\$0	-	-	0.1188	-	\$0	\$3,673,373
Beach & Riverfront Acquisition	\$3,288,027	0.1300	-	-	-	\$0	\$0
PSJ/CanGroves Recreation MSTU	\$0	0.8417	-	0.4975	-	\$0	\$423,311
N. Brevard Special Recreation Dist.	\$1,817,435	0.8000	0.7054	0.5078	(28.01%)	\$1,893,371	\$1,362,991
Merritt Island Recreation MSTU	\$1,206,678	0.4844	0.4236	0.3909	(7.72%)	\$1,251,989	\$1,155,341
S. Brevard Special Recreation Dist.	\$7,109,801	0.4980	0.4252	0.2306	(45.77%)	\$7,453,716	\$4,042,396
Sub - Total Debt Service	\$19,745,069					\$17,238,889	\$16,898,279
Total Operating and Debt Service	\$194,752,895					\$201,060,082	\$217,460,441

BREVARD COUNTY, FLORIDA - MILLAGES AND TAXABLE PROPERTY VALUES - FY 2005-2006

Aggregate FY 2004-2005 Operating Millage	6.9598	
Aggregate FY 2005-2006 Rolled Back Operating Millage	5.9694	
Aggregate FY 2005-2006 Adopted Operating Millage	6.5147	
Percent Change from FY 2005-2006 Aggregate Rolled Back Operating Millage	9.13%	
Percent Change from FY 2005-2006 Aggregate Rolled Back Operating Millage	3.58%	<i>Excludes voted millages</i>
Percent Change from Aggregate FY 2004-2005 Operating Millage	(6.40%)	
Percent Change from Aggregate FY 2004-2005 Operating Millage	(11.15%)	<i>Excludes voted millages</i>

Based upon certified property values provided by the Brevard County Property Appraiser on June 30, 2005.

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.

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 Brevard County which had an assessed value of \$215,200 (assessed value less homestead exemption of \$25,000) equals a taxable value of \$190,200.

Assessed Property Value	\$215,200
Less the Amount of the Exemptions	<u>(\$25,000)</u>
Results in a Taxable Property Value	\$190,200
Divide the Taxable Property Value by 1,000	190.20

Then multiply this answer by the number of mills to be levied. For example, using a Countywide aggregate millage rate of 6.9598 per thousand dollars of taxable value, the Countywide property tax for this property would be:

$$190.20 \times 6.9598 \text{ mills} = \$1,323.75$$

Pages 8 through 12 provide the reader with examples of the effect of the County's Tentative Millages within each Commission District on an average single family residence with an assessed value of \$215,200.

DISTRICT 1

An example of the effect of projected Property Taxes on a single family residence with the April 2005 Median Value of \$215,200 and a 3% increase in assessed value.

	FY 2004-2005	FY 2005-2006
Assessed Value	\$215,200	\$221,656
Less: Homestead Exemption	(\$25,000)	(\$25,000)
Taxable Value	\$190,200	\$196,656

Description of Tax	Unincorporated Area		City of Titusville	
	Adopted Property Tax Rates For FY 2004-2005	Adopted Property Tax Rates For FY 2005-2006	Adopted Property Tax Rates For FY 2004-2005	Adopted Property Tax Rates For FY 2005-2006
<i>For Operations</i>				
General Revenue	4.1278	3.6249	4.1278	3.6249
Library Services	0.6641	0.5750	0.6641	0.5750
Mosquito Control	0.2313	0.1986	0.2313	0.1986
Fire Control MSTU *	2.2035	2.2035		
Recreation District 1 MSTU	0.6473	0.5637	0.6473	0.5637
Recreation District 4 Operating				
TICO Airport Authority	0.0179	0.0155	0.0179	0.0155
Law Enforcement MSTU	1.1076	0.9960		
Road & Bridge MSTU's				
District #1	0.6598	0.5699		
District #2				
District #3				
District #4				
District #5				
Environ. Endangered Lands ('91)*	0.0000	0.0482	0.0000	0.0482
Environ. Endangered Lands ('04)*	0.0000	0.0572	0.0000	0.0572
Port St. John/Canav. Groves MSTU *	0.0000	0.2449		
N. Brevard Special Recreation Dist. *	0.0000	0.2714	0.0000	0.2714
Merritt Island Recreation MSTU *				
S. Brevard Special Recreation Dist. *				
<i>Total For Operations</i>	<i>9.6593</i>	<i>9.3688</i>	<i>5.6884</i>	<i>5.3545</i>
<i>For Debt Service</i>				
Environ. Endangered Lands ('91)*	0.2500	0.2018	0.2500	0.2018
Environ. Endangered Lands ('04)*	0.0000	0.1188	0.0000	0.1188
Beach & Riverfront Acquisitions *	0.1300	0.0000	0.1300	0.0000
Port St. John/Canav. Groves MSTU *	0.8417	0.4975		
N. Brevard Special Recreation Dist. *	0.8000	0.5078	0.8000	0.5078
Merritt Island Recreation MSTU *				
S. Brevard Special Recreation Dist. *				
<i>Total For Debt Service</i>	<i>2.0217</i>	<i>1.3259</i>	<i>1.1800</i>	<i>0.8284</i>
Total Property Tax Rate	11.6810	10.6947	6.8684	6.1829
Total Property Tax	\$2,221.73	\$2,103.18	\$1,306.37	\$1,215.90
Increase (Decrease) in Property Tax		(\$118.55)		(\$90.47)

* Approved by referendum of Brevard County voters

DISTRICT 2

An example of the effect of projected Property Taxes on a single family residence with the April 2005 Median Value of \$215,200 and a 3% increase in assessed value.

	FY 2004-2005	FY 2005-2006
Assessed Value	\$215,200	\$221,656
Less: Homestead Exemption	(\$25,000)	(\$25,000)
Taxable Value	\$190,200	\$196,656

Description of Tax	Unincorporated Area		Cities of Cape Canaveral, Cocoa Beach, and Sections of Cocoa	
	Adopted Property Tax Rates For FY 2004-2005	Adopted Property Tax Rates For FY 2005-2006	Adopted Property Tax Rates For FY 2004-2005	Adopted Property Tax Rates For FY 2005-2006
<i>For Operations</i>				
General Revenue	4.1278	3.6249	4.1278	3.6249
Library Services	0.6641	0.5750	0.6641	0.5750
Mosquito Control	0.2313	0.1986	0.2313	0.1986
Fire Control MSTU *	2.2035	2.2035		
Recreation District 1 MSTU				
Recreation District 4 Operating				
TICO Airport Authority	0.0179	0.0155	0.0179	0.0155
Law Enforcement MSTU	1.1076	0.9960		
Road & Bridge MSTU's				
District #1				
District #2	0.3282	0.2871		
District #3				
District #4				
District #5				
Environ. Endangered Lands ('91)*	0.0000	0.0482	0.0000	0.0482
Environ. Endangered Lands ('04)*	0.0000	0.0572	0.0000	0.0572
Port St. John/Canav. Groves MSTU *				
N. Brevard Special Recreation Dist. *				
Merritt Island Recreation MSTU *	0.0886	0.4088		
S. Brevard Special Recreation Dist. *				
<i>Total For Operations</i>	<i>8.7690</i>	<i>8.4148</i>	<i>5.0411</i>	<i>4.5194</i>
<i>For Debt Service</i>				
Environ. Endangered Lands ('91)*	0.2500	0.2018	0.2500	0.2018
Environ. Endangered Lands ('04)*	0.0000	0.1188	0.0000	0.1188
Beach & Riverfront Acquisitions *	0.1300	0.0000	0.1300	0.0000
Port St. John/Canav. Groves MSTU *				
N. Brevard Special Recreation Dist. *				
Merritt Island Recreation MSTU *	0.4844	0.3909		
S. Brevard Special Recreation Dist. *				
<i>Total For Debt Service</i>	<i>0.8644</i>	<i>0.7115</i>	<i>0.3800</i>	<i>0.3206</i>
Total Property Tax Rate	9.6334	9.1263	5.4211	4.8400
Total Property Tax	\$1,832.27	\$1,794.74	\$1,031.09	\$951.82
Increase (Decrease) in Property Tax		(\$37.53)		(\$79.27)

* Approved by referendum of Brevard County voters

DISTRICT 3

An example of the effect of projected Property Taxes on a single family residence with the April 2005 Median Value of \$215,200 and a 3% increase in assessed value.

	FY 2004-2005	FY 2005-2006
Assessed Value	\$215,200	\$221,656
Less: Homestead Exemption	(\$25,000)	(\$25,000)
Taxable Value	\$190,200	\$196,656

Description of Tax	Unincorporated Area		Sections of the Cities of Palm Bay, West Melbourne, Indialantic and Melbourne Beach	
	Adopted Property Tax Rates For FY 2004-2005	Adopted Property Tax Rates For FY 2005-2006	Adopted Property Tax Rates For FY 2004-2005	Adopted Property Tax Rates For FY 2005-2006
<i>For Operations</i>				
General Revenue	4.1278	3.6249	4.1278	3.6249
Library Services	0.6641	0.5750	0.6641	0.5750
Mosquito Control	0.2313	0.1986	0.2313	0.1986
Fire Control MSTU *	2.2035	2.2035		
Recreation District 1 MSTU				
Recreation District 4 Operating				
TICO Airport Authority				
Law Enforcement MSTU	1.1076	0.9960		
Road & Bridge MSTU's				
District #1				
District #2				
District #3	0.4576	0.3814		
District #4				
District #5				
Environ. Endangered Lands ('91)*	0.0000	0.0482	0.0000	0.0482
Environ. Endangered Lands ('04)*	0.0000	0.0572	0.0000	0.0572
Port St. John/Canav. Groves MSTU *				
N. Brevard Special Recreation Dist. *				
Merritt Island Recreation MSTU *				
S. Brevard Special Recreation Dist. *	0.1020	0.3230	0.1020	0.3230
<i>Total For Operations</i>	8.8939	8.4078	5.1252	4.8269
<i>For Debt Service</i>				
Environ. Endangered Lands ('91)*	0.2500	0.2018	0.2500	0.2018
Environ. Endangered Lands ('04)*	0.0000	0.1188	0.0000	0.1188
Beach & Riverfront Acquisitions *	0.1300	0.0000	0.1300	0.0000
Port St. John/Canav. Groves MSTU *				
N. Brevard Special Recreation Dist. *				
Merritt Island Recreation MSTU *				
S. Brevard Special Recreation Dist. *	0.4980	0.2306	0.4980	0.2306
<i>Total For Debt Service</i>	0.8780	0.5512	0.8780	0.5512
Total Property Tax Rate	9.7719	8.9590	6.0032	5.3781
Total Property Tax	\$1,858.62	\$1,761.84	\$1,141.81	\$1,057.64
Increase (Decrease) in Property Tax		(\$96.78)		(\$84.17)

* Approved by referendum of Brevard County voters

DISTRICT 4

An example of the effect of projected Property Taxes on a single family residence with the April 2005 Median Value of \$215,200 and a 3% increase in assessed value.

	FY 2004-2005	FY 2005-2006
Assessed Value	\$215,200	\$221,656
Less: Homestead Exemption	(\$25,000)	(\$25,000)
Taxable Value	\$190,200	\$196,656

Description of Tax	Unincorporated Area		City of Rockledge and Sections of the Cities of Cocoa and Melbourne	
	Adopted Property Tax Rates For FY 2004-2005	Adopted Property Tax Rates For FY 2005-2006	Adopted Property Tax Rates For FY 2004-2005	Adopted Property Tax Rates For FY 2005-2006
<i>For Operations</i>				
General Revenue	4.1278	3.6249	4.1278	3.6249
Library Services	0.6641	0.5750	0.6641	0.5750
Mosquito Control	0.2313	0.1986	0.2313	0.1986
Fire Control MSTU *	2.2035	2.2035		
Recreation District 1 MSTU				
Recreation District 4 Operating	0.5918	0.5092	0.5918	0.5092
TICO Airport Authority	0.0179	0.0155	0.0179	0.0155
Law Enforcement MSTU	1.1076	0.9960		
Road & Bridge MSTU's				
District #1				
District #2				
District #3				
District #4	0.4053	0.3555		
District #5				
Environ. Endangered Lands ('91)*	0.0000	0.0482	0.0000	0.0482
Environ. Endangered Lands ('04)*	0.0000	0.0572	0.0000	0.0572
Port St. John/Canav. Groves MSTU *				
N. Brevard Special Recreation Dist. *				
Merritt Island Recreation MSTU *				
S. Brevard Special Recreation Dist. *	0.1020	0.3230		
<i>Total For Operations</i>	<i>9.4513</i>	<i>8.9066</i>	<i>5.6329</i>	<i>5.0286</i>
<i>For Debt Service</i>				
Environ. Endangered Lands ('91)*	0.2500	0.2018	0.2500	0.2018
Environ. Endangered Lands ('04)*	0.0000	0.1188	0.0000	0.1188
Beach & Riverfront Acquisitions *	0.1300	0.0000	0.1300	0.0000
Port St. John/Canav. Groves MSTU *				
N. Brevard Special Recreation Dist. *				
Merritt Island Recreation MSTU *				
S. Brevard Special Recreation Dist. *	0.4980	0.2306		
<i>Total For Debt Service</i>	<i>0.8780</i>	<i>0.5512</i>	<i>0.3800</i>	<i>0.3206</i>
Total Property Tax Rate	10.3293	9.4578	6.0129	5.3492
Total Property Tax	\$1,964.63	\$1,859.93	\$1,143.65	\$1,051.95
Increase (Decrease) in Property Tax		(\$104.70)		(\$91.70)

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DISTRICT 5

An example of the effect of projected Property Taxes on a single family residence with the April 2005 Median Value of \$215,200 and a 3% increase in assessed value.

	FY 2004-2005	FY 2005-2006
Assessed Value	\$215,200	\$221,656
Less: Homestead Exemption	(\$25,000)	(\$25,000)
Taxable Value	\$190,200	\$196,656

Description of Tax	Unincorporated Area		Cities of Melbourne, Indian Harbour Beach and Sections of Palm Bay	
	Adopted Property Tax Rates For FY 2004-2005	Adopted Property Tax Rates For FY 2005-2006	Adopted Property Tax Rates For FY 2004-2005	Adopted Property Tax Rates For FY 2005-2006
<i>For Operations</i>				
General Revenue	4.1278	3.6249	4.1278	3.6249
Library Services	0.6641	0.5750	0.6641	0.5750
Mosquito Control	0.2313	0.1986	0.2313	0.1986
Fire Control MSTU *	2.2035	2.2035		
Recreation District 1 MSTU				
Recreation District 4 Operating				
TICO Airport Authority				
Law Enforcement MSTU	1.1076	0.9960		
Road & Bridge MSTU's				
District #1				
District #2				
District #3				
District #4				
District #5	0.5697	0.4918		
Environ. Endangered Lands ('91)*	0.0000	0.0482	0.0000	0.0482
Environ. Endangered Lands ('04)*	0.0000	0.0572	0.0000	0.0572
Port St. John/Canav. Groves MSTU *				
N. Brevard Special Recreation Dist. *				
Merritt Island Recreation MSTU *				
S. Brevard Special Recreation Dist. *	0.1020	0.3230	0.1020	0.3230
<i>Total For Operations</i>	<i>9.0060</i>	<i>8.5182</i>	<i>5.1252</i>	<i>4.8269</i>
<i>For Debt Service</i>				
Environ. Endangered Lands ('91)*	0.2500	0.2018	0.2500	0.2018
Environ. Endangered Lands ('04)*	0.0000	0.1188	0.0000	0.1188
Beach & Riverfront Acquisitions *	0.1300	0.0000	0.1300	0.0000
Port St. John/Canav. Groves MSTU *				
N. Brevard Special Recreation Dist. *				
Merritt Island Recreation MSTU *				
S. Brevard Special Recreation Dist. *	0.4980	0.2306	0.4980	0.2306
<i>Total For Debt Service</i>	<i>0.8780</i>	<i>0.5512</i>	<i>0.8780</i>	<i>0.5512</i>
Total Property Tax Rate	9.8840	9.0694	6.0032	5.3781
Total Property Tax	\$1,879.94	\$1,783.55	\$1,141.81	\$1,057.64
Increase (Decrease) in Property Tax		(\$96.39)		(\$84.17)

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GENERAL INFORMATION

Budget Philosophy and Development Process

General Philosophy

The Brevard County government is committed to enhancing and improving the quality of life of residents by funding governmental services which meet the needs of the community. Great effort is made to maximize the use of available resources and to fund these services through existing County revenues before considering increasing ad valorem taxes or user fees.

Statutory Requirements

Brevard County's Budget is based upon a fiscal year beginning October 1 and ending September 30. Fiscal Year 2005-2006 begins October 1, 2005, and ends September 30, 2006.

The County's Budget is developed in accordance with Chapters 129 and 200 of the Florida Statutes. Chapter 129, Florida Statutes, provides general and some specific directions for budget development; and Chapter 200, Florida Statutes, provides specific direction for the annual levy of property taxes. Additionally, the County complies with Brevard County's Charter.

Budget Composition - Funds Included

The County's Budget is a combined budget representing the planned disposition of all available financial resources within all governmental and proprietary funds. The total 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, Budget Development and Control

The accounting for County programs and services is organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for within a separate set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues and expenditures.

The County's basis for accounting for its Governmental Funds (General, Special Revenue, Debt Service, and Capital Projects) is the modified accrual basis. Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which services or goods are received and liabilities are incurred. The Budget is developed on this same basis except as discussed below.

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. The budget for these funds is developed on the same basis except that acquisitions of assets and payments of liabilities are budgeted in the same manner as expenditures. Depreciation and other non-cash expenses are not budgeted.

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.

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Budget Development and Implementation

Development

The FY 2005-2006 Budget Manual and other budget development instructions were delivered to all County agencies in March 2005. During March through May, all operating agencies developed their FY 2005-2006 requested budgets. These requested budgets included a target budget based on historical data and current service levels provided by County agencies, requested program changes, requests for new positions, requests for travel appropriations, requests for capital outlay and capital projects, and implementation of program/mission information along with outcome measurements.

Simultaneously, the Budget Office reviewed and established revenue estimates for all major sources of revenue not directly related to specific programs.

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. After adjustments, updating revenue estimates and other changes as required, a tentative balanced budget was delivered to the Board of County Commissioners on July 1, 2005, as required by Chapter 129, Florida Statutes. Included in this "Tentative" Budget were recommended ad valorem tax rates based on the Property Appraiser's estimations of taxable property values, which were received on July 1, 2005.

The Board reviewed the Tentative FY 2005-2006 Budget during workshops in July and August 2005. The Board of County Commissioners approved tentative ad valorem tax rates on July 26, 2005. A copy of the tentative tax rates were provided to the Property Appraiser, along with a schedule of the public hearings on the Budget that were conducted in September of this year. 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 August. The Board held its first public hearing on September 6, 2005. On September 20, 2005, the Board held its final public hearing, at which time the final FY 2005-2006 property tax rates, operating and capital budgets were adopted.

The FY 2005-2006 "Adopted" Budget became effective October 1, 2005.

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.

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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.

Budget Calendar -Fiscal Year 2005-2006

DATE	EVENT	EXPLANATION
Jan. 6, 2005	First Quarter Supplement due from Departments	Scheduled for Mar. 8 Board meeting
Jan. 27, 2005	Budget Workshop 9 a.m. Florida Room	Jail
Feb. 17, 2005	Budget Workshop 1 p.m. Florida Room	Budget Planning/ Strategic Planning
Feb. 18 – Feb. 28, 2005	Budget Prep Manual access, and Budget Preparation training	Open to all personnel involved in Budget Development
Feb. 21, 2005	Budget Office distribution of 1st Quarter Exception Report	Distribution to Board and Departments
Feb. 27 – Mar. 18, 2005	BDA New User and Experienced User training	Experienced User Training in Viera, New User training scheduled upon request
Feb. 28, 2005	Budget Office advertises First Quarter Supplement Public Hearing	Budget Office sends ad to Florida Today
Mar. 8, 2005	First Quarter Supplement Approval	Board Approval
Mar. 10, 2005	Budget Workshop 1 p.m. Florida Room	Budget Planning
March 28, 2005	Second Quarter Supplement Due from Departments	Scheduled for May 17, 2005 Board Meeting
April 1, 2005	Distribute Cost Allocation Plan	Distribute Plan, with Inter-Departmental charges attachment, to Departments
April 14, 2005	Budget Workshop 1 p.m. Florida Room	Budget Planning
April 15, 2005	Prepare Preliminary Major Revenue Projection	Budget Office completes Projection

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DATE	EVENT	EXPLANATION
April 19, 2005	Budget Workshop 9 a.m. Florida Room	
May 2, 2005	Submission of Clerk of the Court, Sheriff's Office and Supervisor of Elections budgets	
May 10, 2005	Budget Office advertises Second Quarter Supplement Public Hearing	Budget Office sends ad to Florida Today
May 12, 2005	Budget Workshop 1 p.m. Florida Room	
May 15, 2005	All Departments complete BDA requested budget, CIP and Budget supporting (Excel) Forms are due to the Budget Office	All forms and BDA completion by All Departments
May 26, 2005	Budget Workshop 9 a.m. Florida Room	
May – June TBD	County Manager Review of Requested Budgets	County Manager will meet with Departments as part of review
May 17, 2005	Second Quarter Supplement Approval	Board Approval
May 20, 2005	Budget Office distribution of 2nd Quarter Exception Report	Distribution to Board and Departments
June 1, 2005	Submission of Property Appraiser's Operating and Capital Improvement Budget	Submissions to Budget Office
June 1, 2005	Submission of the County's Preliminary Certification of Property Values	
June 1, 2005	Budget Office preparation of the County Manager's Recommended FY 2005-2006 Operating and Capital Improvement Budget	Budget Office prepares balanced budget for distribution
June 14, 2005	Third Quarter Supplement Due from Departments	Scheduled for July 12, 2005 Board Meeting
June 23 – June 28, 2005	Budget Office prints Tentative Budget for Distribution	Budget Office sends balanced budget to Printer
July 1, 2005	Distribution of Tentative FY 2005-2006 Operating and Capital Improvement Budget	Distribution to Commissioners, Libraries and Departments

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DATE	EVENT	EXPLANATION
July 1, 2005	Receive Certification of Property Values	Submission to Budget Office
July 5, 2005	Budget Office advertises Third Quarter Supplement Public Hearing	Budget Office sends ad to Florida Today
July 7, 2005	Budget Workshop 9:00 a.m. Florida Room	Budget Review
July 12, 2005	Third Quarter Supplement Approval	Board Approval
July 14, 2005	Budget Workshop 1:00 p.m. Florida Room	Review of Tentative Budget
July 20, 2005	Budget Workshop 1:00 p.m. Florida Room	Review of Tentative Budget
July 26, 2005	Board to set Tentative 2005 Ad Valorem Millages	Board sets millages to be advertised
Aug. 1, 2005	Submission of the Tax Collector's FY 2005-2006 Operating and Capital Improvement Budget	Submission to Budget Office
Aug. 5, 2005	Budget Office distribution of 3rd Quarter Exception Report	Distribution to Board and Departments
Aug. 10, 2005	Last Day to Submit Changes to FY 2005-2006 Budget (BDG-10) prior to adoption	Deadline for Submission to Budget Office
Aug. 16, 2005	Budget Workshop 1:00 p.m. Florida Room	Review of Tentative Budget
Sept. 6, 2005	Fourth Quarter Supplement Due from Departments	Scheduled for September 27 Board Meeting
Sept. 6, 2005	Budget Hearing 5:30 p.m. Board Room	Board Discussion, Tentative Adoption of Millages
Sept. 13, 2005	Advertise County's Second Budget Public Hearing	Budget Office sends ad to Florida Today
Sept. 16, 2005	Budget Hearing Ad published	Florida Today publication
Sept. 20, 2005	Budget Hearing 5:30 p.m. Board Room	Board Adoption of: FY 2005-2006 Final Millages and FY 2005-2006 Operating and Capital Budget
Sept. 20, 2005	Budget Office advertises Fourth Quarter Supplement Public Hearing	Budget Office sends ad to Florida Today

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DATE	EVENT	EXPLANATION
Sept.27, 2005	Fourth Quarter Supplement Approval	Board Approval
October 21, 2005	Last Date to Send Truth in Millage (TRIM) Notification to Florida Department of Revenue	Budget Office Requirement
Nov. 10, 2005	Departments submit CIP Status Report information for FY 2004-2005 CIP	Departments submit CIP Status Reports for Budget Office review
Dec.9, 2005	Budget Office distribution of 4 th Quarter Exception Report, and Annual CIP Status Report	Distribution to Board and Departments