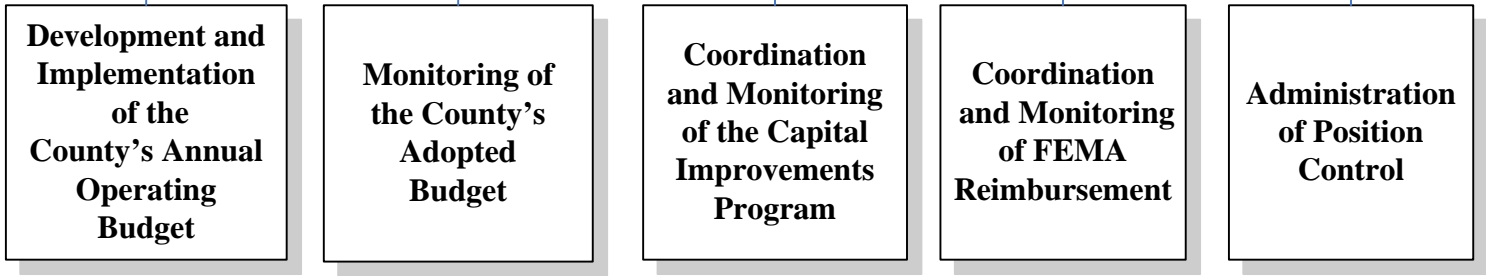
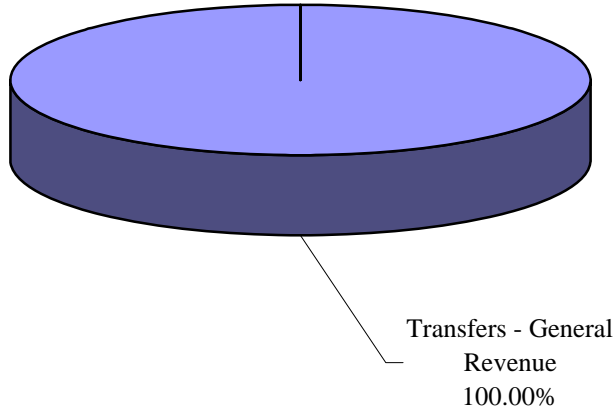


**Budget Office
Programs and Services**

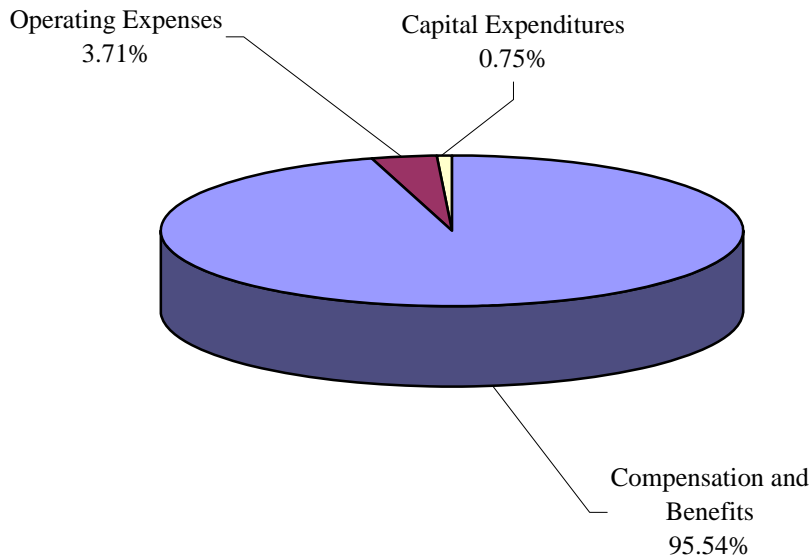


BUDGET OFFICE

OPERATING REVENUES (SOURCES) FY 2009-2010
TOTAL BUDGET \$613,647



OPERATING EXPENDITURES (USES) FY 2009-2010
TOTAL BUDGET \$613,647



Note: Total percentage may not equal 100% due to rounding.

BUDGET OFFICE: SUMMARY

MISSION STATEMENT:

The mission of the Budget Office is to coordinate all budget and financial management policy activities of the County government. Specific goals and responsibilities include but are not limited to: (1) Meeting the County's current financial needs and planning for future needs through effective budget management. Specific responsibilities include the preparation of the County's annual operating budget and five year capital improvement program. (2) Providing users with information on the utilization and allocation of the County's financial resources. This also includes analyzing the financial impact of proposed ordinances, other actions by the Board and proposed state legislation. (3) Effectively coordinating the County's budget and financial management process by providing management with budget, financial and operational reviews, as well as providing assistance to County agencies through a participative consulting program. (4) Providing to the public clear and complete information regarding each year's budget and related additional information.

PROGRAMS AND SERVICES:

The Budget Office programs and services include:

Development, analysis, and implementation of the County's Annual Operating Budget

Develop annual property tax rates which comply with the State of Florida's "Truth-in-Millage (TRIM)" law, the Home Rule Charter, and the Board's Budget and Financial Policies.

Provide guidelines and instruction for, review, refine and monitor Departmental program and performance measures.

Develop and implement the County's Central Service Cost Allocation Plan and Indirect Cost calculations.

Monitor the County's Adopted Budget

Modify and provide operating instruction for the County's operating agencies for the Countywide "Financial System (SAP)"

Monitor, prepare progress reports on, and amend the County's Annual Operating Budget.

Coordinate the development of and monitor the County's Capital Improvements Program

Develop and monitor the County's five-year Capital Improvement Plan

Develop and coordinate the Departmental five-year financial projections.

Coordinate the FEMA reimbursement process for disaster response

Provide assistance to Board agencies in the collection of financial data related to the reimbursement process

Coordinate with state, FEMA and County Risk Management to ensure that full reimbursement is made and funding is retained post audit.

TRENDS AND ISSUES:

In recent years, the responsibilities of the Budget Office have continued to increase, while resources necessary to maintain a stable work force have decreased. Re-prioritization of tasks and responsibilities continue to be necessary as requests for special studies for management, elected officials, and the public continue to increase. Also, the demand for budget analyst participation in agency-level planning and research has also continued to increase. Tasks such as FEMA reimbursement, Position Control oversight, and the ongoing SAP upgrades continue to drain the Budget Office's analytical resources.

The impact of the many hurricanes over the past few years have triggered an unprecedented need for coordination and oversight of FEMA reimbursement requests and logistical support. Activities associated with requests from these hurricanes are anticipated to continue well into FY 2009-2010. There exists the very real possibility of additional hurricanes impacting Brevard County in the coming years, which will require further allocation of resources in an environment of contracting monetary and personnel resources.

BUDGET OFFICE: DEPARTMENT SUMMARY

DEPARTMENT REVENUES AND EXPENDITURES

| | Actual FY2006-2007 | Actual FY2007-2008 | Final Budget FY2008-2009 | Adopted Budget FY2009-2010 | % Inc/(Dec) |
|------------------------------------|-----------------------|-----------------------|-----------------------------|----------------------------------|----------------|
| REVENUES: | | | | | |
| Taxes | \$0 | \$0 | \$0 | \$0 | |
| Permits, Fees & Spec. Assess. | \$0 | \$0 | \$0 | \$0 | |
| Intergovernmental | \$0 | \$78 | \$0 | \$0 | |
| Charges for Services | \$0 | \$0 | \$0 | \$0 | |
| Fines and Forfeits | \$0 | \$0 | \$0 | \$0 | |
| Miscellaneous | \$0 | \$0 | \$0 | \$0 | |
| Statutory Reduction | \$0 | \$0 | \$0 | \$0 | |
| <i>Operating Revenues:</i> | \$0 | \$78 | \$0 | \$0 | |
| Balance forward - Operating | \$0 | \$0 | \$0 | \$0 | |
| Balance forward - Capital | \$0 | \$0 | \$0 | \$0 | |
| Balance forward - Restricted | \$0 | \$0 | \$0 | \$0 | |
| Transfers - General Revenue | \$801,227 | \$745,423 | \$684,381 | \$613,647 | (10.34%) |
| Transfers - Others | \$0 | \$0 | \$0 | \$0 | |
| Other Finance Sources | \$0 | \$0 | \$0 | \$0 | |
| <i>Non-Operating Revenues:</i> | \$801,227 | \$745,423 | \$684,381 | \$613,647 | (10.34%) |
| TOTAL REVENUES: | \$801,227 | \$745,501 | \$684,381 | \$613,647 | (10.34%) |
| EXPENDITURES: | | | | | |
| Compensation and Benefits | \$651,432 | \$608,651 | \$652,204 | \$586,290 | (10.11%) |
| Operating Expenses | \$28,417 | \$19,015 | \$29,977 | \$22,782 | (24.00%) |
| Capital Expenditures | \$6,936 | \$0 | \$2,200 | \$4,575 | 107.95% |
| Grants and Aid | \$0 | \$0 | \$0 | \$0 | |
| <i>Operating Expenditures:</i> | \$686,784 | \$627,665 | \$684,381 | \$613,647 | (10.34%) |
| Debt Service | \$0 | \$0 | \$0 | \$0 | |
| Reserves - Operating | \$0 | \$0 | \$0 | \$0 | |
| Reserves - Capital | \$0 | \$0 | \$0 | \$0 | |
| Reserves - Restricted | \$0 | \$0 | \$0 | \$0 | |
| Transfers | \$0 | \$0 | \$0 | \$0 | |
| <i>Non-Operating Expenditures:</i> | \$0 | \$0 | \$0 | \$0 | |
| TOTAL EXPENDITURES: | \$686,784 | \$627,665 | \$684,381 | \$613,647 | (10.34%) |
| PERSONNEL: | | | | | |
| Full-time Positions | 9.00 | 9.00 | 8.00 | 8.00 | |
| Part-time Positions | 1.00 | 1.00 | 0.00 | 0.00 | |
| Full-time Equivalent | 9.75 | 9.75 | 8.00 | 8.00 | |
| Temporary FTE | 0.00 | 0.00 | 0.00 | 0.00 | |
| Seasonal FTE | 0.00 | 0.00 | 0.00 | 0.00 | |

BUDGET OFFICE: PROGRAM PROFILE

GOALS:

Provide effective planning, implementation and evaluation of the County's annual and long-term financial plan to Brevard County in meeting the current needs of the community, while planning for the community's future.

Coordinate countywide budgeting, financial planning and monitoring, allowing policy-makers to make sound financial decisions regarding the utilization and allocation of county resources.

OBJECTIVES:

1. Assist the Board, management, agencies, Charter Officers and others in developing, implementing, and monitoring the Annual Operating Budget and Capital Improvement Plan.
2. Calculate annual property tax rates and the County's annual operating and capital improvements budgets which comply with the State's "Truth in Millage" law, Brevard's Home Rule Charter and its financial policies.
3. Implement a countywide budget preparation system, which will integrate funding history, future requests, and personnel finding information.
4. Develop and implement the County's Central Service Cost Allocation Plan and Indirect Cost calculations.

| PERFORMANCE MEASUREMENTS: | ACTUAL FY 2007-2008 | PROJECTED FY 2008-2009 | PROJECTED FY 2009-2010 |
|---|------------------------|---------------------------|---------------------------|
| Develop And Implement The County's Annual Operating Budget | | | |
| • <i>Output</i> : Number of Staff Working Hours Expended | 8,710 | 7,670 | 6,635 |
| Funds Expended for Budget Development | \$269,504 | \$288,418 | \$232,439 |
| • <i>Outcome</i> : Compliance With Law, Ordinances & Policies | 100% | 100% | 100% |
| Budget Presentation Award Received | Yes | No | No |
| • <i>Efficiency</i> : Expenditures as % of Total Office Budget | 42.95% | 42.14% | 42.53% |
| Monitoring Of The County's Adopted Budget | | | |
| • <i>Output</i> : Number of Staff Working Hours Expended | 5,226 | 4,602 | 3,981 |
| Funds Expended For Budget Monitoring | \$161,702 | \$173,051 | \$139,463 |
| • <i>Outcome</i> : Periodic Budget Compliance Reports | Quarterly | Quarterly | Quarterly |
| Number of Budget Changes Processed | 899 | 850 | 850 |
| • <i>Efficiency</i> : Expenditures as % of Total Office Budget | 25.77% | 25.29% | 25.52% |
| Capital Improvements Program (CIP) Coordination And Monitoring | | | |
| • <i>Output</i> : Number of Staff Working Hours Expended | 1,742 | 1,534 | 1,327 |
| Funds Expended For CIP Development | \$53,901 | \$57,684 | \$46,488 |
| • <i>Outcome</i> : Periodic CIP Compliance Reports | Annually | Annually | Annually |
| • <i>Efficiency</i> : Expenditures as % of Total Office Budget | 8.59% | 8.43% | 8.51% |

BUDGET OFFICE: PROGRAM PROFILE

| | | | |
|--|-------------|-------------|--------------|
| FEMA Public Assistance Grant Coordination and Monitoring | | | |
| • <i>Output</i> : Number of Staff Working Hours Expended | 2,080 | 1,747 | 1,872 |
| Funds Expended for FEMA Coordination | \$73,838 | \$62,454 | \$68,880 |
| • <i>Outcome</i> : Funding Received from FEMA & the State Of Florida | \$1,049,909 | \$8,248,000 | \$10,000,000 |
| • <i>Efficiency</i> : Funding per Staff Hour Expended | \$505 | \$4,721 | \$5,342 |

BUDGET OFFICE: PROGRAM PROFILE

BUDGET ANALYSIS:

REVENUES:

Non-Operating Revenues decrease 10.34% due to a decrease in the general fund transfer as required by County management, due to anticipated revenue reductions.

EXPENDITURES:

Operating Expenditures decrease 10.34% primarily due to the elimination of an administrative support position and the downgrading of a Budget Analyst II position. There is also a decrease in operating expenditures due to the elimination of travel for continuing educational opportunities offered by the Government Finance Officers Association (GFOA). These reductions are slightly offset by the allocation of funding for replacement equipment for day to day operations.

PROGRAM CHANGES:

| | |
|---|-------------------|
| REDUCTIONS | |
| 1 Elimination of Administration Assistant position | (\$51,717) |
| 2 Reclassification of a vacated Budget Analyst II position to Budget Analyst I | (\$12,450) |
| TOTAL | (\$64,167) |
| FUNDED | |
| 1 Increase three-quarters time Special Projectors Coordinator position to full-time for support | \$16,639 |
| TOTAL | \$16,639 |

BUDGET OFFICE: PROGRAM PROFILE

PROGRAM REVENUES AND EXPENDITURES

| | Actual FY2006-2007 | Actual FY2007-2008 | Final Budget FY2008-2009 | Adopted Budget FY2009-2010 | % Inc/(Dec) |
|------------------------------------|-------------------------------|-------------------------------|-------------------------------------|---|------------------------|
| REVENUES: | | | | | |
| Taxes | \$0 | \$0 | \$0 | \$0 | |
| Permits, Fees & Spec. Assess. | \$0 | \$0 | \$0 | \$0 | |
| Intergovernmental | \$0 | \$78 | \$0 | \$0 | |
| Charges for Services | \$0 | \$0 | \$0 | \$0 | |
| Fines and Forfeits | \$0 | \$0 | \$0 | \$0 | |
| Miscellaneous | \$0 | \$0 | \$0 | \$0 | |
| Statutory Reduction | \$0 | \$0 | \$0 | \$0 | |
| <i>Operating Revenues:</i> | \$0 | \$78 | \$0 | \$0 | |
| Balance forward - Operating | \$0 | \$0 | \$0 | \$0 | |
| Balance forward - Capital | \$0 | \$0 | \$0 | \$0 | |
| Balance forward - Restricted | \$0 | \$0 | \$0 | \$0 | |
| Transfers - General Revenue | \$801,227 | \$745,423 | \$684,381 | \$613,647 | (10.34%) |
| Transfers - Others | \$0 | \$0 | \$0 | \$0 | |
| Other Finance Sources | \$0 | \$0 | \$0 | \$0 | |
| <i>Non-Operating Revenues:</i> | \$801,227 | \$745,423 | \$684,381 | \$613,647 | (10.34%) |
| TOTAL REVENUES: | \$801,227 | \$745,501 | \$684,381 | \$613,647 | (10.34%) |
| EXPENDITURES: | | | | | |
| Compensation and Benefits | \$651,432 | \$608,651 | \$652,204 | \$586,290 | (10.11%) |
| Operating Expenses | \$28,417 | \$19,015 | \$29,977 | \$22,782 | (24.00%) |
| Capital Expenditures | \$6,936 | \$0 | \$2,200 | \$4,575 | 107.95% |
| Grants and Aid | \$0 | \$0 | \$0 | \$0 | |
| <i>Operating Expenditures:</i> | \$686,784 | \$627,665 | \$684,381 | \$613,647 | (10.34%) |
| Debt Service | \$0 | \$0 | \$0 | \$0 | |
| Reserves - Operating | \$0 | \$0 | \$0 | \$0 | |
| Reserves - Capital | \$0 | \$0 | \$0 | \$0 | |
| Reserves - Restricted | \$0 | \$0 | \$0 | \$0 | |
| Transfers | \$0 | \$0 | \$0 | \$0 | |
| <i>Non-Operating Expenditures:</i> | \$0 | \$0 | \$0 | \$0 | |
| TOTAL EXPENDITURES: | \$686,784 | \$627,665 | \$684,381 | \$613,647 | (10.34%) |
| PERSONNEL: | | | | | |
| Full-time Positions | 9.00 | 9.00 | 8.00 | 8.00 | |
| Part-time Positions | 1.00 | 1.00 | 0.00 | 0.00 | |
| Full-time Equivalent | 9.75 | 9.75 | 8.00 | 8.00 | |
| Temporary FTE | 0.00 | 0.00 | 0.00 | 0.00 | |
| Seasonal FTE | 0.00 | 0.00 | 0.00 | 0.00 | |

BUDGET OFFICE: CAPITAL OUTLAY SUMMARY¹

| DESCRIPTION | QUANTITY | UNIT COST | FUNDING SOURCE | TOTAL COST |
|---------------------------|----------|-----------|----------------|----------------|
| BUDGET OFFICE | | | | |
| Laptop Computer | 1 | \$2,575 | General Fund | \$2,575 |
| Network Printer | 1 | \$2,000 | General Fund | \$2,000 |
| TOTAL FOR PROGRAM: | | | | \$4,575 |

¹ Expenditures for equipment with a value in excess of \$750 and an expected life of more than one year (e.g. automobiles and furniture).

BUDGET OFFICE: MANDATED PROGRAMS

| DESCRIPTION | MANDATE TYPE | MANDATE TITLE | SERVICE AREA |
|--|-----------------------------|---|-----------------|
| Develop and Implement the County's Annual Operating Budget | State, Local | F.S., 129 and BC fin. policy | Countywide |
| Develop Annual Property Tax Rates for the County | State, Local | F.S., 200 and BC fin. policy | Countywide |
| Develop and Implement the County's Central Services Cost Allocation Plan | Federal, State and Local | OMB Circular #a-87, F.S., various and BC fin. policy | Countywide |
| Monitoring and Periodic Reporting on the County's Adopted and Amended Budget | State, Local | F.S., 129 and BC fin. policy | Countywide |
| Amendment and Presentation of the County's Adopted Budget | State, Local | F.S., 129 and BC fin. policy | Countywide |
| Administration of position control for all Board Departments/offices | State, Local | F.S., 129 and BC fin. policy | Countywide |
| Coordination and Monitoring of FEMA Reimbursement | Federal, State | Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act), Public Law 93-288, 42 U.S.C. § 5121 et seq. | Countywide |

BUDGET OFFICE: MANDATED PROGRAMS

| EXPLANATION | FUNDING SOURCE |
|--|----------------|
| Florida Statute 129 provides guidance and direction for the preparation, approval, adoption, and execution of the County's annual budget. BCC-21 establishes financial planning and reporting responsibilities and authorizations. | General Fund |
| Florida Statute 200 provides guidance and direction for the determination of setting the rates of taxation to be raised for all County purposes. BCC-21 provides direction for determining appropriate sources and levels of funding for services and/or programs. | General Fund |
| The Office of Management and Budget (OMB) Circular #87-A establishes principles and standards for providing an approach for determining costs between governmental units. | General Fund |
| Florida Statute 129 provides guidance and direction for the preparation, approval, adoption, and execution of the County's annual budget. BCC-21 establishes financial planning and reporting responsibilities and authorizations. | General Fund |
| Florida Statute 129 provides guidance and direction for the preparation, approval, adoption, and execution of the County's annual budget. BCC-21 establishes financial planning and reporting responsibilities and authorizations. | General Fund |
| Florida Statute 129 provides guidance and direction for the preparation, approval, adoption, and execution of the County's annual budget. BCC-21 establishes financial planning and reporting responsibilities and authorizations. | General Fund |
| It is the intent of Congress, by this Act, to provide an orderly and continuing means of assistance by the Federal Government to State and local governments in carrying out their responsibilities to alleviate the suffering and damage which result from disasters. | General Fund |

BUDGET OFFICE: RENEWAL AND REPLACEMENT PROGRAM

BUDGET OFFICE

| Equipment Type | Funding Source | FY 2009-2010 | FY 2010-2011 | FY 2011-2012 | FY 2012-2013 | FY 2013-2014 |
|---|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personal Computer Stations Replace when uneconomical to repair or upgrade | General Fund | \$2,575 | \$2,350 | \$4,800 | \$2,500 | \$2,200 |
| Networkable Printers One of the two printers is scheduled to be replaced every fifth year. | General Fund | \$2,000 | \$0 | \$0 | \$0 | \$0 |