



GENERAL GOVERNMENT SERVICES: SUMMARY

MISSION STATEMENT:

General Government Operations includes two segments of the County's Annual Budget which do not fall within the control and responsibility of any specific operating agency, and are therefore administered by the Budget Office. These two areas of the Budget are combined into this segment for presentation purposes only and are represented as two programs, General Government Services and General Government Long-Term Debt.

PROGRAMS AND SERVICES:

General Government Operations:

- * General Fund Appropriations including, but not limited to, expenditures associated with: Non-Departmental, Spaceport Commerce Park, Truth in Millage Law Notices, Value Adjustment Board, Employee Innovation, Cities Redevelopment Payments and Internal Audit expenses.
- * Management of General Fund Reserve and Contingency Account
- * Distribution of General Fund financial resources to Operating Agencies, Charter Officers, Court Officers, Debt Service Funds, Capital Projects and other agencies as approved by the Board of County Commissioners
- * Estimation and collection of one-time funding sources and the appropriation of the funds received for capital repairs, improvements, other capital outlay, reserves or other one-time expenditures.

General Government Debt Service:

- * Appropriations and Reserves for Long-Term Debt associated with, but not limited to: Detention Center Renovations, Sheriff's Vehicles and Merritt Island Hangar Facility, Sheriff's Criminal Investigations Division building, Computer Aided Dispatch upgrades for the Sheriff's Office, Network Enhanced Back-Up System; Revenue Bond issues for Capital Improvement Refunding 1987, Brevard County Mental Health Facilities 1994, Sales Tax Refunded 1994, Sales Tax Refunding 1997, Sales Tax Refunding and Improvement 2001, Sales Tax Refunding and Improvement 2003 and Sales Tax Revenue Bonds of 2005.
- * Management of Debt Service Funds paid from the County's general revenues.

TRENDS AND ISSUES:

The County faces service level reductions in an economic environment that features an increasing demand for government services per capita and at the same time, strong fiscal constraints. Additionally, the County government serves a population of over one-half million in a geographic area that presents numerous service challenges. These increasing service demands continue in an environment of decreasing support from State and Federal agencies for such mandated services as Court operations, Medicaid and other areas.

Growth-related increases such as the additional ad valorem taxes received from new properties have not kept pace with the demand for, and costs of, additional service requirements over the past decade. Additionally, both the recent economic downturn and the passage of Amendment One in 2007 have contributed to lower taxable property values, reducing the ad valorem tax base. This challenge continues to be met in a number of creative ways by the County staff and others. The long-term debt requirements continue to be revisited frequently in order to take advantage of any refinancing opportunities.

In addition to a decrease in property valuations, General Government is facing anticipated overall decrease of 3.75% to other major revenue sources, such as the Communication Services Tax, State Shared Revenue, and the Local Half-Cent Sales Tax. These decreases create additional pressure for reductions that will impact every general fund supported agency. Currently, General Government debt obligations are anticipated to continue to remain stable over the next couple of years, with a significant decrease in the FY 2011-2012, due to a significant decrease in the final payment for the debt obligation related to the acquisition of the Brevard County Government Center.

GENERAL GOVERNMENT SERVICES: DEPARTMENT SUMMARY

DEPARTMENT REVENUES AND EXPENDITURES

	Actual FY2006-2007	Actual FY2007-2008	Final Budget FY2008-2009	Adopted Budget FY2009-2010	% Inc/(Dec)
REVENUES:					
Taxes	\$165,992,569	\$152,802,623	\$155,522,844	\$137,163,712	(11.80%)
Permits, Fees & Spec. Assess.	\$1,131,186	\$11,949,130	\$13,429,685	\$13,782,466	2.63%
Intergovernmental	\$34,888,316	\$32,308,544	\$31,760,955	\$29,256,342	(7.89%)
Charges for Services	\$6,705,323	\$6,673,452	\$6,314,024	\$6,025,371	(4.57%)
Fines and Forfeits	\$0	\$10,000	\$0	\$0	
Miscellaneous	\$3,921,698	\$3,025,231	\$1,942,077	\$3,585,300	84.61%
Statutory Reduction	\$0	\$0	(\$10,385,517)	(\$9,490,660)	(8.62%)
<i>Operating Revenues:</i>	\$212,639,093	\$206,768,979	\$198,584,068	\$180,322,531	(9.20%)
Balance forward - Operating	\$39,548,844	\$37,107,571	\$35,762,403	\$28,621,890	(19.97%)
Balance forward - Capital	\$0	\$0	\$0	\$0	
Balance forward - Restricted	\$0	\$594,506	\$387,987	\$205,993	(46.91%)
Transfers - General Revenue	(\$138,086,953)	(\$143,132,307)	(\$144,162,408)	(\$135,082,600)	(6.30%)
Transfers - Others	(\$10,852,721)	(\$4,069,115)	(\$9,189,359)	(\$4,489,878)	(51.14%)
Other Finance Sources	\$867,000	\$3,049,000	\$0	\$0	
<i>Non-Operating Revenues:</i>	(\$108,523,830)	(\$106,450,345)	(\$117,201,377)	(\$110,744,595)	(5.51%)
TOTAL REVENUES:	\$104,115,263	\$100,318,634	\$81,382,691	\$69,577,936	(14.51%)
EXPENDITURES:					
Compensation and Benefits	\$1,324,742	\$1,214,431	\$2,624,851	\$1,446,196	(44.90%)
Operating Expenses	\$11,183,321	\$10,272,647	\$12,427,820	\$9,974,079	(19.74%)
Capital Expenditures	\$1,388	\$3,241,030	\$75,000	\$40,000	(46.67%)
Grants and Aid	\$0	\$0	\$0	\$0	
<i>Operating Expenditures:</i>	\$12,509,451	\$14,728,107	\$15,127,671	\$11,460,275	(24.24%)
Debt Service	\$9,147,365	\$8,456,790	\$9,111,743	\$8,848,224	(2.89%)
Reserves - Operating	\$0	\$0	\$15,232,237	\$13,181,716	(13.46%)
Reserves - Capital	\$0	\$0	\$0	\$0	
Reserves - Restricted	\$0	\$0	\$557,269	\$2,166,746	288.82%
Transfers	\$53,102,066	\$45,502,220	\$41,353,771	\$33,920,975	(17.97%)
<i>Non-Operating Expenditures:</i>	\$62,249,432	\$53,959,011	\$66,255,020	\$58,117,661	(12.28%)
TOTAL EXPENDITURES:	\$74,758,882	\$68,687,118	\$81,382,691	\$69,577,936	(14.51%)
PERSONNEL:					
Full-time Positions	0.00	0.00	2.00	2.00	
Part-time Positions	0.00	0.00	0.00	0.00	
Full-time Equivalent	0.00	0.00	2.00	2.00	
Temporary FTE	0.00	0.00	0.00	0.00	
Seasonal FTE	0.00	0.00	0.00	0.00	

GENERAL GOVERNMENT OPERATIONS: PROGRAM PROFILE

GOALS:

The County levies taxes to fund its operations and other obligations. The revenues and other sources of funding included in this section do not fall within the responsibility of any specific operating agency. These General Fund receipts and appropriations are accumulated into this single segment of the Budget for presentation purposes only.

OBJECTIVES:

1. General Fund Appropriations including, but not limited to, expenditures associated with: Non-Departmental, Spaceport Commerce Park, Truth in Millage Law Notices, Value Adjustment Board, Employee Innovation, Cities Redevelopment Payment and Internal Audit expenses.
2. Management of General Fund Reserve and Contingency Account.
3. Distribution of General Fund financial resources to Operating Agencies, Charter Officers, Court Officers, Debt Service Funds, Capital Projects and other agencies as approved by the Board of County Commissioners.
4. Estimation and collection of one-time funding sources and the appropriation of the funds received for capital repairs, improvements, other capital outlay, reserves or other one-time expenditures.

PERFORMANCE MEASUREMENTS:	ACTUAL FY 2007-2008	PROJECTED FY 2008-2009	PROJECTED FY 2009-2010
Not Applicable			

GENERAL GOVERNMENT OPERATIONS: PROGRAM PROFILE

BUDGET ANALYSIS:

REVENUES:

Operating Revenues decrease 9.20% primarily due to a decrease in Ad Valorem revenue, as well as an anticipated decrease in other major revenues, such as State Shared and Local Half-Cent Sales tax.

Non-Operating Revenues decrease 5.46% due to a 19.97% anticipated decrease in balance forward funds from the previous fiscal year. This decrease is partially offset by reductions in the transfers to front-line programs from the General Fund.

EXPENDITURES:

Operating Expenditures decrease 24.24% primarily due to an effort to decrease Non-departmental and Internal Audit expenditures. There is also a reduction in expenditures associated with the payments to Brevard cities for Community Redevelopment Agencies, related to the decrease in property valuations in the County.

Non-Operating Expenditures decrease 13.49% primarily due to decreases in transfers to general fund supported agencies. Additionally there is reclassification of \$1.8 million in operating reserves to restricted reserves, for the Embraer incentive agreement.

PROGRAM CHANGES:

None Requested

GENERAL GOVERNMENT OPERATIONS: PROGRAM PROFILE

PROGRAM REVENUES AND EXPENDITURES

	Actual FY2006-2007	Actual FY2007-2008	Final Budget FY2008-2009	Adopted Budget FY2009-2010	% Inc/(Dec)
REVENUES:					
Taxes	\$165,992,569	\$152,802,623	\$155,522,844	\$137,163,712	(11.80%)
Permits, Fees & Spec. Assess.	\$1,131,186	\$11,949,130	\$13,429,685	\$13,782,466	2.63%
Intergovernmental	\$34,888,316	\$32,308,544	\$31,760,955	\$29,256,342	(7.89%)
Charges for Services	\$6,705,323	\$6,673,452	\$6,314,024	\$6,025,371	(4.57%)
Fines and Forfeits	\$0	\$10,000	\$0	\$0	
Miscellaneous	\$3,789,635	\$2,999,372	\$1,942,077	\$3,585,300	84.61%
Statutory Reduction	\$0	\$0	(\$10,385,517)	(\$9,490,660)	(8.62%)
<i>Operating Revenues:</i>	\$212,507,030	\$206,743,120	\$198,584,068	\$180,322,531	(9.20%)
Balance forward - Operating	\$39,081,169	\$36,668,273	\$35,762,403	\$28,621,890	(19.97%)
Balance forward - Capital	\$0	\$0	\$0	\$0	
Balance forward - Restricted	\$0	\$0	\$0	\$0	
Transfers - General Revenue	(\$143,705,190)	(\$146,455,699)	(\$151,083,632)	(\$141,740,321)	(6.18%)
Transfers - Others	(\$13,958,163)	(\$6,059,912)	(\$11,182,414)	(\$6,474,388)	(42.10%)
Other Finance Sources	\$0	\$0	\$0	\$0	
<i>Non-Operating Revenues:</i>	(\$118,582,184)	(\$115,847,338)	(\$126,503,643)	(\$119,592,819)	(5.46%)
TOTAL REVENUES:	\$93,924,845	\$90,895,782	\$72,080,425	\$60,729,712	(15.75%)
EXPENDITURES:					
Compensation and Benefits	\$1,324,742	\$1,214,431	\$2,624,851	\$1,446,196	(44.90%)
Operating Expenses	\$11,183,321	\$10,272,647	\$12,427,820	\$9,974,079	(19.74%)
Capital Expenditures	\$1,388	\$3,241,030	\$75,000	\$40,000	(46.67%)
Grants and Aid	\$0	\$0	\$0	\$0	
<i>Operating Expenditures:</i>	\$12,509,451	\$14,728,107	\$15,127,671	\$11,460,275	(24.24%)
Debt Service	\$0	\$0	\$0	\$0	
Reserves - Operating	\$0	\$0	\$15,232,237	\$13,181,716	(13.46%)
Reserves - Capital	\$0	\$0	\$0	\$0	
Reserves - Restricted	\$0	\$0	\$366,746	\$2,166,746	490.80%
Transfers	\$53,102,066	\$44,966,997	\$41,353,771	\$33,920,975	(17.97%)
<i>Non-Operating Expenditures:</i>	\$53,102,066	\$44,966,997	\$56,952,754	\$49,269,437	(13.49%)
TOTAL EXPENDITURES:	\$65,611,517	\$59,695,104	\$72,080,425	\$60,729,712	(15.75%)
PERSONNEL:					
Full-time Positions	0.00	0.00	2.00	2.00	
Part-time Positions	0.00	0.00	0.00	0.00	
Full-time Equivalent	0.00	0.00	2.00	2.00	
Temporary FTE	0.00	0.00	0.00	0.00	
Seasonal FTE	0.00	0.00	0.00	0.00	

GENERAL GOVERNMENT LONG-TERM DEBT: PROGRAM PROFILE

GOALS:

The County has utilized long-term debt when necessary to fund the acquisition of major facilities for the various services provided to the residents of the County and other citizens. Whenever feasible, this debt is included in the program profile of the agency that utilizes the facility in the service to the public. Whenever such inclusion of long-term debt in a front-line service program is not appropriate the debt service is included here.

OBJECTIVES:

The accumulation of the funds needed to make the required annual payments on certain long-term debt obligations of the County and to maintain the requisite reserves is the sole objective of this program. The debt service increments which make up this program are as follows:

Commercial Paper Debt Payable from General Revenues was issued through the Florida Local Government Finance Commission to finance the following projects: construction of a new hangar facility at Merritt Island Airport for the Sheriff's Office, an upgraded Computer Aided Dispatch for the Sheriff's Office, a new Criminal Investigations Division building for the Sheriff's Office, and restoration of the Pritchard House.

Sales Tax Refunding and Improvement Revenue Bonds, Series 2003 were issued to refund prior Sales Tax Revenue Bonds, Series 1993 and refinance Library Services Commercial Paper for capital improvement projects. Payments are funded by the General Fund \$815,318 and Library Services \$1,103,363. The debt outstanding at September 30, 2009 should be \$9,560,000.

Sales Tax Refunding Revenue Bonds, Series 1997 were issued to refinance the acquisition of the Brevard County Government Center and defease a higher cost form of debt. The debt outstanding at September 30, 2009 should be \$3,950,000.

Sales Tax Refunding & Improvement Revenue Bonds, Series 2001 were issued to refinance the Sales Tax Revenue Bonds Series 1991 in full (including a Library Services project), the Sales Tax Revenue Bonds, Series 1994 maturing after December 1, 2005 and original commercial paper issues for Public Safety projects. Additionally, these bonds provide funding for the South Mainland Service Center and additional court facilities at Viera and elsewhere. Payments are funded by the General Fund of \$2,591,903, Court Fees of \$496,433, and Library Services of \$384,713. The debt outstanding at September 30, 2009 should be \$24,255,000.

Sales Tax Revenue Bonds, Series 2005 were issued to finance the construction of buildings and improvements to the County's Jail facilities, which consists of a new 50,000 sq. ft. Mental Health/Medical building, of a 3,500 square foot laundry/strip search building, four (4) 10,000 square feet sprung fabric tents, and all associated site work. The debt outstanding at September 30, 2009 should be \$13,375,000.

GENERAL GOVERNMENT LONG-TERM DEBT: 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	\$0	\$0	\$0	
Charges for Services	\$0	\$0	\$0	\$0	
Fines and Forfeits	\$0	\$0	\$0	\$0	
Miscellaneous	\$132,063	\$25,859	\$0	\$0	
Statutory Reduction	\$0	\$0	\$0	\$0	
<i>Operating Revenues:</i>	\$132,063	\$25,859	\$0	\$0	
Balance forward - Operating	\$467,675	\$439,298	\$0	\$0	
Balance forward - Capital	\$0	\$0	\$0	\$0	
Balance forward - Restricted	\$0	\$594,506	\$387,987	\$205,993	(46.91%)
Transfers - General Revenue	\$5,618,237	\$3,323,392	\$6,921,224	\$6,657,721	(3.81%)
Transfers - Others	\$3,105,442	\$1,990,798	\$1,993,055	\$1,984,510	(0.43%)
Other Finance Sources	\$867,000	\$3,049,000	\$0	\$0	
<i>Non-Operating Revenues:</i>	\$10,058,354	\$9,396,993	\$9,302,266	\$8,848,224	(4.88%)
TOTAL REVENUES:	\$10,190,418	\$9,422,852	\$9,302,266	\$8,848,224	(4.88%)
EXPENDITURES:					
Compensation and Benefits	\$0	\$0	\$0	\$0	
Operating Expenses	\$0	\$0	\$0	\$0	
Capital Expenditures	\$0	\$0	\$0	\$0	
Grants and Aid	\$0	\$0	\$0	\$0	
<i>Operating Expenditures:</i>	\$0	\$0	\$0	\$0	
Debt Service	\$9,147,365	\$8,456,790	\$9,111,743	\$8,848,224	(2.89%)
Reserves - Operating	\$0	\$0	\$0	\$0	
Reserves - Capital	\$0	\$0	\$0	\$0	
Reserves - Restricted	\$0	\$0	\$190,523	\$0	(100.00%)
Transfers	\$0	\$535,224	\$0	\$0	
<i>Non-Operating Expenditures:</i>	\$9,147,365	\$8,992,014	\$9,302,266	\$8,848,224	(4.88%)
TOTAL EXPENDITURES:	\$9,147,365	\$8,992,014	\$9,302,266	\$8,848,224	(4.88%)
PERSONNEL:					
Full-time Positions	0.00	0.00	0.00	0.00	
Part-time Positions	0.00	0.00	0.00	0.00	
Full-time Equivalent	0.00	0.00	0.00	0.00	
Temporary FTE	0.00	0.00	0.00	0.00	
Seasonal FTE	0.00	0.00	0.00	0.00	