



BREVARD COUNTY
BOARD OF COUNTY COMMISSIONERS

**INTER-OFFICE
MEMORANDUM**

To: Brevard County Board of County Commissioners

Thru: Howard Tipton, County Manager
Stockton Whitten, Assistant County Manager

From: Thomas T. Rosenberg, Budget Office Director

Subject: Budget and Actuals – First Quarter Review

Date: February 18, 2010

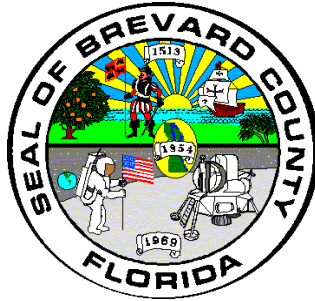
Attached is the first quarter report for Fiscal Year 2009-2010. Approximately \$254 million in revenue was recognized and \$155 million in expenditures were incurred during the quarter. These figures represent 23% and 14%, respectively, of the County's total budget for the fiscal year. It should be noted that only one or two months of most revenue items are recognized in the quarter. Revenue for the Board Agencies only, was \$212 million (22% of budget) and expenditures were \$122 million (13%).

A little more than half of the revenue (\$132 million) was generated by property taxes. Other significant Operating Revenue sources in the quarter were Charges for Services (primarily Solid Waste collections and disposal assessments, Health Insurance premiums and Utility service fees), \$61 million (34% of budget), Permits and Fees (mainly the Fire Assessment), \$21 million (39%) and \$9 million (8.2%) in Intergovernmental Revenue (which includes the Local Half Cent Sales Tax, State Shared and of Gas Tax Revenues).

As indicated above, expenditures, as a percentage of the budget, are approximately half of the linear run rate for the first quarter. Essentially all departments and agencies are at or below 25% of budgeted expenditures. As would be expected, the actual expenditures for departments with significant Capital and/or Reserve budgets, such as Natural Resource, Public Works, Utility Services, Solid Waste and Transit Services, were less than 10% of budget during the first quarter.

The Budget Office will continue to monitor revenue collection and expense postings as well as all commitments made by the Board and its agencies.

If you have any questions, please contact me at 633-2153.



Brevard County Board of County Commissioners

Budget Report

Major Revenues

Agency Statuses

FY 2009-2010

October 1, 2009 through December 31, 2009

As required by the Board's Budget and Financial Policy, and in order to assist the Board, County management and County agencies in the management of County resources, attached are analyses of 1) the Board's major revenues, 2) a summary of all Brevard County agencies and 3) individual breakouts of operating agencies and associated programs within the Board of County Commissioners, Charter Officers, Court Operations and outside agencies.

The emphasis in preparing this report has been to review the revenue collections and expenditures through the end of December 2009 and to compare them with the Board's amended budget. This comparison is done to assist management in making fiscal decisions.

Part 1: Major Revenues (pages 3-4)

Revenues are not received in the same time frame each month; this is due primarily to variations occurring at the state level. To provide relevant data, the revenues are presented and analyzed based upon the number of collection periods and how the total collections to date, compare to expectations or the average for the same period.

The major revenues in this report reflect one (1) or two (2) collection periods; collection rate percentages are provided for each major revenue. The anticipated collections percentages for the report period are based upon seasonal tendencies and do not necessarily equate to an average 8.33% monthly.

Accrued Revenues are included in response to an internal audit recommendation that represent County Finance's estimate of the receipt of each outstanding revenue during the remainder of this reporting period.

Part 2: Summary by Agency (pages 5-6)

Provides a snapshot at departmental or agency level of the revenues and expenditures for the 1st quarter.

Part 3: Agency Statuses (pages 7-24)

Explanations are provided for instances wherein revenues or expenditures differ from historically normal guidelines. Delays in receipt of revenues are not considered abnormal when they are within standard historical practices for the applicable agency.

If you have any questions, or require additional information, please do not hesitate to contact the Budget Office at 633-2153.

Major Revenues Report
October 1, 2009 through December 31, 2009

	FY 2008-2009			FY 2009-2010				
Number Of Months Collected	Final Revenue Budget @ 95%	Actual Revenue Recognized For This Period	Percentage Of Revenue For Periods Collected	Amended Revenue Budget @ 95%	Actual Revenue Recognized For This Period	Actual Collection Rate Percentage For This	Anticipated Collections Percentage For Months	Actual-To-Projected Variance

State Revenue Sharing Program

This revenue is based on a percentage of both the cigarette and sales and use tax collections, and transferred to Counties in equal payments; the final payment occurs after the state closes its fiscal year in June

Revenues recognized are within normal guidelines through the period reviewed.

2	\$8,770,228	\$1,404,310	16.0%	\$8,435,284	\$1,242,307	14.7%	15.97%	-1.2%
---	-------------	-------------	-------	-------------	-------------	-------	--------	-------

Local Half-Cent Sales Tax

This revenue is based upon sales tax receipts, and Brevard County's portion is normally provided by the state two to three months after the state's receipt.

Revenues recognized are within normal guidelines through the period reviewed.

2	\$19,288,573	\$3,088,288	16.0%	\$17,133,284	\$3,022,797	17.6%	15.66%	2.0%
---	--------------	-------------	-------	--------------	-------------	-------	--------	------

1-6 Cent Gas Tax (Local Option Gas Tax)

This revenue is based on the local sales of motor and diesel fuels, and is transferred to Brevard County two to three months after the state's receipt.

Revenues recognized are within normal guidelines through the period reviewed.

1	\$6,935,000	\$596,169	8.6%	\$6,935,000	\$553,053	8.0%	8.33%	-0.4%
---	-------------	-----------	------	-------------	-----------	------	-------	-------

Communications Services Tax

This revenue is based on taxes of telecommunications, cable, direct-to-home satellite, and related services.

Revenues recognized are within normal guidelines through the period reviewed.

1	\$9,258,163	\$748,385	8.1%	\$8,149,145	\$765,067	9.4%	8.32%	1.1%
---	-------------	-----------	------	-------------	-----------	------	-------	------

Franchise Fees - Florida Power and Light (FPL)

This revenue is based on 6% of FPL's electrical energy sales and is normally received within 60 days of FPL's actual sales.

Revenues recognized are within normal guidelines through the period reviewed.

1	\$16,028,697	\$1,488,904	9.3%	\$16,507,953	\$1,520,310	9.2%	8.45%	0.8%
---	--------------	-------------	------	--------------	-------------	------	-------	------

Tourist Development Tax

This revenue is based on the tax receipts from local rental transactions and is transferred to Brevard County one to two months following the state's receipt.

Revenues recognized are higher than anticipated through the period reviewed.

2	\$7,308,984	\$1,040,706	14.2%	\$7,308,984	\$954,725	13.1%	12.19%	0.9%
---	-------------	-------------	-------	-------------	-----------	-------	--------	------

Major Revenues Report
October 1, 2009 through December 31, 2009

	FY 2008-2009			FY 2009-2010				
Number Of Months Collected	Final Revenue Budget @ 95%	Actual Revenue Recognized For This Period	Percentage Of Revenue For Periods Collected	Amended Revenue Budget @ 95%	Actual Revenue Recognized For This Period	Actual Collection Rate Percentage For This	Anticipated Collections Percentage For Months	Actual-To-Projected Variance

Constitutional Gas Tax (80% & 20%)

This revenue is based on the local sales of motor fuels and is transferred to Brevard County two to three months after the state's receipt.

Revenues recognized are within normal guidelines for the period reviewed.

2	\$5,597,734	\$862,325	15.4%	\$5,342,296	\$865,586	16.2%	16.22%	0.0%
---	-------------	-----------	-------	-------------	-----------	-------	--------	------

Summary by Agency
October 1, 2009 Through December 31, 2009

Department	Adopted Budget For FY 2009-2010	Amended Budget For FY 2009-2010	Revenues Recognized Through 31-Dec-09	Revenues As Percentage Of Budget 31-Dec-09	Actual Expenditures Through 31-Dec-09	Expenditures As Percentage Of Budget 31-Dec-09
Board Agencies						
Agriculture and Extension Services Office	\$969,066	\$969,066	\$241,962	25%	\$183,825	19%
Animal Services and Enforcement Department	\$3,777,141	\$3,777,141	\$903,947	24%	\$829,537	22%
Board of County Commissioners	\$1,450,047	\$1,450,047	\$362,512	25%	\$350,003	24%
Budget Office	\$613,647	\$613,647	\$153,412	25%	\$134,037	22%
Central Services Office	\$4,804,199	\$4,804,199	\$1,098,619	23%	\$975,568	20%
County Attorney's Office	\$1,284,878	\$1,284,878	\$321,495	25%	\$299,599	23%
County Manager's Office	\$915,049	\$915,049	\$228,763	25%	\$232,174	25%
Criminal Justice Services	\$9,044,296	\$9,044,296	\$2,041,177	23%	\$2,207,078	24%
Economic and Financial Programs	\$0	\$0	\$0	0%	\$0	0%
Emergency Management Office	\$8,765,824	\$8,921,793	\$577,092	6%	\$922,751	10%
Facilities Department	\$19,274,333	\$19,274,333	\$3,114,196	16%	\$2,186,302	11%
Fire Rescue Department	\$76,258,724	\$76,258,724	\$25,766,322	34%	\$12,370,893	16%
General Government Operations	\$69,577,936	\$71,644,337	\$59,015,086	82%	\$26,953,695	38%
Housing and Human Services Department	\$32,531,569	\$32,890,186	\$2,813,769	9%	\$2,897,290	9%
Human Resources Office	\$101,919,954	\$101,919,954	\$12,209,054	12%	\$14,680,334	14%
Information Technology Department	\$8,447,745	\$8,447,745	\$1,678,637	20%	\$1,633,436	19%
Law Library	\$352,902	\$352,902	\$66,359	19%	\$79,857	23%
Library Services Department	\$20,216,527	\$20,216,527	\$10,042,523	50%	\$4,967,666	25%
Mosquito Control Department	\$9,465,292	\$9,465,292	\$3,544,171	37%	\$1,057,670	11%
Natural Resources Management Office	\$17,368,294	\$17,928,627	\$2,580,277	14%	\$1,082,921	6%
Parks and Recreation Department	\$152,491,497	\$158,017,996	\$28,679,633	18%	\$17,005,454	11%
Planning and Development Office	\$25,395,240	\$25,395,240	\$2,246,116	9%	\$1,533,799	6%
Public Works (Transportation Engineering and Road & Bridge)	\$160,784,518	\$160,794,518	\$6,598,672	4%	\$7,056,028	4%
Solid Waste Management Department	\$115,982,254	\$119,386,722	\$35,079,009	29%	\$8,153,962	7%
SCGTV/Communications Office	\$330,196	\$330,196	\$82,549	25%	\$78,106	24%
Tourism Development Office	\$24,126,202	\$24,508,581	\$3,303,748	13%	\$6,604,093	27%
Transit Services Department	\$22,586,915	\$22,586,915	\$1,258,493	6%	\$2,082,351	9%
Transportation Planning Office	\$1,163,612	\$1,196,494	\$1,515	0%	\$251,830	21%
Utility Services Department	\$60,378,971	\$61,925,971	\$8,704,847	14%	\$5,542,891	9%
Valkaria Airport	\$418,734	\$418,734	\$73,294	18%	\$77,103	18%
Total Board Agencies	\$950,695,562	\$964,740,110	\$212,787,249	22%	\$122,430,253	13%

Summary by Agency
October 1, 2009 Through December 31, 2009

Department	Adopted Budget For FY 2009-2010	Amended Budget For FY 2009-2010	Revenues Recognized Through 31-Dec-09	Revenues As Percentage Of Budget 31-Dec-09	Actual Expenditures Through 31-Dec-09	Expenditures As Percentage Of Budget 31-Dec-09
Charter Officers						
Clerk to the Board	\$2,273,966	\$2,273,966	\$568,492	25%	\$568,492	25%
Property Appraiser	\$8,494,376	\$8,494,376	\$2,123,594	25%	\$2,123,684	25%
Sheriff	\$101,738,521	\$101,738,521	\$30,459,744	30%	\$22,749,310	22%
Supervisor of Elections	\$3,895,178	\$3,895,178	\$2,003,998	51%	\$553,600	14%
Tax Collector	\$8,160,500	\$8,160,500	\$2,040,125	25%	\$2,300,286	28%
Total Charter Officers	\$124,562,541	\$124,562,541	\$37,195,953	30%	\$28,295,372	23%
Court Operations			\$252,598,535		\$152,695,285	
Judicial Branch Administration	\$491,318	\$501,318	\$49,074	10%	\$52,750	11%
Judicial Support	\$6,465,760	\$6,465,760	\$869,784	13%	\$1,344,238	21%
State Attorney	\$584,350	\$584,350	\$85,833	15%	\$89,661	15%
Total Court Operations	\$7,541,428	\$7,551,428	\$1,004,691	13%	\$1,486,649	20%
Outside Agencies						
Economic Development Commission	\$1,500,050	\$1,500,050	\$375,018	25%	\$250,008	17%
Melbourne-Tillman Water Control District	\$2,587,864	\$2,587,864	\$968,427	37%	\$783,046	30%
Merritt Island Redevelopment Agency	\$4,749,698	\$4,789,266	\$1,235,623	26%	\$233,002	5%
Titusville-Cocoa Airport Authority	\$1,905,885	\$1,905,885	\$448,667	24%	\$601,496	32%
Total Outside Agencies	\$10,743,497	\$10,783,065	\$3,027,735	28%	\$1,867,553	17%
Total Brevard County	\$1,093,543,028	\$1,107,637,144	\$254,015,628	23%	\$154,079,827	14%

**Agency Status Report
October 1, 2009 through December 31, 2009**

Adopted Budget For FY 2009-2010	Amended Budget For FY 2009-2010	Revenues Recognized Through 31-Dec-09	Revenues As Percentage Of Budget 31-Dec-09	Actual Expenditures Through 31-Dec-09	Expenditures As Percentage Of Budget 31-Dec-09
--	--	--	---	--	---

General Fund-Supported Board Agencies
--

The following agencies/programs receive all or a significant portion of their funding from the County's general revenues.

Agriculture and Extension Services Office

Agriculture and Extension Service Program

The primary source of funding for this program is general revenues, accounting for 97% of the Amended Budget.

Revenues recognized are within historically normal budget and operating guidelines.

Expenditures appear low due to the postponement of the purchase of laptop computers as a result of a County-wide spending freeze.

\$902,037	\$902,037	\$225,204	24.97%	\$168,850	18.72%
-----------	-----------	-----------	--------	-----------	--------

Soil Conservation and Resource Management Program

The primary source of funding for this program are transfers from the Stormwater Department; accounting for 87% of the Amended Budget.

Revenues and expenditures were within historically normal budget and operating guidelines for this period.

\$67,029	\$67,029	\$16,758	25.00%	\$14,975	22.34%
----------	----------	----------	--------	----------	--------

Agriculture and Extension Services Office Total

\$969,066	\$969,066	\$241,962	24.97%	\$183,825	18.97%
-----------	-----------	-----------	--------	-----------	--------

Animal Services and Enforcement Department

The primary source of funding for this program is general revenue accounting for 63.25% of the Amended Budget.

Overall, revenues are down when compared to the same reporting period last year. Animal license tags are down approximately 35%, adoption fees are down 50% and citation fees are down 66.7%. The Department has implemented an aggressive tag reminder program designed to improve license tag collections. On behalf of the Department, the Clerk of Court is working to collect outstanding citation fees dating back four years. To date, 22.09% of budgeted charges for services have been collected, 13.12% of this collected amount is attributed to Expenditures are remain within anticipated levels.

\$3,777,141	\$3,777,141	\$903,947	23.93%	\$829,537	21.96%
-------------	-------------	-----------	--------	-----------	--------

Board of County Commissioners Offices

These offices, along with a common administrative expenditure account, are funded by general revenues.

Revenues are transferred monthly throughout the year. Expenditures are at anticipated levels.

\$1,450,047	\$1,450,047	\$362,512	25.00%	\$350,003	24.14%
-------------	-------------	-----------	--------	-----------	--------

Budget Office

The primary source of funding for this Office is general revenues.

Revenues were within normal budget and operating guidelines for this period. Expenses appear slightly low due to a vacant position within the Budget Office having not yet been filled. No significant fiscal issues are anticipated within the department during the course of this fiscal year.

\$613,647	\$613,647	\$153,412	25.00%	\$134,037	21.84%
-----------	-----------	-----------	--------	-----------	--------

**Agency Status Report
October 1, 2009 through December 31, 2009**

Adopted Budget For FY 2009-2010	Amended Budget For FY 2009-2010	Revenues Recognized Through 31-Dec-09	Revenues As Percentage Of Budget 31-Dec-09	Actual Expenditures Through 31-Dec-09	Expenditures As Percentage Of Budget 31-Dec-09
--	--	--	---	--	---

Central Services Office

Asset Management

The primary source of funding for this program is general revenues.

Revenues and expenditures were within historically normal budget and operating guidelines for this period.

\$453,499	\$453,499	\$113,375	25.00%	\$109,908	24.24%
-----------	-----------	-----------	--------	-----------	--------

Fleet Services

The primary source of funding for this program is charges for services.

Revenues and expenditures were within historically normal budget and operating guidelines for this period.

\$4,014,362	\$4,014,362	\$900,333	22.43%	\$784,324	19.54%
-------------	-------------	-----------	--------	-----------	--------

Purchasing Services

The primary source of funding for this program is general revenues.

Revenues and expenditures were within historically normal budget and operating guidelines for this period.

\$336,338	\$336,338	\$84,911	25.25%	\$81,336	24.18%
-----------	-----------	----------	--------	----------	--------

Central Services Department Total

\$4,804,199	\$4,804,199	\$1,098,619	22.87%	\$975,568	20.31%
--------------------	--------------------	--------------------	---------------	------------------	---------------

County Attorney's Office

The primary source of funding for this program is general revenues. Compensation and Benefits account for 93% of the Amended Budget.

Operating expenses are within normal operating guidelines.

\$1,284,878	\$1,284,878	\$321,495	25.02%	\$299,599	23.32%
-------------	-------------	-----------	--------	-----------	--------

County Manager's Office

The primary source of funding for this program is general revenues.

Revenues are transferred monthly throughout the year. Expenditures were within historically normal budget and operating guidelines for this period.

\$915,049	\$915,049	\$228,763	25.00%	\$232,174	25.37%
-----------	-----------	-----------	--------	-----------	--------

Criminal Justice Services Department

Criminal Justice Services

The primary sources of funding for this program are general revenues and charges for services related to probation, community service, and pretrial release.

Revenues for the Criminal Justice program as a whole are within normal historical collections, although collected revenue for the Drug Education fund, Driver's Education fund, and the Teen Court program are slightly low. Collections for these revenues tend to increase as the fiscal year progresses. Additionally, Probation charges collected have posted lower than anticipated and may need adjustment during the course of the fiscal year. Expenses as a whole are within the normally anticipated guidelines, however, the single largest operating expense is the payments made to the Department of Juvenile Justice (DJJ) which was underfunded for the current fiscal year. This expense is an unfunded state mandate, and will likely run out of budgeted funding in the third or fourth quarter of this fiscal year.

\$7,401,722	\$7,401,722	\$1,618,864	21.87%	\$1,874,882	25.33%
-------------	-------------	-------------	--------	-------------	--------

**Agency Status Report
October 1, 2009 through December 31, 2009**

Adopted Budget For FY 2009-2010	Amended Budget For FY 2009-2010	Revenues Recognized Through 31-Dec-09	Revenues As Percentage Of Budget 31-Dec-09	Actual Expenditures Through 31-Dec-09	Expenditures As Percentage Of Budget 31-Dec-09
--	--	--	---	--	---

Medical Examiner's Office

The primary source of funding for this program is general revenues.

Revenues as a whole are within normal historical collections, though miscellaneous revenue related to cremations are posting higher than anticipated for this time period during the fiscal year. Expenditures for the program appear slightly low, but are within the historical expectations of the program for the first quarter. Additionally, there is a small transfer for Dispatch expenses that will be posted later in the fiscal year. No immediate budgetary changes appear to be needed as the program is operating well within established fiscal parameters.

\$1,642,574	\$1,642,574	\$422,313	25.71%	\$332,196	20.22%
-------------	-------------	-----------	--------	-----------	--------

Criminal Justice Services Department Total

\$9,044,296	\$9,044,296	\$2,041,177	22.57%	\$2,207,078	24.40%
--------------------	--------------------	--------------------	---------------	--------------------	---------------

Economic and Financial Programs

The primary source of funding for this program is general revenues.

This program no longer exists.

\$0	\$0	\$0	0.00%	\$0	0.00%
------------	------------	------------	--------------	------------	--------------

Emergency Management Office

Emergency Management Operations Program

The primary sources of funding for this program are general revenues and grants for operations and projects.

Revenues recognized appear low due to a delay in the receipt of grant funding however the expenditures are occurring at a commensurate level.

\$780,893	\$936,862	\$173,443	18.51%	\$156,861	16.74%
-----------	-----------	-----------	--------	-----------	--------

800 MHz Program

The sources of funding for this program are radio system charges, general revenues, and balance forward.

Revenues recognized appear low due to a delay in the posting of surcharge income, as no radio communications surcharge has been posted. Expenditures are in line with their anticipated levels.

\$2,079,410	\$2,079,410	\$147,267	7.08%	\$347,912	16.73%
-------------	-------------	-----------	-------	-----------	--------

Enhanced 9-1-1 Administration

The primary sources of funding for this program are charges for services and the wireless board distribution.

Revenues recognized appear low due to the \$4.6M balance forward not being recognized. Expenditures appear below projections primarily due to the curtailment of capital purchases such as the Public Safety Access Points.

\$5,905,521	\$5,905,521	\$256,382	4.34%	\$417,978	7.08%
-------------	-------------	-----------	-------	-----------	-------

Emergency Management Office Total

\$8,765,824	\$8,921,793	\$577,092	6.47%	\$922,751	10.34%
--------------------	--------------------	------------------	--------------	------------------	---------------

**Agency Status Report
October 1, 2009 through December 31, 2009**

Adopted Budget For FY 2009-2010	Amended Budget For FY 2009-2010	Revenues Recognized Through 31-Dec-09	Revenues As Percentage Of Budget 31-Dec-09	Actual Expenditures Through 31-Dec-09	Expenditures As Percentage Of Budget 31-Dec-09
--	--	--	---	--	---

Facilities Department

The sources of funding for this Department are general revenues and charges for services. This department oversees multi-year construction

Facilities Management

Facilities Management provides for the safe and effective maintenance and operations of County buildings. Building renovations and repairs

Revenues were within historically normal budget and operating guidelines for this period. Expenditures appear low primarily due to capital projects that are still in design or out to bid.

\$18,680,466	\$18,680,466	\$2,985,778	15.98%	\$2,057,261	11.01%
--------------	--------------	-------------	--------	-------------	--------

Facilities Construction

Facilities Construction provides construction administration services to ensure County vertical projects are completed economically and

Revenues and expenditures were within historically normal budget and operating guidelines for this period.

\$593,867	\$593,867	\$128,418	21.62%	\$129,041	21.73%
-----------	-----------	-----------	--------	-----------	--------

Facilities Department Total

\$19,274,333	\$19,274,333	\$3,114,196	16.16%	\$2,186,302	11.34%
--------------	--------------	-------------	--------	-------------	--------

General Government Operations

General Government Operations revenues include the collection of the general fund property taxes, other taxes and franchise fees, state shared

General Government Services

General Government Services includes the receipt and distribution of revenues received from county-wide sources and sources exclusive to the unincorporated areas of the County. Also included are the interfund transfers and the non-departmental expenditures of the County.

Revenues recognized appear higher due to the majority of Ad Valorem taxes being collected within this time period, combined with approximately 75% of anticipated transfers to general fund agencies remaining. Other major revenue sources such as Communication Services tax and FPL Franchise fees are still awaiting the November and December postings. Operating expenses within the program are high, but are mainly due to the payment requirements to the cities for the various community redevelopment agencies. Additionally, the allocation of \$15,348,462 to reserves artificially inflates the appearance of available funds for expenditures.

\$60,729,712	\$60,729,712	\$49,847,487	82.08%	\$17,768,904	29.26%
--------------	--------------	--------------	--------	--------------	--------

General Government Long-Term Debt

This program includes all general long-term debt service funds not included in other programs. Revenues recognized appear to be high due to the timing of interfund and intrafund transfers. Expenditures were within normal operations time guidelines, in accordance with schedules dictated by the bond issues and commercial paper draws for this time period.

\$8,848,224	\$10,914,625	\$9,167,599	83.99%	\$9,184,790	84.15%
-------------	--------------	-------------	--------	-------------	--------

General Government Operations Total

\$69,577,936	\$71,644,337	\$59,015,086	82.37%	\$26,953,695	37.62%
--------------	--------------	--------------	--------	--------------	--------

**Agency Status Report
October 1, 2009 through December 31, 2009**

Adopted Budget For FY 2009-2010	Amended Budget For FY 2009-2010	Revenues Recognized Through 31-Dec-09	Revenues As Percentage Of Budget 31-Dec-09	Actual Expenditures Through 31-Dec-09	Expenditures As Percentage Of Budget 31-Dec-09
--	--	--	---	--	---

Housing and Human Services Department

Community Planning and Revitalization Program

The sources of revenues for this program are Community Development Block Grants (CDBG), HOME Investment Partnerships Grants, Brevard County's allocation of the documentary stamp tax, received through the State Housing Initiative Partnership (SHIP) program, general revenues, various other housing related grants, and SHIP balance forward.

With the exception of SHIP programming funds, all other grants are recognized on a reimbursement basis. Historically, receipts from SHIP Doc Stamps average \$2,000,000 per fiscal year, this year's funding totals \$325,000, an 85% reduction. In order to complete planned strategies, SHIP continues to make use of balance forward funds. Expenditures were within historically normal budget and operating guidelines.

\$19,182,242	\$19,508,043	\$284,425	1.46%	\$1,782,084	9.14%
--------------	--------------	-----------	-------	-------------	-------

Country Acres Children's Home Program

The primary sources of revenues for this program are general revenues and state reimbursements.

Revenues and expenditures were within historically normal budget and operating guidelines for this period.

\$1,433,207	\$1,433,207	\$212,661	14.84%	\$317,743	22.17%
-------------	-------------	-----------	--------	-----------	--------

Veterans Services Program

The primary source of funding for this program is general revenues.

Revenues and expenditures were within historically normal budget and operating guidelines for this period.

\$241,515	\$241,515	\$60,379	25.00%	\$47,357	19.61%
-----------	-----------	----------	--------	----------	--------

Community Resources Program

The primary sources of revenues for this program are general revenues, balance forward and grants, such as the Low Income Home Energy Assistance Program (LIHEAP).

The funding for the Community Services Block Grant (CSBC) American Recovery and Reinvestment Act (ARRA) and the Weatherization ARRA grant funds are included in this program. Expenditures remain within the normal budget and operating guidelines for this period.

\$11,674,605	\$11,707,421	\$2,256,304	19.27%	\$744,606	6.36%
--------------	--------------	-------------	--------	-----------	-------

Housing and Human Services Department Total

\$32,531,569	\$32,890,186	\$2,813,769	8.56%	\$2,897,290	8.81%
---------------------	---------------------	--------------------	--------------	--------------------	--------------

Human Resources Office

Personnel Technical Services

The primary source of funding for this program is general revenues.

Revenues and expenditures were within historically normal budget and operating guidelines for this period.

\$513,032	\$512,247	\$128,222	25.03%	\$128,481	25.08%
-----------	-----------	-----------	--------	-----------	--------

Risk Management

Revenues are low due to the property liability insurance premiums not anticipating to be posted until the second quarter. Expenditures were within historically normal budget and operating expectations when the \$24.1M in insurance reserves is excluded.

\$35,645,268	\$35,645,268	\$1,775,057	4.98%	\$2,618,647	7.35%
--------------	--------------	-------------	-------	-------------	-------

**Agency Status Report
October 1, 2009 through December 31, 2009**

Adopted Budget For FY 2009-2010	Amended Budget For FY 2009-2010	Revenues Recognized Through 31-Dec-09	Revenues As Percentage Of Budget 31-Dec-09	Actual Expenditures Through 31-Dec-09	Expenditures As Percentage Of Budget 31-Dec-09
--	--	--	---	--	---

Employee Relations

The primary source of funding for this program is general revenues.

Revenues and expenditures were within historically normal budget and operating guidelines for this period.

\$200,762	\$201,547	\$50,191	24.90%	\$50,471	25.04%
-----------	-----------	----------	--------	----------	--------

Employee Benefits

The sources of funding for this program are from charges for services and balance forward.

Revenues, while they appear low, are within historically normal budget guidelines. The revenues will come in line once the \$17.4M balance forward is posted, which is anticipated to occur at the end of the second quarter. Expenditures were within historically normal budget and operating guidelines for this timeframe period, but appear low because of the reserves of \$3.1M.

\$65,560,892	\$65,560,892	\$10,255,584	15.64%	\$11,882,735	18.12%
--------------	--------------	--------------	--------	--------------	--------

Human Resources Office Total

\$101,919,954	\$101,919,954	\$12,209,054	11.98%	\$14,680,334	14.40%
----------------------	----------------------	---------------------	---------------	---------------------	---------------

Law Library Office

The primary sources of funding for this Department are charges for services and general revenues.

Revenues recognized are within historically normal budget and operating guidelines. Expenditures are within normal operating guidelines for

\$352,902	\$352,902	\$66,359	18.80%	\$79,857	22.63%
------------------	------------------	-----------------	---------------	-----------------	---------------

Natural Resources Management Office

A reorganization, effective 1 October 2009, merged the Environmental Review and Environmental Management and Planning Programs, however the accounting transfers of revenues and expenditures have not been completed at this time therefore the two programs are still shown separately. The realignment is expected to be completed in the 2nd Quarter. The Stormwater and Beach and Coastal Management services are identified in the "Special Revenues" section as the Watershed Management program.

Environmental Review

This program is funded primarily from licenses and permits and charges for services.

Expenditures were within historically normal budget and operating guidelines for this time period but appear low due to the Environmental Trust Reserves.

\$1,441,555	\$1,971,005	\$119,568	6.07%	\$133,441	6.77%
-------------	-------------	-----------	-------	-----------	-------

Environmental Management and Planning

This program is funded primarily from general revenue, grants and Tourism Development Commission (TDC) transfers.

The expenditures are within historically normal budget and operating guidelines for this period.

\$552,106	\$554,499	\$102,316	18.45%	\$133,441	24.07%
-----------	-----------	-----------	--------	-----------	--------

Environmental Remediation and Compliance

This program is funded primarily from grants and charges for services.

Expenditures were within historically normal budget and operating guidelines for this time period.

\$1,312,468	\$1,312,468	\$114,048	8.69%	\$189,027	14.40%
-------------	-------------	-----------	-------	-----------	--------

Natural Resources Management Office Total (excluding Watershed Management)

\$3,306,129	\$3,837,972	\$335,932	8.75%	\$455,909	11.88%
--------------------	--------------------	------------------	--------------	------------------	---------------

Agency Status Report
October 1, 2009 through December 31, 2009

Adopted Budget For FY 2009-2010	Amended Budget For FY 2009-2010	Revenues Recognized Through 31-Dec-09	Revenues As Percentage Of Budget 31-Dec-09	Actual Expenditures Through 31-Dec-09	Expenditures As Percentage Of Budget 31-Dec-09
--	--	--	---	--	---

Parks and Recreation Department

North Area Parks Operations

This program ensures the operations and maintenance of the various North Area parks. This program also runs various recreational programs throughout the year, but predominantly during the summer months when public schools are not in session.

The primary funding sources for this program are general revenues, Recreation District One Municipal Service Taxing Unit (MSTU) taxes, North Brevard Recreation Special District tax, and charges for services.

Revenues recognized are in line with historical trends, but may appear slightly low, as much of the revenue taken in by the Parks and Recreation Department is received by the various services provided during the Summer months. Expenditures appear low due to pending completion of several CIP projects, including the Brevard Boating Improvement Program, the Pritchard House restoration, the Sharpes Community Center, and the Fay Lake Wilderness Park projects. The allocation of \$2,493,030 to reserves inflates the appearance of available funds. Furthermore, debt service payments and interfund transfers scheduled for later in the fiscal year also cause expenditures to appear low.

\$14,196,107	\$14,221,639	\$2,913,176	20.48%	\$1,848,476	13.00%
--------------	--------------	-------------	--------	-------------	--------

Central Area Parks Operations

This program ensures the operations and maintenance of the various Central Area parks. This program also runs various recreational programs throughout the year, but predominantly during the summer months when public schools are not in session. Additionally, the Savannahs Golf Course is a part of the Central Area, and experiences a large percentage of it's attendance and usage during the winter months.

The primary funding sources for this program are general revenues, Recreation District Four property taxes, Merritt Island Recreation Municipal Service Taxing Unit (MSTU), and charges for services.

Revenues recognized are in line with historical trends, as a whole. While some charges for services and miscellaneous revenues appear low, this is consistent with historical expectations of the services within the Central Area. Also, the rate of collections posted for Ad Valorem revenue is lower than that of the same time in the previous fiscal year, but not substantially so. Expenditures appear low pending the completion of numerous renovation projects, such as the Joe Lee Smith Community Center renovations, the Travis Community Center renovations, and the Kiwanis Island Park renovations. Additionally, Operating expenditures have been kept relatively low, at 16.7% for the first quarter, which is consistent with first quarter results of the previous fiscal year. The Countywide hiring freeze Furthermore, Central Area reserves of \$1,124,986 artificially inflate available funds, and the majority of debt service requirements for the Savannahs Golf Course for this fiscal year have been made

\$12,428,795	\$12,468,077	\$2,991,379	23.99%	\$2,553,933	20.48%
--------------	--------------	-------------	--------	-------------	--------

South Area Parks Operations

This program ensures the operations and maintenance of the various South Area parks. This program also runs various recreational programs throughout the year, but predominantly during the summer months when public schools are not in session. Additionally, the Habitat and Spessard Holland Golf Courses are a part of the South Area, and experience a large percentage of it's attendance and usage during the winter months.

Revenue in the South Area appears higher than what is generally anticipated for the first quarter. This is due to the receipt of debt proceeds from the Series 2009B bond refinancing of debt for the Habitat golf course obligations. While some charges for services and miscellaneous revenues appear low, this is consistent with historical expectations of the services within the South Area for the first quarter. Also, the rate of collections posted for Ad Valorem revenue is lower than that of the same time in the previous fiscal year, but not substantially so. Expenditures appear low primarily due to numerous, relatively smaller CIP projects that are not yet completed. Some examples include the South County Boat Launch facility, the South Area 4-Bay Maintenance facility, and Wickham Park Pavilion renovations. Furthermore, South Area reserves of \$5,185,094 artificially inflate available funds for expenditures.

\$24,003,549	\$26,702,514	\$7,701,672	28.84%	\$6,074,050	22.75%
--------------	--------------	-------------	--------	-------------	--------

Agency Status Report
October 1, 2009 through December 31, 2009

Adopted Budget For FY 2009-2010	Amended Budget For FY 2009-2010	Revenues Recognized Through 31-Dec-09	Revenues As Percentage Of Budget 31-Dec-09	Actual Expenditures Through 31-Dec-09	Expenditures As Percentage Of Budget 31-Dec-09
--	--	--	---	--	---

Environmentally Endangered Lands Operations

This program exists for the purpose of protecting environmentally sensitive lands from development and misuse. Expenditures predominantly occur from the acquisition of environmentally endangered lands, management of acquired lands, and from providing public access, passive recreation, and environmental education.

The primary funding sources for this program, in addition to balances brought forward that are designated to purchase endangered lands and construct education centers, are property taxes, bond proceeds, and State grants.

Revenues recognized appear low primarily due to the anticipated balance forward funds which will be recognized in the second quarter. Balance forward is projected to comprise about 66% of revenue for the EELs program, and is intended for use in the acquisition of additional endangered lands. These funds are anticipated to diminish in succeeding years. Expenditures appear low primarily due to the pending acquisition of environmentally endangered lands, the pending completion of several CIP projects, as well as debt service obligations later in the fiscal year, and the allocation of funds to reserves for future use.

\$22,812,491	\$23,970,187	\$5,503,626	22.96%	\$2,935,363	12.25%
--------------	--------------	-------------	--------	-------------	--------

Debt Management Program

This program is responsible for the principal and interest payments related to the Parks and Recreation referenda.

The primary funding sources for this program include the Port St. John/Canaveral Groves Recreation MSTU and the three Limited Ad Valorem Revenue Bond Issues approved by Referendum in November, 2000.

Revenues recognized appear high primarily due to the majority of property tax revenue collected in the first quarter, and due to the receipt of debt proceeds related to the refinancing of bonded debt. The expenditures appear low due to debt service payments scheduled for later in the fiscal year and the allocation of funds to reserves for future payments. Operating expenditures related to the management of the Parks and Recreation Debt program are not significant.

\$15,614,375	\$17,293,531	\$9,536,496	55.14%	\$2,511,309	14.52%
--------------	--------------	-------------	--------	-------------	--------

Referendum Capital Projects

This program is responsible for the land acquisition and capital parks projects related to the Parks and Recreation referenda.

The primary sources of revenues for this program are balances forward and interest earnings.

Revenues recognized appear very low due to the absence of balance forward funds, which will be posted in the second quarter. Balance forward is the primary source of revenue. Expenditures appear low due to the pending completion of CIP projects. Referendum funds are expected to be carried forward at a diminishing rate, until all referendum projects are completed, which is currently expected to be FY 2010-2011. Furthermore, Referendum reserves for future use of \$15,004,791 artificially inflate available funds for expenditures.

\$63,436,180	\$63,362,048	\$33,284	0.05%	\$1,082,322	1.71%
--------------	--------------	----------	-------	-------------	-------

Parks and Recreation Department Total

\$152,491,497	\$158,017,996	\$28,679,633	18.15%	\$17,005,454	10.76%
----------------------	----------------------	---------------------	---------------	---------------------	---------------

**Agency Status Report
October 1, 2009 through December 31, 2009**

Adopted Budget For FY 2009-2010	Amended Budget For FY 2009-2010	Revenues Recognized Through 31-Dec-09	Revenues As Percentage Of Budget 31-Dec-09	Actual Expenditures Through 31-Dec-09	Expenditures As Percentage Of Budget 31-Dec-09
--	--	--	---	--	---

Planning and Development Department

Land Development

The primary revenue sources are licenses and permits, charges for service, and balance forward.

Revenues and expenses are lower than projected due to the overall economic slow down which will continue to contribute to a reduction in service.

\$1,203,171	\$1,203,171	\$194,910	16.20%	\$252,037	20.95%
-------------	-------------	-----------	--------	-----------	--------

Central Cashier

The primary revenue sources for this program are transfers and balances forward.

Revenues are lower than anticipated due to a shortfall in impact fees. Budget changes will be completed to realign both revenues and expenditures.

\$538,303	\$538,303	\$9,913	1.84%	\$87,102	16.18%
-----------	-----------	---------	-------	----------	--------

Licensing Regulation and Enforcement

The primary revenue sources for this program are licenses and permits, fines and general funding.

Revenue and expenditures are within normal operating guidelines for this time period.

\$764,488	\$764,488	\$106,209	13.89%	\$165,692	21.67%
-----------	-----------	-----------	--------	-----------	--------

Building Code

The primary revenue sources for this program are licenses and permits.

Revenue and expenditures are within normal operating guidelines for this time period.

\$1,995,083	\$1,995,083	\$442,770	22.19%	\$449,564	22.53%
-------------	-------------	-----------	--------	-----------	--------

Code Enforcement

The primary revenue sources are general revenues, the Solid Waste Management Department, charges for service, and fines and forfeits.

Revenues appear low due to transfers that have yet to occur. Expenditures were within historically normal budget and operating guidelines for this period.

\$1,169,672	\$1,169,672	\$178,646	15.27%	\$229,102	19.59%
-------------	-------------	-----------	--------	-----------	--------

Planning and Zoning

The primary source of funding for this program is general revenues.

Expenditures were within historically normal budget and operating guidelines for this time period.

\$1,135,849	\$1,135,849	\$283,925	25.00%	\$289,691	25.50%
-------------	-------------	-----------	--------	-----------	--------

**Agency Status Report
October 1, 2009 through December 31, 2009**

Adopted Budget For FY 2009-2010	Amended Budget For FY 2009-2010	Revenues Recognized Through 31-Dec-09	Revenues As Percentage Of Budget 31-Dec-09	Actual Expenditures Through 31-Dec-09	Expenditures As Percentage Of Budget 31-Dec-09
--	--	--	---	--	---

Impact Fee Administration

The primary revenue sources are miscellaneous revenue from impact fee collections and balance forward. Impact fee funded projects are

Correctional Impact Fees

\$2,090,014	\$2,090,014	\$31,699	1.52%	\$60,611	2.90%
-------------	-------------	----------	-------	----------	-------

Education Impact Fees

\$15,697,581	\$15,697,581	\$921,002	5.87%	\$0	0.00%
--------------	--------------	-----------	-------	-----	-------

Emergency Medical Services Impact Fees

\$451,460	\$451,460	\$15,688	3.47%	\$0	0.00%
-----------	-----------	----------	-------	-----	-------

Fire Rescue Impact Fees

\$345,622	\$345,622	\$8,534	2.47%	\$0	0.00%
-----------	-----------	---------	-------	-----	-------

Library Impact Fees

\$3,997	\$3,997	\$15,600	390.29%	\$0	0.00%
---------	---------	----------	---------	-----	-------

Transportation Impact Fees

\$0	\$0	\$37,220	0.00%	\$0	0.00%
-----	-----	----------	-------	-----	-------

Planning and Development Department Total

\$25,395,240	\$25,395,240	\$2,246,116	8.84%	\$1,533,799	6.04%
---------------------	---------------------	--------------------	--------------	--------------------	--------------

SCGTV

The primary source of funding for this program is general revenues.

Revenues and expenditures are within historically normal budget and operating guidelines for this period. Operational expenses for this agency are minimal, and comprise only about 13% of the total budget. There are no anticipated capital purchases this fiscal year.

\$330,196	\$330,196	\$82,549	25.00%	\$78,106	23.65%
-----------	-----------	----------	--------	----------	--------

Transportation Planning Office

This Office is funded primarily through Federal and State grants on a reimbursement of expenditures basis; revenue is recognized only when a portion of the grant project is completed. Therefore, expenditures normally exceed revenues until the closure of the County's financial records at the end of the fiscal year.

Revenues trail Expenditures as a result of invoices being submitted to the State on a quarterly basis, rather than monthly, in order to capture fiscal accruals. Increased expenditures are associated with the consultant work performed on the Space Coast Transportation Planning Organization Long Range Plan and a one-time feasibility study on State Road 524.

\$1,163,612	\$1,196,494	\$1,515	0.13%	\$251,830	21.05%
-------------	-------------	---------	-------	-----------	--------

Valkaria Airport

The primary sources of revenue for this airport are charges for services and land leases; capital projects typically are funded by grants and airport local matching funds.

Expenditures were within historically normal budget and operating guidelines for this time period. Revenues and Expenditures appear low as a result of a one-two period financial accounting reporting lag.

\$418,734	\$418,734	\$73,294	17.50%	\$77,103	18.41%
-----------	-----------	----------	--------	----------	--------

**Agency Status Report
October 1, 2009 through December 31, 2009**

Adopted Budget For FY 2009-2010	Amended Budget For FY 2009-2010	Revenues Recognized Through 31-Dec-09	Revenues As Percentage Of Budget 31-Dec-09	Actual Expenditures Through 31-Dec-09	Expenditures As Percentage Of Budget 31-Dec-09
--	--	--	---	--	---

Special Revenue Board Agencies

The following agencies receive all or a significant part of their funding from taxes or charges levied by the County for the special purposes that are served by the agencies listed.

Fire Rescue

Fire Rescue Operations

The primary funding sources for this program are the Fire Control MSTU property tax and assessments.

Revenues recognized appear high, primarily due to collections of property taxes early in the fiscal year, as well as, transfers that have yet to occur. Expenditures appear low due primarily to the maintenance of reserves.

\$53,206,945	\$53,206,945	\$22,473,435	42.24%	\$7,682,443	14.44%
--------------	--------------	--------------	--------	-------------	--------

Emergency Medical Services

The primary funding sources for this program are charges for services and general revenues.

Revenues are lower, due to charges for services coming in slower than anticipated and balance forward that still has to be recognized. Expenditures were within historically normal budget and operating guidelines for this period.

\$19,136,671	\$19,136,671	\$2,309,808	12.07%	\$3,891,541	20.34%
--------------	--------------	-------------	--------	-------------	--------

Dispatch Services

The primary funding source for this program is charges for services. These charges are made only when service occurred.

Revenues and expenditures were within historically normal budget and operating guidelines for this period.

\$1,741,547	\$1,741,547	\$422,662	24.27%	\$389,778	22.38%
-------------	-------------	-----------	--------	-----------	--------

Fire Prevention

The primary funding sources for this program are charges for services and transfers from the Fire Rescue Operations program.

Revenues and expenditures were within historically normal budget and operating guidelines for this period.

\$1,069,762	\$1,069,762	\$315,697	29.51%	\$231,560	21.65%
-------------	-------------	-----------	--------	-----------	--------

Ocean Rescue

The primary funding sources for this program are the general fund and charges for services.

Revenues are within normal operating procedures. Expenditures appear low due to seasonal expenditures.

\$1,103,799	\$1,103,799	\$244,720	22.17%	\$175,571	15.91%
-------------	-------------	-----------	--------	-----------	--------

Fire Rescue Total

\$76,258,724	\$76,258,724	\$25,766,322	33.79%	\$12,370,893	16.22%
---------------------	---------------------	---------------------	---------------	---------------------	---------------

**Agency Status Report
October 1, 2009 through December 31, 2009**

Adopted Budget For FY 2009-2010	Amended Budget For FY 2009-2010	Revenues Recognized Through 31-Dec-09	Revenues As Percentage Of Budget 31-Dec-09	Actual Expenditures Through 31-Dec-09	Expenditures As Percentage Of Budget 31-Dec-09
--	--	--	---	--	---

Library Services Department

Library Public Services

The primary funding source for this program is property taxes.

Revenues recognized appear high due to the receipt of tax revenue earlier in the year. Expenditures were within historically normal budget and operating guidelines.

\$19,497,996	\$19,497,996	\$10,042,021	51.50%	\$4,869,078	24.97%
--------------	--------------	--------------	--------	-------------	--------

Library Support Services

The primary funding source for this program is property taxes.

Revenues recognized appear lower than anticipated due to property taxes not yet recognized in this program; this will be accomplished in the fourth quarter. Expenditures appear low due to a delay in the receipt of books and publications recently ordered.

\$718,531	\$718,531	\$502	0.07%	\$98,588	13.72%
-----------	-----------	-------	-------	----------	--------

Library Services Department Total

\$20,216,527	\$20,216,527	\$10,042,523	49.67%	\$4,967,666	24.57%
---------------------	---------------------	---------------------	--------	--------------------	--------

Merritt Island Redevelopment Agency (MIRA)

The primary sources of funding for this agency are incremental taxes and balance forward. The receipt of incremental taxes makes revenues appear high, however, they are normal for this time period. Expenditures appear low due to the timing of capital projects which have not yet begun.

\$4,749,698	\$4,789,266	\$1,235,623	25.80%	\$233,002	4.87%
-------------	-------------	-------------	--------	-----------	-------

Mosquito Control Department

The primary funding sources for this Department are property taxes and grants.

Revenues recognized appear high primarily due to the collections of Ad Valorem taxes early in the fiscal year. The department is awaiting grant funding, including reimbursements from FEMA for Hurricane Wilma damage. Expenditures appear lower than anticipated due primarily to the fact that this department uses a large portion of its operating expenditures during 'mosquito season' - the last four months of the fiscal year. Additionally, the operating expenditures for the first quarter, as a whole, are lower than that of the first quarter of the previous fiscal year. The allocation of \$941,501 to funding contingency reserves artificially inflates available funding for expenditures.

\$9,465,292	\$9,465,292	\$3,544,171	37.44%	\$1,057,670	11.17%
-------------	-------------	-------------	--------	-------------	--------

Natural Resources Management Office - Watershed Management (formerly Stormwater Program)

Revenues for this program are primarily generated by stormwater assessments, supplemented by state and federal grant funding.

Actual revenue collections are within the traditional guidelines for such collections, as the major influx of revenue is derived from balance forward and reimbursable grants. Expenditures appear low compared with the annual budget, reflecting the timing of a number of capital projects managed by the departmental staff, and the inclusion of reserves for future projects.

\$14,062,165	\$14,090,655	\$2,244,345	15.93%	\$627,012	4.45%
--------------	--------------	-------------	--------	-----------	-------

**Agency Status Report
October 1, 2009 through December 31, 2009**

Adopted Budget For FY 2009-2010	Amended Budget For FY 2009-2010	Revenues Recognized Through 31-Dec-09	Revenues As Percentage Of Budget 31-Dec-09	Actual Expenditures Through 31-Dec-09	Expenditures As Percentage Of Budget 31-Dec-09
--	--	--	---	--	---

Public Works Department

Survey and Mapping Program

The primary sources of funding for this program are user fees and general revenues.

Revenues and expenditures were within historically normal budget and operating guidelines for this period.

\$1,251,921	\$1,251,921	\$232,555	18.58%	\$286,355	22.87%
-------------	-------------	-----------	--------	-----------	--------

Engineering Program

This program's primary revenue sources are general revenues and Florida Power and Light (FPL) franchise fees.

Revenues and expenditures were within historically normal budget and operating guidelines for this period.

\$5,770,571	\$5,770,571	\$783,548	13.58%	\$899,820	15.59%
-------------	-------------	-----------	--------	-----------	--------

Transportation Construction Management Program

This program's primary revenue sources include the LOGT, balances in the LOGT construction fund, balances in other road construction funds, transportation impact fees and the constitutional gas taxes.

Revenues recognized appear high primarily due to balance forward being recognized, but the budget not being adjusted until the fourth quarter. Expenditures appear below normal, primarily due to projects funded through the constitutional gas tax bond scheduled to be completed over a multi-year period, and not all of the scheduled projects are currently under construction.

\$128,627,455	\$128,627,455	\$1,562,671	1.21%	\$2,000,685	1.56%
---------------	---------------	-------------	-------	-------------	-------

Road and Bridge Program

The primary source of funding for this program is general revenues, charges for services and property taxes collected by the road and bridge Municipal Service Taxing Units (MSTU), which are individually budgeted and Municipal Services Benefit Units (MSBU), project funding. Revenues were within acceptable budget and operating guidelines for this reporting period. Expenditures appear low due primarily to projects that are scheduled to begin later in the fiscal year.

\$25,134,571	\$25,144,571	\$4,019,898	15.99%	\$3,869,053	15.39%
--------------	--------------	-------------	--------	-------------	--------

Public Works Department Total

\$160,784,518	\$160,794,518	\$6,598,672	4.10%	\$7,056,028	4.39%
----------------------	----------------------	--------------------	--------------	--------------------	--------------

Tourism Development Office

This Office is funded almost exclusively by tourism development taxes and balances forward. This revenue is transferred by the Tax Collector's Office from one to two months following transactions, due to the timing of collections the revenue recognized will be under-represented in each time period.

The two months of posted revenues indicates that collections are within projections and expenditures are within the historical expectations for the department.

\$24,126,202	\$24,508,581	\$3,303,748	13.48%	\$6,604,093	26.95%
---------------------	---------------------	--------------------	---------------	--------------------	---------------

**Agency Status Report
October 1, 2009 through December 31, 2009**

Adopted Budget For FY 2009-2010	Amended Budget For FY 2009-2010	Revenues Recognized Through 31-Dec-09	Revenues As Percentage Of Budget 31-Dec-09	Actual Expenditures Through 31-Dec-09	Expenditures As Percentage Of Budget 31-Dec-09
--	--	--	---	--	---

Proprietary Board Agencies

The following agencies receive all or a significant part of their funding from charges levied by the County for those special purposes that are served by the agencies listed. These agencies generally serve a purpose that is business-like in nature and substitute for private enterprises whenever it is in the best interest of the public.

Information Technology Department

Information Systems

The primary source of funding for this program is charges for services.

Revenues and expenditures were within historically normal budget and operating guidelines for this period.

\$8,447,745	\$8,447,745	\$1,678,637	19.87%	\$1,633,436	19.34%
-------------	-------------	-------------	--------	-------------	--------

Transit Services Department

Bus Operations Program

This program is funded primarily through federal and state grants, local matching dollars, user fees and general revenues. As grant revenue is recognized only when a portion of the grant purpose is completed, expenditures normally exceed revenues until funds requested are reimbursed and posted.

Revenues appear low due to low collections of state grants, typically collected on a reimbursement basis. Charges for Services related to farebox revenues have posted slightly better than anticipated. Historically, the 3rd quarter of the fiscal year sees the highest amount of farebox revenue collection, with the 1st quarter posting the least amount. Expenditures appear slightly low due to a lower than expected rate of consumption for operational expenses. Diesel expenditures for bus operations have posted lower in the 1st quarter than that of the same time in the previous fiscal year.

\$6,452,434	\$6,452,434	\$799,146	12.39%	\$1,371,987	21.26%
-------------	-------------	-----------	--------	-------------	--------

Transit Capital Program

The primary source of revenue for this program are federal grants.

Revenues are received on a reimbursable basis following completion of the grant projects and are also used for the purchase and maintenance of buses. Both revenues and expenditures appear low, but are within the historical expectations of the program. In addition to the typical Federal grants that Space Coast Area Transit receives, the department received an additional \$6.9 million from the Federal Stimulus package for capital purchases for this fiscal year. This funding cannot be used for operational purposes.

\$16,134,481	\$16,134,481	\$459,347	2.85%	\$710,364	4.40%
--------------	--------------	-----------	-------	-----------	-------

Transit Services Department Total

\$22,586,915	\$22,586,915	\$1,258,493	5.57%	\$2,082,351	9.22%
--------------	--------------	-------------	-------	-------------	-------

Utility Services Department

County Water and Wastewater

The primary revenue source for this program is charges for services.

Revenues and expenditures were within historically normal budget and operating guidelines for this period.

\$18,975,855	\$18,975,855	\$3,966,110	20.90%	\$5,518,130	29.08%
--------------	--------------	-------------	--------	-------------	--------

**Agency Status Report
October 1, 2009 through December 31, 2009**

Adopted Budget For FY 2009-2010	Amended Budget For FY 2009-2010	Revenues Recognized Through 31-Dec-09	Revenues As Percentage Of Budget 31-Dec-09	Actual Expenditures Through 31-Dec-09	Expenditures As Percentage Of Budget 31-Dec-09
--	--	--	---	--	---

Capital Program

This program is funded primarily by charges for services and balances forward.

Revenues appear low due to the lag in collection time for charges for services. Expenditures appear low due to the maintenance of reserves, allocations for debt service payments and project improvements which have yet to occur.

\$33,510,295	\$33,510,295	\$2,769,773	8.27%	\$438,000	1.31%
--------------	--------------	-------------	-------	-----------	-------

Barefoot Bay Water and Sewer District

Primary funding for this program is from water/sewer/connection fees and balance forward.

Revenues recognized were within historically normal budget and operating guidelines for this time period. Expenditures appear low due to the maintenance of reserves and allocation for debt service payments that have yet to occur.

\$7,892,821	\$9,439,821	\$2,134,480	22.61%	\$894,939	9.48%
-------------	-------------	-------------	--------	-----------	-------

Utility Services Department Total

\$60,378,971	\$61,925,971	\$8,704,847	14.06%	\$5,542,891	8.95%
---------------------	---------------------	--------------------	---------------	--------------------	--------------

Solid Waste Management Department

Disposal

The primary sources of funding for this program are charges for services and balance forward.

Disposal Program expenditures consist of operating expenses, debt service, capital and equipment purchases. Total expenditures have increased by 40.67% from the previous year. Operating expenditures (Fund 4010) decreased 2.76%, however, capital expenditures increased by \$1,643,498 primarily due to the phase IV closure at the Central Disposal Facility. Revenue remained relatively constant, showing a decrease of .003% when compared to the previous year.

\$96,996,953	\$100,401,421	\$23,598,536	23.50%	\$5,329,461	5.31%
--------------	---------------	--------------	--------	-------------	-------

Collection and Recycling

The primary sources of funding for this program are charges for services and balance forward.

Collection and Recycling Program expenditures consist of contract hauler costs, indirect costs, and transfers to the Tax Collector for collecting assessments on behalf of the Department. The primary reason for the increase in both categories is that this is the first year of the new five year contract with the new hauler. Both, the amount of the assessment and the amount paid to the contractor increased. The revenue portion of the budget remained relatively constant increasing only .004%. Interest revenue and sale of recyclables has decreased 26.31%.

\$18,985,301	\$18,985,301	\$11,480,473	60.47%	\$2,824,501	14.88%
--------------	--------------	--------------	--------	-------------	--------

Solid Waste Management Department Total

\$115,982,254	\$119,386,722	\$35,079,009	29.38%	\$8,153,962	6.83%
----------------------	----------------------	---------------------	---------------	--------------------	--------------

**Agency Status Report
October 1, 2009 through December 31, 2009**

Adopted Budget For FY 2009-2010	Amended Budget For FY 2009-2010	Revenues Recognized Through 31-Dec-09	Revenues As Percentage Of Budget 31-Dec-09	Actual Expenditures Through 31-Dec-09	Expenditures As Percentage Of Budget 31-Dec-09
--	--	--	---	--	---

General Fund-Supported Charter Offices

Collection and Recycling Programs expenditures consist of contract hauler costs, indirect costs, and transfers to the Tax Collector for collecting assessments on behalf of the Department. The primary reason for the increase in both categories is this is the first year of the new five year contract with the new hauler. Both, the amount of the assessment and the amount paid to the contractor increased. The revenue portion of the budget remained relatively constant, only .004%. Interest revenue and sale of recyclables decreased 26.31%.

Clerk of the Courts - General Fund Supported Programs

The following represents a summary of the funding provided to the Clerk's Office from the County's general revenues. This funding is scheduled to be transferred for the Board Finance and Accounting, and Board Minutes and Records programs on a regular monthly schedule, which maintains such funding within budget and timing guidelines. Residual funds are returned to the Board as excess fees during the closeout of the fiscal year.

\$2,273,966	\$2,273,966	\$568,492	25.00%	\$568,492	25.00%
-------------	-------------	-----------	--------	-----------	--------

Property Appraiser's Office

A transfer from the County's general revenues is the primary source of funding for this Office. Revenues and expenditures were within historically normal budget and operating guidelines for this period. Residual funds are returned to the Board as excess fees.

\$8,494,376	\$8,494,376	\$2,123,594	25.00%	\$2,123,684	25.00%
-------------	-------------	-------------	--------	-------------	--------

Sheriff's Office

The primary funding sources for the Sheriff's Office are general revenues and property taxes.

Revenues and expenditures were within historically normal budget and operating guidelines for this period. Residual funds are returned to the Board as excess fees.

\$101,738,521	\$101,738,521	\$30,459,744	29.94%	\$22,749,310	22.36%
---------------	---------------	--------------	--------	--------------	--------

Supervisor of Elections

The primary funding sources for the Supervisor of Election's Office are general revenues.

Revenues and expenditures were within historically normal budget and operating guidelines for this period. Expenses are expected to start increasing around May as a result of election related expenses.

\$3,895,178	\$3,895,178	\$2,003,998	51.45%	\$553,600	14.21%
-------------	-------------	-------------	--------	-----------	--------

Tax Collector's Office

The primary source of funding for this Office is general revenues. Expenditures reflect actual payments to the Tax Collector's Office made at the time taxes are collected. These payments are based upon the level of tax collections for the year and a formula prescribed by law. Amounts collected by the Tax Collector in excess of budget needs are returned to the paying agencies on a prorated basis. Revenues and expenditures were within historically normal budget and operating guidelines for this period. Residual funds are returned to the Board as excess fees.

\$8,160,500	\$8,160,500	\$2,040,125	25.00%	\$2,300,286	28.19%
-------------	-------------	-------------	--------	-------------	--------

**Agency Status Report
October 1, 2009 through December 31, 2009**

Adopted Budget For FY 2009-2010	Amended Budget For FY 2009-2010	Revenues Recognized Through 31-Dec-09	Revenues As Percentage Of Budget 31-Dec-09	Actual Expenditures Through 31-Dec-09	Expenditures As Percentage Of Budget 31-Dec-09
--	--	--	---	--	---

General Fund-Supported Courts Operations

Judicial Branch Administration

This Office transferred most of its functions to the State in July 2004. The primary sources of funding for this Office are general revenues and balance forward from court fees which have not been collected since June 2004. The general fund expenses are in line with projections; balance forward revenue has not yet been recognized.

\$491,318	\$501,318	\$49,074	9.79%	\$52,750	10.52%
-----------	-----------	----------	-------	----------	--------

Judicial Support

This program is the primary mechanism for accounting for the County's obligation to fund court operations under Article V, Revision 7. Expenditures were within historically normal budget and operating guidelines. Court revenues are lower than anticipated and budget will need to be adjusted.

\$6,465,760	\$6,465,760	\$869,784	13.45%	\$1,344,238	20.79%
-------------	-------------	-----------	--------	-------------	--------

State Attorney's Office

This program represents mandatory and optional Board of County Commissioner expenditures in support of the State Attorney's Office. These activities include subpoena service and the sexual assault victims service. Both activities are funded by subpoena fees. Expenditures are within historically normal budget and operational guidelines. Posted revenue appears low because balance forward revenue has not yet been requested.

\$584,350	\$584,350	\$85,833	14.69%	\$89,661	15.34%
-----------	-----------	----------	--------	----------	--------

General Fund-Supported and Proprietary Outside Agencies

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

The primary source of funding for this agency is general revenues. Revenues and expenditures were within historically normal budget and operating guidelines for this period.

\$1,500,050	\$1,500,050	\$375,018	25.00%	\$250,008	16.67%
-------------	-------------	-----------	--------	-----------	--------

Melbourne-Tillman Water Control District

The primary revenue sources for this District are assessment fees and balance forward.

Revenues and expenditures were within historically normal budget and operating guidelines for this period.

\$2,587,864	\$2,587,864	\$968,427	37.42%	\$783,046	30.26%
-------------	-------------	-----------	--------	-----------	--------

Titusville-Cocoa Airport Authority

The primary sources of revenues for this Airport Authority are charges for services, hanger rental and interest income.

Revenues are within historically normal budget and operating guidelines for this period. Expenditures appear high however, they include the entire years insurance payments; once those are accounted for the expenditures are within historically normal projections for this period.

\$1,905,885	\$1,905,885	\$448,667	23.54%	\$601,496	31.56%
-------------	-------------	-----------	--------	-----------	--------

Totals

\$1,093,543,028	\$1,107,637,144	\$254,015,628	22.93%	\$154,079,827	13.91%
-----------------	-----------------	---------------	--------	---------------	--------

Agency Status Report
October 1, 2009 through December 31, 2009

Adopted Budget For FY 2009-2010	Amended Budget For FY 2009-2010	Revenues Recognized Through 31-Dec-09	Revenues As Percentage Of Budget 31-Dec-09	Actual Expenditures Through 31-Dec-09	Expenditures As Percentage Of Budget 31-Dec-09
--	--	--	---	--	---

General Fund-Supported Board Agencies

\$438,386,249	\$447,058,460	\$114,566,482	25.63%	\$72,334,251	16.18%
---------------	---------------	---------------	--------	--------------	--------

Special Revenue Board Agencies

\$309,663,126	\$310,123,563	\$52,735,404	17.00%	\$32,916,365	10.61%
---------------	---------------	--------------	--------	--------------	--------

Proprietary Board Agencies

\$207,395,885	\$212,347,353	\$46,720,987	22.00%	\$17,412,640	8.20%
---------------	---------------	--------------	--------	--------------	-------

General Fund-Supported Charter Officers

\$124,562,541	\$124,562,541	\$37,195,953	29.86%	\$28,295,372	22.72%
---------------	---------------	--------------	--------	--------------	--------

General Fund-Supported Courts Operations

\$7,541,428	\$7,551,428	\$1,004,691	13.30%	\$1,486,649	19.69%
-------------	-------------	-------------	--------	-------------	--------

General Fund-Supported Outside Agencies

\$1,500,050	\$1,500,050	\$375,018	25.00%	\$250,008	16.67%
-------------	-------------	-----------	--------	-----------	--------

Proprietary Outside Agencies

\$4,493,749	\$4,493,749	\$1,417,094	31.53%	\$1,384,542	30.81%
-------------	-------------	-------------	--------	-------------	--------

Totals

\$1,093,543,028	\$1,107,637,144	\$254,015,628	22.93%	\$154,079,827	13.91%
-----------------	-----------------	---------------	--------	---------------	--------