

BREVARD *County*
BOARD OF COUNTY COMMISSIONERS

FLORIDA'S SPACE COAST

Office of the County Manager
Brevard County Government Center
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TO: THE BOARD OF COUNTY COMMISSIONERS
PEGGY BUSACCA, COUNTY MANAGER

FROM: STOCKTON WHITTEN, ASSISTANT COUNTY MANAGER
MANAGEMENT SERVICES GROUP

SUBJ: THIRD QUARTER BUDGET REPORT

DATE: AUGUST 6, 2008

A handwritten signature in black ink, appearing to be "Stockton Whitten", is written over the "FROM" line of the memo.

Attached is the third quarter budget report for FY 2007-2008. The report includes both major revenue and department status updates.

If you have any questions or need additional clarification please contact me or Elizabeth Swanke.

cc: Scott L. Knox, County Attorney
Department/Office Directors
Steve Burdett, County Finance Director



Brevard County Board of County Commissioners

Budget Report

Major Revenues
Agency Statuses

FY 2007-2008

October 1, 2007 through June 30, 2008

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 and 2) operating agencies of 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 June 2008 and compare them with the Board's amended budget. This comparison is done to ensure that sufficient revenues will be available to fund appropriations for the remainder of the fiscal year.

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 beneficial 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 six (6) to eight (8) collection periods, and collection rate percentages are provided for each major revenue; the typical rate of collection rates are;

- six periods = 50%
- seven periods = 58%
- eight periods = 67%.

Part 2: Agency Statuses (pages 5-25)

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, 2007 through June 30, 2008

Number of months collected	FY 2006-2007			FY 2007-2008			Average collections per period	Percentage variance compared to average	Year-to-year variance
	Final revenue budget @ 95%	Actual revenue recognized for this period	Percentage of revenue for period collected	Amended revenue budget @ 95%	Actual revenue recognized for this period	Collection rate percentage			

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.

7	\$9,445,149	\$5,125,998	54.5%	\$9,271,639	\$5,438,528	58.7%	\$5,408,456	101%	4.4%
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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 slightly lower-than-anticipated through the period reviewed.

8	\$21,511,855	\$15,489,408	72.0%	\$20,896,829	\$14,146,873	67.7%	\$13,931,219	102%	-4.3%
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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.

6	\$7,289,268	\$3,649,191	50.1%	\$7,315,000	\$3,865,351	52.8%	\$3,657,500	106%	2.8%
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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.

6	\$9,124,916	\$4,759,297	52.2%	\$9,580,852	\$4,839,229	50.5%	\$4,790,426	101%	-1.6%
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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 slightly lower-than-anticipated through the period reviewed.

7	\$14,713,123	\$8,333,642	56.6%	\$15,681,763	\$8,220,608	52.4%	\$9,147,695	90%	-4.2%
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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.

6	\$8,285,759	\$2,274,137	27.4%	\$7,137,170	\$4,371,518	61.3%	\$3,568,585	123%	33.8%
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Major Revenues Report
October 1, 2007 through June 30, 2008

Number of months collected	FY 2006-2007			FY 2007-2008			Average collections per period	Percentage variance compared to average	Year-to-year variance
	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	Collection rate percentage			

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.

8	\$5,395,109	\$3,310,396	61.4%	\$5,342,296	\$3,738,590	70.0%	\$3,561,530	105%	8.6%
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Agency Status Report
October 1, 2007 through June 30, 2008

Adopted Budget For FY 2007-2008	Amended Budget For FY 2007-2008	Revenues Recognized Through June 30, 2008	Revenues As Percentage Of Budget June 30, 2008	Actual Expenditures Through June 30, 2008	Expenditures As Percentage Of Budget June 30, 2008
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General Fund-Supported Board Agencies
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The following agencies receive all or a significant part 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 98% of the Amended Budget.

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

\$1,007,819	\$1,026,068	\$770,858	75.13%	\$694,358	67.67%
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Soil Conservation and Resource Management Program

The primary source of funding for this program is general revenues accounting for 50% of the Amended Budget.

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

\$117,951	\$111,716	\$83,850	75.06%	\$60,536	54.19%
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Agriculture and Extension Services Office Total

\$1,125,770	\$1,137,784	\$854,707	75.12%	\$754,894	66.35%
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Animal Services and Enforcement Department

The primary source of funding for this program is general revenues accounting for 50.66% of the Amended Budget.

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

\$4,000,970	\$4,082,347	\$3,256,880	79.78%	\$2,855,030	69.94%
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Board of County Commissioners Offices

These offices, along with a common administrative expenditure account, are funded by general revenues. General fund savings are due primarily to vacancies.

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

\$1,528,670	\$1,538,911	\$1,154,183	75.00%	\$1,059,765	68.86%
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Budget Office

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

Revenues were within normal budget and operating guidelines for this period. The projected budget overage is due to a vacant analyst position and a hold placed on equipment replacements.

\$733,360	\$745,423	\$559,067	75.00%	\$487,629	65.42%
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Agency Status Report
October 1, 2007 through June 30, 2008

Adopted Budget For FY 2007-2008	Amended Budget For FY 2007-2008	Revenues Recognized Through June 30, 2008	Revenues As Percentage Of Budget June 30, 2008	Actual Expenditures Through June 30, 2008	Expenditures As Percentage Of Budget June 30, 2008
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Central Services Department

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. The projected budget

\$449,179	\$467,082	\$350,312	75.00%	\$338,232	72.41%
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Fleet Services

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

Revenues recognized appear low due to a delay in the posting of charges for services. Expenditures were within historically normal budget and operating guidelines for this period. The budget overage is due primarily to a capital improvement being placed on hold.

\$4,800,065	\$5,354,883	\$3,580,776	66.87%	\$3,535,530	66.02%
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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. The projected budget overage is due to a vacant part-time position.

\$349,076	\$359,061	\$269,711	75.12%	\$251,778	70.12%
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Central Services Department Total

\$5,598,320	\$6,181,026	\$4,200,799	67.96%	\$4,125,540	66.75%
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County Attorney's Office

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. Potential general fund savings is attributed to lower than anticipated spending in operating expenditures.

\$1,307,704	\$1,388,777	\$1,049,038	75.54%	\$973,526	70.10%
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County Manager's Office

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. The projected budget overage is due primarily to a reduction in travel expenses.

\$1,066,410	\$1,082,225	\$811,692	75.00%	\$767,118	70.88%
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Agency Status Report
October 1, 2007 through June 30, 2008

Adopted Budget For FY 2007-2008	Amended Budget For FY 2007-2008	Revenues Recognized Through June 30, 2008	Revenues As Percentage Of Budget June 30, 2008	Actual Expenditures Through June 30, 2008	Expenditures As Percentage Of Budget June 30, 2008
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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 recognized were within historically normal budget and operating guidelines for this period. Expenditures appear slightly low due to Teen Court not expending as much as collected for the program, and Drug Abuse Trust funds that have yet to be dispersed.

\$8,062,083	\$8,310,326	\$6,638,788	79.89%	\$5,601,835	67.41%
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Medical Examiner's Office

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

Revenues recognized were within historically normal budget and operating guidelines for this period. Expenditures appear low primarily due to a decrease in contracted services payments related to toxicology tests that are being handled in-house.

\$1,691,311	\$1,775,822	\$1,312,710	73.92%	\$1,124,437	63.32%
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Criminal Justice Services Department Total

\$9,753,394	\$10,086,148	\$7,951,498	78.84%	\$6,726,272	66.69%
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Economic and Financial Programs

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.

\$162,539	\$165,932	\$124,449	75.00%	\$119,468	72.00%
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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 some grant funding. Expenditures are low due to the delay in the completion of some contracts, a reduction in operating supplies expenditures and a delay in the replacement of some equipment items.

\$911,177	\$1,767,683	\$1,203,063	68.06%	\$593,039	33.55%
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**Agency Status Report
October 1, 2007 through June 30, 2008**

Adopted Budget For FY 2007-2008	Amended Budget For FY 2007-2008	Revenues Recognized Through June 30, 2008	Revenues As Percentage Of Budget June 30, 2008	Actual Expenditures Through June 30, 2008	Expenditures As Percentage Of Budget June 30, 2008
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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 and only one reimbursement requested from Nextel on the system upgrade project. Expenditures are low primarily due to only about 35% of the system project being completed at this time. The Return to the General Fund amount is a refund of first year operating assistance that has been paid back due to improved collection of revenue in this and the prior fiscal year.

\$1,913,371	\$5,206,638	\$2,232,353	42.88%	\$1,051,771	20.20%
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Emergency Management Office Total

\$2,824,548	\$6,974,321	\$3,435,416	49.26%	\$1,644,810	23.58%
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Facilities Department

The sources of funding for this Department are general revenues and charges for services. This department oversees multi-year construction projects. General fund savings are due primarily to vacancy savings and the freeze on purchases. Facilities will request reinstatement of the general fund transfer for incomplete projects in the FY 2008-2009 budget request.

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

\$29,607,710	\$27,560,523	\$21,803,670	79.11%	\$12,397,158	44.98%
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General Government Operations

General Government Operations revenues include the collection of the general fund property taxes, other taxes and franchise fees, state shared revenues, special assessments and balance forward amounts. Expenditures include Non-Departmental costs, Cities Redevelopment payments, Internal and External Audit contracts and Long-Term General Government Debt payments. These revenues and expenditures are recognized in the General Government Services and Long-Term Debt programs below.

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 than normal due to the majority of ad valorem taxes being collected within this time period, combined with approximately 25% of anticipated transfers to general fund agencies remaining. This is offset by the lower than anticipated collections of licenses and permits and intergovernmental revenues as a result of the slowing economy. Expenditures appear are within normal operating guidelines of this program. Projected overages are a result of reserves which are deliberately retained.

\$87,487,142	\$87,579,168	\$97,653,375	111.50%	\$49,442,362	56.45%
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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. Potential overages are a

\$8,527,602	\$9,275,529	\$9,882,556	106.54%	\$8,006,134	86.31%
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General Government Operations Total

\$96,014,744	\$96,854,697	\$107,535,931	111.03%	\$57,448,496	59.31%
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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 balance forward.

Revenues recognized are low due to the delay in receipt of some grant revenue. Expenditures were within historically normal budget and operating guidelines for this period. The projected budget overage is due to a reduction in some operating expenditures and CIP items.

\$20,905,517	\$22,395,757	\$15,327,694	68.44%	\$7,180,714	32.06%
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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. The projected budget overage is due primarily to a reduction in capital purchases.

\$1,455,475	\$1,481,517	\$862,661	58.23%	\$994,364	67.12%
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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, with the exception of a vacant position of which the projected overage is based on.

\$309,015	\$314,417	\$235,813	75.00%	\$184,671	58.73%
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Community Resources Program

The primary sources of revenues for this program are general revenues, grants, and balance forward.

Revenues recognized were within historically normal budget and operating guidelines for this period. Expenditures were within historically normal budget and operating guidelines for this period. The projected budget overage due primarily to a reduction in various operating expenses.

\$11,235,948	\$11,400,398	\$8,565,505	75.13%	\$6,614,821	58.02%
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**Agency Status Report
October 1, 2007 through June 30, 2008**

Adopted Budget For FY 2007-2008	Amended Budget For FY 2007-2008	Revenues Recognized Through June 30, 2008	Revenues As Percentage Of Budget Of June 30, 2008	Actual Expenditures Through June 30, 2008	Expenditures As Percentage Of Budget Of June 30, 2008
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Housing and Human Services Department Total

\$33,905,955	\$35,592,089	\$24,991,673	70.22%	\$14,974,570	42.07%
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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.

\$609,380	\$622,639	\$467,257	75.04%	\$395,898	63.58%
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Risk Management

Revenues appear high due to the program's significant balance forward of \$28,893,884. The actuary requires the County's self-insurance funds to maintain this significant balance. Expenditures were within historically normal budget and operating guidelines for this time period, but appear low because of the presence of the insurance reserves. An insurance refund to departments of approximately \$3.5M is anticipated to be performed in this fiscal year.

\$39,871,473	\$39,909,784	\$39,961,517	100.13%	\$14,844,469	37.20%
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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.

\$229,348	\$233,743	\$175,307	75.00%	\$156,974	67.16%
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Employee Benefits

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

Revenues appear high due to the program's significant balance forward of \$12,176,562. The County's health insurance funds are required by the actuary to maintain significant reserves. Expenditures were within historically normal budget and operating guidelines for this time period, but appear low because of the presence of these reserves with a balance of \$13,321,028.

\$64,613,024	\$64,153,378	\$49,685,066	77.45%	\$35,287,519	55.00%
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Human Resources Office Total

\$105,323,225	\$104,919,544	\$90,289,147	86.06%	\$50,684,859	48.31%
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Law Library Department

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 appear lower than anticipated due to the planned purchase of publication materials later in the fiscal year. General fund savings will be generated primarily by a short-term vacancy early in the fiscal year.

Agency Status Report
October 1, 2007 through June 30, 2008

Adopted Budget For FY 2007-2008	Amended Budget For FY 2007-2008	Revenues Recognized Through June 30, 2008	Revenues As Percentage Of Budget June 30, 2008	Actual Expenditures Through June 30, 2008	Expenditures As Percentage Of Budget June 30, 2008
\$430,204	\$443,403	\$339,605	76.59%	\$291,386	65.72%

Natural Resources Management Office

The Stormwater program was merged into NRMO in FY 2007-2008. A reorganization during the 3rd quarter established the Watershed Management program which encompasses the Beach and Coastal Management program and the Stormwater 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. Potential savings would not be associated with General Fund support, but from the Arbor Trust fund for capital reserves.

\$1,071,469	\$1,237,846	\$1,041,969	84.18%	\$577,210	46.63%
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Environmental Management and Planning

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

The Amended Budget increase stems primarily from the receipt of 3 state grants and their associated local match General Fund transfers as indicated; a \$2,343,570 General Fund transfer as the local match for the Shore Protection Project of the Mid and South Beaches state grants, a \$17,833 state Historical Preservation Grant with it's \$8,972 General Fund transfer as local match and a \$41,250 Multi-Purpose Artificial Surfing Reef Feasibility Study grant.

With these grants excluded, revenues and expenditures were within historically normal budget and operating guidelines for this period. This program returned \$773,589 back to the General Fund as a result of FEMA reimbursements recognized in their balance forward.

\$1,561,656	\$4,180,698	\$3,071,045	73.46%	\$2,007,680	48.02%
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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.

\$1,220,546	\$1,297,562	\$929,765	71.65%	\$600,143	46.25%
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Natural Resources Management Office Total (excluding Watershed Management)

\$3,853,671	\$6,716,106	\$5,042,778	75.08%	\$3,185,034	47.42%
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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

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(MSTU) taxes, North Brevard Recreation Special District tax, and charges for services.

Revenues recognized are in line with historical trends, but appear high due to the posting of balances forward. Expenditures appear low due to pending completion of several CIP projects, including the Brevard Boating Improvement Program, Titusville Veteran's Pier, Harry T. Moore Replica House, additional funding for the opening of the Walter Butler Community Center, and the Fay Lake Wilderness Park projects. Additionally, North Area referendum reserves of \$1,332,015 artificially inflate available funds.

\$18,464,199	\$19,008,939	\$16,234,482	85.40%	\$8,492,991	44.68%
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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, but appear high due to the posting of balances forward. Expenditures appear low pending the completion of numerous renovation projects, as well as replacement of the Joe Lee Smith Floor, Waterway Park, and the Johnnie Johnson Nature Center at Lori Wilson Park.

\$15,238,873	\$16,124,344	\$13,180,530	81.74%	\$8,813,561	54.66%
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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.

The primary funding sources for this program are general revenues, South Brevard Special District tax, and charges for services.

Revenues recognized are in line with historical trends, but appear high primarily due to the majority of property tax revenue collected in the first and second quarters, and due to the posting of balances forward. Expenditures appear low due to numerous, relatively smaller CIP projects that are not yet completed. Some examples include the South Area Administration office and Long Point Campground Improvements. Additionally, South Area referendum reserves of (\$6,344,059) artificially inflate available funds.

\$26,203,559	\$25,933,674	\$22,586,918	87.09%	\$10,831,441	41.77%
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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.

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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 high primarily due to the majority of property tax revenue collected in the first and second quarters, the posting of balances forward, and higher than anticipated collection of intergovernmental revenue, related to reimbursements for costs associated with the Reynolds Thousand Island property acquisition. Expenditures appear low due to the pending acquisition of environmentally endangered lands.

\$68,209,142	\$88,074,620	\$88,115,817	100.05%	\$38,515,317	43.73%
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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, but as most of the revenue received is property tax-related, collections will drop off later in the year after property taxes enter the delinquent phase of collection. Expenditures appear very low due to debt service payments scheduled for later in the fiscal year.

\$17,366,142	\$17,271,731	\$15,573,795	90.17%	\$4,084,979	23.65%
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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 high due to the large balance forward posted for capital projects. 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.

\$95,063,001	\$95,383,001	\$91,137,714	95.55%	\$14,236,749	14.93%
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Parks and Recreation Department Total

\$240,544,916	\$261,796,309	\$246,829,256	94.28%	\$84,975,038	32.46%
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Permitting and Enforcement Department

Land Development

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

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Revenues have been decreased due to the previous quarters low revenue recognition. Levels are lower than the adopted budget due to inspection fees below anticipated levels due to the slowdown in the housing market and municipal annexations. Expenses are lower than projected due to the maintenance of reserves and the slow down in spending in operating and compensation and benefits due to reductions in service.

\$2,521,196	\$2,384,757	\$1,854,760	77.78%	\$1,315,119	55.15%
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Central Cashier

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

High revenue recognition stems from balance forward that has been transferred earlier this fiscal year as well as transfers that still have yet to occur. Expenditures are lower than anticipated due to a slow down in spending.

\$399,475	\$435,407	\$361,855	83.11%	\$238,892	54.87%
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Licensing Regulation and Enforcement

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

Budgeted revenues have been reduced due to a slowdown in activity, these revenues are still coming in lower than projected. A transfer from the general fund was budgeted to prevent farther reductions in service levels. Expenditures are less than anticipated due to decreased spending.

\$1,218,593	\$1,361,821	\$910,174	66.84%	\$803,421	59.00%
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Building Code

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

Low revenues stem from considerable slowdown in building activity. Positions continue to be eliminated, budgeted revenues were reduced further last quarter. The shortfall in this program is attributed to revenues coming in lower than anticipated. If revenues continue to decline farther cuts in service may be required.

\$4,931,886	\$3,669,224	\$2,953,122	80.48%	\$2,790,485	76.05%
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Code Enforcement

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

Revenues and expenditures were within historically normal budget and operating guidelines for this period. Expenditures are lower for this quarter due to decreased spending within operating and compensation and benefits due to reductions in service.

\$1,358,219	\$1,382,054	\$949,452	68.70%	\$912,120	66.00%
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Permitting and Enforcement Department Total

\$10,429,369	\$9,233,263	\$7,029,363	76.13%	\$6,060,037	65.63%
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Planning and Zoning Office

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.

\$1,760,517	\$1,885,510	\$1,354,151	71.82%	\$1,286,816	68.25%
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Impact Fee Administration

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

Budgetary adjustments, in the form of an Agenda Item with BCRs, were forwarded to and approved by the Board of County Commissioners on 8 July 2008, which will ensure revenues and expenditures are balanced and will remain that way through the remainder of the fiscal year. Since this report is effective through the end of June, the adjusted balances are not shown.

Impact Fee Administration

\$482,756	\$456,263	\$221,992	48.65%	\$242,041	53.05%
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Correctional Impact Fees

\$1,673,244	\$1,540,706	\$1,419,166	92.11%	\$4,850	0.31%
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Education Impact Fees

\$25,612,352	\$13,611,076	\$11,977,981	88.00%	\$6,542,027	48.06%
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Emergency Medical Services Impact Fees

\$176,822	\$140,695	\$217,726	154.75%	\$2,643	1.88%
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Fire/Rescue Impact Fees

\$178,406	\$204,377	\$197,665	96.72%	\$1,021	0.50%
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Library Impact Fees

\$3,124	\$35,169	\$587,207	1669.67%	\$2,319	6.59%
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Transportation Impact Fees

\$19,665,309	\$13,909,038	\$13,960,511	100.37%	\$85,000	0.61%
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Planning and Zoning Office Total

\$49,552,530	\$31,782,834	\$29,936,399	94.19%	\$8,166,716	25.70%
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SCGTV

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

Revenues are within historically normal budget and operating guidelines for this period. Expenditures were slightly low due to equipment purchases that have been put on hold due to possible shortfalls in general revenues, and would be the primary source of

\$467,691	\$458,419	\$343,814	75.00%	\$276,981	60.42%
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Transportation Engineering Department

Engineering Design and Review Services 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.

\$373,980	\$353,007	\$225,916	64.00%	\$161,744	45.82%
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Survey and Mapping Services 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.

\$1,309,778	\$1,330,011	\$1,151,060	86.55%	\$874,635	65.76%
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Traffic Engineering Services Program

This program's primary revenue sources are general revenues, Florida Power and Light (FPL) franchise fees, and Local Option Gas Taxes (LOGT).

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

\$6,662,291	\$6,777,574	\$4,490,610	66.26%	\$4,225,071	62.34%
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Road Construction Services 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 due to balance forward accounting for several projects not completed last year. 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.

\$114,984,209	\$124,015,865	\$139,960,687	112.86%	\$17,599,397	14.19%
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Transportation Engineering Department Total

\$123,330,258	\$132,476,457	\$145,828,272	110.08%	\$22,860,847	17.26%
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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 and expenditures are within historically normal budget and operating guidelines for this period.

\$1,132,689	\$1,132,846	\$529,540	46.74%	\$703,193	62.07%
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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.

Revenues appear low due to the reimbursement nature of grant funds received for the new hangar project. Expenses appear low due to the new hangar project expenses having yet to be posted.

\$414,191	\$1,206,385	\$561,720	46.56%	\$473,747	39.27%
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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 delays in capital improvement projects, the freeze on capital expenditures, and capital purchases that are in process but will not be completed until the next fiscal year. Unspent funds are primarily due to reserves and capital purchases that will be made in the following fiscal year. The general fund supports Ocean Lifeguards and Hazmat, which experienced savings from operations and capital reserves.

\$52,195,897	\$55,292,417	\$54,666,724	98.87%	\$26,349,199	47.65%
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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. Expenditures appear low due primarily to capital purchases which are in process. Unspent funds are primarily due to reserves and capital purchases that will not be completed until the next fiscal year.

\$23,595,094	\$24,870,437	\$17,055,565	68.58%	\$16,333,057	65.67%
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Dispatch Services

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

Revenues are lower due to charges for services coming in slower than anticipated. Expenditures appear low due primarily to reserves for the future dispatch center and the freeze on capital expenditures.

\$3,094,488	\$3,094,300	\$1,635,915	52.87%	\$1,079,459	34.89%
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Fire Prevention

The primary funding sources for this program are charges for services and transfers from the Fire Rescue Operations program. The unspent funds are due to the reserve for contingencies.

Revenues appear higher due to charges for services coming in higher than anticipated. Expenditures are lower due to a slow down in spending for operating and capital expenses.

\$1,161,527	\$1,161,527	\$1,015,242	87.41%	\$715,200	61.57%
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Fire Rescue Total

\$80,047,006	\$84,418,681	\$74,373,446	88.10%	\$44,476,915	52.69%
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Library Services Department

Library Public Services

The primary funding source for this program is property taxes.

Revenues recognized appear higher than anticipated due to the collection of additional delinquent property taxes. Expenditures were within historically normal budget and operating guidelines. Unspent funds are primarily due to reserves and various operational savings.

\$24,748,091	\$25,746,292	\$25,922,556	100.68%	\$15,453,439	60.02%
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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. Expenditures appear low due to a delay installing the new library computer system and a reduction in various operating expenses.

\$1,813,485	\$2,120,374	\$678,633	32.01%	\$991,611	46.77%
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Library Capital Projects

The primary funding source for this program is balance forward.

Revenues recognized are high due to the collection of interest income. Expenditures appear low due to the reserve for future capital projects. These funds originate with bond proceeds from prior year's construction projects and are restricted to capital purchases.

\$853,786	\$874,535	\$893,188	102.13%	\$0	0.00%
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Library Services Department Total

\$27,415,362	\$28,741,201	\$27,494,377	95.66%	\$16,445,050	57.22%
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Merritt Island Redevelopment Agency (MIRA)

The primary sources of funding for this agency are incremental taxes and balance forward, which was recognized and allocated with the 2nd quarter supplement at the May 20th Board meeting. Expenditures appear low due to the timing of capital projects, which include the South Tropical Trail, the Merritt Avenue, and the North Tropical Trail sewer improvement projects, scheduled to begin during the second half of the current fiscal year, and carry forward into FY 2008-2009.

\$2,005,379	\$5,334,204	\$5,310,405	99.55%	\$299,413	5.61%
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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 property taxes early in the fiscal year. 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. The projected budget overage is due to vacant positions, and delay in capital purchases.

\$9,189,645	\$9,964,120	\$9,662,749	96.98%	\$4,738,270	47.55%
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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. 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.

\$12,213,262	\$12,960,246	\$11,762,422	90.76%	\$2,201,249	16.98%
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Road and Bridge Department

Roadway Operations

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 (MSTUs), which are individually budgeted.

Revenues recognized appear high due to postings of unbudgeted balance forward of which the majority is attributed to incomplete projects, however this program returned \$1,631,470 back to the General Fund as a result of operational savings, project reimbursements, equipment sales and interest earned. Expenditures appear low due primarily to projects that are scheduled to begin in the 4th quarter. Since not all projects will be able to be completed prior to the the end of year, there will be an increase to the balance forward for FY 2008-2009.

\$26,139,199	\$28,410,539	\$23,140,452	81.45%	\$12,814,051	45.10%
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Landscape Operations

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.

\$629,613	\$636,716	\$434,411	68.23%	\$343,116	53.89%
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Municipal Service Benefit Unit (MSBU)/Special Assessments

This program's revenue is comprised of MSBU project funding. Expenditures for this program were within normal budget and operating guidelines, as this program varies based on project status.

\$269,067	\$270,067	\$180,372	66.79%	\$76,225	28.22%
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Road and Bridge Department Totals

\$27,037,879	\$29,317,322	\$23,755,234	81.03%	\$13,233,392	45.14%
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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 collection and the historically heavy seasonal receipts, the revenue recognized will be under-represented in each time period.

Revenue collections are high for this period due to an increase adjustment to the balance forward budget amount that will be made in the next quarter. Expenditures were within historically normal guidelines for this period, as only minimal capital outlay and promotional activities have been expended. The projected budget overage is due primarily to required reserves that move forward each year, other reserves and a delay in some transfers.

\$15,949,984	\$22,757,035	\$18,879,613	82.96%	\$6,861,435	30.15%
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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 recognized appear high due to balances forward posting higher than anticipated. Expenditures appear below projections primarily due to the freeze on capital purchases and a decrease in operating expenditures related to County telephone charges, paid by the IT Department.

\$8,339,200	\$9,230,764	\$7,194,698	77.94%	\$4,466,189	48.38%
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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 high due to balances forward posting higher than anticipated and to collection of unanticipated revenue. Budget change requests to recognize the additional revenue were delayed due to staff turnover in both the IT Department and the Budget Office, but are now currently being coordinated. Expenditures appear below projections primarily due to capital purchases scheduled for later in the fiscal year. Unspent funds are primarily due to capital replacements, such as the Public Safety Access Points, that will take place in the next fiscal year.

\$4,636,576	\$5,868,251	\$6,702,147	144.55%	\$1,933,050	32.94%
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Information Technology Department Totals

\$12,975,776	\$15,099,015	\$13,896,845	107.10%	\$6,399,239	42.38%
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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

Revenues were within historically normal budget and operating guidelines for this period. Expenditures appear slightly low due to a lower than expected rate of consumption for operational expenses.

\$6,757,069	\$7,743,764	\$5,744,588	74.18%	\$4,898,004	63.25%
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Transit Capital Program

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

As revenues are received on a reimbursable basis following completion of the grant projects, revenues recognized appear low. Expenditures are low, primarily due to capital projects underway by Facilities that won't be billed for until the projects are completed later this year. Also, there appears to be a lower than expected rate of consumption for operational expenses.

\$9,362,188	\$10,581,921	\$4,998,025	47.23%	\$5,052,767	47.75%
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Transit Services Department Total

\$16,119,257	\$18,325,685	\$10,742,613	58.62%	\$9,950,771	54.30%
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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.

\$19,104,827	\$19,710,184	\$11,490,976	58.30%	\$13,722,085	69.62%
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Capital Program

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

Revenues recognized appear high due to balance forward transfers which occurred earlier this year. Expenditures appear low due to allocations for debt services payments and project improvements which have yet to occur.

\$40,276,765	\$40,793,955	\$42,336,029	103.78%	\$12,050,113	29.54%
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Barefoot Bay Water and Sewer District

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

Revenues appear high due to balances forward transfers which occurred earlier this year. Expenditures appear low due to allocations for project improvements which have yet to occur.

\$5,052,265	\$5,052,265	\$4,978,931	98.55%	\$2,553,618	50.54%
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Utility Services Department Total

\$64,433,857	\$65,556,404	\$58,805,936	89.70%	\$28,325,816	43.21%
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Solid Waste Management Department

Disposal

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

Revenues were within historically normal timetables for this period. Expenditures appear low due to the large amount of reserves established for emergencies and capital projects. There are anticipated reductions in various operating expenses, however, the projected overage is due primarily to the large reserves required from year to year.

\$80,684,697	\$91,058,662	\$88,426,949	97.11%	\$18,648,622	20.48%
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Collection and Recycling

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

Revenues appear high due to the receipt of assessments during the first quarter of the fiscal year. Expenditures appear low due primarily to reserves required to be maintained.

\$16,738,754	\$16,970,722	\$16,562,781	97.60%	\$7,910,907	46.62%
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Solid Waste Management Department Total

\$97,423,451	\$108,029,384	\$104,989,730	97.19%	\$26,559,529	24.59%
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General Fund-Supported Charter Offices

Transfers to the charter officers are made in accordance with Florida Statutes, which generally permit the charter officer to draw the entire capital budget at any time during the fiscal year and 1/12th of the operating budget each month during the fiscal year. Transfers to the Supervisor of Elections, whose budget is contained in the Board's general accounts, are made on an as-needed

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 schedule, which maintains such funding within budget and timing guidelines. Residual funds are returned to the Board as excess fees.

\$2,310,663	\$2,357,316	\$1,767,987	75.00%	\$1,805,096	76.57%
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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.

\$8,957,361	\$9,189,096	\$6,891,822	75.00%	\$6,894,054	75.02%
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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

\$107,061,885	\$110,070,735	\$83,603,913	75.95%	\$85,439,493	77.62%
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Supervisor of Elections

The primary source of funding is general revenues. Revenues were within historically normal budget and operating guidelines. Expenses are low due to capital expenses they have yet to be utilized.

\$4,585,434	\$5,196,195	\$3,816,395	73.45%	\$3,239,925	62.35%
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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.

\$8,490,685	\$8,490,685	\$6,368,014	75.00%	\$7,573,216	89.19%
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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 balances forward.

\$521,143	\$519,374	\$457,560	88.10%	\$148,238	28.54%
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Judicial Support

This program is the primary mechanism for accounting for the County's obligation to fund court operations under Article V, Revision 7. Revenues are low due to low collection of court fees. Budget changes are in process to decrease fee revenue and reserves or increase the general fund transfer as appropriate. Expenditures were within historically normal budget and operating guidelines. Low expenditures are due to ongoing renovation projects.

\$9,216,478	\$9,266,634	\$7,501,433	80.95%	\$3,690,004	39.82%
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State Attorney's Office

This program represents mandatory and optional Board of County Commissioner expenditures in support of the State Attorney's Office. Revenues and expenditures appear within historically normal budget and operational guidelines.

\$432,578	\$461,763	\$412,898	89.42%	\$233,960	50.67%
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General Fund-Supported and Proprietary Outside Agencies

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

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

\$1,579,000	\$1,579,000	\$1,184,250	75.00%	\$1,052,667	66.67%
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Melbourne-Tillman Water Control District

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

Revenues collected appear low due to balance forward not being appropriated until the 4th quarter. Expenditures were within historically normal budget and operating guidelines for this period.

\$2,624,091	\$2,624,091	\$1,735,790	66.15%	\$1,856,803	70.76%
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Agency Status Report
October 1, 2007 through June 30, 2008

Adopted Budget For FY 2007-2008	Amended Budget For FY 2007-2008	Revenues Recognized Through June 30, 2008	Revenues As Percentage Of Budget June 30, 2008	Actual Expenditures Through June 30, 2008	Expenditures As Percentage Of Budget June 30, 2008
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Titusville-Cocoa Airport Authority

The primary sources of revenues for this Airport Authority are charges for services, hanger rental and interest income. Revenues and expenditures were within normal guidelines for this reporting period.

\$1,840,407	\$1,840,407	\$983,412	53.43%	\$744,292	40.44%
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Totals

\$1,139,524,677	\$1,198,799,665	\$1,071,319,810	89.37%	\$496,732,445	41.44%
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Totals

General Fund-Supported Board Agencies

\$627,094,094	\$646,701,072	\$596,922,967	92.30%	\$224,563,617	34.72%
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Special Revenue Board Agencies

\$173,858,517	\$193,492,809	\$171,238,246	88.50%	\$88,255,724	45.61%
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Proprietary Board Agencies

\$190,952,341	\$207,010,488	\$188,435,124	91.03%	\$71,235,355	34.41%
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General Fund-Supported Charter Officers

\$131,406,028	\$135,304,027	\$102,448,131	75.72%	\$104,951,784	77.57%
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General Fund-Supported Courts Operations

\$10,170,199	\$10,247,771	\$8,371,891	81.69%	\$4,072,202	39.74%
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General Fund-Supported Outside Agencies

\$1,579,000	\$1,579,000	\$1,184,250	75.00%	\$1,052,667	66.67%
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Proprietary Outside Agencies

\$4,464,498	\$4,464,498	\$2,719,202	60.91%	\$2,601,095	58.26%
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Totals

\$1,139,524,677	\$1,198,799,665	\$1,071,319,810	89.37%	\$496,732,445	41.44%
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