



GENERAL GOVERNMENT OPERATIONS: SUMMARY

MISSION STATEMENT:

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

PROGRAMS AND SERVICES:

General Government Services:

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

General Government Long-Term Debt Service:

- * Appropriations and Reserves for Long-Term Debt associated with but not limited to: Detention Center Renovations, Sheriff's Vehicles and Merritt Island Hangar Facility, Sheriff's Criminal Investigations Division building, Computer Aided Dispatch upgrades for the Sheriff's Office, Network Enhanced Back-Up System; Sales Tax Refunding 2009B, Sales Tax Refunding and Improvement 2001, Sales Tax Refunding and Improvement 2003 and Sales Tax Revenue Bonds of 2005.
- * Management of Debt Service Funds paid from the County's general revenues.

TRENDS AND ISSUES:

The County faces service level reductions in an economic environment that features an increasing demand for government services per capita and at the same time, strong fiscal constraints. Additionally, the County government serves a population of over a half million in a geographic area that presents numerous service challenges. These increasing service demands continue in an environment of decreasing support from State and Federal agencies for such mandated services as Court operations, Medicaid and other areas. The continuing trend of funding increases for the Constitutional Officers has drastically impacted the ability of the Board of County Commissioners to adequately fund County operations. Despite another year of decreases in property valuations, major revenues appear to be stabilizing as a whole. This will greatly aid in the ability of the County to help maintain some level of capacity for the funding of service levels and unfunded state mandates.

Growth-related increases such as the additional ad valorem taxes received from new properties have not kept pace with the demand for and costs of additional service requirements over the past decade. Additionally, both the recent economic downturn and the passage of Amendment One have contributed to lower taxable property values, reducing the ad valorem tax base. This challenge continues to be met in a number of creative ways by the County staff and others. The long-term debt requirements are constantly being revisited to take advantage of refinancing opportunities. A bank loan of \$9.475M in FY 2010-2011 was used to consolidate and refinance numerous commercial paper obligations, as well as to acquire new equipment for Fire Rescue and the Supervisor of Elections. Currently, General Government debt service obligations are scheduled to slowly decline over the next few years, with large decreases from the previous fiscal years in FY 2014-2015 and FY 2015-2016.

MAJOR SERVICE LEVEL IMPACTS:

The reductions in the General Government budget are reflected in the general fund supported agencies' budget submittals and the major service level impacts.

GENERAL GOVERNMENT SERVICES: DEPARTMENT SUMMARY

DEPARTMENT REVENUES AND EXPENDITURES

	Actual FY2009-2010	Final Budget FY2010-2011	Adopted Budget FY2011-2012	Difference Inc/(Dec)	% Inc/(Dec)
REVENUES:					
Taxes	\$128,265,116	\$139,423,206	\$133,724,905	(\$5,698,301)	(4.09%)
Permits, Fees, & Spec. Assess.	\$10,778,240	\$13,272,730	\$11,195,857	(\$2,076,873)	(15.65%)
Intergovernmental	\$29,672,109	\$29,521,809	\$30,573,330	\$1,051,521	3.56%
Charges for Services	\$6,107,155	\$5,631,975	\$5,672,424	\$40,449	0.72%
Fines and Forfeits	\$0	\$0	\$0	\$0	0.00%
Miscellaneous	\$3,808,899	\$931,989	\$821,026	(\$110,963)	(11.91%)
Statutory Reduction	\$0	(\$9,416,366)	(\$9,099,377)	\$316,989	(3.37%)
<i>Operating Revenues:</i>	\$178,631,519	\$179,365,343	\$172,888,165	(\$6,477,178)	(3.61%)
Balance Forward	\$24,602,041	\$20,239,292	\$18,740,664	(\$1,498,628)	(7.40%)
Transfers - General Revenue	(\$135,887,384)	(\$131,287,800)	(\$126,255,087)	\$5,032,713	(3.83%)
Transfers - Others	(\$1,818,692)	(\$4,685,142)	(\$5,012,778)	(\$327,636)	6.99%
Other Finance Sources	\$2,247,845	\$26,670,485	\$0	(\$26,670,485)	(100.00%)
<i>Non-Operating Revenues:</i>	(\$110,856,190)	(\$89,063,165)	(\$112,527,201)	(\$23,464,036)	26.35%
TOTAL REVENUES:	\$67,775,328	\$90,302,178	\$60,360,964	(\$29,941,214)	(33.16%)
EXPENDITURES:					
Compensation and Benefits	\$1,706,890	\$1,418,413	\$1,380,952	(\$37,461)	(2.64%)
Operating Expenses	\$9,230,296	\$6,900,013	\$7,586,110	\$686,097	9.94%
Capital Outlay	\$66,100	\$11,000	\$0	(\$11,000)	(100.00%)
Grants and Aid	\$0	\$12,500	\$12,500	\$0	0.00%
<i>Operating Expenditures:</i>	\$11,003,285	\$8,341,926	\$8,979,562	\$637,636	7.64%
CIP	\$19	\$0	\$0	\$0	0.00%
Debt Service	\$10,550,494	\$31,615,040	\$7,542,738	(\$24,072,302)	(76.14%)
Reserves - Operating	\$0	\$16,684,590	\$14,382,087	(\$2,302,503)	(13.80%)
Reserves - Capital	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted	\$0	\$3,509,696	\$3,250,000	(\$259,696)	(7.40%)
Transfers	\$29,082,853	\$30,150,926	\$26,206,577	(\$3,944,349)	(13.08%)
<i>Non-Operating Expenditures:</i>	\$39,633,366	\$81,960,252	\$51,381,402	(\$30,578,850)	(37.31%)
TOTAL EXPENDITURES:	\$50,636,651	\$90,302,178	\$60,360,964	(\$29,941,214)	(33.16%)
PERSONNEL:					
Full-time Positions	2.00	1.00	1.00	0.00	0.00%
Part-time Positions	0.00	0.00	0.00	0.00	0.00%
Full-time Equivalent	2.00	1.00	1.00	0.00	0.00%
Temporary FTE	0.00	0.00	0.00	0.00	0.00%
Seasonal FTE	0.00	0.00	0.00	0.00	0.00%

GENERAL GOVERNMENT OPERATIONS: PROGRAM PROFILE

PROGRAM REVENUES AND EXPENDITURES

	Actual FY2009-2010	Final Budget FY2010-2011	Adopted Budget FY2011-2012	Difference Inc/(Dec)	% Inc/(Dec)
REVENUES:					
Taxes	\$128,265,116	\$139,423,206	\$133,724,905	(\$5,698,301)	(4.09%)
Permits, Fees, & Spec. Assess	\$10,778,240	\$13,272,730	\$11,195,857	(\$2,076,873)	(15.65%)
Intergovernmental	\$29,672,109	\$29,521,809	\$30,573,330	\$1,051,521	3.56%
Charges for Services	\$6,107,155	\$5,631,975	\$5,672,424	\$40,449	0.72%
Fines and Forfeits	\$0	\$0	\$0	\$0	0.00%
Miscellaneous	\$3,813,142	\$931,989	\$821,026	(\$110,963)	(11.91%)
Statutory Reduction	\$0	(\$9,416,366)	(\$9,099,377)	\$316,989	(3.37%)
<i>Operating Revenues:</i>	\$178,635,762	\$179,365,343	\$172,888,165	(\$6,477,178)	(3.61%)
Balance Forward	\$24,365,773	\$20,239,292	\$18,740,664	(\$1,498,628)	(7.40%)
Transfers - General Revenue	(\$142,188,661)	(\$134,702,012)	(\$131,002,085)	\$3,699,927	(2.75%)
Transfers - Others	(\$3,803,202)	(\$6,560,625)	(\$7,808,518)	(\$1,247,893)	19.02%
Other Finance Sources	\$0	\$0	\$0	\$0	0.00%
<i>Non-Operating Revenues:</i>	(\$121,626,090)	(\$121,023,345)	(\$120,069,939)	\$953,406	(0.79%)
TOTAL REVENUES:	\$57,009,671	\$58,341,998	\$52,818,226	(\$5,523,772)	(9.47%)
EXPENDITURES:					
Compensation and Benefits	\$1,706,890	\$1,418,413	\$1,380,952	(\$37,461)	(2.64%)
Operating Expenses	\$9,230,296	\$6,900,013	\$7,586,110	\$686,097	9.94%
Capital Outlay	\$66,100	\$11,000	\$0	(\$11,000)	(100.00%)
Grants and Aid	\$0	\$12,500	\$12,500	\$0	0.00%
<i>Operating Expenditures:</i>	\$11,003,285	\$8,341,926	\$8,979,562	\$637,636	7.64%
CIP	\$19	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	0.00%
Reserves - Operating	\$0	\$16,684,590	\$14,382,087	(\$2,302,503)	(13.80%)
Reserves - Capital	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted	\$0	\$3,509,696	\$3,250,000	(\$259,696)	(7.40%)
Transfers	\$29,064,297	\$29,805,786	\$26,206,577	(\$3,599,209)	(12.08%)
<i>Non-Operating Expenditures:</i>	\$29,064,316	\$50,000,072	\$43,838,664	(\$6,161,408)	(12.32%)
TOTAL EXPENDITURES:	\$40,067,601	\$58,341,998	\$52,818,226	(\$5,523,772)	(9.47%)
PERSONNEL:					
Full-time Positions	2.00	1.00	1.00	0.00	0.00%
Part-time Positions	0.00	0.00	0.00	0.00	0.00%
Full-time Equivalent	2.00	1.00	1.00	0.00	0.00%
Temporary FTE	0.00	0.00	0.00	0.00	0.00%
Seasonal FTE	0.00	0.00	0.00	0.00	0.00%

GENERAL GOVERNMENT OPERATIONS: PROGRAM PROFILE

BUDGET ANALYSIS:

REVENUES:

Operating Revenues decrease 3.61% or (\$6,477,178) primarily due to a reduction in the anticipated collections of tax revenue, and franchise fees from Florida Power & Light. This decrease is partially offset by an anticipated increase in the collections of State Shared and Local Half-Cent sales tax revenues.

Non-Operating Revenues decrease 0.79% or \$953,406 primarily as a result of the offsets of the negative impact of outgoing intrafund transfers to the general fund supported agencies.

EXPENDITURES:

Operating Expenditures increase 7.64% or \$637,636 primarily due to the First Responders funding being placed within the Non-departmental expenditures. Additionally, there is a reduction in expenditures associated with the payments to the Brevard cities for Community Redevelopment Agencies (CRA's), related to the decrease in property valuations in the County.

Non-Operating Expenditures decrease 12.32% or (\$6,161,408) primarily due to reductions in the transfers to general fund supported agencies. Additionally, there is a decrease in reserves related to funding withheld for anticipated expenditures in FY 2010-2011 for the Supervisor of Elections, and additional Medicaid obligations.

PROGRAM CHANGES:

NONE REQUESTED

GENERAL GOVERNMENT LONG-TERM DEBT: PROGRAM PROFILE

PROGRAM REVENUES AND EXPENDITURES

	Actual FY2009-2010	Final Budget FY2010-2011	Adopted Budget FY2011-2012	Difference Inc/(Dec)	% Inc/(Dec)
REVENUES:					
Taxes	\$0	\$0	\$0	\$0	0.00%
Permits, Fees, & Spec. Assess	\$0	\$0	\$0	\$0	0.00%
Intergovernmental	\$0	\$0	\$0	\$0	0.00%
Charges for Services	\$0	\$0	\$0	\$0	0.00%
Fines and Forfeits	\$0	\$0	\$0	\$0	0.00%
Miscellaneous	(\$4,243)	\$0	\$0	\$0	0.00%
Statutory Reduction	\$0	\$0	\$0	\$0	0.00%
<i>Operating Revenues:</i>	(\$4,243)	\$0	\$0	\$0	0.00%
Balance Forward	\$236,268	\$0	\$0	\$0	0.00%
Transfers - General Revenue	\$6,301,277	\$3,414,212	\$4,746,998	\$1,332,786	39.04%
Transfers - Others	\$1,984,510	\$1,875,483	\$2,795,740	\$920,257	49.07%
Other Finance Sources	\$2,247,845	\$26,670,485	\$0	(\$26,670,485)	(100.00%)
<i>Non-Operating Revenues:</i>	\$10,769,900	\$31,960,180	\$7,542,738	(\$24,417,442)	(76.40%)
TOTAL REVENUES:	\$10,765,657	\$31,960,180	\$7,542,738	(\$24,417,442)	(76.40%)
EXPENDITURES:					
Compensation and Benefits	\$0	\$0	\$0	\$0	0.00%
Operating Expenses	\$0	\$0	\$0	\$0	0.00%
Capital Outlay	\$0	\$0	\$0	\$0	0.00%
Grants and Aid	\$0	\$0	\$0	\$0	0.00%
<i>Operating Expenditures:</i>	\$0	\$0	\$0	\$0	0.00%
CIP	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$10,550,494	\$31,615,040	\$7,542,738	(\$24,072,302)	(76.14%)
Reserves - Operating	\$0	\$0	\$0	\$0	0.00%
Reserves - Capital	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted	\$0	\$0	\$0	\$0	0.00%
Transfers	\$18,555	\$345,140	\$0	(\$345,140)	(100.00%)
<i>Non-Operating Expenditures:</i>	\$10,569,050	\$31,960,180	\$7,542,738	(\$24,417,442)	(76.40%)
TOTAL EXPENDITURES:	\$10,569,050	\$31,960,180	\$7,542,738	(\$24,417,442)	(76.40%)
PERSONNEL:					
Full-time Positions	0.00	0.00	0.00	0.00	0.00%
Part-time Positions	0.00	0.00	0.00	0.00	0.00%
Full-time Equivalent	0.00	0.00	0.00	0.00	0.00%
Temporary FTE	0.00	0.00	0.00	0.00	0.00%
Seasonal FTE	0.00	0.00	0.00	0.00	0.00%

GENERAL GOVERNMENT LONG-TERM DEBT: PROGRAM PROFILE

GOALS:

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

OBJECTIVES:

The accumulation of the funds needed to make the required annual payments on certain long-term debt obligations of the County and to maintain the requisite reserves is the sole objective of this program. The debt service increments which make up this program (with their FY 2011-2012 budgets in parenthesis) are as follows:

Non-Ad Valorem Revenue Note, Series 2010 (\$1,305,841) from General Revenues was issued through the Florida Local Government Finance Commission to refinance all existing commercial paper debt obligations within the County. These obligations include the construction of a new hangar facility at Merritt Island Airport for the Sheriff's Office, an upgraded Computer Aided Dispatch for the Sheriff's Office, a new Criminal Investigations Division building for the Sheriff's Office, and restoration of the Pritchard House.

Sales Tax Refunding and Improvement Revenue Bonds, Series 2003 (\$1,640,387) were issued to refund prior Sales Tax Revenue Bonds, Series 1993 and refinance Library Services Commercial Paper for capital improvement projects. Payments are funded by the General Fund \$536,399 and Library Services \$1,103,988. The debt outstanding at September 30, 2011 should be \$6,660,000.

Sales Tax Refunding & Improvement Revenue Bonds, Series 2010 (\$2,781,637) were issued to refinance the Sales Tax Revenue Bonds Series 2001 in full (including a Library Services project). These bonds provide funding for the South Mainland Service Center and additional court facilities at Viera and elsewhere. Payment are funded by the General Fund of \$1,711,815, Court Fees of \$737,466, and Library Services of \$332,356. The debt outstanding at September 30, 2011 should be \$19,550,000.

Sales Tax Revenue Bonds, Series 2005 (\$1,125,714) were issued to finance the construction of buildings and improvements to the County's Jail facilities, which consists of a new 50,000 sq. ft. Mental Health/Medical building, of a 3,500 square foot laundry/strip search building, four (4) 10,000 square feet sprung fabric tents, and all associated site work.. The debt outstanding at September 30, 2011 should be \$12,550,000.

Sales Tax Refunding Revenue Bonds, Series 2009B (\$689,159) were issued to refinance the acquisition of the Brevard County Government Center and reduce a higher cost form of debt. The debt outstanding at September 30, 2011 should be \$4,523,000.