



**BOARD OF COUNTY COMMISSIONERS**

**TO:** Jim Liesenfelt, Interim County Manager  
**FROM:** Jill Hayes, Budget Director  
**SUBJECT:** Citizen Efficiency and Effectiveness Recommendation #2025010

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CEER #2025010, titled Department Budgets, was received by the County from Lisa Cullen, Tax Collector.

**Citizen Statement:**

In speaking with commissioners and the County Manager in reference to the funding of the Fire Department, I was asked where I thought cuts could be in the general fund so as not to go over the budget cap. While I know my own budget very well, I am not privy to the depth of information regarding the BOCC Budget. I would suggest that the questionnaire approved by the Board on June 12, 2023 be sent to each BOCC Department and used to determine where possible cuts could be made if that is the desire of the Board. I would also suggest that each Department report budget categories where spending was either more or less than budgeted. I don't envision the BOCC having to go over each of these questionnaires but possibly a synopsis could be provided to them for guidance. The Budget Office could possibly add questions that would specifically address spending.

**Citizen Recommendation:**

This process would allow the Board of County Commissioners more in depth information regarding their budget. These questions are also valid for special districts or voted MSTU's. While these fund are not part of the "General Fund" millage, they should be reviewed in each budget cycle. Budgetary issues such as the pricing of capital expenses has dramatically increased since the pandemic. The pandemic also increased pricing of items used as general operating expenses. As government, we need to be in tune with pricing and how it affecting operations."

**Staff Analysis:**

Section 129.021, Florida Statutes, requires the budgets of all county officers, as submitted to the Board of County Commissioners (BoCC), must be in sufficient detail and contain such information as the BoCC may require in furtherance of their powers and responsibilities. On

June 12, 2023, the Board of County Commissioners held a special meeting and approved a “Constitutional Office Budget Questionnaire” to be sent to the Tax Collector, Property Appraiser, and Supervisor of Elections. This questionnaire was applicable to Fiscal Year 2023-2024 budget submittals and was not a recurring requirement.

Brevard County BoCC Budget and Financial Policy BCC-21 requires that the County Budget Office will prepare the Annual Operating and Capital Budget in accordance with guidelines set forth by the Government Finance Officers Association (GFOA). The Budget Office periodically reviews these guidelines, as well as the budget policies and documents of comparable counties, to ensure that Brevard County is following best practices when preparing, presenting, and monitoring the budget.

Brevard County’s Annual Operating and Capital Budgets are published on our website and provide approximately 900 pages of budgetary information, including but not limited to strategic goals and priorities, budget guidelines for wage increases and employee benefits, budget and financial policies and processes for budget amendments, itemized travel expenses, itemized capital equipment, five-year Capital Improvement Plan, prior-year actuals, and explanations for year-to-year budget variances. In addition to the comprehensive budget book, proposed line-item budgets are published annually and detail individual line-item budgets by department and program. <https://www.brevardfl.gov/BudgetOffice/Budgets>

During budget development each year, County Management and the Budget Office meet with each department for a comprehensive review and analysis of requested budgets. These meetings focus on continuing the Board’s core strategic initiatives within available funding sources as inflation continues to outpace revenue growth limitations. Discussions include but are not limited to anticipated revenues, projected fund balance, grants, infrastructure projects, personnel and vacant positions, capital outlay, travel expenses and unfunded critical needs. Annual budget workshops also provide an opportunity for discussions and questions related to county department budgets.

The following Board policies and resources address additional items included in the questionnaire approved by the Board on June 12, 2023: Memberships (BCC-11), Procurement and Contracting (BCC-25, BCC-26, BCC-27), Travel (BCC-26); Brevard County Merit System Policies (Pay and Benefits), Grant Reporting (AO-29), Annual Comprehensive Financial Reports.

**Staff Recommendation:** It is recommended that the Board of County Commissioners reject CEER #2025010 because the information is already available as provided in the staff analysis,

and therefore does not enhance the effectiveness and efficiency of County government as required by Home Rule Charter.

CC: Frank Abbate, County Manager

## Horst, Rachel

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**From:** CEER@brevardfl.gov  
**Sent:** Monday, January 6, 2025 2:07 PM  
**To:** Horst, Rachel  
**Subject:** A new CEER Recommendation has been submitted as ID #2026010

### Recommendation # 2026010

Dear CEER Administrator,

Speak Up Brevard Recommendation ID #2026010 has been submitted. Please login to the CEER Application to start the recommendation evaluation workflow.

#### Contact Information:

<b>Group/Organization</b>	Tax Collector
<b>Name</b>	Lisa Cullen
<b>Address</b>	P.O. Box 2500, Titusville FL 32781 2500
<b>Phone</b>	(321) 264-6930
<b>Email</b>	Lisa.Cullen@brevardtc.com
<b>Alternate Email</b>	

#### Recommendation Information:

<b>Recommendation ID</b>	2026010
<b>Recommendation Title</b>	Department Budgets
<b>Areas Affected</b>	Budget
<b>Department Affected</b>	BOARD OF COUNTY COMMISSIONERS
<b>Current problem</b>	In speaking with commissioners and the County Manager in reference to the funding of the Fire Department, I was asked where I thought cuts could be in the general fund so as not to go over the budget cap. While I know my own budget very well, I am not privy to the depth of information regarding the BOCC Budget. I would suggest that the questionnaire approved by the Board on June 12, 2023 be sent to each BOCC Department and used to determine where possible cuts could be made if that is the desire of the Board. I would also suggest that each Department report budget categories where spending was either more or less than budgeted. I don't envision the BOCC having to go over each of these questionnaires but possibly a synopsis could be provided to them for guidance. The Budget Office could possibly add questions that would specifically address spending.
<b>Recommendation</b>	This process would allow the Board of County Commissioners more in depth information regarding their budget. These questions are also valid for special districts or voted MSTU's. While these fund are not part of the "General Fund" millage, they should be reviewed in each budget cycle. Budgetary issues such as the pricing of

capital expenses has dramatically increased since the pandemic. The pandemic also increased pricing of items used as general operating expenses. As government, we need to be in tune with pricing and how it affecting operations.

**Attachments**

Budget Questionnaire.pdf

Please do not reply to this e-mail, as it will go to an unmonitored mailbox.



June 12, 2023

**MEMORANDUM**

**TO:** Chair Rita Pritchett, District 1 Commissioner

**RE:** Item B.1., Staff Direction on Drafting the FY 2023-2024 Budget

The Board of County Commissioners, in special session on June 12, 2023, authorized the Chair to e-mail the attached letters and questions to the Brevard County Tax Collector, Property Appraiser, and Supervisor of Elections on behalf of the Board of County Commissioners; if a response has not been received back by close of business on June 28, 2023, the County Attorney shall be authorized to re-write and submit a public records request to each Constitutional Officer for any information that was not provided back to the Board in response to the questions included in the letters. Enclosed are the fully-executed letters.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS  
RACHEL M. SADOFF, CLERK

*Kimberly Powell*  
Kimberly Powell, Clerk to the Board

Encls. (3)

cc: Each Commissioner  
County Manager  
County Attorney



## BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS

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Rita Pritchett  
Chair, District 1

Tom Goodson  
Vice Chair, District 2

John Tobia  
Commissioner, District 3

Rob Feltner  
Commissioner, District 4

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June 12, 2023

The Honorable Lisa Cullen  
Brevard County Tax Collector  
400 South Street  
Titusville, FL 32780

**RE: Increasing Transparency of the Annual Budget for the Brevard County Tax Collector**

Dear Honorable Lisa Cullen,

The Brevard County Board of County Commissioners strives to promote an open and transparent government for the benefit of the citizens of Brevard County; in fact, part of the Board's core values is to encourage honesty and accountability. The Board would like to thank you for serving as a partner in this open government.

One of the means to maintain this level of transparency is a detailed annual line item budget, made available to all citizens. As you are most certainly aware, unless otherwise determined by the Board, our budget is subject to the charter cap identified in Section 2.9.3.1(a)-(d) of the Brevard County Charter. This cap limits growth in ad valorem revenue to the lesser of 3% or the increase in CPI plus new construction from the preceding calendar year. As F.S. 195.087 does not require you to submit your FY 2023-24 budget request to the Board of County Commissioners until August 1, your budget for FY 2022-2023 showed an increase of 226% above the 3% charter cap. Therefore, the County expects increased detail for your FY2022-23

and FY2021-22 budgets. Attached is a list of questions that is not readily available on your website or budget in your submissions. This will promote accountability and transparency to Brevard's citizens.

This Board looks forward to reviewing your response by 5pm on Wednesday, June 28, 2023, as we continue to offer direction to the County Manager as he drafts the FY 2023-24 budget. Please email your response to [morris.richardson@brevardfl.gov](mailto:morris.richardson@brevardfl.gov) or deliver a hardcopy to the County Attorney's Office, 2725 Judge Fran Jamieson Way, Viera, FL. 32940.

Sincerely,



Rita Pritchett, Chair

As ratified by the Brevard County Board of County Commissioners  
on June 12, 2023

*While the County recognizes that F.S. 195.087 does not mandate your office to provide the County with a detailed line item budget to include in the County's Adopted Budget Book, we hope that you will come before the Board with a budget that will help us to fulfill our duties as an honest and unified government.*



## **Constitutional Office Budget Questionnaire**

### **1. Membership Fees:**

- a. In the past two fiscal years, did you incur any expenses related to:
  - i. Association or membership fees?
    - 1. If so, to what specific organizations and how much?
  - ii. Lobbying expenditures, either state or federal?
    - 1. If so what was the purpose for these services, and what was the cost?

### **2. Travel:**

- a. What are your Itemized expenditures relating to travel costs,
  - i. including but not limited to:
    - 1. Hotels (name and address)
    - 2. Flights
    - 3. Per diem
    - 4. Mileage
- b. Please provide employee title, justification for travel, and cost.

### **3. Mailings:**

- a. In the past two fiscal years, did you send out any mailings to more than 500 citizens at a time?
  - i. If so, how many distinct mailings and how many pieces in each mailing?
    - 1. What was the cost for printing each mailing?
    - 2. What was the cost for postage for each?
  - ii. What was the nature of each mailing? (or provide a copy of each mailing)
    - 1. Were there any un-mandated inserts included in these mailings?
  - iii. Were the mailings required by state or federal law? (For example, the Property Appraiser is required per F.S. 200.065(2)(B) to mail TRIM notices 55 days after certification of value)?
  - iv. Was your name or likeness printed on the mailings?

### **4. Vehicles:**

- a. In the past two fiscal years, did you use any approved funds for take home vehicles?
  - i. Were the vehicles procured through the state contract?
  - ii. How many are subject to federal income tax?
  - iii. Could you provide a detailed list of staff using the vehicles?
    - 1. Title and position
    - 2. What is the justification for these staff having these vehicles?
    - 3. Do you have any policies for assigning take home vehicles?
  - iv. What types of vehicles are they?
    - 1. What year?
  - v. Does the County charge for the maintenance of the vehicles?
  - vi. As an alternative, do you offer vehicle allowances?

1. To whom? (position and title)
2. How much are the allowances?

**5. Capital Expenses and Contracts:**

- a. In the past two fiscal years, have you spent any of your approved budget on:
  - i. Capital expenses?
    1. If so, what were the projects and were their costs?
  - ii. Have you purchased any software or computer equipment?
    1. If so, what was purchased and what was the cost?
  - iii. Outside Counsel?
    1. If so, what was the justification and cost?
  - iv. Outside consulting contracts
    1. If so, what was the justification and cost?
  - v. Do you have procurement policies to ensure the competitive nature of your bids/contracts?
    1. If so, what are your policies?

**6. Budget Adjustments:**

- a. After the BoCC approves your budget, is it your practice to move money from one category to another?
  - i. Do you make the public aware when this happens?

**7. Wage Increases:**

- a. How do you determine wage increases?
- b. Do you follow the County or State Increases?

**8. Employee Benefits:**

- a. Do you offer any additional employee benefits, such as another retirement fund aside from FRS, to employees?

**9. Contracted Employees:**

- a. Do you have any contracted employees?
  - i. What are the provisions of their contracts?

**10. Grant Funding:**

- a. Have you received any grants from either governmental or non-governmental entities in the last two fiscal years?
- b. If so:
  - i. What government or non-government entity were these funds received from?
  - ii. What was total amount of the grant?
  - iii. What was the purpose of the grant funding?

