UPDATED FY25 Budget Addendum with Alternatives

This document contains alternative budget proposals offered by Council at the May 6 and 20, 2024, Brevard City Council meetings.

Property Tax Increase / Fire

Alternative 1: Maintain current tax rate ($.48 per $100)

Fund	Acct Number	Acct Name	Description	Beginning Budget	Add/(Sub)	Final Budget
Property Tax	10-3010-0423	Ad Val 2023	No Tax Increase	$6,369,700	($264,000)	$6,105,700
Non-Departmental	10-6600-9240	Fire Dept	Transfer to Fire	$1,053,545	($264,000)	$789,545

Manager's Recommended: Increase property taxes by $.02 ($.50 per $100)

Fund	Acct Number	Acct Name	Description	Add/(Sub)	Final Budget
Property Tax	10-3010-0423	Ad Val 2023	$0.02 Tax Increase	$264,000	$6,369,700
Non-Departmental	10-6600-9240	Fire Dept	Transfer to Fire	$264,000	$1,053,545

Note: Alternative 1 will result in no new full-time firefighters.

Police / Estatoe Trail / Downtown Planters

Alternative 2: Remove funding for one police vehicle and allocate those funds to the Estatoe Trail.

Department	Acct Number	Acct Name	Description	Beginning Budget	Add/(Sub)	Final Budget
Police	10-5100-7400	Police Capital Outlay	One Police Car	$140,000	($70,000)	$70,000
Non-Departmental	10-6600-9259	Fund 78	Estatoe Trail	$25,000	$70,000	$95,000

Alternative 3: Remove funding for downtown planters and allocate those funds to Downtown Master Plan Fund.

Department	Acct Number	Acct Name	Description	Beginning Budget	Add/(Sub)	Final Budget
Building & Grounds	10-5000-4500	Contracted Services	Downtown Planters	$20,000	($20,000)	$0
Non-Departmental	10-6600-9251	Fund 83	Downtown	$33,000	$20,000	$53,000

Alternative 4: Remove funding for two police vehicles and allocate those funds to the Downtown Master Plan and Estatoe Trail; allocate unobligated fund balance for the purchase of one police vehicle.

Department	Acct Number	Acct Name	Description	Beginning Budget	Add/(Sub)	Final Budget
Police	10-5100-7400	Police Capital Outlay	One Police Car	$140,000	($140,000)	$0
Non-Departmental	10-6600-9259	Fund 78	Estatoe Trail	$25,000	$70,000	$95,000
Non-Departmental	10-6600-9251	Fund 83	Downtown	$33,000	$70,000	$103,000

Department	Acct Number	Acct Name	Description	Beginning Budget	Add/(Sub)	Final Budget
*Fund Balance		Unobligated Fund Balance	Unobligated Fund Balance	$1,356,949	($70,000)	**$1,286,949
Police	10-5100-7400	Police Capital Outlay	One Police Car	$0	$70,000	$70,000

*Unobligated fund balance represents surplus funds not yet assigned to specific expenses or projects. These funds should be prudently reserved for one-time purchases rather than reoccurring expenses to ensure fiscal stability and prevent future budget shortfalls.

** The beginning unobligated fund balance includes a reduction of $72,000 for the Norton Creek Streambank Project, as adopted in the supplemental spending plan at the May 20, 2024, Council Meeting. The final unobligated fund balance is subject to change due to potential expenses associated with the renovations at 132 Commerce St.

Alternative 5: Remove funding for one police vehicle and allocate those funds to the Downtown Master Plan and Estatoe Trail.

Department	Acct Number	Acct Name	Description	Beginning Budget	Add/(Sub)	Final Budget
Police	10-5100-7400	Police Capital Outlay	One Police Car	$140,000	($70,000)	$70,000
Non-Departmental	10-6600-9259	Fund 78	Estatoe Trail	$25,000	$35,000	$60,000
Non-Departmental	10-6600-9251	Fund 83	Downtown	$33,000	$35,000	$68,000

Manager's Recommended: Maintain current fleet replacement of police vehicles.

Department	Acct Number	Acct Name	Description	Final Budget
Police	10-5100-7400	Police Capital Outlay	Two Police Cars	$140,000
Non-Departmental	10-6600-9259	Fund 78	Estatoe Trail	$25,000
Buildings & Grounds	10-5000-4500	Contracted Services	Downtown Planters	$20,000
Non-Departmental	10-6600-9251	Fund 83	Downtown Master Plan	$33,000

Stormwater

Alternative 6: Removes stormwater fund and fees.

Fund	Acct Number	Acct Name	Description	Beginning Budget	Add/(Sub)	Final Budget
Stormwater	21-3800-3000	Tier 1 Revenue	No Stormwater Fee	$147,120	($147,120)	$0
	21-3800-4000	Tier 2 Revenue	No Stormwater Fee	$82,480	($82,480)	$0
	21-3800-5000	Tier 3 Revenue	No Stormwater Fee	$14,400	($14,400)	$0
Total				$244,000		$0

Manager's Recommended: Implement a stormwater fee and fund and use the funds to invest in sustainable infrastructure.

Fund	Acct Number	Acct Name	Description	Add/(Sub)	Final Budget
Stormwater	21-3800-3000	Tier 1 Revenue	New Stormwater Fee	$147,120	$147,120
	21-3800-4000	Tier 2 Revenue	New Stormwater Fee	$82,480	$82,480
	21-3800-5000	Tier 3 Revenue	New Stormwater Fee	$14,400	$14,400
Total					$244,000

Water & Sewer

Alternative 7: No water and sewer fee increases.

Fund	Acct Number	Acct Name	Description	Beginning Budget	Add/(Sub)	Final Budget
Water	30-3710-0100	Water Charges	No Fee Increase	$3,450,000	($100,000)	$3,350,000
*Sewer	30-3710-0200	Sewer Charges	No Fee Increase	$3,357,800	($97,800)	$3,260,000
			Total	$6,931,300	($197,800)	$6,590,000
Water Capital Reserve	30-6600	Water Capital Reserve	Transfer to Water Capital Reserve	$369,400	($197,800)	$171,600

Note: The revenue for high strength waste surcharge has been removed for this scenario.

Manager's Recommended: Maintain annual 4% increase in water and sewer fees.

Fund	Acct Number	Acct Name	Description	Add/(Sub)	Final Budget
Water	30-3710-0100	Water Charges	4% Water Increase	$100,000	$3,450,000
Sewer	30-3710-0200	Sewer Charges	4% Sewer Increase	$97,800	$3,357,800
			Total	$197,800	$6,931,300
Water Capital Reserve	30-6600	Water Capital Reserve	Transfer to Water Capital Reserve	$369,400	$369,400

High Strength Waste Surcharge

Alternative 8: No high strength wastewater surcharge.

Fund	Acct Number	Acct Name	Description	Beginning Budget	Add/(Sub)	Final Budget
Sewer	30-3710-0200	HSWS Charges	No HSWS Fee	$123,000	($123,000)	$0
Sewer	30-8220-3400	Other Supplies & Materials	Chemicals	$420,000	($123,000)	$297,000

Manager's Recommended: Implementation of a high strength wastewater surcharge to help cover chemical costs.

Fund	Acct Number	Acct Name	Description	Add/(Sub)	Final Budget
Sewer	30-3710-0200	Sewer Charges	HSWS Fee	$123,000	$123,000
Sewer	30-8220-3400	Other Supplies & Materials	Chemicals	$123,000	$420,000