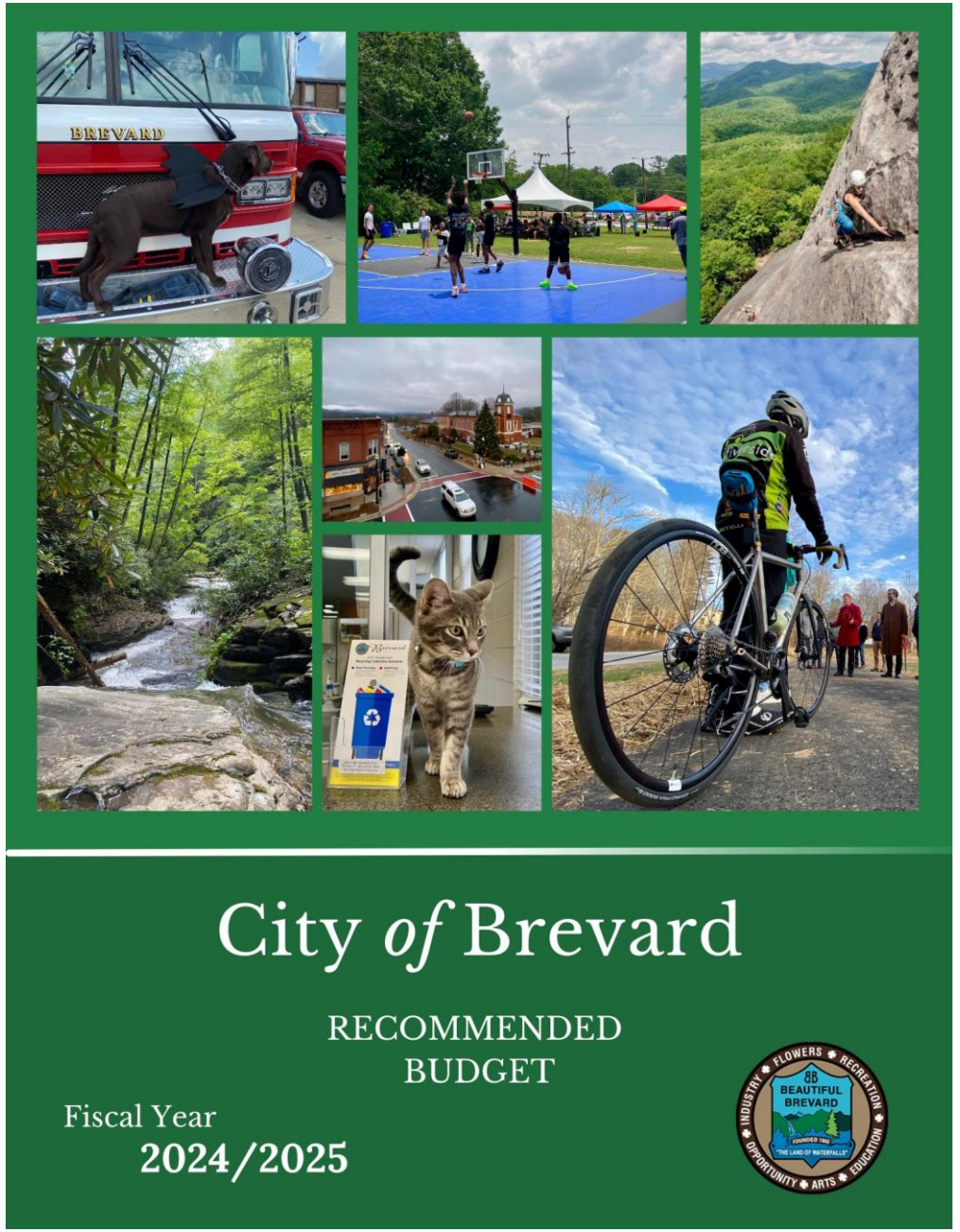
City Manager’s Recommended FY25 Budget

May 6, 2024

Presentation Summary

- Statutory and ordinance responsibilities
- Transparency and public hearing
- Budget building process
- Priorities
- Recommended budget
  - General Fund revenue
  - General Fund expenses
  - Fire Fund
  - Stormwater Fund
  - Water/Sewer Fund revenue
  - Water Sewer Fund expenses
- Reserve funds
- FY24 Supplemental Spending Plan
- Impact on taxpayers/ratepayers



Statutory and ordinance responsibilities

- Brevard Code of Ordinances Sec. 2-113(5)

City Manager must “prepare and submit the annual budget and capital program to Council.”

- NCGS 159-9

“Each local government…shall appoint a budget officer to serve at the will of the governing board. In cities…having the manager form of government, the city manager shall be the budget officer.”

The Local Government Budget and Fiscal Control Act.

Part 1. Budgets.

§ 159-7. Short title; definitions; local acts superseded.

(a) This Article may be cited as "The Local Government Budget and Fiscal Control Act."

(b) The words and phrases defined in this section have the meanings indicated when used in this Article, unless the context clearly requires another meaning.

(1) "Budget" is a proposed plan for raising and spending money for specified programs, functions, activities or objectives during a fiscal year.

(2) "Budget ordinance" is the ordinance that levies taxes and appropriates revenues for specified purposes, functions, activities, or objectives during a fiscal year.

(3) "Budget year" is the fiscal year for which a budget is proposed or a budget ordinance is adopted.

(4) "Debt service" is the sum of money required to pay installments of principal and interest on bonds, notes, and other evidences of debt accruing within a fiscal year, to maintain sinking funds, and to pay installments on debt instruments issued pursuant to Article 7A of this Chapter or Chapter 159G of the General Statutes accruing within a fiscal year.

(5), (6) Repealed by Session Laws 1975, c. 514, s. 2.

(7) "Fiscal year" is the annual period for the compilation of fiscal operations, as prescribed in G.S. 159-8(b).

(8) "Fund" is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, and changes therein, for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

(9) Repealed by Session Laws 1975, c. 514, s. 2.

(10) "Public authority" is a municipal corporation (other than a unit of local government) that is not subject to the State Budget Act (Chapter 143C of the General Statutes) or a local governmental authority, board, commission, council, or agency that (i) is not a municipal corporation, (ii) is not subject to the State Budget Act, and (iii) operates on an area, regional, or multi-unit basis, and the budgeting and accounting systems of which are not fully a part of the budgeting and accounting systems of a unit of local government.

(11) Repealed by Session Laws 1975, c. 514, s. 2.

(12) "Sinking fund" means a fund held for the retirement of term bonds.

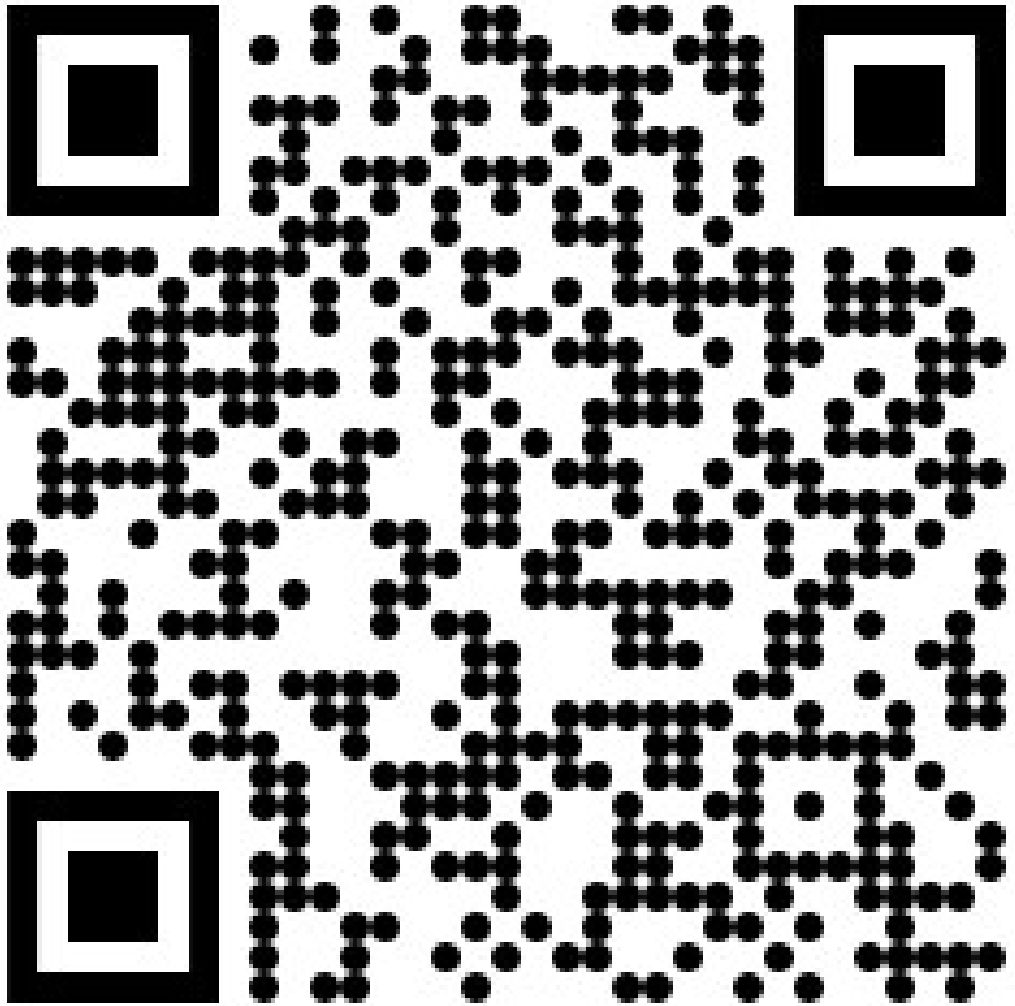
(13) "Special district" is a unit of local government (other than a county, city, town, or incorporated village) that is created for the performance of limited governmental functions or for the operation of a particular utility or public service enterprises.

(14) "Taxes" do not include special assessments.

(15) "Unit," "unit of local government," or "local government" is a municipal corporation that is not subject to the State Budget Act (Chapter 143C of the General Statutes) and that has the power to levy taxes, including a consolidated city-county, as defined by G.S. 160B-2(1), and all boards, agencies, commissions, authorities, and institutions thereof that are not municipal corporations.

Transparency and public hearing

- The law merely requires that this presentation be filed with the City Clerk and be sent to all news media in the county.
- Brevard will also post prominently on its website, with links on all social media platforms. QR codes linking to the budget document will be posted in prominent places around town.
- Hard copies will be sent to the Public Library for reference.
- If so directed by Council this evening, the Public Hearing will take place two weeks from tonight.
- Mayor/Council appreciate public input on this proposal.



Budget building process

- Staff begins work in December, collecting data on the base costs of providing services.
- Requests for “new money” submitted in January.
- Revenues come into focus in February.
- Council names priorities in February/ March. Staff filters requests through these.
- Council gets first look at numbers in April. Conducts straw votes on spending plan and revenues.
- Manager incorporates Council’s feedback into recommendation presented in May.

FY25 BUDGET CALENDAR

December 11, 2023	Budget Kick-Off
January 8-12	Individual Department Kick-Off Meetings w/Wilson, Dean, Alex
	Send funding letter to non-profits
February 2	Base operating budget, capital needs, and Service Level Change requests (SLCs) due
February 5-16	Dean/Finance compile expenses and prepare revenue projection
February 13-28	Evaluate corporate-wide resource demands (compensation, ins. etc)
	Wilson/Dean review SLCs
	Prep for Strategic Planning Retreat
February 29	Strategic Planning Retreat
March 1-29	Craft first draft budget
April 12	Budget retreat w/straw votes
April 13-May 2	Craft recommended budget
	Produce recommended budget document
May 6	Manager presents recommended budget
	Call for public hearing
May 20	Conduct public hearing
June 3	Approve budget
June 17	Relief date if not approved June 3.

Priorities

- Seven goals and twenty Key Strategic Actions set by Council during the February 29 Strategic Planning Session
- Refined at April 1 City Council meeting.
- Affirmed at April 12 Budget Workshop
- The filter through which funding requests or proposals are considered
- The Comprehensive Land Use Plan (CLUP) is the next source staff use to filter requests.

Priorities Identified at the February 2024 Strategic Planning Retreat

- Community safety
- Infrastructure investments
- Economic vibrancy
- Affordable housing
- Community partnerships & collaboration
- Efficient, high-quality organization
- Connected transportation network

Notables

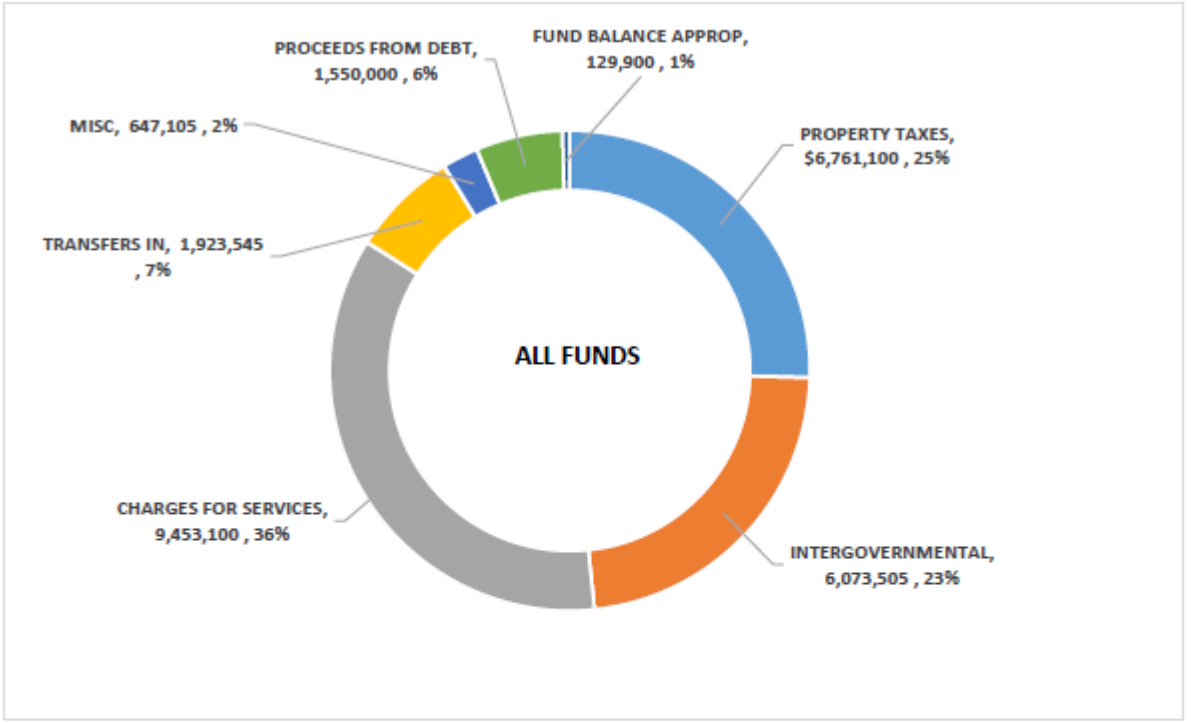
- Proposed budget includes funding for three new full-time firefighters
- Proposed budget launches dedicated “Stormwater” program
- Proposed budget combines two budgetary units in water/sewer into one and enhances water/sewer maintenance
- Proposed budget socks away money for future water/sewer utility project
- Proposed budget brings “Sanitation” back into the General Fund
- Increases employee compensation 3.25% and offers 4% match to all 401Ks.
- Some things funded with FY24 savings rather than appearing in FY25 budget

Budget recommendation

- Total across all fund - $26,538,255
  - GF – $13,299,055
  - Fire Fund – $3,255,700
  - W/S Fund - $7,432,800
  - Stormwater Fund - $244,000
- Up 7.0% overall compared to last year
  - Without stormwater fund and Fire Fund increase, the recommended budget is 4.5% higher than last year
- Funded via:
  - Small natural growth in most revenue sources
  - $.02 increase to millage rate (to $.50)
  - Revised Solid Waste/Sanitation Fees
  - A new “Stormwater Fee”
  - A new High Strength Waste Surcharge for certain utility customers
  - A 4% increase to utility consumption fees
  - Small increase to Planning fees

All Funds

City of Brevard Total Revenue



	ACTUAL FY23	ORIGINAL BUDGET FY23-24	AMENDED BUDGET FY23-24	PROJECTED TO 6-30-24	MANAGER RECOMMENDED FY24-25	CHANGE IN % FROM FY23-24 ORIGINAL
PROPERTY TAXES	$ 5,923,713	$ 6,303,900	$ 6,303,900	$ 6,381,000	$ 6,761,100	7.3%
INTERGOVERNMENTAL	5,815,568	5,880,112	5,880,112	5,962,100	6,073,505	3.3%
CHARGES FOR SERVICES	8,470,963	8,846,600	8,846,600	8,902,500	9,453,100	6.9%
TRANSFERS IN	1,462,700	1,526,715	1,532,315	1,531,600	1,923,545	26.0%
MISC	633,004	531,280	626,280	730,600	647,105	21.8%
PROCEEDS FROM DEBT	125,136	1,475,000	1,475,000	895,276	1,550,000	5.1%
FUND BALANCE APPROP	-	241,000	246,600	-	129,900	-46.1%
TOTAL	$ 22,431,084	$ 24,804,607	$ 24,910,807	$ 24,403,076	$ 26,538,255	7.0%

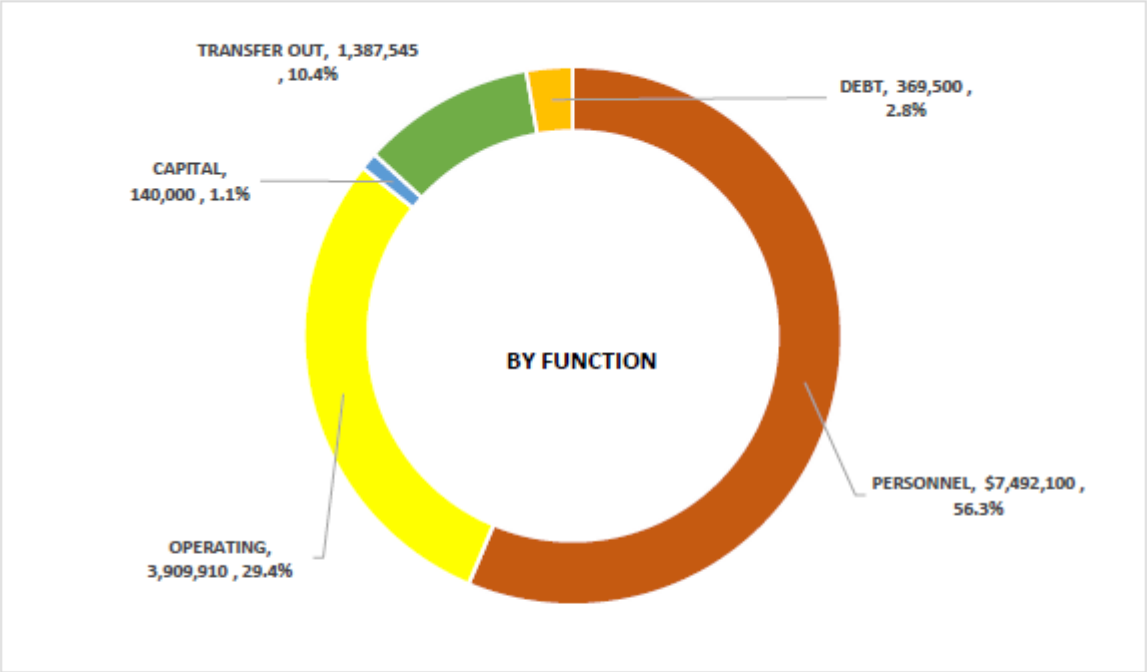
Budget recommendation

General Fund

- Total - $13,299,055
- By function
  - Public safety (31%) - $5,073,145
  - Public Works (29.1%) - $3,871,300
  - General Govt. (23.8%) - $3,166,510
  - Recreation/Culture (3.5%) – $468,600
  - Debt (2.8%) - $369,500
  - Housing (1.5%) - $198,000
  - Non-Departmental (1.1%) - $152,000

General Fund

General Fund Total Expenditures By Function



	ACTUAL FY23	ORIGINAL BUDGET FY23-24	AMENDED BUDGET FY23-24	PROJECTED TO 06-30-24	MANAGER RECOMMENDED FY24-25	CHANGE IN % FROM FY23-24 ORIGINAL
PERSONNEL	$ 6,194,164	$ 7,006,692	$ 6,953,692	$ 6,895,500	$ 7,492,100	6.9%
OPERATING	3,731,935	3,612,200	3,636,200	3,545,300	3,909,910	8.2%
CAPITAL	567,132	140,000	146,600	177,514	140,000	0.0%
TRANSFER OUT	1,752,400	1,497,315	1,620,315	1,619,600	1,387,545	-7.3%
DEBT	309,534	375,900	375,900	364,200	369,500	-1.7%
TOTAL	$ 12,555,166	$ 12,632,107	$ 12,732,707	$ 12,602,114	$ 13,299,055	5.3%

Budget recommendation

Sanitation Unit

- Total
  - Operating - $1,157,600
  - Capital - $0
- Fee increases
  - $10.75/mo. for residential collection (up from $9.75)
  - $100/mo. for commercial dumpter collection (up from $20)
  - $75 for special refuse collections (up from $50)

General Fund - Sanitation

Total Expenditures

	ACTUAL FY23	ORIGINAL BUDGET FY23-24	AMENDED BUDGET FY23-24	PROJECTED 6-30-24	MANAGER RECOMMENDED FY24-25	CHANGE IN % FROM FY23-24 ORIGINAL
SALARY & BENEFITS	$ 595,606	$ 714,900	$ 714,900	$ 682,900	$ 761,000	6.4%
OPERATING	429,047	398,000	398,000	382,500	396,600	-0.4%
CAPITAL	325,412	-	-	6,014	-	0.0%
TOTAL	$ 1,350,065	$ 1,112,900	$ 1,112,900	$ 1,071,414	$ 1,157,600	4.0%

Notable Changes from the FY23-24 Budget

The City has elected to record Sanitation expenses and revenues in the General Fund moving forward, as the last two years of financial activity have shown that it cannot operate as an enterprise fund.

The Sanitation budget is $44,700 higher than the previous fiscal year. All of this increase is related to the 3.25% COLA adjustment and the increases in the State Retirement rate and the City 401K rate.

Solid Waste Removal Fees

Residential Garbage Collection	~~$9.75~~ $10.75 plus $10.25 County Disposal Fee / $21.00 per month total
Commercial Dumpster	~~$20.00~~ $100.00 per month total for two pickups per week. Each additional pickup is $20.00 per pickup
Small Commercial Collection	~~$9.75~~ $10.75 plus $10.25 County Disposal Fee times number of monthly pickups / $21.00 per month total
Special Refuse Pick Up (Includes appliances & furniture)	$20.00 per single item ~~$50.00~~ $75.00 per load
Television / Computer Monitor Collection	ALL TV's - $15.00

Budget recommendation

Fire Fund

- Total - $3,255,700
- Operational funding is split 62/38 with Trans. County
- Notable changes:
  - Proposed additional of 3 full-time firefighter positions ($264,000)
  - $1,550,000 for previously approved capital expenditure.
  - PT firefighter pay up to $16.40/hr from $15/hr to meet area's "Living Wage"
  - First of five $156,600 debt service payments for rescue truck
  - First of five $192,600 debt service payments for 4WD engine

Fire Fund

Total Revenue

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY23	ORIGINAL BUDGET FY23-24	AMENDED BUDGET FY23-24	ACTUAL 2-29-24	PROJECTED TO 06-30-24	MANAGER RECOMMENDED FY24-25
40-3350-0000	MISC REVENUE	$ 1,206	$ -	$ -	$ 5	$ 100	$ -
40-3530-0100	DONATIONS	395	-	-	1,560	600	-
40-3600-0000	INSURANCE PROCEEDS	13,833	-	-	1,295	1,300	-
40-3600-0100	STAND BY PAY	10,332	-	-	8,674	12,000	6,000
40-3830-0100	CONTRIBUTION FROM TRANS COUNTRY	9,287	-	-	-	-	-
40-3970-0000	FIRE DISTRICT TAX - CURRENT YEAR	483,119	594,585	594,585	455,046	606,700	646,155
40-3970-0500	LOAN PROCEEDS	-	1,475,000	1,475,000	694,588	695,000	1,550,000
40-3970-0550	GRANT - COVID 19 - FIRE MARSHALL	10,000	-	-	-	-	-
40-3970-0600	TRANSFER FROM GENERAL FUND	574,400	726,715	726,715	544,500	726,000	1,053,545
40-3990-0000	FUND BALANCE APPROPRIATED	-	120,000	120,000	-	-	-
TOTAL DEBT		$ 1,102,572	$ 2,916,300	$ 2,916,300	$ 1,705,668	$ 2,041,700	$ 3,255,700

Fire Fund

Total Expenditures

	ACTUAL FY23	ORIGINAL BUDGET FY23-24	AMENDED BUDGET FY23-24	PROJECTED TO 06-30-24	MANAGER RECOMMENDED FY24-25	CHANGE IN % FROM FY23-24 ORIGINAL
SALARY & BENEFITS	$ 626,223	$ 679,200	$ 679,200	$ 699,100	$ 994,300	46.4%
OPERATING	432,287	331,400	331,400	358,000	362,400	9.4%
CAPITAL	88,511	1,595,000	1,595,000	-	1,550,000	-2.8%
DEBT	17,998	310,700	310,700	131,600	349,000	12.3%
TOTAL	$ 1,165,019	$ 2,916,300	$ 2,916,300	$ 1,188,700	$ 3,255,700	11.6%

Budget recommendation

Stormwater Fund

- Total - $244,000
- New fund designed to raise money to repair and enhance Brevard's stormwater conveyance system.
- One day Brevard will be required to have this, but arguably it's needed now.
- FY25 will be startup year
  - Update 2007 stormwater master plan
  - Conduct small-scale repairs on known trouble spots
  - Develop prioritization guidelines for small repair projects
  - If Council wishes, develop a more detailed rate model

Stormwater Fund

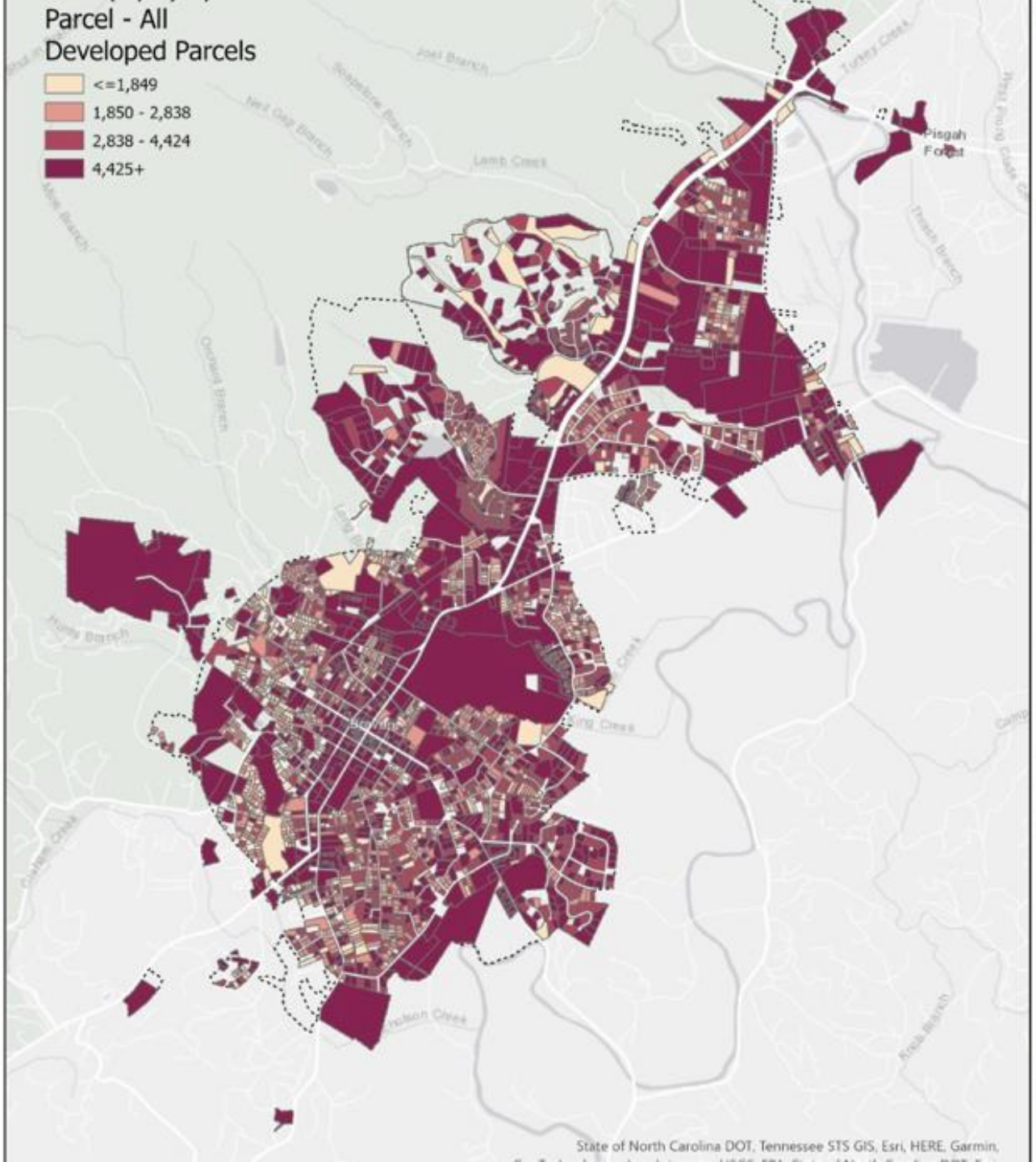
Total Revenue

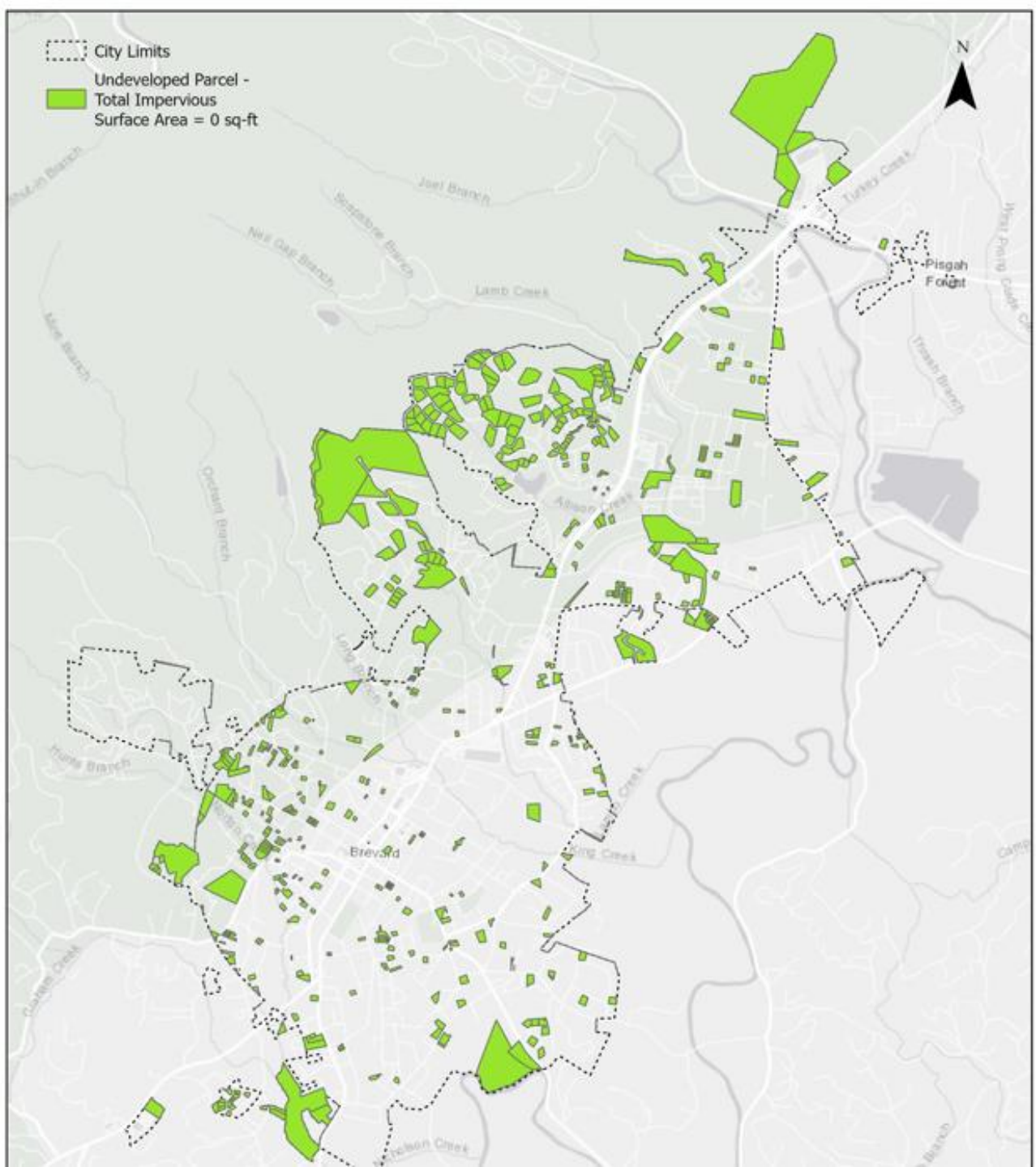
ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY23	ORIGINAL BUDGET FY23-24	AMENDED BUDGET FY23-24	ACTUAL 2-29-24	PROJECTED FY24	MANAGER RECOMMENDED FY25
21-3800-3000	TIER 1 REVENUE	-	-	-	-	-	147,120
21-3800-4000	TIER 2 REVENUE	-	-				82,480
21-3800-5000	TIER 3 REVENUE	-	-	-	-	-	14,400
TOTAL REVENUE		$ -	$ -	$ -	$ -	$ -	$ 244,000

Detailed Expenditures

Operating

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY23	ORIGINAL BUDGET FY23-24	AMENDED BUDGET FY23-24	ACTUAL 2-29-24	PROJECTED FY24	MANAGER RECOMMENDED FY25
21-8500-4500	CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ -	$ 244,000
TOTAL OPERATING		$ -	$ -	$ -	$ -	$ -	$ 244,000


Parcel - All
Developed Parcels
<=1,849
1,850 - 2,838
2,838 - 4,424
4,425+
Pisgah Forest
State of North Carolina DOT, Tennessee STS GIS, Esri, HERE, Garmin,


City Limits
Undeveloped Parcel - Total Impervious Surface Area = 0 sq-ft
N
Pisgah Forest
Brevard

Sq. Ft of Impervious	None	1-3,000	3,001-5,000	5,001-7,000	7,001-10,000	10,001-20,000	20,001-30,000	30,001-40,000	40,001-50,000	50,001-75,000	75,001-100,000	100,001-250,000	250,001-500,000	500,001-1,000,000	1,000,001-2,000,000	2,000,001-3,000,000	Exempt	Total
Number of properties	677	1898	886	281	131	138	47	47	19	35	14	28	4	3	1	0	54	
Properties per tier		3065			459								8					
Pct. of total impervious[1]		39.54			40.57								12.90					
Fee Option 1 (Flat Fee)		$5.00/mo.			$5.00/mo.								$5.00/mo.					$211,920.00
Fee Option 2 (% Based)		$2.69/mo.			$18.40/mo.								$336/mo.					$250,000.00
Fee Option 3 (Relief for residential)		$2.50/mo.			$10.00/mo.								$100.00/mo.					$156,630.00
Mgr's Recommended		$4.00/mo.			$15.00/mo.								$150.00/mo.					$244,140.00
AVL Model[2]		$10.20	$15.30	$15.30	$25.50	$45.90	$66.30	$86.70	$107.10	$158.10	$209.10	$525.30	$1,045.50	$2,091.00	$4,182.00	$6,267.90		
HVL Model[2]		$5.00	$8.33	$11.67	$16.67	$33.33	$50.00	$66.67	$83.34	$125.00	$138.34	$138.34	$138.34	$138.34	$138.34	$138.34		
Laurel Park Model[2]		$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00		

Budget recommendation

Water/Sewer Fund

- Total - $7,432,800
- By function:
  - Water treatment - $1,081,200
  - Wastewater treatment - $1,731,900
  - Water/sewer maintenance - $1,896,200
  - Non-department (e.g. capital expenses) - $2,723,500
- Proposal includes one new position in Water/Sewer Maintenance unit.
- Funded via:
  - Previously approved 4% increase in per 1000/gallon rate
  - Nine months of new High Strength Waste Surcharge revenue

Water and Sewer Fund

Total Revenue

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY23	ORIGINAL BUDGET FY23-24	AMENDED BUDGET FY23-24	ACTUAL 02-29-24	PROJECTED TO 06-30-24	MANAGER RECOMMENDED FY24-25
30-3350-0100	MISC UTILITY FEES	$ 3,000	$ 1,000	$ 1,000	$ 550	$ 500	$ 1,000
30-3710-0100	WATER CHARGES	3,222,409	3,280,000	3,280,000	2,190,200	3,350,000	3,450,500
30-3710-0200	SEWER CHARGES	3,056,133	3,060,000	3,060,000	2,167,332	3,240,000	3,480,800
30-3710-0300	METER CHARGES	179,317	185,000	185,000	120,638	180,000	180,000
30-3710-0400	METER REACTIVATION	1,320	1,000	1,000	180	500	500
30-3730-0100	WATER TAP & CONNECT FEE	69,908	85,000	85,000	69,989	118,000	100,000
30-3730-0200	SEWER TAP & CONNECT FEE	36,500	65,000	65,000	27,875	50,000	60,000
30-3750-0200	LATE - RECONNECT FEES	51,485	65,000	65,000	42,190	60,000	60,000
30-3760-0000	SEPTAGE PRETREATMENT	68,100	175,000	175,000	42,600	72,000	100,000
30-3990-0000	FUND BALANCE APPROP	-	28,500	28,500	-	-	-
TOTAL REVENUE		$ 6,688,172	$ 6,945,500	$ 6,945,500	$ 4,661,554	$ 7,071,000	$ 7,432,800

	ACTUAL FY23	ORIGINAL BUDGET FY23-24	AMENDED BUDGET FY23-24	PROJECTED TO 06-30-24	MANAGER RECOMMENDED FY24-25	CHANGE IN % FROM FY23-24 ORIGINAL
WATER TREATMENT	$ 941,699	$ 1,030,100	$ 1,030,100	$ 1,007,400	$ 1,081,200	5.0%
WASTEWATER TREATMENT	1,592,396	2,194,100	2,194,100	1,966,450	1,731,900	-21.1%
W/S MAINTENANCE	1,355,627	1,523,500	1,523,500	1,431,400	1,896,200	24.5%
NON DEPARTMENTAL	2,415,408	2,197,800	2,197,800	2,030,552	2,723,500	23.9%
TOTAL	$ 6,305,130	$ 6,945,500	$ 6,945,500	$ 6,435,802	$ 7,432,800	7.0%

Water and Sewer Fund - Non Departmental

Detailed Expenditures

Operating

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY23	ORIGINAL BUDGET FY23-24	AMENDED BUDGET FY23-24	ACTUAL 02-29-24	PROJECTED TO 06-30-24	MANAGER RECOMMENDED FY24-25
30-6600-5800	BANKING FEES	$ 53,878	$ 60,000	$ 60,000	$ 22,114	$ 35,000	$ 35,000
30-6600-9100	REIMBURSE GENERAL FUND	600,000	450,000	450,000	337,500	450,000	661,000
30-6600-xxxx	TRANSFER TO WATER CAPITAL RESERVE	-	-	-	-	-	369,400
30-6600-9406	TRANSFER TO 31 - WHITMIRE	54,000	-	-	-	-	-
30-6600-9405	TRANSFER TO 31 - ESTATOE STORMW	100,000	-	-	-	-	-
30-6600-9407	TRANSFER TO 31 - AIA	44,000	-	-	-	-	-
TOTAL OPERATING		$ 851,878	$ 510,000	$ 510,000	$ 359,614	$ 485,000	$ 1,065,400

Debt

ACCOUNT NUMBER	DESCRIPTION	ACTUAL FY23	ORIGINAL BUDGET FY23-24	AMENDED BUDGET FY23-24	ACTUAL 02-29-24	PROJECTED TO 06-30-24	MANAGER RECOMMENDED FY24-25
30-6600-9250	DEBT PRINC DUE-FY20CAP-UNIT1078	$ 19,228	$ 19,600	$ 19,600	$ 13,024	$ 19,600	$ 20,100
30-6600-9251	DEBT INT DUE-FY20CAP-UNIT1078	3,484	3,200	3,200	2,117	3,200	2,700
30-6600-9260	DEBT PRINC DUE-FY18 CAP-UNIT7438	2,752	-	-	-	-	-
30-6600-9261	DEBT INT DUE-FY18 CAP-UNIT7438	326	-	-	-	-	-
30-6600-9270	DEBT PRINC DUE-FY18CAP-UNIT7431	6,842	7,100	7,100	4,675	7,000	7,300
30-6600-9271	DEBT INT DUE-FY18 CAP-UNIT 7431	1,256	1,100	1,100	725	900	900
30-6600-9310	DEBT PRINC DUE-BELT PR-DEQ476-03	71,413	71,500	71,500	-	71,500	71,500
30-6600-9311	DEBT INT DUE-BELT PR-DEQ476-03	12,272	10,600	10,600	5,260	10,500	8,800
30-6600-9320	DEBT PRINC DUE-BURRELL-11-1778	146,728	146,800	146,800	-	146,700	146,800
30-6600-9330	DEBT PRNC DUE-6-8 UPG-DEQ476-04	84,000	84,000	84,000	-	84,000	84,000
30-6600-9331	DEBT INT DUE-6-8 UPG-DEQ476-04	23,520	21,900	21,900	10,920	21,800	20,200
30-6600-9340	DEBT PRINC DUE-RADIO M-12-1787	74,827	74,900	74,900	-	74,800	74,900
30-6600-9350	DEBT PRINC DUE-KC1-DEQ476-05	37,469	37,500	37,500	-	37,500	37,500
30-6600-9351	DEBT INT DUE-KC1-DEQ476-05	8,243	7,500	7,500	3,747	7,500	6,800
30-6600-9360	DEBT PRINC DUE-KC2-DEQ476-06	71,789	71,800	71,800	-	71,789	71,200
30-6600-9370	DEBT PRINC DUE-KC3-DEQ476-07	74,199	74,200	74,200	-	74,200	74,200
30-6600-9380	DEBT PRINC DUE-SEWER-DEQ476-08	649,363	649,400	649,400	-	649,363	649,400
30-6600-9381	DEBT INT DUE-SEWER-DEQ476-08	191,172	179,300	179,300	89,612	179,300	167,300
30-6600-9410	DEBT PRINC DUE-FY19CAP-ST001	20,987	21,600	21,600	14,294	21,600	22,100
30-6600-9411	DEBT INT DUE-FY19CAP-ST001	3,956	3,500	3,500	2,334	3,500	2,900
30-6600-9420	DEBT PRINC DUE-DUKE-FC9262	30,308	31,100	31,100	20,594	31,100	18,500
30-6600-9421	DEBT INT DUE-DUKE-FC9262	1,504	800	800	619	800	500
30-6600-9430	DEBT PRINC DUE-WATMET-ST600-002	23,388	25,500	25,500	15,949	25,400	25,500
30-6600-9431	DEBT INT DUE-WATMET-ST600-002	4,504	3,200	3,200	2,645	3,500	3,300
30-6600-9440	DEBT PRINC DUE-GALLIMORE	-	87,800	87,800	-	-	87,800
30-6600-9460	DEBT PRINC DUE-KING ST	-	13,600	13,600	-	-	13,600
30-6600-9461	DEBT INT DUE-KING ST	-	4,500	4,500	-	-	4,500
30-6600-9470	DEBT PRINC DUE-BURRELL MTN	-	35,800	35,800		-	35,800
TOTAL DEBT		$ 1,563,530	$ 1,687,800	$ 1,687,800	$ 186,515	$ 1,545,552	$ 1,658,100

High Strength Waste Surcharge (HSWS)

- Intended to more fairly distribute the cost of treating wastewater to those who produce the dirtiest waste.
  - Only the cost of treating domestic-strength waste is calculated into the current residential/commercial/ institutional rate
- Modeled after a similar program in Bend, OR
- Rates based on how much Total Suspended Solids (TSS) and Biological Oxygen Demand (BODs) each customer produces.
- The revenues it collects are calculated to match the extra costs we spend to treat high strength waste.

City of Brevard Proposed High Strength Waste Surcharge				
Level	Category	Mg/L	BOD Fee per lb.	TSS Fee per lb.
Super High	6	>2,001	49 ¢	46 ¢
High	5	1,501-2,000	38 ¢	36 ¢
Medium	4	1,001-1,500	28 ¢	26 ¢
Low	3	501-1,000	16 ¢	15 ¢
Standard	2	251-500	0	0
Residential	1	<250	0	0

Category	Concentration	Business
RESIDENTIAL	<500 mg/L BOD/TSS	
STANDARD	<500 mg/L BOD/TSS	All businesses not listed below that are reasonably expected to have less that 500 mg/l BOD/TSS. Businesses* not listed below will be assigned to the standard category, but the City may monitor any unlisted business to determine its actual discharge concentrations and may assign the business to a higher category based on the results of the monitoring. Businesses with pretreatment devices must maintain them in order to remain in the lowest category for your business.
LOW	>501 mg/L and <1,000 mg/L	All other Vehicle dealers
		Assisted Living with Nursing
		Auto Sales - New
		Blood and Organ Banks
		Bowling alley
		Car Wash
		Caterers
		Coffee Shops
		Convenience Stores
		Cut Stone products manufacturing
		Dental Lab (& Repair)
		Drinking Places
		Drive In
		Fish Store
		Fruit & Vegetable Canning
		Gas Station w/ Store
		Hospital
		Kidney Dialysis Centers
		Medical Labs
		Movie Theater
		Musical Theater
		Other Specialty Grocery Store
		Restaurant
		Retail/Wholesale with food preparation
		School cafeterias
		Specialty food production
		Supermarket
		Surgerical Centers
		Vegetable Store
		Veterinary Services
		Any business that is in the Fats, Oils and Grease program
MEDIUM	>1,001 mg/L and <1,500 mg/L	Bakery (Production and/or Sales)
		Coffee Shops
		Meat shops
		Tortilla Factory
HIGH	>1,501 mg/L and <2,000 mg/L	Industrial Laundry
		Mortuary
SUPER HIGH	>2,000 mg/L	Alcoholic Cider Production
		Brandy Distillery
		Breweries
		Dairy
		Distilleries
		Slaughterhouse

FUND	Bal. as of 3/31	Encumbrances/ Commitments	Q4 Revenues	Available Bal. as of 7/1	Recommendation	
					Credit/(Debit)	New Balance
Housing Trust Fund (76)	**$352,803**	**$50,000**	**$66,000**	**$368,803**	**$198,000**	**$566,803**
Rosenwald (82)	**($100,000)**	**$144,000**	**$167,000**	**($77,000)**	**$72,000**	**($5,000)**
--MC Jenkins[1]	--$0	--$0		--$0		
--Silversteen (incl Norton Crk Streambank)	--($100,000)	--$144,000	--$167,000[2]	--($77,000)	$72,000[3]	($5,000)
Multi-Use Path (78)	**$1,243,513**	**$1,233,250**	**$178,000**	**$188,263**	**$88,000**	**$276,263**
--Bracken Preserve	--($40,000)	--$0	--$60,000	--$20,000		$20,000
--Roundabouts	--$97,481	--$282,740	--$12,500	--($172,759)	$75,000	($97,759)
--RR Ave. Bridge	--($73,925)	--$9,520	--$85,000	--$1,555		$1,555
--Estatoe Trl	--$1,259,957	--$940,990	--$20,500	--$339,467	$13,000[4]	$352,467
Downtown Master Plan Fund (83)	**$227,023**	**$1,157,168**	**$33,000**	**($927,000)**	**$1,023,130**	**$86,065**
--Times Arcade	--$29,855	--$960,000	--$33,000	--($927,000)	--$982,000[5]	--$53,000[5]
--Streetscape Improve	--$197,168	--$197,168	--$0	--$0		
--Other	--$0	--$0	--$0	--$0	--$33,065	--$33,065
Capital Reserve Fund (35)	**$501,036**		**$68,000**	**$569,036**	**($43,000)**	**$526,036**
--Utilities	--$501,036		--$25,000[6]	--$526,036		
--Sidewalk			--$43,000[7]	--$43,000	($43,000)	$0
Unobligated Fund Balance above 25%	**$1,428,949**	**$70,000[8]**	**UNK**	**UNK**	**UNK**	**UNK**

PROJECT	AMOUNT	SOURCE	PRIORITY AREA	STATUS	FISCAL YEAR	ACTION	NOTE
City Hall reconfiguration .	$40,000	FY24 operational savings	Goal 6	Mgr. Proposed	Current	Budget Amendment 5/20	To accommodate additional staff
132 Commerce St. upfits	$100,000-$150,000	Unobligated fund balance	Goal 6	Mgr. Proposed	Current	Budget Amendment 5/20	Upfit leased space to accommodate Brevard Police Dept. needs
Internal Email Upgrade	$50,000	FY24 operational savings	Goal 6	Mgr. Proposed	Current	Budget Amendment 5/20	Removed from FY25 and added here to accomm conts. to Funds 78 and 83
Farmer's Market contribution	$18,200	FY24 operational savings	Goal 2	Council proposed	Current	Budget Amendment 5/20	
~~Contribution to Fund 78~~	~~$25,000~~	~~FY24 operational savings~~	Goal 7	~~Council proposed~~	~~Next~~		Contribution now budgeted in FY25 proposal
~~Contribution to Fund 83~~	~~$25,000~~	~~FY24 operational savings~~	Goal 3	~~Council proposed~~	~~Next~~		Contribution now budgeted in FY25 proposal
Fix brick and concrete concerns in HoB walkability stdy	$40,000-$43,000	Cash-in Pardee sidewalk fee-in-lieu	Goal 2	Mgr. Proposed	Current or next	Budget Amendment whenever	
Probart St. traffic calming Phases 1-3	$30,000	FY24 operational savings	Goal 1	Council proposed	Current	Budget Amendment 5/20	
Norton Creek streambank Phase 2	$72,000	Unobligated fund balance	Goal 2	Mgr. Proposed	Current	Budget Amendment 5/20	Match for $72,000 state grant endorsed by Council
R5800 trail betterments study Phase 1	$12,000	Multi-use path reserve fund	Goals 3 and 7	Mgr. Proposed*	Current or next	No accounting action needed	Phase 2 costs pending findings of Phase 1. Possible TDA contribution for Phase 2.

*Also endorsed by Parks, Trails & Recreation Committee, and Ecusta Trail Advisory Committee

CUMULATIVE IMPACT OF PROPOSED INCREASES ON A HOUSEHOLD

Cost of Additional Property Taxes

	$150k assessed value	$300k assessed value	$600k assessed value	$900k assessed value	$1.2M assessed value
Current rate ($.48)	$720	$1,440	$2,880	$4,320	$5,760
$.02 addl./year	$30	$60	$120	$160	$240

One penny brings in approximately $132,000 in additional revenue.

Cost of 4% Water/Sewer Rate Increase

Usage	H20 flat fee addl. per mo.	H2O consumption fee addl. per mo.	Sewer flat fee addl. per mo.	Sewer consum fee addl. per mo.	Total additional per month
2,000 gals	$.0	$.64	$.0	$.64	$1.28
4,000 gals	$.0	$1.28	$.0	$1.28	$2.56
6,000 gals	$.0	$2.16	$.0	$2.16	$4.32

Impact on household of $98,960 appraised value, residential refuse collection, and 800 gallons/mo. utility consumption						
	Annual property taxes	Annual refuse fees	Annual Utility fees	Annual Stormwater fees	TOTAL ANNUAL BURDEN	DIFFERENCE
FY24	$475.01	$288	$535.10		$1,298.11	
	2 cent increase	$1.00 mo. increase	4% increase	$4.00/mo.		
FY25	$494.80	$300	$542.01	$48	$1,384.81	$86.70

Impact on household of $311,440 appraised value, residential refuse collection, and 2,700 gallons/mo. utility consumption						
	Annual property taxes	Annual refuse fees	Annual Utility fees	Annual Stormwater fees	TOTAL ANNUAL BURDEN	DIFFERENCE
FY24	$1,494.91	$288	$623.28		$2,406.19	
	2 cent increase	$1.00 mo. increase	4% increase	$4.00/mo.		
FY25	$1,557.20	$300	$646.68	$48	$2,551.88	$145.69

Impact on household of $906,820 appraised value, residential refuse collection, and 4,200 gallons/mo. utility consumption						
	Annual property taxes	Annual refuse fees	Annual Utility fees	Annual Stormwater fees	TOTAL ANNUAL BURDEN	DIFFERENCE
FY24	$4,352.73	$288	$1,279.29		$5,920.02	
	2 cent increase	$1.00 mo. increase	4% increase	$15.00/mo.		
FY25	$4,534.10	$300	$1,429.38	$180	$6,443.48	$523.36

	Annual Impact of New Tax Rate and Fees on Various Commercial Entities							
		Prop Tax	Refuse Fees	Existing Utility Fees	HSWS	Stormwater Fee	TOTAL BURDEN	DIFFERENCE
Ingles	FY24	$49,343	$0	$42,347	N/A	N/A	$91,690	
		Based on valuation of $10,279,760	Not applicable	Based on Avg. of 191,975 gal./mo.	Tier 3 rates Based on Avg. of 191,975 gal./mo.	>250,000 sq. ft. of impervious ($150/mo.)		
	FY25	$51,399	$0	$44,006	$2,424	$1,800	$99,629	$7,939
Belk	FY24	$12,628	$2,880	$16,831	N/A	N/A	$32,339	
		Based on valuation of $2,630,750	Based on 19 collections per month	Based on Avg. of 75,400 gal./mo.	Tier 2 rates Based on Avg. of 75,400 gal./mo.	>7,000 sq. ft. of impervious ($15/mo.)		
	FY25	$13,154	$4,560	$17,810	$0	$180	$35,704	$3,185
Charlies Tire	FY24	$5,000	$3,840	$7,332	N/A	N/A	$16,172	
		Based on valuation of $1,041,520	Based on 15 collections per month	Based on Avg. of 32,000 gal./mo.	Tier 3 rates Based on Avg. of 32,000 gal./mo.	>7,000 sq. ft. of impervious ($15/mo.)		
	FY25	$5,273	$5,760	$7,608	$408	$180	$19,229	$3,057
Classic Laundry	FY24	$0	$0	$46,370	N/A	N/A	$46,370	
		Biz is lessee in multi-tenant building	Not applicable	Based on Avg. of 210,358 gal./mo.	Tier 5 rates Based on Avg. of 210,358 gal./mo.	Biz is lessee in multi-tenant building		
	FY25	$0	$0	$48,188	$21,888	$0	$70,076	$23,706

TR Hospital	FY24	$114,965	$0	$124,860	N/A	N/A	$239,825	
		Based on valuation of $23,951,040	Not applicable	Based on Avg. of 568,941 gal./mo.	Tier 3 rates Based on Avg. of 568,941 gal./mo.	>250,000 sq. ft. of impervious ($150/mo.)		
	FY25	$119,755	$0	$129,763	$7,164	$1,800	$258,482	$18,657

Hunters & Gatherers	FY24	$1,884	$0	$2,998	N/A	N/A	$4,882	
		Based on valuation of $392,590	Not applicable	Based on Avg. of 12,200 gal./mo.	Tier 2 rates Based on Avg. of 12,200 gal./mo.	<7,000 sq. ft. of impervious ($4.00/mo.)		
	FY25	$1,963	$0	$3,097	$0	$48	$5,108	$226

Triangle Stop 217	FY24	$7,206	$0	$22,522	N/A	N/A	$29,728	
		Based on valuation of $1,501,230	Not applicable	Based on Avg. of 101,400 gal./mo.	Tier 3 rates Based on Avg. of 101,400 gal./mo.	>7,000 sq. ft of impervious ($15.00/mo.)		
	FY25	$7,506	$0	$23,398	$108	$180	$31,192	$1,464

In conclusion

- “Waters the seeds” Council has planted.
- Enhances public safety services.
- Maintains other core services.
- Saves for long term water/sewer capital projects.
- Closes gap on money-losing services.
- Addl. burden on tax payers/ratepayers is modest.

RECOMMENDED BUDGET

financial year

2024/2025

MISSION STATEMENT

The mission of the City of Brevard is to promote a high quality of life, support economic prosperity, and cultivate community while honoring its heritage and culture.


INDUSTRY
FLOWERS
RECREATION
OPPORTUNITY
ARTS
EDUCATION
BB
BEAUTIFUL
BREVARD
FOUNDED 1868
"THE LAND OF WATERFALLS"

QUESTIONS?