

Budget Workshop Presentation

Brevard County, Florida

February 15, 2018



Presentation Outline

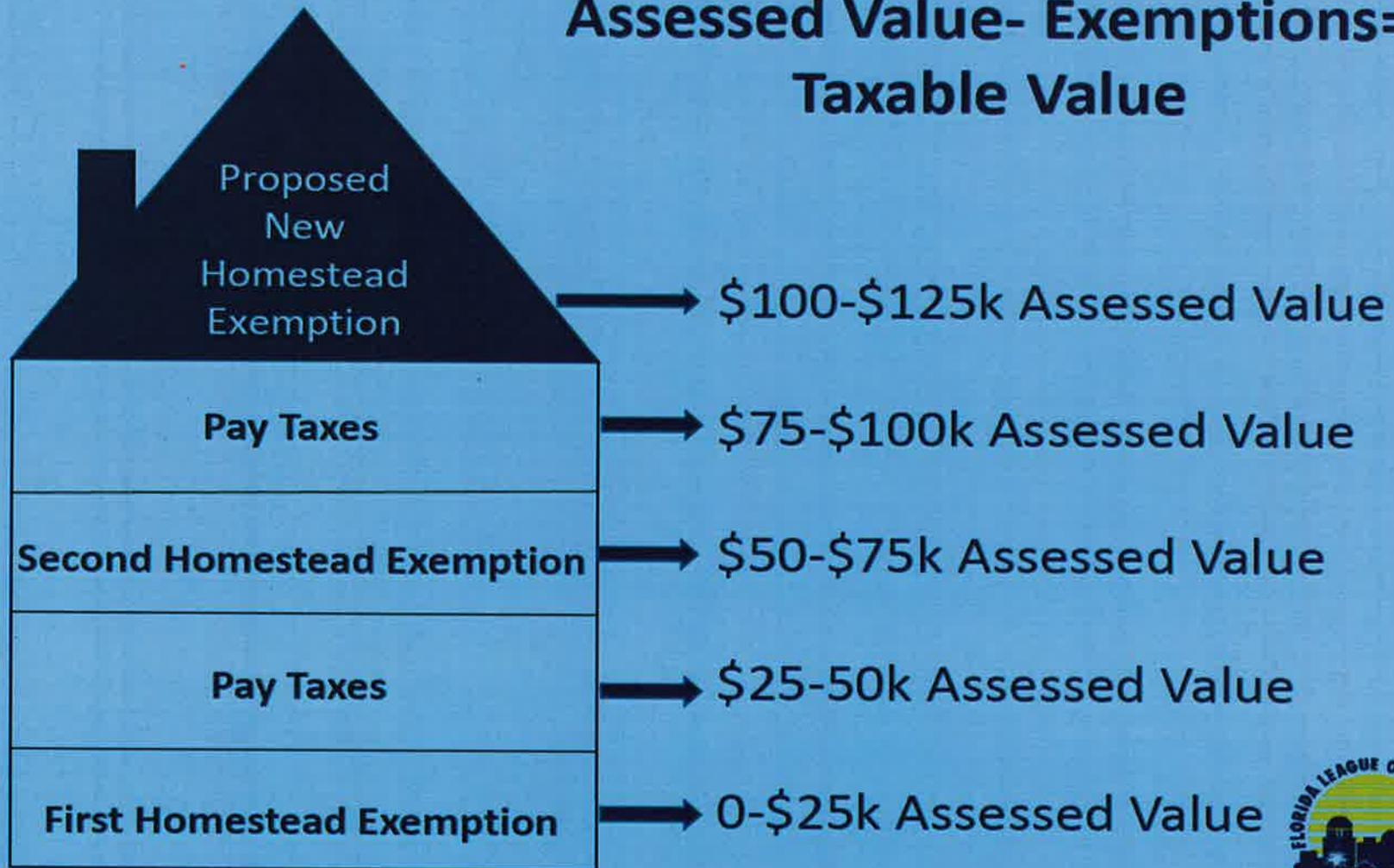
- **Proposed Additional Homestead Exemption**
- **FY 2017-2018 Adopted Budget Overview**
- **Consumer Price Index Change**
- **General Fund Revenue**
- **Group Health Plan**
- **Hurricanes Matthew and Irma Impact**
- **Roadway Improvements**
- **Utility Services Sanitary Sewer System**
- **Indian River Lagoon**
- **Fire Rescue**
- **FY 2018-2019 Budget Development Calendar**

Proposed Additional Homestead Exemption

In 2017 the Florida Legislature enacted a Bill, that if approved by 60% or more of the voters, as Amendment 1 on the November 2018 General Election ballot, will increase Florida's homestead exemption by \$25,000 on homes with an assessed value greater than \$100,000.

Proposed Additional Homestead Exemption

**Assessed Value- Exemptions=
Taxable Value**



Impact of Proposed Additional Homestead Exemption

- **The legislation specifically provides:**
 - *Notwithstanding the method of computing the rolled-back rate in subsection (1), the taxable value that is used in computing the rolled-back rate in subsection (1) and the maximum millage rate under subsection (5) shall be increased by an amount equal to the reduction in taxable value occurring as a result of the revision.*
- **Modifies the calculation for the first year of implementation—meaning it requires the value lost to the additional homestead be added back into the tax roll**
- **This will artificially decrease the rolled-back rate and if a millage rate higher than the rolled-back rate is adopted it must be advertised as a tax increase**

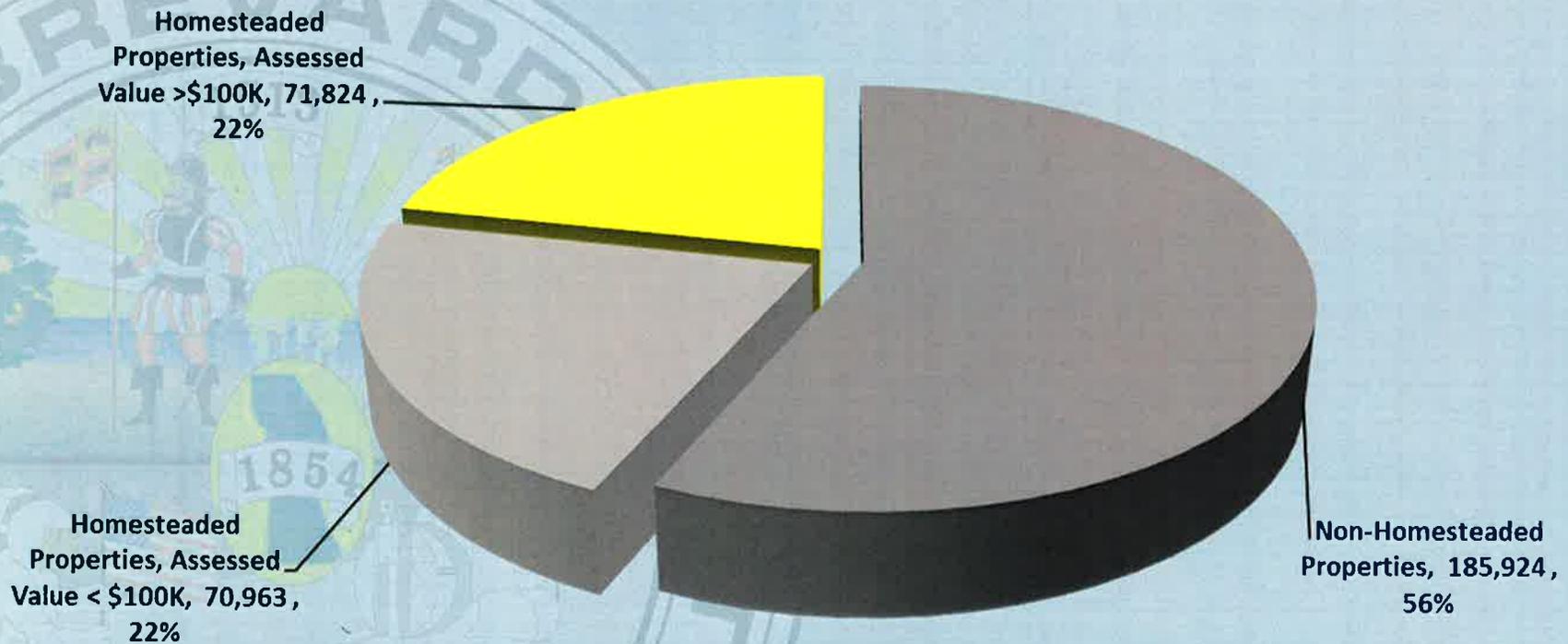
Impact of Proposed Additional Homestead Exemption

Which Properties will Benefit from the Additional Homestead Exemption?

- **Brevard County Total Properties, 328,711**
- **Brevard County Homesteaded Properties, 142,787**
- **Properties Eligible for Additional Homestead Exemption, 71,824**
 - 50% of Total Homestead Properties
 - 22% of Total Properties
- **Approximately 43% of properties in Brevard County are homesteaded. Of those homesteaded properties, approximately 50% would benefit from additional exemption.**
- **Those not receiving the additional exemption include properties assessed under \$100K; non-homesteaded properties (renters), and commercial properties.**

Impact of Proposed Additional Homestead Exemption

Which Properties will Benefit from the Additional Homestead Exemption?



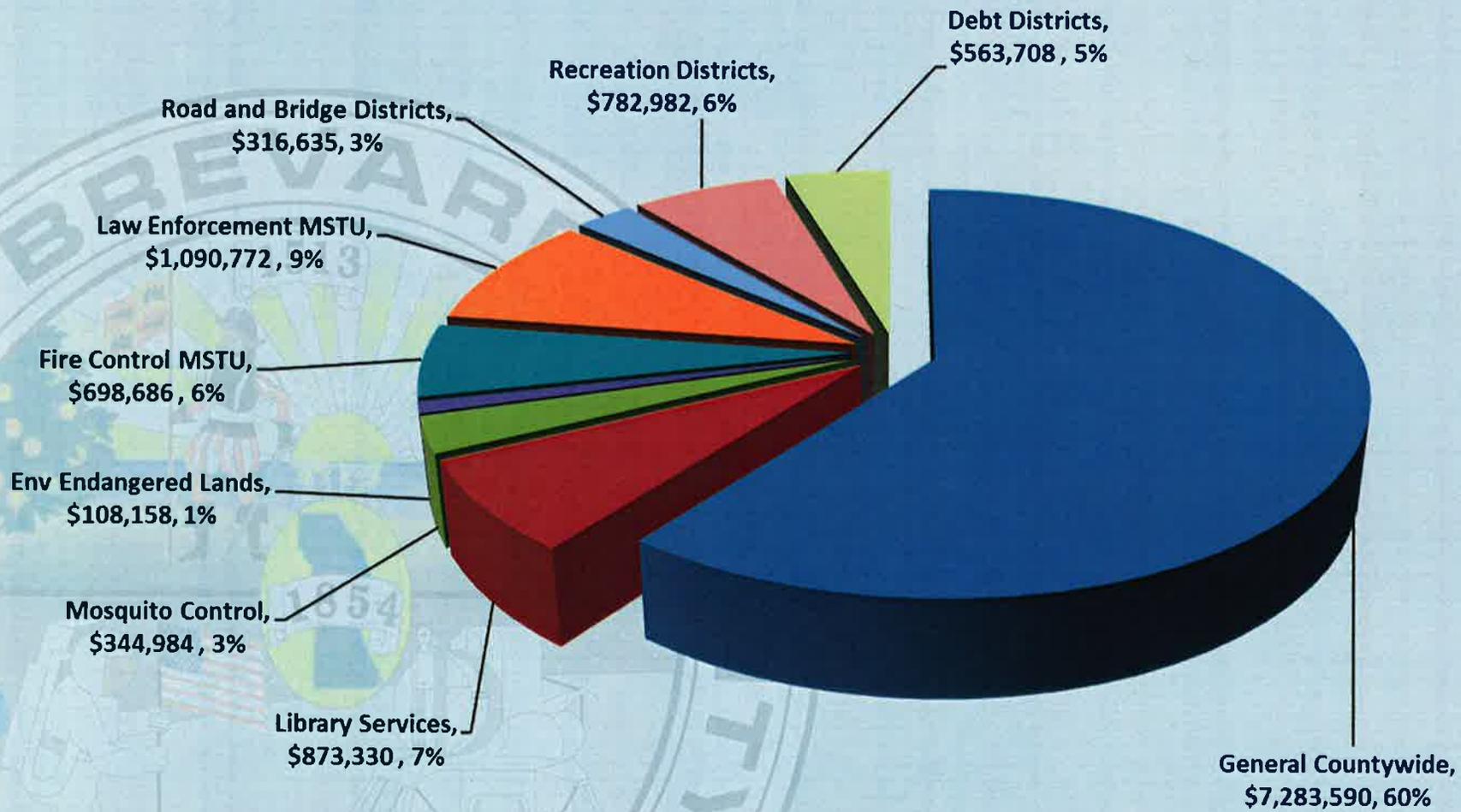
*Sources include the Brevard County Property Appraiser Database and Florida Association of Counties

Property Tax Shift



To maintain current revenue levels, there would be a shift in property tax collections to the 78% of those properties not receiving the additional homestead exemption.

Proposed Additional Homestead Exemption Estimated Reduction in Revenue \$12,062,845



Proposed Additional Homestead Exemption Estimated Reduction in Revenue

Countywide Taxing Districts

General Fund	\$ 7,283,590
Library District	\$ 873,330
Mosquito Control	\$ 344,984
Environ. Endangered Lands*	\$ 108,158
Total Countywide Taxing Districts	\$ 8,610,062

Unincorporated Taxing Districts

Fire Control MSTU	\$ 698,686
Law Enforcement MSTU	\$ 1,090,772
Total Unincorporated Taxing Districts	\$ 1,789,458

Debt Taxing District

North Brevard Recreation District 1	\$ 78,202
South Brevard Recreation District	\$ 233,439
Merritt Island Recreation District 2 MSTU	\$ 92,898
Environ. Endangered Lands	\$ 159,170
Total Debt Taxing Districts	\$ 563,708

Road and Bridge Districts

Road and Bridge District 1 MSTU	\$ 103,667
Road and Bridge District 2 MSTU	\$ 55,663
Road and Bridge District 3 MSTU	\$ 18,331
Road and Bridge District 4 MSTU	\$ 94,592
Road and Bridge District 4 No Beach MSTU	\$ 8,878
Road and Bridge 4 District So MI MSTU	\$ 680
Road and Bridge District 5 MSTU	\$ 34,824
Total Road and Bridge Taxing Districts	\$ 316,635

Recreational Taxing Districts

Recreation District 1 MSTU	\$ 119,171
North Brevard Recreation District 1	\$ 30,224
Recreation District 4 Maintenance*	\$ 333,497
Merritt Island Recreation District 2 MSTU	\$ 62,677
South Brevard Recreation District	\$ 226,691
Port St John/Canaveral Groves Recreation MSTU	\$ 10,722
Total Recreation Taxing Districts	\$ 782,982

*Based on staff estimates, to maintain existing service levels, a supermajority vote will be required.

Proposed Additional Homestead Exemption Charter Cap Rate vs Rolled-Back Rate What Can Happen?

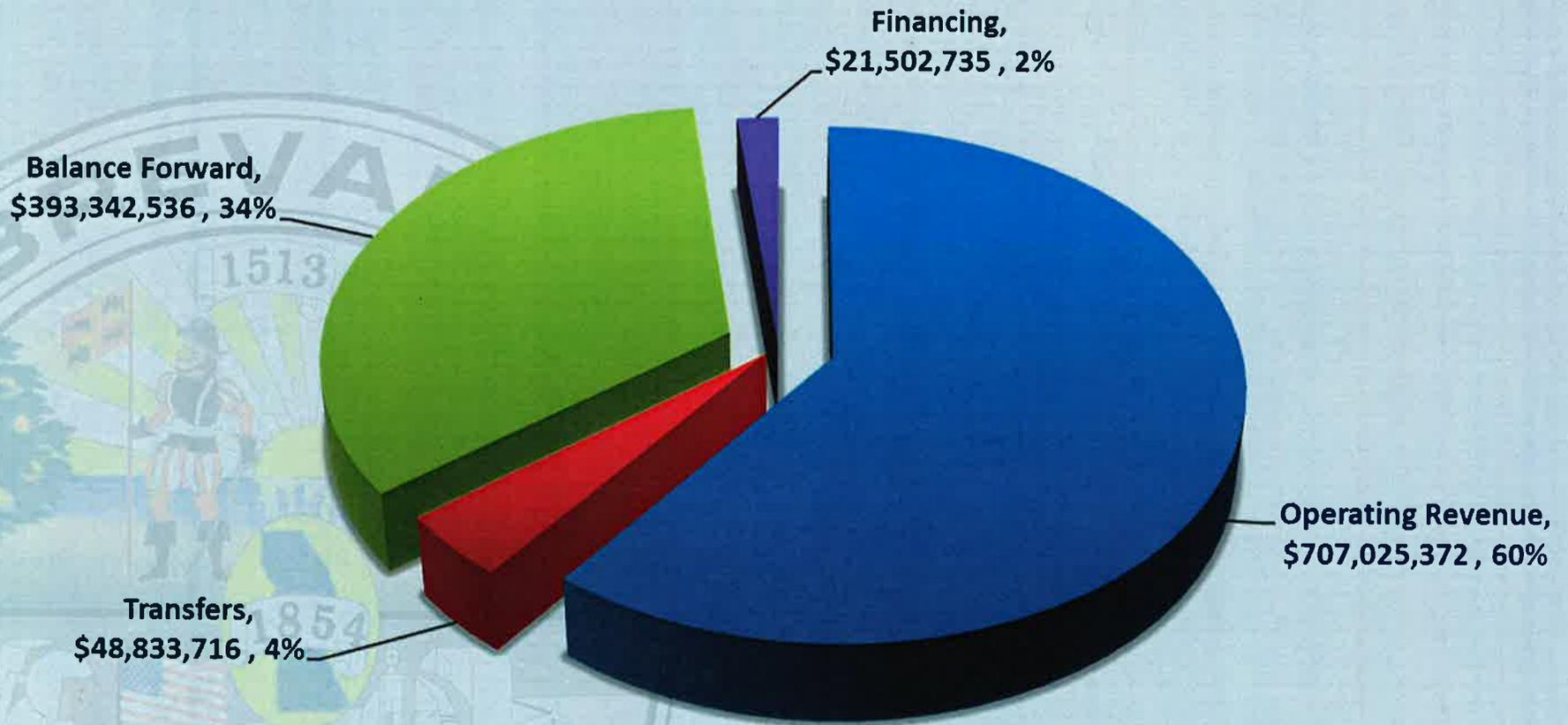
➤ Charter Cap Rate

- A decrease in the taxable value resulting from the proposed additional homestead exemption would cause the Charter Cap millage rate to increase
- Residential and business properties that do not qualify for the additional homestead exemption (approximately 78%) would be impacted by higher millage rates if charter cap revenues are realized

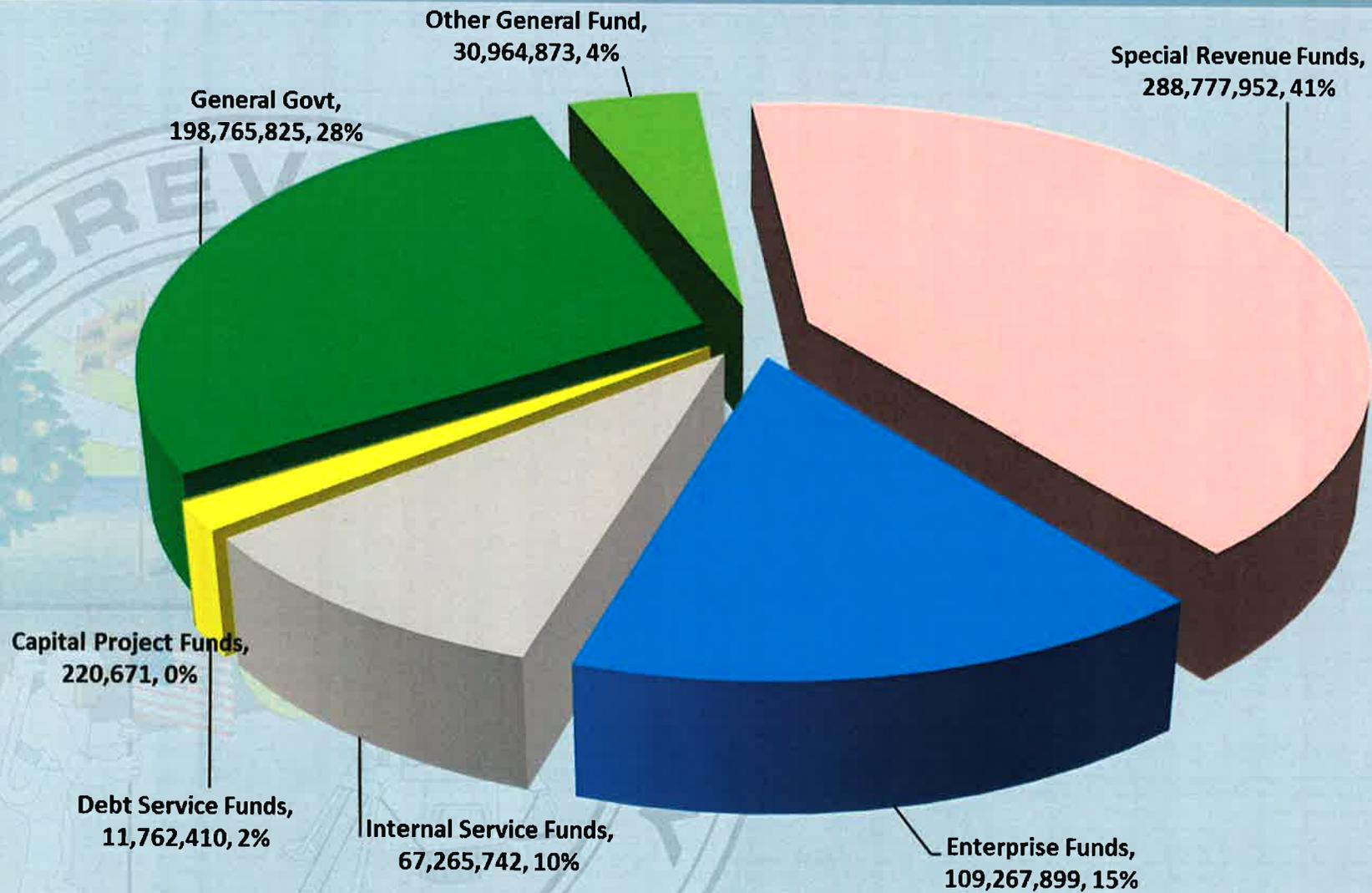
➤ Rolled-Back Rate

- Calculation will be modified so that value lost is added back to the tax roll, resulting in an artificially decreased rate
- If Rolled-Back rate is adopted, property tax revenue is anticipated to decrease by \$12.1M
- To maintain revenue, a simple majority vote will be required for all taxing districts, with the exception of EELs and Recreation District 4 Maintenance

THE FY 2017-18 ADOPTED BUDGET: \$1,170,704,359



FY 2017-18 Sources of Operating Revenues by Fund Group, \$707,025,372



FY 2017-18 Fund Allocation of Department by Operating Revenues

GF Revenue Sources:

Current Ad Valorem	\$136,096,665
Prior Year Ad Valorem	\$270,750
Communication Svc Tax	\$5,676,373
FPL Franchise Fees	\$9,828,058
State Shared Revenue	\$11,762,839
Local Half Cent Sales Tax	\$27,345,694
All Other Operating Revenue	\$7,785,448
Total General Fund Sources:	<u>\$198,765,825</u>

**Does not include Balance Forward and Non-Operating Revenue*

User/Services Fees

Sheriff's Office	\$11,172,381
Public Works	\$6,613,439
Central Services	\$3,672,668
Parks and Recreation	\$3,298,623
Natural Resources	\$2,076,928
Planning and Development	\$1,684,940
Emergency Management	\$1,114,328
Valkaria Airport	\$665,751
Other GF	\$665,815
Total Dept User Fee Funds	<u>\$30,964,873</u>

FY 2017-18 Fund Allocation of Department by Operating Revenues

Enterprise Funds

Utility Services	\$43,019,940
Solid Waste	\$37,412,162
Transit Services	\$23,336,458
TICO	\$2,558,265
Melbourne-Tillman	\$2,020,457
Parks & Recreation	<u>\$920,617</u>
Total Enterprise Funds	<u>\$109,267,899</u>

Internal Service Funds

Employee Benefits	\$54,488,440
Risk Management	\$9,391,407
IT Communications	<u>\$3,385,895</u>
Total Internal Service Funds	<u>\$67,265,742</u>

Capital Project Funds

Parks and Recreation	\$219,721
Emergency Management	<u>\$950</u>
Capital Project Funds	<u>\$220,671</u>

Debt Services Funds

Parks and Recreation	<u>\$11,762,410</u>
----------------------	---------------------

Special Revenue Funds

Natural Resources	\$56,246,650
Public Works	\$53,738,954
Fire Rescue	\$50,188,809
Tourism	\$20,053,404
Planning and Development	\$19,989,476
Sheriff	\$18,425,041
Library Services	\$17,633,689
Parks and Recreation	\$16,760,538
Housing/Human Svcs	\$8,202,494
Valkaria Airport	\$7,178,000
Mosquito Control	\$6,654,129
Emergency Management	\$4,997,659
North Brevard Economic Dvlp	\$2,751,665
Court Operations	\$2,520,624
Space Coast Transp Planning	\$2,139,149
Other Special Revenue Funds	<u>\$1,297,671</u>
Total Special Revenue Funds	<u>\$288,777,952</u>

FY 2017-18 GENERAL FUND SOURCES AND USES

GF Revenue Sources:

Current Ad Valorem	\$136,096,665
Prior Year Ad Valorem	\$270,750
Communication Svc Tax	\$5,676,373
FPL Franchise Fees	\$9,828,058
State Shared Revenue	\$11,762,839
Local Half Cent Sales Tax	\$27,345,694
All Other Operating Revenue	\$7,785,448
Balance Forward	\$24,690,135
Non-Operating Revenue	\$6,354,971
Total General Fund Sources:	<u>\$229,810,931</u>

GF Uses:

Charter Officers	\$105,788,247
Court Operations	\$2,535,045
Mandates	\$20,792,518
Reserves	\$20,846,662
TIF Payments	\$7,817,071
Debt Service	\$5,221,760
Total General Fund Obligations:	\$163,001,303
BOCC GF Supported Departments	
Public Safety, Infrastructure, Veterans	\$32,148,562
General Fund Programs & Services	\$34,661,066
Total General Fund Uses:	<u>\$229,810,931</u>

FY 2017-18 Budget Highlights

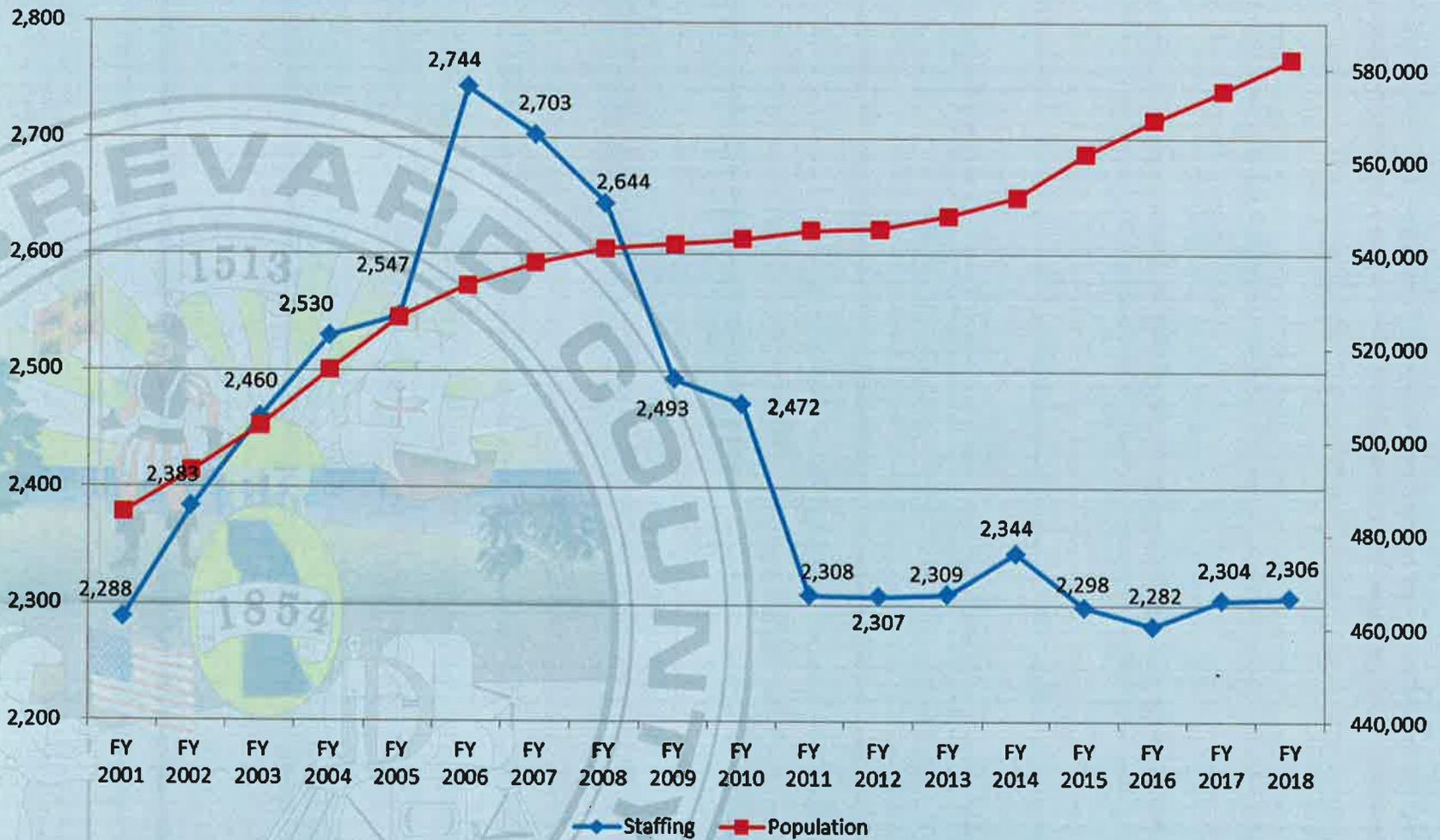
Top Priority:

- Organizational leadership to effectively and efficiently implement Board of County Commissioner's policies and directives.

Organizational Initiatives:

- Promoting inclusiveness/responsiveness
- Addressing funding for capital and infrastructure needs, while further expanding road maintenance funding
- Accelerating Indian River Lagoon restoration
- Addressing employee compensation as it relates to recruitment and retention efforts
- Employee development

Brevard County Board Departments Staffing Level and County Population



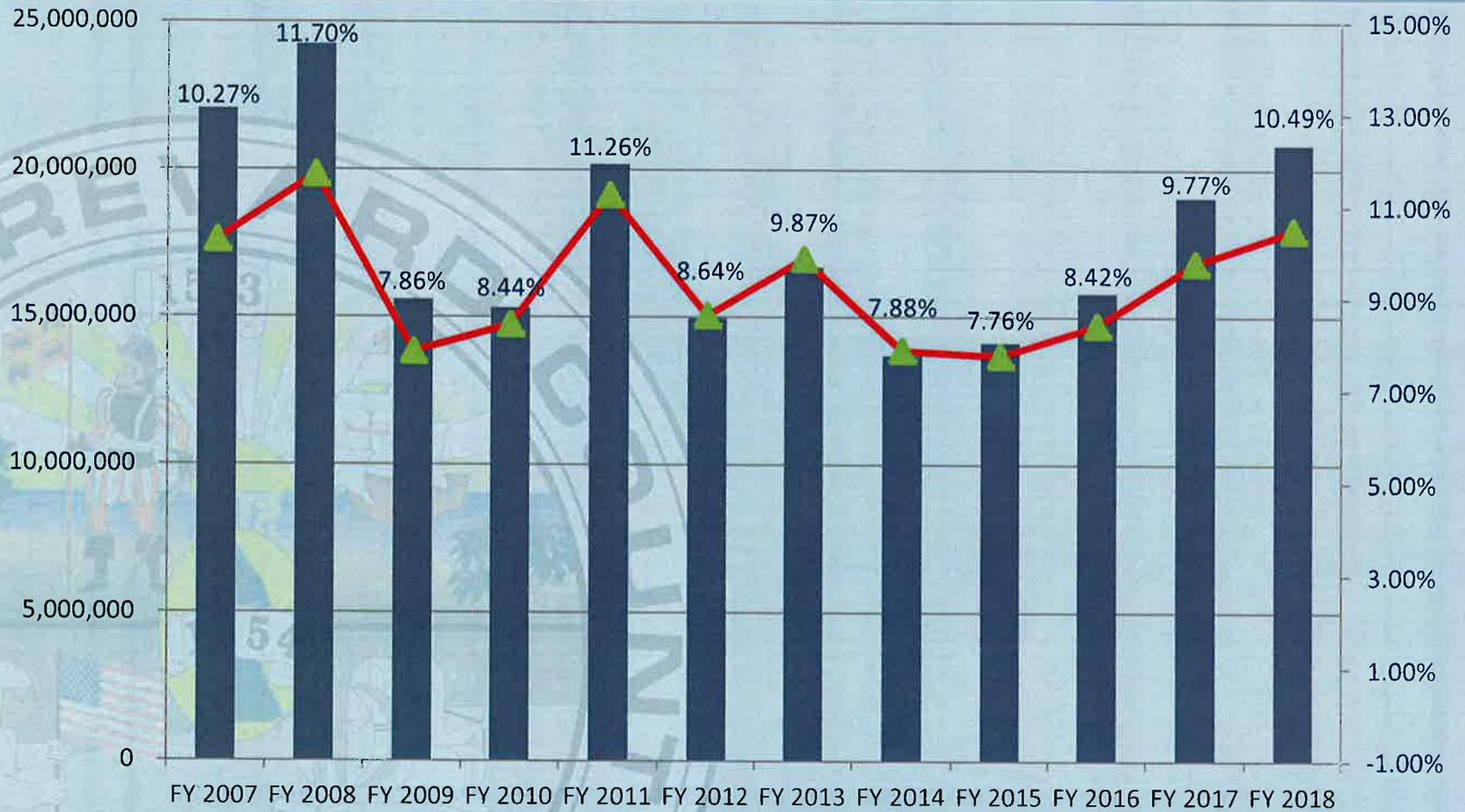
FY 2017-18 Adopted Budget Service Level Reductions & Expenditure Shifting

- **Community Based Organizations reduced by 20% (\$102,000)**
 - *Being phased out over the a five year period*
- **Direct Client Emergency Services reduced by 50%, (\$184,924)**
 - *Temporarily reinstated for FY 2017-2018 following Hurricane Irma*
- **Reductions made to General Government for LEAD Brevard (\$40,700), Memberships (\$28,500), and the Brevard Cultural Alliance, (\$20,000).**
- **Reallocation of Veterans Grant Support (\$40,000)**
- **Shifting of Law Library and the Historic Commission to the Library District (\$211,186)**
- **Reductions in travel, training, operating supplies, cell phones, and capital equipment (\$75,706)**

FY 2017-18 Adopted Budget Significant General Fund Priorities

- **Public Works, Road Reconstruction Increase, \$2,299,658**
- **Facilities Management, Infrastructure Needs Increase, \$773,631**
- **Parks & Recreation, Safety and Building Needs Increase, \$510,000**
- **Fire Rescue, General Fund CPI Increase for EMS services, \$294,851**
- **Medical Examiner's Office, Autopsy Increase, \$341,030**
- **Court Administration, Family Court Increase, \$54,020**
- **3.5% Cost of Living Adjustment for Employees, General Fund \$2,143,250**
- **General Government Operating Reserves Increase, \$1,777,977**

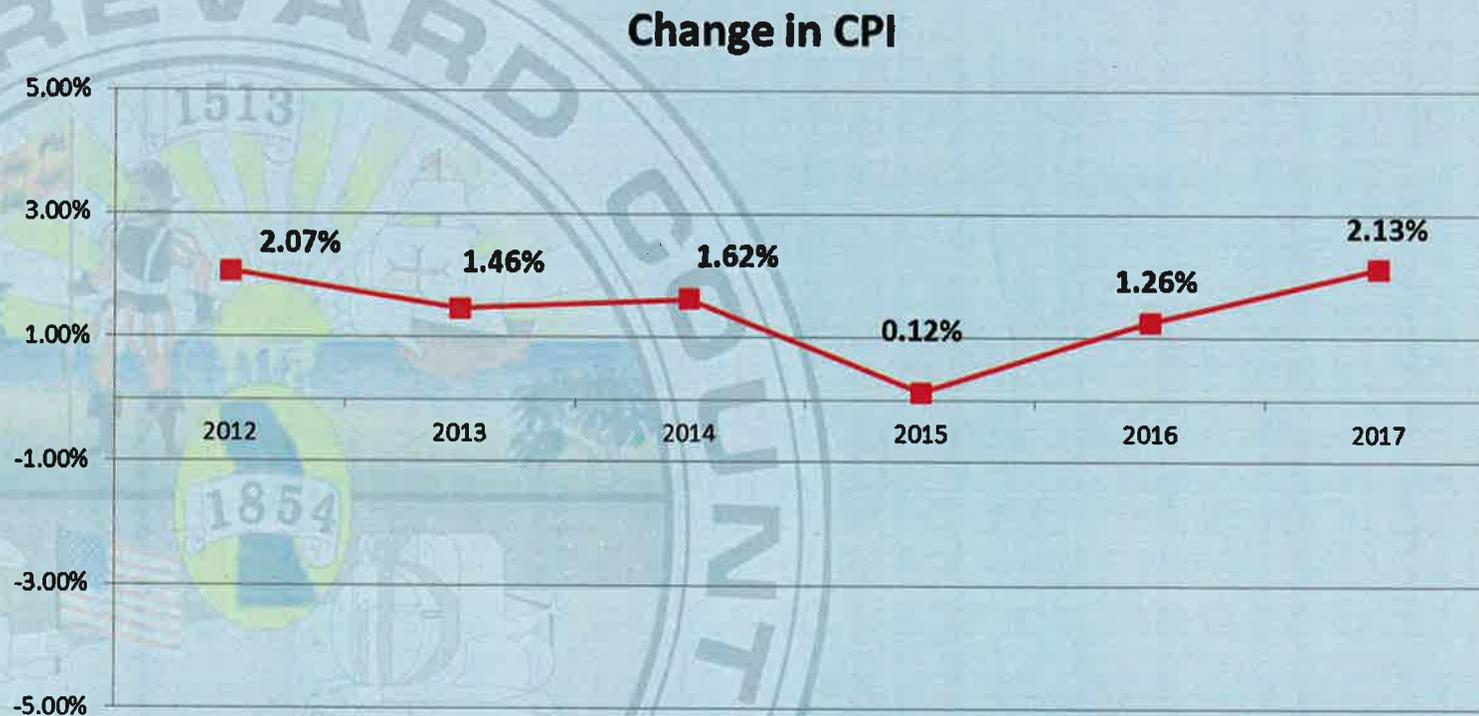
General Government Reserves 10 Year History



■ General Government Reserves ▲ % of Operating Revenues Set Aside in Reserves

Change in Consumer Price Index

2017 Change in Consumer Price Index, 2.13%



Impact of the Change in CPI on Budget Development

The background of the slide features a large, faint watermark of the Alameda County seal. The seal is circular and contains the text 'ALAMEDA COUNTY' around the perimeter. In the center, there is a shield with various symbols, including a ship, a plow, and a sheaf of wheat. The year '1854' is prominently displayed on a banner across the shield. Above the shield, the year '1513' is visible. The seal is rendered in a light blue color that blends with the background.

➤ Consumer Price Index (2017)	2.13%
➤ Municipal Cost Index (2017)*	3.09%
➤ Construction Cost Index (2017)*	3.25%

Source:

[*http://americancityandcounty.com/mciarchive/markebasket](http://americancityandcounty.com/mciarchive/markebasket)

General Fund Revenue Projections

- **General Countywide Ad Valorem Revenue**

FY 2017-18 General Countywide AV Tax Revenue	\$	143,259,647
x Change in Consumer Price Index		<u>2.13%</u>
Projected Increase in General Ad Valorem Revenue*	\$	3,057,855.49

*Based on Adopting Charter Cap Rate, Excludes New Construction

Impact of the Change in Indices on Budget Development

➤ Rates and Charges

- Solid Waste Assessments
- Utilities Charges for Services
- Fire Ambulance Fees/Fire Assessment
- Ad Valorem Millage Rates Subject to Charter Cap

➤ General Fund Impact

- General Fund Ad Valorem Charter Cap Limit, \$3.06M
- Expenditure Increases (if tied to indices), \$3.98M
 - Maintenance of Program Service Levels, \$2.43M
 - Employee Cost of Living Adjustments, \$1.55M

Group Health Plan Financial Overview

	Oct 1, 2017	FY 2017-18	FY 2018-19
Revenues	\$56,895,901	\$53,195,901	\$53,195,901
Expenses	\$49,329,122	\$52,624,380	\$54,658,683
Revenues less Expenses	\$7,566,379	\$571,521	(\$1,462,782)
Accumulated Reserves	\$34,227,457	\$34,798,978	\$33,336,196
Medical Trend: Actuary Projections as of 10/17	4%	7.3%	4.2%
Premium Adjustments:			
Employer	(4%)	(8%)	0
Employee/Dependent / Retiree	0	0	0

Debt Service

➤ Tax Reform Impact

- Reduction in Federal Corporate Income Tax Rate from 35% to 21% impacts certain tax-exempt bonds and loans
 - Interest rates may be adjusted by lenders to maintain taxable-equivalent yield
 - Failure to address a reissuance may jeopardize tax-exempt status
- Impact to Brevard - \$707,584 over the term of the bonds

Factors Unknown At This Time

- **Property Values and New Construction**
- **Charter Officer Budget Requests**
- **County Required Contributions for Mandates**
 - **Medicaid**
 - **Baker Act**
 - **Pre-trial Detention of Juveniles**
 - **East Central Florida Regional Planning Council**
- **Florida Retirement System (FRS) Rates**
- **Additional Unfunded Critical Needs**

Unfunded Critical Needs

- **Roadway Reconstruction Backlog, \$86M**
- **Drainage, Traffic Signals, Sidewalks, \$2M annually**
- **Unfunded Road Capacity Needs, \$389M**
- **Additional Unfunded Critical Needs, \$47.9M**
 - **Facilities Maintenance & Repair, \$5.2M**
 - **Equipment/Technology Repair & Replacement, \$7.8M**
 - **Capital Projects & Equipment, \$22.0M**
 - **Emergency Operations Center, \$12.9M**

Hurricanes Matthew & Irma Fiscal Impact

- Emergency Protective Measures - Salaries and benefit costs associated with Sheltering, Fire Rescue Operations, Transit Services, etc.
- Fund Balance – Impact to projected FY 2017-2018 Balance Forward will be addressed upon completion of financial statements
- Cash Flow – Delay in reimbursements received from FEMA, State, and insurance carriers affect cash flow; Staff will advise the Board of requirements for internal loans or alternative financing
- Capital Deferral – Parks, Facilities, and other agencies are using resources to fund emergency repairs, resulting in less funds available for budgeted projects/equipment

Hurricanes Matthew

Estimated Costs By Category

Category/Description	% Complete	Estimated Total Cost	Reimbursement Received	Anticipated Addl Reimbursements	Estimated Local Share
Category A - Debris Removal	100%	\$12,927,690	\$11,087,725	\$767,013	\$1,072,952
Category B - Emergency Protective Measures	100%	\$1,234,644	\$0	\$1,081,694	\$152,950
Category C - Roads and Bridges	75%	\$491,907	\$0	\$430,419	\$61,488
Category E - Buildings and Equipment	100%	\$206,322	\$0	\$180,532	\$25,790
Category F - Utilities	95%	\$88,332	\$0	\$77,290	\$11,042
Category G - Parks, Recreational Facilities, and Other	20%	\$10,146,598	\$58,224	\$8,820,049	\$1,268,325
Total All Categories		\$24,889,171	\$11,145,949	\$11,176,465	\$2,566,757

Hurricanes Irma

Estimated Costs By Category

Category/Description	% Complete	Estimated Cost	Reimbursement Received	Anticipated Reimbursements	Estimated Local Share
Category A - Debris Removal	79%	\$12,174,607	\$0	\$11,164,115	\$1,010,492
Category B - Emergency Protective Measures	100%	\$4,254,894	\$0	\$4,243,644	\$11,250
Category C - Roads and Bridges	25%	\$4,417,174	\$0	\$3,865,027	\$552,147
Category D - Water Control Facilities	0%	\$76,923	\$0	\$67,308	\$9,615
Category E - Buildings and Equipment	39%	\$1,983,259	\$0	\$1,735,352	\$247,907
Category F - Utilities	25%	\$896,242	\$0	\$784,212	\$112,030
Category G - Parks, Recreational Facilities, & Other	10%	\$17,793,379	\$0	\$15,569,207	\$2,224,172
Total All Categories		\$41,596,478	\$0	\$37,428,863	\$4,167,615

Public Works Department Roadway Improvements



Summary Plan Years 1 – 5

Road Resurfacing Miles by District

5 – Year Resurfacing Plan

District	Year 1 FY 2017-18	Year 2 FY 2018-19	Year 3 FY 2019-20	Year 4 FY 2020-21	Year 5 FY 2021-22	Total	% of Total Miles Resurfaced	% of Total Miles per District
1	13.7	14.9	16.8	18	23	86.4	30%	34%
2	12.6	12.6	12.6	13.3	16	67.1	24%	23%
3	4.8	4.8	4.8	4.8	5.7	24.9	9%	10%
4	15.1	13.9	12.6	10.8	10.7	63.1	22%	20%
5	8.8	8.8	8.2	8.2	8.7	42.7	15%	13%
Total	55	55	55	55	64	284	100%	100%

**The number of miles shown above are centerline miles for a two-lane road and do not account for multi-lanes on an arterial or collector road

Year 1 - FY 2017-18

Road Resurfacing Miles by District

Current Status on Road Resurfacing			
District	Proposed Miles	Miles Completed	Remaining Miles to be Completed by 9/30/2018
1	13.7	4.8	8.9
2	12.6	0.0	12.6
3	4.8	0.0	4.8
4	15.1	10.2	4.9
5	8.8	2.4	6.4
Total Miles	55	17.4	37.6

Resurfacing and Reconstruction Update

➤ 55 Miles Resurfacing by September 30, 2018

- 31.5% Complete
- Costs \$6.8M in FY 2017-2018
- \$2.8M Spent To Date
- Funding Sources: \$6.03M + MSTU + FY16-17 Project Savings

➤ Additional Resurfacing – 2.48 Miles

- 1 Mile Wickham Road w/ New Turn Lane Completed in November 2017
- 1.48 Miles North Babcock, Melbourne (Melbourne Babcock St. CRA)

➤ 7.66 Miles Reconstruction by September 30, 2018

- 42% Complete

Cost Factors

➤ Lane Miles Vs. Centerline Miles

- Centerline mile: All Lanes, 1 Mile
- Lane Mile: 1 Lane, 1 Mile

➤ Friction Course

- Cost \$20 More Per Ton
- Arterial and Collector Roads

➤ ADA Ramps

- \$3,000 - \$5,000 Per Ramp

➤ Pipe Replacement

- Cost varies based on road, type and number of pipe replacements

Looking Ahead

- **Resurface 284 Miles of “At Risk” County Roads Between FY 2017-18 and FY 2021-22**
- **Continue Reconstructing County Roads using \$2.35M Recurring General Fund**
- **Anticipated Increases**
 - Asphalt
 - Annual Paving Contract rebid
 - Road Materials

Sanitary Sewer System Hurricane Related Project/Budget Update



Brevard County Utility Services Department

Utility Services

10-Year Capital Improvement Plan

- **Infrastructure Asset Evaluation (2013)**
- **Initial plan approved of \$134 million over 10 years**
- **Significant additions to initial plan include:**
 - **\$3.7 million for S. Patrick force main replacement (near completion)**
 - **\$10 million for N. Riverside force main replacement**
 - **\$12 million for S. Central plant expansion**
- **Actual expenditures to date \$75 million**
- **Currently a total of 182 projects in the 5-year CIP**

North Riverside Force Main Replacement (3.4 Miles)

- **Estimated Project Cost - \$10M**
- **Task Order with HDR Engineering for Design - \$400,000**
 - **BOCC Approval Date - 12/15/17**
 - **Notice to Proceed with Engineering Design date - 1/2/2018**
 - **Engineering Contract Length - 12 months**
 - **Estimated date for construction bid - 12/31/2018**
 - **Estimated construction period – 12-18 months**

Inflow and Infiltration (I&I) South Beaches

- During the first four years of ten-year CIP; \$4.2M of I&I has been completed
- Initial approved budget for FY 2017-18 – \$500,000
- Transferred funds in from other service areas – \$1.4M
- Additional budget planned for FY 2017-18 - \$1.6M from reserves
- I&I completed for FY 2017-18 through February \$800,000
- Remaining I&I expenditures planned for FY 2017-18 - \$2.7M

Inflow and Infiltration Customer Responsibility

- **Task Order with Kimley-Horn for smoke testing - \$184,130**
 - **BOCC approval date – 12/5/2017**
 - **Notice to proceed date - 1/2/2018**
 - **Contract length – 8 months**
 - **Preliminary work – January-March 2018**
 - **Actual smoke testing March-June 2018**
 - **Findings and Recommendations – September 1, 2018**

Smoke Testing Update

- **Kickoff meeting held on 1-11-18 with Kimley-Horn, County and City staff to discuss work plan development**
 - **Representatives of County and City will be present during testing**
 - **Cleanout caps will be on-hand to be installed immediately when noted missing during testing**
 - **SOIRL COC has recommended \$840,000 for private/citizen cost sharing**
 - **Looking into pre-qualifying plumbers for easier homeowner repairs – many details to be resolved**
 - **Meeting of 1-29-18:**
 - **Kimley-Horn finalized door hangars, letters for homeowners & FAQ sheet for County and City staff to answer citizen questions/concerns during testing**

Inflow and Infiltration Merritt Island

- Merritt Island did not experience discharges into the lagoon
- I&I issues are important for this area and funds may be moved from reserves to accommodate additional I&I work

Inflow and Infiltration Barefoot Bay

- Initial approved budget for FY 2017-18 - \$105,000
- Additional CIP funds will be available due to refinancing of Barefoot Bay debt for I&I and other capital needs

Save
our
LAGOON

Save
our
LAGOON

Save
our
LAGOON

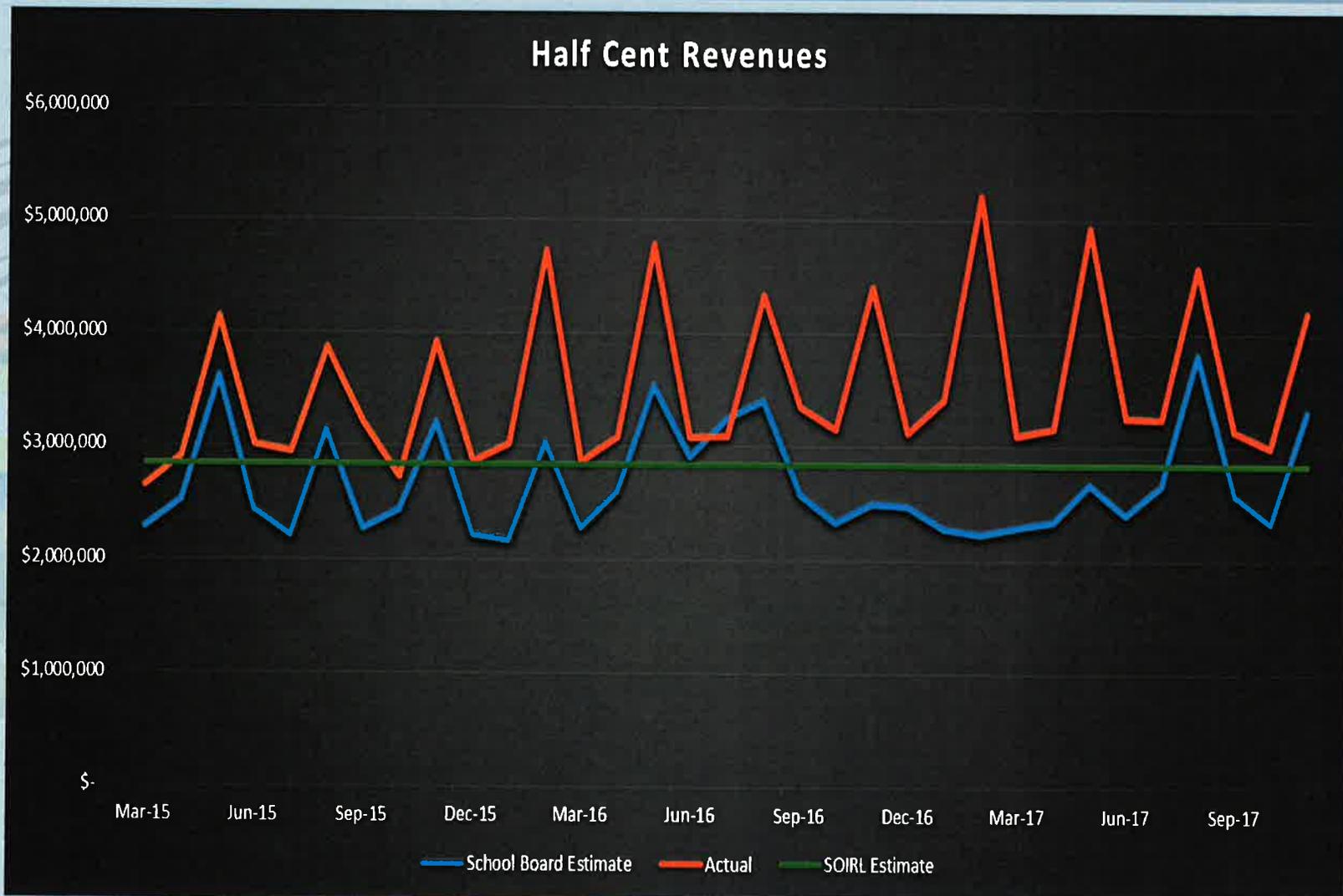
Save Our Indian River Lagoon Program

**1st Year of Sale Tax Revenues
2017 Accomplishments
Citizen Oversight Committee
Projects & Community Participation
Responsive & Transparent Management**

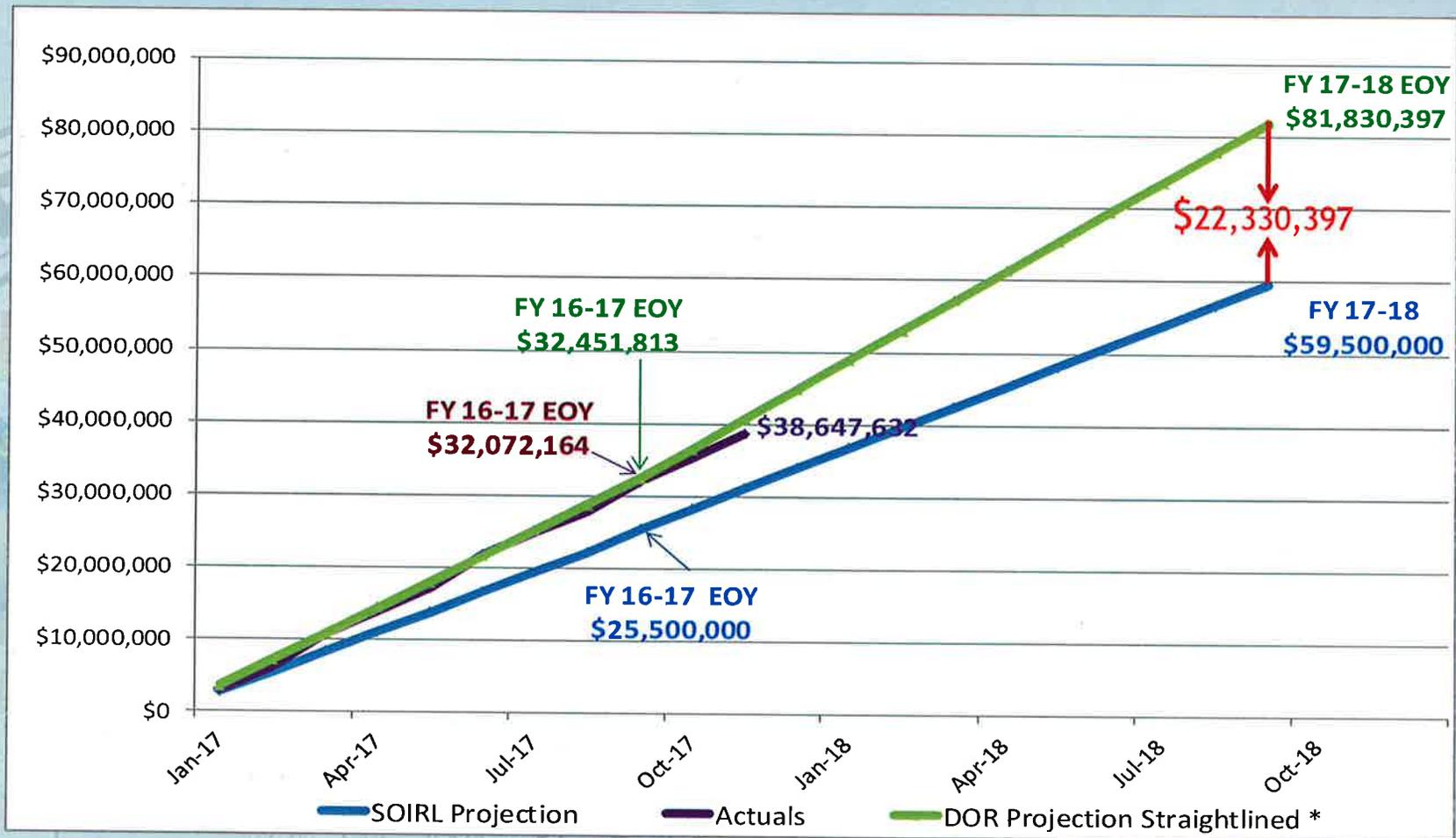
Natural Resources Management Department

Sales Tax Revenues

SOIRL vs School Board vs Actuals



SOIRL versus DOR Revenue Projections



Opportunities

- **Accelerate Project Delivery to Accelerate Benefits to the Lagoon and Community - ROI = 10% for 20 years, or 26% for 5 years**
- **Fund \$21,620,928 of Year 2 Project Requests**
- **Fund \$39,592,000 of Projects that were unfunded due to Year 0 and Year 1 Substitution Requests**
- **Adjust Project Costs for Inflation, CPI =2.13%**
- **Reserve \$840,000 to assist homeowners with repair of private sewer laterals**
- **Add Project Types: Muck Interstitial Treatment, Shoreline Plantings and Seagrass Restoration**
- **Expand Community Outreach and Engagement**

Good Governance

➤ Trust Fund

- Strict fiscal controls adopted by Ordinance
- Frequent meetings with external auditors
- 1st Annual Audit presented to Audit Committee

➤ Citizen Oversight Committee

- Applicants represent a diversity of community interests
- Selected by League of Cities + County Commission
- Monthly public meetings televised on SCGTV

➤ SOIRL Dedicated Staff

- Five of six positions filled
- Last position held to see what skill sets we need most

Board Partnerships

- **Interlocal Agreement with Municipalities**
 - Central Trust Fund, shared project credit
- **Template for cost-sharing city-led projects**
- **Substitute Project Approval Process**
 - Application Form and Training Workshop
- **Growing Community Engagement**
 - Cities, Universities, Non-profits, Volunteers
 - Muck Research and Mapping
 - Oyster Gardening, Shell Bagging, Reef Building
 - Launching a Lagoon-wide Grass Clipping Campaign
- **IRLNEP, Regional, State & Federal Agency support**

Projects started in 2017

- **REDUCE** incoming new pollution
- **REMOVE** old accumulated pollution
- **RESTORE** natural pollution filters
 - 5 Completed Projects
 - 11 Projects underway
 - 7 more project contracts circulating for signatures
- **Expect 63 projects to get started this year**
 - **Located from Mims to Micco
Mainland, Merritt Island and the Beaches**

Responsive Management

- **March 2017 Plan Update provided accelerated funding for 42 projects**
- **63 Projects are Funded in FY 2017-18**
- **March 2018 Plan Update may add:**
 - **1 Reclaimed Water Treatment Upgrade**
 - **3 Septic to Sewer Projects**
 - **6 Stormwater Treatment Projects**
 - **3 Muck Removal Projects**
 - **11 Living Shoreline/Oyster Bar Projects**
- **Monitoring Performance/Measuring Success**
 - **Installing over 50 groundwater monitoring wells**

Transparent Communications

➤ SCGTV –

- Citizen Oversight Committee Monthly Meetings

➤ Website –

- Save Our Indian River Lagoon Project Plan – Annual Updates
- <http://www.brevardfl.gov/SaveOurLagoon/Home>

➤ Facebook

- <https://www.facebook.com/BrevardCountySaveOurLagoon>

➤ Instagram

- <https://www.instagram.com/saveourlagoon/>

➤ YouTube

- <https://goo.gl/GBh6xU>

Dashboard

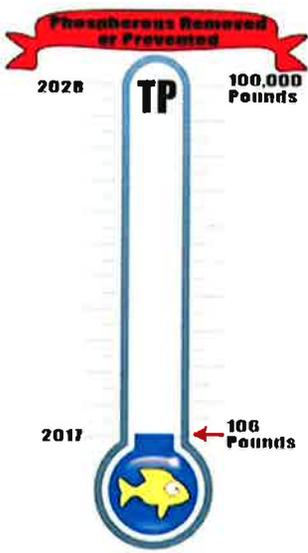
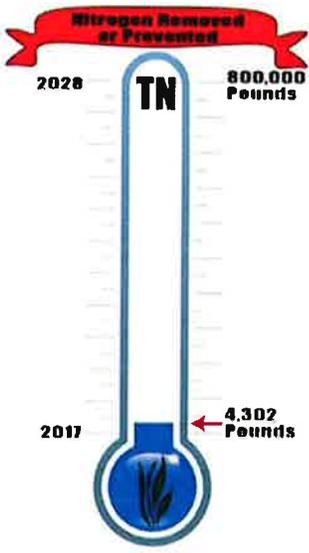
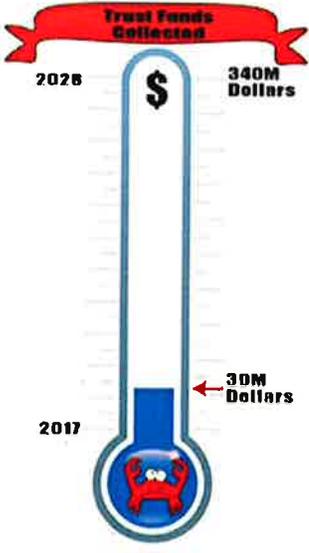
Brevard County Save Our Lagoon Dashboard

16
Projects In
Contract

143
Projects In
Plan
(plus 1387 septic tank
upgrades)

\$39M
Tax Dollars
Collected

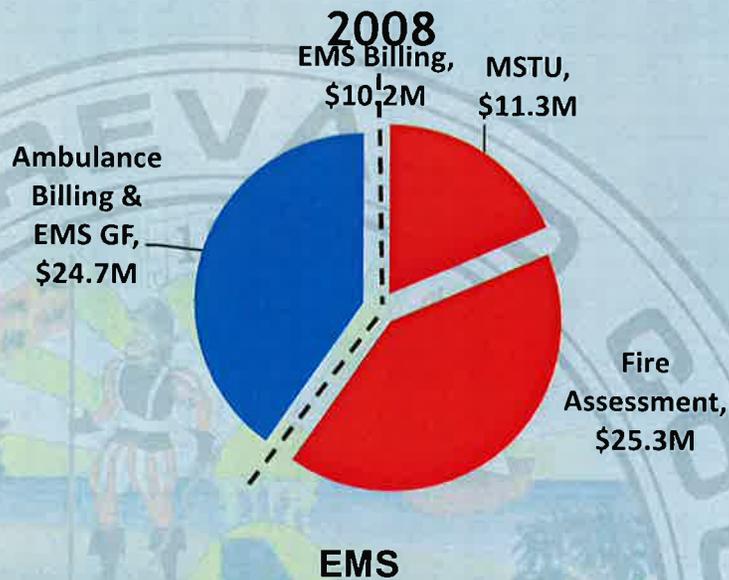
\$340M *
Revenue
Projected



*If current trends continue, projected revenues could reach \$430M

Fire Rescue: Revenue

FY 2017-18: \$59.9M

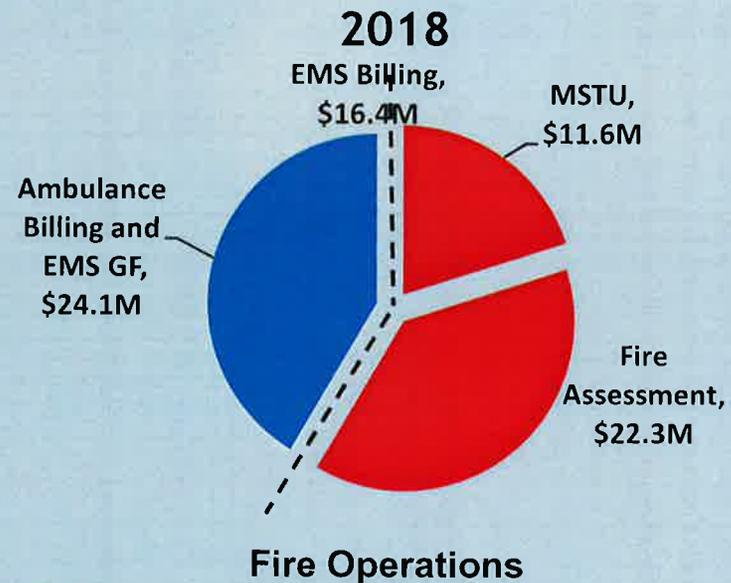


General Fund

- Ad-valorem revenue (Countywide)
- Subject to Charter cap restriction

EMS Billing

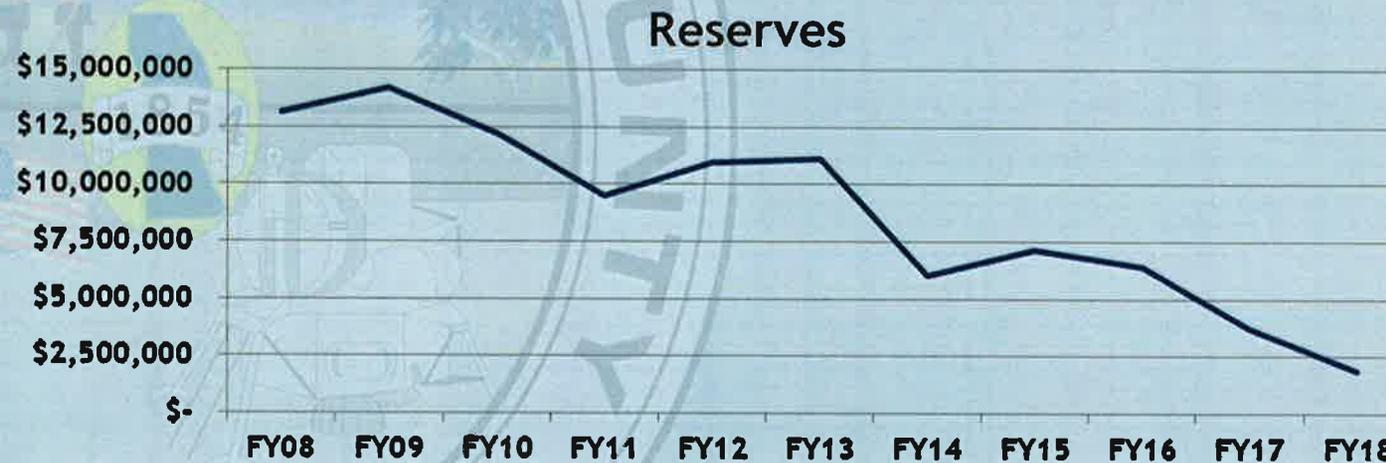
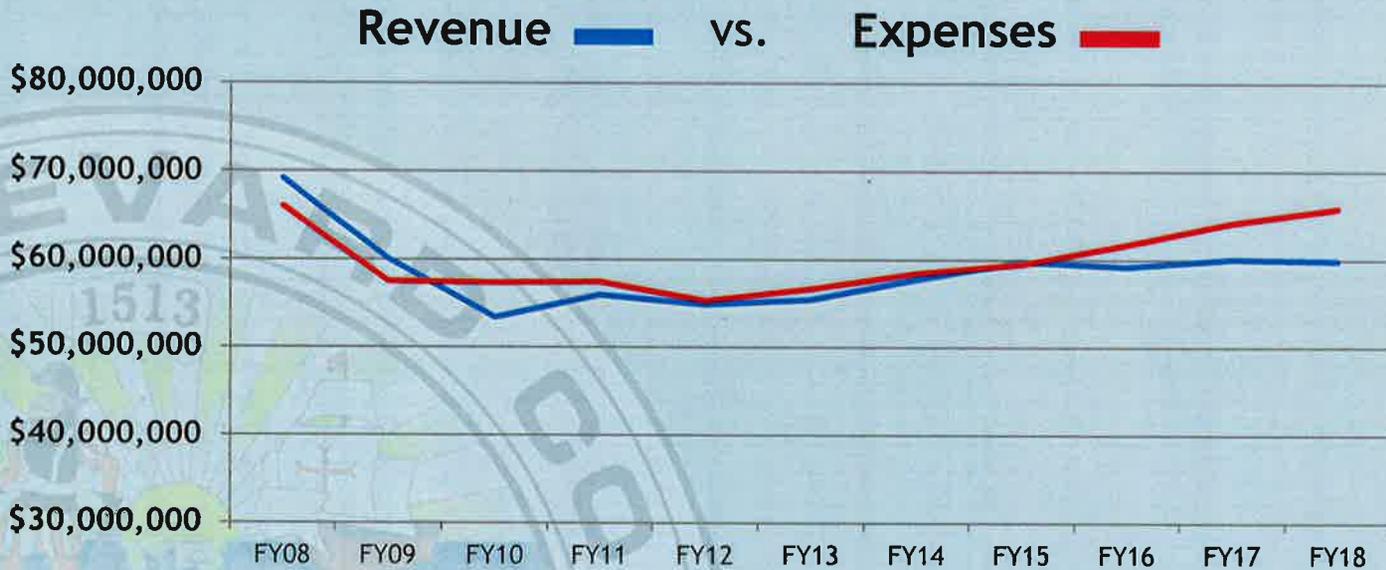
- Patient billing revenue for services provided



Fire Assessment

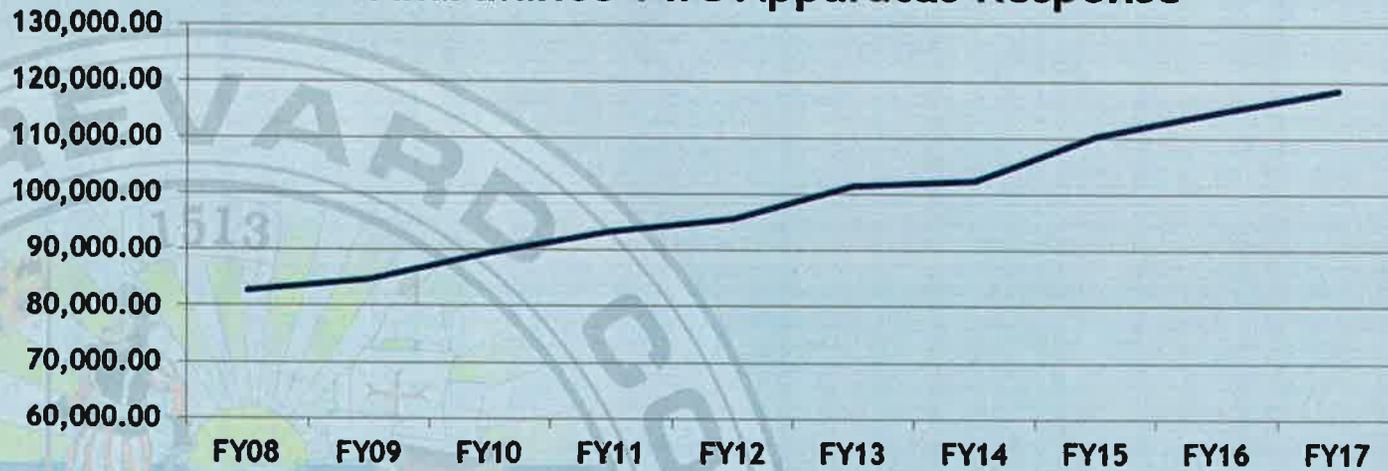
- Non ad-valorem assessment
- MSTU (Municipal Service Taxing Unit)**
- Ad-valorem revenue for areas receiving County fire protection
 - Subject to the Charter cap

Fire Rescue: Budget

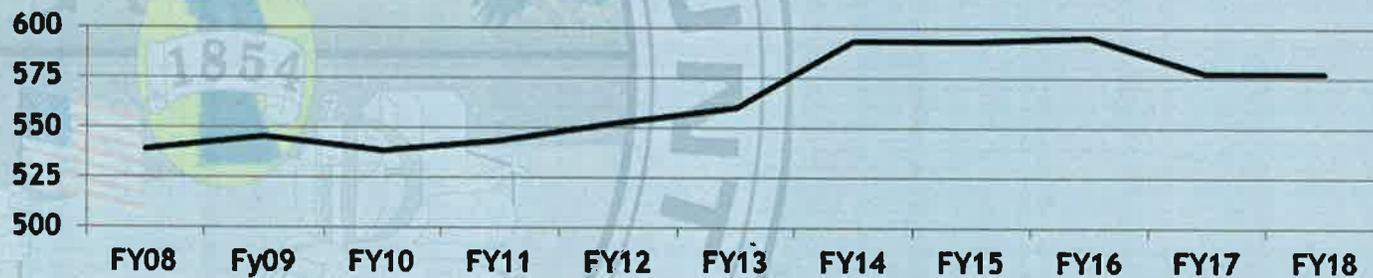


Fire Rescue: Service Delivery

Ambulance-Fire Apparatus Response



Workforce



FY 2018-19 Budget Development

- **February - March**

- Budget Workshop & Board Direction
- FY 2016-2017 Financial Statements Completion by County Finance
- Budget Kickoff Meeting with Departments & Agencies

- **April – May**

- Revenue & Expenditure Forecasting
- Mid Year Budget Supplement
- 5/01/18 – Submission of Supervisor of Election & Clerk Budgets

- **June**

- 6/01/18 – Preliminary Certified Tax Roll Received
- 6/01/18 – Submission of Sheriff & Property Appraiser Budgets
- County Manager Meetings with Departments & Agencies

FY 2018-19 Budget Development

- **July**

- 7/01/18 – Receive Certification of Property Values
- 7/13/18 – Recommended Budget to County Commissioners
- 7/24/18 – Board Sets Tentative FY 2018-19 Ad Valorem Millages

- **August**

- 8/01/18 – Submission of Tax Collector's Budget
- 8/25/18 - Property Appraiser mails TRIM Notices
- Completion of Changes to Operating and CIP Budgets

- **September**

- 9/11/18 – First Public Budget Hearing, Adopt Tentative Budget
- 9/25/18 – Second Public Budget Hearing, Adopt Final Budget

Board Discussion/Direction



Comparison Based on 2016 Property Taxes													
Merritt Island: Unincorporated													
	Millage	Assessed	Exemption	Taxable	Tax		Millage	Assessed	Exemption	Taxable	Tax	savings	
COUNTY GENERAL FUND	4.3631	243,600	50,000	193,600	\$844.70	COUNTY GENERAL FUND	4.3631	243,600	100,000	143,600	\$626.54	\$218.16	
BREVARD LIBRARY DISTRICT	0.5232	243,600	50,000	193,600	\$101.29	BREVARD LIBRARY DISTRICT	0.5232	243,600	100,000	143,600	\$75.13	\$26.16	
BREVARD MOSQUITO CONTROL	0.2067	243,600	50,000	193,600	\$40.02	BREVARD MOSQUITO CONTROL	0.2067	243,600	100,000	143,600	\$29.68	\$10.34	
TI-CO AIRPORT AUTHORITY	0.0000	243,600	0	243,600	\$0.00	TI-CO AIRPORT AUTHORITY	0.0000	243,600	0	243,600	\$0.00	\$0.00	
SCHOOL - BY STATE LAW	4.6680	243,600	25,000	218,600	\$1,020.42	SCHOOL - BY STATE LAW	4.6680	243,600	25,000	218,600	\$1,020.42	\$0.00	
SCHOOL - BY LOCAL BOARD	0.7480	243,600	25,000	218,600	\$163.51	SCHOOL - BY LOCAL BOARD	0.7480	243,600	25,000	218,600	\$163.51	\$0.00	
SCHOOL - CAPITAL OUTLAY	1.5000	243,600	25,000	218,600	\$327.90	SCHOOL - CAPITAL OUTLAY	1.5000	243,600	25,000	218,600	\$327.90	\$0.00	
FIRE CONTROL MSTU	0.7145	243,600	50,000	193,600	\$138.33	FIRE CONTROL MSTU	0.7145	243,600	100,000	143,600	\$102.60	\$35.73	
LAW ENFORCEMENT MSTU	1.1970	243,600	50,000	193,600	\$231.74	LAW ENFORCEMENT MSTU	1.1970	243,600	100,000	143,600	\$171.89	\$59.85	
ROAD & BRIDGE DIST 2 MSTU	0.2712	243,600	50,000	193,600	\$52.50	ROAD & BRIDGE DIST 2 MSTU	0.2712	243,600	100,000	143,600	\$38.94	\$13.56	
M I REC DIST 2 MSTU 2001-2020	0.3144	243,600	50,000	193,600	\$60.87	M I REC DIST 2 MSTU 2001-2020	0.3144	243,600	100,000	143,600	\$45.15	\$15.72	
ST JOHNS RIVER WATER MGMT DST	0.2885	243,600	50,000	193,600	\$55.85	ST JOHNS RIVER WATER MGMT DST	0.2885	243,600	100,000	143,600	\$41.43	\$14.43	
FLA INLAND NAVIGATION DIST	0.0320	243,600	50,000	193,600	\$6.20	FLA INLAND NAVIGATION DIST	0.0320	243,600	100,000	143,600	\$4.60	\$1.60	
MERRITT ISLAND LIBRARY - MAINT	0.0867	243,600	50,000	193,600	\$16.79	MERRITT ISLAND LIBRARY - MAINT	0.0867	243,600	100,000	143,600	\$12.45	\$4.34	
ENV END LD/WTR LTD 05-24	0.0582	243,600	50,000	193,600	\$11.27	ENV END LD/WTR LTD 05-24	0.0582	243,600	100,000	143,600	\$8.36	\$2.91	
ENV END LD/WTR LTD(DBTP) 05-24	0.1036	243,600	50,000	193,600	\$20.06	ENV END LD/WTR LTD(DBTP) 05-24	0.1036	243,600	100,000	143,600	\$14.88	\$5.18	
M I REC D 2 MSTU (DBTP) 01-20	0.4856	243,600	50,000	193,600	\$94.01	M I REC D 2 MSTU (DBTP) 01-20	0.4856	243,600	100,000	143,600	\$69.73	\$24.28	
Total	15.5607				\$3,185.45	Total	15.5607				\$2,753.22	\$432.23	\$432.23
Levying authority	Rate	Amount				Levying authority	Rate	Amount					
SOLID WASTE COLLECTION		\$128.21				SOLID WASTE COLLECTION		\$128.21					
SOLID WASTE DISPOSAL		\$57.00				SOLID WASTE DISPOSAL		\$57.00					
STORMWATER DIST 2		\$64.00				STORMWATER DIST 2		\$64.00					
FIRE SP ASSESSMENT - COUNTY		\$311.27				FIRE SP ASSESSMENT - COUNTY		\$311.27					
Total		\$560.48				Total		\$560.48					
TOTAL					\$3,745.93	TOTAL					\$3,313.70		
											\$432.23		