# City of Brevard FY2024-2025 Budget Ordinance

## Ordinance No. 2024-XXXX

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BREVARD, NORTH CAROLINA:**

**Section 1. It is estimated that the following revenues will be available to the General Fund for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025:**

| REVENUES | | BUDGET |
|---|---|---|
| AD VALOREM TAXES | $ | 6,493,600 |
| OTHER TAXES | | 2,546,850 |
| UNRESTRICTED REVENUES | | 920,500 |
| RESTRICTED INTERGOVERNMENTAL | | 271,200 |
| SALES AND SERVICES | | 1,518,300 |
| MISCELLANEOUS | | 1,284,805 |
| FUND BALANCE APPROPRIATED | | 70,000 |
| TOTAL | $ | 13,105,255 |

**Section 2. The following amounts are hereby appropriated in the General Fund for the operation of the City Government and its activities for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025 in accordance with the Chart of Accounts heretofore established for the City of Brevard:**

| EXPENDITURES | | BUDGET |
|---|---|---|
| GOVERNING BODY | $ | 194,410 |
| ADMINISTRATIVE | | 1,049,500 |
| FINANCE | | 917,200 |
| PLANNING | | 1,005,400 |
| COMMUNITY CENTER | | 155,700 |
| BUILDING AND GROUNDS | | 557,500 |
| POLICE | | 3,949,600 |
| PUBLIC WORKS - ADMINISTRATION | | 626,000 |
| PUBLIC WORKS - GARAGE | | 462,800 |
| PUBLIC WORKS - STREETS - LOCAL | | 824,400 |
| PUBLIC WORKS - STREETS - POWELL BILL | | 243,000 |
| RECREATION | | 287,900 |
| SANITATION | | 1,157,600 |
| NON DEPARTMENTAL | | 1,674,245 |
| TOTAL | $ | 13,105,255 |

**Section 3. It is estimated that the following revenues will be available to the Water and Sewer Utility Fund for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025:**

| REVENUES | | BUDGET |
|---|---|---|
| WATER BILLINGS | $ | 3,450,500 |
| SEWER BILLINGS | | 3,480,800 |
| METER FEES | | 180,000 |
| OTHER REVENUES | | 321,500 |
| FUND BALANCE APPROPRIATED | | - |
| TOTAL | $ | 7,432,800 |

**Section 4. The following amounts are hereby appropriated in the Water and Sewer Utility Fund for the operation of said utilities for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025:**

| EXPENDITURES | | BUDGET |
|---|---|---|
| WATER TREATMENT | $ | 1,081,200 |
| WASTEWATER TREATMENT | | 1,731,900 |
| WATER AND SEWER MAINTENANCE | | 1,896,200 |

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| | | |
|---|---|---|
| NON DEPARTMENTAL | | 2,723,500 |
| TOTAL | $ | 7,432,800 |

**Section 5. The following revenues will be continued for the Capital Reserve Fund for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025:**

| REVENUES | | BUDGET |
|---|---|---|
| FUND BALANCE APPROPRIATED | $ | - |
| SYSTEM DEVELOPMENT FEES | | 100,000 |
| TOTAL | $ | 100,000 |

**Section 6. The following expenditures will be continued for the Capital Reserve Fund for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025:**

| EXPENDITURES | | BUDGET |
|---|---|---|
| INCREASE IN FUND BALANCE | | 100,000 |
| TOTAL | $ | 100,000 |

**Section 7. It is estimated that the following revenues will be available to the Fire District Fund for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025:**

| REVENUES | | BUDGET |
|---|---|---|
| TRANSFER FROM GENERAL FUND | $ | 789,745 |
| FIRE DISTRICT TAX | | 646,155 |
| OTHER REVENUES | | 6,000 |
| FUND BALANCE APPROPRIATED | | - |
| LOAN PROCEEDS | | 1,550,000 |
| TOTAL | $ | 2,991,900 |

**Section 8. The following amounts are hereby appropriated in the Fire District Fund for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025:**

| EXPENDITURES | | BUDGET |
|---|---|---|
| PERSONNEL, OPERATING, CAPITAL, DEBT | | 2,991,900 |
| TOTAL | $ | 2,991,900 |

**Section 9. It is estimated that the following revenues will be available to the Stormwater Fund for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025:**

| REVENUES | | BUDGET |
|---|---|---|
| CHARGES FOR SERVICES | | 244,000 |
| TOTAL | $ | 244,000 |

**Section 10. The following amounts are hereby appropriated in the Stormwater Fund for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025:**

| EXPENDITURES | | BUDGET |
|---|---|---|
| OPERATING | | 244,000 |
| TOTAL | $ | 244,000 |

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**Section 11. It is estimated that the following revenues will be available to the Bjerg Fund for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025:**

| REVENUES | | BUDGET |
|---|---|---|
| INTEREST ON INVESTMENTS | | 2,800 |
| TOTAL | $ | 2,800 |

**Section 12. The following amounts are hereby appropriated in the Bjerg Fund for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025:**

| EXPENDITURES | | BUDGET |
|---|---|---|
| INCREASE IN FUND BALANCE | | 2,800 |
| TOTAL | $ | 2,800 |

**Section 13. The following revenue amounts will be available in the Health Insurance Fund for Fiscal Year beginning July 1, 2024 and ending June 30, 2025:**

| REVENUES | | BUDGET |
|---|---|---|
| FUND BALANCE APPROPRIATED | $ | 129,900 |
| TRANSFER FROM OTHER FUNDS | | 1,545,000 |
| DENTAL DEPENDENT PREMIUMS | | 32,000 |
| HEALTH DEPENDENT PREMIUMS | | 82,000 |
| RETIREE PREMIUMS | | 44,000 |
| TOTAL | $ | 1,832,900 |

**Section 14. The following amounts are hereby appropriated in the Health Insurance Fund for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025:**

| EXPENDITURES | | BUDGET |
|---|---|---|
| HEALTH INSURANCE COSTS | | 1,832,900 |
| TOTAL | $ | 1,832,900 |

**Section 15. It is estimated that the following revenues will be available to the Heart of Brevard Municipal Service District Tax Fund for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025:**

| REVENUES | | BUDGET |
|---|---|---|
| SERVICE DISTRICT TAX - CURRENT AND PRIOR YEARS | $ | 160,000 |
| TRANSFER FROM GENERAL FUND | | 11,000 |
| TOTAL | $ | 171,000 |

**Section 16. The following amounts are hereby appropriated in the Heart of Brevard Municipal Service District Tax Fund for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025:**

| EXPENDITURES | | BUDGET |
|---|---|---|
| CONTRACT SERVICES | $ | 160,000 |
| TRANSFER TO DOWNTOWN MASTER PLAN | | 11,000 |
| TOTAL | $ | 171,000 |

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**Section 17. It is estimated that the following revenues will be available to the Housing Trust Fund for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025:**

| REVENUES | | BUDGET |
|---|---|---|
| TRANSFER FROM GENERAL FUND | $ | 198,000 |
| DEVELOPER LOAN PAYMENT | | 2,000 |
| TOTAL | $ | 200,000 |

**Section 18. The following amounts are hereby appropriated in the Housing Trust Fund for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025:**

| EXPENDITURES | | BUDGET |
|---|---|---|
| OPERATING | $ | 50,000 |
| INCREASE IN FUND BALANCE | | 150,000 |
| TOTAL | $ | 200,000 |

**Section 19. The Revenues and Expenditures set forth in Section 1 through Section 18 of this Ordinance are hereby summarized as follows:**

| BUDGET APPROPRIATIONS | | BUDGET |
|---|---|---|
| GENERAL FUND | $ | 13,105,255 |
| STORMWATER FUND | | 244,000 |
| WATER & SEWER FUND | | 7,432,800 |
| FIRE DISTRICT FUND | | 2,991,900 |
| CAPITAL RESERVE FUND | | 100,000 |
| BJERG FUND | | 2,800 |
| HEALTH INSURANCE RESERVE FUND | | 1,832,900 |
| HEART OF BREVARD FUND | | 171,000 |
| HOUSING TRUST FUND | | 200,000 |
| TOTAL | $ | 26,080,655 |

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**Section 20. There is here hereby levied a tax at the rate of forty eight cents ($0.4800) per one hundred dollars ($100) valuation of property as listed for taxes as of January 1, 2024 for the purpose of raising the revenue listed as Taxes in the General Fund in Section 1 of this Ordinance. This rate is based on an estimated total valuation of property for the purposes of taxation of $1,350,000,000 and an estimated collection rate of 99.3%.**

**Section 21. There is hereby further levied a tax at the rate of $0.2130 cents per one hundred dollars ($100) valuation of property as listed for taxes as of January 1, 2024 within the boundaries of the Heart of Brevard Municipal Service District for the purpose of raising the revenue listed as Taxes in the Heart of Brevard Municipal Service District Tax Fund in Section 15 of this Ordinance. This rate is based on an estimated total valuation of property for the purposes of taxation of $71,000,000 and an estimated collection rate of 99.3%.**

**Section 22. There is hereby further attached (Exhibit A) to said Ordinance a schedule of taxes, fees, and charges for the General and Utility Funds.**

**Section 23. The Budget Officer shall be authorized to reallocate departmental appropriations among the various line item expenditures of that department, as said officer believes necessary. The Budget Officer shall be authorized to effect interdepartmental transfers, in the same fund, provided that no departmental budget shall be reduced by more than ten percent without the prior approval of the City Council. Any such transfers shall be reported to the City Council at its next regular meeting and shall be entered in the minutes.**

**Section 24. Copies of the Budget Ordinance shall be furnished to the Budget Officer and Finance Officer of the City to be kept on file by them for their direction in the collection and disbursement of funds. Said officials are hereby authorized to receive and expend funds as herein set forth in accordance with the Brevard City Code and the General Statutes of the State of North Carolina.**

**Adopted and approved this the 3rd day of June, 2024.**

**ATTEST:**

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*Denise Hodsdon*
*City Clerk*

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*Maureen Copelof*
*Mayor*

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*Mack McKeller*
*City Attorney*