City of Brevard FY2025-2026 Budget Ordinance

Ordinance No. 2025-XXXX ALTERNATE #2, 3.5 COLA except for grades over 20 (2.8%), .3575 TAX RATE

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, 2025 and ending June 30, 2026:

REVENUES		BUDGET
AD VALOREM TAXES	$	6,962,917
OTHER TAXES		2,517,923
UNRESTRICTED REVENUES		1,047,000
RESTRICTED INTERGOVERNMENTAL		315,200
SALES AND SERVICES		1,560,800
MISCELLANEOUS		1,600,595
FUND BALANCE APPROPRIATED		296,900
TOTAL	$	14,301,335

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, 2025 and ending June 30, 2026 in accordance with the Chart of Accounts heretofore established for the City of Brevard:

EXPENDITURES		BUDGET
GOVERNING BODY	$	275,600
ADMINISTRATIVE		1,140,300
FINANCE		810,100
PLANNING		1,013,200
COMMUNITY CENTER		190,500
BUILDING AND GROUNDS		530,900
POLICE		4,284,563
PUBLIC WORKS - ADMINISTRATION		715,900
PUBLIC WORKS - GARAGE		524,700
PUBLIC WORKS - STREETS - LOCAL		904,600
PUBLIC WORKS - STREETS - POWELL BILL		268,000
RECREATION		306,500
SANITATION		1,557,700
NON DEPARTMENTAL		1,778,772
TOTAL	$	14,301,335

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, 2025 and ending June 30, 2026:

REVENUES		BUDGET
WATER BILLINGS	$	3,519,725
SEWER BILLINGS		3,341,500
METER FEES		185,000
OTHER REVENUES		381,500
DEBT PROCEEDS		540,000
TOTAL	$	7,967,725

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, 2025 and ending June 30, 2026:

EXPENDITURES		BUDGET
WATER TREATMENT	$	1,168,700
WASTEWATER TREATMENT		1,564,300

WATER AND SEWER MAINTENANCE		2,495,100
NON DEPARTMENTAL		2,739,625
TOTAL	$	7,967,725

Section 5. The following revenues will be continued for the Capital Reserve Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

REVENUES		BUDGET
FUND BALANCE APPROPRIATED	$	-
SYSTEM DEVELOPMENT FEES		80,000
TOTAL	$	80,000

Section 6. The following expenditures will be continued for the Capital Reserve Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

EXPENDITURES		BUDGET
INCREASE IN FUND BALANCE		80,000
TOTAL	$	80,000

Section 7. It is estimated that the following revenues will be available to the Fire District Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

REVENUES		BUDGET
TRANSFER FROM GENERAL FUND	$	856,322
FIRE DISTRICT TAX		768,578
OTHER REVENUES		10,000
FUND BALANCE APPROPRIATED		850,000
LOAN PROCEEDS		-
TOTAL	$	2,484,900

Section 8. The following amounts are hereby appropriated in the Fire District Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

EXPENDITURES		BUDGET
PERSONNEL, OPERATING, CAPITAL, DEBT		2,484,900
TOTAL	$	2,484,900

Section 9. It is estimated that the following revenues will be available to the Stormwater Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

REVENUES		BUDGET
CHARGES FOR SERVICES		219,000
TOTAL	$	219,000

Section 10. The following amounts are hereby appropriated in the Stormwater Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

EXPENDITURES		BUDGET
OPERATING		219,000
TOTAL	$	219,000

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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, 2025 and ending June 30, 2026:

REVENUES		BUDGET
INTEREST ON INVESTMENTS		2,400
TOTAL	$	2,400

Section 12. The following amounts are hereby appropriated in the Bjerg Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

EXPENDITURES		BUDGET
INCREASE IN FUND BALANCE		2,400
TOTAL	$	2,400

Section 13. The following revenue amounts will be available in the Health Insurance Fund for Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

REVENUES		BUDGET
FUND BALANCE APPROPRIATED	$	240,200
TRANSFER FROM OTHER FUNDS		1,648,000
DENTAL DEPENDENT PREMIUMS		33,000
HEALTH DEPENDENT PREMIUMS		105,000
RETIREE PREMIUMS		40,000
TOTAL	$	2,066,200

Section 14. The following amounts are hereby appropriated in the Health Insurance Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

EXPENDITURES		BUDGET
HEALTH INSURANCE COSTS		2,066,200
TOTAL	$	2,066,200

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, 2025 and ending June 30, 2026:

REVENUES		BUDGET
SERVICE DISTRICT TAX - CURRENT AND PRIOR YEARS	$	155,000
TRANSFER FROM GENERAL FUND		11,000
TOTAL	$	166,000

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, 2025 and ending June 30, 2026:

EXPENDITURES		BUDGET
CONTRACT SERVICES	$	155,000
TRANSFER TO DOWNTOWN MASTER PLAN		11,000
TOTAL	$	166,000

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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, 2025 and ending June 30, 2026:

REVENUES		BUDGET
TRANSFER FROM GENERAL FUND	$	198,000
FUND BALANCE APPROPRIATED		50,300
OTHER REVENUES		16,700
TOTAL	$	265,000

Section 18. The following amounts are hereby appropriated in the Housing Trust Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

EXPENDITURES		BUDGET
OPERATING	$	50,000
DEBT PAYMENTS		215,000
TOTAL	$	265,000

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	$	14,301,335
STORMWATER FUND		219,000
WATER & SEWER FUND		7,967,725
FIRE DISTRICT FUND		2,484,900
CAPITAL RESERVE FUND		80,000
BJERG FUND		2,400
HEALTH INSURANCE RESERVE FUND		2,066,200
HEART OF BREVARD FUND		166,000
HOUSING TRUST FUND		265,000
TOTAL	$	27,552,560

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Section 20. There is here hereby levied a tax at the rate of thirty five and three quarter cents ($0.3575) per one hundred dollars ($100) valuation of property as listed for taxes as of January 1, 2025 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 $1,987,541,173 and an estimated collection rate of 99.03%.

Section 21. There is hereby further levied a tax at the rate of seventeen and fifty four tenth cents $0.1754 cents per one hundred dollars ($100) valuation of property as listed for taxes as of January 1, 2025 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 $89,152,000 and an estimated collection rate of 99.03%.

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 2nd day of June, 2025.

ATTEST:

Denise Hodsdon
City Clerk

Maureen Copelof
Mayor

Mack McKeller
City Attorney