



# City *of* Brevard

North Carolina

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**30-6600—NON-DEPARTMENTAL**

**30-9900—CONTINGENCY**

**ANNUAL BUDGET ESTIMATE - EXPENDITURE**  
 Amended - 2019-2020

CITY OF BREVARD  
 FY 2018-2019

Account	2017 - 2018	2018 - 2019	4/30/2019	2018 - 2019		2019 - 2020		Approved
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	
<b>Fund: 30 Utility Fund</b>								
30-6600-5800 Online / Credit Card Fees	31,508.00	20,000.00	26,875.00		-34		30,000.00	
30-6600-9100 Reimburse General Fund For Servic	575,000.00	575,000.00	575,000.00				600,000.00	
30-6600-9200 Debt Service Pmts		1,754,640.00	1,657,984.00		6		1,683,010.00	
30-6600-9210 Interest Expense	71,520.00							
30-6600-9220 0 - P - E - B Transfer	6,750.00	6,750.00	6,750.00				9,600.00	
<b>Total</b>	<b>\$684,778.00</b>	<b>\$2,356,390.00</b>	<b>\$2,266,609.00</b>				<b>\$2,322,610.00</b>	
<b>Report Total Expenditure</b>	<b>\$684,778.00</b>	<b>\$2,356,390.00</b>	<b>\$2,266,609.00</b>				<b>\$2,322,610.00</b>	

UTILITY FUND - NON DEPARTMENTAL (30-6600)

<b>Utility Fund - Non Departmental</b>	<b>FY 17-18 ACTUAL</b>	<b>FY 18-19 BUDGET</b>	<b>Estimated FY 18-19 ACTUAL</b>	<b>Proposed FY 19-20 BUDGET</b>
30-6600-0005 Non-Dept - Depreciation	831,293	0	0	0
30-6600-5800 On-Line Credit Card Fees	31,508	20,000	26,875	30,000
30-6600-9100 Transfer to General Fund (Cost Allocation)	575,000	575,000	575,000	600,000
30-6600-9200 Debt Service Payments	0	1,754,640	1,657,984	1,683,010
30-6600-9210 Interest Expense	71,520	0	0	0
30-6600-9220 Transfer to OPEB Trust Fund	6,750	6,750	6,750	9,600
30-6600-9225 GAAP Adjustment Account	-91,265	0	0	0
30-6600-9230 Transfer to Health Insurance Reserve	0	0	0	0
30-6600-9400 Transfer to Capital Reserve	0	0	0	0
30-6600-9450 Transfer to Cap Proj Fund 31	837,316	0	0	0
30-6600-9600 CWMTF REIMB (Brackens Creek)	0	0	0	0
<b>Totals</b>	<b>2,353,387</b>	<b>2,356,390</b>	<b>2,266,609</b>	<b>2,322,610</b>

**City of Brevard, NC  
Enterprise Fund Budget  
Fiscal Year 2019-2020**

**EXPENDITURES**

**30-6600 Utility – Non Departmental**

**6600.5700 Miscellaneous**

**Budgeted Amount \$ -0-**

**6600.5800 On-Line/Credit Card Fees**

This line provides for fees charged by the bank for settlement and credit for customers utilizing credit cards and the internet to pay charges.

**Budgeted Amount \$ 30,000**

**6600.9100 Transfer to General Fund**

This line item provides for the transfer of funds to the General Fund for direct and administrative services provided to the Utility Fund by General Fund personnel. Examples of these costs include the salaries for both Customer Service Representatives, utility billings supplies, utility billing software, etc. This amount is determined by the use of a method approved by City Council resolution that ensures only those costs directly associated with the Utility Fund are paid.

**Budgeted Amount \$ 600,000**

**6600.9200 Debt Service Payments**

This line item provides for the payment of annual debt service owed by the Utility Fund.

Belt Press & Grit Removal	88,945
Burrell Mountain Water Tank	146,728
FY14 Radio Read Meters	74,828
FY17 Capital Equipment	28,324
FY18 Capital Equipment	11,560
FY19 Capital Equipment	47,100
FY20 Capital Equipment	25,000
FY20 Radio Read Meters Large	45,800
Former Duke Maintenance Facility	31,823
6" Sewer Upgrade	112,560
Kings Creek Sewer Phase I	47,960
Kings Creek Sewer Phase II	71,790
Kings Creek Sewer Phase III	74,208
Sewer Force Main, PS, WWTP Storage	876,385

**Budgeted Amount \$ 1,683,010**

**City of Brevard, NC  
Enterprise Fund Budget  
Fiscal Year 2019-2020**

**EXPENDITURES**

**30-6600 Utility – Non Departmental**

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**6600.9220 Other Post Employment Benefits (O-P-E-B) Transfer**

This line item provides for the Accrual for Accounting Rule GASB45.

**Budgeted Amount \$ 9,600**

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**6600.9400 Transfer to Capital Reserve**

This line provides for the transfer of funds to a Capital Reserve Fund held exclusively for future water and sewer system improvements. It is intended that these funds will accumulate with annually accrued investment earnings to be used for subsequent capital expenditures in the utility fund and utility capital projects fund.

**Budgeted Amount \$ -0-**

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**6600.9450 Transfer to Utility Capital Project Fund 31**

**Budgeted Amount \$ -0-**

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<b>30-6600 Utility Fund Non-Departmental</b>	<b>Total \$</b>	<b>2,322,610</b>
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**City of Brevard, NC  
Enterprise Fund Budget  
Fiscal Year 2019-2020**

**EXPENDITURES**

**30-9900 - Contingency**

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**9900.5700 CONTINGENCY**

**Budgeted Amount \$ -0-**

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<b>Enterprise Fund Expenditures</b>	<b>Total</b>	<b>\$ 6,192,554</b>
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