



City of Brevard

North Carolina

FINANCE

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	
Fund: 10 General Fund								
10-4400-0200 Salaries - Reg	196,740.00	192,326.00	170,605.00		11		201,824.00	
10-4400-0210 Salaries - Reg - Ot	6,620.00	15,000.00	10,696.00		29		5,000.00	
10-4400-0300 Salaries Part Time	7,165.00	15,509.00	10,648.00		31		17,639.00	
10-4400-0500 Fica	15,767.00	16,282.00	14,076.00		14		17,171.00	
10-4400-0600 Group Insurance	51,301.00	54,280.00	54,280.00				68,500.00	
10-4400-0700 Retirement	15,554.00	16,665.00	14,631.00		12		20,269.00	
10-4400-0925 Pro Services	60,074.00	55,000.00	60,277.00		-10		60,000.00	
10-4400-1000 Training	6,718.00	7,500.00	4,735.00		37		7,000.00	
10-4400-1100 Telephone	21,609.00	24,000.00	16,931.00		29		22,000.00	
10-4400-1110 Postage	22,063.00	28,000.00	23,933.00		15		28,000.00	
10-4400-1400 Travel	4,685.00	7,000.00	1,220.00		83		5,000.00	

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FY 2018-2019

Account	2017 - 2018	2018 - 2019	4/30/2019	2018 - 2019		2019 - 2020		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-4400-1600 M & R Equipment	40,562.00	63,000.00	38,071.00		40		43,000.00	
10-4400-3300 Dept Supl & Matl	9,223.00	9,000.00	8,623.00		4		10,000.00	
10-4400-4500 Contracted Services	260,807.00	270,000.00	215,163.00		20		254,500.00	
10-4400-5300 Dues & Subscriptions	765.00	2,300.00	255.00		89		2,000.00	
10-4400-5400 Insurance & Bonds	10,300.00	12,900.00	13,312.00		-3		13,000.00	
Total	\$729,953.00	\$788,762.00	\$657,456.00				\$774,903.00	
Report Total Expenditure	\$729,953.00	\$788,762.00	\$657,456.00				\$774,903.00	

FINANCE, IT, AND TAX COLLECTIONS DEPARTMENT

Finance, IT, Tax Collections	FY 17-18 ACTUAL	FY 18-19 BUDGET	Estimated FY 18-19 ACTUAL	Proposed FY 19-20 BUDGET
Salaries, Wages, Benefits	293,147	300,062	274,936	330,403
Materials, Supplies, Services	436,806	458,700	382,520	460,000
Capital Outlay	0	0	0	0
Totals	729,953	758,762	657,456	790,403
Full Time Positions	4	4	4	5
Part-Time Positions	0	1	1	1

This department covers the operational costs of Finance, IT, and Tax Collections for Finance employees, professional services, departmental supplies and materials, special projects, continuing education and training, dues and subscriptions, and other administrative costs related to the support of the City administration.



MISSION STATEMENT

Our mission is to render the best possible customer service while maintaining and preserving valuable City resources. Since we are the first contact most customers and visitors make, this department will strive to be responsive and friendly.

FINANCE, IT, AND TAX COLLECTIONS DEPARTMENT

The Finance Department oversees financial reporting, cash and investments, debt management, grant accounting, asset management, budget preparation and monitoring, payroll, information technology, and advanced metering infrastructure.

The department consists of the Deputy Finance Director, Utility Billing Supervisor, Accountant, Senior Customer Service Representative, a Part-Time Accounting Technician, and two Meter Technicians. Monthly, 4,263 water meters are read, and the appropriate bill is rendered for those services which include garbage disposal and recycling. The Finance Department processes invoices and maintains general ledger activities including payroll for City departments. The department works very closely with the Human Resources Department in managing the payroll function and all the benefits that are associated therein.

The City has 4,263 water customers of which 1,121 (26%) utilize the bank draft feature to make payments, 874 (20%) make payments via internet, approximately 1,431 (31%) mail payments, and the remaining 986 (23%) walk in the front door to make their payments. One mission objective is to keep offering the customer the newest computer innovations to view our services, make payments, and offer input to any function the City has. One such innovation on the horizon is the application for water service via our website. However, being the small city that we are, the personal touch is what people appreciate most.

GOALS ACHIEVED – FY 2018-2019

- Implemented improvements to online utility payments including email notification and customer review of utility bills online.
- Added economic statistics/indicators to financial reporting.
- Successful upgrade to Financial System Software completed.
- Implemented proactive customer service on water leaks.

BUDGET OBJECTIVES – FY 2019-2020

- Streamline proactive customer service on water leaks through use of technology.
- Provide timely, accurate financial information to stakeholders.

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

EXPENDITURES

4400 Finance, IT, and Tax Collections

Beginning with FY 2014-15 budget year, 4600 Tax Collections was budgeted in the Finance and IT Department budget which covers the actual contract cost of property tax collection (SEE 4400-4500 Contracted Services).

4400.0200 Salaries - Regular

This line item covers the salary and wages for the Finance Department personnel as shown in the table below.

4400.0300 Salaries – Part Time

This line item covers the salary and wages for the Finance Department personnel as shown in the table below.

4400.0500 FICA

This line item covers the FICA cost on the annual salaries for the Finance Department personnel as shown in the table below.

4400.0600 Group Insurance

This line item covers the cost of providing a group health insurance plan for the Finance Department personnel as shown in the table below.

4400.0700 Retirement

This line item covers the cost of providing a retirement plan through the NC Local Government Employees Retirement System to the Finance Department personnel as shown in the table below.

FY 19-20 Salaries	Overtime Wages	Part Time Salaries	FICA	Group Insurance	Retirement
201,824	5,000	17,639	17,171	68,500	20,269

**Increase: 1.0% COLA, 2.0% Merit*

Budgeted Amount \$ 330,403

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

EXPENDITURES

4400 Finance, IT, and Tax Collections

4400.0925 Professional Services

This line item covers retainer fees and expenses paid to professionals, not employees of the City, for their specialized expertise. These include but are not limited to legal, engineering, medical, accounting, consultant fees, specialized testing, and laboratory services.

Required Annual Audit	35,000
Outsource Utility Bill	25,000

Budgeted Amount \$ 60,000

4400.1000 Training

This line item covers training and continuing education for the Finance Department staff:

Financial Accounting Software – Smart Fusion	2,000
Institute of Government	1,000
GFOA	1,000
NCGFOA	1,500
NC Investment Officer’s Association	1,500

Budgeted Amount \$ 7,000

4400.1100 Telephone

This line item covers telephone and internet service incurred by City Administration, Human Resource, City Clerk, and Finance Department.

Comporium	21,000
Verizon	1,000

Budgeted Amount \$ 22,000

4400.1110 Postage

This line item covers the cost of any necessary postage and delivery services for all City departments.

Utility Billings and Second Notices	
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Budgeted Amount \$ 28,000

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

EXPENDITURES

4400 Finance, IT, and Tax Collections

4400.1400 Travel

This item covers travel for Finance Staff, including reimbursement of related expenses for official travel such as mileage, lodging, meals, and other associated costs.

Budgeted Amount \$ 5,000

4400.1600 Maintenance and Repair Equipment

This line item covers maintenance of office equipment including the copier, fax machine, and specialized financial software.

Smart Fusion Computer Software	33,300
Pitney Bowes Postage Machine	2,300
Xerox Copy Machine <i>(\$16,000 cost is split: Planning (\$2,000), Administration (\$8,000), Finance (6,000))</i>	6,000
Avenet/Credit Card Support	700
RCI Technologies, Fixed Asset Support	700

Budgeted Amount \$ 43,000

4400.3300 Departmental Supplies and Materials

This line item covers office supplies and materials used for administrative purposes including office supplies (computer paper, copy paper, printer and copier toners, file folders, notepads, A/P checks, payroll checks, utility billing supplies, service orders, postage meter supplies, envelopes, etc.), as well as other miscellaneous supplies.

Budgeted Amount \$ 10,000

4400.4500 Contracted Services

IT Support Services – contract with Advanced Data and Solutions of Asheville, NC <i>(to maintain all computers, printers, and servers for all departments for City of Brevard for a flat fee, and monthly cost for fiber optic with Comporium).</i>	95,000
Tax Collections – Effective July 1, 2019, the City will collect property taxes. It is anticipated that the estimated cost will be approximately \$52,000 in the first year. Savings will increase the General Fund Balance.	159,500

Budgeted Amount \$ 254,500

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

EXPENDITURES

4400 Finance, IT, and Tax Collections

4400.5300 Dues and Subscriptions

This line item covers membership dues for those agencies providing support services to the City. These include NC Government Finance Officers' Association, the Institute of Government, the North Carolina League of Municipalities, and other public finance related organizations providing publications and materials.

Budgeted Amount \$ 2,000

4400.5400 Insurance and Bonds

This line item covers the cost of a prorated portion of the property/general liability coverage as well as the applicable worker's compensation insurance.

Budgeted Amount \$ 13,000

4400.5700 Miscellaneous

This line item covers the unanticipated costs which cannot be related to any other departmental item.

Budgeted Amount \$ -0-

4400.6000 Departmental Equipment

This line item covers the purchases of equipment not qualifying for inclusion in the Capital Improvement Program. *(Does not qualify for Capital Outlay <\$5,000)*

Budgeted Amount \$ -0-

4400.7400 Capital Outlay – Equipment (>\$5,000)

This line item covers all capital purchases of equipment, vehicles or land having an initial value in excess of \$5,000.

Budgeted Amount \$ -0-

4400 – Finance, IT, Tax Collections Department TOTAL \$ 774,903