



# ***Beech Mountain***

## ***Annual Budget 2018-2019***



# Town of Beech Mountain



Mayor Renee Castiglione

Vice Mayor Barry Kaufman

Council Members:

Carl Marquardt

Weidner Abernethy

Wendel Sauer

Town Manager Tim Holloman

Finance Director Steven Smith

**Eastern America's Highest Town**

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# Town of Beech Mountain

## Town Council:

Renee Castiglione Mayor  
Barry Kaufman, Vice Mayor  
Carl Marquardt  
Weidner Abernethy  
Wendel Sauer

## Town Manager:

Tim Holloman MPA, ICMA

## Town Attorney:

Stacy C. Eggers, IV, Attorney



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## 2018-2019 Budget Message

Dear Mayor and Town Council Members:

Presented for your consideration is the recommended Budget for the Town of Beech Mountain for Fiscal Year 2018-2019. This budget has been prepared in accordance with the provisions of the Local Government Budget and Fiscal Control Act and attempts to keep the tax rate, water rate, sewer rate, and sanitation rates as low as possible, while at the same time addressing the Town's identified areas of need. Revenues in addition to fund balance and reserves are utilized to meet the expenditures in the General, Water/Sewer, Sanitation and E-911 Funds.

### General Fund

The proposed tax rate for fiscal year 2018-2019 is \$.732 per \$100 of valuation which is unchanged from the previous three fiscal years. This rate is based on a tax valuation of \$551,069,923 and a 98% tax collection rate. Each penny on the tax rate generates approximately \$55,107. Avery County completed a property revaluation as required by Statute and the resulting revenue neutral rate is reported as .701/\$100 of property value.

The total General Fund expenditures are projected to be \$7,157,721 resulting in an increase of approximately 5.5% over the last FY 2017-18 amended budget. This increase is the result of capital expenditure items. Each department has worked to maintain or reduce spending for this fiscal year and only necessary capital outlay items are being requested in the 2018-2019 budget.

### Water and Sewer Fund

Water and sewer fund revenues will increase by approximately 4% more this year to address items in the five year Utility Capital Project. Water and sewer fund expenditures are projected to be \$2,625,887, a decrease of 20% over the FY 2017-18 budget. Schedule Projects for the budget year include the Sewer Plant Command and Control System, Ashwood and Millpond Pump Replacement, New Generator for

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Parkway, Manhole Replacement and Rehab, Hydrant Replacement and Meter Replacement Projects.

### **Sanitation Fund**

The Town is currently evaluating how this service is provided and may change mid budget year which would require budget amendments and possible construction of a second convenience center. However, based on our current operational protocols the 2018 – 2019 budget reports an increase of 33%. This increase is primarily due to capital purchases. Sanitation will need to purchase a new Garbage Truck at \$155,500 and a Ton Truck for \$60,000. Regardless of the future direction of the department the Ton Truck will be needed.

### **E-911 Fund**

The total proposed budget for 911 monies will increase approximately 38% over last year. Proposed capital outlay includes the creation of a backup E-911 center which is required by the North Carolina 911 Board.

### **Salaries and Benefits**

The budget includes a 1% Cost of Living Increase and a 1.5% Merit raise with scaled distribution. The Town evaluated the method of providing medical benefits and shifted more responsibility to the employee with projected savings of \$100,000 while still offering competitive benefits. Employee 401k was shifted from a definite contribution to a matching methodology whereby employees are matched in their individual contributions up to 6% saving the town initially another \$30,000.

The Town provides major medical insurance to employees using a partially self-funded plan and pays a portion dependent coverage. The budget has a shift in employee benefits which has the employees sharing in the cost of the monthly premiums on an equal 50/50 split with employee's who already have employee child plans moving to a 25/75 split this first year and then to the 50/50 split. This eliminated the disparity between employees before and after July 1<sup>st</sup> 2012.

This budget includes funding needed for a pilot take home vehicle program for police officers.

### **Capital Outlay**

The following amounts are included in the Manager and Staff recommendations:

- Administration: \$15,000 for flooring for Town Hall, LED Lighting for Town Hall Complex \$23,500, Multimedia Equipment for Town Council Chamber \$28,000K, \$4,000.00 for phone system and \$4,250 for new software.
- Administration Special Projects \$52,000 design for Lake Coffey Building; Design and Geotech Work for Bank Stabilization at Buckeye \$26,000.

- Police: \$13,620 for aging tasers, two AED devices \$4,000 and two portable radar signs for \$6,800.
- Fire Department: A new command vehicle for \$48,000.
- Public Works: \$175,000 for resurfacing, Blower for Street Cleaning \$12,500 and a street sweeper attachment for \$6,500
- Planning: Streetscape \$200,000 (Remaining Grant from North Carolina Department of Transportation Grant) and \$4,500 for a plotter/copier.
- Parks and Recreation: \$34,368 for Town Pickup with bed, \$35,602 for weight room equipment; \$4,500 reliefs for overlooks, \$9,500 for projector and sound for multipurpose room,
- Water Admin \$4,000 for phone system, \$4,250 for new software.
- Sewer Maintenance: \$75,000 for SCADA replacement and upgrade at lift stations.
- Taps and Systems: Finish Pump replacement at Ashwood and Millpond \$150,000, \$84,400 for Generator at Parkway station, \$18,000 fire hydrants and meter replacements.

Total Capital Outlay in General Fund Recommended: \$846,889

Total Capital Outlay in the Utility Fund: \$355,880

Total Capital Outlay for the E-911 Fund: \$200,000

Committed Fund Balance Reserves:

Public Safety	\$500,000
Watauga Intake	\$2,000,000
Shane Park Project	\$200,000
Public Works Building	\$200,000
Public Safety Building	\$200,000
Lake Coffey Building and Bathrooms	\$200,000
Hill Stabilization at Buckeye Lake	\$200,000

Future Concerns:

There are many projects that are in the planning phases for the Town. The Town Council has assigned Fund Balance to the most significant projects for the General Fund. Public Safety has been assigned funds for a new Fire Pumper. The Watauga Intake is a significant project and the single largest project the Town will construct in its history projected at \$16,000,000.00: Shane Park will increase the recreational offerings and the Town has applied for grant funds to cover half the proposed cost for all three phases. Fund raisers are planned over the three year life of the project

to secure the balance of the funding required. Stabilization of the hill at Buckeye Recreation Center, an updated Public Works Facility, an updated Public Safety Facility have also been assigned funding. Operating budgets will handle major paving and resurfacing projects although there may be future assignments of reserves to those type of projects.

The Council held two initial budget workshops and two follow-up budget workshops with Council input and changes. The Public Hearing on May 8th<sup>th</sup> allowed for additional public participation. The staff looks forward to continuing to provide the high level of service our Council and citizens expect making Beech Mountain a great place to live and visit.

I want to personally thank Steve Smith, Rebecca Ward and Robert Heaton for their extremely valuable assistance and leadership in helping with this year's proposed budget and insurance exploration. Additionally, I want to thank all Leadership Team members for their patience and guidance in the second budget for me at Beech Mountain.

Sincerely,

A handwritten signature in black ink, appearing to read 'Tim H. Holloman', with a long, sweeping horizontal line extending to the right.

Tim H. Holloman MPA, ICMA  
Town Manager

June 12th, 2018

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA  
2018-2019 BUDGET ORDINANCE**

**BE IT ORDAINED BY THE TOWN OF BEECH MOUNTAIN TOWN COUNCIL:**

**SECTION 1. GENERAL FUND.**

- A. REVENUES.** It is estimated that the revenues as listed below will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019, to meet the appropriations as set forth in Subsection C below. All fees, commissions and sums paid to or collected by any Town official, officer or agent for any service performed by such official, officer or agent in his official capacity shall insure to the benefit of the Town and become Town funds.

Local Revenue:

Prior Year's Property Taxes	\$50,000
Vehicle Tax	55,000
Interest on Taxes	18,000
Interest on Investments	39,000
State Franchise Tax	235,000
Cable TV Franchise Tax	30,000
Recreation Income	52,000
Beer and Wine Tax	1,500
Local Sales Tax	1,641,100
Hold Harmless Funds	261,200
Building Inspection Fees	35,000
Planning & Zoning Fees	3,000
Rent Income	6,000
Street Scape Program Grant	200,000
Fire Department Revenue	100,000
Other Revenue (see note)	<u>169,350</u>

Subtotal	<u>\$2,896,150</u>
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Powell Bill	113,000
Current Year's Property Taxes (15-16)	3,953,155
Fund Balance Appropriated	150,916
Transfer from TDA – Salaries	44,500

<b>TOTAL GENERAL FUND REVENUE</b>	<b><u>\$7,157,721</u></b>
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Note: See Budget planning document for details pages 8-9.

**B. AD VALOREM TAX LEVY.** There is hereby levied for the fiscal year 2018-2019 an ad valorem property tax on all property in the Town of Beech Mountain as of January 1, 2018, at a rate of .732¢ on each hundred dollars (\$100.00) assessed value pursuant to and in accordance with the Machinery Act of Chapter 105 of the North Carolina General Statutes and other applicable laws. Property shall be assessed at one hundred percent (100%) of its true value. The estimated revenues from the ad valorem property tax set out in Section 1-A of this Ordinance are based on an estimated collection during the 2016-2017 fiscal year of ninety-seven percent (98%) of the levy.

**C. APPROPRIATIONS.** The following amounts are hereby appropriated to the Town Manager for the operation of the Town of Beech Mountain and its departments and agencies for the fiscal year beginning July 1, 2018 and ending June 30, 2019. In administering the programs authorized under this Ordinance, the Town Manager is authorized to make transfers from one appropriation to another within the same fund. Any such transfer shall be reported to the Town Council at its next regular meeting and shall be recorded in the minutes of that meeting. The Town Manager is authorized to make expenditures of \$10,000 or less from contingency appropriations by transfer to departments and agencies. Any such expenditure shall be reported to the Town Council at its next regular meeting and recorded in the minutes of that meeting. The Town Manager may establish personnel positions which may become necessary within the funds provided in this Ordinance or amendments thereto.

Administration	\$2,940,130
Tax Collection	41,144
Police	1,068,353
Fire	406,751
Special Projects	92,213
Building Inspections	102,776
Planning	354,894
Vehicle Maintenance	152,381
Road Maintenance	1,198,771
Recreation	<u>800,307</u>
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$7,157,721</u></b>

## **SECTION 2. WATER AND SEWER FUND.**

**A. REVENUES.** It is estimated that the revenues of the funds as listed below will be available during the fiscal year beginning July 1, 2018 and ending June 30, 2019, to meet the appropriations approved for operations of the Town of Beech Mountain Water and Sewer Fund as set forth in Section 2-B below.

Interest on Investments	\$ 19,000
Metered Sales	2,164,681



Connection Fees	7,500
Availability Fees	25,000
Reconnect Fees	2,700
Other Revenue	30,000
Transfer from General Fund	150,000
Fund Balance Appropriated	<u>227,006</u>
<b>TOTAL REVENUES</b>	<b><u>\$2,625,887</u></b>

**B. APPROPRIATIONS.** The following amounts are hereby appropriated to the Town Manager for the operation of the Town of Beech Mountain Water and Sewer for the fiscal year. In administering the programs authorized under this Ordinance, the Town Manager is authorized to make transfers from one appropriation to another within the same fund. Any such transfer shall be reported in accordance with the provisions of Section 1-C of this Ordinance. The Town Manager is authorized to make expenditures of \$10,000 or less from the contingency appropriation by transfer to the appropriate line item within the same fund. Any such expenditure shall be reported to the Town Council in accordance with the provisions of Section 1-C of this Ordinance.

Water and Sewer Administration	\$1,333,128
Water Treatment	577,698
Wastewater Treatment	326,752
Taps and Systems Maintenance	<u>388,308</u>

**TOTAL WATER & SEWER FUND APPROPRIATIONS** **\$2,625,887**

### **SECTION 3. SANITATION FUND.**

This Fund is provided for the operations and accounting purposes of the Town's Solid Waste Management function.

**A. REVENUES.** It is estimated that the following revenues, from the following sources, will be available during the fiscal year to meet the total appropriations approved and specified in Section 3-B below.

Sanitation User Fees	\$ 346,750
Recycling Revenue	38,500
Solid Waste Disposal Tax	60
Other	3,700
Fund Balance Appropriated	<u>190,737</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 579,747</u></b>

**B. APPROPRIATIONS.** The following amount is hereby appropriated to the Town Manager for the operation of the Sanitation Fund for the fiscal year.

All Line Items: Total Appropriation	<u>\$579,747</u>
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#### **SECTION 4. 9-1-1 EMERGENCY TELEPHONE FUND.**

**A. REVENUES.** It is estimated that the following revenues, from the following sources, will be available during the fiscal year to meet the total appropriations approved and specified in Section 4-B below.

9-1-1 Subscriber Fees	\$79,380
9-1-1 Transfer from Reserve	200,000
Other	750
 TOTAL REVENUES	 <u>\$280,130</u>

**B. APPROPRIATIONS.** The following amount is hereby appropriated to the Town Manager for the operation of the 9-1-1 Emergency telephone Fund for the fiscal year.

All Line Items: Total Appropriations	<u>\$ 280,130</u>
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#### **SECTION 5. SPECIAL REVENUE FUND**

**A. REVENUES.** It is estimated that the following revenues, from the following sources, will be available during the fiscal year to meet the total appropriations approved and specified in Section 5-B below.

BEEHCOP Promotions	<u>\$3,500</u>
 TOTAL REVENUES	 <u>\$3,500</u>

**B. APPROPRIATIONS.** The following amount is hereby appropriated to the Town Manager for the operation of the Special Revenue Fund for the fiscal year.

All Line Items: Total Appropriations	<u>\$ 3,500</u>
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Ordained this, the 12th day of June, 2018.

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Renee Castiglione, Mayor

ATTEST:

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Steven R. Smith, Finance Officer/Deputy Clerk

# Town of Beech Mountain

## Schedule of Fees

### July 1, 2017

*Error(s) or omission(s) in the fee schedule do not render the document invalid. The Town Manager shall have the authority to set any fee not otherwise listed and shall have authority to make any interpretations of any fee listed on this schedule. Fees subject to change by Council.*

Administration				
Type of Service	Unit Description / Detail	2016-2017	2017-2018	2018-2019
Maps	Town and Hiking / Biking Maps	\$0.50	\$0.50	\$0.50
Copy and Print Fees	8 1/2 x 11 Black and White	\$0.25	\$0.25	\$0.25
Copy and Print Fees	8 1/2 x 11 Color	\$0.50	\$0.50	\$0.50
Copy and Print Fees	8 1/2 x14 Black and White	\$0.50	\$0.50	\$0.50
Copy and Print Fees	11 x 17 Black & White	\$1	\$1	\$1
Large Maps	Per Sq. Ft.	\$1	\$1	\$1
Aerial Photography On Photo Paper	Per Sq. Ft.	\$2.50	\$2.50	\$2.50
Fax – To Send	First page	\$2.50	\$2.50	\$2.50
Fax – To Send	Second page and each page thereafter	\$0.50	\$0.50	\$0.50
Fax – To Receive	First page	\$1	\$1	\$1
Fax – To Receive	Second page and each page thereafter	\$0.50	\$0.50	\$0.50
Cd – Compact Disk	Per cd	\$0.50	\$0.50	\$0.50
Mailing Labels From Tax Department	All current mailing labels held by tax department	\$70	\$70	\$70
Council Room Rental	Per hour	\$20	\$20	\$20
Council Room Rental – Clean Up Fee	Charged if group does not clean room after use	Cleaning service cost	Cleaning service cost	Cleaning service cost
Returned Check	Insufficient funds	\$28	\$28	\$28
Notary	Fee charged per signature – NCGS 10B-31 & 10B-32	\$5	\$5	\$5
Public Information Requests	NCGS Chapter 132-1: A special service charge may be required for extensive information	See listed fee(s)	See listed fee(s)	See listed fee(s)
Special Event Permit	Up to 250 person, § 91.37	No Charge	No Charge	No Charge

<b>Administration</b>				
<b>Type of Service</b>	<b>Unit Description / Detail</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
Special Event Permit	250 – 500 persons, § 91.37	\$50	\$50	\$50
Special Event Permit	500 – 1,000 persons, § 91.37	\$100	\$100	\$100
Special Event Permit	Over 1,000 persons, § 91.37	\$200	\$200	\$200

<b>Tax</b>				
<b>Type of Service</b>	<b>Unit Description / Detail</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
Millage Rate	Per \$100 assessed valuation	\$0.732	\$0.732	\$0.732
Millage Rate Penalty	On January 6 <sup>th</sup> interest added on delinquent tax amount	2%	2%	2%
Millage Rate Penalty	On first of every month after first month of delinquency tax amount will be assessed interest	0.75%	0.75%	0.75%
Occupancy Tax – Avery County	NCGS legislation	6%	6%	6%
Occupancy Tax – Watauga County	NCGS legislation	6%	6%	6%
Occupancy Tax Penalty	Charged each month of delinquency	5% with Monthly Maximum of \$25	5% with Monthly Maximum of \$25	5% with Monthly Maximum of \$25
Tax Labels	Mailing addresses on labels	\$70	\$70	\$70
Advertisement Fee	Ad valorem penalty for nonpayment requires posting in newspaper of general circulation. Fee is determined at time of advertisement.	TBD Annually	TBD Annually	TBD Annually
Online Payment	Merchant fee	3%	3%	3%



<b>Parks and Recreation</b>					
<b>Type of Service</b>	<b>Unit Description / Detail</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>	
Gym Use	Daily	<i>Removed*</i>	<i>Removed 16-17</i>	<i>Removed 16-17</i>	
Child Playroom	Daily	<i>Removed*</i>	<i>Removed 16-17</i>	<i>Removed 16-17</i>	
Weight Room	Daily	<i>Removed*</i>	<i>Removed 16-17</i>	<i>Removed 16-17</i>	
Indoor Tennis Court	Daily	<i>Removed*</i>	<i>Removed 16-17</i>	<i>Removed 16-17</i>	
Daily All-Inclusive Pass	New proposed fee for Non Pass-Holders	\$3	\$3	\$3	
Fitness Class	No Pass Holder	\$5	\$5	\$5	
Mountain Bike Lessons	Hourly	n/a	\$40	\$40	
Mountain Bike Guide	Hourly	n/a	\$10	\$10	
Personal Training	Single Session - Pass Holder	\$30	\$30	\$30	
Personal Training	10 Session Packet - Pass Holder	\$250	\$250	\$250	
Personal Training	Single Session - Non-Pass Holder	\$35	\$35	\$35	
Personal Training	10 Session Packet - Non-Pass Holder	\$300	\$300	\$300	
Tennis Ball Machine	Buckeye Recreation Center	\$10	\$10	\$10	
Family Annual Pass	Resident	\$175	\$175	\$175	
Family Annual Pass	Non-Resident	\$200	\$200	\$200	
Individual Annual Pass	Resident	\$100	\$100	\$100	
Individual Annual Pass	Non-Resident	\$125	\$125	\$125	
Family Week Pass	Buckeye Recreation Center	\$30	\$30	\$30	
Individual Week Pass	Buckeye Recreation Center	\$20	\$20	\$20	
Single Room Rental	Half day = 4 hours / Buckeye Recreation Center	\$50	\$50	\$50	
Double Room Rental	Half day = 4 hours / Buckeye Recreation Center	\$60	\$60	\$60	
Single Room Rental	Full day = 8 hours / Buckeye Recreation Center	\$70	\$70	\$70	

<b>Parks and Recreation</b>				
<b>Type of Service</b>	<b>Unit Description / Detail</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
Double Room Rental	Full day = 8 hours / Buckeye Recreation Center	\$90	\$90	\$90
Single Room Rental – Additional Hours	Per hour	\$20	\$20	\$20
Double Room Rental – Additional Hours	Per hour	\$30	\$30	\$30
Facility Rental – After Hours	Per hour on all room/area rental types	\$30	\$30	\$30
Gymnasium Rental Security Deposit	Buckeye Recreation Center	\$200	\$200	\$200
Basketball Court Rental	Buckeye Recreation Center	\$150	\$150	\$150
Basketball Court and Tennis Court Rental	Buckeye Recreation Center	\$300	\$300	\$300
Buckeye Lake Protection – Enforcement of Regulations	1st Violation	\$100	\$100	\$100
Buckeye Lake Protection – Enforcement of Regulations	2nd Violation	\$500	\$500	\$500
Buckeye Lake Protection – Enforcement of Regulations	3rd Violation	\$1,000	\$1,000	\$1,000
Parks and Recreation Committee Compensation	Per meeting pay for committee member attendance	\$15	\$15	\$15

*\*Combined into daily all-inclusive pass*

## Utilities - Water and Sewer

Type of Service	Unit Description / Detail	2016-2017	2017-2018	2018-2019
Water – Monthly All Rate Categories	Watauga River Intake – Capital	n/a	n/a	\$1.00
Water – Monthly Residential Rate	Base to 3,000 gallons	\$35	\$36.50	\$38.00
Water – Monthly Residential Rate	Per 1,000 gallons for 3,000 to 4,999 range	\$5	\$5	\$5
Water – Monthly Residential Rate	Per 1,000 gallons for 5,000 to 9,999 range	\$6.50	\$6.50	\$6.50
Water – Monthly Residential Rate	Per 1,000 gallons for 10,000 to 999,999 range	\$7.50	\$7.50	\$7.50
Water – Monthly Commercial Rate	Base to 3,000 gallons	\$35	\$36.50	\$38.00
Water – Monthly Commercial Rate	Per 1,000 gallons for 3,000 to 4,999 range	\$3.75	\$3.75	\$3.75
Water – Monthly Commercial Rate	Per 1,000 gallons for 5,000 to 9,999 range	\$4	\$4	\$4
Water – Monthly Commercial Rate	Per 1,000 gallons for 10,000 to 999,999 range	\$4.25	\$4.25	\$4.25
Sewer – Monthly Residential Rate	Base to 3,000 gallons	\$35	\$36.50	\$38.00
Sewer – Monthly Residential Rate	Per 1,000 gallons for 3,000 to 4,999 range	\$5	\$5	\$5
Sewer – Monthly Residential Rate	Per 1,000 gallons for 5,000 to 9,999 range	\$6.50	\$6.50	\$6.50
Sewer – Monthly Residential Rate	Per 1,000 gallons for 10,000 to 999,999 range	\$7.50	\$7.50	\$7.50
Sewer – Monthly Commercial Rate	Base to 3,000 gallons	\$35	\$36.50	\$38.00
Sewer – Monthly Commercial Rate	Per 1,000 gallons for 3,000 to 4,999 range	\$3.75	\$3.75	\$3.75
Sewer – Monthly Commercial Rate	Per 1,000 gallons for 5,000 to 9,999 range	\$4	\$4	\$4
Sewer – Monthly Commercial Rate	Per 1,000 gallons for 10,000 to 999,999 range	\$4.25	\$4.25	\$4.25
Water – Monthly Out of Town Residential Rate	Current rate times two	See Note	See Note	See Note
Water – Monthly Out of Town Commercial Rate	Current rate times two	See Note	See Note	See Note
Sewer – Monthly Out of Town Residential Rate	Current rate times two	See Note	See Note	See Note
Sewer - Monthly Out of Town Commercial Rate	Current rate times two	See Note	See Note	See Note
Connection Fee ( <i>Water</i> )	Per heated Sq. Ft.	\$0.90	\$0.90	\$0.90
Connection Fee ( <i>Sewer</i> )	Per heated Sq. Ft.	\$0.90	\$0.90	\$0.90
Sewer Tap Fee		\$1,000	\$1,000	\$1,000

## Utilities - Water and Sewer

Type of Service	Unit Description / Detail	2016-2017	2017-2018	2018-2019
Water Tap Fee		\$1,000	\$1,000	\$1,000
Utility Billing Late Fee	Applied to water, sewer, recycling, and garbage pickup charges	1.5% per month	1.5% per month	1.5% per month
Sewer Nonpayment	Service discontinued due to delinquent account. Account brought current and deposit of equal to twice the basic deposit required prior to reconnection of service.	See Note	See Note	See Note
Water Cut On/off Fee – Customer Request	Monday thru Friday during business hours	\$25	\$50 <sup>i</sup>	\$50 <sup>ii</sup>
Water Cut On/off Fee – Customer Request	Holiday, weekend, and after hours	\$45	\$100 <sup>iii</sup>	\$100 <sup>iv</sup>
Water Cut On Fee	Due to failure to pay bill, prevent fraud by customer, violation of utility code or disconnection of electric service	\$25	\$50 <sup>v</sup>	\$50 <sup>vi</sup>
Water - Deposit Residential	Required deposit amount is the same for out of Town accounts	\$50	\$50	\$50
Water – Deposit Commercial	Required deposit amount is the same for out of Town accounts	\$75	\$75	\$75
Sewer – Deposit Residential	Required deposit amount is the same for out of Town accounts	\$50	\$50	\$50
Sewer – Deposit Commercial	Required deposit amount is the same for out of Town accounts	\$75	\$75	\$75
Water Data Log	1 free annually (rolling forward calendar measurement), thereafter \$25	\$25	\$25	\$25
Rereading Meter	Free for first reading, apply fee within 12 month period thereafter	\$10	\$10	\$10
Water Meter Flow Test	Tested in House	n/a	\$50	\$50
Water Meter Calibration	Sent to Factory for Testing	n/a	\$85	\$85

Utilities - Water and Sewer				
Type of Service	Unit Description / Detail	2016-2017	2017-2018	2018-2019
Water – Owners of More Than One Dwelling	House, business, apartment, dwelling unit or establishment on one water meter regardless of the status of the dwellings. Water rate per consumption according to the meter reading, or minimum rates times the number of dwellings.	See Note	See Note	See Note
Sewer – Owners of More Than One Dwelling	House, business, apartment, dwelling unit or establishment on one sewer line regardless of the status of the dwellings. Sewer rate charged for each dwelling unit using the Town's system.	See Note	See Note	See Note
Sprinkler System	Accounts for sprinkler systems only shall not be billed a minimum charge, with the exception where negligence occurs	See Note	See Note	See Note
Fire Use	Accounts shall not be charged for water utilized in the extinguishment of fire.	See Note	See Note	See Note
Water Bill Adjustment	Leak adjustment form completed and approved by staff. 15% reduction to water charges for billing period exceeding \$500 in which the number of gallons recorded on the water meter for the billing period in question must be at least twice the average gallons consumed above the previous 12 months	See Note	See Note	See Note
Sewer Bill Adjustment	Leak adjustment form completed and approved by staff. Bill reduced to average sewer charge or sewer minimum, whichever greater.	See Note	See Note	See Note
Water Shortage Mandatory Reductions ( <i>Stages 2 and 3</i> )	First violation	Warning	Warning	Warning
Water Shortage Mandatory Reductions ( <i>Stages 2 and 3</i> )	Second violation	\$250	\$250	\$250

Utilities - Water and Sewer				
Type of Service	Unit Description / Detail	2016-2017	2017-2018	2018-2019
Water Shortage Mandatory Reductions ( <i>Stages 2 and 3</i> )	Third violation – Discontinuation of Service	See Note	See Note	See Note
Water Shortage Emergency Reductions	First violation	\$250	\$250	\$250
Water Shortage Emergency Reductions	Second violation – Discontinuation of Service	See Note	See Note	See Note
Water Shortage Emergency Reductions	Third violation – Discontinuation of Service	See Note	See Note	See Note
Water Shortage Water Rationing	First violation	\$500	\$500	\$500
Water Shortage Water Rationing	Second violation – Discontinuation of Service	See Note	See Note	See Note
Water Shortage Rationing	Third violation – Discontinuation of Service	See Note	See Note	See Note
Water Shortage - Drought Surcharge	Effective stages 3, 4, and 5	TBD	TBD	TBD
Cross Connection – Enforcement Procedures	§ 51.119 Enforcement by civil penalty	See Note	See Note	See Note
Enforcement Procedures – Water Disconnect ( <i>Disconnection of Meter</i> )	<p>§ 51.134 (A) The town may disconnect the water meter of a customer after service has been discontinued due to reason in divisions (A), (B), (G), (H), (J), (K), (L) or (M) set forth in § 51.133 above.1 Subject to the provisions of § 51.135 below, the meter will only be reconnected after the customer has: (1) Corrected the conditions which were responsible for the disconnection of the meter. (2) Paid the appropriate reconnection fee as set forth herein, plus all other unpaid charges.</p> <p>(B) If an owner requests disconnection or is cut off for good cause (e.g. Non-payment of the bill) and then is reconnected at the same address within one year of disconnection, the reconnection charge shall be the appropriate base charge times the number of months disconnected plus \$100. If disconnection is for a period of longer than one year or is sold to a new owner during a period of disconnection, the fee for reconnection shall be in the amount required for a new connection.</p>	See Note	See Note	See Note



<b>Utilities - Water and Sewer</b>				
<b>Type of Service</b>	<b>Unit Description / Detail</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
Enforcement Procedures - Utility	Penalty for chapter of ordinances where penalty is not prescribed, § 11.01	See Note	See Note	See Note
Water Nonpayment	Service discontinued due to delinquent account. Account brought current and deposit of equal to twice the basic deposit required prior to reconnection of service.	See Note	See Note	See Note
Online Payment	Merchant fee	\$5.95	\$5.95	\$5.95

<b>Sanitation</b>				
<b>Type of Service</b>	<b>Unit Description / Detail</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
Residential Dumpster	2 Cubic Yard – monthly	\$35.38	\$35.38	\$35.38
Residential Dumpster	3 Cubic Yard – monthly	\$42.19	\$42.19	\$42.19
Residential Dumpster	4 Cubic Yard – monthly	\$47.63	\$47.63	\$47.63
Residential Dumpster	6 Cubic Yard – monthly	\$58.51	\$58.51	\$58.51
Residential Dumpster	8 Cubic Yard – monthly	\$69.40	\$69.40	\$69.40
Residential Dumpster	10 Cubic Yard – monthly	\$80.29	\$80.29	\$80.29
Commercial Dumpster	2 Cubic Yard – monthly	\$40.82	\$40.82	\$40.82
Commercial Dumpster	3 Cubic Yard – monthly	\$50.35	\$50.35	\$50.35
Commercial Dumpster	4 Cubic Yard – monthly	\$59.87	\$59.87	\$59.87
Commercial Dumpster	6 Cubic Yard – monthly	\$78.93	\$78.93	\$78.93
Commercial Dumpster	8 Cubic Yard – monthly	\$90.72	\$90.72	\$90.72
Commercial Dumpster	10 Cubic Yard – monthly	\$109.77	\$109.77	\$109.77
Weekly Pickup Curbside	Monthly	\$13.61	\$13.61	\$13.61
Recycling Rate	Monthly	\$1.36	\$1.36	\$1.36
Other Sanitation Fee	Special sanitation collection	\$30	\$30	\$30
Other Sanitation Fee	Hourly rate for 2 workers and 1 truck	\$60	\$60	\$60
Other Sanitation Fee	Hourly rate for cleanups that take more than 20 minutes	\$60	\$60	\$60
Sanitation Penalties	§ 11.01	See Note	See Note	See Note

Building Inspections and Planning				
Type of Service	Unit Description / Detail	2016-2017	2017-2018	2018-2019
Zoning Permit and Compliance 10.1		\$130	\$130	\$130
Heated Square Foot Charge		\$0.30	\$0.30	\$0.30
Unheated Square Foot Charge		\$0.15	\$0.15	\$0.15
Homeowner Recovery Fund		\$10	\$10	\$10
Connection Fee ( <i>Water</i> )	Per heated Sq. Ft.	\$0.90	\$0.90	\$0.90
Connection Fee ( <i>Sewer</i> )	Per heated Sq. Ft.	\$0.90	\$0.90	\$0.90
Sewer Tap Fee		\$1,000	\$1,000	\$1,000
Water Tap Fee		\$1,000	\$1,000	\$1,000
Pavement Cut		\$200	\$200	\$200
Hot Tub Service		\$50	\$50	\$50
Lp Gas Line Pressure Test New Device		\$25	\$25	\$25
Water Heater Change Out		\$50	\$50	\$50
Residential Electric Service Change-Out With New Inside Wiring		\$75	\$75	\$75
Residential Electric Service Change-Out Without New Inside Wiring		\$50	\$50	\$50
Temporary Electric Board Reconnections		\$50	\$50	\$50
Water Supply Repairs		\$50	\$50	\$50
Permit Card Replacement		\$5	\$5	\$5
Residential Soil and Erosion Control Permit, Single Family Dwelling		\$75	\$75	\$75

<b>Building Inspections and Planning</b>				
<b>Type of Service</b>	<b>Unit Description / Detail</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
Driveway Permit		\$25	\$25	\$25
Reinspection Request		\$50	\$50	\$50
Repairs Under \$5,000	Other than structural	\$50	\$50	\$50
Additions/Remodeling/Renovations	Up to 500 Sq. Ft.	\$100	\$100	\$100
Over 500 Sq. Ft.,	Minimum plus-.16/each additional Sq. Ft.	\$0.16	\$0.16	\$0.16
Deck Construction	Up to 500 Sq. Ft.	\$75	\$75	\$75
Deck Construction	Over 500 Sq. Ft., minimum plus-.09/each additional Sq. Ft.	\$0.09	\$0.09	\$0.09
New Roof Over Existing Sun Deck		\$50	\$50	\$50
Unattached Garage or Storage	Up to 500 Sq. Ft.	\$75	\$75	\$75
Concentrated Structural Repair	Beam, Header, Post, etc.	\$50	\$50	\$50
Ramps to Existing Decks		\$50	\$50	\$50
Repairs Over \$5,000		\$100	\$100	\$100
Roofing - Up to 30 Squares		\$100	\$100	\$100
Roofing – 31 Squares or More	Roofing minimum plus \$5/each additional square	\$5	\$5	\$5
Window(s) Replacement		\$100	\$100	\$100
New Furnace/Heating or Cooling Installation-No Ductwork and/or Electric		\$50	\$50	\$50
New Furnace/Heating or Cooling Installation-New Ductwork and/or Electric		\$75	\$75	\$75
Siding Replacement		\$100	\$100	\$100
Flooring Replacement		\$100	\$100	\$100

<b>Building Inspections and Planning</b>				
<b>Type of Service</b>	<b>Unit Description / Detail</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
Manufactured Home	Single wide	\$75	\$75	\$75
Manufactured Home	Double wide	\$100	\$100	\$100
Manufactured Home	Triple wide	\$150	\$150	\$150
Cablevision Power Booster		\$50	\$50	\$50
Construction office Electric		\$50	\$50	\$50
Telephone Switching Stations		\$50	\$50	\$50
Telecommunication Tower Violation(s)	Civil penalty per sign	\$100	\$100	\$100
Non-Residential Electric Service without New Inside Wiring		\$75	\$75	\$75
Non-Residential Electric Service with New Inside Wiring		\$100	\$100	\$100
Change Type of Occupancy (All)		\$250	\$250	\$250
Conditional Use Permit		\$250	\$250	\$250
Variance Request		\$300	\$300	\$300
Zoning Permit and Compliance 10.2		\$180	\$180	\$180
New Commercial Construction-Heated	Per Sq. Ft.	\$0.25	\$0.25	\$0.25
New Commercial Construction-Unheated	Per Sq. Ft.	\$0.15	\$0.15	\$0.15
Commercial Storage Building	Per Sq. Ft.	\$0.25	\$0.25	\$0.25
Plat Review Minor Sub-Division	Requires 3 copies of the final plat with submission	\$20	\$20	\$20
Plat Review Up to 10 Lots	Up to 10 lots	\$250	\$250	\$250
Plat Review	Over 10 lots – \$250 for first 10 lots, then \$50 for each additional lot	\$50	\$50	\$50
Communication Towers		\$150	\$1,000	\$1,000

<b>Building Inspections and Planning</b>				
<b>Type of Service</b>	<b>Unit Description / Detail</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
Appeal to Board of Adjustment		\$350	\$350	\$350
Sign Permit-Free Standing		\$50	\$50	\$50
Sign Permit-Temporary		\$15	\$15	\$15
Sign Permit - Short Term Sign Violation	Civil penalty per sign	\$25	\$25	\$25
Non-Residential Soil and Erosion Control Permits	Up to 1 acre	\$150	\$150	\$150
Non-Residential Soil and Erosion Control Permits	1 to 5 acres	\$250	\$250	\$250
Non-Residential Soil and Erosion Control Permits	Over 5 acres	\$50	\$50	\$50
Commercial Projects	Lots under .5 acre	\$200	\$200	\$200
Commercial Projects	Lots over .5 acre	\$1,100	\$1,100	\$1,100
Change In Use of Structure	Up to 2,800 Sq. Ft.	\$200	\$200	\$200
Change In Use of Structure	Over 2,800 Sq. Ft.	\$1,100	\$1,100	\$1,100
Subdivision Fees-Minor		\$100	\$100	\$100
Subdivision Fees-Major		\$750	\$750	\$750
Subdivision Fees-Per Lot		\$50	\$50	\$50
Rezoning Request-Conventional		\$300	\$300	\$300
Rezoning Request-Conditional District		\$500	\$500	\$500
Variance		\$350	\$350	\$350
Administrative Review		\$300	\$300	\$300
Special Use Permit		\$600	\$600	\$600
Special Use Permit-Modification		\$600	\$600	\$600
Driveway Permit Fee		\$50	\$50	\$50



<b>Building Inspections and Planning</b>				
<b>Type of Service</b>	<b>Unit Description / Detail</b>	<b>2016-2017</b>	<b>2018-2018</b>	<b>2018-2019</b>
Annexation Petition		\$350	\$350	\$350
Other Changes-Zoning Confirmation Letter Or Other Type		\$30	\$30	\$30
Working Without A Permit	Double all fees	See Note	See Note	See Note
Renewal of Expired or Revoked Permit	Full Cost + Fines	See Note	See Note	See Note
Planning Board Compensation	Per meeting pay for committee member attendance	\$15	\$15	\$15
Board of Adjustment Compensation	Per meeting pay for committee member attendance	\$15	\$15	\$15
Tree Board Compensation	Per meeting pay for committee member attendance	\$15	\$15	\$15
Evidence of Insurance Required of Contractors	Requirement for contractors registered to work in Town	\$100,000	\$100,000	\$100,000
Building Permit	Not required for items under this dollar threshold	\$5,000	\$5,000	\$5,000
Removal or Demolition of a Building or Structure	Bond required	\$500	\$500	\$500
Removing Notice From Condemned Building	§ 11.01	See Note	See Note	See Note
Enforcement - Failure Or Refusal To Comply With Order	To comply with Chapter 150 of Code, § 11.01	See Note	See Note	See Note
Blasting Permit	Chapter 152	See Note	See Note	See Note
Soil Erosion Civil Penalties	Civil penalties	\$5,000	\$5,000	\$5,000
Soil Erosion Criminal Penalties	Class 2 Misdemeanor which may include a fine not to exceed \$5,000	Up to \$5,000	Up to \$5,000	Up to \$5,000
Flood Damage Violation	Any person who violates this subchapter or fails to comply with any of its requirements shall, upon conviction thereof, be fined not more than \$50 or imprisoned for not more than 30 days, or both. Each day such violation continues shall be considered a separate offense.	Up to \$50	Up to \$50	Up to \$50

<b>Building Inspections and Planning</b>				
<b>Type of Service</b>	<b>Unit Description / Detail</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
Modular Home Violation	Civil penalty per sign	\$500	\$500	\$500
Tree Penalty For Cutting Trees Not Meeting Permissible Criteria Set Forth In 154.360(C)	Civil penalty per tree	\$1,000	\$1,000	\$1,000
Tree Penalty For All Violations Other Than Cutting Or Removal of Tree Not Meeting Permissible Criteria Set Forth In 154.360(C)	Civil penalty per tree	\$100	\$100	\$100
General Zoning Violation Enforcement	Chapter 11 civil penalty for building and zoning violations not otherwise specified.	\$100	\$100	\$100

Police				
Type of Service	Unit Description / Detail	2016-2017	2017-2018	2018-2019
Off-Duty Police officer Employment	Per hour	\$25	\$25	\$25
Off-Duty Patrol Vehicle	Per vehicle for up to 3 hours of use	\$30	\$30	\$30
Off-Duty Patrol Vehicle	Per vehicle per day	\$100	\$100	\$100
Golf Cart Registration	Police department does registration	\$25	\$25	\$25
Dog Tag – Registration Cost	Police department issues tag	\$1	\$1	\$1
False Alarms	§§ 95.04, 11.01	\$100	\$100	\$100
Smoke detectors	§ 95.99 penalty – Chapter 95	See Note	See Note	See Note
Traffic Regulations	§ 70.99 penalty – Chapter 70 and Chapter 73	See Note	See Note	See Note
Parking Regulations	Chapter 71 and Chapter 74	\$10	\$10	\$10
Golf Carts and Utility Vehicles	§ 70.99 penalty – Chapter 72	\$25	\$25	\$25
Protection of Children	Chapter 130	\$500	\$500	\$500
Sex Offender on Parks and Recreation Facilities	§ 130.04, NCGS 160A-174, NCGS 14.4	\$500	\$500	\$500
Dumping or Littering	NCGS § 14-3.1	\$100	\$100	\$100
Ski Pass Violation	§§ 90.02, 90.99	\$100	\$100	\$100
Noise Violation	NCGS § 14-3.1	\$100	\$100	\$100
Burning Violation	§§ 90.03, 90.99	\$500	\$500	\$500
Land Line Telephones	§§ 90.04, 90.99	\$100	\$100	\$100
Dog Tag – Failure to Register	§§ 92.17, 92.21 – Warning, followed by penalty for each such violation	\$100	\$100	\$100
Dog – Failure to Inoculate	§§ 92.18, 92.21 – Warning, followed by penalty for each such violation	\$100	\$100	\$100
Dog – Collar and Identification	§§ 92.19, 92.21 – Warning, followed by penalty for each such violation	\$100	\$100	\$100
Animal Found at Large	§§ 92.20, 92.21 – Fee + court costs and attorney fees	\$100	\$100	\$100
Dog – Excessive Barking	§§ 92.20, 92.21 – Fee + court costs and attorney fees	\$100	\$100	\$100

<b>Police</b>				
<b>Type of Service</b>	<b>Unit Description / Detail</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
Dog – Chases, Threatens, or Snaps	§§ 92.20, 92.21 – Fee + court costs and attorney fees	\$100	\$100	\$100
Dog – Caused Physical Injury	§§ 92.20, 92.21 – Fee + court costs and attorney fees	\$500	\$500	\$500
Discharge Firearm – No Damage or Injury	Upon conviction Class 3 misdemeanor. See §§ 131.02, 131.99	\$50	\$50	\$50
Discharge Firearm – Damage or Injury	Upon conviction Class 3 misdemeanor. See §§ 131.02, 131.99	Up to \$500	Up to \$500	Up to \$500

*Notes:*

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- <sup>i</sup> Water Cut On/off Fee – Customer Request Monday thru Friday during business hours amended through Council action the 12<sup>th</sup> of September, 2017 from \$25 to \$50 with an effective date of October 1, 2017.*
- <sup>ii</sup> Water Cut On/off Fee – Customer Request Monday thru Friday during business hours amended through Council action the 12<sup>th</sup> of September, 2017 from \$25 to \$50 with an effective date of October 1, 2017.*
- <sup>iii</sup> Water Cut On/off Fee – Customer Request Holiday, weekend, and after hours amended through Council action the 12<sup>th</sup> of September, 2017 from \$45 to \$100 with an effective date of October 1, 2017.*
- <sup>iv</sup> Water Cut On/off Fee – Customer Request Holiday, weekend, and after hours amended through Council action the 12<sup>th</sup> of September, 2017 from \$45 to \$100 with an effective date of October 1, 2017.*
- <sup>v</sup> Water Cut On Fee Failure to Pay amended through Council action the 12<sup>th</sup> of September, 2017 from \$25 to \$50 with an effective date of October 1, 2017.*
- <sup>vi</sup> Water Cut On Fee Failure to Pay amended through Council action the 12<sup>th</sup> of September, 2017 from \$25 to \$50 with an effective date of October 1, 2017.*



NCGS 159-11(e) requires each taxing unit to publish a revenue-neutral tax rate as part of its budget for the fiscal year following revaluation.

**Revenue Neutral tax rate is calculated to be .704 cents per one hundred to produce a Levy of \$3,879,532**

Fiscal Year	Assessed Value	Growth Rate	Tax Rate	Tax Levy	Notes
2014-15	521,573,224		0.732	3,817,916	A
2015-16	521,264,617	-0.06%	0.732	3,815,657	
2015-16	521,264,617		0.732	3,815,657	
2016-17	525,307,787	0.78%	0.732	3,845,253	
2016-17	525,307,787		0.732	3,845,253	
2017-18	527,399,727	0.40%	0.732	3,860,566	
2018-19	551,069,923		0.701	3,860,566	B

Notes:

A. Assessed values were determined by taking the yearly levy as recorded in the financial software and backing into the assessed value.

B. The assessed value of \$551,069,923 represents the tax base after the reappraisal of both real property and personal property.

A tax rate of .701 would produce a tax levy equal to the tax levy in 2017-18. The tax rate of .701 is then adjusted by a growth factor of .56 percent  $(-.06 + .78 + .4/3)$ , which is the average annual growth rate of assessed value since the last general reappraisal, to determine the revenue-neutral tax rate of .704 per one hundred dollars of value.

**2017 Fund Balance Detailed Modified****Nonspendable Amounts:**

Inventories	35,562
Prepaid Expenses	17,513

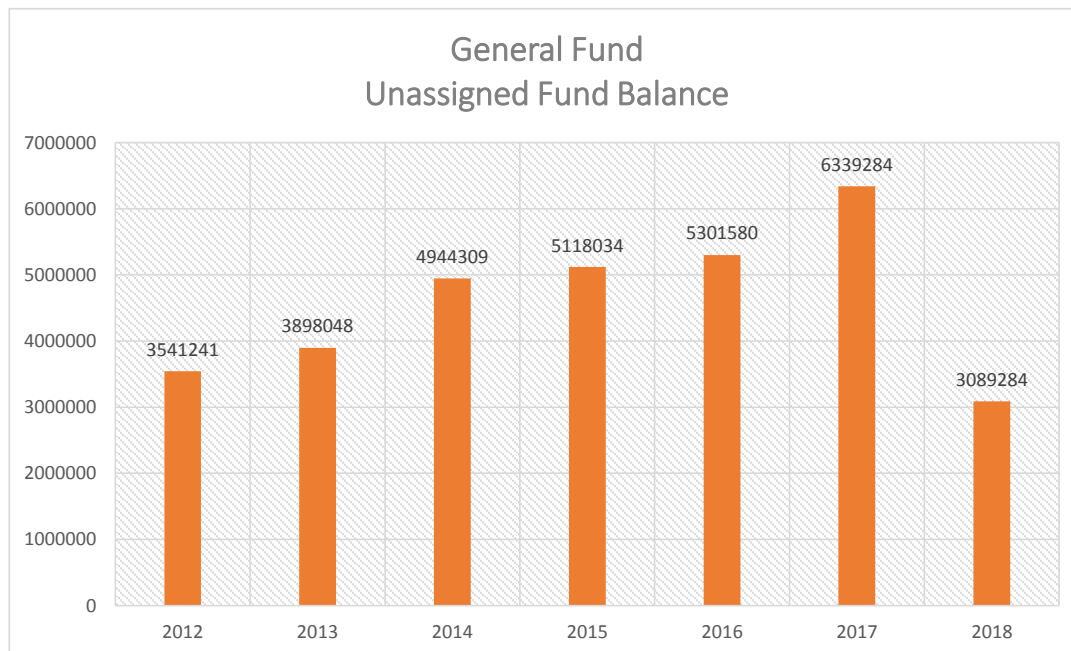
**Restricted:**

Stabilization of State Statute	405,633
Employee Benefits	52,826
Public Safety	18,692

**Assigned:**

Uninsured Claims	100,000
Public Safety	500,000
Watauga Intake	2,000,000
Shane Park Project	200,000
Public Works Building	200,000
Public Safety Building	200,000
Lake Coffee Building and Bathrooms	200,000
Bank Stabilization at Buckeye	200,000

Unassigned: as modified	3,089,284
<b>Total Fund Balance</b>	<b><u>7,219,510</u></b>





**Town of Beech Mountain**  
**Summary of Salaries and Benefits**

			<b>Percent of</b>
<u><b>General Fund Salaries and Wages</b></u>			<u><b>Total</b></u>
XXX-0200	Salaries and Regular Wages	\$1,789,204	73.21%
XXX-0201	Longevity pay	\$ 19,541	68.97%
XXX-0202	Bonus pay	\$ 11,800	74.92%
XXX-0210	Part Time	\$ 107,094	100.00%
XXX-0220	Over Time	\$ 40,000	69.57%
XXX-0230	LEO Separation Allowance	\$ 4,524	100.00%
XXX-0240	Field Training Officer pay	\$ 1,600	100.00%
		<b>\$1,973,763</b>	74.23%

<u><b>General Fund Employee Benefits</b></u>			
xxx-0900	Social Security	146,950	73.71%
xxx-0902	Employee Insurance	247,756	70.26%
xxx-1000	Local Government Retirement	142,355	73.61%
xxx-1001	401K	93,567	80.59%
		<b>630,628</b>	73.20%

<u><b>Utility Salaries and Wages</b></u>			
xxx-0200	Salaries and Regular Wages	\$ 488,382	19.98%
xxx-0201	Longevity pay	\$ 5,792	20.44%
xxx-0202	Bonus pay	\$ 2,450	15.56%
xxx-0220	Over Time Wages	\$ 13,500	23.48%
		<b>\$ 510,124</b>	19.19%

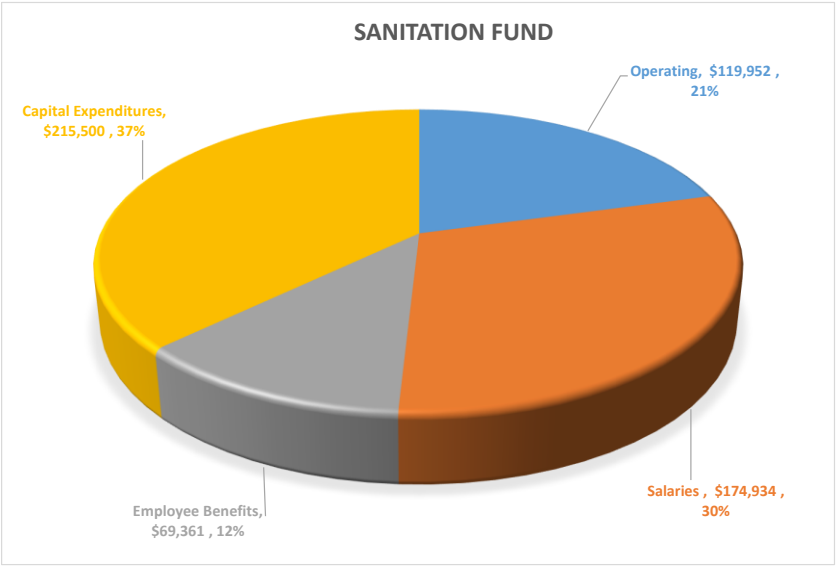
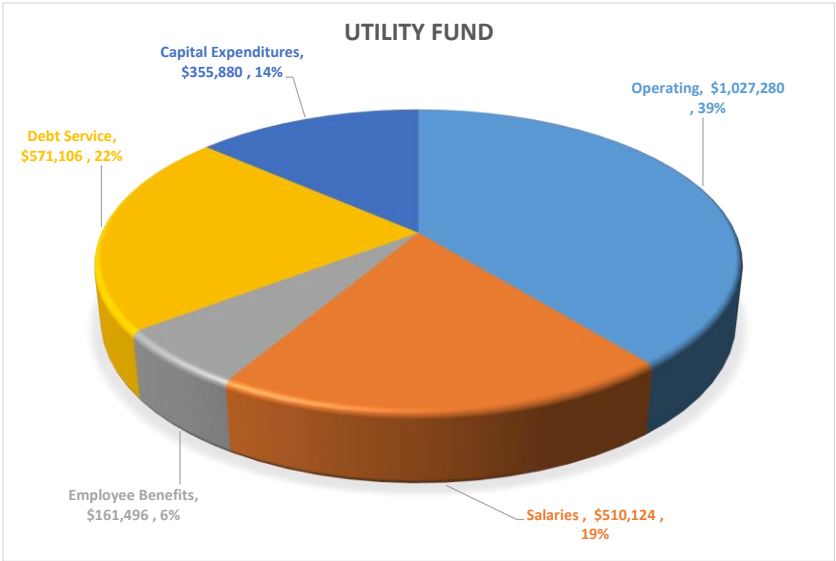
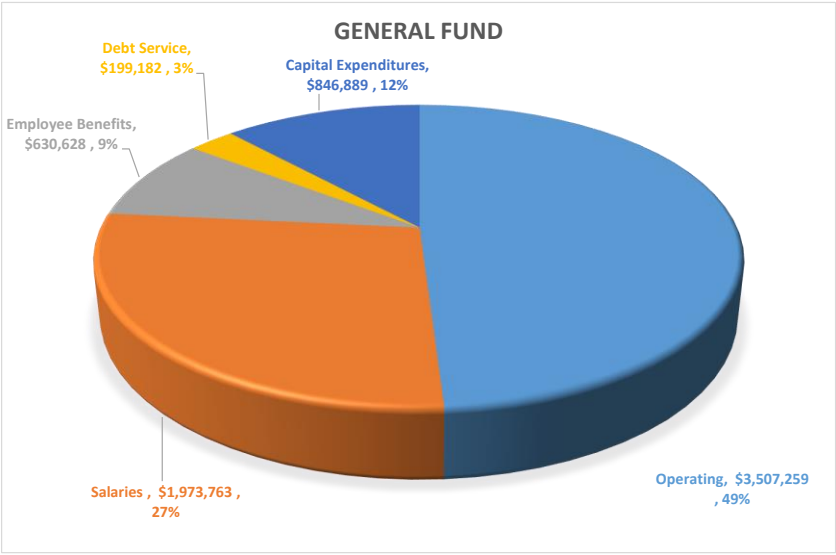
<u><b>Utility Employee Benefits</b></u>			
xxx-0900	Social Security	\$ 39,025	19.58%
xxx-0902	Employee Insurance	\$ 67,279	19.08%
xxx-1000	Local Government Retirement	\$ 38,206	19.76%
xxx-1001	401k	\$ 16,987	14.63%
		<b>\$ 161,496</b>	18.75%

<u><b>Sanitation Salaries and Wages</b></u>			
xxx-0200	Salaries and Regular Wages	\$ 166,434	6.81%
xxx-0201	Longevity pay	\$ 3,000	10.59%
xxx-0202	Bonus pay	\$ 1,500	9.52%
xxx-0210	Part Time Wages	\$ -	0.00%
xxx-0220	Over Time Wages	\$ 4,000	6.96%
		<b>\$ 174,934</b>	6.58%

<u><b>Sanitation Employee Benefits</b></u>			
xxx-0900	Social Security	\$ 13,382	6.71%
xxx-0902	Employee Insurance	\$ 37,611	10.67%
xxx-1000	Local Government Retirement	\$ 12,820	6.63%
xxx-1001	401k	\$ 5,547	4.78%
		<b>\$ 69,361</b>	8.05%

<u><b>Totals all Funds</b></u>			
<u><b>Salaries and Wages</b></u>			
XXX-0200	Salaries and Regular Wages	\$2,444,021	
XXX-0201	Longevity pay	\$ 28,333	
XXX-0202	Bonus pay	\$ 15,750	
XXX-0210	Part Time	\$ 107,094	
XXX-0220	Over Time	\$ 57,500	
XXX-0230	LEO Separation Allowance	\$ 4,524	
XXX-0240	Field Training Officer pay	\$ 1,600	
		<b>\$2,658,822</b>	

<u><b>Employee Benefits</b></u>			
xxx-0900	Social Security	199,357	
xxx-0902	Employee Insurance	352,646	
xxx-1000	Local Government Retirement	193,381	
xxx-1001	401K	116,101	
		<b>861,485</b>	



**Town of Beech Mountain  
General Fund Revenue**

		2013-2014	2014 - 2015	2015-2016	2016-2017	2017-2018	YTD		2017-2018	2018-2019
		Actual	Actual	Actual	Actual	Budget	04/30/2018	%	Projected	Proposed
										Budget
<b>Tax Revenue</b>										
10.301-0000	Ad Val Tax - Current Year	\$ 3,788,882	\$ 3,748,872	\$ 3,762,061	\$ 3,774,012	\$ 3,797,304	\$ 3,744,416	99%	\$ 3,750,000	\$ 3,953,155
10.301-0001	Ad Val Tax - Prior Years	48,141	100,882	69,745	34,622	52,000	56,366	108%	67,094	50,000
10.302.0000	Vehicle Tax		46,489	51,111	55,122	52,850	57,366	109%	70,000	55,000
<b>Total Tax Revenue</b>		<b>\$ 3,837,023</b>	<b>\$ 3,896,243</b>	<b>\$ 3,882,917</b>	<b>3,863,756</b>	<b>3,902,154</b>	<b>\$ 3,858,148</b>	99%	<b>\$ 3,887,094</b>	<b>\$ 4,058,155</b>
<b>Interest Income</b>										
10.317-0000	Interest on Taxes	\$ 14,357	9,591	21,742	18,044	15,000	\$ 17,745	118%	19,156	18,000
10.329-0000	Interest on Investments	2,470	2,789	15,069	21,496	38,060	\$ 49,044	129%	41,000	70,000
<b>Total Interest Income</b>		<b>\$ 16,826</b>	<b>\$ 12,380</b>	<b>\$ 36,811</b>	<b>\$ 39,540</b>	<b>53,060</b>	<b>\$ 66,789</b>	126%	<b>\$ 60,156</b>	<b>\$ 88,000</b>
<b>Miscellaneous Income</b>										
10.331-0000	Rental Income	\$ 2,925	\$ 2,700	\$ 6,000	\$ 5,500	\$ 6,000	\$ 5,000	83%	6,000	6,000
10.335-0000	Miscellaneous Revenue	20,981	50,927	47,099	47,655	66,014	27,529	42%	29,627	25,000
10.335-0003	Rec Ctr Fees & Contribution	52,428	52,221	61,657	57,689	52,000	55,624	107%	53,000	52,000
10.335-0004	Hold Harmless Funds	196,492	221,343	239,254	255,518	277,900	176,928	64%	\$ 253,570	261,200
10.335-0005	Transfer from TDA - Admin	6,717	7,603	7,648	7,976	7,500	9,179	122%	\$ 8,000	7,500
10.335-0009	Fines and Penalties		100	103	15,544	8,744	10,918	125%	\$ 10,000	600
10.335-0010	Law Enforcement Vest Grant	3,350	-	4,299		800		0%		2,250
10.335-0011	Special Events Income	11,159	7,542	940	995	900	1,775	197%		1,000
10.335-0012	Equip Upgrade Grant	3,500	-	14,238	23,538	21,000		0%		
10.335-0019	NC DOT Streetscape Grant		58,248		4,966	200,000	37,534	19%	\$ 37,534	200,000
10.335-0014	Fire Dept. Revenue		677,201	118,702	55,824	69,000	82,559	120%	\$ 80,000	100,000
10.335-0017	Town Merchandise				120		175	#####	\$ 175	250
10.335.0016	Misc Grants				58,492	29,700	29,711	100%	\$ 35,000	56,250
<b>Total Miscellaneous Income</b>		<b>\$ 297,553</b>	<b>\$ 1,077,885</b>	<b>\$ 499,940</b>	<b>\$ 533,817</b>	<b>739,558</b>	<b>\$ 436,932</b>	59%	<b>\$ 512,906</b>	<b>\$ 712,050</b>

[illegible]

**301-0000 Ad Val Tax - Current Year**

Ad Val Tax - Total value town wide 551,069,923. Based on 98% collection rate and revenue neutral rate of .704/100.00 of assessed value.

**331-0000 Rental Income**

Curtis Media Group lease of space for radio antenna at oz pump house. 500.00/month

**335-0000 Miscellaneous Revenue**

Includes such items as dog tags, notary fees, maps sold, vendor refunds, copies/faxes made in town hall.

**335-0004 Hold Harmless****Copied from the Sales and Use Tax Distribution report**

City Hold Harmless – Counties are required to hold eligible municipalities in each county harmless from the repeal of Article 44 previously received by eligible municipalities.

Calculations are made to approximate the amount of Article 44 tax previously received by eligible municipalities.

Effective October 1, 2008, the City Hold Harmless portion of the Distribution was calculated to provide eligible municipalities a replacement amount for the 0.25% of Article 44 that was repealed. Effective October 1, 2009, the calculation for the City Hold Harmless portion of the Distribution was changed to provide eligible municipalities a replacement amount for the final 0.25% of Article 44 that was repealed. Each month when we closeout, we split the total local Sales & Use Tax collections into the various total components. These components are then calculated for each county.

This allocation is for the countywide level. Next, depending upon the county's distribution method, Per Capita or Ad Valorem, the portion of each county's share of each Article is then split between the county government and the municipalities in that county

**335-0013 Recreational Trails Program Grant NCDOT**

NCDOT grant for streetscape. Expenditure side in the Planning Department Capital Outlay account

**345-0000 Local Sales Tax**

Fy 2018 Budget numbers running well ahead of projected amounts. NC League projecting 6% increase for Fy 2019 we have tempered that to 4.5% increase.

**335-0014 Fire Dept Revenue**

The Counties contributions are now sent directly to the Town. In addition, there are properties within our Fire District in Watauga County and not actually in the Town limits that pay a fire tax directly to Watauga County in the amount of approximately \$2,500.00 per year. Includes grant funding from State.

**335-0019 NC DOT Streetscape Grant**

Grant proceeds increased to \$200,000.

**355-0000 Building and Inspections Fees**

YTD projected at 23,184 proposed 25,000

**399-0009 Transfer from TDA (Admin Salaries)**

Recouping of half salaries for TDA Director and part time assistant.

**Town of Beech Mountain  
Administration**

Administration										
		2013-2014	2014 - 2015	2015-2016	2016-2017	2017-2018	YTD		2017-2018	2018-2019
		Actual	Actual	Actual	Actual	Budget	04/30/2018	%	Projected	Proposed Budget
<b>Personnel</b>										
10.410-0200	Salaries	\$ 289,340	\$ 322,914	\$ 358,872	\$ 368,610	\$ 221,566	\$ 173,302	78%	\$ 200,282	\$ 161,146
10.410-0201	Longevity pay					1,875	\$ 2,000		\$ 2,000	1,250
10.410.0202	Incentive pay					1,650			\$ -	1,350
10.410-0210	Part Time Wages					47,757	\$ 38,692		\$ 45,559	45,207
10.410-0900	FICA	22,149	24,485	27,797	28,334	20,318	15,617	77%	\$ 18,837	15,985
10.410-0901	Car/Phone Allowance	4,800	4,800	3,550	3,970	4,560	3,800	83%	\$ 4,560	4,560
10.410-0902	Employee Insurance	42,178	54,996	57,630	27,750	34,425	33,842	98%	\$ 35,402	17,996
10.410-0903	Runout Period Claims	-	-	-	-	-	707	0%	\$ 1,212	-
10.410-1000	State Retirement - ORBIT	32,397	21,623	20,637	24,943	18,360	13,412	73%	\$ 14,491	14,111
10.410-1001	401(k)	11,993	15,085	14,190	15,656	11,273	7,892	70%	\$ 9,384	6,265
<b>Total Personnel</b>		<b>\$ 402,859</b>	<b>\$ 443,903</b>	<b>\$ 482,676</b>	<b>\$ 469,262</b>	<b>\$ 361,784</b>	<b>\$ 289,264</b>	80%	<b>\$ 331,727</b>	<b>\$ 267,870</b>
<b>Utilities, Bldg &amp; Grnds</b>										
10.410-1100	Telephone	\$ 5,762	\$ 4,704	\$ 8,401	\$ 8,554	\$ 9,500	6,192	0.65	\$ 8,500	\$ 8,500
10.410-1101	Postage	3,838	3,585	7,270	3,017	3,500	1,341	0.38	\$ 3,450	3,500
10.410-1200	Data Processing	12,977	11,461	6,786	4,736	2,400	5,275		\$ 2,400	7,050
10.410-1300	Utilities	25,452	25,395	28,898	21,940	28,000	20,797	0.74	\$ 25,439	26,000
10.410-1400	Staff Development	6,077	3,718	10,821	40,293	17,500	13,880	0.79	\$ 14,710	16,500
10.410-1402	Council Expense	4,334	3,207	6,709	8,142	15,000	10,731	0.72	\$ 14,500	15,000
10.410-1403	Employee Awards	2,873	2,915	2,135	2,657	5,000	1,804	0.36	\$ 4,800	7,500
10.410-1601	Bldg & Grounds Maintenance	15,254	12,843	19,842	49,435	58,000	52,066	0.90	\$ 55,000	45,000
10.410-1602	Landscaping	18,618	11,879	9,408	21,049	23,500	15,107	0.64	\$ 23,500	25,500
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 95,185</b>	<b>\$ 79,707</b>	<b>\$ 100,270</b>	<b>\$ 159,823</b>	<b>\$ 162,400</b>	<b>\$ 127,193</b>	78%	<b>\$ 152,299</b>	<b>\$ 154,550</b>
<b>Supplies</b>										
10.410-3300	Supplies & Materials	\$ 7,956	\$ 7,856	\$ 17,649	\$ 6,989	\$ 12,500	\$ 11,455	92%	\$ 13,500	\$ 14,000
10.410-3303	Christmas Lights	2,423	1,977	186						\$ 10,500
<b>Total Supplies</b>		<b>\$ 10,379</b>	<b>\$ 9,833</b>	<b>\$ 17,835</b>	<b>\$ 6,989</b>	<b>\$ 12,500</b>	<b>\$ 11,455</b>	92%	<b>\$ 13,500</b>	<b>\$ 24,500</b>

										2018-2019
		2013-2014	2014 - 2015	2015-2016	2016-2017	2017-2018	YTD		2017-2018	Proposed
		Actual	Actual	Actual	Actual	Budget	04/30/2018	%	Projected	Budget
<b>Contract Services</b>										
10.410-4201	Contract Services	\$ 70,745	\$ 87,420	\$ 67,362	\$ 98,625	\$ 96,000	\$ 86,336	90%	\$ 94,000	\$ 118,000
10.410-4210	Professional Services	80,747	87,276	79,096	57,405	132,000	134,148	102%	132,000	134,500
<b>Total Contract Services</b>		<b>\$ 151,492</b>	<b>\$ 174,696</b>	<b>\$ 146,458</b>	<b>\$ 156,030</b>	<b>\$ 228,000</b>	<b>\$ 220,484</b>	97%	<b>\$ 226,000</b>	<b>\$ 252,500</b>
<b>Misc Expenses</b>										
10.410-4300	Election Expense	\$ 4,523	\$ -	\$ 5,063	\$ -	\$ 6,875	\$ 6,870		\$ 6,870	\$ -
10.410-4310	Sales Tax Reimb Expense	647,008	707,820	705,141	826,446	995,384	\$ 667,110	67%	995,384	\$ 1,331,610
10.410-5300	Dues & Subscriptions	910	2,021	1,816	2,333	5,000	\$ 1,363	27%	4,500	5,000
10.410-5400	Insurance	48,066	65,214	64,304	65,746	70,000	\$ 68,172	97%	73,580	74,000
10.410-5401	Employment Security Commiss	20,140	828	1,170	7,255	7,256		0%		7,350
10.410-5701	Bank Service Charges	16,696	12,693	21,104	6,920	12,099	\$ 8,084	67%	13,500	13,500
10.410.5750	Miscellaneous Expense		120	645	-					
<b>Total Misc Expenses</b>		<b>\$ 737,344</b>	<b>\$ 788,695</b>	<b>\$ 799,243</b>	<b>\$ 908,700</b>	<b>\$ 1,096,614</b>	<b>\$ 751,599</b>	69%	<b>\$ 1,093,834</b>	<b>\$ 1,431,460</b>
<b>Capital Outlay</b>										
10.410-7400	Capital Outlay	\$ 72	\$ -	\$ -		\$ 44,200	\$ 33,036		\$ -	\$ 74,500
10.410-7401	Special Projects					43,950				78,000
<b>Total Capital Outlay</b>		<b>\$ 72</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 88,150</b>	<b>\$ 33,036</b>		<b>\$ -</b>	<b>\$ 152,500</b>
<b>Debt Principal &amp; Interest</b>										
10.410-8400	Debt (Principal)	\$ 125,598	\$ 128,053	\$ 64,884						
10.410-8401	Debt (Interest)	5,575	3,120	622						
<b>Total Debt Principal &amp; Interest</b>		<b>\$ 131,173</b>	<b>\$ 131,173</b>	<b>\$ 65,506</b>		<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>





**410-0200 Salaries**

Moved half of clerk salary to Utility Administration

1% COLA and 1.5% Merit

**410-1000 State Retirement - ORBIT****410-4201 Contract Services**

General fees associated with the healthcare coverage. House keeping, flower planting, some mowing, mats and rugs at town hall. Generator service. Town leases on land.

Increased \$1,490 for AMPS implementation fees. Water Utility increased \$334 and Sanitation 176.

**410-4210 Professional Services**

General Fund audit, legal guidance, sometimes engineering

**10.410-4310 Sales Tax Reimb Expense**

Increase due to Sales Tax Revenue increasing.

**10.410-5300 Dues & Subscriptions**

Increase in professional memberships

**10-410-7400 Capital Outlay**

Flooring for Town Hall \$15,000

LED Lighting for Town Hall Complex \$23,500

Multimedia Equipment for Town Council \$28,000K

**10-410-7401 Special Projects**

Design for Lake Coffey Building \$52,000

Design and Geotech Work for Bank Stabilization \$26,000



**Town of Beech Mountain  
Notes for Administration  
Capital Improvement Program**

**Detail Listing****Item/Project Description****Budget Addition Justification****410-7400**

Video and Audio Equipment \$28,000

Flooring \$15,000

LED lighting \$23,500

One half of New Phone System \$8,000.

Council Dias \$22,000

Upgrade meeting room with new technologies

To improve the inside appearance of Town Hall

Save on energy cost and maintenance as well as improving workspace environment

To upgrade phone system to take advantage of technological progress and cost savings.

An upgrade

**410-7401**

Design for Lake Coffee Building \$52,000

Design and Geotech Work for bank stabilization at Buckeye \$26,000

Rehab on old water treatment plant at Lake Coffee

Erosion causing bank to collapse on oppsite side of main parking area

**Town of Beech Mountain  
Tax Collection**

Tax Collections										2018-2019
		2013-2014	2014 - 2015	2015-2016	2016-2017	2017-2018	YTD		2017-2018	Proposed
		Actual	Actual	Actual	Actual	Budget	04/30/2018	%	Projected	Budget
<b>Personnel</b>										
10.460-0200	Salaries	\$ 42,786	\$ 35,966	\$ 40,398	\$ 42,800	\$ 45,855	\$ 35,882	78%	\$ 39,144	\$ 25,442
10.460-0201	Longevity pay				\$ -	250	\$ 250			125
10.460.0202	Incentive pay				\$ -	300				150
10.460-0900	FICA	\$ 3,296	\$ 2,774	\$ 3,091	\$ 3,220	3,412	\$ 2,558	75%	\$ 2,791	1,967
10.460-0902	Employee Insurance	\$ 15,349	\$ 7,546	\$ 8,066	\$ 4,248	7,650	\$ 4,798	63%	\$ 5,234	3,225
10.460-0903	Runout Period Claims	\$ -	\$ -	\$ -	\$ -	-	\$ 54			-
10.460-1000	State (ORBIT) Retirement	\$ 5,103	\$ 2,415	\$ 2,675	\$ 3,103	3,345	\$ 2,419	72%	\$ 2,639	1,929
10.460-1001	401(k)	\$ 2,099	\$ 1,668	\$ 1,993	\$ 2,086	2,231	\$ 1,694	76%	\$ 1,848	856
<b>Total Personnel</b>		<b>\$ 68,633</b>	<b>\$ 50,370</b>	<b>\$ 56,223</b>	<b>\$ 55,457</b>	<b>\$ 63,043</b>	<b>\$ 47,655</b>	76%	<b>\$ 51,656</b>	<b>\$ 33,694</b>
<b>Utilities, Bldg &amp; Grnds</b>										
10.460-1101	Postage	\$ 2,800	\$ 2,292	\$ 1,906	\$ 1,943	\$ 2,800	\$ 1,093	39%	\$ 1,312	\$ 1,500
10.460-1200	Data Processing	\$ 1,449	\$ 200					###	-	
10.460-1400	Staff Development	\$ 907	\$ 3,498	\$ 806	\$ 1,445	\$ 750	\$ 225	30%	\$ 270	\$ 1,000
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 5,156</b>	<b>\$ 5,990</b>	<b>\$ 2,712</b>	<b>\$ 3,387</b>	<b>\$ 3,550</b>	<b>\$ 1,318</b>	37%	<b>\$ 1,582</b>	<b>\$ 2,500</b>
<b>Supplies</b>										
10.460-3300	Supplies and Materials	\$ 201	\$ 1,297	\$ 213	\$ 455	\$ 1,000	\$ 142	14%		\$ 1,000
<b>Total Supplies</b>		<b>\$ 201</b>	<b>\$ 1,297</b>	<b>\$ 213</b>	<b>\$ 455</b>	<b>\$ 1,000</b>	<b>\$ 142</b>	14%	<b>\$ -</b>	<b>\$ 1,000</b>
<b>Contract Service</b>										
10.460-4200	Collection Cost	\$ 223	\$ 10,664	\$ 3,039	\$ 478	\$ 951	\$ 701	74%	\$ 841	\$ 950
10.460-4201	Contract Services	\$ 2,056	\$ 2,490	\$ 1,256	\$ 1,153	\$ 4,800	\$ 3,023	63%	\$ 3,628	\$ 3,000
<b>Total Contract Services</b>		<b>\$ 2,279</b>	<b>\$ 13,155</b>	<b>\$ 4,295</b>	<b>\$ 1,631</b>	<b>\$ 5,751</b>	<b>\$ 3,724</b>	65%	<b>\$ 4,469</b>	<b>\$ 3,950</b>
<b>Misc Expenses</b>										
10.460-5701	Refund of Pr Yr Taxes	\$ -					\$ -		\$ -	\$ -
<b>Total Misc Expenses</b>		<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>



**460-0200 Salary**

1% COLA and 1.5% Merit

**460-1000 Retirement**

**460-1400 Staff Development**

Continue education for Tax Collector Certification \$743.55



Town of Beech Mountain  
Tax Collections  
Notes for Capital Improvement Program

Detail Listing

<u>Item/Project Description</u>	<u>Budget Addition Justification</u>
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**Town of Beech Mountain  
Police Department**

Police Department										
		2013-2014	2014 - 2015	2015-2016	2016-2017	2017-2018	YTD		2017-2018	2018-2019
		Actual	Actual	Actual	Actual	Budget	04/30/2018	%	Projected	Proposed
Personnel										
10.510-0200	Salaries	\$ 545,915	\$ 541,341	\$ 615,998	\$ 634,668	\$ 614,806	\$ 454,884	74%	545,664	\$ 611,883
10.510-0201	Longevity pay	-	-	-	-	8,750	8,250	-	8,750	8,000
10.510-0202	Incentive pay	-	-	-	-	4,200		-	4,200	3,600
10.510.0210	Part Time Wages	-	-	-	-	26,000	17,796	0.68	23,724	20,000
10.510-0220	Over Time Wages	-	-	-	-	46,250	10,817	-	15,000	25,000
10.510-0230	LEO Separation Allowance	-	-	-	-	4,524	3,480	-	4,524	4,524
10.510.0240	Field Training Officer Pay	-	-	-	-	1,200	500	-	500	1,600
10.510-0900	Fica	40,089	40,036	45,750	47,023	54,294	34,391	2.59	153,621	51,607
10.510-0902	Employee Insurance	113,006	155,984	155,216	151,404	163,883	140,819	0.02	2,975	89,453
10.510-0903	Runout Period Claims	-	-	-	-	-	2,727		2,727	
10.510-1000	State (ORBIT) Retirement	62,637	38,646	40,780	47,166	55,705	33,993	0.61	37,083	53,583
10.510-1001	401(k)	25,279	25,575	28,551	30,282	33,760	22,311	0.66	24,339	54,152
<b>Total Personnel</b>		<b>\$ 786,925</b>	<b>\$ 801,581</b>	<b>\$ 886,295</b>	<b>\$ 910,543</b>	<b>\$ 1,013,372</b>	<b>\$ 729,968</b>	<b>72%</b>	<b>\$ 823,107</b>	<b>\$ 923,403</b>
<b>Utilities, Bldg &amp; Grnds</b>										
10.510-1100	Telephone	\$ 6,482	\$ 7,630	\$ 8,650	\$ 8,987	\$ 7,000	\$ 5,929	85%	\$ 7,000	\$ 8,500
10.510-1101	Postage	\$ 100	\$ 51	\$ 60	\$ 267	300	\$ 178	59%	\$ 265	300
10.510-1200	Data Processing/IT Support	\$ 1,360	\$ 2,440	\$ 90	\$ 780	3,000	\$ 563	19%	\$ 1,500	3,000
10.510-1300	Utilities	\$ 19,534	\$ 21,337	\$ 17,300	\$ 19,681	19,600	\$ 16,376	84%	\$ 19,800	20,580
10.510-1400	Staff Development	\$ 5,908	\$ 2,524	\$ 4,563	\$ 4,125	5,500	\$ 1,883	34%	\$ 6,000	7,000
10.510.1600	Building Maintenance		\$ 95	\$ 11,071	\$ 8,481	2,500	\$ 4,149	166%	\$ 5,500	5,000
						-				
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 33,384</b>	<b>\$ 34,077</b>	<b>\$ 41,734</b>	<b>\$ 42,321</b>	<b>\$ 37,900</b>	<b>\$ 29,078</b>	<b>77%</b>	<b>\$ 40,065</b>	<b>\$ 44,380</b>
<b>Supplies</b>										
10.510-3300	Supplies & Materials	\$ 6,459	\$ 13,673	\$ 6,848	\$ 6,506	\$ 6,000	\$ 3,444	57%	\$ 4,375	\$ 5,000
10.510-3350	LEO/Training Supplies			\$ 8,644	\$ 10,078	11,150	\$ 5,478	49%	\$ 8,900	10,000
10.510-3400	Investigations	\$ 125	\$ 573	\$ 922	\$ 528	750	\$ 247	33%	\$ 525	750
10.510-3600	Uniforms	\$ 5,018	\$ 3,540	\$ 10,793	\$ 10,298	9,000	\$ 6,459	72%	\$ 8,000	10,500
<b>Total Supplies</b>		<b>\$ 11,602</b>	<b>\$ 17,785</b>	<b>\$ 27,207</b>	<b>\$ 27,410</b>	<b>\$ 26,900</b>	<b>\$ 15,628</b>	<b>58%</b>	<b>\$ 21,800</b>	<b>\$ 26,250</b>



**Salaries: 510-0200 –**

1% COLA and 1.5% Merit

**Part Time Wages: 510-0210** – reflects the cost of using part-time officers and dispatchers for times that extra personnel are needed. Also shows a decrease of \$10,000.00.

**Overtime Wages: 510-0220** – This line item reflects the overtime costs associated with mandated training, staff shortage, and other overtime related costs. Shows an increase of \$10,000.00 due to overages in dispatch.

**Field Training Officer Pay: 510-0240** – 35% slight increase due to personnel vacancies and cost of training new personnel. Training covers twelve weeks and is paid at \$100 bi-weekly for a total of \$200 a month. This is only paid while field training is being conducted.

**Telephone: 510-1100** – Line item covers department & cell phones. No expected increase.

**Postage: 510-1101** – Line item covers the cost of postage for correspondence with NC Training & Standards, NCACP, District Attorney's office, other agencies, and other costs for various mailings. No increase.

**IT Support: 510-1200** – Line item covers the cost of services provided by Nordic PC on Police Department computers and software.

**Utilities: 510-1300** – Line item covers the cost of the street lights located within city limits. Also reflects a 5% increase for rates & repairs along with a few added lights in 2017.

**Staff Development: 510-1400** – Line item covers mandated in-service training and other off site training to ensure staff receives the needed training to stay certified and efficient in the duties such as: advanced training in leadership, community policing, other advanced classes, NC Chiefs of Police yearly training, and Southern Software's Police Pak annual User Training. Decrease of 17%.

**Building Maintenance: 510-1600** – Line item covers the cost of replacing lights, door handles, locks, storage, other repairs that may be required. Shows an increase due to changing the current lighting to all LED lighting to reduce electric costs.

**Office Supplies: 510-3300** – Line item covers office supplies such as paper, writing utensils, note pads, janitorial supplies, as well as the bottles of water for Town Hall and coffee. Reflects a 10% decrease.

**LEO/Training Supplies: 510-3350** – Line item covers Law Enforcement supplies such as ammo, range targets, weapons (if needed), parts for weapons, weapons cleaning supplies, and other LEO supplies that would not fall under uniforms. No increase.

**Investigations: 510-3400** – Line item covers the cost of replacement supplies for investigations and costs that may occur during an investigation. No increase

**Uniforms: 510-3600** – Line item covers the cost for uniforms for all staff. Uniform allowance for each staff member (\$400). Three vest for new officers \$3,000

**Contract Services: 510-4200** – Line item covers our services for programs such as Southern Software-RMS (Police PAK) \$4,164, Rambler \$782, DCI-\$600, Smith, Rogers Attorneys - \$5,265, Creekside-sub for IT support, Website Maintenance - \$300, and etc.. No increase.

**Dues & Subscriptions: 510-5300** – Line item covers membership dues for the NCACP, IACP, NC Investigators Association, NC Homicide Investigators Association, and Law Enforcement Intel. No increase.

**Printing & Publications: 510-5400** – Line item covers the cost of civil citation books, warning citation books, business cards, Night Eyes/Footprint cards, public education literature, and community meetings.

**Reflects a 25% decrease due to civil & warning citation book inventory is good.**

**Pre-employment Screening: 510-5701** – Line item covers the cost for pre-employment medical, psychological evaluation, drug test, etc.. This line item is for potential hiring of full-time & part-time officers/dispatchers. Medical, Psychological, Drug screenings are mandatory for all sworn employees per the State of North Carolina. Shows an increase due to cost increase by the FMRT Group (\$600) and vacancies to be filled.

**Drug Task Force: 510-5702** – **Task Force has been disbanded.**

**Gas & Fuel: 510-6100** – Line item covers the cost of gas for the year. **Reflects a slight decrease of approximately 12%.**

**Vehicle Maintenance: 510-6200** – Line item covers the estimated cost to maintain the patrol vehicles brakes, tires, oil changes, and other various mechanical issues.

Also covers the cost of insurance deductibles for accident repairs. No increase. **Reflects approximately a 20% decrease.**

**Capital Outlay: 510-7400** – Line item covers the cost for large project items. **This year we are looking to replace our aging Tasers x 10 (\$13,620.00), AED's x2 (\$4,000.00),**

and purchase portable radar signs that will assist in areas that are prone for speeding violations. Radar Signs x 2 (\$6,800.00).

**No vehicles are requested this year. Decrease of approximately 65%.**

**Town of Beech Mountain  
Police Department  
Capital Improvement Program**

Police Department Capital Improvement Program													
		Fiscal Year Ending				Budget	YTD		Fiscal Year Ending				
		Actual							Projected				
Budget Account		2014	2015	2016	2017	2018	02/28/2018	%	2019	2020	2021	2022	2023
10.510-7400	Capital Outlay	53,150	42,000	61,303	199,900	81,322	95,048	117%	27,420	47,500	13,500	95,100	60,000
Total Capital Outlay		\$ 53,150	\$ 42,000	\$ 61,303	\$199,900	\$ 81,322	\$ 95,048	117%	\$ 27,420	\$ 47,500	\$ 13,500	\$ 95,100	\$ 60,000
Detail Listing													
Item/Project Description													
13-14/ Motorola Radios Vehicle & Porta	27,804												
New vehicle- 2014 Ford Explorer	25,346												
14-15/ New vehicle- 2015 Ford Explorer			27,000										
Vehicle upfit- emergency equipment			5,000										
Care-Trak equipment			5,000										
Air Conditioner for Computer Room			5,000										
15-16/Motorola radio-vehicle				5,758									
Duty weapons with lights & holsters				8,102									
New vehicle- 2016 Ford Expedition				29,956									
Body Cameras x 6				6,250									
Vehicle upfit- emergency equipment				5,639									
Ballistic Vests x 5				5,598									
16-17/ Motorola radio - vehicle					6,105								
Patrol Rifles x 5 Bushmaster.223/M4					5,581								
New Vehicle-2017 Ford Expedition					32,611								
New Vehicle-2017 Ford Expedition					32,611								
Vehicle upfit- emergency equipment					6,592								
Vehicle upfit- emergency equipment					6,282								
Motorola radio x 2 - vehicle					12,210								
New Police Server					9,490								
Vehicle upfit- emergency equipment					7,129								
New Vehicle-2017 Ford Expedition					33,500								
New Vehicle- 2017 Ford Expedition					33,500								
Body Cameras x 6					6,250								
In-Car Cameras x 2					8,040								
17-18/ New 2017 Ford Expedition							33,533						
New Ford Expedition							33,533						
AED's x 3 for patrol vehicles							5,729						
In-Car Cameras x 2							8,020						
Motorola radio - vehicle							6,946						
Vehicle upfit- emergency equipment							7,287						
2018-2019													
New Tasers x 10									13,620				
AED's x 2									5,000				
Portable Radar Signs x 2									8,800				

[illegible]

**Town of Beech Mountain  
Police Department  
Notes for Capital Improvement Program**

**Detail Listing****Item/Project Description**

2018-2019/ New Tasers, AED's, & Radar Signs  
2019-2020/ New Patrol Vehicle & Upfit \$47,550.  
2020-2021/ New Body Cameras & Docking St. \$13,500  
2021-2022/ New Vehicles, Upfit, & Camera \$47,5550  
2022-2023/ New Computers, Server, & Vehicle \$17,700.

**Budget Addition Justification**

Replace 12+ year old Tasers x 10, \$13,620, Replace outdated AED's x 2, \$5,000, & Portable Radar Signs x 2, \$8,800  
Replace 2014 Ford Explorer, reached its service life, worn out.  
Upgrade old body cameras and docking station.  
Replace 2-2015 Ford Explorers, reached servicability for repairs, worn out. 2-vehicle upfits, 1 In-Car Camera  
Replace a 2017 Ford Expedition, reached its service life, worn out.  
Replace 7 Police Department aging computers and servers / last upgraded in 2017/2018,

**Town of Beech Mountain  
Fire Department**

Fire										
										2018-2019
		2013-2014	2014 - 2015	2015-2016	2016-2017	2017-2018	YTD		2017-2018	Proposed
		Actual	Actual	Actual	Actual	Budget	04/30/2018	%	Projected	Budget
<b>Personnel</b>										
10.515-0200	Salaries	\$ 52,814	\$ 54,558	\$ 59,885	\$ 62,051	\$ 61,988	\$ 50,367	81%	\$ 54,946	\$ 63,538
10.515-0201	Longevity pay					\$ 500	\$ 500			500
10.515-0202	Incentive pay					\$ 300				300
10.515-0210	Part Time Wages					\$ 15,810				15,888
10.515-0900	Fica	\$ 4,023	\$ 4,157	\$ 4,542	\$ 6,181	\$ 6,013	\$ 2,161	36%	\$ 2,357	6,137
10.515-0902	Employee Insurance	\$ 12,056	\$ 12,977	\$ 11,160	\$ 22,961	\$ 34,041	\$ 34,763	102%	\$ 37,923	5,721
10.515-0903	Runout Period Claims	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,373			
10.515-1000	State (ORBIT) Retirement	\$ 6,310	\$ 3,857	\$ 3,975	\$ 4,407	\$ 4,709	\$ 3,403	72%	\$ 3,712	4,825
10.515-1001	401(k)	\$ 2,613	\$ 2,688	\$ 2,954	\$ 3,063	\$ 3,140	\$ 2,384	76%	\$ 2,601	2,142
10.515-1002	Volunteer Pension		\$ 3,000	\$ 3,890	\$ 3,440	\$ 4,200	\$ 3,955	94%	\$ 4,315	4,000
<b>Total Personnel</b>		<b>\$ 77,816</b>	<b>\$ 81,236</b>	<b>\$ 86,406</b>	<b>\$ 102,103</b>	<b>\$ 130,701</b>	<b>\$ 98,906</b>	76%	<b>\$ 105,854</b>	<b>\$ 103,051</b>
<b>Utilities, Bldg &amp; Grnds</b>										
10.515-1100	Telephone	\$ 2,089	\$ 4,895	\$ 5,104	\$ 5,125	\$ 5,280	\$ 4,640	88%	\$ 5,050	\$ 5,300
10.515-1101	Postage	\$ 3,783	\$ 3,678	\$ 481	\$ 3,920	3,500	\$ 1,477	42%	\$ 2,200	2,500
10.515-1200	Data Processing	\$ -	\$ 571	\$ 1,220	\$ 2,045	3,500	\$ 2,244	64%	\$ 2,875	3,500
10.515-1300	Utilities	\$ 14,972	\$ 11,660	\$ 8,584	\$ 8,200	10,500	\$ 8,944	85%	\$ 11,800	12,000
10.515-1400	Staff Development	\$ -	\$ 1,811	\$ 3,066	\$ 1,593	5,500	\$ 6,870	125%	\$ 4,600	5,000
10.515-1600	Repairs & Maintenance	\$ -	\$ 19,364	\$ 11,905	\$ 15,255	15,000	\$ 7,989	53%	\$ 10,000	15,000
10.515-1601	Building Repairs & Maint.	\$ -	\$ 3,320	\$ 2,062	\$ 5,872	4,500	\$ 4,183	93%	\$ 5,000	4,000
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 20,844</b>	<b>\$ 45,300</b>	<b>\$ 32,422</b>	<b>\$ 42,010</b>	<b>\$ 47,780</b>	<b>\$ 36,347</b>	76%	<b>\$ 41,525</b>	<b>\$ 47,300</b>
<b>Supplies</b>										
10.515-3200	Printing & Stationary	\$ 64	\$ 1,406	\$ 4,969	\$ 1,972	\$ 2,500	\$ 4,230	169%	\$ 7,251	\$ 3,900
10.515-3300	Supplies & Materials	\$ -	\$ 8,810	\$ 3,967	\$ 10,865	8,100	\$ 2,984	37%	\$ 3,581	10,000
10.515-3301	Equipment	\$ -	\$ 59,309	\$ 58,227	\$ 35,933	60,000	\$ 56,906	95%	\$ 68,287	60,000
10.515-3600	Uniforms	\$ -	\$ 837	\$ 1,724	\$ 947	2,000	\$ 99	5%	\$ 119	2,000
<b>Total Supplies</b>		<b>\$ 64</b>	<b>\$ 70,362</b>	<b>\$ 68,887</b>	<b>\$ 49,717</b>	<b>\$ 72,600</b>	<b>\$ 64,219</b>	88%	<b>\$ 79,238</b>	<b>\$ 75,900</b>
<b>Contract Services</b>										
10.515-4200	Contract Services	\$ -	\$ 1,496	\$ 4,855	\$ 4,768	\$ 7,000	\$ 6,326	90%		\$ 6,500
<b>Total Contract Services</b>		<b>\$ -</b>	<b>\$ 1,496</b>	<b>\$ 4,855</b>	<b>\$ 4,768</b>	<b>\$ 7,000</b>	<b>\$ 6,326</b>	90%	<b>\$ -</b>	<b>\$ 6,500</b>



**Town of Beech Mountain  
Fire Department**

										2018-2019
		2013-2014	2014 - 2015	2015-2016	2016-2017	2017-2018	YTD		2017-2018	Proposed
		Actual	Actual	Actual	Actual	Budget	04/30/2018	%	Projected	Budget
<b>Misc Expenses</b>										
10.515-5300	Dues & Subscriptions	\$ 492	\$ 1,756	\$ 2,004	\$ 2,178	\$ 4,200	\$ 2,643	63%	\$ 3,172	\$ 4,200
10.515-5400	Insurance		\$ 16,348	\$ 27,517	\$ 18,379	6,000	\$ 12,904	215%	\$ 17,900	18,000
10.515-5700	Immunizations			\$ 3,127	\$ 600	1,000		0%	\$ -	800
<b>Total Misc Expenses</b>		<b>\$ 492</b>	<b>\$ 18,104</b>	<b>\$ 32,648</b>	<b>\$ 21,157</b>	<b>\$ 11,200</b>	<b>\$ 15,547</b>	139%	<b>\$ 21,072</b>	<b>\$ 23,000</b>
<b>Vehicle Expenses</b>										
10.515-6100	Gas and Fuel	\$ 3,862	\$ 3,699	\$ 2,171	\$ 2,908	\$ 3,000	\$ 1,310	44%	\$ 1,572	\$ 3,000
10.515-6200	Vehicle Maintenance	\$ 1,073	\$ 7,450	\$ 8,704	\$ 4,740	15,000	\$ 10,694	71%	\$ 12,833	10,000
<b>Total Vehicle Expenses</b>		<b>\$ 4,935</b>	<b>\$ 11,149</b>	<b>\$ 10,875</b>	<b>\$ 7,648</b>	<b>\$ 18,000</b>	<b>\$ 12,004</b>	67%	<b>\$ 14,405</b>	<b>\$ 13,000</b>
<b>Capital Outlay</b>										
10.515-7400	Capital Outlay	\$ -	\$ 7,873	\$ 651,874	\$ 2,006			#####		\$ 48,000
	Transfer to Fund Reserves									
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ 7,873</b>	<b>\$ 651,874</b>	<b>\$ 2,006</b>	<b>\$ -</b>	<b>\$ -</b>	#####	<b>\$ -</b>	<b>\$ 48,000</b>
<b>Debt Principal &amp; Interest</b>										
10.515-8400	Debt (Principal)			\$ 32,712	\$ 32,712	\$ 32,712	\$ 32,712	100%	\$ 32,712	\$ 32,712
10.515-8401	Debt (Interest)			\$ 30,288	\$ 30,288	30,288	\$ 30,288	100%	\$ 30,288	30,288
<b>Total Debt Principal &amp; Interest</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>	100%	<b>\$ 63,000</b>	<b>\$ 63,000</b>
<b>Transfers to Other Funds</b>										
10.515-9100	Contribution to VFD	\$ 89,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,120	100%	\$ 26,120	\$ 27,000
10.515-9400	Contingency		\$ -							
<b>Total Transfers to Other Funds</b>		<b>\$ 89,000</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ 26,120</b>		<b>\$ 26,120</b>	<b>\$ 27,000</b>
<b>Total Fire Department</b>		<b>\$ 193,152</b>	<b>\$ 261,520</b>	<b>\$ 976,967</b>	<b>\$ 318,409</b>	<b>\$ 376,281</b>	<b>\$ 322,469</b>	86%	<b>\$ 351,214</b>	<b>\$ 406,751</b>

**10-515-0200                      Salaries**

Continued funding of one (1) Part-Time Training Position @ \$20.00 per hour at 1300 hrs. \$26,000.  
1% COLA and 1.5% Merit

**10-515-1000                      LGRS Retirement****10-515-1101                      Postage**

Funding for normal postage as well as three newsletters.  
Additional cost to assume Bulk Mail Permit.

**10 -515-3301                      Equipment**

Equipment mainly associated with the NC Matching Grant, includes Pagers, Radios, Protective Clothing, Hose, AED's, Tools and minor equipment.  
Note: Avery County Contributes \$7,500 towards the NC Grant Match.

**10-515-4200                      Contract Services**

AED's and Defibrillator maintenance contracts.

**10 -515-5300                      Dues & Subscriptions**

Permanent    Dues to National Fire Protection Association (NFPA), International Association of Fire Chiefs (IAFC), National Volunteer Fire Council (NVFC), North Carolina Fire Chiefs Association, Western Carolina Fire Chiefs Association, Avery Firefighters Association and Watauga Fireman's Association. Basic subscriptions to professional trade publications.

**10 -515-5400                      Insurance**

Collision and Liability Insurance for vehicles titled to the Volunteer Fire Department Inc. (3 Apparatus and 1 Station).  
Death and Disability Insurance for Volunteer Members through Watauga County.

**10 -515-7400                      Capital Outlay**

Quick Response Vehicle 9505  
Per contract, existing unit has passed it's useful life. (2010 Ford Explorer 9503)

**10 -515-8400                      Debt (Principal)**

Current Year    Principal payment on USDA Loans for three (3) Fire Apparatus and one (1) Fire Station.

**10 -515-8401                      Debt (Interest)**

Current Year    Dept payment for USDA Loans for three (3) Fire Apparatus and one (1) Fire Station.

**10 -515-9100                      Contribution to VFD**

Current funding for Volunteer Stipend program and annual meeting. Note: Avery County contributes \$45500. and Watauga County contributes \$20,500 for a total of \$66000. in contributions.



**Town of Beech Mountain  
Notes for Fire Department  
Capital Improvement Program**

**Detail Listing**

<b><u>Item/Project Description</u></b>	<b><u>Budget Addition Justification</u></b>
Designated Capital Reserve to Replace Fire Apparatus.	Replace unit at 10yr interval.
2019 - Quick Response Vehicle 9505 \$48,000	Per contract, existing unit has passed it's useful life. (2010 Ford Explorer 9503)
2020 - Replacement Fire Station Emergency Generator. \$25,000	Surpassed useful life and capacity.
Paving Station 1. \$10,000	Repair and replace existing pavement in front of fire station.
2021 - Replacement Fire Station Emergency Generator. \$28,000	Surpassed useful life and capacity.
Heater Replacement Station 1. \$20,000	Replace two LP Gas Heaters due to worn out, inefficient units.
2022 - Medical Response Unit \$100,000	Replace existing unit due to age and condition. 2008 9501.
2023 - Replace Fire Station 1 \$1M	Relocate and replace building (1972) Share with Police Dept.





**10-530-0200 Salaries**  
1% COLA and 1.5% Merit





Detail Listing

<u>Item/Project Description</u>	<u>Budget Addition Justification</u>
2021 - Vehicle \$25,000	Currently the Department is using a PD patrol vehicle that has been removed from service

**Town of Beech Mountain**  
**Building Inspections Department**

Building Inspections										
		2013-2014	2014 - 2015	2015-2016	2016-2017	2017-2018	YTD		2017-2018	2018-2019
		Actual	Actual	Actual	Actual	Budget	04/30/2018	%	Projected	Proposed
Personnel										
10.540-0200	Salaries	\$ -	\$ 44,623	\$ 50,209	\$ 48,483	\$ 51,750	\$ 42,782	83%	\$ 46,671	\$ 68,420
10.540-0201	Longevity pay					\$ 250	\$ 250			\$ 375
10.540-0202	Incentive pay					\$ 300				\$ 450
10.540-0900	Fica	\$ -	\$ 3,437	\$ 3,841	\$ 3,698	\$ 3,887	\$ 3,134	81%	\$ 3,419	\$ 5,297
10.540-0902	Employee Insurance	\$ -	\$ 8,098	\$ 7,697	\$ 17,266	\$ 8,050	\$ 10,517	131%	\$ 11,473	\$ 9,675
10.540-0903	Runout Period Claims						\$ 168			
10.540-1000	State (ORBIT) Retirement	\$ -	\$ 3,134	\$ 3,393	\$ 3,436	\$ 3,810	\$ 2,896	76%	\$ 3,159	\$ 5,193
10.540-1001	401(k)	\$ -	\$ 1,823	\$ 2,483	\$ 2,397	\$ 2,540	\$ 2,028	80%	\$ 2,212	\$ 2,306
<b>Total Personnel</b>		<b>\$ -</b>	<b>\$ 61,113</b>	<b>\$ 67,623</b>	<b>\$ 75,280</b>	<b>\$ 70,587</b>	<b>\$ 61,775</b>	<b>88%</b>	<b>\$ 66,935</b>	<b>\$ 91,716</b>
<b>Utilities, Bldg &amp; Grnds</b>										
10.540-1100	Telephone	\$ 440	\$ 480	\$ 520	\$ 480	\$ 550	\$ 400	73%	\$ 420	\$ 480
10.540-1101	Postage		\$ 37		\$ 39	\$ 66			\$ 120	\$ 100
10.540-1200	Data Processing		\$ 60							
10.540-1400	Staff Development	\$ 1,507	\$ 2,039	\$ 436	\$ 1,344	\$ 3,500	\$ 1,245	36%	\$ 2,800	\$ 3,500
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 1,947</b>	<b>\$ 2,616</b>	<b>\$ 956</b>	<b>\$ 1,863</b>	<b>\$ 4,116</b>	<b>\$ 1,645</b>	<b>40%</b>	<b>\$ 3,340</b>	<b>\$ 4,080</b>
<b>Supplies</b>										
10.540-3200	Printing & Stationary		\$ 67	\$ 230		\$ 230		0%	\$ 150	\$ 230
10.540-3300	Supplies & Materials	\$ 2,066	\$ 932	\$ 474	\$ 1,004	\$ 1,500	\$ 1,059	71%	\$ 1,412	\$ 2,500
10.540-3600	Uniforms									
<b>Total Supplies</b>		<b>\$ 2,066</b>	<b>\$ 999</b>	<b>\$ 704</b>	<b>\$ 1,004</b>	<b>\$ 1,730</b>	<b>\$ 1,059</b>	<b>61%</b>	<b>\$ 1,562</b>	<b>\$ 2,730</b>
<b>Contract Services</b>										
10.540-4200	Contract Service	\$ 31,194	\$ 4,999	\$ 1,724	\$ 533	\$ 2,500		0%		\$ 1,500
<b>Total Contract Services</b>		<b>\$ 31,194</b>	<b>\$ 4,999</b>	<b>\$ 1,724</b>	<b>\$ 533</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>\$ 1,500</b>

**Town of Beech Mountain  
Building Inspections Department**

										2018-2019
		2013-2014	2014 - 2015	2015-2016	2016-2017	2017-2018	YTD		2017-2018	Proposed
		Actual	Actual	Actual	Actual	Budget	04/30/2018	%	Projected	Budget
<b>Misc Expenses</b>										
10.540-5300	Dues & Subscriptions	\$ 125	\$ 145	\$ 50	\$ 245	\$ 500	\$ 145		\$ 193	\$ 750
<b>Total Misc Expenses</b>		<b>\$ 125</b>	<b>\$ 145</b>	<b>\$ 50</b>	<b>\$ 245</b>	<b>\$ 500</b>	<b>\$ 145</b>		<b>\$ 193</b>	<b>\$ 750</b>
<b>Vehicle Expenses</b>										
10.540-6100	Gas & Fuel	\$ 348	\$ 485	\$ 450	\$ 545	\$ 500	\$ 158	32%	\$ 225	\$ 500
10.540-6200	Vehicle Maintenance	\$ 858		\$ 216	\$ 450	\$ 1,400	\$ 277	20%	\$ 600	\$ 1,500
<b>Total Vehicle Expenses</b>		<b>\$ 1,206</b>	<b>\$ 485</b>	<b>\$ 666</b>	<b>\$ 995</b>	<b>\$ 1,900</b>	<b>\$ 435</b>	23%	<b>\$ 825</b>	<b>\$ 2,000</b>
<b>Capital Outlay</b>										
10.540-7400	Capital Outlay	\$ -	\$ 21,937			\$ -	\$ -		\$ -	\$ -
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ 21,937</b>			<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL Building Inspections</b>		<b>\$ 36,538</b>	<b>\$ 92,295</b>	<b>\$ 71,723</b>	<b>\$ 79,920</b>	<b>\$ 81,333</b>	<b>\$ 65,059</b>	80%	<b>\$ 72,855</b>	<b>\$ 102,776</b>

**10.540-0200 Salaries**

1% COLA and 1.5 Merit

**10.540-1000 Employee Retirement**

**10.540-1400 Staff Development**

Anticipated training courses and continuing education course and testing.

**10.540-3300 Supplies and Materials**

Need to update reference and code enforcement manuals



Town of Beech Mountain  
Building Inspections Department  
Notes for Capital Improvement Program

Detail Listing

<u>Item/Project Description</u>	<u>Budget Addition Justification</u>
2023 - Vehicle \$25,000	Current Jeep will be eight years old. This vehicle services a Administration vehicle for trips across the State

**Town of Beech Mountain  
Planning Department**

Planning										
										2018-2019
		2013-2014	2014 - 2015	2015-2016	2016-2017	2017-2018	YTD		2017-2018	Proposed
		Actual	Actual	Actual	Actual	Budget	04/30/2018	%	Projected	Budget
<b>Personnel</b>										
10.541-0200	Salaries	\$ 48,611	\$ 47,707	\$ 63,140	\$ 60,718	\$ 21,217	\$ 8,051	38%	\$ 17,222	\$ 77,658
10.541-0201	Longevity pay				\$ -	\$ 250	\$ 250			375
10.541-0202	Incentive pay				\$ -	\$ 300				450
10.541-0210	Part Time Wages					\$ 13,500	\$ 11,707		\$ 11,800	12,500
10.541-0220	Over Time Wages									
10.541-0900	Fica	\$ 3,298	\$ 3,327	\$ 4,406	\$ 4,237	\$ 3,960	\$ 1,329	34%	\$ 1,317	6,960
10.541-0902	Employee Insurance	\$ 16,090	\$ 13,542	\$ 16,322	\$ 15,748	\$ 7,650	\$ 3,049	40%	\$ 3,568	13,417
10.541-0903	Runout Period Claims						\$ 54			
10.541-1000	State (ORBIT) Retirement	\$ 5,805	\$ 3,366	\$ 4,188	\$ 4,249	\$ 4,881	\$ 212	4%	\$ 1,292	6,824
10.541-1001	401(k)	\$ 2,403	\$ 2,358	\$ 3,130	\$ 2,963	\$ 2,448	\$ 247	10%	\$ 887	3,030
10.541-1005	Board Member Pay	\$ 705	\$ 570	\$ 405	\$ 435	\$ 2,700	\$ 390	14%	\$ 1,000	2,700
<b>Total Personnel</b>		<b>\$ 76,913</b>	<b>\$ 70,870</b>	<b>\$ 91,591</b>	<b>\$ 88,350</b>	<b>\$ 56,906</b>	<b>\$ 25,289</b>	<b>44%</b>	<b>\$ 37,086</b>	<b>\$ 123,914</b>
<b>Utilities, Bldg &amp; Grnds</b>										
10.541-1100	Telephone	\$ 440	\$ 400	\$ 520	\$ 440	\$ 480	\$ 80	17%	\$ 480	\$ 480
10.541-1101	Postage	\$ 264	\$ 122	\$ 24	\$ 118	700		0%	\$ 2,000	4,300
10.541-1200	Data Processing	\$ 700	\$ 2,300	\$ 1,357	\$ 650	800	\$ 137	17%	\$ 375	4,200
10.541-1400	Staff Development	\$ 2,874	\$ 2,044	\$ 1,105	\$ 601	3,400	\$ 3,079	91%	\$ 4,000	5,000
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 4,277</b>	<b>\$ 4,867</b>	<b>\$ 3,006</b>	<b>\$ 1,809</b>	<b>\$ 5,380</b>	<b>\$ 3,296</b>	<b>61%</b>	<b>\$ 6,855</b>	<b>\$ 13,980</b>
<b>Supplies</b>										
10.541-3200	Printing & Stationery	\$ 1,051		\$ 282	\$ 1,635	\$ 1,000	\$ 665		\$ 1,450	\$ 4,000
10.541-3300	Supplies & Materials	\$ 238	\$ 768	\$ 997	\$ 782	1,000	\$ 297		\$ 475	1,500
<b>Total Supplies</b>		<b>\$ 1,289</b>	<b>\$ 768</b>	<b>\$ 1,279</b>	<b>\$ 2,417</b>	<b>\$ 2,000</b>	<b>\$ 962</b>		<b>\$ 1,925</b>	<b>\$ 5,500</b>

**Town of Beech Mountain  
Planning Department**

										2018-2019
		2013-2014	2014 - 2015	2015-2016	2016-2017	2017-2018	YTD		2017-2018	Proposed
		Actual	Actual	Actual	Actual	Budget	04/30/2018	%	Projected	Budget
<b>Contract Services</b>										
10.541-4200	Contract Services	\$ 3,275	\$ 518	\$ 150	\$ 300	\$ 1,500		0%	\$ -	\$ 3,500
10.541-4203	Summer Intern - Exp Reimb	\$ 800	\$ 1,000	\$ 1,000	\$ 500	1,000		0%	\$ -	-
<b>Total Contract Services</b>		<b>\$ 4,075</b>	<b>\$ 1,518</b>	<b>\$ 1,150</b>	<b>\$ 800</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>\$ 3,500</b>
<b>Misc Expenses</b>										
10.541-5300	Dues & Subscriptions	\$ 323	\$ 449	\$ 755	\$ 755	\$ 1,200		0%	\$ 1,500	\$ 1,500
<b>Total Misc Expenses</b>		<b>\$ 323</b>	<b>\$ 449</b>	<b>\$ 755</b>	<b>\$ 755</b>	<b>\$ 1,200</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
<b>Vehicle Expenses</b>										
10.541-6100	Gas & Fuel	\$ 565	\$ 321	\$ 85	\$ 96	\$ 300	\$ 53	18%	\$ 425	\$ 500
10.541-6200	Vehicle Maintenance	\$ 183	\$ 153	\$ 585	\$ 269	800	\$ 204	26%	\$ 500	1,500
<b>Total Vehicle Expenses</b>		<b>\$ 748</b>	<b>\$ 474</b>	<b>\$ 670</b>	<b>\$ 365</b>	<b>\$ 1,100</b>	<b>\$ 257</b>	<b>23%</b>	<b>\$ 925</b>	<b>\$ 2,000</b>
<b>Capital Outlay</b>										
10.541-7400	Capital Outlay	\$ -	\$ -	\$ 2,931	\$ 21,183	\$ 242,000	\$ 56,932	24%	\$ 62,000	\$ 204,500
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,931</b>	<b>\$ 21,183</b>	<b>\$ 242,000</b>	<b>\$ 56,932</b>	<b>24%</b>	<b>\$ 62,000</b>	<b>\$ 204,500</b>
<b>TOTAL Planning</b>		<b>\$ 87,625</b>	<b>\$ 78,945</b>	<b>\$ 101,382</b>	<b>\$ 115,679</b>	<b>\$ 311,086</b>	<b>\$ 86,736</b>	<b>28%</b>	<b>\$ 110,291</b>	<b>\$ 354,894</b>



**Personnel**

**10.541-0202      Salaries**

1% COLA and 1.5% Merit

**10.541-1000      State (ORBIT) Retirement**

**10.541-5300      Dues and Subscriptions**

Requested total of \$940 includes APA/ AICP- \$800; NCAZO- \$120; Building Inspector Certification- \$20;

**10 -541-7400      Capital Outlay**

This includes \$200,000 for Streetscape and \$4,500 for a plotter/copier



**Detail Listing**

<u>Item/Project Description</u>	<u>Budget Addition Justification</u>
Plotter / Copier \$4,500	Upgrade Plotter to a copy function as well.
StreetScape Construction \$200,000	Start and finish Grant construction

**Town of Beech Mountain  
Vehicle Maintenance Department**

Vehicle Maintenance										
		2013-2014	2014 - 2015	2015-2016	2016-2017	2017-2018	YTD		2017-2018	2018-2019
		Actual	Actual	Actual	Actual	Budget	04/30/2018	%	Projected	Proposed
										Budget
<b>Personnel</b>										
10.555-0200	Salaries	\$ 75,855	\$ 73,729	\$ 80,714	\$ 81,421	\$ 78,079	\$ 64,465	83%	\$ 70,325	\$ 82,996
10.555-0201	Longevity pay				\$ -	\$ 500	\$ 1,000			750
10.555-0202	Incentive pay				\$ -	\$ 600				600
10.555-0220	Over Time Wages					\$ 5,000	\$ 3,913			
10.555-0900	Fica	\$ 5,467	\$ 5,361	\$ 6,155	\$ 5,484	\$ 6,057	\$ 4,699	78%	\$ 5,126	6,452
10.555-0902	Employee Insurance	\$ 16,045	\$ 19,480	\$ 15,454	\$ 31,778	\$ 43,900	\$ 38,264	87%	\$ 41,743	10,048
10.555-0903	Runout Period Claims						\$ 3,550			
10.555-1000	State (ORBIT) Retirement	\$ 9,043	\$ 5,211	\$ 5,358	\$ 6,000	\$ 5,938	\$ 4,621	78%	\$ 5,041	6,326
10.555-1001	401(k)	\$ 3,675	\$ 3,631	\$ 3,981	\$ 3,783	\$ 3,959	\$ 3,232	82%	\$ 3,526	2,809
									\$ -	
<b>Total Personnel</b>		<b>\$ 110,086</b>	<b>\$ 107,413</b>	<b>\$ 111,662</b>	<b>\$ 128,466</b>	<b>\$ 144,033</b>	<b>\$ 123,744</b>	86%	<b>\$ 125,761</b>	<b>\$ 109,981</b>
<b>Utilities, Bldg &amp; Grnds</b>										
10.555-1200	Data Processing	\$ -	\$ 175	\$ 250	\$ 250	\$ 500		0%		\$ 500
10.555-1300	Utilities	\$ 17,339	\$ 16,999	\$ 16,153	\$ 14,618	18,000	\$ 11,621	65%	\$ 13,945	18,000
10.555-1600	Building Maintenance	\$ 2,276	\$ 1,653	\$ 45	\$ 586	8,700	\$ 5,488	63%	\$ 6,586	5,000
10.555-3000	Gas & Fuel	\$ 109,858	\$ 94,160	\$ 61,456	\$ 51,861	65,000	\$ 13,823	21%	\$ 16,588	65,000
10.555-3100	Repair Parts	\$ 596	\$ (19,813)	\$ (15,136)	\$ 824	5,000	\$ 3,683	74%	\$ 4,420	5,000
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 130,069</b>	<b>\$ 93,174</b>	<b>\$ 62,768</b>	<b>\$ 68,139</b>	<b>\$ 97,200</b>	<b>\$ 34,615</b>	36%	<b>\$ 41,538</b>	<b>\$ 93,500</b>
<b>Supplies</b>										
10.555-3300	Supplies & Materials	\$ 10,147	\$ 8,350	\$ 9,598	\$ 7,564	\$ 11,000	\$ 8,563	78%	\$ 10,276	\$ 11,000
10.555-3600	Uniforms	\$ 781	\$ 705	\$ 1,218	\$ 1,030	1,400	\$ 888	63%	\$ 1,066	1,400
<b>Total Supplies</b>		<b>\$ 10,928</b>	<b>\$ 9,055</b>	<b>\$ 10,816</b>	<b>\$ 8,594</b>	<b>\$ 12,400</b>	<b>\$ 9,451</b>	76%	<b>\$ 11,341</b>	<b>\$ 12,400</b>
<b>Capital Outlay</b>										
10.555-7400	Capital Outlay	\$ 4,395	\$ -	\$ 5,564			\$ 2,939		\$ 5,038	\$ 6,500
									\$ -	
<b>Total Capital Outlay</b>		<b>\$ 4,395</b>	<b>\$ -</b>	<b>\$ 5,564</b>		<b>\$ -</b>	<b>\$ 2,939</b>		<b>\$ 5,038</b>	<b>\$ 6,500</b>
<b>Transfers to Other Funds</b>										
10.555-9000	Gas & Fuel Income	\$ (109,858)	\$ (90,137)	\$ (56,987)	\$ (51,861)	\$ (65,000)	\$ (17,101)	26%	\$ (20,521)	\$ (65,000)
10.555-9001	Maintenance Income	\$ (15,036)	\$ (20,847)	\$ (13,310)	\$ (14,773)	\$ (5,000)	\$ (10,263)	205%	\$ (12,316)	\$ (5,000)
<b>Total Transfers to Other Funds</b>		<b>\$ (124,894)</b>	<b>\$ (110,984)</b>	<b>\$ (70,297)</b>	<b>\$ (66,634)</b>	<b>\$ (70,000)</b>	<b>\$ (27,364)</b>	39%	<b>\$ (32,837)</b>	<b>\$ (70,000)</b>
<b>TOTAL Vehicle Maintenance</b>		<b>\$ 130,584</b>	<b>\$ 98,658</b>	<b>\$ 120,513</b>	<b>\$ 138,565</b>	<b>\$ 183,633</b>	<b>\$ 143,385</b>	78%	<b>\$ 150,842</b>	<b>\$ 152,381</b>

Personnel  
10.555.0200 Salaries  
1% COLA and 1.5% Merit  
10.555-1000 State (ORBIT) Retirement



Town of Beech Mountain  
Vehicle Maintenance Department  
Notes for Capital Improvement Program

Detail Listing

<u>Item/Project Description</u>	<u>Budget Addition Justification</u>
2019 Tire Balancer	Old one worn out and will not balance 18" wheels
2021 Dianostic Scanner	Current one will not work on new equipment
2022 4X4 Pickup Truck	the 2008 is worn out and is getting to point of no repair

**Town of Beech Mountain  
Summary of General Fund Debt**

Town of Beech Mountain									
Annual Debt Service Requirements As of The Beginning of Each Respective Fiscal Year									
In Whole Dollars									
			2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	
General Fund Debt Service Requirements									
Recreation Department									
Recreation Center Complex									
Date: 2004									
Acct XXXXXX Rate 3.99%									
Pay		Balance	262,044	131,022	-	-	-	-	
Off in		Principal	131,022	131,022	-	-	-	-	
FY 2019		Interest	10,456	5,228	-	-	-	-	
		Total	141,478	136,250	-	-	-	-	
Recreation Department Debt Service Subtotal			141,478	136,250	-	-	-	-	
Public Works Department									
Motor Grader and Swaploader									
Date Opened: May 2017									
Rate 2.19%									
Pay		Balance	294,996	238,525	180,817	121,845	61,582	-	
Off in		Principal	56,471	57,708	58,972	60,263	61,583	-	
FY 22		Interest	6,460	5,224	3,960	2,668	1,349	-	
		Total	62,931	62,932	62,932	62,931	62,932	-	
Public Works Department Debt Service Subtotal			62,931	62,932	62,932	62,931	62,932	-	
General Fund Debt Balance			557,040	369,547	180,817	121,845	61,582	-	
General Fund Payment Total			204,409	199,182	62,932	62,931	62,932	-	
General Fund Principal			187,493	188,730	58,972	60,263	61,583	-	
General Fund Interest			16,916	10,452	3,960	2,668	1,349	-	



**Town of Beech Mountain  
Public Works Department**

Public Works Department										
		2013-2014	2014 - 2015	2015-2016	2016-2017	2017-2018	YTD		2017-2018	2018-2019
		Actual	Actual	Actual	Actual	Budget	04/30/2018	%	Projected	Proposed
										Budget
<b>Personnel</b>										
10.560-0200	Salaries	\$ 379,150	\$ 399,879	\$ 416,613	\$ 399,967	\$ 366,519	\$ 315,953	86%	\$ 344,676	\$ 410,234
10.560-0201	Longevity pay				\$ -	\$ 8,165	\$ 7,208		\$ 7,208	6,166
10.560-0202	Incentive pay				\$ -	\$ 3,600				3,100
10.560-0210	Part time wages				\$ -					-
10.560-0220	Over Time wages				\$ -	\$ 18,000	\$ 16,927			15,000
10.560-0900	Fica	\$ 28,563	\$ 29,763	\$ 30,801	\$ 29,405	\$ 29,741	\$ 24,059	81%	\$ 26,246	33,239
10.560-0902	Employee Insurance	\$ 82,972	\$ 117,388	\$ 121,872	\$ 85,114	\$ 105,395	\$ 80,586	76%	\$ 87,912	61,644
10.560-0903	Runout Period Claims						\$ 3,008			
10.560-1000	State (ORBIT) Retirement	\$ 45,176	\$ 27,805	\$ 27,552	\$ 28,367	\$ 28,896	\$ 22,537	78%	\$ 24,586	32,587
10.560-1001	401(k)	\$ 18,463	\$ 19,206	\$ 20,300	\$ 19,482	\$ 20,664	\$ 15,741	76%	\$ 17,172	14,469
<b>Total Personnel</b>		<b>\$ 554,324</b>	<b>\$ 594,042</b>	<b>\$ 617,138</b>	<b>\$ 562,335</b>	<b>\$ 580,980</b>	<b>\$ 486,019</b>	<b>84%</b>	<b>\$ 507,800</b>	<b>\$ 576,439</b>
<b>Utilities, Bldg &amp; Grnds</b>										
10.560-1100	Telephone	\$ 2,141	\$ 2,404	\$ 2,264	\$ 2,315	\$ 2,400	\$ 2,098	87%	\$ 2,340	\$ 2,400
10.560-1200	Data Processing	\$ 644	\$ -	\$ 569		750	\$ 930	124%	\$ 1,200	1,000
10.560-1300	Utilities	\$ 7,375	\$ 6,918	\$ 5,689	\$ 5,957	7,000	\$ 6,562	94%	\$ 8,388	8,000
10.560-1400	Staff Development	\$ 287	\$ -	\$ 140		1,750	\$ 608	35%	\$ 1,200	3,000
10.560-1600	Repairs & Maintenance	\$ 14,468	\$ 33,578	\$ 10,416	\$ 19,753	18,600	\$ 14,136	76%	\$ 14,000	15,600
10.560-1601	Building Maintenance	\$ 125	\$ 55	\$ 257	\$ 157	4,700	\$ 5,686	121%	\$ 6,200	7,000
10.560-2100	Rent	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800					\$ 1,800
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 26,840</b>	<b>\$ 44,755</b>	<b>\$ 21,135</b>	<b>\$ 29,982</b>	<b>\$ 35,200</b>	<b>\$ 30,020</b>	<b>85%</b>	<b>\$ 33,328</b>	<b>\$ 38,800</b>
<b>Supplies</b>										
10.560-3300	Supplies & Materials	\$ 65,596	\$ 68,419	\$ 66,618	\$ 54,638	\$ 71,000	\$ 39,658	56%	\$ 48,000	\$ 122,600
10.560-3301	Signs	\$ 3,003	\$ 2,377	\$ 643	\$ 318	2,000	\$ 828	41%	\$ 4,500	10,000
10.560-3303	Road Striping	\$ 6,570	\$ 7,566	\$ 8,411	\$ 8,889	8,500	\$ 3,580	42%		8,000
10.560-3600	Uniforms	\$ 4,219	\$ 3,609	\$ 5,380	\$ 5,160	5,400	\$ 4,666	86%	\$ 5,820	6,000
<b>Total Supplies</b>		<b>\$ 79,388</b>	<b>\$ 81,971</b>	<b>\$ 81,052</b>	<b>\$ 69,005</b>	<b>\$ 86,900</b>	<b>\$ 48,732</b>	<b>56%</b>	<b>\$ 58,320</b>	<b>\$ 146,600</b>
<b>Contract Services</b>										
10.560-4200	Contract Services	\$ -	\$ 3,002	\$ 348	\$ 813	\$ 222,000	\$ 60,179	27%	\$ 84,251	\$ 75,000
<b>Total Contract Services</b>		<b>\$ -</b>	<b>\$ 3,002</b>	<b>\$ 348</b>	<b>\$ 813</b>	<b>\$ 222,000</b>	<b>\$ 60,179</b>	<b>27%</b>	<b>\$ 84,251</b>	<b>\$ 75,000</b>

**Town of Beech Mountain  
Public Works Department**

										2018-2019
		2013-2014	2014 - 2015	2015-2016	2016-2017	2017-2018	YTD		2017-2018	Proposed
		Actual	Actual	Actual	Actual	Budget	04/30/2018	%	Projected	Budget
<b>Vehicle Expenses</b>										
10.560-6100	Gas & Fuel	\$ 44,497	\$ 31,731	\$ 22,977	\$ 13,040	\$ 30,000	\$ 6,126	20%	\$ 15,000	\$ 25,000
10.560-6200	Vehicle Maintenance	\$ 19,918	\$ 37,095	\$ 25,451	\$ 13,813	28,000	\$ 18,882	67%	\$ 26,435	25,000
<b>Total Vehicle Expenses</b>		<b>\$ 64,414</b>	<b>\$ 68,826</b>	<b>\$ 48,428</b>	<b>\$ 26,853</b>	<b>\$ 58,000</b>	<b>\$ 25,008</b>	43%	<b>\$ 41,435</b>	<b>\$ 50,000</b>
<b>Capital Outlay</b>										
10.560-7400	Capital Outlay		\$ 116,221	\$ 126,158	\$ 112,601	\$ 299,000	\$ 266,987	89%	\$ 292,000	\$ 19,000
10.560-7402	Road Stabilization	\$ 117,927	\$ 49,581	\$ 79,770	\$ 79,873	82,500	\$ 10,523	13%	\$ 15,000	40,000
10.560-7404	Culvert Replacement	\$ 247	\$ -	\$ 2,727	\$ 1,665	8,000	\$ 2,925	37%	\$ 7,500	15,000
10.560-7408	Resurfacing	\$ 123,841	\$ 189,898	\$ 249,410	\$ 249,906	273,400	\$ 261,700	96%	\$ 261,700	175,000
<b>Total Capital Outlay</b>		<b>\$ 242,015</b>	<b>\$ 355,700</b>	<b>\$ 458,065</b>	<b>\$ 444,045</b>	<b>\$ 662,900</b>	<b>\$ 542,135</b>	82%	<b>\$ 576,200</b>	<b>\$ 249,000</b>
<b>Debt Principal &amp; Interest</b>										
10.560-8400	Debt (Principal)	\$ 43,844	\$ -			\$ 56,471			\$ -	\$ 57,708
10.560-8401	Debt (Interest)	\$ 1,460	\$ -			6,460			\$ -	5,224
<b>Total Debt Principal &amp; Interest</b>		<b>\$ 45,304</b>	<b>\$ -</b>			<b>\$ 62,931</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ 62,932</b>
<b>Transfers to Other Funds</b>										
10.560-9001	Interfund Revenue	\$ -	\$ -			\$ -	\$ -		\$ -	\$ -
<b>Total Transfers to Other Funds</b>		<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Total Public Works</b>		<b>\$ 1,012,285</b>	<b>\$ 1,148,297</b>	<b>\$ 1,226,166</b>	<b>\$ 1,133,033</b>	<b>\$ 1,708,911</b>	<b>\$ 1,192,093</b>	70%	<b>\$ 1,301,333</b>	<b>\$ 1,198,771</b>

**10.560.0200 Salaries**

1% COLA and 1.5% Merit

**10.560-1000 State (ORBIT) Retirement****10-560-1300 Utilities****10-560-3300 Supplies and Materials**

Increase due to salt purchase

**10-560-1400 Staff Development**

Increase to begin training and certification program.

**10-560-6200 Vehicle Maintenance****10.560.7400 Capital Outlay**

Buffalo Blower for street cleaning at \$12,500

Street Sweeper attachment \$6,500

**10.560.7402 Road Stabilization**

Gravel for the road system \$40,000

**10-560-7404 Culverts**

Increased to be able to fix more culverts.

**10.560-7408 Resurfacing**

Skiway Circle, Cricket Way and various \$175,000

[illegible]

Detail Listing	
<u>Item/Project Description</u>	<u>Budget Addition Justification</u>
Blower \$12,500	Current one was purchased used and costing budget to repair
Sweeper attachment \$6,500	The 2004 Model is worn out and costing budget repairs
4X43/4 Ton Pickup \$35,000	The 2008 Model vehicle is worn out and costing budget on repairs
Asphalt Roller \$20,000	New Equipment may better patches
4X4 Dump Truck Snow Pushing \$125,000	The 2007 Model vehicle is worn out and costing budget repairs.

**Town of Beech Mountain  
Recreation Department**

Recreation		2013-2014	2014 - 2015	2015-2016	2016-2017	2017-2018	YTD		2017-2018	2018-2019
		Actual	Actual	Actual	Actual	Budget	04/30/2018	%	Projected	Proposed Budget
<b>Personnel</b>										
10.621-0200	Salaries	\$ 253,552	\$ 260,054	\$ 232,028	\$ 237,539	\$ 219,605	\$ 175,147	80%	\$ 191,069	\$ 222,544
10.621-0201	Longevity pay					\$ 2,000	\$ 2,250		\$ 2,250	\$ 2,000
10.621-0202	Incentive pay					\$ 1,800				\$ 1,800
10.621-0210	Part Time wages					\$ 26,000	\$ 10,337			\$ 26,000
10.621-0220	Over Time wages						\$ 199			
10.621-0900	Fica	\$ 19,202	\$ 19,604	\$ 18,050	\$ 18,042	\$ 19,079	\$ 13,658	72%	\$ 14,900	\$ 19,304
10.621-0902	Employee Insurance	\$ 34,767	\$ 45,220	\$ 46,511	\$ 42,109	\$ 50,734	\$ 36,190	71%	\$ 39,480	\$ 36,577
10.621-0903	Runout Period Claims						\$ 1,486			
10.621-1000	State (ORBIT) Retirement	\$ 19,576	\$ 13,515	\$ 12,055	\$ 15,389	\$ 16,756	\$ 11,322	9%	\$ 1,621	\$ 16,976
10.621-1001	401(k)	\$ 5,320	\$ 13,281	\$ 8,997	\$ 10,373	\$ 11,170	\$ 7,951	101%	\$ 12,351	\$ 7,537
10.621-1005	Board Member Pay	\$ 780	\$ 240	\$ 1,410	\$ 930	\$ 1,350	\$ 450	33%		\$ 1,350
<b>Total Personnel</b>		<b>\$ 333,198</b>	<b>\$ 351,914</b>	<b>\$ 319,051</b>	<b>\$ 324,382</b>	<b>\$ 348,494</b>	<b>\$ 258,990</b>	<b>74%</b>	<b>\$ 261,671</b>	<b>\$ 334,088</b>
<b>Utilities, Bldg &amp; Grnds</b>										
10.621-1100	Telephone	\$ 5,292	\$ 5,999	\$ 6,338	\$ 6,141	\$ 6,000	\$ 5,110	85%	\$ 5,500	\$ 6,000
10.621-1101	Postage	\$ 263	\$ 69	\$ 86	\$ 244	\$ 300	\$ 10	3%	\$ 500	\$ 2,000
10.621-1200	Data Processing	\$ 2,073	\$ 1,014	\$ 3,997	\$ 3,526	\$ 4,000	\$ 2,775	69%	\$ 3,250	\$ 5,000
10.621-1300	Utilities	\$ 48,937	\$ 46,956	\$ 35,524	\$ 25,107	\$ 30,000	\$ 28,219	94%	\$ 32,400	\$ 34,000
10.621-1400	Staff Development	\$ 1,990	\$ 2,036	\$ 999	\$ 1,463	\$ 2,700	\$ 2,766	102%	\$ 2,750	\$ 3,000
10.621-1601	Building & Grounds Maint	\$ 44,262	\$ 26,673	\$ 27,789	\$ 12,903	\$ 60,000	\$ 29,143	49%	\$ 32,000	\$ 31,500
10.621-1602	Landscaping	\$ 3,849	\$ 1,127	\$ 2,976	\$ 2,869	\$ 4,000	\$ 306	8%	\$ 1,500	\$ 4,000
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 106,666</b>	<b>\$ 83,873</b>	<b>\$ 77,709</b>	<b>\$ 52,253</b>	<b>\$ 107,000</b>	<b>\$ 68,329</b>	<b>64%</b>	<b>\$ 77,900</b>	<b>\$ 85,500</b>
<b>Supplies</b>										
10.621-3300	Supplies & Materials	\$ 10,488	\$ 4,165	\$ 3,750	\$ 11,085	\$ 11,400	\$ 7,578	66%	\$ 8,200	\$ 8,500
10.621-3301	Equipment	\$ 7,592	\$ 5,111	\$ 2,743	\$ 2,647	\$ 3,000	\$ 1,050	35%	\$ 1,500	\$ 1,500
10.621-3303	Trail Maintenance Supplies	\$ -	\$ 169	\$ 64	\$ 443		\$ 2,155		\$ 3,000	\$ 3,000
10.621-3304	Signs		\$ -							
10.621-3305	Sled Hill Supplies	\$ 2,675	\$ 4,037	\$ 3,143	\$ 2,743	\$ 4,000	\$ 1,387	10%	\$ 1,400	\$ 3,000
10.621-3600	Uniforms	\$ 1,063	\$ -	\$ 867	\$ 541	\$ 500	\$ 388	66%	\$ 500	\$ 500
<b>Total Supplies</b>		<b>\$ 21,819</b>	<b>\$ 13,482</b>	<b>\$ 10,567</b>	<b>\$ 17,459</b>	<b>\$ 18,900</b>	<b>\$ 12,558</b>	<b>66%</b>	<b>\$ 14,600</b>	<b>\$ 16,500</b>

**Town of Beech Mountain  
Recreation Department**

		2013-2014	2014 - 2015	2015-2016	2016-2017	2017-2018	YTD		2017-2018	2018-2019
		Actual	Actual	Actual	Actual	Budget	04/30/2018	%	Projected	Proposed
										Budget
<b>Contract Services</b>										
10.621-4201	Contract Services	\$ 13,965	\$ 10,969	\$ 10,298	\$ 15,825	\$ 22,000	\$ 16,243	74%	\$ 19,492	\$ 23,000
10.621-4202	Programming	\$ 8,472	\$ 6,575	\$ 6,393	\$ 3,688	\$ 7,100	\$ 4,102	58%	\$ 4,922	\$ 5,000
10.621-4203	Fitness/Wellness	\$ 3,423	\$ 1,258	\$ 1,424	\$ 1,028	\$ 2,500	\$ 1,536	61%	\$ 1,843	\$ 2,500
10.621-4204	Special Event Expense	\$ 5,085	\$ 3,959	\$ 4,403	\$ 6,090	\$ 7,000	\$ 5,560	79%	\$ 6,672	\$ 9,500
10.621-4205	Special Projects	\$ 400	\$ 14,000	\$ 7,157	\$ 14,309	\$ 18,000	\$ 6,581	37%	\$ 7,897	\$ -
10.621-4210	Professional Services									
<b>Total Contract Services</b>		<b>\$ 31,344</b>	<b>\$ 36,761</b>	<b>\$ 29,675</b>	<b>\$ 40,940</b>	<b>\$ 56,600</b>	<b>\$ 34,022</b>	60%	<b>\$ 40,826</b>	<b>\$ 40,000</b>
<b>Misc Expenses</b>										
10.621-5300	Dues & Subscriptions	\$ 444	\$ 225	\$ 28	\$ 1,009	\$ 500	\$ 368	74%	\$ 425	\$ 500
10.621-5400	Insurance	\$ 15,044	\$ 13,408	\$ 13,738	\$ 12,700	\$ 16,000	\$ 12,098	76%	\$ 13,500	\$ 14,000
10.621-5700	Advertising	\$ 5,624	\$ 4,970	\$ 3,606	\$ 5,574	\$ 6,000	\$ 4,590	77%	\$ 5,200	\$ 7,500
10.621-5701	Credit Card Fee	\$ 505	\$ 407	\$ 587	\$ 724	\$ 1,500	\$ 1,106	74%	\$ 1,270	\$ 1,500
<b>Total Misc Expenses</b>		<b>\$ 21,617</b>	<b>\$ 19,010</b>	<b>\$ 17,959</b>	<b>\$ 20,007</b>	<b>\$ 24,000</b>	<b>\$ 18,162</b>	76%	<b>\$ 20,395</b>	<b>\$ 23,500</b>
<b>Vehicle Expenses</b>										
10.621-6100	Gas & Fuel	\$ 6,691	\$ 5,013	\$ 2,731	\$ 1,898	\$ 3,000	\$ 681	23%	\$ 817	\$ 2,000
10.621-6200	Vehicle Maintenance	\$ 14,329	\$ 4,104	\$ 4,735	\$ 3,113	\$ 4,500	\$ 4,111	91%	\$ 4,933	\$ 3,500
<b>Total Vehicle Expenses</b>		<b>\$ 21,020</b>	<b>\$ 9,117</b>	<b>\$ 7,466</b>	<b>\$ 5,011</b>	<b>\$ 7,500</b>	<b>\$ 4,792</b>	64%	<b>\$ 5,750</b>	<b>\$ 5,500</b>
<b>Capital Outlay</b>										
10.621-7400	Capital Outlay	\$ 7,644	\$ 78,097	\$ 2,735	\$ 16,114	\$ 127,000	\$ 89,257	70%	\$ 107,108	\$ 158,969
<b>Total Capital Outlay</b>		<b>\$ 7,644</b>	<b>\$ 78,097</b>	<b>\$ 2,735</b>	<b>\$ 16,114</b>	<b>\$ 127,000</b>	<b>\$ 89,257</b>	70%	<b>\$ 107,108</b>	<b>\$ 158,969</b>
<b>Debt Principal &amp; Interest</b>										
10.621-8400	Debt (Principal)	\$ 131,022	\$ 131,022	\$ 131,022	\$ 131,022	\$ 131,022	\$ 131,022	100%	\$ 131,022	\$ 131,022
10.621-8401	Debt (Interest)	\$ 31,367	\$ 26,139	\$ 20,911	\$ 15,683	\$ 10,455	\$ 10,455	100%	\$ 10,455	\$ 5,228
<b>Total Debt Principal &amp; Interest</b>		<b>\$ 162,388</b>	<b>\$ 157,161</b>	<b>\$ 151,933</b>	<b>\$ 146,705</b>	<b>\$ 141,477</b>	<b>\$ 141,477</b>	100%	<b>\$ 141,477</b>	<b>\$ 136,250</b>
<b>Total Recreation</b>		<b>\$ 705,697</b>	<b>\$ 749,415</b>	<b>\$ 617,095</b>	<b>\$ 622,871</b>	<b>\$ 830,971</b>	<b>\$ 627,587</b>	76%	<b>\$ 669,729</b>	<b>\$ 800,307</b>

**10.621.0200 Salaries**

1% COLA and 1.5% Merit

**10.621-1000 State (ORBIT) Retirement****10.621-1101 Postage**

Increase postage due to membership drives and fund raising

**10-621-1200 Data Processing**

RecDesk (\$2400). IT services, New Laptop

**10-621-1400 Staff Development**

Staff to attend trail building courses, Certified Playground Inspector, Certified Parks and Rec. Professional

**10-621-1601**

Looking to replace facility lights to LED \$8862, Parking lot resurface \$3500, ceiling in office \$2100

Replace flooring tile \$2,000. General building maintenance \$13,000

**10-621-1602**

Increasing landscaping to Emerald Outback trail head and dog park

\$2,000 to go towards speaker system

**10-621-3303**

Moved \$1500 from equipment.

**10-621-3305**

Looking to add interior fencing

\$2,000 to go towards speaker system

**10 -621-3300 Supplies & Materials**

Moved TYH (\$900) from contract services, moved Coca-Cola (\$900) from contract services, Bark Park supplies

**10 -621-4201 Contract Services**

A-1 \$300. Triple-T pumping \$1,000, \$3341/annual to Simplex Grinnel for fire panel services, \$700 Power-Pro tech (generator) \$200 WJ Office, \$16k for mowing contract,

**10-621-5701**

Credit card fee's increased.

**10 -621-4205 Special Projects****10 -621-7400 Capital Outlay**

Flat bed truck \$34,368, Weight Room equipment \$35,601

RTP Grant 25% matching funds

\$75,000 is total on RTP grant, town responsibility is \$18,750 and roughly \$6000 is raised.



[illegible]

**Town of Beech Mountain  
Recreation Department  
Notes for Capital Improvement Program**

**Detail Listing**

<b><u>Item/Project Description</u></b>	<b><u>Budget Addition Justification</u></b>
2019 F-350 with dump bed \$34,368	The 2004 Ford 250 is rusted and worn out, costs more money to repair
Weight Room Equipment \$35,601	Updating weight room with state of the art equipment
Reliefs for Telescope \$4,500.	Reliefs needed for new overlook telescope
Projector and Sound System	To add quality to the Multi-purpose room
2020 Lake Coffey Building \$375,000	Current building is small, old, and not designed for our use
2020-2021	Shane Outdoor Park construction
2021 Gym AC Unit \$60,000	The gym in the summer time has become extremely hot for users and even the windows being open does not provide enough cooling
2022 Playground \$50,000	Dog Park Playground, needing a playground in more centralized portion of town

**Town of Beech Mountain  
General Fund Summary**

		2013-2014	2014 - 2015	2015-2016	2016-2017	2017-2018	YTD		2017-2018	2018-2019
		Actual	Actual	Actual	Actual	Budget	04/30/2018	%	Projected	Proposed Budget
<b>General Fund Revenue</b>		\$ 5,610,853	\$ 6,729,264	\$ 6,249,508	\$ 6,698,560	\$ 7,213,788	\$ 5,853,388	81%	\$ 6,904,588	\$ 7,157,721
<b>Administration</b>		\$ 1,531,504	\$ 3,094,107	\$ 1,613,238	\$ 1,702,304	\$ 2,390,302	\$ 1,798,701	75%	\$ 1,820,610	\$ 2,940,130
<b>Tax Collections</b>		\$ 76,269	\$ 70,812	\$ 63,443	\$ 60,930	\$ 73,344	\$ 52,839	72%	\$ 57,706	\$ 41,144
<b>Police</b>		\$ 922,480	\$ 957,750	\$ 1,093,582	\$ 1,297,158	\$ 1,210,304	\$ 917,257	76%	\$ 1,043,979	\$ 1,068,353
<b>Fire</b>		\$ 193,152	\$ 261,520	\$ 976,967	\$ 318,409	\$ 376,281	\$ 322,469	86%	\$ 351,214	\$ 406,751
<b>Special Projects</b>		-	-	-	-	\$ 47,625	\$ 25,533		\$ 27,338	\$ 92,213
<b>Building Inspections</b>		\$ 36,538	\$ 92,295	\$ 71,723	\$ 79,920	\$ 81,333	\$ 65,059	80%	\$ 72,855	\$ 102,776
<b>Planning</b>		\$ 87,625	\$ 78,945	\$ 101,382	\$ 115,679	\$ 311,086	\$ 86,736	28%	\$ 110,291	\$ 354,894
<b>Vehicle Maintenance</b>		\$ 130,584	\$ 98,658	\$ 120,513	\$ 138,565	\$ 183,633	\$ 143,385	78%	\$ 150,842	\$ 152,381
<b>Public Works</b>		\$ 1,012,285	\$ 1,148,297	\$ 1,226,166	\$ 1,133,033	\$ 1,708,911	\$ 1,192,093	70%	\$ 1,301,333	\$ 1,198,771
<b>Recreation</b>		\$ 705,697	\$ 749,415	\$ 617,095	\$ 622,871	\$ 830,971	\$ 627,587	76%	\$ 669,729	\$ 800,307
<b>Total Expenditures</b>		\$ 4,696,134	\$ 6,551,798	\$ 5,884,109	\$ 5,468,871	\$ 7,213,790	\$ 5,231,659	73%	\$ 5,605,897	\$ 7,157,721
<b>Variance</b>		\$ 914,719	\$ 177,466	\$ 365,399	\$ 1,229,689	\$ (2)	\$ 621,729		\$ 1,298,691	\$ (0)

**Town of Beech Mountain  
General Fund  
Capital Improvement Program  
Summary**

General Fund Summary Capital Improvement Program													
		Fiscal Year Ending				Budget 2018	YTD 02/28/2018	%	Fiscal Year Ending				
		Actual							Projected				
		2014	2015	2016	2017				2019	2020	2021	2022	2023
10.410-7400	Capital Outlay	-	-	-	-	44,200	33,037		74,500	22,000	-	-	-
10.410-7401	Special Projects	-	-	-	-	43,950	-	-	78,000	-	-	-	-
10.460-7400	Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
10.510-7400	Capital Outlay	53,150	42,000	61,303	199,900	81,322	95,048	1	27,420	47,500	13,500	95,100	60,000
10.515-7400	Capital Outlay	-	-	651,874	-	-	-	-	48,000	35,000	48,000	100,000	1,000,000
10.530-7400	Capital Outlay	-	-	-	-	2,700	2,693	-	-	-	25,000	-	-
10.540-7400	Capital Outlay	-	21,937	-	-	-	-	-	-	-	-	-	25,000
10.541-7400	Capital Outlay	-	-	-	-	242,000	56,932	0	204,500	-	25,000	-	-
10.555-7400	Capital Outlay	-	-	5,564	-	-	2,939	-	6,500	-	4,500	35,000	-
10.560-7400	Capital Outlay	-	116,221	126,158	112,601	299,000	266,987	1	19,000	35,000	20,000	125,000	-
10.560-7402	Road Stabilization	117,927	49,581	79,770	79,873	82,500	82,500	1	40,000	50,000	50,000	50,000	50,000
10.560-7404	Culvert Replacement	247	-	2,727	1,665	8,000	1,605	0	15,000	8,000	8,000	8,000	-
10.560-7408	Resurfacing	123,841	189,898	249,410	249,547	273,400	261,700	1	175,000	454,000	4,000	454,000	4,000
10.621-7400		7,644	73,462	2,747	22,107	127,000	78,663	1	158,969	525,000	210,000	75,000	-
Total Capital Outlay		\$ 302,809	\$ 493,099	\$ 1,179,552	\$ 665,693	\$ 1,204,072	\$ 882,104	\$ 5	\$ 846,889	\$ 1,176,500	\$ 408,000	\$ 942,100	\$ 1,139,000

**Town of Beech Mountain  
Utility Revenue**

<b>Water Fund Revenue</b>										<b>2018-2019</b>
		<b>2013-2014</b>	<b>2014 - 2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>YTD</b>		<b>2017-2018</b>	<b>Proposed</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>04/30/2018</b>	<b>%</b>	<b>Projected</b>	<b>Budget</b>
<b>Interest Income</b>										
30.329-0000	Interest on Investments	\$ 466	\$ 529	\$ 4,022	\$ 8,349	\$ 11,880	\$ 16,258	137%	\$ 18,628	\$ 19,000
<b>Total Interest Income</b>		<b>\$ 466</b>	<b>\$ 529</b>	<b>\$ 4,022</b>	<b>\$ 8,349</b>	<b>\$ 11,880</b>	<b>\$ 16,258</b>	<b>137%</b>	<b>\$ 18,628</b>	<b>\$ 19,000</b>
<b>Miscellaneous Income</b>										
30.335-0000	Miscellaneous Income	\$ 1,392	\$ 2,421	\$ 4,195	\$ 1,295	\$ 3,500	\$ 3,036	87%	\$ 3,643	\$ 2,500
<b>Total Miscellaneous Income</b>		<b>\$ 1,392</b>	<b>\$ 2,421</b>	<b>\$ 4,195</b>	<b>\$ 1,295</b>	<b>\$ 3,500</b>	<b>\$ 3,036</b>	<b>87%</b>	<b>\$ 3,643</b>	<b>\$ 2,500</b>
<b>Metered Sales &amp; Fees</b>										
30.371-0000	Metered Sales	\$ -	\$ -				\$ -			
30.371-0001	Metered Sales - Water	\$ 1,062,824	\$ 1,102,137	\$ 1,088,762	\$ 1,109,049	\$ 1,148,826	\$ 955,152	83%	\$ 1,041,984	\$ 1,168,930
30.371-0002	Metered Sales - Sewer	\$ 906,571	\$ 926,389	\$ 924,405	\$ 940,513	978,626	\$ 818,129	84%	\$ 892,504	995,751
30.371-0003	Water/Sewer Penalties	\$ 774	\$ 2,581	\$ 2,599	\$ 4,560	2,500	\$ 3,482	139%	\$ 4,178	2,500
30.372-0000	Availability Fees	\$ 29,975	\$ 18,226	\$ 12,746	\$ 43,539	25,000	\$ 9,957	40%	\$ 11,948	25,000
30.373-0000	Connection Fees	\$ 10,000	\$ 2,000	\$ 5,000	\$ 12,922	7,500	\$ 1,000	13%	\$ 1,200	7,500
30.374-0000	Reconnection Fees	\$ 11,205	\$ 11,080	\$ 8,650	\$ 2,675	2,500	\$ 4,991	200%	\$ 5,989	2,700
30.375-0000	Watauga River Intake									\$ 25,000
<b>Total Metered Sales &amp; Fees</b>		<b>\$ 2,021,349</b>	<b>\$ 2,062,413</b>	<b>\$ 2,042,162</b>	<b>\$ 2,113,258</b>	<b>\$ 2,164,952</b>	<b>\$ 1,792,711</b>	<b>83%</b>	<b>\$ 1,957,804</b>	<b>\$ 2,227,381</b>
<b>Gains/Losses</b>										
30.383-0000	Gain on Sale of Assets	\$ -	\$ -			\$ -	\$ -		\$ -	
<b>Total Gains/Losses</b>		<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Proceeds</b>										
30.393-0001	Proceeds of Lease/Purchase	\$ -	\$ -			\$ -	\$ -		\$ -	
<b>Total Proceeds</b>		<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Transfers</b>										
30.399-0000	Fund Balance Appropriated	\$ -				\$ 1,150,549	\$ -	0%	\$ 95,000	\$ 227,006
30.399-0003	Trsf from Res Water/Sewer I	\$ -	\$ -			\$ -	\$ -		\$ -	
30.336-0000	Transfer from General Fd	\$ -	\$ -			\$ -			\$ -	\$ 150,000
30-336-0001	Transfer from Capital Project	\$ -	\$ -	\$ 73,740					\$ -	
<b>Total Transfers</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 73,740</b>		<b>\$ 1,150,549</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 95,000</b>	<b>\$ 377,006</b>
<b>TOTAL REVENUE</b>		<b>\$ 2,023,207</b>	<b>\$ 2,065,363</b>	<b>\$ 2,124,119</b>	<b>\$ 2,122,902</b>	<b>\$ 3,330,881</b>	<b>\$ 1,812,005</b>	<b>54%</b>	<b>\$ 2,075,076</b>	<b>\$ 2,625,887</b>

**371-0001 Metered Sales - Water**

Proposed 1.75% increase in metered water rates

**371-0002 Metered Sales - Sewer**

Proposed 1.75% increase in metered sewer rates

**375-0000 Watauga River Intake**

1.00 added to each water bill per month to set aside for future Raw Water Intake.



**Town of Beech Mountain**  
**Utility Administration**

<b>Administration</b>										<b>2018-2019</b>
		<b>2013-2014</b>	<b>2014 - 2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>YTD</b>		<b>2017-2018</b>	<b>Proposed</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>04/30/2018</b>	<b>%</b>	<b>Projected</b>	<b>Budget</b>
<b>Personnel</b>										
30.720-0200	Salaries	\$ 46,928	\$ 49,781	\$ 51,536	\$ 50,730	\$ 163,988	\$ 144,205	88%	\$ 157,315	\$ 281,969
30.720-0201	Longevity pay					\$ 1,500	\$ 2,750		\$ 2,750	2,250
30.720-0202	Incentive pay					\$ 450				900
30.720-0220	Over Time Wages						\$ 1,493			
30.720-0900	Fica	\$ 3,736	\$ 3,649	\$ 3,730	\$ 3,966	\$ 12,599	\$ 10,575	84%	\$ 11,536	21,812
30.720-0902	Employee Insurance	\$ 8,122	\$ 12,941	\$ 24,240	\$ 10,973	\$ 17,809	\$ 14,787	83%	\$ 16,131	29,583
30.720-0903	Runout Period Claims						\$ 294			
30.720-1000	State (ORBIT) Retirement	\$ 6,187	\$ 3,509	\$ 3,416	\$ 4,794	\$ 12,352	\$ 9,610	78%	\$ 10,484	21,384
30.720-1001	401(k)	\$ 1,621	\$ 3,701	\$ 2,524	\$ 2,628	\$ 8,234	\$ 6,818	83%	\$ 7,438	9,494
<b>Total Personnel</b>		<b>\$ 66,594</b>	<b>\$ 73,580</b>	<b>\$ 85,446</b>	<b>\$ 73,091</b>	<b>\$ 216,932</b>	<b>\$ 190,532</b>	<b>88%</b>	<b>\$ 205,654</b>	<b>\$ 367,392</b>
<b>Utilities, Bldg &amp; Grnds</b>										
30.720-1100	Telephone	\$ 1,054	\$ 1,004	\$ 1,383	\$ 1,049	\$ 1,400	\$ 1,087	78%	\$ 1,304	\$ 1,480
30.720-1101	Postage	\$ 10,356	\$ 9,523	\$ 12,959	\$ 10,384	7,500	\$ 6,150	82%	\$ 8,600	10,000
30.720-1200	Data Processing	\$ 2,874	\$ 1,872	\$ 1,301		3,000	\$ 350	12%	\$ 600	7,250
30.720-1400	Staff Development	\$ 2,738	\$ 4,747	\$ 4,019	\$ 4,107	3,700	\$ 4,774	129%	\$ 5,729	6,500
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 17,022</b>	<b>\$ 17,146</b>	<b>\$ 19,662</b>	<b>\$ 15,540</b>	<b>\$ 15,600</b>	<b>\$ 12,361</b>	<b>79%</b>	<b>\$ 16,233</b>	<b>\$ 25,230</b>
<b>Supplies</b>										
30.720-3300	Supplies & Materials	\$ 1,414	\$ 1,305	\$ 9,735	\$ 1,093	\$ 1,800	\$ 1,150	64%	\$ 1,380	\$ 1,800
30.720-3600	Uniforms	\$ 575	\$ 282	\$ 291	\$ 715	\$ 800	\$ 330	41%	\$ 396	800
<b>Total Supplies</b>		<b>\$ 1,989</b>	<b>\$ 1,587</b>	<b>\$ 10,026</b>	<b>\$ 1,808</b>	<b>\$ 2,600</b>	<b>\$ 1,480</b>	<b>57%</b>	<b>\$ 1,776</b>	<b>\$ 2,600</b>
<b>Contract Services</b>										
30.720-4200	Contract Services	\$ 2,560	\$ 2,226	\$ 7,961	\$ 12,506	\$ 15,000	\$ 16,215	108%	\$ 19,458	\$ 10,500
30.720-4210	Professional Services	\$ 4,452	\$ 12,632	\$ 51,579	\$ 26,096	223,146	\$ 25,977	12%	\$ 31,172	298,000
<b>Total Contract Services</b>		<b>\$ 7,011</b>	<b>\$ 14,858</b>	<b>\$ 59,540</b>	<b>\$ 38,602</b>	<b>\$ 238,146</b>	<b>\$ 42,192</b>	<b>18%</b>	<b>\$ 50,630</b>	<b>\$ 308,500</b>



**Town of Beech Mountain**  
**Utility Administration**

		2013-2014	2014 - 2015	2015-2016	2016-2017	2017-2018	YTD		2017-2018	2018-2019
		Actual	Actual	Actual	Actual	Budget	04/30/2018	%	Projected	Proposed
										Budget
<b>Misc Expenses</b>										
30.720-5400	Insurance	\$ 43,368	\$ 35,300	\$ 36,683	\$ 44,834	\$ 55,000	\$ 43,022	78%	\$ 51,626	\$ 50,000
30.720-5700	Immunizations		\$ -			\$ 200		0%	\$ -	200
30.720-5701	Bank Fees	\$ -	\$ -		\$ 5	\$ 1,650	\$ 1,650	100%	\$ 2,829	100
30.720-5702	Asset Disposal Loss		\$ -							
30.720-5703	Amortization Expense	\$ -	\$ -							
30.720-5900	Depreciation Expense	\$ -	\$ 468,249	\$ 453,799	\$ 441,892					\$ -
<b>Total Misc Expenses</b>		<b>\$ 43,368</b>	<b>\$ 503,549</b>	<b>\$ 490,482</b>	<b>\$ 486,731</b>	<b>\$ 56,850</b>	<b>\$ 44,672</b>	79%	<b>\$ 54,455</b>	<b>\$ 50,300</b>
<b>Capital Outlay</b>										
30.720-7400	Capital Outlay	\$ -	\$ -			\$ 36,650	\$ 33,037		\$ 49,556	\$ 8,000
30.720-7404	Transfer to Capital Reserve		\$ -				\$ -		\$ -	\$ -
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>			<b>\$ 36,650</b>	<b>\$ 33,037</b>		<b>\$ 49,556</b>	<b>\$ 8,000</b>
<b>Debt Principal &amp; Interest</b>										
30.720-8400	Debt (Principal)	\$ 319,172	\$ -	\$ 296,573	\$ 303,344	\$ 381,536	\$ 310,349	81%	\$ 381,536	\$ 390,182
30.720-8401	Debt (Interest)	\$ 83,844	\$ 73,321	\$ 63,698	\$ 86,610	185,090	\$ 45,410	25%	\$ 185,090	180,924
<b>Total Debt Principal &amp; Interest</b>		<b>\$ 403,016</b>	<b>\$ 73,321</b>	<b>\$ 360,271</b>	<b>\$ 389,954</b>	<b>\$ 566,626</b>	<b>\$ 355,759</b>	63%	<b>\$ 566,626</b>	<b>\$ 571,106</b>
<b>Transfers to Other Funds</b>										
30.720-9101	Transfer to Capital Project	\$ -	\$ -			\$ -	\$ -		\$ -	
<b>Total Transfers to Other Funds</b>		<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Contingency</b>										
30.720-9200	Write off bad Debt		\$ 5,156	\$ 7,935						
30.720-9400	Contingency	\$ 129,803	\$ -				\$ -		\$ -	
<b>Total Contingency</b>		<b>\$ 129,803</b>	<b>\$ 5,156</b>	<b>\$ 7,935</b>		<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Total Administration</b>		<b>\$ 668,803</b>	<b>\$ 689,196</b>	<b>\$ 1,033,362</b>	<b>\$ 1,005,726</b>	<b>\$ 1,133,404</b>	<b>\$ 680,033</b>	60%	<b>\$ 944,930</b>	<b>\$ 1,333,128</b>

**30.720.0200 Salaries**

Added half the town clerk's salary  
1% COLA and 1.5% Merit

**30.720-1000 State (ORBIT) Retirement**

**30 -720-1101 Postage**

Prior Year Overage has occurred due to additional mailings for water condition notices.  
Current Year Increase due to monthly billing and postage increases.

**30.720-1400 Staff Development**

Current Year increase due to increase in the need for continuing education courses needed.

**30.720-4210 Professional Services**

Professional Services include engineering for projects to be started in the five year cycle.  
\$150k engineering and enviromental impact for Watauga River water intake

**30.720-8400 and 8401 Debt Service**

Bond principle and interest are to be repaid with an annual payment for forty years.  
Added \$95k in debt for backhoe. Debt Service this year \$18,187 principal and \$2,081 interest



Town of Beech Mountain  
Utility Administration  
Notes for Capital Improvement Program

Detail Listing

<u>Item/Project Description</u>	<u>Budget Addition Justification</u>
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One half of New Phone System \$8,000.	To upgrade phone system to take advantage of technological progress and cost savings.
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[illegible]

[illegible]

**30.812.0200    Salaries**  
1% COLA and 1.5% Merit  
**30.812. 1000    State (ORBIT) Retirement**

<b>30.812-7400    Capital Outlay</b>	
Charter Hills Water Line Replace	Replace two inch lines with six inch lines to improve fire fighting capabilities and reduce water loss
Paint Clear Well	Required maintenance put in capital due to the increase in asset life achieved
Storage Tank Recording	Recoat 3 storage tank 2 in 2020 and 1 in 2023

[illegible]



Town of Beech Mountain  
Water Treatment  
Notes for Capital Improvement Program

Detail Listing

<u>Item/Project Description</u>	<u>Budget Addition Justification</u>
Charter Hills Water Line Replace \$1,740,000	Replace two inch lines with six inch lines to improve fire fighting capabilities and reduce water loss
Paint Clear Well \$260,000	Required maintenance put in capital due to the increase in asset life achieved
Storage Tank Recording \$29,000	Recoat 3 storage tank 2 in 2020 and 1 in 2023

**Town of Beech Mountain  
Waste Water Treatment**

<b>Sewer Maintenance</b>										<b>2018-2019</b>
		<b>2013-2014</b>	<b>2014 - 2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>YTD</b>		<b>2017-2018</b>	<b>Proposed</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>04/30/2018</b>	<b>%</b>	<b>Projected</b>	<b>Budget</b>
<b>Personnel</b>										
30.822-0200	Salaries	\$ 72,130	\$ 73,262	\$ 75,992	\$ 78,675	\$ 77,866	\$ 62,184	80%	\$ 67,837	\$ 78,071
30.822-0201	Longevity pay					\$ 1,250	\$ 1,250		\$ 1,250	1,250
30.822-0202	Incentive pay					\$ 600			\$ 600	600
30.822-0220	Over Time Wages					\$ -	\$ 1,960			1,000
30.822-0900	FICA	\$ 5,091	\$ 5,203	\$ 5,329	\$ 5,764	\$ 6,098	\$ 4,638	76%	\$ 5,060	6,190
30.822-0902	Employee Insurance	\$ 16,388	\$ 30,755	\$ 27,312	\$ 18,252	\$ 26,686	\$ 13,000	49%	\$ 14,182	10,777
30.822-0903	Runout Period Claims						\$ 107			
30.822-1000	State (ORBIT) Retirement	\$ 8,497	\$ 5,173	\$ 5,025	\$ 6,968	\$ 5,979	\$ 4,309	72%	\$ 4,701	6,069
30.822-1001	401(k)	\$ 3,473	\$ 3,571	\$ 3,707	\$ 3,932	\$ 3,986	\$ 3,022	76%	\$ 3,297	2,695
<b>Total Personnel</b>		<b>\$ 105,580</b>	<b>\$ 117,964</b>	<b>\$ 117,365</b>	<b>\$ 113,591</b>	<b>\$ 122,465</b>	<b>\$ 90,470</b>	<b>74%</b>	<b>\$ 96,926</b>	<b>\$ 106,652</b>
<b>Utilities, Bldg &amp; Grnds</b>										
30.822-1100	Telephone	\$ 2,855	\$ 1,308	\$ 648	\$ 221	\$ 2,700	\$ 2,686	99%	\$ 3,223	\$ 2,700
30.822-1200	Data Processing	\$ -	\$ -			-				500
30.822-1300	Electricity	\$ 46,315	\$ 51,148	\$ 51,761	\$ 45,913	46,000	\$ 38,960	85%	\$ 46,752	55,000
30.822-1600	Repairs and Maintenance	\$ 9,605	\$ 2,224	\$ 4,895	\$ 10,123	10,000	\$ 6,029	60%	\$ 7,235	11,000
30.822-1601	Building Maintenance	\$ -	\$ -		\$ 178				\$ -	1,500
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 58,774</b>	<b>\$ 54,680</b>	<b>\$ 57,304</b>	<b>\$ 56,435</b>	<b>\$ 58,700</b>	<b>\$ 47,675</b>	<b>81%</b>	<b>\$ 57,210</b>	<b>\$ 70,700</b>
<b>Supplies</b>										
30.822-3300	Supplies and Materials	\$ 21,764	\$ 19,625	\$ 19,275	\$ 21,286	\$ 32,000	\$ 20,106	63%	\$ 22,500	\$ 25,000
30.822-3600	Uniforms	\$ 1,518	\$ 1,060	\$ 1,717	\$ 1,048	\$ 1,800	\$ 991	55%	\$ 1,189	1,800
<b>Total Supplies</b>		<b>\$ 23,282</b>	<b>\$ 20,685</b>	<b>\$ 20,992</b>	<b>\$ 22,334</b>	<b>\$ 33,800</b>	<b>\$ 21,097</b>	<b>62%</b>	<b>\$ 23,689</b>	<b>\$ 26,800</b>
<b>Contract Services</b>										
30.822-4200	Contract Services	\$ 12,384	\$ 8,174	\$ 15,255	\$ 13,902	\$ 28,000	\$ 18,841	67%	\$ 22,000	\$ 20,000
<b>Total Contract Services</b>		<b>\$ 12,384</b>	<b>\$ 8,174</b>	<b>\$ 15,255</b>	<b>\$ 13,902</b>	<b>\$ 28,000</b>	<b>\$ 18,841</b>	<b>67%</b>	<b>\$ 22,000</b>	<b>\$ 20,000</b>

**Town of Beech Mountain  
Waste Water Treatment**

		2013-2014	2014 - 2015	2015-2016	2016-2017	2017-2018	YTD		2017-2018	2018-2019
		Actual	Actual	Actual	Actual	Budget	04/30/2018	%	Projected	Proposed Budget
<b>Misc Expenses</b>										
30.822-4500	Environmental Testing	\$ 13,360	\$ 11,869	\$ 16,736	\$ 15,168	\$ 16,000	\$ 13,244	83%	\$ 15,893	\$ 16,000
30.822-5700	Permits	\$ 3,340	\$ 4,200	\$ 4,300	\$ 3,890	\$ 5,000	\$ 3,340	67%	\$ 4,008	5,000
<b>Total Misc Expenses</b>		<b>\$ 16,700</b>	<b>\$ 16,069</b>	<b>\$ 21,036</b>	<b>\$ 19,058</b>	<b>\$ 21,000</b>	<b>\$ 16,584</b>	79%	<b>\$ 19,901</b>	<b>\$ 21,000</b>
<b>Vehicle Expenses</b>										
30.822-6101	Gas & Fuel	\$ 3,010	\$ 2,472	\$ 1,648	\$ 2,087	\$ 3,100	\$ 459	15%	\$ 551	\$ 3,100
30.822-6201	Vehicle Maintenance	\$ 958	\$ 5,708	\$ 2,369	\$ 2,867	\$ 3,500	\$ 1,354	39%	\$ 1,750	3,500
<b>Total Vehicle Expenses</b>		<b>\$ 3,968</b>	<b>\$ 8,179</b>	<b>\$ 4,017</b>	<b>\$ 4,954</b>	<b>\$ 6,600</b>	<b>\$ 1,813</b>	27%	<b>\$ 2,301</b>	<b>\$ 6,600</b>
<b>Capital Outlay</b>										
30.822-7400	Capital Outlay	\$ -	\$ -					####		\$ 75,000
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>	####	<b>\$ -</b>	<b>\$ 75,000</b>
<b>Transfers to Other Funds</b>										
30.822-9100	Transfer to Capital Project	\$ -	\$ -			\$ -	\$ -		\$ -	
<b>Total Transfers to Other Funds</b>		<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Total Sewer Maintenance</b>		<b>\$ 220,688</b>	<b>\$ 225,753</b>	<b>\$ 235,969</b>	<b>\$ 230,274</b>	<b>\$ 270,565</b>	<b>\$ 196,480</b>	73%	<b>\$ 222,027</b>	<b>\$ 326,752</b>

**30.822.0200 Salaries**

1% COLA and 1.5% Merit

**30.822-1000 State (ORBIT) Retirement**

**30.822-7400**

Waste Water Lift Station SCADA

System was installed in 1994 Programs and equipment can no longer be updated and repaired

[illegible]

Town of Beech Mountain  
Waster Water Treatment  
Notes for Capital Improvement Program

Detail Listing

<u>Item/Project Description</u>	<u>Budget Addition Justification</u>
Waste Water Lift Station SCADA \$75,000 Basin to 337 Sewer Line Replace \$2,000,000	System was installed in 1994 Programs and equipment can no longer be updated and repaired
Waste Water Treatment Plant will be reviewed in 2019 for further upgrades and needs	

**Town of Beech Mountain**  
**Taps Systems Department**

Taps & System										
		2013-2014	2014 - 2015	2015-2016	2016-2017	2017-2018	YTD		2017-2018	2018-2019
		Actual	Actual	Actual	Actual	Budget	04/30/2018	%	Projected	Proposed
Personnel										
30.852-0200	Salaries	\$ 52,429	\$ 53,396	\$ 57,011	\$ 80,398	\$ 77,468	\$ 48,755	63%	\$ 62,328	\$ 26,735
30.852-0201	Longevity pay					\$ 1,667	\$ 667		\$ 1,667	667
30.852-0202	Incentive pay					\$ 900			\$ 900	200
30.852-0220	Over Time Wages					\$ -	\$ 3,739			-
30.852-0900	Fica	\$ 4,080	\$ 4,103	\$ 4,293	\$ 6,001	\$ 6,123	\$ 3,926	64%	\$ 4,944	2,112
30.852-0902	Employee Insurance	\$ 8,502	\$ 14,903	\$ 27,110	\$ 18,564	\$ 18,523	\$ 8,499	46%	\$ 10,380	3,225
30.852-0903	Runout Period Claims						\$ 1,738			
30.852-1000	State Retirement (ORBIT)	\$ 6,357	\$ 3,703	\$ 3,785	\$ 7,173	\$ 6,003	\$ 3,749	62%	\$ 4,680	2,070
30.852-1001	401(k)	\$ 2,598	\$ 2,591	\$ 2,764	\$ 4,125	\$ 4,001	\$ 2,544	64%	\$ 3,250	919
									\$ -	
<b>Total Personnel</b>		<b>\$ 73,966</b>	<b>\$ 78,697</b>	<b>\$ 94,963</b>	<b>\$ 116,261</b>	<b>\$ 114,685</b>	<b>\$ 73,617</b>	64%	<b>\$ 88,149</b>	<b>\$ 35,928</b>
<b>Utilities, Bldg &amp; Grnds</b>										
30.852-1600	Hydrant Repairs	\$ 2,373	\$ -			\$ 3,000	\$ 1,946	65%	\$ 3,336	\$ 3,000
30.852-1601	Pavement Replacement	\$ -	\$ 3,677	\$ 2,646	\$ 3,000	\$ 7,000	\$ 1,977	28%	\$ 4,500	7,000
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 2,373</b>	<b>\$ 3,677</b>	<b>\$ 2,646</b>	<b>\$ 3,000</b>	<b>\$ 10,000</b>	<b>\$ 3,923</b>	39%	<b>\$ 7,836</b>	<b>\$ 10,000</b>
<b>Supplies</b>										
30.852-3300	Supplies and Materials	\$ 32,471	\$ 27,509	\$ 27,016	\$ 26,903	\$ 39,000	\$ 20,139	52%	\$ 24,167	\$ 35,000
30.852-3600	Uniforms	\$ 1,480	\$ 1,355	\$ 908	\$ 1,044	\$ 2,500	\$ 1,002	40%	\$ 1,202	2,500
<b>Total Supplies</b>		<b>\$ 33,951</b>	<b>\$ 28,865</b>	<b>\$ 27,924</b>	<b>\$ 27,947</b>	<b>\$ 41,500</b>	<b>\$ 21,141</b>	51%	<b>\$ 25,369</b>	<b>\$ 37,500</b>
<b>Contract Services</b>										
30.852-4200	Contract Services	\$ 4,706	\$ 1,618	\$ 226		\$ -	\$ -		\$ -	
30.852-4210	Professional Services	\$ -	\$ 348			\$ -	\$ -		\$ -	
<b>Total Contract Services</b>		<b>\$ 4,706</b>	<b>\$ 1,966</b>	<b>\$ 226</b>		<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>

**Town of Beech Mountain**  
**Taps Systems Department**

										2018-2019
		2013-2014	2014 - 2015	2015-2016	2016-2017	2017-2018	YTD		2017-2018	Proposed
		Actual	Actual	Actual	Actual	Budget	04/30/2018	%	Projected	Budget
<b>Vehicle Expenses</b>										
30.852-6101	Gas & Fuel	\$ 5,701	\$ 4,992	\$ 2,195	\$ 2,832	\$ 7,000	\$ 1,645	24%	\$ 3,500	\$ 7,000
30.852-6201	Vehicle Maintenance	\$ 12,905	\$ 19,044	\$ 22,161	\$ 12,505	20,000	\$ 9,409	47%	\$ 11,000	25,000
<b>Total Vehicle Expenses</b>		<b>\$ 18,606</b>	<b>\$ 24,037</b>	<b>\$ 24,356</b>	<b>\$ 15,337</b>	<b>\$ 27,000</b>	<b>\$ 11,054</b>	41%	<b>\$ 14,500</b>	<b>\$ 32,000</b>
<b>Capital Outlay</b>										
30.852-7400	Capital Outlay	\$ -	\$ -			\$ 195,350	\$ 150,084		\$ 145,193	\$ 234,880
30.852-7401	Infil & Inflow	\$ 11,595	\$ -	\$ 4,481	\$ 9,806	126,350	\$ 42,143	33%	\$ 14,000	\$ 20,000
30.852-7403	Fire Hydrants	\$ 5,204	\$ 1,559	\$ 10,967	\$ 3,800	8,000	\$ 3,800	48%	\$ 4,000	\$ 8,000
30.852-7405	Meter Replacement	\$ -	\$ -	\$ 4,249	\$ 3,810	10,000	\$ 8,156	82%	\$ 8,156	\$ 10,000
<b>Total Capital Outlay</b>		<b>\$ 16,800</b>	<b>\$ 1,559</b>	<b>\$ 19,697</b>	<b>\$ 17,416</b>	<b>\$ 339,700</b>	<b>\$ 204,183</b>	60%	<b>\$ 171,349</b>	<b>\$ 272,880</b>
<b>Total Taps &amp; System</b>		<b>\$ 150,402</b>	<b>\$ 138,800</b>	<b>\$ 169,812</b>	<b>\$ 179,961</b>	<b>\$ 532,885</b>	<b>\$ 313,918</b>	59%	<b>\$ 307,203</b>	<b>\$ 388,308</b>



**30.852.0200**     **Salaries**  
1% COLA and 1.5% Merit  
**30.852-1000**     **State Retirement (ORBIT)**  
**812-7400**        **Capital Outlay**



Detail Listing

<u>Item/Project Description</u>	<u>Budget Addition Justification</u>
<b>30-852-7400 2019 CIP</b>	
REPLACE 2 <sup>ND</sup> PUMP ASWOOD/MILLPOND \$150,000	Aged pump that has been on the replacement list for a number of years
GENERATOR PARWAY \$84,880	Aged Generator essential to emergency operations
<b>30-852-7401</b>	
I&I \$20,000 REPAIR MANHOLES	To repaired or replace deteriorating man holes
<b>30-852-7403</b>	
\$8,000 HYRANTS REPAIRS	No operational Hydrants
<b>30-852-7405</b>	
\$10,000 METERS REPLACEMENT	No operational meters

**Town of Beech Mountain  
Utility Fund Summary**

	2013-2014 Actual	2014 - 2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	YTD 04/30/2018	%	2017-2018 Projected	2018-2019 Proposed Budget
<b>Water Fund Revenue</b>	<b>\$ 2,023,207</b>	<b>\$ 2,065,363</b>	<b>\$ 2,124,119</b>	<b>\$ 2,122,902</b>	<b>\$ 3,330,881</b>	<b>\$ 1,812,005</b>	54%	<b>\$ 2,075,076</b>	<b>\$ 2,625,887</b>
<b>Administration</b>	<b>\$ 668,803</b>	<b>\$ 689,196</b>	<b>\$ 1,033,362</b>	<b>\$ 1,005,726</b>	<b>\$ 1,133,404</b>	<b>\$ 680,033</b>	60%	<b>\$ 944,930</b>	<b>\$ 1,333,128</b>
<b>Water Maintenance</b>	<b>\$ 526,696</b>	<b>\$ 882,618</b>	<b>\$ 640,928</b>	<b>\$ 632,698</b>	<b>\$ 1,394,028</b>	<b>\$ 662,333</b>	48%	<b>\$ 591,513</b>	<b>\$ 577,698</b>
<b>Sewer Maintenance</b>	<b>\$ 220,688</b>	<b>\$ 225,753</b>	<b>\$ 235,969</b>	<b>\$ 230,274</b>	<b>\$ 270,565</b>	<b>\$ 196,480</b>	73%	<b>\$ 222,027</b>	<b>\$ 326,752</b>
<b>Taps &amp; System</b>	<b>\$ 150,402</b>	<b>\$ 138,800</b>	<b>\$ 169,812</b>	<b>\$ 179,961</b>	<b>\$ 532,885</b>	<b>\$ 313,918</b>	59%	<b>\$ 307,203</b>	<b>\$ 388,308</b>
<b>Total Expenditures</b>	<b>\$ 1,566,589</b>	<b>\$ 1,936,367</b>	<b>\$ 2,080,071</b>	<b>\$ 2,048,659</b>	<b>\$ 3,330,882</b>	<b>\$ 1,852,764</b>	56%	<b>\$ 2,065,673</b>	<b>\$ 2,625,887</b>
<b>Variance</b>	<b>\$ 456,618</b>	<b>\$ 128,996</b>	<b>\$ 44,048</b>	<b>\$ 74,244</b>	<b>\$ (1)</b>	<b>\$ (40,759)</b>		<b>\$ 9,403</b>	<b>\$ 0</b>

**Town of Beech Mountain  
Water Utility  
Capital Improvement Program  
Summary**

Water Utility Capital Improvement Program Summary												
		Fiscal Year Ending				Budget	YTD	Fiscal Year Ending				
		Actual						Projected				
		2014	2015	2016	2017			2018	04/30/2018	2019	2020	2021
30.720-7400	Capital Outlay	0	0	0	0	36,650	33,037	8,000	0	0	0	0
30.812-7400	Capital Outlay	73,381	89,767	28,098	1,253,326	638,860	6,263,102	0	1,740,000	289,000	0	0
30.822-7400	Capital Outlay	0	0	0	228,153	0	0	75,000	0	2,000,000	0	0
30.852-7400	Capital Outlay	0	0	0	0	152,788	152,788	234,880	31,800	0	0	70,000
30.852-7401	Infil & Inflow	11,595	15,854	4,481	9,806	0	13,165	20,000	20,000	20,000	20,000	20,000
30.852-7403	Fire Hydrants	5,204	4,727	10,967	3,800	3,800	3,800	8,000	8,000	8,000	8,000	8,000
30.852-7405	Meter Replacement	0	5,775	4,249	3,810	0	9,486	10,000	10,000	10,000	10,000	10,000
Total Capital Outlay		\$ 90,181	\$ 116,122	\$ 47,794	\$ 1,498,895	\$ 832,098	\$ 6,475,378	\$ 355,880	\$ 1,809,800	\$ 2,327,000	\$ 38,000	\$ 108,000

**Town of Beech Mountain  
Sanitation Department**

Sanitation Fund										2018-2019
		2013-2014	2014 - 2015	2015-2016	2016-2017	2017-2018	YTD		2017-2018	2018-2019
		Actual	Actual	Actual	Actual	Budget	04/30/2018	%	Projected	Proposed Budget
<b>Income</b>										
<b>Interest Income</b>										
35.329-0000	Interest on Investments	\$ 26	\$ 115	\$ 871	\$ 1,547	\$ 2,112	\$ 3,315	157%	\$ 3,616	\$ 3,700
<b>Total Interest Income</b>		<b>\$ 26</b>	<b>\$ 115</b>	<b>\$ 871</b>	<b>\$ 1,547</b>	<b>\$ 2,112</b>	<b>\$ 3,315</b>	157%	<b>\$ 3,616</b>	<b>\$ 3,700</b>
<b>Miscellaneous Income</b>										
35.335-0000	Recycling Revenue	\$ 42,251	\$ 43,266	\$ 42,465	\$ 42,400	\$ 43,500	\$ 38,098	88%	\$ 41,561	\$ 38,500
<b>Total Miscellaneous Income</b>		<b>\$ 42,251</b>	<b>\$ 43,266</b>	<b>\$ 42,465</b>	<b>\$ 42,400</b>	<b>\$ 43,500</b>	<b>\$ 38,098</b>	88%	<b>\$ 41,561</b>	<b>\$ 38,500</b>
<b>State Revenue</b>										
35.345-0000	Solid Waste Disposal Tax	\$ 146	\$ 109	\$ 105	\$ 167	\$ 60	\$ 58	97%		\$ 60
<b>Total State Revenue</b>		<b>\$ 146</b>	<b>\$ 109</b>	<b>\$ 105</b>	<b>\$ 167</b>	<b>\$ 60</b>	<b>\$ 58</b>	97%	<b>\$ -</b>	<b>\$ 60</b>
<b>Fees</b>										
35.359-0000	Sanitation Fee Revenue	\$ 336,959	\$ 344,164	\$ 345,951	\$ 345,731	\$ 346,538	\$ 290,064	84%	\$ 316,433	\$ 346,000
35.359-0003	Sanitation Penalties	\$ 564	\$ 522	\$ 559	\$ 771	375	\$ 626	167%	\$ 751	750
<b>Total Fees</b>		<b>\$ 337,523</b>	<b>\$ 344,686</b>	<b>\$ 346,510</b>	<b>\$ 346,502</b>	<b>\$ 346,913</b>	<b>\$ 290,690</b>	84%	<b>\$ 317,185</b>	<b>\$ 346,750</b>
<b>Gains/Losses</b>										
35.383-0000	Gain on Sale of Fixed Assets	\$ -	\$ -				\$ -		\$ -	
<b>Total Gains/Losses</b>		<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Proceeds</b>										
35.393-0000	Proceeds Lease/Purchase	\$ -	\$ -				\$ -		\$ -	
<b>Total Proceeds</b>		<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Transfers</b>										
35.399-0000	Fund Balance Appropriated	\$ -	\$ -			\$ -	\$ -		\$ -	\$ 190,737
35.399-0001	Transfer from General Fund	\$ -	\$ -			\$ -	\$ -		\$ -	
<b>Total Transfers</b>		<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ 190,737</b>
<b>Total Sanitation Fund Revenue</b>		<b>\$ 379,946</b>	<b>\$ 388,177</b>	<b>\$ 389,951</b>	<b>\$ 390,616</b>	<b>\$ 392,585</b>	<b>\$ 332,161</b>	85%	<b>\$ 362,362</b>	<b>\$ 579,747</b>

**Town of Beech Mountain  
Sanitation Department**

[illegible]





**359-0000 Sanitation Fee Revenue**

No proposed increase in fees.

**35.580.0200 Salaries**

1% COLA and 1.5% Merit

**35.580-1000 State Retirement (ORBIT)**

**35-580-1300 Utilities**

**35-580-4200 Contract Services**

**35.580-7400 Capital Outlay**

Security Camera for Recycling Center \$3,500

2019 Sanitati The 2008 Model vehicle is worn out and costing budget on repairs

Cardboard Cc Current one is 20 years old and worn out

**35-580-5705 Comm. Landfill Fees**

[illegible]

Town of Beech Mountain  
Sanitation Department  
Notes for Capital Improvement Program

Detail Listing

<u>Item/Project Description</u>	<u>Budget Addition Justification</u>
2019 Sanitation Truck \$155,500	The 2008 Model vehicle is worn out and costing budget on repairs
Cardboard Compactor \$35,000	Current one is 20 years old and worn out
Ton Truck \$60,000	



**Town of Beech Mountain  
Emergency Telephone System**

		2013-2014	2014 - 2015	2015-2016	2016-2017	2017-2018	YTD		2017-2018	2018-2019
		Actual	Actual	Actual	Actual	Budget	04/30/2018	%	Projected	Proposed Budget
<b>Expenditures</b>										
<b>Utilities, Bldg &amp; Grnds</b>										
65.410-1100	Telephone	\$ 15,875	\$ 15,646	\$ 15,768	\$ 13,888	\$ 20,000	\$ 12,332	62%	\$ 18,498	\$ 20,000
65.410-1101	Postage	\$ -	\$ -			-			\$ -	
65.410-1400	Training	\$ 1,897	\$ 654	\$ 2,271	\$ 1,177	4,000	\$ 608	15%	\$ 912	4,000
65.410-1600	Repairs & Maintenance	\$ 8,820	\$ 4,087	\$ 2,180	\$ 2,870	9,500	\$ 1,440	15%	\$ 2,160	9,500
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 26,591</b>	<b>\$ 20,388</b>	<b>\$ 20,219</b>	<b>\$ 17,935</b>	<b>\$ 33,500</b>	<b>\$ 14,380</b>	<b>43%</b>	<b>\$ 21,570</b>	<b>\$ 33,500</b>
<b>Supplies</b>										
65.410-3300	Supplies and Materials	\$ 1,683	\$ 2,255	\$ (20)		\$ 2,500	\$ 230		\$ 276	\$ 1,500
<b>Total Supplies</b>		<b>\$ 1,683</b>	<b>\$ 2,255</b>	<b>\$ (20)</b>		<b>\$ 2,500</b>	<b>\$ 230</b>		<b>\$ 276</b>	<b>\$ 1,500</b>
<b>Contract Services</b>										
65.410-4200	Contract Services	\$ 34,642	\$ 35,465	\$ 35,789	\$ 36,911	\$ 42,000	\$ 36,918	88%	\$ 55,377	\$ 45,130
<b>Total Contract Services</b>		<b>\$ 34,642</b>	<b>\$ 35,465</b>	<b>\$ 35,789</b>	<b>\$ 36,911</b>	<b>\$ 42,000</b>	<b>\$ 36,918</b>	<b>88%</b>	<b>\$ 55,377</b>	<b>\$ 45,130</b>
<b>Misc Expenses</b>										
65.410-5400	Insurance	\$ -	\$ -				\$ -		\$ -	\$ -
<b>Total Misc Expenses</b>		<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Capital Outlay</b>										
65.410-7400	Capital Outlay	\$ 28,758	\$ 59,919	\$ 6,553		\$ 125,000	\$ 597	0%		\$ 200,000
<b>Total Capital Outlay</b>		<b>\$ 28,758</b>	<b>\$ 59,919</b>	<b>\$ 6,553</b>	<b>\$ -</b>	<b>\$ 125,000</b>	<b>\$ 597</b>	<b>0%</b>	<b>\$ -</b>	<b>\$ 200,000</b>
<b>Transfers to Other Funds</b>										
65.410-9100	Transfer to General Fund	\$ -	\$ -				\$ -		\$ -	
<b>Total Transfers to Other Funds</b>		<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Total E911 Expenditures</b>		<b>\$ 91,675</b>	<b>\$ 118,026</b>	<b>\$ 62,541</b>	<b>\$ 54,846</b>	<b>\$ 203,000</b>	<b>\$ 52,125</b>	<b>26%</b>	<b>\$ 77,223</b>	<b>\$ 280,130</b>
<b>Variance</b>		<b>\$ 13,754</b>	<b>\$ (13,475)</b>	<b>\$ 46,104</b>	<b>\$ 80,503</b>	<b>\$ -</b>	<b>\$ (2,767)</b>		<b>\$ 7,031</b>	<b>\$ -</b>

**Town of Beech Mountain  
Notes for Emergency Telephone System**

**Telephone: 410-410** – This line item covers the 911 telephone services to include Skyline Membership, Skyline Skybest, and reimbursement to the Watauga County Finance for our portion of the 911 phone service. **No increase.**

**Training: 410-1400** – This line item covers the cost of EMD, EFD, and EPD recertification's, initial telecommunicator certification and other advanced communications training. **No Increase.**

**Repairs & Maintenance: 410-1600** – Line item covers any repairs needed to the communications center or equipment. **No increase.**

**Supplies & Materials: 410-3300** – Line item covers the cost of communications supplies such as printer paper, note pads, printer cartages, pens, and etc.. **Shows a 40% decrease due** to more items becoming paperless.

**Contract Services: 410-4200** – Line item covers the cost of annual service agreements: Southern Software – CAD, AMS, MDS, and Paging, Carolina Recordings, Priority Dispatch – EMD, EFD, and EPD, Wireless Communications. **No increase.**

**Capital Outlay: 410-7400** – Line item covers large scale projects or equipment such as Update the current 911 phone system: \$105,000 and New radio console: \$95,000.

**Note: All line items above are funded by 911 Funds from the NC 911 Board.**







Town of Beech Mountain  
Emergency Telephone System  
Notes for Capital Improvement Program

Detail Listing

<u>Item/Project Description</u>	<u>Budget Addition Justification</u>
2019-New Vesta 911 Phone System \$105,000	Replacing aging Patriot Phone System and Telex radio that is now obsolete. Unable to repair.
2020- New Motorola-backup radio \$95,000	The current backup radio (Motorola) is 10 years old and unreliable.
2021-New 911 Servers (CAD/GIS) \$18,000	Replace old Servers per requirements of 911 Commission. 3-5 years.
2022- New 911 Chairs \$900	Replace old chairs that are worn out.
2023- New 911 Generator and New AC Unit \$22,00	Replace current Generator installed in 2013, worn out. AC unit in computer room installed in 2012.



**Revenues**

**25-310-0000 Federal Forfeitures**

There are none at this time

**25-320-0000 NC Sales Tax on Contraband**

No payments being received at this time. These amounts come from the Court System

**25-330-0000 Police Department Donations**

Donations used to promote community policing

**25-331-0000 BEEHCOP Promotions**

Sales to benefit community policing

**25-340-0000 NADDI Grant**

National Association of Drug Diversion Investigators training Grants

**Expenditures**

**25-510-0001 Federal Forfeiture Program**

No funds for program use

**25-510-0004 BEEHCOP Promotions**

See note for 25-331-0000