



Beech Mountain

Annual Budget

2019-2020



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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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2019-2020 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 2019-2020. 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 2019-2020 is \$.732 per \$100 of valuation which is unchanged from the previous four fiscal years. This rate is based on a tax valuation of \$545,991,320 and a 97% tax collection rate. Each penny on the tax rate generates approximately \$54,599.

The total General Fund expenditures are projected to be \$7,067,051 resulting in a decrease of approximately 8.7% less than last FY 2018-19 amended budget. Each department has worked to maintain or reduce spending for this fiscal year and only necessary capital outlay items are being requested in the 2019-2020 budget.

Water and Sewer Fund

Water and sewer fund revenues will increase by approximately 23% more this year to address items in the Utility Capital Improvement Project and the Watauga Raw Water Intake. Water and sewer fund expenditures are projected to be \$4,625,989, an increase of 23% over the FY 2018-19 budget amended budget. \$1.740,000 million is for the Charter Hills Water Line Replacement. Other Projects for the budget year include painting the clear well and storage tank, new generator for Parkway, Dump Truck replacement, manhole replacement and rehab, hydrant replacement and meter replacement projects.

Eastern America's Highest Town

Sanitation Fund

The Town is increasing Sanitation Fees by \$5.00 dollars this year to cover two additional employees needed, increased tipping costs no longer absorbed by the County and debt service for the proposed new Convenience Center. There is only an expense of \$8,000 for additional dumpsters. The Sanitation Fund Budget is 23% less than the 2018-2019 amended budget.

E-911 Fund

The total proposed budget for 911 monies will decrease approximately 69% from the 2018-19 budget last year.

Salaries and Benefits

The budget includes a 1% Cost of Living Increase and a 2% Merit raise with scaled distribution. The Town evaluated and Council Approved moving from the self-funded model health insurance to Medcost Health Insurance with the NCLM and is still saving \$132,000 and avoiding an increase from the current provider's health plan. The cost for employees to cover their children, spouse or family will increase, and the employee's shared costs are planned to incrementally increase over time.

Capital Outlay

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

- Administration: \$15,000 Security System for Town Hall and \$16,000.00 for office flooring for Town Hall.
- Police: \$22,400 for a new pickup to share with Special Projects and a portable information sign for \$22,500.00
- Fire Department: Paving the apron at Station One for \$50,000.
- Public Works: \$65,000 for a Leaf Vacuum, \$28,000 for a vehicle for the Town Landscaper, \$194,000 for resurfacing, \$28,000 for a general purpose $\frac{3}{4}$ ton pick-up.
- Special Projects is sharing the cost for a new truck with the Police Department for \$17,500.00
- Planning: Streetscape \$309,597 and \$35,000 for a new vehicle.
- Parks and Recreation: \$75,000 for Recreational Trail projects. \$18,500 is the Town portion, the remainder are grant funds. \$150,000 for Shane Outpost to match the anticipate award of the grant and \$33,000 for a new snow gun.

- Water Treatment \$1,740,000 for replacement of Charter Hills water line and \$250,000 for the exploration of 3 wells.
- Taps and Systems: \$85,000 for a generator at the Parkway and \$120,000 for a dump/push truck.

Total Capital Outlay in General Fund Recommended: \$1,179,297

Total Capital Outlay in the Utility Fund: \$2,318,000

Total Capital Outlay for the E-911 Fund: \$1,800

Committed Fund Balance Reserves:

Uninsured Claims	\$100,000
Public Safety/Public Safety Building	\$545,000
Watauga Intake	\$2,150,000
Shane Park Project	\$50,000
Public Works Building	\$400,000
Lake Coffey Building and Bathrooms	\$400,000
Hill Stabilization at Buckeye Lake	\$200,000
Paving of Buckeye Creek Road	\$500,000

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 and Building. 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 7th allowed for additional public participation and a May 24th Workshop with the second Public Hearing held on June 11, 2019. 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 the 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 third budget for me at Beech Mountain.

Finally, Council has been progressive and forward thinking in preparing for the future while maintaining strong reserves and utilizing rate schedules to ensure that funds are available for needed infrastructure maintenance and improvement.

Sincerely,

Tim H. Holloman MPA, AICP, ICMA
Town Manager

June 11th, 2019

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
2019-2020 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, 2019 and ending June 30, 2020, 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:

Current Year's Property Taxes	\$ 3,876,757
Prior Year's Property Taxes	60,000
Vehicle Tax	55,000
Interest on Taxes	18,000
Interest on Investments	121,190
Rent Income	6,000
Recreation Income	50,000
Hold Harmless Funds	261,200
Fire Department Revenue	105,000
Street Scape Program Grant	105,000
State Franchise Tax	250,000
Cable TV Franchise Tax	30,000
Beer and Wine Tax	1,500
Powell Bill	112,058
Local Sales Tax	1,015,862
Building Inspection Fees	27,500
Planning & Zoning Fees	3,000
Other Revenue	635,702
Fund Balance Appropriated	296,691
Transfer from TDA – Salaries	<u>36,591</u>
Subtotal	<u>\$7,067,051</u>

TOTAL GENERAL FUND REVENUE **\$7,067,051**

Note: See Budget Planning Document for complete listing of all revenues, pages 7-9

B. AD VALOREM TAX LEVY. There is hereby levied for the fiscal year 2019-2020 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 2018-2019 fiscal year of ninety-Seven percent (97%) 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, 2019 and ending June 30, 2020. 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	\$1,726,791
Tax Collection	47,717
Visitor Center	145,080
Police	1,202,509
Fire	442,826
Special Projects	118,988
Building Inspections	75,755
Planning	524,342
Vehicle Maintenance	177,259
Public Works	1,683,183
Recreation	<u>922,601</u>
TOTAL APPROPRIATIONS	<u>\$7,067,051</u>

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, 2019 and ending June 30, 2020, 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	\$ 22,000
Metered Sales	2,203,646
Connection Fees	3,000
Availability Fees	5,000
Reconnect Fees	4,000
Other Revenue	8,500
State Revolving Loan Proceeds	1,740,000
Transfer from General Fund	150,000
Watauga River Intake	73,000
Fund Balance Appropriated	<u>416,843</u>
TOTAL REVENUES	<u>\$4,625,989</u>

- 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	\$1,245,009
Water Treatment	2,758,271
Wastewater Treatment	275,314
Taps and Systems Maintenance	<u>347,395</u>

TOTAL WATER & SEWER FUND APPROPRIATIONS **\$4,625,989**

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	\$ 430,509
Recycling Revenue	40,000
Solid Waste Disposal Tax	150
Other	<u>3,700</u>
	\$484,259
 TOTAL REVENUES	 <u>\$ 484,259</u>

- 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>\$ 484,259</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	\$65,236
9-1-1 Transfer from Reserve	21,694
Other	1,000
 TOTAL REVENUES	 <u>\$ 87,930</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>\$ 87,930</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>\$ 500</u>
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TOTAL REVENUES	<u>\$ 500</u>
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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>\$ 500</u>
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Ordained this, the 11th day of June 2019.

Renee Castiglione, Mayor

ATTEST:

Tamara Mercer Beech Mountain Town Clerk

Town of Beech Mountain

Schedule of Fees

July 1, 2019

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	2017-2018	2018-2019	2019-2020
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

Administration				
Type of Service	Unit Description / Detail	2017-2018	2018-2019	2019-2020
Special Event Permit	500 – 1,000 persons, § 91.37	\$100	\$100	\$100
Special Event Permit	Over 1,000 persons, § 91.37	\$200	\$200	\$200

Tax				
Type of Service	Unit Description / Detail	2017-2018	2018-2019	2019-2020
2016-2017	2017-2018	2018-2019	\$0.732	\$0.732
Millage Rate Penalty	On January 6 th 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%

Parks and Recreation					
Type of Service	Unit Description / Detail	2017-2018	2018-2019	2019-2020	
Gym Use	Daily	Removed 16-17	Removed 16-17	Removed 16-17	
Child Playroom	Daily	Removed 16-17	Removed 16-17	Removed 16-17	
Weight Room	Daily	Removed 16-17	Removed 16-17	Removed 16-17	
Indoor Tennis Court	Daily	Removed 16-17	Removed 16-17	Removed 16-17	
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	\$40	\$40	\$40	
Mountain Bike Guide	Hourly	\$10	\$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 (up to four, additional \$50/Individual)	Resident	\$175	\$175	\$175	
Family Annual Pass (up to four, additional \$50/Individual)	Non-Resident	\$200	\$200	\$200	
Individual Annual Pass	Resident	\$100	\$100	\$100	
Individual Annual Pass	Non-Resident	\$125	\$125	\$125	
Family Week Pass (up to four, additional \$10/Individual)	Buckeye Recreation Center	\$30	\$30	\$30	
Individual Week Pass	Buckeye Recreation Center	\$20	\$20	\$20	
Pavilion Rental	4 hours	N/A	\$20	\$20	

Pavilion Rental	8 hours	N/A	\$40	\$40
Parks and Recreation				
Type of Service	Unit Description / Detail	2017-2018	2018-2019	2019-2020
Facility Room Rental	4 Hour Rental		\$60	\$60
Facility Room Rental	8 Hour Rental		\$100	\$100
Facility Room Rental	Per Hour		\$30	\$30
Facility Room Rental – After Hours	Per hour on all room/area rental types	\$30	\$50	\$50
Facility Room Rental Security Deposit	Refundable deposit		\$100	\$100
Set-up Fee	Optional fee		\$25	\$25
Wedding/Special Event	4 Hour Rental		\$125	\$125
Wedding/Special Event	8 Hour Rental		\$250	\$250
Wedding/Special Event Deposit	Non-Refundable Deposit		\$350	\$350
Gymnasium Rental	8 Hour Rental	\$150	\$300	\$300
Gymnasium Rental Security Deposit	Buckeye Recreation Center	\$200	\$200	\$200
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	2017-2018	2018-2019	2019-2020
Water – Monthly All Rate Categories	Watauga River Intake – Capital	n/a	\$1.00	\$3.00
Water – Monthly Residential Rate	Base to 3,000 gallons	\$36.50	\$38.00	\$39.50
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	\$36.50	\$38.00	\$39.50
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	\$36.50	\$38.00	\$39.50
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	\$36.50	\$38.00	\$39.50
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	2017-2018	2018-2019	2019-2020
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	\$50 ⁱ	\$50 ⁱⁱ	\$50 ⁱⁱⁱ
Water Cut On/off Fee – Customer Request	Holiday, weekend, and after hours	\$100 ^{iv}	\$100 ^v	\$100 ^{vi}
Water Cut On Fee	Due to failure to pay bill, prevent fraud by customer, violation of utility code or disconnection of electric service	\$50 ^{vii}	\$50 ^{viii}	\$50 ^{ix}
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	\$50	\$50	\$50
Water Meter Calibration	Sent to Factory for Testing	\$85	\$85	\$85

Utilities - Water and Sewer				
Type of Service	Unit Description / Detail	2017-2018	2018-2019	2019-2020
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	2017-2018	2018-2019	2019-2020
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

Utilities - Water and Sewer				
Type of Service	Unit Description / Detail	2017-2018	2018-2019	2019-2020
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

Sanitation				
Type of Service	Unit Description / Detail	2017-2018	2018-2019	2019-2020
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	2017-2018	2018-2019	2019-2020
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

Building Inspections and Planning				
Type of Service	Unit Description / Detail	2017-2018	2018-2019	2019-2020
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

Building Inspections and Planning				
Type of Service	Unit Description / Detail	2017-2018	2018-2019	2019-2020
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		\$1,000	\$1,000	\$1,000

Building Inspections and Planning				
Type of Service	Unit Description / Detail	2017-2018	2018-2019	2019-2020
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

Building Inspections and Planning				
Type of Service	Unit Description / Detail	2017-2018	2018-2019	2019-2020
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

Building Inspections and Planning				
Type of Service	Unit Description / Detail	2017-2018	2018-2019	2019-2020
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	2017-2018	2018-2019	2019-2020
Off-Duty Police officer Employment	Per hour (Minimum invoice 2 hours)	\$25	\$25	\$30/hr
Off-Duty Patrol Vehicle	Per vehicle for up to 3 hours of use (Minimum invoice 2 Hrs)	\$30	\$30	\$35/hr
Off-Duty Patrol Vehicle	Per vehicle per day	\$100	\$100	\$125
Golf Cart Registration	Individual Inspection and Permit	\$25	\$25	\$75
Golf Cart Registration	Fleet Inspection and Permitting	-	-	\$500
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
Police				
Type of Service	Unit Description / Detail	2017-2018	2018-2019	2019-2020
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



2018 Fund Balance Detailed Modified**Nonspendable Amounts:**

Inventories	31,270
Prepaid Expenses	10,982

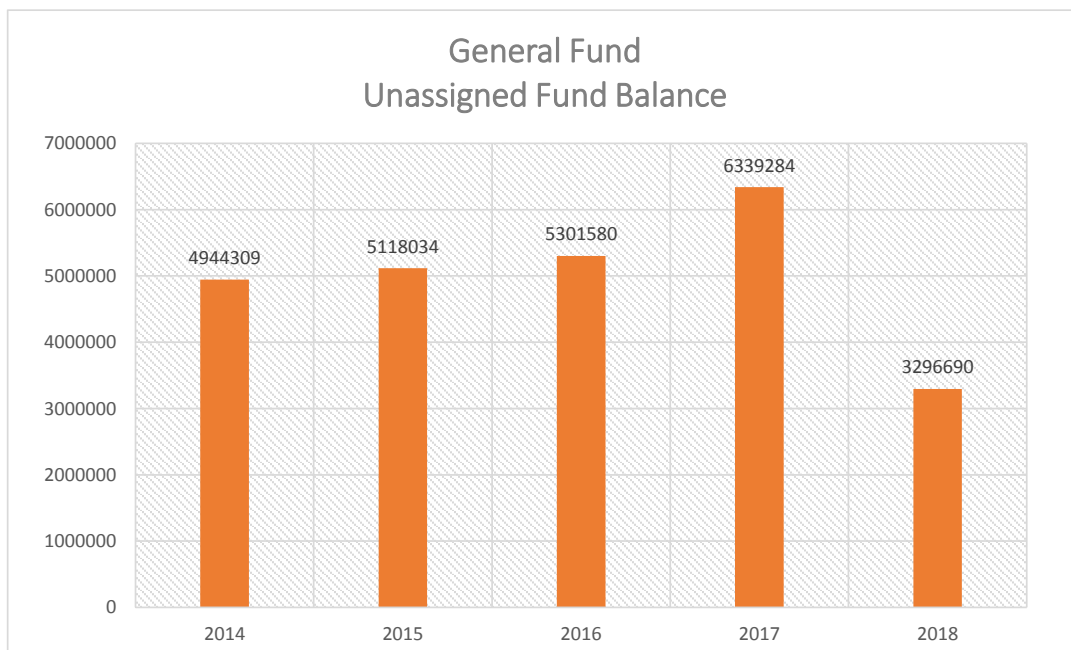
Restricted:

Stabilization of State Statute	437,822
Employee Benefits	55,425
Public Safety	18,692

Committed and Assigned:

Uninsured Claims	100,000
Public Safety	1,000,000
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:	3,296,690
Total Fund Balance	<u><u>7,950,881</u></u>



Town of Beech Mountain
Summary of Salaries and Benefits

			Percent of
<u>General Fund Salaries and Wages</u>			<u>Total</u>
XXX-0200	Salaries and Regular Wages	\$1,885,990	71.62%
XXX-0201	Longevity pay	\$ 20,790	68.64%
XXX-0202	Bonus pay	\$ 10,900	70.55%
XXX-0210	Part Time	\$ 76,100	100.00%
XXX-0220	Over Time	\$ 40,000	72.07%
XXX-0230	LEO Separation Allowance	\$ 4,524	100.00%
XXX-0240	Field Training Officer pay	\$ 1,600	100.00%
		<u>\$2,039,904</u>	72.42%

<u>General Fund Employee Benefits</u>			
xxx-0900	Social Security	151,511	71.82%
xxx-0902	Employee Insurance	364,669	65.22%
xxx-1000	Local Government Retirement	170,094	71.09%
xxx-1001	401K	95,092	77.40%
		<u>781,365</u>	69.01%

<u>Utility Salaries and Wages</u>			
xxx-0200	Salaries and Regular Wages	\$ 541,301	20.55%
xxx-0201	Longevity pay	\$ 6,750	22.28%
xxx-0202	Bonus pay	\$ 2,450	15.86%
xxx-0220	Over Time Wages	\$ 11,500	20.72%
		<u>\$ 562,001</u>	19.95%

<u>Utility Employee Benefits</u>			
xxx-0900	Social Security	\$ 42,993	20.38%
xxx-0902	Employee Insurance	\$ 131,202	23.47%
xxx-1000	Local Government Retirement	\$ 50,299	21.02%
xxx-1001	401k	\$ 20,899	17.01%
		<u>\$ 245,393</u>	21.67%

<u>Sanitation Salaries and Wages</u>			
xxx-0200	Salaries and Regular Wages	\$ 206,147	7.83%
xxx-0201	Longevity pay	\$ 2,750	9.08%
xxx-0202	Bonus pay	\$ 2,100	13.59%
xxx-0210	Part Time Wages	\$ -	0.00%
xxx-0220	Over Time Wages	\$ 4,000	7.21%
		<u>\$ 214,997</u>	7.63%

<u>Sanitation Employee Benefits</u>			
xxx-0900	Social Security	\$ 16,447	7.80%
xxx-0902	Employee Insurance	\$ 63,234	11.31%
xxx-1000	Local Government Retirement	\$ 18,884	7.89%
xxx-1001	401k	\$ 6,871	5.59%
		<u>\$ 105,436</u>	9.31%

Totals all Funds

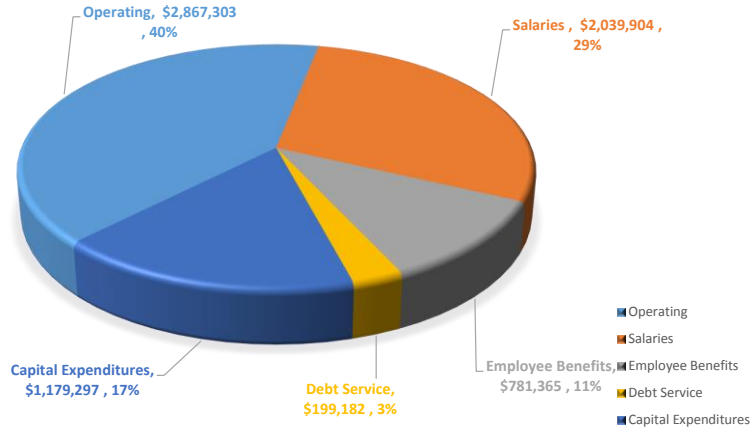
<u>Salaries and Wages</u>			
XXX-0200	Salaries and Regular Wages	\$2,633,438	
XXX-0201	Longevity pay	\$ 30,290	
XXX-0202	Bonus pay	\$ 15,450	
XXX-0210	Part Time	\$ 76,100	
XXX-0220	Over Time	\$ 55,500	
XXX-0230	LEO Separation Allowance	\$ 4,524	
XXX-0240	Field Training Officer pay	\$ 1,600	
		<u>\$2,816,902</u>	

<u>Employee Benefits</u>			
xxx-0900	Social Security	210,951	
xxx-0902	Employee Insurance	559,105	
xxx-1000	Local Government Retirement	239,277	
xxx-1001	401K	122,862	
		<u>1,132,195</u>	

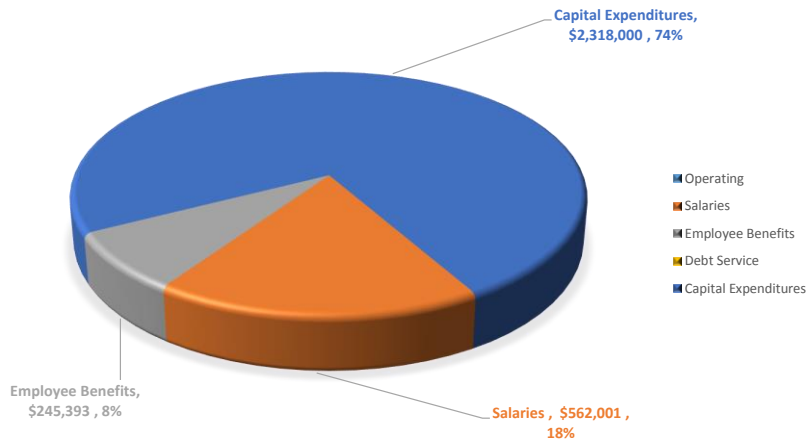
Employee Insurance includes health, vision, dental, short term disability, life policy.

Employee Insurance is gross amount, does not factor in employee contribution for additional lives covered.

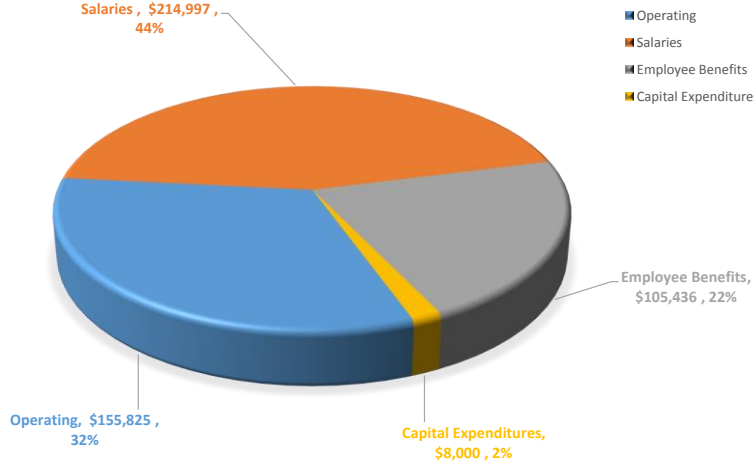
GENERAL FUND



UTILITY FUND



SANITATION FUND



[illegible]

[illegible]

301-0000 Ad Val Tax - Current Year

Ad Val Tax - Total value town wide 545,991,320 Based on 97% collection rate

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

335-0019 Recreational Trails Program Grant NCDOT

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

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.

399-0008 Transfer From TDA

Grant funding for projects.

399-0009 Transfer from TDA (Admin Salaries)

Recouping of half salaries for Visitor Center Coordinator and \$6,756 for the Admin Assistant.

										2019-2020
		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	Proposed
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Budget
Contract Services										
10.410-4201	Contract Services	87,420	67,362	98,625	105,504	103,000	71,598	70%	95,500	89,500
10.410-4210	Professional Services	87,276	79,096	57,405	51,366	109,500	33,721	31%	44,962	110,500
Total Contract Services		\$ 174,696	\$ 146,458	\$ 156,030	\$ 156,870	\$ 212,500	\$ 105,319	50%	\$ 140,462	\$ 200,000
Misc Expenses										
10.410-4300	Election Expense	-	5,063	-	6,870	-				14,500
10.410-4310	Sales Tax Reimb Expense	707,820	705,141	826,446	891,182	1,313,722	620,071	47%	1,331,610	900,000
10.410-5300	Dues & Subscriptions	2,021	1,816	2,333	3,096	5,000	2,554	51%	4,500	4,500
10.410-5400	Insurance	65,214	64,304	65,746	68,222	82,000	69,499	85%	86,500	35,000
10.410-5401	Employment Security Commiss	828	1,170	7,255	-	7,350		0%	4,500	4,500
10.410-5701	Bank Service Charges	12,693	21,104	6,920	13,491	13,500	7,577	56%	10,103	15,000
10.410.5750	Miscellaneous Expense	120	645	-						
Total Misc Expenses		\$ 788,695	\$ 799,243	\$ 908,700	\$ 982,862	\$ 1,421,572	\$ 699,701	49%	\$ 1,437,213	\$ 973,500
Capital Outlay										
10.410-7400	Capital Outlay	-	-	-	33,036	74,500	54,865	74%	64,800	31,000
10.410-7401	Special Projects	-	-	-	3,805	78,000	45,416	58%	78,000	-
Total Capital Outlay		\$ -	\$ -		\$ 36,841	\$ 152,500	\$ 100,281	66%	\$ 64,800	\$ 31,000
Debt Principal & Interest										
10.410-8400	Debt (Principal)	128,053	64,884	-	-	-			-	-
10.410-8401	Debt (Interest)	3,120	622	-	-	-			-	-
Total Debt Principal & Interest		\$ 131,173	\$ 65,506		\$ -	\$ -	\$ -		\$ -	\$ -

410-0200 - Salaries

1% COLA and 2% Merit

410-0901 Car/Phone Allowance

Car Allowance will be discontinued as long as manager drives a planning or inspections vehicle.

410-1000 - State Retirement - ORBIT

Increased to 8.95% up from 7.75%

410-1601 - Building and Grounds Maintenance

Painting inside Town Hall \$12,500, Sled Hill Fencing and Deck \$9,500.00 and \$8,000 routine maintenance.

410-7400

Security System for townhall complex \$15,000

Flooring for the townhall office \$16,000 Needed to complete replacement of flooring through out town hall

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

Administration Capital Improvement Program														
						Budget	YTD		Fiscal Year Ending					
									Projected					
Budget Account		2015	2016	2017	2018	2019	03/31/2019	%	2020	2021	2022	2023	2024	
10.410-7400	Capital Outlay	0	0	0	33,037	\$ 74,500	\$ 70,279	0	31,000	22,000	0	0	0	
10.410-7401	Special Projects	0	0	0	-	78,000	45,416	0	-	0	0	0	0	
Total Capital Outlay		\$ -	\$ -	\$ -	\$ 33,037	\$ 154,519	\$ 115,694	\$ -	\$ 31,000	\$ -	\$ -	\$ -	\$ -	
Detail Listing														
Item/Project Description														
10.410-7400	Capital Outlay													
One half of finance server					5483									
One half of Bulk Fuel System					27554									
Video and Audio Equipment							28,000	28,533						
LED lighting							23,500	15,157						
Phone System Upgrade							8,000							
Security System Town Hall Complex									15,000					
Flooring						15,000	9,224		16,000					
Council Dias										22,000				
10.410-7401														
Design for Lake Coffee Building						52,000	17,365							
Design and Geotech Work for bank stabilization at Buckeye						26,000	26,980							
Shane Park							1,071							
Design for Public Safety Building												100,000		

Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
410-7400	
Security System for townhall complex \$15,000	
Flooring for the townhall office \$16,000	Needed to complete replacement of flooring through out town hall
410-7401	
Design and engineering for a new public safety facility \$80,000	

**Town of Beech Mountain
Tax Collection**

Tax Collections		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	2019-2020
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Proposed Budget
Personnel										
10.460-0200	Salaries	35,966	40,398	42,800	45,220	25,442	19,437	76%	25,915	26,467
10.460-0201	Longevity pay	-	-	-	250	125		0%	-	250
10.460.0202	Incentive pay	-	-	-	-	150	150	100%	200	150
10.460-0900	FICA	2,774	3,091	3,220	3,239	1,967	1,529	78%	2,039	2,055
10.460-0902	Employee Insurance	7,546	8,066	4,248	5,413	4,225	2,743	65%	3,657	3,096
10.460-0903	Runout Period Claims	-	-	-	54	-			-	-
10.460-1000	State (ORBIT) Retirement	2,415	2,675	3,103	3,251	2,629	1,420	54%	1,894	2,405
10.460-1001	401(k)	1,668	1,993	2,086	2,152	1,556	1,142	73%	1,522	895
Total Personnel		\$ 50,370	\$ 56,223	\$ 55,457	\$ 59,578	\$ 36,094	\$ 26,420	73%	\$ 35,227	\$ 35,317
Utilities, Bldg & Grnds										
10.460-1101	Postage	2,292	1,906	1,943	1,093	2,500	1,860	74%	2,480	3,600
10.460-1200	Data Processing	200	-	-	-	-			-	350
10.460-1400	Staff Development	3,498	806	1,445	407	1,000	30	3%	40	1,200
Total Utilities, Bldg & Grnds		\$ 5,990	\$ 2,712	\$ 3,387	\$ 1,500	\$ 3,500	\$ 1,890	54%	\$ 2,520	\$ 5,150
Supplies										
10.460-3300	Supplies and Materials	1,297	213	455	289	1,000	310	31%	413	1,000
Total Supplies		\$ 1,297	\$ 213	\$ 455	\$ 289	\$ 1,000	\$ 310	31%	\$ 413	\$ 1,000
Contract Service										
10.460-4200	Collection Cost	10,664	3,039	478	701	1,150	1,080	94%	1,440	1,250
10.460-4201	Contract Services	2,490	1,256	1,153	3,023	3,000		0%	-	3,000
Total Contract Services		\$ 13,155	\$ 4,295	\$ 1,631	\$ 3,724	\$ 4,150	\$ 1,080	26%	\$ 1,440	\$ 4,250
Misc Expenses										
10.460-5400	Insurance									\$ 2,000
10.460-5701	Refund of Pr Yr Taxes	-	-	-	-	-	-		-	-
Total Misc Expenses		\$ -			\$ -	\$ -	\$ -		\$ -	\$ 2,000
Capital Outlay										
10.460-7400	Capital Outlay	-	-	-	-	-	-		-	-
TOTAL Capital Outlay		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
TOTAL Tax Collections		\$ 70,812	\$ 63,443	\$ 60,930	\$ 65,091	\$ 44,744	\$ 29,700	66%	\$ 39,600	\$ 47,717

410-0200 -Salary

1% COLA and 2% Merit

410-1000 - Retirement

Increased to 8.95% from 7.75%

460-1400 - Staff Development

Continuing 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>Additional Budget Justification</u>
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**Town of Beech Mountain
Visitor Center**

Visitor Center											
		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	2019-2020	
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Proposed	
Personnel											
10.470-0200	Salaries								-	93,877	
10.470-0201	Longevity pay								-	500	
10.470-0200	Incentive pay								-	300	
10.470.0901	FICA								-	7,243	
10.470-0902	Employee Insurance								-	12,384	
10.470-0903	Runout Period Claims								-	-	
10.470-1000	State (ORBIT) Retirement								-	8,474	
10.470-1001	401(k)								-	3,153	
Total Personnel		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 125,930	
Utilities, Bldg & Grnds											
10.470-1000	Phone									\$ 3,000	
10.470-1101	Postage								-	2,400	
10.470-1200	Data Processing								-	-	
10.470-1400	Staff Develoment								-	8,000	
Total Utilities, Bldg & Grnds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 10,400	
Supplies											
10.470-3300	Supplies and Materials								-	2,500	
Total Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 2,500	
Contract Service											
10.470-4200	Advertising & Marketing								-	1,250	
10.470-4201	Contract Services								-	3,000	
Total Contract Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 4,250	
Misc Expenses											
10.460-5700	Insurance									\$ 2,000	
Total Misc Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	
TOTAL Visitor Center		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 145,080	

470-0200 - Salary

1% COLA and 2% Merit

The town will be reimbursed for one half of Visitor Center Coordination Salary from the TDA

The town will be reimbursed for \$6,756 of Visitor Center Admin Assist from the TDA

470-1000 - Retirement

Increased to 8.95% from 7.75%

470-4200 - Adverting and Marketing

Used to promote existing business and attract new businesses

[illegible]

Building Expansion	150,000
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Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
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<u>2023-2024</u>	
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Building Expansion -\$150,000	Increase size of building.
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**Town of Beech Mountain
Police Department**

Police Department										
		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	2019-2020
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Proposed
										Budget
Personnel										
10.510-0200	Salaries	541,341	615,998	634,668	557,052	611,883	437,824	72%	583,765	622,887
10.510-0201	Longevity pay	-	-	-	8,250	8,000		0%	-	8,250
10.510-0202	Incentive pay	-	-	-	-	3,600	3,300	92%	4,400	3,600
10.510.0210	Part Time Wages	-	-	-	19,545	20,000	2,137	11%	16,000	20,000
10.510-0220	Over Time Wages	-	-	-	17,749	25,000	16,591	66%	22,121	25,000
10.510-0230	LEO Separation Allowance	-	-	-	4,350	4,524	3,306	73%	4,408	4,524
10.510.0240	Field Training Officer Pay	-	-	-	900	1,600	300	19%	400	1,600
10.510-0900	Fica	40,036	45,750	47,023	42,816	51,609	34,157	66%	45,542	52,468
10.510-0902	Employee Insurance	155,984	155,216	151,404	179,582	160,953	137,456	85%	183,275	141,576
10.510-0903	Runout Period Claims	-	-	-	2,851	-	-		-	
10.510-1000	State (ORBIT) Retirement	38,646	40,780	47,166	45,756	53,583	33,491	63%	44,655	62,864
10.510-1001	401(k)	25,575	28,551	30,282	27,934	54,152	21,835	40%	29,113	55,089
Total Personnel		\$ 801,581	\$ 886,295	\$ 910,543	\$ 906,786	\$ 994,904	\$ 690,397	69%	\$ 933,679	\$ 997,859
Utilities, Bldg & Grnds										
10.510-1100	Telephone	7,630	8,650	8,987	6,488	8,500	6,210	73%	8,280	8,500
10.510-1101	Postage	51	60	267	202	300	21	7%	150	300
10.510-1200	Data Processing/IT Support	2,440	90	780	563	3,000	1,540	51%	2,053	3,000
10.510-1300	Utilities	21,337	17,300	19,681	19,507	20,580	15,011	73%	20,015	22,000
10.510-1400	Staff Development	2,524	4,563	4,125	4,880	5,000	2,049	41%	2,732	7,000
10.510.1600	Building Maintenance	95	11,071	8,481	5,858	5,000	3,540	71%	4,720	5,000
Total Utilities, Bldg & Grnds		\$ 34,077	\$ 41,734	\$ 42,321	\$ 37,498	\$ 42,380	\$ 28,371	67%	\$ 37,950	\$ 45,800
Supplies										
10.510-3300	Supplies & Materials	13,673	6,848	6,506	5,781	5,000	2,888	58%	3,851	14,000
10.510-3350	LEO/Training Supplies	-	8,644	10,078	8,829	8,600	3,364	39%	4,485	8,600
10.510-3400	Investigations	573	922	528	247	750		0%	-	750
10.510-3600	Uniforms	3,540	10,793	10,298	6,987	7,500	4,553	61%	6,070	7,500
Total Supplies		\$ 17,785	\$ 27,207	\$ 27,410	\$ 21,844	\$ 21,850	\$ 10,804	49%	\$ 14,406	\$ 30,850

[illegible]

510-0200 Salaries

1% COLA and 2% Merit

410-1000 Retirement

Increased to 9.7% from 8.5% for Police Officers. Dispatch is 8.95% up from 7.75%

510-0210 Part Time Wages

Reflects the cost of using part-time officers and dispatchers when extra personnel are needed.

510-0220 Overtime Wages

This line item reflects the overtime costs associated with mandated training, staff shortage, and other overtime related costs. Shows no increase.

510-0240 Field Training Officer Pay

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.

510-1100 Telephone

Line item covers department & cell phones. No expected increase.

510-1101 Postage

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.

510-1200 Data Processing

Line item covers the cost of services provided by Nordic PC on Police Department computers and software.

510-1300 Utilities

Line item covers the cost of the street lights located within city limits. reflects a 10% increase for rates, repairs, & added lights during 2018.

510-1400 Staff Development

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 annual training, and Southern Software's Police Pak annual User Training.

510-1600 Building Maintenance

Line item covers the cost of replacing lights, door handles, locks, storage, other repairs that may be required. No increase.

510-3300 Office Supplies

Line item covers office supplies, janitorial supplies, as well as the bottles of water for Town Hall, coffee, and all the flags for Town Hall. Also National Night Out - \$3000.

510-3350 LEO/Training Supplies

Line item covers Law Enforcement supplies including ammo, range targets, weapons (if needed), parts for weapons, weapons cleaning supplies, and other LEO supplies that would not fall under uniforms. **No increase.**

510-3400 Investigations

Line item covers the cost of replacement supplies for investigations and costs that may occur during an investigation. No increase

510-3600 Uniforms

Line item covers the cost for uniforms for all staff. Uniform allowance for each staff member (\$400).

510-4200 Contract Services

Line item covers our services for programs such as Southern Software-RMS \$4,164, Rambler \$782, DCI-\$600, Smith, Rogers Attorneys - \$5,265, Creekside-sub for IT support, Website Maintenance - \$300, Code Red \$2500 and etc.. No increase.

510-5300 Dues & Subscriptions

Line item covers membership dues for the NCACP, IACP, NC Investigators Association, NC Homicide Investigators Association, and Law Enforcement Intel. **No increase.**

510-5400 Printing & Publications

Line item covers the cost of civil citation books, warning citation books, business cards, Night Eyes/Footprint cards, public education literature, and community meetings. **No increase.**

510-5701 Pre-employment Screening

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.

510-5702 Drug Task Force Task Force has been disbanded.

510-6100 Gas & Fuel

Line item covers the cost of gas for the year. **No increase.**

510-6200 Vehicle Maintenance

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.

510-7400 Capital Outlay

Line item covers the cost for large project items. Replacement of the spare vehicle that is also shared with Special Projects. Vehicle: 2019/20 Dodge Ram 1500 pickup. PD's cost \$19,000, \$3,400 upfit (radio, blue lights, and siren), 2 AED's - \$4,000. 3 computers (Chief, Captain, & Communications (not covered by 911 funds) - \$3,000.

Portable Information Sign to be used to convey important local public service disruptions and emergencies \$22,500

Southern Software Server (used for all police reporting) \$4,800.

**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		2015	2016	2017	2018	2019	03/31/2019	%	2020	2021	2022	2023	2024
10.510-7400	Capital Outlay	42,000	61,303	199,901	95,048	27,420	-	0%	56,700	13,500	95,100	60,000	1,543,700
Total Capital Outlay		\$ 42,000	\$ 61,303	\$ 199,901	\$ 95,048	\$ 27,420	\$ -	0%	\$ 56,700	\$ 13,500	\$ 95,100	\$ 60,000	\$1,543,700
Detail Listing													
Item/Project Description													
14-15/ New vehicle- 2015 Ford Explore		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	14,505						
AED's x 2						5,000							
Portable Radar Signs x 2						8,800	6,408						

**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

Dodge Ram \$22,400. (Shared with Special Projects)

Portable Information Sign \$22,500

2 AED's - \$4,000.

3 computers (Chief, Captain, & Communications (not covered by 911 funds) - \$3,000.

Southern Software Server (used for all police reporting) \$4,800.

2020-2021

New Body Cameras & Docking St. \$13,500

2021-2022

New Vehicles, Upfit, & Camera \$47,555

Replace a 2017 Ford Expedition, reached its service life, worn out.

2022-2023

New Computers, Server, & Vehicle \$17,700.

2023-2024

New Vehicle: 2024 Dodge truck -\$30,000, to include

Emergency Upfit - \$8,500, & In-Car Camera - \$5,200.

Public Safety Building

Additional Budget 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 2012 Ford Expedition, reached its service life.

To be used to convey important local public service disruptions and emergencies \$22,500

To replace outdated units

To upgrade to Windows 10, old units are being phased out and not supported

Current Southern Software Server is outdated and reaching expected life

Upgrade old body cameras and docking station.

Replace 2-2015 Ford Explorers, reached serviceability for repairs, worn out. 2-vehicle upfits, 1 In-Car Camera

Replace 7 Police Department aging computers and servers / last upgraded in 2017/2018,

Shared cost with Fire Department

**Town of Beech Mountain
Fire Department**

Fire										
		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	2019-2020
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Proposed
										Budget
Personnel										
10.515-0200	Salaries	54,558	59,885	62,051	62,348	63,538	46,431	73%	61,909	69,537
10.515-0201	Longevity pay	-	-	-	500	500		0%	-	750
10.515-0202	Incentive pay	-	-	-	-	300	300	100%	400	300
10.515-0210	Part Time Wages	-	-	-	-	5,888		0%	-	26,000
10.515-0900	Fica	4,157	4,542	6,181	3,057	6,137	3,534	58%	4,712	7,389
10.515-0902	Employee Insurance	12,977	11,160	22,961	36,335	21,721	15,081	69%	20,108	11,232
10.515-0903	Runout Period Claims	-	-	-	1,373	-	-		-	-
10.515-1000	State (ORBIT) Retirement	3,857	3,975	4,407	4,514	4,825	3,220	67%	4,293	6,318
10.515-1001	401(k)	2,688	2,954	3,063	2,980	2,142	1,442	67%	1,922	2,351
10.515-1002	Volunteer Pension	3,000	3,890	3,440	3,955	4,000	-	0%	-	4,000
Total Personnel		\$ 81,236	\$ 86,406	\$ 102,103	\$ 115,061	\$ 109,051	\$ 70,008	64%	\$ 93,344	\$ 127,876
Utilities, Bldg & Grnds										
10.515-1100	Telephone	4,895	5,104	5,125	5,562	5,300	3,805	72%	5,073	6,250
10.515-1101	Postage	3,678	481	3,920	2,287	2,500	1,522	61%	2,029	2,500
10.515-1200	Data Processing	571	1,220	2,045	2,530	3,500	917	26%	1,223	3,000
10.515-1300	Utilities	11,660	8,584	8,200	10,805	12,000	7,041	59%	9,388	11,500
10.515-1400	Staff Development	1,811	3,066	1,593	10,493	5,000	2,065	41%	2,753	6,000
10.515-1600	Repairs & Maintenance	19,364	11,905	15,255	13,959	15,000	6,869	46%	9,158	14,500
10.515-1601	Building Repairs & Maint.	3,320	2,062	5,872	4,253	4,000	2,524	63%	3,365	3,500
Total Utilities, Bldg & Grnds		\$ 45,300	\$ 32,422	\$ 42,010	\$ 49,889	\$ 47,300	\$ 24,742	52%	\$ 32,990	\$ 47,250
Supplies										
10.515-3200	Printing & Stationary	1,406	4,969	1,972	4,230	3,900	2,114	54%	2,819	4,200
10.515-3300	Supplies & Materials	8,810	3,967	10,865	4,501	10,000	5,652	57%	7,537	9,000
10.515-3301	Equipment	59,309	58,227	35,933	56,906	62,000	61,968	100%	82,624	65,000
10.515-3600	Uniforms	837	1,724	947	134	2,000	1,603	80%	2,137	2,500
Total Supplies		\$ 70,362	\$ 68,887	\$ 49,717	\$ 65,771	\$ 77,900	\$ 71,337	92%	\$ 95,116	\$ 80,700
Contract Services										
10.515-4200	Contract Services	1,496	4,855	4,768	9,967	6,500	5,688	88%	7,584	6,800
Total Contract Services		\$ 1,496	\$ 4,855	\$ 4,768	\$ 9,967	\$ 6,500	\$ 5,688	88%	\$ 7,584	\$ 6,800

**Town of Beech Mountain
Fire Department**

										2018-2019
		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2017-2018	Proposed
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Budget
Misc Expenses										
10.515-5300	Dues & Subscriptions	1,756	2,004	2,178	2,653	4,950	4,940	100%	6,587	4,200
10.515-5400	Insurance	16,348	27,517	18,379	19,231	18,000	9,217	51%	12,289	21,000
10.515-5700	Immunizations	-	3,127	600	-	800	-	0%	-	800
Total Misc Expenses		\$ 18,104	\$ 32,648	\$ 21,157	\$ 21,884	\$ 23,750	\$ 14,157	60%	\$ 18,876	\$ 26,000
Vehicle Expenses										
10.515-6100	Gas and Fuel	3,699	2,171	2,908	5,263	3,000	1,781	59%	2,374	3,200
10.515-6200	Vehicle Maintenance	7,450	8,704	4,740	15,201	10,000	7,461	75%	9,948	11,000
Total Vehicle Expenses		\$ 11,149	\$ 10,875	\$ 7,648	\$ 20,464	\$ 13,000	\$ 9,242	71%	\$ 12,322	\$ 14,200
Capital Outlay										
10.515-7400	Capital Outlay	7,873	651,874	2,006	-	277,240	230,823	83%	277,240	50,000
	Transfer to Fund Reserves									
Total Capital Outlay		\$ 7,873	\$ 651,874	\$ 2,006	\$ -	\$ 277,240	\$ 230,823	83%	\$ 277,240	\$ 50,000
Debt Principal & Interest										
10.515-8400	Debt (Principal)	-	32,712	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	30,288	100%	30,288	30,288
Total Debt Principal & Interest		\$ -	\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000	100%	\$ 63,000	\$ 63,000
Transfers to Other Funds										
10.515-9100	Contribution to VFD	26,000	26,000	26,000	26,120	27,000	26,000	96%	26,000	27,000
10.515-9400	Contingency	-	-	-	-	-	-		-	-
Total Transfers to Other Funds		\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,120	\$ 27,000	\$ 26,000	96%	\$ 26,000	\$ 27,000
Total Fire Department		\$ 261,520	\$ 976,967	\$ 318,409	\$ 372,156	\$ 644,741	\$ 514,997	80%	\$ 626,472	\$ 442,826

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 2% Merit

10-515-1000 State (Orbit) Retirement

Increased to 8.95% from 7.75%

10-515-1101 Postage

Funding for normal postage as well as three newsletters.

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.

NC State Grant contributes up to \$30,000.

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.

Portion of general liability and workmens compensation on all other. \$3,000

10 -515-7400 Capital Outlay

Repaving of Fire Station #1 front ramp due to large sections pulling up, uneven pavement making it difficult to traverse by foot and vehicles.

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 \$45,500. and Watauga County contributes \$20,500 for a total of \$66,000. in contributions.

Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
Designated Capital Reserve to Replace Fire Apparatus.	Replace unit at 10yr interval.
2021 Replace Emergency Generator, Fire Station #1.	Surpassed useful life and capacity.
Paving Fire Station #1 \$50,000.	Repair and replace existing pavement in front of fire station.
2021 - Replacement Fire Station Emergency Generator. \$28,000	Surpassed useful life and capacity.
2021 Heater Replacements Fire Station #1	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, Estimated cost \$1.5M	Relocate and replace building (1972) Share with Police Dept.

**Town of Beech Mountain
Special Projects Department**

Special Projects											
										2019-2020	
		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	Proposed	
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Budget	
Personnel											
10.530-0200	Salaries	-	-	-	28,475	65,344	47,654	73%	63,538	65,374	
10.530-0201	Longevity pay	-	-	-	1,250	1,250	-	0%	-	1,250	
10.530-0202	Incentive pay	-	-	-	-	300	300	100%	400	300	
10.530-0900	Fica	-	-	-	1,977	5,117	3,498	68%	4,664	5,120	
10.530-0902	Employee Insurance	-	-	-	2,862	10,327	7,530	73%	10,040	12,996	
10.530-0903	Runout Period Claims	-	-	-	-	-	-		-	-	
10.530-1000	State (ORBIT) Retirement	-	-	-	2,050	5,017	3,294	66%	4,392	5,990	
10.530-1001	401(k)	-	-	-	1,304	2,228	2,828	127%	3,771	2,229	
Total Personnel		\$ -	\$ -	\$ -	\$ 37,917	\$ 89,583	\$ 65,104	172%	\$ 86,805	\$ 93,258	
Utilities, Bldg & Grnds											
10.530-1100	Telephone	-	-	-	200	480	350	73%	466	480	
10.530-1101	Postage	-	-	-	-	100	-	0%	-	-	
10.530-1200	Data Processing	-	-	-	-	500	308	62%	411	1,000	
10.530-1400	Staff Development	-	-	-	-	1,000	-	0%	-	1,000	
Total Utilities, Bldg & Grnds		\$ -	\$ -	\$ -	\$ 200	\$ 2,080	\$ 658	32%	\$ 877	\$ 2,480	
Supplies											
10.530-3200	Printing & Stationary	-	-	-	-	500	-	0%	-	500	
10.530-3300	Supplies & Materials	-	-	-	175	250	94	38%	125	250	
10.530-3600	Uniforms										
Total Supplies		\$ -	\$ -	\$ -	\$ 175	\$ 750	\$ 94	13%	\$ 125	\$ 750	

[illegible]

10-530-0200 Salaries

1% COLA and 2% Merit

10-530-1000 State (Orbit) Retirement

Increased to 8.95% up from 7.75%

530-7400 Capital Outlay

New vehicle to be shared with Police Department

Town of Beech Mountain
Notes for Special Projects
Capital Improvement Program

Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
2019-2020	
Vehicle \$25,000	Currently the Department is using a PD patrol vehicle that has been removed from service. Shared with the PD

Town of Beech Mountain
Building Inspections Department

Building Inspections										
		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	2019-2020
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Proposed
										Budget
Personnel										
10.540-0200	Salaries	44,623	50,209	48,483	52,494	68,420	50,511	74%	67,347	52,308
10.540-0201	Longevity pay	-	-	-	250	375	-	0%	-	125
10.540-0202	Incentive pay	-	-	-	-	450	300	67%	400	150
10.540-0900	Fica	3,437	3,841	3,698	3,871	5,297	3,880	73%	5,173	4,023
10.540-0902	Employee Insurance	8,098	7,697	17,266	11,954	10,675	5,488	51%	7,318	3,096
10.540-0903	Runout Period Claims	-	-	-	168	-	329		438	
10.540-1000	State (ORBIT) Retirement	3,134	3,393	3,436	3,785	5,193	3,494	67%	4,659	1,469
10.540-1001	401(k)	1,823	2,483	2,397	2,511	2,306	3,009	130%	4,012	652
Total Personnel		\$ 61,113	\$ 67,623	\$ 75,280	\$ 75,031	\$ 92,716	\$ 67,011	72%	\$ 89,348	\$ 61,823
Utilities, Bldg & Grnds										
10.540-1100	Telephone	480	520	480	480	480	350	73%	466	480
10.540-1101	Postage	37	-	39	-	100	51	51%	68	102
10.540-1200	Data Processing	60	-	-	-	-	308		411	3,000
10.540-1400	Staff Development	2,039	436	1,344	1,375	3,500	1,541	44%	2,054	3,500
Total Utilities, Bldg & Grnds		\$ 2,616	\$ 956	\$ 1,863	\$ 1,855	\$ 4,080	\$ 2,249	55%	\$ 2,999	\$ 7,082
Supplies										
10.540-3200	Printing & Stationary	67	230	-	-	630	502	80%	669	450
10.540-3300	Supplies & Materials	932	474	1,004	2,040	2,500	1,114	45%	1,485	500
10.540-3600	Uniforms									
Total Supplies		\$ 999	\$ 704	\$ 1,004	\$ 2,040	\$ 3,130	\$ 1,616	52%	\$ 2,155	\$ 950
Contract Services										
10.540-4200	Contract Service	4,999	1,724	533	15,300	2,900	-	0%	-	1,500
Total Contract Services		\$ 4,999	\$ 1,724	\$ 533	\$ 15,300	\$ 2,900	\$ -	0%	\$ -	\$ 1,500

**Town of Beech Mountain
Building Inspections Department**

										2019-2020
		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	Proposed
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Budget
Misc Expenses										
10.540-5300	Dues & Subscriptions	145	50	245	145	750	2,101	280%	2,802	400
10.540-5400	Insurance									2,000
Total Misc Expenses		\$ 145	\$ 50	\$ 245	\$ 145	\$ 750	\$ 2,101	280%	\$ 2,802	\$ 2,400
Vehicle Expenses										
10.540-6100	Gas & Fuel	485	450	545	635	800	416	52%	555	500
10.540-6200	Vehicle Maintenance	-	216	450	278	750		0%	-	1,500
Total Vehicle Expenses		\$ 485	\$ 666	\$ 995	\$ 913	\$ 1,550	\$ 416	27%	\$ 555	\$ 2,000
Capital Outlay										
10.540-7400	Capital Outlay	21,937	-	-	-	-	-		-	-
Total Capital Outlay		\$ 21,937			\$ -		\$ -		\$ -	\$ -
TOTAL Building Inspections		\$ 92,295	\$ 71,723	\$ 79,920	\$ 95,284	\$ 105,126	\$ 73,394	70%	\$ 97,859	\$ 75,755

10.540-0200 Salaries

1% COLA and 2% Merit

10.540-1000 Employee Retirement

Increased to 8.98% up from 7.75%

10.540-1200 Data Processing

Replace aging computer, \$1,500. Adding computer work station for part time workers, additional \$1,500.

10.540-1400 Staff Development

Anticipated training courses and continuing education course and testing.

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

Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
2023-2024	
Vehicle \$30,000	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										
										2019-2020
		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	Proposed
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Budget
Personnel										
10.541-0200	Salaries	47,707	63,140	60,718	19,124	77,658	57,071	73%	76,095	82,084
10.541-0201	Longevity pay	-	-	-	250	375	-	0%	-	375
10.541-0202	Incentive pay	-	-	-	-	450	-	0%	-	450
10.541-0210	Part Time Wages	-	-	-	14,604	11,100	7,058	64%	9,411	12,500
10.541-0220	Over Time Wages	-	-	-	-	-	-		-	
10.541-0900	Fica	3,327	4,406	4,237	2,289	6,960	4,868	70%	6,491	7,299
10.541-0902	Employee Insurance	13,542	16,322	15,748	4,545	30,417	23,387	77%	31,182	25,241
10.541-0903	Runout Period Claims	-	-	-	54	-	-		-	
10.541-1000	State (ORBIT) Retirement	3,366	4,188	4,249	1,226	6,824	3,938	58%	5,250	8,539
10.541-1001	401(k)	2,358	3,130	2,963	800	3,030	972	32%	1,296	3,177
10.541-1005	Board Member Pay	570	405	435	975	2,700	-	0%	-	2,700
Total Personnel		\$ 70,870	\$ 91,591	\$ 88,350	\$ 43,867	\$ 139,514	\$ 97,294	70%	\$ 129,726	\$ 142,365
Utilities, Bldg & Grnds										
10.541-1100	Telephone	400	520	440	160	480	350	73%	466	480
10.541-1101	Postage	122	24	118	-	4,300	-	0%	-	4,200
10.541-1200	Data Processing	2,300	1,357	650	138	4,700	4,372	93%	5,829	4,500
10.541-1400	Staff Development	2,044	1,105	601	3,795	5,000	936	19%	1,249	4,000
Total Utilities, Bldg & Grnds		\$ 4,867	\$ 3,006	\$ 1,809	\$ 4,093	\$ 14,480	\$ 5,658	39%	\$ 7,544	\$ 13,180
Supplies										
10.541-3200	Printing & Stationery	-	282	1,635	665	4,500	4,392	98%	5,855	5,000
10.541-3300	Supplies & Materials	768	997	782	1,762	1,500	963	64%	1,285	3,200
Total Supplies		\$ 768	\$ 1,279	\$ 2,417	\$ 2,427	\$ 6,000	\$ 5,355	89%	\$ 7,140	\$ 8,200

**Town of Beech Mountain
Planning Department**

										2019-2020
		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	Proposed
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Budget
Contract Services										
10.541-4200	Contract Services	518	150	300	475	3,500	1,719	49%	2,292	7,000
10.541-4203	Summer Intern - Exp Reimb	1,000	1,000	500	-	-			-	3,500
Total Contract Services		\$ 1,518	\$ 1,150	\$ 800	\$ 475	\$ 3,500	\$ 1,719	49%	\$ 2,292	\$ 10,500
Misc Expenses										
10.541-5300	Dues & Subscriptions	449	755	755	790	1,500	1,264	84%	1,685	1,500
10.541-5400	Insurance									2,000
		\$ 449	\$ 755	\$ 755	\$ 790	\$ 1,500	\$ 1,264	84%	\$ 1,685	\$ 3,500
Total Misc Expenses										
Vehicle Expenses										
10.541-6100	Gas & Fuel	321	85	96	214	500	74	15%	99	500
10.541-6100	Vehicle Maintenance	153	585	269	204	1,000		0%	-	1,500
10.541-6200										
		\$ 474	\$ 670	\$ 365	\$ 418	\$ 1,500	\$ 74	5%	\$ 99	\$ 2,000
Total Vehicle Expenses										
Capital Outlay										
10.541-7400	Capital Outlay	-	2,931	21,183	57,560	204,500	7,497	4%	-	344,597
		\$ -	\$ 2,931	\$ 21,183	\$ 57,560	\$ 204,500	\$ 7,497	4%	\$ -	\$ 344,597
Total Capital Outlay										
TOTAL Planning										
		\$ 78,945	\$ 101,382	\$ 115,679	\$ 109,629	\$ 370,994	\$ 118,861	32%	\$ 148,485	\$ 524,342

10.541-0202 Salaries

1% COLA and 1.5% Merit

10.541-1000 State (ORBIT) Retirement

Increased to 8.98% up from 7.75%

10.541-3300 Supplies and Materials

New Office Furniture \$1,200, other office supplies

10.541-4200 Contract Services

Lease pmts for plotter \$3,500. Notices of pertaining to Planning Department, Lear Powell Horticultural services.

10.541-5300 Dues and Subscriptions

Includes APA/ AICP; NCAZO; Building Inspector Certifications

10 -541-7400 Capital Outlay

This includes \$101,000 for Streetscape

Town of Beech Mountain
Planning Department
Notes for Capital Improvement Program

Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
StreetScape Construction \$101,000	Start and finish Grant construction
Planning Vehicle	Planning Department needs vehicle for duties around town and travel to and from conferences and schools

**Town of Beech Mountain
Vehicle Maintenance Department**

Vehicle Maintenance										
		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	2019-2020
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Proposed
Personnel										
10.555-0200	Salaries	73,729	80,714	81,421	80,098	82,996	61,453	74%	81,938	86,702
10.555-0201	Longevity pay	-	-	-	1,000	750	-	0%	-	750
10.555-0202	Incentive pay	-	-	-	-	600	600	100%	800	600
10.555-0220	Over Time Wages	-	-	-	3,976	-	1,706		2,274	-
10.555-0900	Fica	5,361	6,155	5,484	5,831	6,452	4,699	73%	6,265	6,736
10.555-0902	Employee Insurance	19,480	15,454	31,778	40,181	38,048	29,253	77%	39,003	24,228
10.555-0903	Runout Period Claims	-	-	-	3,550	-	-		-	-
10.555-1000	State (ORBIT) Retirement	5,211	5,358	6,000	6,104	6,326	4,389	69%	5,852	7,881
10.555-1001	401(k)	3,631	3,981	3,783	4,014	2,809	2,456	87%	3,274	2,932
									\$ -	
Total Personnel		\$ 107,413	\$ 111,662	\$ 128,466	\$ 144,754	\$ 137,981	\$ 104,555	76%	\$ 139,406	\$ 129,829
Utilities, Bldg & Grnds										
10.555-1200	Data Processing	175	250	250	-	500	-	0%	-	3,000
10.555-1300	Utilities	16,999	16,153	14,618	13,107	18,000	12,339	69%	16,452	18,000
10.555-1600	Building Maintenance	1,653	45	586	5,488	5,000	135	3%	180	5,000
10.555-3000	Gas & Fuel	94,160	61,456	51,861	13,823	65,000	-	0%	-	85,000
10.555-3100	Repair Parts	(19,813)	(15,136)	824	(4,446)	5,000	(12,616)	-252%	(16,822)	20,000
Total Utilities, Bldg & Grnds		\$ 93,174	\$ 62,768	\$ 68,139	\$ 27,972	\$ 93,500	\$ (142)	0%	\$ (189)	\$ 131,000
Supplies										
10.555-3300	Supplies & Materials	8,350	9,598	7,564	11,434	14,000	9,215	66%	12,287	11,030
10.555-3600	Uniforms	705	1,218	1,030	1,193	1,400	1,614	115%	2,152	2,500
Total Supplies		\$ 9,055	\$ 10,816	\$ 8,594	\$ 12,627	\$ 15,400	\$ 10,829	70%	\$ 14,439	\$ 13,530
Misc Expenses										
10.555-5300	Shop Tools	-	-	-	-	-	-		-	2,500
10.555-5400	Insurance	-	-	-	-	-	-	%	-	5,400
Total Misc Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#####	\$ -	\$ 7,900
Capital Outlay										
10.555-7400	Capital Outlay	-	5,564	-	2,939	7,500	7,495	100%	7,495	-
Total Capital Outlay		\$ -	\$ 5,564		\$ 2,939	\$ 7,500	\$ 7,495	100%	\$ 7,495	\$ -
Transfers to Other Funds										
10.555-9000	Gas & Fuel Income	(90,137)	(56,987)	(51,861)	(17,101)	(65,000)	-	0%	-	(85,000)
10.555-9001	Maintenance Income	(20,847)	(13,310)	(14,773)	(19,041)	(5,000)	(10,934)	219%	(21,868)	(20,000)
Total Transfers to Other Funds		\$ (110,984)	\$ (70,297)	\$ (66,634)	\$ (36,142)	\$ (70,000)	\$ (10,934)	16%	\$ (21,868)	\$ (105,000)
TOTAL Vehicle Maintenance		\$ 98,658	\$ 120,513	\$ 138,565	\$ 152,149	\$ 184,381	\$ 111,803	61%	\$ 139,283	\$ 177,259

10.555.0200 Salaries

1% COLA and 2% Merit

10.555-1000 State (ORBIT) Retirement

Increased to 8.95% up from 7.75%

10.555-5300 Shop Tools

New account. These individual items under \$5,000 better suited on line item rather than Capital Outlay

For this year, Floor Jacks to be replaced due to wear and malfunction. Miscellaneous tool replacement and other small equipment needs.

[illegible]

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

Detail Listing	
<u>Item/Project Description</u>	<u>Additional Budget 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	2008 truck is past the point of beneficial repair.

**Town of Beech Mountain
Public Works Department**

Public Works Department										
		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	2019-2020
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Proposed
										Budget
Personnel										
10.560-0200	Salaries	399,879	416,613	399,967	390,354	360,234	275,863	77%	367,817	388,601
10.560-0201	Longevity pay	-	-	-	7,208	6,166	-	0%	-	5,790
10.560-0202	Incentive pay	-	-	-	-	2,800	2,800	100%	3,733	2,800
10.560-0210	Part time wages	-	-	-	-	-	-	-	-	-
10.560-0220	Over Time wages	-	-	-	18,908	25,000	22,416	90%	29,887	15,000
10.560-0900	Fica	29,763	30,801	29,405	29,659	33,239	22,876	69%	30,501	31,533
10.560-0902	Employee Insurance	117,388	121,872	85,114	96,897	61,644	48,743	79%	64,991	75,164
10.560-0903	Runout Period Claims	-	-	-	3,804	-	-	-	-	-
10.560-1000	State (ORBIT) Retirement	27,805	27,552	28,367	29,846	32,587	21,340	65%	28,453	36,891
10.560-1001	401(k)	19,206	20,300	19,482	19,512	14,469	7,876	54%	10,501	13,726
Total Personnel		\$ 594,042	\$ 617,138	\$ 562,335	\$ 596,188	\$ 536,139	\$ 401,913	75%	\$ 535,884	\$ 569,504
Utilities, Bldg & Grnds										
10.560-1100	Telephone	2,404	2,264	2,315	2,335	4,400	2,970	68%	3,961	4,532
10.560-1200	Data Processing	-	569	-	930	1,900	1,818	96%	2,424	3,000
10.560-1300	Utilities	6,918	5,689	5,957	10,270	8,000	2,628	33%	3,504	8,160
10.560-1400	Staff Development	-	140	-	946	3,000	1,051	35%	1,401	5,000
10.560-1600	Repairs & Maintenance	33,578	10,416	19,753	14,873	15,600	9,885	63%	13,181	50,000
10.560-1601	Building Maintenance	55	257	157	6,005	7,000	2,674	38%	3,566	7,210
10.560-2100	Rent	1,800	1,800	1,800	-	1,800	-	0%	-	-
Total Utilities, Bldg & Grnds		\$ 44,755	\$ 21,135	\$ 29,982	\$ 35,359	\$ 41,700	\$ 21,027	50%	\$ 28,036	\$ 77,902
Supplies										
10.560-3300	Supplies & Materials	68,419	66,618	54,638	51,389	154,100	88,125	57%	117,500	140,000
10.560-3301	Signs	2,377	643	318	828	10,000	168	2%	224	8,000
10.560-3303	Road Striping	7,566	8,411	8,889	4,691	17,000	79	0%	105	17,000
10.560-3600	Uniforms	3,609	5,380	5,160	5,747	6,000	6,011	100%	8,015	8,500
Total Supplies		\$ 81,971	\$ 81,052	\$ 69,005	\$ 62,655	\$ 187,100	\$ 94,383	50%	\$ 125,845	\$ 173,500
Contract Services										
10.560-4200	Contract Services	3,002	348	813	94,437	75,000	50,695	68%	60,500	75,000
10.560-4210	Professional Services	-	-	-	-	-	11,800		11,800	10,000
Total Contract Services		\$ 3,002	\$ 348	\$ 813	\$ 94,437	\$ 75,000	\$ 62,495	83%	\$ 72,300	\$ 85,000

**Town of Beech Mountain
Public Works Department**

		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	2019-2020
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Proposed
										Budget
Misc Expenses										
10.560-5400	Insurance	-	-	-	-	-	-	0%	-	29,300
Total Misc Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	####	\$ -	\$ 29,300
Vehicle Expenses										
10.560-6100	Gas & Fuel	31,731	22,977	13,040	24,610	25,000	12,121	48%	24,800	25,000
10.560-6200	Vehicle Maintenance	37,095	25,451	13,813	29,895	85,000	41,963	49%	55,950	60,000
Total Vehicle Expenses		\$ 68,826	\$ 48,428	\$ 26,853	\$ 54,505	\$ 110,000	\$ 54,083	49%	\$ 80,750	\$ 85,000
Capital Outlay										
10.560-7400	Capital Outlay	116,221	126,158	112,601	292,453	62,000	60,770	98%	100,000	121,000
10.560-7402	Road Stabilization	49,581	79,770	79,873	21,944	40,000	6,053	15%	8,071	80,000
10.560-7404	Culvert Replacement	-	2,727	1,665	2,925	15,000	10,126	68%	13,501	10,000
10.560-7408	Resurfacing	189,898	249,410	249,906	261,700	169,125	167,825	99%	167,825	194,000
Total Capital Outlay		\$ 355,700	\$ 458,065	\$ 444,045	\$ 579,021	\$ 286,125	\$ 244,774	86%	\$ 289,397	\$ 405,000
Debt Principal & Interest										
10.560-8400	Debt (Principal)	-	-	-	56,564	57,708	28,028	49%	57,708	184,528
10.560-8401	Debt (Interest)	-	-	-	5,120	5,224		0%	5,224	73,449
Total Debt Principal & Interest		\$ -			\$ 61,685	\$ 62,932	\$ 28,028	45%	\$ 62,932	\$ 257,977
Transfers to Other Funds										
10.560-9001	Interfund Revenue	-	-	-	-	-	-		-	-
Total Transfers to Other Funds		\$ -			\$ -		\$ -		\$ -	\$ -
Total Public Works		\$ 1,148,297	\$ 1,226,166	\$ 1,133,033	\$ 1,483,850	\$ 1,298,996	\$ 906,704	70%	\$ 1,195,143	\$ 1,683,183

10.560.0200 Salaries

1% COLA and 2% Merit

10.560-1000 State Retirement

Increased to 8.95% from 7.75%

10-560-1300 Utilities

2% Increase

10-560-1400 Staff Development

Increase to begin training and certification program.

10-560-1600 Repair and Maintenance

Door repairs on existing Public Works Buildings needing operators, rails, and replacement panels for 6 doors (\$20K).

Reinforce and increase current salt area to hold 600 tons (10K), Electric Work for outlets and lights for the use of salt in shop bui

10-560-3300 Supplies and Materials

\$80k for salt, \$25K for chains for all snow removal equipment

\$35,000 to cover all other operating expenses such as road repairs, guard rail repairs, construction materials, hand tools, personal protective equipment, office supplies, paint, straw, rip rap, etc.

10-560-3303 Road Stripping

Increase to 6 miles annual re-stripping plan

10-560-6200 Vehicle Maintenance

Increase to continue to make all necessary repairs to fleet maintenance program.

10.560.7400 Capital Outlay

Leaf/ Debris Vacuum \$65,000

4x4 1/2 ton Pickup \$28,000, Vehicle for Suzie

4X4 3/4 Ton Pickup \$28,000, 2008 truck is past the point of beneficial repair.

10.560.7402 Road Stabilization

Gravel for the road system \$80,000

10-560-7404 Culverts

Increased to be able to fix more culverts.

10.560-7408 Resurfacing

Oz Gravel Rd. and various \$194,000

[illegible]

Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
Leaf/ Debris Vaccum \$65,000	For use in removal of debris from ditchlines and catchbasins
4x4 1/2 ton Pickup \$28,000	Vehicle for Suzzie
4X43/4 Ton Pickup \$28000	2008 truck is past the point of beneficial repair.

**Town of Beech Mountain
Recreation Department**

Recreation										2019-2020
		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	Proposed
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Budget
Personnel										
10.621-0200	Salaries	260,054	232,028	237,539	218,292	222,544	172,431	77%	229,908	270,920
10.621-0201	Longevity pay	-	-	-	2,250	2,000	-	0%	2,000	3,000
10.621-0202	Incentive pay	-	-	-	-	1,800	1,800	100%	2,400	1,800
10.621-0210	Part Time wages	-	-	-	16,466	26,000	14,024	54%	18,699	23,600
10.621-0220	Over Time wages	-	-	-	199	-	203		271	-
10.621-0900	Fica	19,604	18,050	18,042	17,152	19,304	14,554	75%	19,405	22,898
10.621-0902	Employee Insurance	45,220	46,511	42,109	43,196	50,577	39,799	79%	53,066	53,424
10.621-0903	Runout Period Claims	-	-	-	1,486	-	-		-	-
10.621-1000	State (ORBIT) Retirement	13,515	12,055	15,389	15,308	16,976	11,671	69%	15,561	24,677
10.621-1001	401(k)	13,281	8,997	10,373	10,075	7,537	6,080	81%	8,107	9,181
10.621-1005	Board Member Pay	240	1,410	930	750	1,350	-	0%	-	1,350
Total Personnel		\$ 351,914	\$ 319,051	\$ 324,382	\$ 325,173	\$ 348,088	\$ 260,563	75%	\$ 349,417	\$ 410,851
Utilities, Bldg & Grnds										
10.621-1100	Telephone	5,999	6,338	6,141	5,573	7,500	5,045	67%	6,727	7,500
10.621-1101	Postage	69	86	244	10	2,000	304	15%	405	1,500
10.621-1200	Data Processing	1,014	3,997	3,526	3,267	5,000	3,655	73%	4,873	10,000
10.621-1300	Utilities	46,956	35,524	25,107	32,979	34,000	26,922	79%	33,000	33,000
10.621-1400	Staff Development	2,036	999	1,463	3,366	3,000	1,482	49%	2,500	4,000
10.621-1601	Building & Grounds Maint	26,673	27,789	12,903	86,350	20,500	18,960	92%	25,280	38,000
10.621-1602	Landscaping	1,127	2,976	2,869	1,465	4,000	314	8%	419	3,000
Total Utilities, Bldg & Grnds		\$ 83,873	\$ 77,709	\$ 52,253	\$ 133,009	\$ 76,000	\$ 56,682	75%	\$ 73,204	\$ 97,000
Supplies										
10.621-3300	Supplies & Materials	4,165	3,750	11,085	9,784	17,000	18,534	109%	21,800	20,000
10.621-3301	Equipment	5,111	2,743	2,647	1,906	1,500	927	62%	1,236	5,000
10.621-3303	Trail Maintenance Supplies	169	64	443	2,155	5,000	2,353	47%	3,138	5,000
10.621-3304	Signs	-	-	-	1,387	-	-		-	-
10.621-3305	Sled Hill Supplies	4,037	3,143	2,743	388	14,000	13,228	94%	13,288	7,000
10.621-3600	Uniforms	-	867	541	-	500	508	102%	677	750
Total Supplies		\$ 13,482	\$ 10,567	\$ 17,459	\$ 15,620	\$ 38,000	\$ 35,550	94%	\$ 40,139	\$ 37,750

**Town of Beech Mountain
Recreation Department**

		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	2019-2020
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Proposed
										Budget
Contract Services										
10.621-4201	Contract Services	10,969	10,298	15,825	19,932	36,000	22,731	63%	30,308	32,500
10.621-4202	Programming	6,575	6,393	3,688	8,370	11,000	7,530	68%	10,039	11,000
10.621-4203	Fitness/Wellness	1,258	1,424	1,028	2,035	2,500	2,014	81%	2,685	2,500
10.621-4204	Special Event Expense	3,959	4,403	6,090	7,103	16,298	6,542	40%	8,723	20,000
10.621-4205	Special Projects	14,000	7,157	14,309	10,025	-			-	-
10.621-4210	Professional Services									
Total Contract Services		\$ 36,761	\$ 29,675	\$ 40,940	\$ 47,466	\$ 65,798	\$ 38,817	59%	\$ 51,756	\$ 66,000
Misc Expenses										
10.621-5300	Dues & Subscriptions	225	28	1,009	787	600	560	93%	747	500
10.621-5400	Insurance	13,408	13,738	12,700	12,098	14,000	14,000	100%	14,000	20,000
10.621-5700	Advertising	4,970	3,606	5,574	6,269	7,500	4,059	54%	5,412	7,500
10.621-5701	Credit Card Fee	407	587	724	1,349	1,500	1,237	82%	1,649	1,500
Total Misc Expenses		\$ 19,010	\$ 17,959	\$ 20,007	\$ 20,503	\$ 23,600	\$ 19,856	84%	\$ 21,808	\$ 29,500
Vehicle Expenses										
10.621-6100	Gas & Fuel	5,013	2,731	1,898	2,737	2,000	1,211	61%	1,615	3,000
10.621-6200	Vehicle Maintenance	4,104	4,735	3,113	4,981	3,500	3,106	89%	4,141	4,000
Total Vehicle Expenses		\$ 9,117	\$ 7,466	\$ 5,011	\$ 7,717	\$ 5,500	\$ 4,317	78%	\$ 5,756	\$ 7,000
Capital Outlay										
10.621-7400	Capital Outlay	78,097	2,735	16,114	78,664	157,161	78,076	50%	104,102	274,500
Total Capital Outlay		\$ 78,097	\$ 2,735	\$ 16,114	\$ 78,664	\$ 157,161	\$ 78,076	50%	\$ 104,102	\$ 274,500
Debt Principal & Interest										
10.621-8400	Debt (Principal)	131,022	131,022	131,022	131,022	131,022	131,022	100%	131,022	-
10.621-8401	Debt (Interest)	26,139	20,911	15,683	10,455	5,228	5,228	100%	5,228	-
Total Debt Principal & Interest		\$ 157,161	\$ 151,933	\$ 146,705	\$ 141,477	\$ 136,250	\$ 136,250	100%	\$ 136,250	\$ -
Total Recreation		\$ 749,415	\$ 617,095	\$ 622,871	\$ 769,631	\$ 850,397	\$ 630,110	74%	\$ 782,431	\$ 922,601

10.621.0200 - Salaries

1% COLA and 2% Merit

10.621-1000 - State (ORBIT) Retirement

Increased to 8.95% of gross earnings, up from 7.75%

10.621-1101 - Postage

Increase postage due to membership drives and fund raising

10-621-1200 - Data Processing

3 new computers and 1 laptop, WiFi extension around facility exterior

10-621-1400 -Staff Development

Staff to attend trail building courses, CPRP and CPRE exams, Director to attend more classes and conferences

10-621-1601 - Building Maintenance

Parking lot resurface \$9000, parking lot lights \$11,000, tankless water heater \$3,545

Replace weight room hallway tile \$1500. General building maintenance \$13,000

10-621-3301 - Equipment

skid steer auger and pallet fork (\$4,000)

10-621-3305 - Sled Hill Supplies

replacing exterior fence, all pad and sound projects are done

10-621-3600- Uniforms

Additional staff

10 -621-4201 - Contract Services

\$18k for mowing contract, \$500 TYH water, \$300 A-1 Pest, \$300 Coca-Cola,

\$350 Security Central (Creekside), Johnson Control \$3341 (Fire Panel), \$750 Triple-T pumping, \$300 website, \$1,200 Boone Heating and Air

10.621-4204 - Special Events

Funds several different events, such as mud run, halloween, 5k run and others.

10.621-5700 - Advertising

increased advertising, promotional video work

10.621-7400 Capital Outlay

Recreational Trail Project \$75,000 Grant awarded in 2018/2019 FY, project not started so needing to be forwarded to next FY

Shane Outdoor Park Part F, \$150,000 this year and next, Project in progress Shane Outdoor Park construction

New snow gun \$33,000 replacement of gun that has been in service since 1999

Summer Sledding new recreation amenity for summer and fall

Bear Proof trash bins - \$4,500 Provide same consistent trash bin across the mtn to help reduce trash being spread around parks

All Park benches - \$48,000. Composite long lasting material that will need less maintenance 3-4yr plan \$12,000 per year

[illegible]

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

Detail Listing**Item/Project Description****Additional Budget Justification****2018-2019 In-progress or Completed**

2019 F-350 with dump bed \$34,368

Weight Room Equipment \$35,601

Reliefs for Telescope \$4,500.

Projector and Sound System

The 2004 Ford 250 is rusted and worn out, costs more money to repair

Updating weight room with state of the art equipment

Reliefs needed for new overlook telescope

To add quality to the Multi-purpose room

2019-2020

Recreational Trail Project \$75,000

Shane Outdoor Park Part F, \$150,000 this year and next

New snow gun \$33,000

Summer Sledding

Bear Proof trash bins - \$4,500

All Park benches - \$48,000

Grant awarded in 2018/2019 FY, project not started so needing to be forwarded to next FY

Project in progress Shane Outdoor Park construction

replacement of gun that has been in service since 1999

new recreation amenity for summer and fall

Provide same consistent trash bin across the mtn to help reduce trash being spread around parks

Composite long lasting material that will need less maintenance 3-4yr plan \$12,000 per year

2020-2021

Gym AC Unit \$149,900

Parks and Recreation vehicle

The gym in the summer time has become extremely hot for users and even the windows being open does not provide enough cooling

\$25,000 Replacement vehicle for Jeep Liberty

2021-2022

Splash Pad (2/3 yr plan) \$125,000

Sled Hill shed and warming hut \$40,000

UTV/Trailer - \$17,000

Water feature by Buckeye, investment for pool feature without the pool expense

replace of current shed, new warming hut for guests and enhancement of sled hill. Warming hut was in an original plan of sledding hill

Current UTV needs to be replaced and potential additional staff

2022-2023

2022 Playground \$50,000

Dog Park Playground, needing a playground in more centralized portion of town

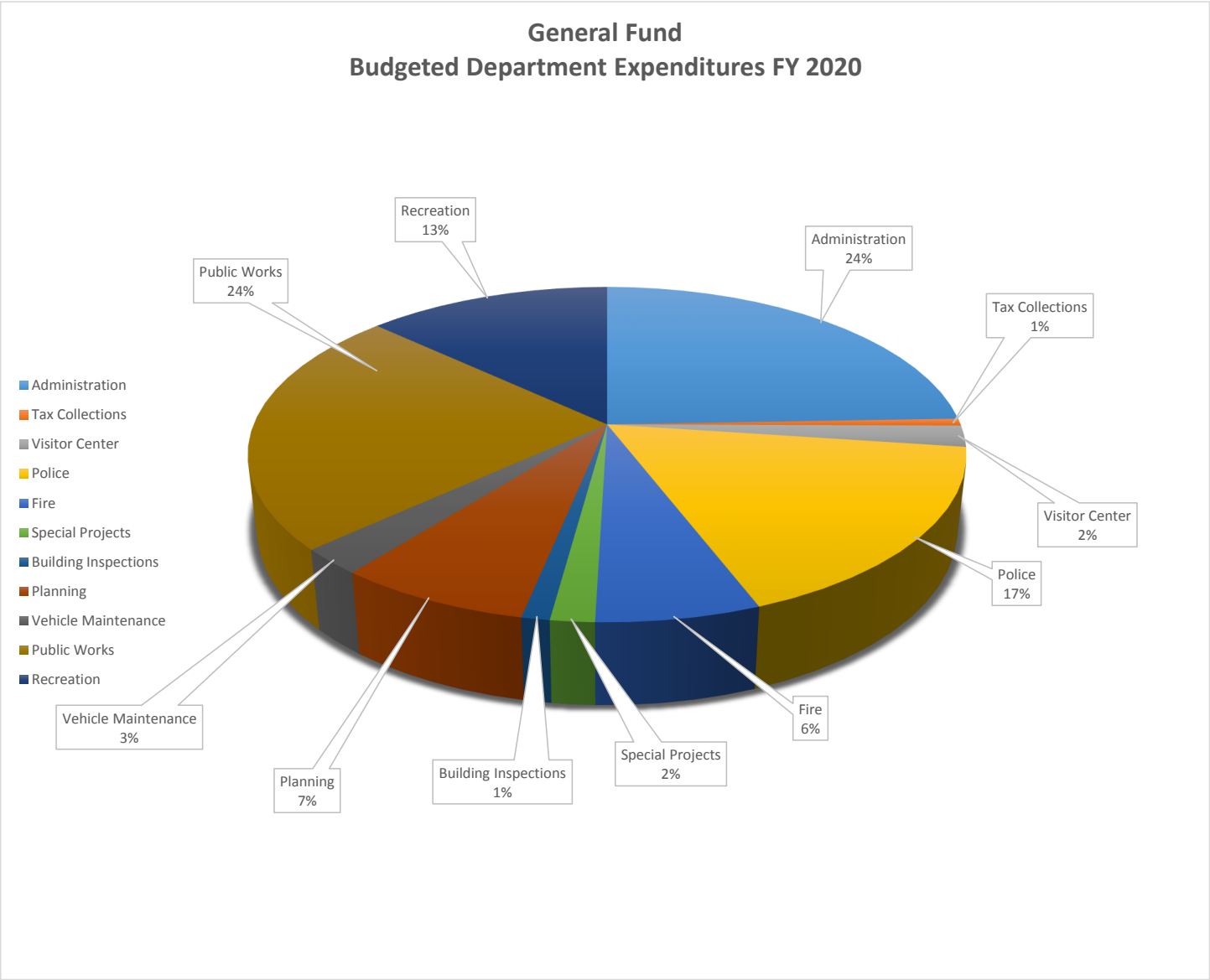
2025-2030

Facility Expansion (5-10 year plan) PARTF project

Looking to expand our facility and look to provide more offerings to additional age groups

**Town of Beech Mountain
General Fund Summary**

		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	2019-2020
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Proposed
										Budget
General Fund Revenue		\$ 6,729,264	\$ 6,249,508	\$ 6,698,560	\$ 6,723,189	\$ 7,818,351	\$ 5,459,468	70%	\$ 7,104,763	\$ 7,067,051
Administration		3,094,107	1,613,238	1,702,304	1,726,037	2,878,405	1,376,717	48%	2,727,014	1,726,791
Tax Collections		70,812	63,443	60,930	65,091	44,744	29,700	66%	39,600	47,717
Visistor Center		-	-	-	-	-	-		-	145,080
Police		957,750	1,093,582	1,297,158	1,120,779	1,345,354	953,112	71%	1,260,670	1,202,509
Fire		261,520	976,967	318,409	372,156	644,741	514,997	80%	626,472	442,826
Special Projects		-	-	-	40,985	95,213	65,855	69%	87,807	118,988
Building Inspections		92,295	71,723	79,920	95,284	105,126	73,394	70%	97,859	75,755
Planning		78,945	101,382	115,679	109,629	370,994	118,861	32%	148,485	524,342
Vehicle Maintenance		98,658	120,513	138,565	152,149	184,381	111,803	61%	139,283	177,259
Public Works		1,148,297	1,226,166	1,133,033	1,483,850	1,298,996	906,704	70%	1,195,143	1,683,183
Recreation		749,415	617,095	622,871	769,631	850,397	630,110	74%	782,431	922,601
Total Expenditures		\$ 6,551,798	\$ 5,884,109	\$ 5,468,871	\$ 5,935,592	\$ 7,818,351	\$ 4,781,254	61%	\$ 7,104,764	\$ 7,067,051
Variance		\$ 177,466	\$ 365,399	\$ 1,229,689	\$ 787,597	\$ -	\$ 678,215		\$ (0)	\$ (0)



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

General Fund Summary Capital Improvement Program												
		Fiscal Year Ending				Budget	YTD	Fiscal Year Ending				
		Actual						Projected				
		2015	2016	2017	2018			2019	03/31/2019	2020	2021	2022
10.410-7400	Capital Outlay	-	-	-	33,037	74,500	70,279	31,000	22,000	-	-	-
10.410-7401	Special Projects	-	-	-	-	78,000	45,416	-	-	-	-	-
10.460-7400	Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
10.470-7400	Capital Outlay	-	-	-	-	-	-	-	-	-	-	150,000
10.510-7400	Capital Outlay	42,000	61,303	199,901	95,048	27,420	-	56,700	13,500	95,100	60,000	1,543,700
10.515-7400	Capital Outlay	-	651,874	-	-	48,000	230,823	50,000	45,000	153,000	-	1,500,000
10.530-7400	Capital Outlay	-	-	-	2,693	-	-	17,500	25,000	-	-	-
10.540-7400	Capital Outlay	21,937	-	-	-	-	-	-	-	-	30,000	-
10.541-7400	Capital Outlay	-	-	-	-	204,500	7,059	344,597	-	-	-	-
10.555-7400	Capital Outlay	-	5,564	-	-	7,500	7,495	-	4,500	35,000	-	-
10.560-7400	Capital Outlay	116,221	126,158	112,601	292,453	19,000	60,770	121,000	20,000	-	-	125,000
10.560-7402	Road Stabilization	49,581	79,770	79,873	21,944	40,000	6,053	80,000	80,000	80,000	80,000	80,000
10.560-7404	Culvert Replacement	-	2,727	1,665	2,925	15,000	4,700	10,000	10,000	12,000	12,000	-
10.560-7408	Resurfacing	189,898	249,410	249,547	261,700	175,000	167,825	194,000	4,000	454,000	4,000	-
10.621-7400	Capital Outlay	73,462	2,747	22,107	78,664	159,869	73,480	274,500	401,000	212,000	161,500	-
Total Capital Outlay		\$ 493,099	\$ 1,179,553	\$ 665,694	\$ 788,464	\$ 848,789	\$ 673,900	\$ 1,179,297	\$ 625,000	\$ 1,041,100	\$ 347,500	\$ 3,398,700

**Town of Beech Mountain
Utility Revenue**

Water Fund Revenue										2019-2020
		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	Proposed
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Budget
Interest Income										
30.329-0000	Interest on Investments	529	4,022	8,349	21,283	24,000	24,733	103%	31,500	22,000
Total Interest Income		\$ 529	\$ 4,022	\$ 8,349	\$ 21,283	\$ 24,000	\$ 24,733	103%	\$ 31,500	\$ 22,000
Miscellaneous Income										
30.335-0000	Miscellaneous Income	2,421	4,195	1,295	3,379	2,500	2,162	86%	2,883	2,500
Total Miscellaneous Income		\$ 2,421	\$ 4,195	\$ 1,295	\$ 3,379	\$ 2,500	\$ 2,162	86%	\$ 2,883	\$ 2,500
Metered Sales & Fees										
30.371-0000	Metered Sales	-					-			
30.371-0001	Metered Sales - Water	1,102,137	1,088,762	1,109,049	1,143,759	1,168,930	902,547	77%	1,203,396	1,189,971
30.371-0002	Metered Sales - Sewer	926,389	924,405	940,513	975,261	995,751	778,240	78%	1,037,654	1,013,675
30.371-0003	Water/Sewer Penalties	2,581	2,599	4,560	4,187	2,500	3,480	139%	4,641	4,000
30.372-0000	Availability Fees	18,226	12,746	43,539	20,566	25,000	2,414	10%	3,218	5,000
30.373-0000	Connection Fees	2,000	5,000	12,922	3,000	7,500	-	0%	-	3,000
30.374-0000	Reconnection Fees	11,080	8,650	2,675	4,991	2,700	3,030	112%	4,040	4,000
30.375-0000	Watauga River Intake					25,000	16,530	66%	22,040	\$ 73,000
Total Metered Sales & Fees		\$ 2,062,413	\$ 2,042,162	\$ 2,113,258	\$ 2,151,766	\$ 2,227,381	\$ 1,706,242	77%	\$ 2,252,949	\$ 2,292,646
Gains/Losses										
30.383-0000	Gain on Sale of Assets	-	-	-	-	1,943	1,943	100%	2,591	2,000
Total Gains/Losses		\$ -			\$ -	\$ 1,943	\$ 1,943	100%	\$ 2,591	\$ 2,000
Proceeds										
30.393-0001	State Revolving Loan Proceeds	-	-	-	-	-	-		-	1,740,000
Total Proceeds		\$ -			\$ -		\$ -		\$ -	\$ 1,740,000
Transfers										
30.399-0000	Fund Balance Appropriated	-	-	-	-	286,256	195,247	68%	294,708	416,843
30.399-0003	Trsf from Res Water/Sewer I	-	-	-	-	-	-		-	-
30.336-0000	Transfer from General Fd	-	-	-	-	150,000	150,000	100%	150,000	150,000
30-336-0001	Transfer from Capital Project	-	73,740	-	-	-	-		215,000	-
Total Transfers		\$ -	\$ 73,740		\$ -	\$ 436,256	\$ 345,247	79%	\$ 659,708	\$ 566,843
TOTAL REVENUE		\$ 2,065,363	\$ 2,124,119	\$ 2,122,902	\$ 2,176,428	\$ 2,692,080	\$ 2,080,328	77%	\$ 2,949,631	\$ 4,625,989

371-0001 Metered Sales - Water

Proposed 1.8% increase in metered water rates

371-0002 Metered Sales - Sewer

Proposed 1.8% increase in metered sewer rates

375-0000 Watauga River Intake

\$3.00 towards intake in 2019-2020 and a total of \$5.00 by 2021.

Town of Beech Mountain
Utility Administration

Administration		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	2019-2020
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Proposed
										Budget
Personnel										
30.720-0200	Salaries	49,781	51,536	50,730	190,608	281,969	203,467	72%	271,290	292,040
30.720-0201	Longevity pay	-	-	-	2,750	2,250		0%	-	2,875
30.720-0202	Incentive pay	-	-	-	-	1,200	1,200	100%	1,200	900
30.720-0220	Over Time Wages	-	-	-	3,603	-	7,442		9,923	-
30.720-0900	Fica	3,649	3,730	3,966	13,978	21,812	\$ 15,902	73%	21,203	22,630
30.720-0902	Employee Insurance	12,941	24,240	10,973	16,895	24,585	9,180	37%	12,240	54,144
30.720-0903	Runout Period Claims	-	-	-	294	-	-		-	-
30.720-1000	State (ORBIT) Retirement	3,509	3,416	4,794	6,921	21,384	14,595	68%	19,460	26,475
30.720-1001	401(k)	3,701	2,524	2,628	9,035	11,994	8,733	73%	11,644	11,644
Total Personnel		\$ 73,580	\$ 85,446	\$ 73,091	\$ 244,084	\$ 365,194	\$ 260,519	71%	\$ 346,959	\$ 410,708
Utilities, Bldg & Grnds										
30.720-1100	Telephone	1,004	1,383	1,049	1,291	2,980	2,241	75%	2,987	2,530
30.720-1101	Postage	9,523	12,959	10,384	8,525	10,000	5,150	51%	8,600	8,600
30.720-1200	Data Processing	1,872	1,301		350	7,250	3,899	54%	5,199	7,500
30.720-1400	Staff Development	4,747	4,019	4,107	7,774	6,500	4,185	64%	5,580	6,500
Total Utilities, Bldg & Grnds		\$ 17,146	\$ 19,662	\$ 15,540	\$ 17,940	\$ 26,730	\$ 15,475	58%	\$ 22,367	\$ 25,130
Supplies										
30.720-3300	Supplies & Materials	1,305	9,735	1,093	4,607	3,300	2,128	64%	2,837	4,043
30.720-3600	Uniforms	282	291	715	452	800	908	113%	1,211	1,200
Total Supplies		\$ 1,587	\$ 10,026	\$ 1,808	\$ 5,058	\$ 4,100	\$ 3,036	74%	\$ 4,048	\$ 5,243
Contract Services										
30.720-4200	Contract Services	2,226	7,961	12,506	17,170	13,000	19,351	149%	25,801	18,000
30.720-4210	Professional Services	12,632	51,579	26,096	46,313	270,842	179,170	66%	238,893	140,000
Total Contract Services		\$ 14,858	\$ 59,540	\$ 38,602	\$ 63,482	\$ 283,842	\$ 198,520	70%	\$ 264,694	\$ 158,000

Town of Beech Mountain
Utility Administration

		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	2019-2020
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Proposed
										Budget
Misc Expenses										
30.720-5400	Insurance	35,300	36,683	44,834	43,022	51,100	50,676	99%	51,100	52,892
30.720-5700	Immunizations	-	-	-	-	200		0%	-	500
30.720-5701	Bank Fees	-	-	5	1,650	100		0%	-	-
30.720-5702	Asset Disposal Loss	-	-	-	-	-			-	-
30.720-5703	Amortization Expense	-	-	-	-	-			-	-
30.720-5900	Depreciation Expense	468,249	453,799	441,892	513,148	-			-	-
Total Misc Expenses										
		\$ 503,549	\$ 490,482	\$ 486,731	\$ 557,820	\$ 51,400	\$ 50,676	99%	\$ 51,100	\$ 53,392
Capital Outlay										
30.720-7400	Capital Outlay	-	-	-	-	8,000			-	-
30.720-7404	Transfer to Capital Reserve	-	-	-	-	-	-		-	73,000
Total Capital Outlay										
		\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ -	0%	\$ -	\$ 73,000
Debt Principal & Interest										
30.720-8400	Debt (Principal)	-	296,573	303,344		390,182	619,312	159%	771,625	323,987
30.720-8401	Debt (Interest)	73,321	63,698	86,610	190,394	180,924	20,495	11%	180,924	195,550
Total Debt Principal & Interest										
		\$ 73,321	\$ 360,271	\$ 389,954	\$ 190,394	\$ 571,106	\$ 639,807	112%	\$ 952,549	\$ 519,537
Transfers to Other Funds										
30.720-9101	Transfer to Capital Project	-	-	-	-	-	-		-	-
Total Transfers to Other Funds										
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Contingency										
30.720.9200	Write off bad Debt	5,156	7,935	-	-	-	-		-	-
30.720-9400	Contingency	-	-	-	-	-	-		-	-
Total Contingency										
		\$ 5,156	\$ 7,935	\$ -	\$ -		\$ -		\$ -	\$ -
Total Administration										
		\$ 689,196	\$ 1,033,362	\$ 1,005,726	\$ 1,078,779	\$ 1,310,372	\$ 1,168,033	89%	\$ 1,641,716	\$ 1,245,009

30.720.0200 Salaries

1% COLA and 2% Merit

30.720-1000 State (ORBIT) Retirement

Increase to 8.95% from 7.75%

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.

30.720-4210 Professional Services

Includes engineering and services for all utility projects. Lake dredging, permit modification

CIP annual review, LWSP annual update, McGill (well exploratory services).

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 in 2019

Added Public Works Facility

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

Detail Listing**Item/Project Description****Additional Budget Justification****2019-2020**

Money being set aside for future PW Facility

To be accounted for in a future capital reserve fund (see note below)

Note:**§ 159-18. Capital reserve funds.**

Any local government or public authority may establish and maintain a capital reserve fund for any purposes for which it may issue bonds.

A capital reserve fund shall be established by resolution or ordinance of the governing board which shall state (i) the purposes for which the fund is created, (ii) the approximate periods of time during which the moneys are to be accumulated for each purpose, (iii) the approximate amounts to be accumulated for each purpose, and (iv) the sources from which moneys for each purpose will be derived. (1943, c. 593, ss. 3,

§ 159-19. Amendments.

The resolution or ordinance may be amended from time to time in the same manner in which it was adopted. Amendments may, among other provisions, authorize the use of moneys accumulated or to be accumulated in the fund for capital outlay purposes not originally stated.

**Town of Beech Mountain
Water Treatment**

Water Treatment										
		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	2019-2020
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Proposed
										Budget
Personnel										
30.812-0200	Salaries	160,185	171,481	191,179	138,806	101,607	75,439	74%	100,585	145,645
30.812-0201	Longevity pay	-	-	-	1,625	1,625	-	0%	-	1,625
30.812-0202	Incentive pay	-	-	-	-	750	750	100%	1,000	750
30.812-0220	Over Time Wages	-	-	-	14,065	12,500	11,311	90%	15,081	10,500
30.812-0900	Fica	11,797	12,520	13,905	10,774	8,911	6,247	70%	8,330	12,127
30.812-0902	Employee Insurance	54,843	50,124	49,819	57,206	42,694	41,490	97%	55,320	55,764
30.812-0903	Runout Period Claims	-	-	-	4,304	-	-	-	-	-
30.812-1000	State (ORBIT) Retirement	11,272	11,381	16,945	19,445	8,682	5,950	69%	7,934	14,188
30.812-1001	401(k)	7,837	8,377	9,429	7,352	3,879	2,112	54%	2,816	5,279
Total Personnel		\$ 245,933	\$ 253,883	\$ 281,277	\$ 253,576	\$ 180,648	\$ 143,299	79%	\$ 191,065	\$ 245,877
Utilities, Bldg & Grnds										
30.812-1100	Telephone	3,657	6,912	10,074	6,360	7,800	5,955	76%	7,940	7,344
30.812-1200	Data Processing	-	359	-	125	1,600	924	58%	1,232	2,000
30.812-1300	Electricity	151,285	146,109	168,698	181,553	170,000	149,689	88%	199,585	190,000
30.812-1600	Pump & Valve Maintenance	11,195	11,781	32,004	19,719	29,000	15,138	52%	20,184	24,000
30.812-1602	Tank Maintenance	54,499	61,850	27,388	55,404	54,500	34,567	63%	46,089	55,000
30.812-1603	Building Maintenance	4,776	3,695	1,302	25,144	5,000	1,376	28%	1,835	7,000
Total Utilities, Bldg & Grnds		\$ 225,413	\$ 230,706	\$ 239,466	\$ 288,306	\$ 267,900	\$ 207,649	78%	\$ 276,865	\$ 285,344
Supplies										
30.812-3300	Supplies and Materials	41,587	82,434	71,314	80,091	80,000	50,073	63%	66,764	75,000
30.812-3600	Uniforms	1,994	2,217	2,469	2,519	3,200	2,653	83%	3,537	4,500
Total Supplies		\$ 43,581	\$ 84,651	\$ 73,783	\$ 82,609	\$ 83,200	\$ 52,726	63%	\$ 70,301	\$ 79,500
Contract Services										
30.812-4200	Contract Services	32,617	31,271	27,002	28,193	97,250	93,889	97%	125,185	135,000
Total Contract Services		\$ 32,617	\$ 31,271	\$ 27,002	\$ 28,193	\$ 97,250	\$ 93,889	97%	\$ 125,185	\$ 135,000

[illegible]

30.812.0200 Salaries

1% COLA and 2% Merit

30.812. 1000 State (ORBIT) Retirement

Increaed to 8.95% up from 7.75%

30.812-4200 Contract Services

Increase due to USGS required stream monitoring annual fees and expectation of data requirements.

Paint Clear Well Required maintenance put in capital due to the increase in asset life achieved

Storage Tank Recoating Recoat 3 storage tank 2 in 2020 and 1 in 2023

30.812-7400 Capital Outlay

Charter Hills Water Line Replace Replace two inch lines with six inch lines to improve fire fighting capabilities and reduce water loss

[illegible]

Town of Beech Mountain
Water Treatment
Notes for Capital Improvement Program

Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
<u>2019-2020</u>	
Charter Hills Water Line Replacement \$1,740,000	Replace two inch lines with six inch lines to improve fire fighting capabilities and reduce water loss
Well Exploration \$250,000	A less costly alternative stop gap to the need for a Raw Water Intake.

**Town of Beech Mountain
Waste Water Treatment**

Sewer Maintenance										2019-2020
		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	Proposed
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Budget
Personnel										
30.822-0200	Salaries	73,262	75,992	78,675	77,234	78,071	58,348	75%	77,798	82,240
30.822-0201	Longevity pay	-	-	-	1,250	1,250		0%	-	1,750
30.822-0202	Incentive pay	-	-	-	-	600	600	100%	800	600
30.822-0220	Over Time Wages	-	-	-	2,301	5,000	3,685	74%	4,913	1,000
30.822-0900	FICA	5,203	5,329	5,764	5,783	6,190	4,650	75%	6,200	6,548
30.822-0902	Employee Insurance	30,755	27,312	18,252	15,754	10,777	6,679	62%	8,905	17,424
30.822-0903	Runout Period Claims	-	-	-	248	-		-	-	-
30.822-1000	State (ORBIT) Retirement	5,173	5,025	6,968	9,768	6,069	4,313	71%	5,751	7,660
30.822-1001	401(k)	3,571	3,707	3,932	3,791	3,395	2,431	72%	3,241	3,241
Total Personnel		\$ 117,964	\$ 117,365	\$ 113,591	\$ 116,129	\$ 111,352	\$ 80,706	72%	\$ 107,608	\$ 120,463
Utilities, Bldg & Grnds										
30.822-1100	Telephone	1,308	648	221	2,901	4,200	2,858	68%	3,811	3,500
30.822-1200	Data Processing	-	-	-	-	500	331	66%	441	850
30.822-1300	Electricity	51,148	51,761	45,913	48,952	55,000	37,261	68%	49,681	52,000
30.822-1600	Repairs and Maintenance	2,224	4,895	10,123	6,803	11,000	13,102	119%	17,470	12,000
30.822-1601	Building Maintenance	-	-	178	-	1,500	111	7%	148	2,000
Total Utilities, Bldg & Grnds		\$ 54,680	\$ 57,304	\$ 56,435	\$ 58,656	\$ 72,200	\$ 53,664	74%	\$ 71,551	\$ 70,350
Supplies										
30.822-3300	Supplies and Materials	19,625	19,275	21,286	20,344	25,000	13,174	53%	17,565	21,500
30.822-3600	Uniforms	1,060	1,717	1,048	1,294	1,800	1,423	79%	1,897	1,800
Total Supplies		\$ 20,685	\$ 20,992	\$ 22,334	\$ 21,638	\$ 26,800	\$ 14,596	54%	\$ 19,462	\$ 23,300
Contract Services										
30.822-4200	Contract Services	8,174	15,255	13,902	26,145	20,000	6,890	34%	9,187	20,000
Total Contract Services		\$ 8,174	\$ 15,255	\$ 13,902	\$ 26,145	\$ 20,000	\$ 6,890	34%	\$ 9,187	\$ 20,000

**Town of Beech Mountain
Waste Water Treatment**

		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	2019-2020
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Proposed
										Budget
Misc Expenses										
30.822-4500	Environmental Testing	11,869	16,736	15,168	14,113	16,000	7,666	48%	10,221	16,000
30.822-5700	Permits	4,200	4,300	3,890	3,340	5,000	3,340	67%	4,453	5,000
Total Misc Expenses		\$ 16,069	\$ 21,036	\$ 19,058	\$ 17,453	\$ 21,000	\$ 11,006	52%	\$ 14,675	\$ 21,000
Vehicle Expenses										
30.822-6101	Gas & Fuel	2,472	1,648	2,087	1,843	3,100	815	26%	1,800	2,200
30.822-6201	Vehicle Maintenance	5,708	2,369	2,867	1,742	3,500	1,447	41%	1,930	18,000
Total Vehicle Expenses		\$ 8,179	\$ 4,017	\$ 4,954	\$ 3,585	\$ 6,600	\$ 2,263	34%	\$ 3,730	\$ 20,200
Capital Outlay										
30.822-7400	Capital Outlay	-	-	-	-	75,000	-	0%	75,000	-
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	0%	\$ 75,000	\$ -
Transfers to Other Funds										
30.822-9100	Transfer to Capital Project	-	-	-	-	-	-		-	-
Total Transfers to Other Funds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -
Total Sewer Maintenance		\$ 225,753	\$ 235,969	\$ 230,274	\$ 243,606	\$ 332,952	\$ 169,124	51%	\$ 301,212	\$ 275,313

30.822.0200 Salaries
1% COLA and 2% Merit
30.822-1000 State (ORBIT) Retirement
Increased to 8.98% up from 7.75%

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

Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
Waste Water Lift Station SCADA \$75,000	System was installed in 1994 Programs and equipment can no longer be updated and repaired
Basin to 337 Sewer Line Replace \$2,000,000 from Clean Water Trust Fund	

**Town of Beech Mountain
Taps Systems Department**

Taps & System										
		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	2019-2020
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Proposed
										Budget
Personnel										
30.852-0200	Salaries	53,396	57,011	80,398	53,801	26,735	20,191	76%	26,921	21,376
30.852-0201	Longevity pay	-	-	-	667	667	-	0%	-	500
30.852-0202	Incentive pay	-	-	-	-	200	200	100%	267	200
30.852-0220	Over Time Wages	-	-	-	3,845	-	701	-	935	-
30.852-0900	Fica	4,103	4,293	6,001	4,317	2,112	1,605	76%	2,140	1,689
30.852-0902	Employee Insurance	14,903	27,110	18,564	9,687	4,225	3,582	85%	4,776	3,870
30.852-0903	Runout Period Claims	-	-	-	1,738	-	-	-	-	-
30.852-1000	State Retirement (ORBIT)	3,703	3,785	7,173	9,267	2,070	1,452	70%	1,936	1,976
30.852-1001	401(k)	2,591	2,764	4,125	2,801	919	352	38%	469	735
Total Personnel		\$ 78,697	\$ 94,963	\$ 116,261	\$ 86,122	\$ 36,928	\$ 28,083	76%	\$ 37,444	\$ 30,345
Utilities, Bldg & Grnds										
30.852-1200	Data Processing	-	-	-	-	-	-		-	1,250
30.852-1600	Hydrant Repairs	-	-	-	1,946	3,000	924	31%	1,232	3,090
30.852-1601	Pavement Replacement	3,677	2,646	3,000	1,977	7,000	-	0%	-	7,210
Total Utilities, Bldg & Grnds		\$ 3,677	\$ 2,646	\$ 3,000	\$ 3,923	\$ 10,000	\$ 924	9%	\$ 1,232	\$ 11,550
Supplies										
30.852-3300	Supplies and Materials	27,509	27,016	26,903	30,027	35,000	12,630	36%	16,841	28,000
30.852-3600	Uniforms	1,355	908	1,044	1,156	2,500	856	34%	1,142	2,500
Total Supplies		\$ 28,865	\$ 27,924	\$ 27,947	\$ 31,184	\$ 37,500	\$ 13,487	36%	\$ 17,982	\$ 30,500
Contract Services										
30.852-4200	Contract Services	1,618	226	-	-	1,400	1,400	100%	1,867	2,500
30.852-4210	Professional Services	348	-	-	-	-	-		-	-
Total Contract Services		\$ 1,966	\$ 226		\$ -	\$ 1,400	\$ 1,400	100%	\$ 1,867	\$ 2,500

Town of Beech Mountain
Taps Systems Department

		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	2019-2020
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Proposed
Vehicle Expenses										
30.852-6101	Gas & Fuel	4,992	2,195	2,832	6,608	7,000	5,359	77%	7,145	7,500
30.852-6201	Vehicle Maintenance	19,044	22,161	12,505	11,877	25,000	8,009	32%	10,679	10,000
Total Vehicle Expenses		\$ 24,037	\$ 24,356	\$ 15,337	\$ 18,485	\$ 32,000	\$ 13,367	42%	\$ 17,824	\$ 17,500
Capital Outlay										
30.852-7400	Capital Outlay	-	-	-	8,942	234,880	165,413	70%	234,880	217,000
30.852-7401	Infil & Inflow	-	4,481	9,806	38,575	20,000	12,985	65%	17,313	20,000
30.852-7403	Fire Hydrants	1,559	10,967	3,800	3,800	8,000	-	0%	-	8,000
30.852-7405	Meter Replacement	-	4,249	3,810	8,156	10,000	-	0%	-	10,000
Total Capital Outlay		\$ 1,559	\$ 19,697	\$ 17,416	\$ 59,473	\$ 272,880	\$ 178,398	65%	\$ 252,193	\$ 255,000
Total Taps & System		\$ 138,800	\$ 169,812	\$ 179,961	\$ 199,187	\$ 390,708	\$ 235,659	60%	\$ 328,542	\$ 347,395

30.852.0200 Salaries

1% COLA and 2% Merit

30.852-1000 State Retirement (ORBIT)

Increased to 8.95% up from 7.75%

30.812-7400 Capital Outlay

REPLACE 2ND PUMP Ashwood/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

30-852-7401 Infiltration & Inflow

I&I \$20,000 REPAIR MANHOLES To repaired or replace deteriorating man holes

30-852-7403 Fire Hydrants

\$8,000 HYDRANTS REPAIRS

30-852-7405 Meter Replacements

\$10,000 METERS REPLACEMENT non operational meters

30-852-7400 CIP FY19-20

New Utility 4x4 Dump Truck \$120,000. Old truck is failing and is a 2006 model

Generator Parkway Pump Station. Last station without generator power.

Replace Pinnacle Water meter. Original meter still in place with expected error. Purchase and installation.

**Town of Beech Mountain
Taps System Department
Notes for Capital Improvement Program**

Detail Listing**Item/Project Description****Additional Budget Justification****30-852-7400 2019 CIP**

REPLACE 2ND PUMP ASWOOD/MILLPOND \$150,000
GENERATOR PARKWAY \$84,880

Aged pump that has been on the replacement list for a number of years
Aged Generator essential to emergency operations

30-852-7401

I&I \$20,000 REPAIR MANHOLES

To repaired or replace deteriorating man holes

30-852-7403

\$8,000 HYDRANTS REPAIRS

non operational Hydrants

30-852-7405

\$10,000 METERS REPLACEMENT

non operational meters

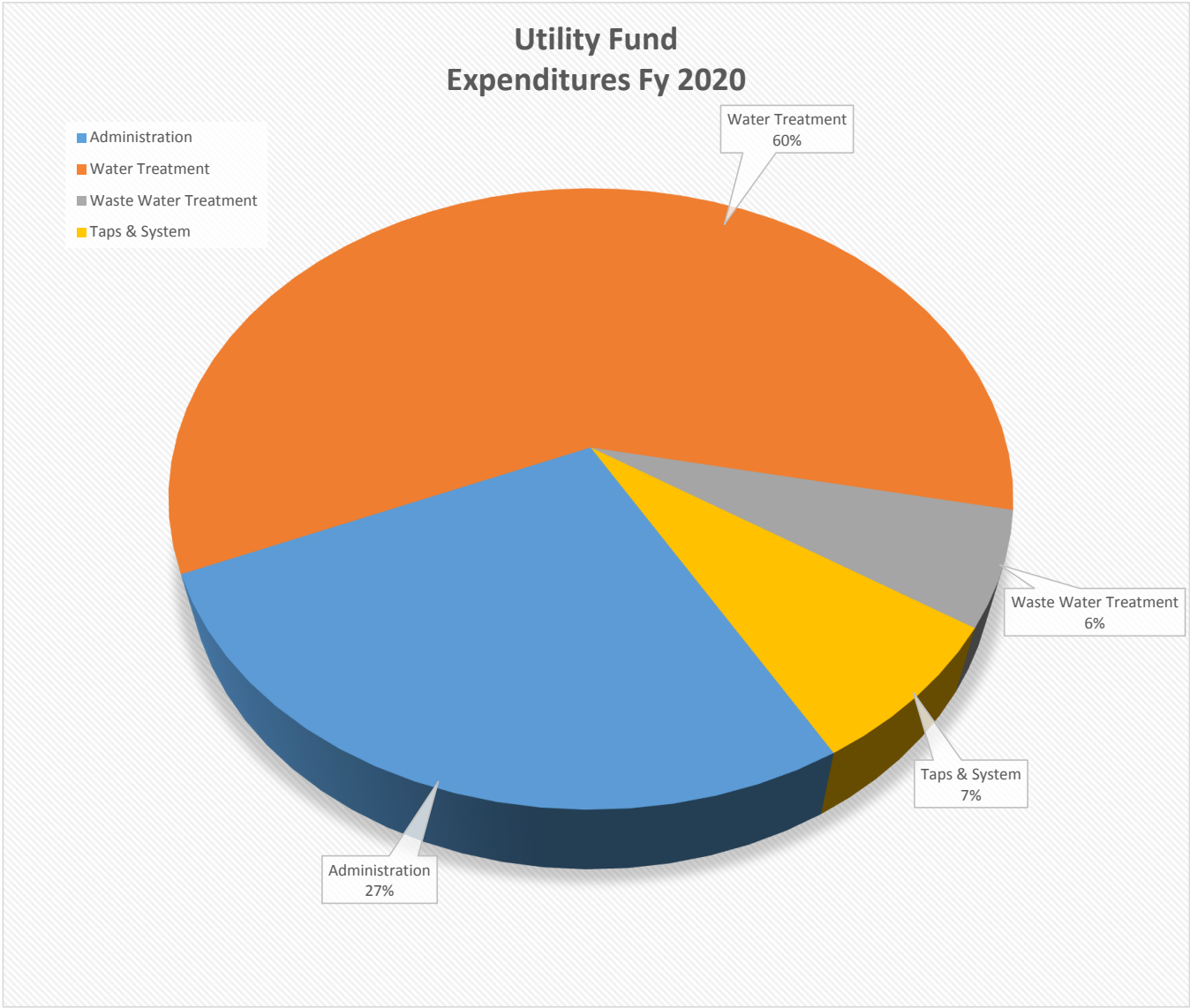
30-852-7400 CIP FY19-20

New Utility 4x4 Dump Truck
Generator Parkway PS
Replace Pinnacle Water meter

Old truck is failing and is a 2006 model
Last station without generator power.
Original meter still in place with expected error. Purchase and installation.

**Town of Beech Mountain
Utility Fund Summary**

	2014 - 2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	YTD 03/31/2019	%	2018-2019 Projected	219-2020 Proposed Budget
Water Fund Revenue	\$ 2,065,363	\$ 2,124,119	\$ 2,122,902	\$ 2,176,428	\$ 2,692,080	\$ 2,080,328	77%	\$ 2,949,631	\$ 4,625,989
Administration	\$ 689,196	\$ 1,033,362	\$ 1,005,726	\$ 1,078,779	\$ 1,310,372	\$ 1,168,033	89%	\$ 1,641,716	\$ 1,245,009
Water Treatment	\$ 882,618	\$ 640,928	\$ 632,698	\$ 668,655	\$ 658,048	\$ 507,511	77%	\$ 678,160	\$ 2,758,271
Waste Water Treatment	\$ 225,753	\$ 235,969	\$ 230,274	\$ 243,606	\$ 332,952	\$ 169,124	51%	\$ 301,212	\$ 275,313
Taps & System	\$ 138,800	\$ 169,812	\$ 179,961	\$ 199,187	\$ 390,708	\$ 235,659	60%	\$ 328,542	\$ 347,395
Total Expenditures	\$ 1,936,367	\$ 2,080,071	\$ 2,048,659	\$ 2,190,228	\$ 2,692,080	\$ 2,080,328	77%	\$ 2,949,631	\$ 4,625,989
Variance	\$ 128,996	\$ 44,048	\$ 74,244	\$ (13,800)	\$ -	\$ 0		\$ 0	\$ (0)



**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				
		2015	2016	2017	2018			2019	03/31/2019	2020	2021	2022
30.720-7400	Capital Outlay	-	-	-	33,037	8,000	-	73,000	121,800	121,800	121,800	121,800
30.812-7400	Capital Outlay	89,767	28,098	1,253,326	213,315	-	-	1,990,000	-	-	-	-
30.822-7400	Capital Outlay	-	-	228,153	-	75,000	-	-	2,000,000	-	-	-
30.852-7400	Capital Outlay	-	-	-	104,788	234,880	165,413	217,000	-	-	70,000	-
30.852-7401	Infil & Inflow	15,854	4,481	9,806	-	20,000	12,685	20,000	20,000	20,000	20,000	-
30.852-7403	Fire Hydrants	4,727	10,967	3,800	44,205	8,000	-	8,000	8,000	8,000	8,000	-
30.852-7405	Meter Replacement	5,775	4,249	3,810	8,156	10,000	-	10,000	10,000	10,000	10,000	-
Total Capital Outlay		\$ 116,122	\$ 47,794	\$ 1,498,895	\$ 403,501	\$ 355,880	\$ 178,098	\$ 2,318,000	\$ 2,159,800	\$ 159,800	\$ 229,800	\$ 121,800

Town of Beech Mountain
Sanitation Fund
Proposed Debt

\$390,000

3.56%

Seventeen Year Payoff

Lendor providing Quote, BB&T

Public Works Facility

	PRINCIPAL	INTEREST	TOTAL
2019/2020	22,941	13,884	36,825
2020/2021	22,941	13,067	36,008
2021/2022	22,941	12,251	35,192
2022/2023	22,941	11,434	34,375
2023/2024	22,941	10,617	33,558
2024/2025	22,941	9,800	32,741
2025/2026	22,941	8,984	31,925
2026/2027	22,941	8,167	31,108
2027/2028	22,941	7,350	30,291
2027/2029	22,941	6,534	29,475
2027/2030	22,941	5,717	28,658
2027/2031	22,941	4,900	27,841
2027/2032	22,941	4,084	27,025
2027/2033	22,941	3,267	26,208
2027/2034	22,941	2,450	25,391
2027/2035	22,941	1,633	24,574
2027/2036	22,944	817	23,761
TOTAL	390,000	124,956	514,956

**Town of Beech Mountain
Sanitation Department**

Sanitation Fund		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	2019-2020
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Proposed Budget
Income										
Interest Income										
35.329-0000	Interest on Investments	115	871	1,547	4,363	4,800	5,569	116%	7,425	6,200
Total Interest Income		\$ 115	\$ 871	\$ 1,547	\$ 4,363	\$ 4,800	\$ 5,569	116%	\$ 7,425	\$ 6,200
Miscellaneous Income										
35.335-0000	Recycling Revenue	43,266	42,465	42,400	46,093	38,500	33,417	87%	44,556	40,000
Total Miscellaneous Income		\$ 43,266	\$ 42,465	\$ 42,400	\$ 46,093	\$ 38,500	\$ 33,417	87%	\$ 44,556	\$ 40,000
State Revenue										
35.345-0000	Solid Waste Disposal Tax	109	105	167	58	170	171	101%	228	150
Total State Revenue		\$ 109	\$ 105	\$ 167	\$ 58	\$ 170	\$ 171	101%	\$ 228	\$ 150
Fees										
35.359-0000	Sanitation Fee Revenue	344,164	345,951	345,731	348,165	346,000	262,525	76%	350,033	430,509
35.359-0003	Sanitation Penalties	522	559	771	775	5,423	6,519	120%	8,692	7,400
Total Fees		\$ 344,686	\$ 346,510	\$ 346,502	\$ 348,940	\$ 351,423	\$ 269,044	77%	\$ 358,725	\$ 437,909
Gains/Losses										
35.383-0000	Gain on Sale of Fixed Assets	-					-		-	
Total Gains/Losses		\$ -			\$ -		\$ -		\$ -	\$ -
Proceeds										
35.393-0000	Proceeds Lease/Purchase	\$ -					\$ -		\$ -	
Total Proceeds		\$ -			\$ -		\$ -		\$ -	\$ -
Transfers										
35.399-0000	Fund Balance Appropriated	-			-	231,172	179,257	78%	168,430	-
35.399-0001	Transfer from General Fund	-			-		-		-	
Total Transfers		\$ -			\$ -	\$ 231,172	\$ 179,257	78%	\$ 168,430	\$ -
Total Sanitation Fund Revenue		\$ 388,177	\$ 389,951	\$ 390,616	\$ 399,454	\$ 626,065	\$ 487,458	78%	\$ 579,365	\$ 484,259

**Town of Beech Mountain
Sanitation Department**

		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	2019-2020
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Proposed
Sanitation Expenditures										Budget
Personnel										
35.580-0200	Salaries	152,514	162,678	159,382	158,149	181,550	114,857	63%	153,142	206,147
35.580-0201	Longevity pay	-	-	-	3,000	3,000	-	0%	-	2,750
35.580-0202	Incentive pay	-	-	-	-	1,500	1,200	-	1,600	2,100
35.580-0210	Part Time Wages	-	-	-	2,586	-	-	-	-	-
35.580-0220	Over Time Wages	-	-	-	5,627	10,000	11,269	113%	13,020	4,000
35.580-0900	Fica	11,703	12,374	12,299	12,225	14,539	9,518	65%	12,691	16,447
35.580-0901	Hep B Shots	-	-	-	-	500	-	-	-	500
35.580-0902	Employee Insurance	49,844	47,675	55,024	54,729	34,525	19,398	56%	25,864	63,234
35.580-0903	Runout Period Claims	-	-	-	689	-	-	-	-	-
35.580-1000	State Retirement (ORBIT)	10,573	10,477	13,223	11,229	13,727	8,567	62%	11,423	18,884
35.580-1001	401(k)	8,238	7,755	7,710	7,924	6,454	3,216	50%	4,288	6,871
									\$ -	
Total Personnel		\$ 232,872	\$ 240,959	\$ 247,638	\$ 256,158	\$ 265,795	\$ 168,025	63%	\$ 222,028	\$ 320,934
Utilities, Bldg & Grnds										
35.580-1300	Data Processing	-	-	-	-	-	-	-	-	1,200
35.580-1300	Utilities	1,327	1,317	1,320	1,384	1,400	1,241	89%	1,400	1,500
35.580-1600	Building Maintenance	-	-	-	62	500	826	165%	826	500
Total Utilities, Bldg & Grnds		\$ 1,327	\$ 1,317	\$ 1,320	\$ 1,445	\$ 1,900	\$ 2,067	109%	\$ 2,226	\$ 3,200
Supplies										
35.580-3300	Supplies and Materials	304	1,424	360	4,453	3,100	1,615	52%	2,153	3,100
35.580-3600	Uniforms	2,424	2,836	2,513	2,818	3,400	3,432	101%	4,575	5,700
									-	
Total Supplies		\$ 2,728	\$ 4,260	\$ 2,873	\$ 7,271	\$ 6,500	\$ 5,046	78%	\$ 6,728	\$ 8,800
Contract Services										
35.580-4200	Contract Services	17,378	21,142	18,588	29,232	27,000	21,182	78%	28,243	25,000
Total Contract Services		\$ 17,378	\$ 21,142	\$ 18,588	\$ 29,232	\$ 27,000	\$ 21,182	78%	\$ 28,243	\$ 25,000
Misc Expenses										
35.580-5400	Insurance	24,900	24,591	24,789	28,374	30,700	30,651	100%	40,868	31,500
35.580-5702	Asset Disposal Loss	-	-	-	-	-	-	-	-	-
35.580-5705	Comm Landfill Fees	13,241	16,183	17,821	12,976	14,000	15,121	108%	20,161	20,000
35.580-5900	Depreciation Expense	33,153	-	34,009	34,009	-	-	-	-	-
Total Misc Expenses		\$ 71,294	\$ 40,774	\$ 76,619	\$ 75,359	\$ 44,700	\$ 45,772	102%	\$ 61,029	\$ 51,500

**Town of Beech Mountain
Sanitation Department**

										2019-2020
		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	Proposed
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Budget
Vehicle Expenses										
35.580-6101	Gas & Fuel	14,290	9,561	9,264	15,937	12,000	9,596	80%	14,800	15,000
35.580-6201	Vehicle Maintenance	16,719	13,467	8,429	12,747	15,000	9,144	61%	12,192	15,000
Total Vehicle Expenses										
		\$ 31,009	\$ 23,028	\$ 17,693	\$ 28,684	\$ 27,000	\$ 18,740	69%	\$ 26,992	\$ 30,000
Capital Outlay										
35.580-7400	Capital Outlay	-	5,990	-	-	232,118	226,625	98%	232,118	8,000
Total Capital Outlay										
		\$ -	\$ 5,990	\$ -	\$ -	\$ 232,118	\$ 226,625	98%	\$ 232,118	\$ 8,000
Debt Principal & Interest										
35.580-8400	Debt - Principal	-	-	-	-	-			-	22,941
35.580-8401	Debt - Interest	-	-	-	-	-			-	13,884
Total Debt Principal & Interest										
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 36,825
Transfers to Other Funds										
35.580-9100	Transfer to Fund Balance	-	-	-	-	21,052		-	-	-
35.580-9200	Transfer to Capital Project	-	-	-	-	-			-	-
Total Transfers to Other Funds										
		\$ -	\$ -	\$ -	\$ -	\$ 21,052	\$ -	-	\$ -	\$ -
Contingency										
35.580-9400	Contingency	-	-	-	-	-			-	-
Total Contingency										
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Total Sanitation Fund Expenditures										
		\$ 356,607	\$ 337,470	\$ 364,731	\$ 398,149	\$ 626,065	\$ 487,458	78%	\$ 579,365	\$ 484,259
Variance										
		\$ 31,570	\$ 52,481	\$ 25,885	\$ 1,305	\$ -	\$ -		\$ 0	\$ 0

359-0000 Sanitation Fee Revenue

No proposed increase in fees.

35.580.0200 Salaries

1% COLA and 2% Merit

35.580-1000 State Retirement (ORBIT)

Increased to 8.95% up from 7.75%

35.580-7400 Capital Outlay

Two Dumpsters \$8,000

Town of Beech Mountain
Sanitation Department
Notes for Capital Improvement Program

Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
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New Dumpsters \$8,000	
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**Town of Beech Mountain
Emergency Telephone System**

Emergency Telephone System										2019-2020
		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	2019-2020
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Proposed
										Budget
Revenue										
Interest Revenue										
65.327-0000	Interest on Investments	13	152	295	827	750	959	128%	1,278	1,000
Total Interest Revenue		\$ 13	\$ 152	\$ 295	\$ 827	\$ 750	\$ 959		\$ 1,278	\$ 1,000
Miscellaneous Revenue										
65.335-0000	Miscellaneous Revenue	-	-	-	-	-	-	-	-	-
Total Miscellaneous Revenue		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -
Metered Sales & Fees										
65.375-0000	Statewide 911 Fee	104,539	108,493	135,054	83,531	79,380	40,494	51%	53,993	65,236
Total Metered Sales & Fees		\$ 104,539	\$ 108,493	\$ 135,054	\$ 83,531	\$ 79,380	\$ 40,494	51%	\$ 53,993	\$ 65,236
Transfers										
65.399-0000	911 - Transfer From Reserve	-	-	-	-	200,000	180,130	90%	217,030	21,694
Total Transfers		\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 180,130	90%	\$ 217,030	\$ 21,694
Total E911 Revenue		\$ 104,551	\$ 108,645	\$ 135,349	\$ 84,358	\$ 280,130	\$ 221,583	79%	\$ 272,301	\$ 87,930

**Town of Beech Mountain
Emergency Telephone System**

		2014 - 2015	2015-2016	2016-2017	2017-2018	2018-2019	YTD		2018-2019	2019-2020
		Actual	Actual	Actual	Actual	Budget	03/31/2019	%	Projected	Proposed
										Budget
Expenditures										
Utilities, Bldg & Grnds										
65.410-1100	Telephone	15,646	15,768	13,888	14,756	20,000	12,302	62%	16,403	20,000
65.410-1101	Postage	-	-	-	-	-	-	-	-	-
65.410-1200	Data Processing	-	-	-	-	-	-	-	-	6,000
65.410-1400	Training	654	2,271	1,177	608	4,000	585	15%	780	4,000
65.410-1600	Repairs & Maintenance	4,087	2,180	2,870	1,380	9,500	6,935	73%	9,247	9,500
Total Utilities, Bldg & Grnds		\$ 20,388	\$ 20,219	\$ 17,935	\$ 16,744	\$ 33,500	\$ 19,822	59%	\$ 26,429	\$ 39,500
Supplies										
65.410-3300	Supplies and Materials	2,255	(20)	-	3,589	1,500	784	52%	1,045	1,500
Total Supplies		\$ 2,255	\$ (20)	\$ -	\$ 3,589	\$ 1,500	\$ 784	52%	\$ 1,045	\$ 1,500
Contract Services										
65.410-4200	Contract Services	35,465	35,789	36,911	36,817	45,130	33,620	74%	44,827	45,130
Total Contract Services		\$ 35,465	\$ 35,789	\$ 36,911	\$ 36,817	\$ 45,130	\$ 33,620	74%	\$ 44,827	\$ 45,130
Misc Expenses										
65.410-5400	Insurance	-	-	-	-	-	-		-	-
Total Misc Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Capital Outlay										
65.410-7400	Capital Outlay	59,919	6,553	-	597	200,000	167,358	84%	200,000	1,800
Total Capital Outlay		\$ 59,919	\$ 6,553	\$ -	\$ 597	\$ 200,000	\$ 167,358	84%	\$ 200,000	\$ 1,800
Transfers to Other Funds										
65.410-9100	Transfer to General Fund	-					-		-	
Total Transfers to Other Funds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Total E911 Expenditures		\$ 118,026	\$ 62,541	\$ 54,846	\$ 57,747	\$ 280,130	\$ 221,583	79%	\$ 272,301	\$ 87,930
Variance		\$ (13,475)	\$ 46,104	\$ 80,503	\$ 26,611	\$ -	\$ -		\$ 0	\$ -

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 - No large scale projects for this budget year.

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>Additional Budget Justification</u>
<u>2019-2020</u> New Motorola-backup radio \$95,000	The current backup radio (Motorola) is 10 years old and unreliable.
<u>2020-2021</u> New 911 Servers (CAD/GIS) \$18,000	Replace old Servers per requirements of 911 Commission. 3-5 years.
<u>2021-2022</u> New 911 Chairs \$900	Replace old chairs that are worn out.
<u>2022-2023</u> 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.
<u>2023-2024</u> New 911 Chairs & New 911 Computer Equip.	Replacing aging computers, monitors, keyboards, mouse, and etc.. Replace the chairs that are worn out.

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