

Town of Beech Mountain

Annual Budget 2020-2021



Mayor

Barry Kaufman

Council Members

Weidner Abernethy

Jimmie Accardi

Erin Gonvea

Kelly Melang

Town Manager

Robert "Bob" Pudney

Table of Contents

Budget Ordinance

2020-2021 Budget Message

2020-2021 Budget Ordinance

Capital Project Ordinances

Schedule of Fees

2020-2021 Fee Schedule

Town of Beech Mountain Budget

	Page
Tax Base and Rate Information	4
Fund Balance	5
Summary of Salary & Benefits Expenditures	6
General Fund Budget	
Projected Revenues	8
Administration Proposed Budget	12
Tax Proposed Budget	17
Visitor Center	19
Police Department Proposed Budget	21
Fire Department Proposed Budget	25
Special Projects Proposed Budget	28
Building Inspections Proposed Budget	31
Planning Department Proposed Budget	34
Vehicle Maintenance Proposed Budget	37
Summary of General Fund Debt Service	39
Public Works Department Proposed Budget	40
Recreation Department Proposed Budget	43
General Fund Budget Summary	46
Water Utility Fund	
Projected Revenue	48
Debt Service	50
Administration Proposed Budget	51
Water Treatment Proposed Budget	54
Waste Water Treatment	57
Taps & Systems Proposed Budget	60
Water Utility Fund Summary	63

Sanitation Fund

Sanitation Debt Schedule	65
Sanitation Projected Revenue	66
Sanitation Proposed Budget	67

Emergency Telephone System

Emergency Telephone System Projected Revenues	70
Emergency Telephone System Proposed Budget	71

Special Police Fund

Special Police Fund Budget	73
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Capital Outlay

Prioritized General Fund Listing	76
General Fund 5 year Capital Budget Summary	77
Administration 5 year Capital Improvement	78
Visitor Center Capital Budget	80
Police Department 5 year Capital Budget	82
Fire Department 5 year Capital Budget	85
Building Inspections 5 year Capital Budget	87
Planning Department 5 year Capital Budget	89
Vehicle Maintenance 5 year Capital Budget	91
Public Works Department 5 year Capital Budget	93
Recreation Department 5 year Capital Budget	95
Prioritized Utility Fund	98
Water Utility Fund 5 year Capital Budget Summary	99
Administration 5 year Capital Budget	100
Water Treatment 5 year Capital Budget	102
Waste Water Treatment 5 year Capital Budget	104
Taps & System 5 year Capital Budget	106
Sanitation 5 year Capital Budget	108
Emergency Telephone System 5 year Capital Budget	110

Council Members

Barry Kaufman, Mayor
Jimmie Accardi, Vice Mayor
Weidner Abernethy
Kelly Melang
Erin Gonyea



Interim Town Manager

Bob Pudney
Town Attorney
Stacy C. Eggers IV

The Honorable Barry Kaufman, Mayor

Town Council Members

Town of Beech Mountain, North Carolina

FY: 2020-2021 Budget Message

Dear Mayor and Town Council Members:

I am pleased to submit for your consideration the proposed budget for Fiscal Year 2020-2021. This budget meets the direction provided by the elected officials at the Town Council February 25, 2020 Budget Retreat. This proposal is aggressive in addressing the Town's aging infrastructure as well as providing essential services to the residents and visitors to the Town.

This proposed budget meets all requirements of the North Carolina Local Government Budget and Fiscal Control Act.

OVERVIEW

The Town of Beech Mountain's Total General Fund Budget for FY 2020-2021 is \$7,761,632, which includes \$1,416,090 of capital expenditures designated almost entirely to Roads and Infrastructure improvements. This is an increase of 9.83% from the previous fiscal year.

TOWN SERVICES

The Town of Beech Mountain remains committed to providing all of the existing services for FY 2020-2021 to include Police, Fire and Emergency Medical Services, Administration, Finance, Tax Collections, Planning and Zoning, Building Permitting and Inspections, Code Enforcement, Public Works, Road and Right of Way maintenance, Solid Waste and Recycling, Parks and Recreation, Tourism and Economic Development. All services are proposed to continue at current service delivery levels with increases in Solid Waste / Recycling and Road Maintenance. The Special Projects Department is proposed to be discontinued.

GENERAL FUND

The proposed tax rate for fiscal year 2020-2021 remains at \$.0732 per \$100 of valuation. This rate is based upon a tax valuation of \$545,165,702.00 and a 96% tax collection rate.

SALARIES AND BENEFITS

This proposed budget includes a 1% Cost of Living increase and a 2% Merit raise based upon an individual employee's performance. The Employee Medical Insurance plan, Medcost with the NCLM, was adopted by the Town in FY 2019-2020 at a savings of \$132,000, employee contribution for dependent care was raised at that time to offset the cost to the Town, this proposal continues at the same rate. The North Carolina State Retirement has increased for General Employees from 8.95% to 10.15% and for Law Enforcement Officers from 9.7% to 10.84% of gross pay.

CAPITAL EXPENDITURES

General Fund

This proposal is different from the FY 2019-2020 Budget in that all Capital Expenditure are listed separately outside of the actual operating expenses. I offer this format to define clearly, in a more cogent and transparent manner, the actual capital expenditures and operating expenses of the Town Budget.

The following amounts are included under the Capital Expenditure Section and are listed under Administration Account 10.410-9105 "Transfer to Capital Projects".

\$120,000	Excavator, Trailer and Vehicle to begin a dedicated program of structure service line replacement.
\$100,000	ABS Stone and Gravel for the stabilization and repair of the Town's gravel roads, an increase of \$20,000 over FY 2019-20.
\$15,000	Replacement of drainage Culverts required before road maintenance and paving.
\$11,000	Two smaller Salt Spreaders, found to work much better than the larger Snowplows (more cost effective).

\$1,156,090	Paving to include areas after waterline repairs, based upon the Paving Management Plan for upgrades and maintenance. Road list is flexible depending upon the amount of work that can be accomplished.
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\$14,000	Diagnostic Scanner, required to repair and conduct routine maintenance of specialized Town vehicles and heavy equipment.
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Water Utility

\$97,500	Taps and Service Line Replacements. Scheduled at 150 units per year.
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\$30,000	Water Samplers required by the State of North Carolina.
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\$20,000	Fire Hydrant and Accessories. Replacement of existing defective Hydrants. (6)
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\$20,000	Manhole Repairs and Replacements.
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\$10,000	Water Meter Replacements.
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\$6,000	Neptune Water Meter Software Upgrade.
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\$50,000	Ground Water Wells (3) exploration.
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\$15,000	Remote Water Meter Read Antenna System.
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Administration

Moved half of Town Manager, Finance Officer and Town Clerk salary from Utility Administration back to the General Fund.

Removed all Capital Outlay from operational department with a single transfer from the General Fund to the Capital Outlay Project Fund.

Moved half of Administration Assistant from Planning to Administration to reflect the actual responsibility of that position.

FIRE DEPARTMENT

Transferred the Special Projects Manager to the Fire Department Assistant Fire Chief / Training Officer Position.

SPECIAL PROJECTS DEPARTMENT

Department has been discontinued.

PLANNING AND BUILDING INSPECTIONS

Requesting current part-time inspector to move to full-time.
Retain Code Official on Part-time basis for Code Enforcement and design projects.

VEHICLE MAINTENANCE DEPARTMENT

Eliminated one full-time position.

PUBLIC WORKS DEPARTMENT

Requesting two Heavy Equipment operators' positions.
Requesting eight "Seasonal" part-time positions to provide support for aggressive infrastructure Maintenance and repair program.
Moved one half position from Taps & Systems to Public Works.

UTILITY REVENUE

Increase Water minimum rate by 3.5% per Water Rate Study schedule.
Increase Sewer minimum rate by 3.5% per Water Rate Study schedule.
Increased Water River Intake surcharge to \$5.00/month per study.
Availability Fees to be recorded in Utility Capital Reserve Fund as required by the State.
Watauga River Intake surcharge to be recorded in the Capital Reserve Fund.

UTILITY ADMINISTRATION

Moved all Capital Outlay out of the operating budgets with one transfer to Capital Projects.
Moved one half of Town Managers, Finance Officer and Town Clerk salary to the General Fund.

UTILITY TAPS & SYSTEM

Moved half salary to Public Works Department.

SANITATION

Changes to both the Commercial and Residential Fee Schedules to increase revenues based upon a 100% increase in Tipping fees by Watauga County.

Adopted a Placard Control System at the Convenience Center to better control access and costs.

CONCLUSION

The Town Council held a comprehensive Budget Retreat on February 25, 2020 setting the priorities and goals for this budget proposal, the emphasis was towards an aggressive program to maintain and improve the aging infrastructure of the Town while maintaining the high levels of service and quality of life the taxpayers have come to expect. I believe this proposal meets those needs and direction. Shortly after the Town Council set the priorities for this budget the COVID-19 worldwide Pandemic struck the entire country; the Town of Beech Mountain declared a State of Emergency and began the task of managing this unprecedented event that continues today. It must be acknowledged that the Town's Business Community as well as the residents have been severely affected, the effect of the Pandemic will certainly be felt for years to come. We have taken dramatic actions to protect the health and safety of the residents as well as instituted programs for the recovery of the local businesses and property owners.

I want to personally thank the Mayor and Council Members for their guidance and support during this time with the preparation of this budget, it has been challenging with remote meetings and restricted access for the public at large. This proposal is a collective work of all Department Directors, Team Leaders and especially the Finance Director, Steve Smith, who provided the needed historical perspective, expertise, and counsel. I am proud to submit this, my first, Budget Proposal for the Town of Beech Mountain.

I am prepared to discuss the specifics of this proposal at any time, please call with any questions.

Sincerely,



Bob Pudney, Interim Town Manager
May 26, 2020

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
2020-2021 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, 2020 and ending June 30, 2021, 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	\$ 3,830,988
Prior Year's Property Taxes	50,000
Vehicle Tax	55,000
Interest on Taxes	15,500
Interest on Investments	22,000
Rent Income	6,000
Recreation Income	71,000
Hold Harmless Funds	280,000
Fire Department Revenue	83,500
Program Grants	68,540
State Franchise Tax	275,000
Cable TV Franchise Tax	30,000
Beer and Wine Tax	1,450
Powell Bill	112,000
Local Sales Tax	1,200,000
Building Inspection Fees	25,000
Planning & Zoning Fees	3,000
Other Revenue	41,400
Fund Balance Appropriated	1,531,254
Transfer from TDA – Salaries	60,000
TOTAL GENERAL FUND REVENUE	<u>\$7,761,632</u>

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 2020-2021 an ad valorem property tax on all property in the Town of Beech Mountain as of January 1, 2020, 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-six percent (96%) 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, 2020 and ending June 30, 2021. 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	\$3,054,078
Tax Collection	45,246
Visitor Center	149,747
Police	1,152,421
Fire	478,343
Special Projects	-
Building Inspections	139,039
Planning	148,702
Vehicle Maintenance	125,409
Public Works	1,772,528
Recreation	<u>696,119</u>
TOTAL APPROPRIATIONS	<u>\$7,761,632</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, 2020 and ending June 30, 2021, 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	\$3,000
Metered Sales	2,280,774
Connection Fees	16,000
Reconnect Fees	1,500
Other Revenue	8,500
Fund Balance Appropriated	<u>141,246</u>
 TOTAL REVENUES	 <u>\$2,451,020</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	\$1,285,207
Water Treatment	828,161
Wastewater Treatment	264,452
Taps and Systems Maintenance	<u>73,200</u>

TOTAL WATER & SEWER FUND APPROPRIATIONS \$2,451,020

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	\$ 578,300
Recycling Revenue	47,949
Solid Waste Disposal Tax	106
Other	<u>12,850</u>
 TOTAL REVENUES	 <u>\$ 639,205</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>\$ 639,205</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	103,065
9-1-1 Transfer from Reserve	-
Other	<u>300</u>
 TOTAL REVENUES	 <u>\$ 103,365</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>\$ 103,365</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>\$2,000</u>
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TOTAL REVENUES	<u>\$2,000</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>\$2,000</u>
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Ordained this, the 9th day of June 2020.

Barry Kauffman, Mayor

ATTEST:

Tamara Mercer Beech Mountain Town Clerk



Ordinance

Town of Beech Mountain
North Carolina

Date: 11/12/2019

Ordinance No. 2019-10
TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
2019 PUBLIC WORKS FACILITY CAPITAL PROJECT ORDINANCE

BE IT ORDAINED by the Council of the Town of Beech Mountain, North Carolina that, pursuant to Section 26(b)(6) of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

Section 1: The project authorized is the 2019 New Public Works Facility Project to be financed by a Installment Financing Agreement in the amount of \$5,200,000.00.

Section 2: The officers of the Town of Beech Mountain are hereby directed to proceed with the capital project within the budget contained herein.

Section 3: The following amounts are appropriated for the project:

Construction Costs	\$ 4,572,000
Engineering Fees	227,220
Construction Admin/Observation (West Consultants)	62,000
Subsurface Investigation (S&ME)	11,800
Testing & Special Inspections (S&ME)	65,785
Permit Fees	1,020
Legal, Advertising, Miscellaneous	2,500
Furnishings	29,075
Contingency 5%	<u>228,600</u>
Total appropriations	<u>\$5,200,000</u>

Section 4: The following revenues are anticipated to be available to complete this project:

Proceeds – Installment Loan	<u>\$5,200,000</u>
Total estimated revenue	<u>\$5,200,000</u>

Section 5: The Finance Officer is hereby directed to maintain within the Capital Project Fund sufficient specific detailed accounting records to satisfy the requirements of Chapter 159 of the North Carolina General Statutes.

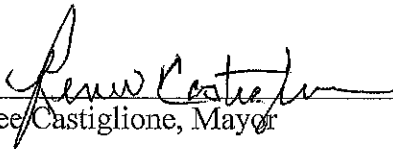
Section 6: Funds may be advanced from the General Fund for the purpose of making payments as due.

Section 7: The Finance Officer is directed to report, on a quarterly basis, on the financial status of each project element in Section 3 and on the total revenues received or claimed.

Section 8: The Budget Officer is directed to include a detailed analysis of past and future costs and revenues on this capital project in every budget submission made to this Council.

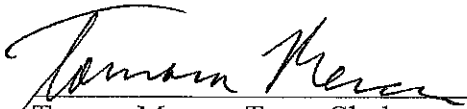
Section 9: Copies of this capital project ordinance shall be furnished to the Clerk to the Council, and to the Budget Officer and the Finance Officer for direction in carrying out this project.

Adopted this 12th day of November 2019.



Renee Castiglione, Mayor

ATTEST:



Tamara Mercer, Town Clerk



**2018 Collection System Rehabilitation Project
(DWI # E-SRP-W-17-0104)
Capital Project Budget Ordinance**

BE IT ORDAINED by the Town Council of the Town of Beech Mountain, that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

Section 1. The project authorized is the construction of the **2018 Water System Rehabilitation Project** to be financed by a State loan. The project will rehabilitate or replace approximately 7,800 LF of 8" gravity sewer and 9,600 LF of 12" gravity sewer. The improvements will be located in the Charter Hills Road area of town.

Section 2. The officers of the Town are hereby directed to proceed with the capital project within the terms of the loan documents and the budget contained herein.

Section 3. The following amounts are appropriated for the project:

Surveying & Engineering Design	\$115,000
Construction Administration/Observation	75,000
Funding Administration	10,000
CCTV Pipeline Condition Assessment	177,500
Construction	1,465,900
Contingency	146,600
Legal, Permits, & Advertising Fees	10,000
2% Loan Administration Fee	40,000
Total	\$2,040,000

Section 4. The following revenues are anticipated to be available to complete this project:

NC Dept. of Environmental Quality SRP Loan	\$2,000,000
Town of Beech Mountain Capital Reserves	40,000
Total	\$2,040,000

Section 5. The Finance Officer is hereby directed to maintain within the Capital Project Fund sufficient specific detailed accounting records to satisfy the requirements of the financing agencies, the financing agreements, and state and federal regulations as applicable.

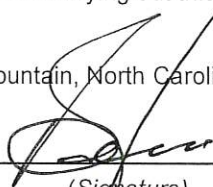
Section 6. Funds may be advanced from the Utility Fund for the purpose of making payments as due. Reimbursement requests should be made to the financing agency in an orderly and timely manner.

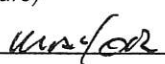
Section 7. The Finance Officer is directed to report, on a quarterly basis, on the financial status of each project element in Section 3 and on the total revenues received or claimed.

Section 8. The Budget Officer is directed to include a detailed analysis of past and future costs and revenues on this capital project in every budget submission made to this Council.

Section 9. Copies of this capital project ordinance shall be furnished to the Town Clerk, and to the Budget Officer and the Finance Officer for direction in carrying out this project.

Adopted this 13th day of November, 2018 at Beech Mountain, North Carolina.



(Signature)


(Title)

ATTEST:

Tamara Merriam
Clerk

(Seal)



**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
2018 COLLECTION SYSTEM REHABILITATION PROJECT
(DWI # E-SRP-W-17-0104)
CAPITAL PROJECT BUDGET ORDINANCE
AMENDMENT # 2018-01**

**TO THE ORDINANCE APPROPRIATING FUNDS FOR THE
EXECUTION OF THE CAPITAL PROJECT**

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

2018 COLLECTION SYSTEM CAPITAL PROJECT FUND:

C. EXPENDITURES

1. To provide for increases and/or (decreases) in existing Funds:

1. Construction Cost	<u>200,000</u>
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<u>TOTAL ADJUSTMENT TO EXPENDITURES</u>	<u>\$200,000</u>
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D. REVENUES

2. To provide for adjustments to revenues:

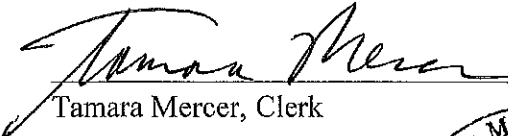
1. NC Dept. of Environmental Quality SRP Loan	<u>200,000</u>
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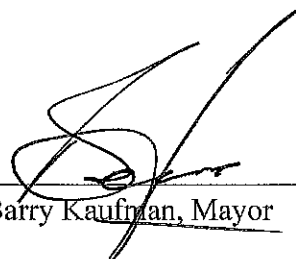
<u>TOTAL ADJUSTMENT TO REVENUE</u>	<u>\$200,000</u>
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Original 2018 Collection System Capital Project Budget	\$2,040,000
Amendment #2019-01	<u>200,000</u>

Amended 2018 Collection System Capital Project Budget	<u>\$2,240,000</u>
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APPROVED THIS THE 14^H DAY of April 2020


Tamara Mercer, Clerk


Barry Kaufman, Mayor



**2018 Water System Rehabilitation Project
(DWI # H-SRP-D-18-0126)
Capital Project Budget Ordinance**

BE IT ORDAINED by the Town Council of the Town of Beech Mountain, that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

Section 1. The project authorized is the construction of the **2018 Water System Rehabilitation Project** to be financed by a State loan. The project will rehabilitate or replace approximately 16,500 LF of existing waterline with new 6-inch waterline and install approximately 100 LF of new 4-inch & 100 LF of new 2-inch waterlines and appurtenances. The improvements will be located in the Charter Hills Road area of town.

Section 2. The officers of the Town are hereby directed to proceed with the capital project within the terms of the loan documents and the budget contained herein.

Section 3. The following amounts are appropriated for the project:

Surveying & Engineering Design	\$120,000
Construction Administration/Observation	70,000
Construction	1,499,647
Contingency	74,982
Legal, Permits, & Advertising Fees	10,000
2% Loan Administration Fee	34,800
	<hr/>
Total	\$1,809,429

Section 4. The following revenues are anticipated to be available to complete this project:

NC Dept. of Environmental Quality SRP Loan	\$1,774,629
Town of Beech Mountain Capital Reserves	34,800
	<hr/>
Total	\$1,809,429

Section 5. The Finance Officer is hereby directed to maintain within the Capital Project Fund sufficient specific detailed accounting records to satisfy the requirements of the financing agencies, the financing agreements, and state and federal regulations as applicable.

Section 6. Funds may be advanced from the Utility Fund for the purpose of making payments as due. Reimbursement requests should be made to the financing agency in an orderly and timely manner.

Section 7. The Finance Officer is directed to report, on a quarterly basis, on the financial status of each project element in Section 3 and on the total revenues received or claimed.

Section 8. The Budget Officer is directed to include a detailed analysis of past and future costs and revenues on this capital project in every budget submission made to this Council.

Section 9. Copies of this capital project ordinance shall be furnished to the Town Clerk, and to the Budget Officer and the Finance Officer for direction in carrying out this project.

Adopted this 9th day of June, 2020 at Beech Mountain, North Carolina.

Barry Kuffman, Mayor

ATTEST:

Tamara Mercer, Town Clerk

(Seal)



Ordinance

Town of Beech Mountain
North Carolina

Date: 05/12/2020

Ordinance No. 2020-03
TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
WATAUGA RIVER INTAKE CAPITAL PROJECT ORDINANCE

BE IT ORDAINED by the Council of the Town of Beech Mountain, North Carolina that, pursuant to Section 26(b)(6) of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

Section 1: The project authorized is the Watauga River Intake Project to be financed from a combination of transfers from Capital Reserve Fund and Utility Revenue Bonds.

Section 2: The officers of the Town of Beech Mountain are hereby directed to proceed with the capital project within the budget contained herein.

Section 3: The following amounts are appropriated for the project:

Construction Costs	\$ -
Engineering Fees	200,000
Administration	3,576
Permit Fees	10,000
Legal and Public Relations	126,000
Consultants	<u>45,000</u>
 Total appropriations	 <u>\$384,576</u>

Section 4: The following revenues are anticipated to be available to commence this project:

Proceeds – Revenue Bonds	-
Transfers from Capital Reserves	<u>\$384,576</u>
Total estimated revenue	<u>\$ 384,576</u>

Section 5: The Finance Officer is hereby directed to maintain within the Capital Project Fund sufficient specific detailed accounting records to satisfy the requirements of Chapter 159 of the North Carolina General Statutes.

Section 6: Funds may be advanced from the General Fund for the purpose of making payments as due.

Section 7: The Finance Officer is directed to report, on a quarterly basis, on the financial status of each project element in Section 3 and on the total revenues received or claimed.

Section 8: The Budget Officer is directed to include a detailed analysis of past and future costs and revenues on this capital project in every budget submission made to this Council.

Section 9: Copies of this capital project ordinance shall be furnished to the Clerk to the Council, and to the Budget Officer and the Finance Officer for direction in carrying out this project.

Adopted this 12th day of May 2020.



Barry Kaufman, Mayor

ATTEST:



Tamara Mercer, Town Clerk





Ordinance

Town of Beech Mountain
North Carolina

Date: 11/12/2019

Ordinance No. 2019-07
TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
CAPITAL RESERVE FUND ORDINANCE

Whereas, the Town of Beech Mountain is a municipal corporation and body politic of the State of North Carolina; and

Whereas, under Chapter 159 of the North Carolina General Statutes the Town of Beech Mountain is authorized to create and establish certain capital reserve funds; and

Whereas, the Town of Beech Mountain finds it appropriate to establish a capital reserve fund for the management and accounting of System Development Fees;

BE IT ORDAINED by the Council of the Town of Beech Mountain, North Carolina that, pursuant to Section 211(d) of Chapter 162A and Section 18 of Chapter 159 of the General Statutes of North Carolina, the following capital reserve fund ordinance is hereby adopted:

Section 1: A capital reserve fund shall account for System Development Fees as established by the Council of the Town of Beech Mountain for the use of future capacity expansion.

Section 2: The capital reserve fund shall remain in effect as long as System Development Fees are authorized for collection and available funds remain for needed increase in system capacity development.

Section 3: Amounts to be accumulated shall be dependent on the demand of future increase in capacity development.

Section 4: Moneys for future system capacity expansion shall be derived from System Development Fees and augmented with other funds as established by the governing board.

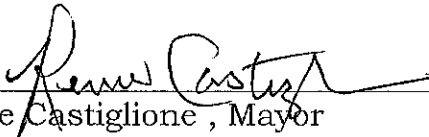
Section 5: The Finance Officer is hereby directed to maintain within the capital reserve fund sufficient detailed accounting records to satisfy the requirements of Chapters 159 and 162A of the General Statutes of North Carolina.

Section 6: The Budget Officer is directed to include a detailed analysis of past and future costs and revenues on this capital reserve fund in every budget submission made to the governing board.

Section 7: The rates and needs associated with the System Development Fees shall be consistent with the requirements and regular reviews as set forth in the North Carolina General Statutes.

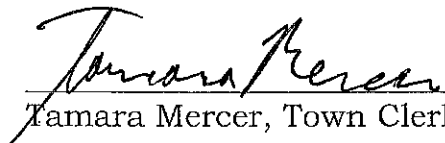
Section 8: Copies of this capital reserve fund ordinance shall be furnished to the Clerk to the Council, and to the Budget Officer and the Finance Officer for direction in carrying out this ordinance.

Adopted this 12th day of November 2019.

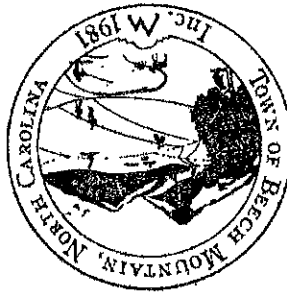


Renee Castiglione, Mayor

ATTEST:



Tamara Mercer, Town Clerk



Town of Beech Mountain

Schedule of Fees

July 1, 2020

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	2018-2019	2019-2020	2020-2021
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 100 person, § 91.37	No Charge	No Charge	No Charge

Administration				
Type of Service	Unit Description / Detail	2018-2019	2019-2020	2020-2021
Special Event Permit	101 – 499 persons, § 91.37	\$50	\$50	\$50
Special Event Permit	500 – 1,000 persons, § 91.37	\$100	\$100	\$100
Special Event Permit	Over 1,000 persons, § 91.37	\$200	\$200	\$200

Tax				
Type of Service	Unit Description / Detail	2018-2019	2019-2020	2020-2021
Millage Rate	Per \$100 of Value	\$0.732	\$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	2018-2019	2019-2020	2020-2021
Gym Use	Daily	<i>Removed 16-17</i>	<i>Removed 16-17</i>	<i>Removed 16-17</i>
Child Playroom	Daily	<i>Removed 16-17</i>	<i>Removed 16-17</i>	<i>Removed 16-17</i>
Weight Room	Daily	<i>Removed 16-17</i>	<i>Removed 16-17</i>	<i>Removed 16-17</i>
Indoor Tennis Court	Daily	<i>Removed 16-17</i>	<i>Removed 16-17</i>	<i>Removed 16-17</i>
Daily All-Inclusive Pass	New proposed fee for Non Pass-Holders	\$3	\$3	\$5
Fitness Class	No Pass Holder	\$5	\$5	\$8
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
Household Annual Pass (up to four, additional \$25/Individual)	Resident	\$175	\$175	\$200
Household Annual Pass (up to four, additional \$25/Individual)	Non-Resident	\$200	\$200	\$300
Individual Annual Pass	Resident	\$100	\$100	\$125
Individual Annual Pass	Non-Resident	\$125	\$125	\$225
Household Week (Includes 2, each additional \$5/Individual)	Buckeye Recreation Center	\$30	\$30	\$30
Individual Week Pass	Buckeye Recreation Center	\$20	\$20	\$20

Parks and Recreation				
Type of Service	Unit Description / Detail	2018-2019	2019-2020	2020-2021
Pavilion Rental	4 hours	\$20	\$20	Remove
Pavilion Rental	Day Rental	\$40	\$40	\$20
Facility Room Rental	4 Hour Rental	\$60	\$60	\$60
Facility Room Rental	8 Hour Rental	\$100	\$100	\$100
Facility Room Rental	Per Hour	\$30	\$30	\$30
Facility Room Rental – After Hours	Per hour on all room/area rental types	\$50	\$50	\$80
Facility Room Rental Security Deposit	Refundable deposit	\$100	\$100	\$100
Set-up Fee	Optional fee	\$25	\$25	\$25
Special Event	4 Hour Rental	\$125	\$125	\$125
Special Event	8 Hour Rental	\$250	\$250	\$250
Special Event Deposit	Refundable Deposit	\$350	\$350	\$300
Wedding Event	8 Hour Rental	NA	NA	\$300
Wedding Event	Weekend Rental	NA	NA	\$500
Wedding Event	Refundable Deposit	NA	NA	\$300
Shane Park Overnight Camping	Per Night	NA	NA	\$20
BRC Events	Rate to be determined by Recreation Director	NA	NA	TBD
Summer Camp	Weekly			\$125
Summer Camp	Daily			\$35
Summer Camp Junior Counselor	Weekly			\$50
Gymnasium Rental	8 Hour Rental	\$300	\$300	\$300
Gymnasium Rental Security Deposit	Buckeye Recreation Center	\$200	\$200	\$500
Buckeye Lake Protection – Enforcement of Regulations	1st Violation	\$100	\$100	\$100
Buckeye Lake Protection – Enforcement of Regulations	2nd Violation	\$500	\$500	\$500

Parks and Recreation				
Type of Service	Unit Description / Detail	2018-2019	2019-2020	2020-2021
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	2018-2019	2019-2020	2020-2021
Water – Monthly All Rate Categories	Watauga River Intake – Capital	\$1.00	\$3.00	\$5.00
Water – Monthly Residential Rate	Base to 3,000 gallons	\$38.00	\$39.50	40.88
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	\$38.00	\$39.50	40.88
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	\$38.00	\$39.50	40.88
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	\$38.00	\$39.50	40.88
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
System Development Fee (Water)	Determined by “Intended Use” Calculator			
System Development Fee (Sewer)	Determined by “Intended Use” Calculator			
Sewer Tap Fee		\$1,000	\$1,000	\$1,000

Utilities - Water and Sewer				
Type of Service	Unit Description / Detail	2018-2019	2019-2020	2020-2021
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	15% 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	2018-2019	2019-2020	2020-2021
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	2018-2019	2019-2020	2020-2021
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	2018-2019	2019-2020	2020-2021
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	2018-2019	2019-2020	2020-2021
Residential Dumpster	2 Cubic Yard – monthly	\$35.38	\$35.38	<i>removed</i>
Residential Dumpster	3 Cubic Yard – monthly	\$42.19	\$42.19	<i>removed</i>
Residential Dumpster	4 Cubic Yard – monthly	\$47.63	\$47.63	<i>removed</i>
Residential Dumpster	6 Cubic Yard – monthly	\$58.51	\$58.51	<i>removed</i>
Residential Dumpster	8 Cubic Yard – monthly	\$69.40	\$69.40	<i>removed</i>
Residential Dumpster	10 Cubic Yard – monthly	\$80.29	\$80.29	<i>removed</i>
Solid Waste Dumpster	2 Cubic Yard – monthly	\$40.82	\$40.82	\$114.00
Solid Waste Dumpster	3 Cubic Yard – monthly	\$50.35	\$50.35	\$120.00
Solid Waste Dumpster	4 Cubic Yard – monthly	\$59.87	\$59.87	\$126.00
Solid Waste Dumpster	6 Cubic Yard – monthly	\$78.93	\$78.93	\$138.00
Solid Waste Dumpster	8 Cubic Yard – monthly	\$90.72	\$90.72	\$150.00
Solid Waste Dumpster	10 Cubic Yard – monthly	\$109.77	\$109.77	\$162.00
Weekly Solid Waste Disposal	Monthly	\$13.61	\$18.61	\$23.00
Recycling Rate	Monthly	\$1.36	\$1.36	\$1.70
Additional Special Pickup	Additional past allotment	\$30	\$30	\$50.00
Additional Special Pickup	Additional Leaf Bagged per Bag past allotment	\$60	\$60	\$10.00
Other Sanitation Fee	Hourly rate for 2 workers and 1 truck	\$60	\$60	\$80.00
Sanitation Penalties	§ 11.01, 50.11	See Note	See Note	See Note
Convenience Center Permit	Non-Utility Customer - Yearly	N/A	N/A	\$370.00

Building Inspections and Planning				
Type of Service	Unit Description / Detail	2018-2019	2019-2020	2020-2021
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	2018-2019	2019-2020	2020-2021
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	2018-2019	2019-2020	2020-2021
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	2018-2019	2019-2020	2020-2021
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	2018-2019	2019-2020	2020-2021
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

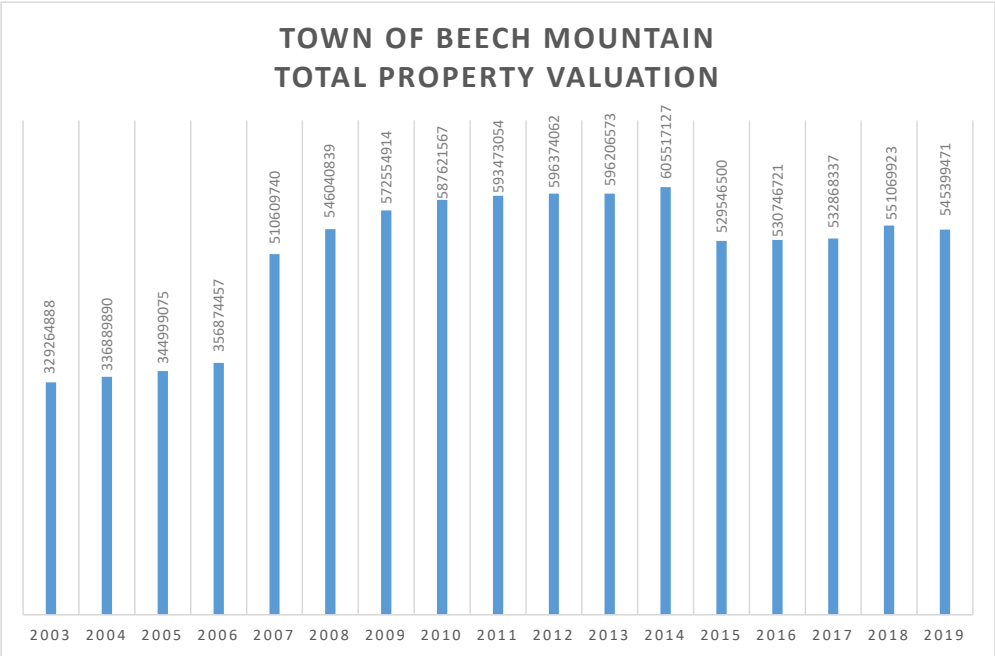
Building Inspections and Planning				
Type of Service	Unit Description / Detail	2018-2019	2019-2020	2020-2021
Modular Home Violation	Civil penalty per sign	\$500	\$500	\$500
Tree Penalty For Cutting Trees Not Meeting Permissible Criteria Set Forth In 154.360(C)	Civil penalty per tree	\$1,000	\$1,000	\$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	2018-2019	2019-2020	2020-2021
Off-Duty Police officer Employment	Per hour (Minimum invoice 2 hours)	\$25	\$30/hr	\$30/hr
Off-Duty Patrol Vehicle	Per vehicle for up to 3 hours of use (Minimum invoice 2 Hrs)	\$30	\$35/hr	\$35/hr
Off-Duty Patrol Vehicle	Per vehicle per day	\$100	\$125	\$125
Golf Cart Registration	Individual Inspection and Permit	\$25	\$75	\$75
Golf Cart Registration	Fleet Inspection and Permitting	-	\$500	\$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	\$50
Golf Carts and Utility Vehicles	§ 70.99 penalty – Chapter 72	\$25	\$75	\$75
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

Police				
Type of Service	Unit Description / Detail	2018-2019	2019-2020	2020-2021
Dog – Excessive Barking	§§ 92.20, 92.21 – Fee + court costs and attorney fees	\$100	\$100	\$100
Dog – Chases, Threatens, or Snaps	§§ 92.20, 92.21 – Fee + court costs and attorney fees	\$100	\$100	\$100
Dog – Caused Physical Injury	§§ 92.20, 92.21 – Fee + court costs and attorney fees	\$500	\$500	\$500
Discharge Firearm – No Damage or Injury	Upon conviction Class 3 misdemeanor. See §§ 131.02, 131.99	\$50	\$50	\$50
Discharge Firearm – Damage or Injury	Upon conviction Class 3 misdemeanor. See §§ 131.02, 131.99	Up to \$500	Up to \$500	Up to \$500

Notes:

- ⁱ Water Cut On/off Fee – Customer Request Monday thru Friday during business hours amended through Council action the 12th of September, 2017 from \$25 to \$50 with an effective date of October 1, 2017.*
- ⁱⁱ Water Cut On/off Fee – Customer Request Monday thru Friday during business hours amended through Council action the 12th of September, 2017 from \$25 to \$50 with an effective date of October 1, 2017.*
- ⁱⁱⁱ Water Cut On/off Fee – Customer Request Monday thru Friday during business hours amended through Council action the 12th of September, 2017 from \$25 to \$50 with an effective date of October 1, 2017.*
- ^{iv} Water Cut On/off Fee – Customer Request Holiday, weekend, and after hours amended through Council action the 12th of September, 2017 from \$45 to \$100 with an effective date of October 1, 2017.*
- ^v Water Cut On/off Fee – Customer Request Holiday, weekend, and after hours amended through Council action the 12th of September, 2017 from \$45 to \$100 with an effective date of October 1, 2017.*
- ^{vi} Water Cut On/off Fee – Customer Request Holiday, weekend, and after hours amended through Council action the 12th of September, 2017 from \$45 to \$100 with an effective date of October 1, 2017.*
- ^{vii} Water Cut On Fee Failure to Pay amended through Council action the 12th of September, 2017 from \$25 to \$50 with an effective date of October 1, 2017.*
- ^{viii} Water Cut On Fee Failure to Pay amended through Council action the 12th of September, 2017 from \$25 to \$50 with an effective date of October 1, 2017.*
- X System Development Fee calculation changed by adoption of System Development Ordinance through Council action October 1, 2019. To be determined by system calculator.*
- ^{ix} Water Cut On Fee Failure to Pay amended through Council action the 12th of September, 2017 from \$25 to \$50 with an effective date of October 1, 2017.*
- X System Development Fee calculation changed by adoption of System Development Ordinance through Council action October 1, 2019. To be determined by system calculator.*



2019 General Fund Fund Balance

Nonspendable Amounts:

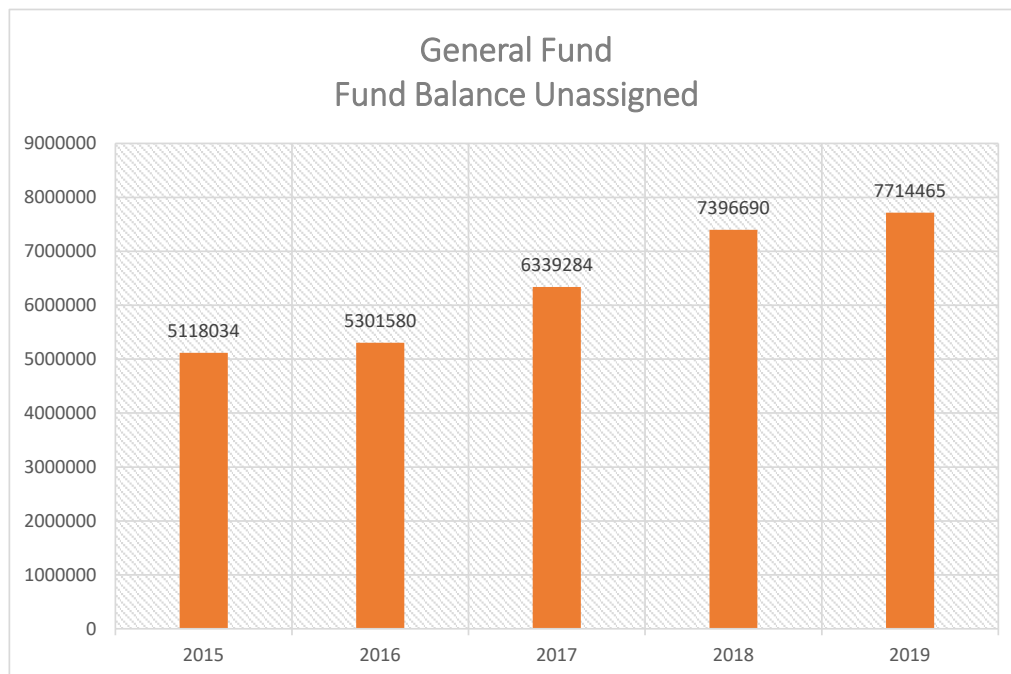
Inventories	36,273
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Restricted:

Stabilization of State Statute	452,448
Public Safety	18,692

Unassigned:

	<u>7,714,465</u>
Total Fund Balance	<u><u>8,221,878</u></u>



Town of Beech Mountain
Summary of Salaries and Benefits

			Percent of Category
<u>General Fund Salaries and Wages</u>			
xxx-0200	Salaries and Regular Wages	\$2,220,000	78.88%
xxx-0201	Longevity pay	\$ 25,000	76.34%
xxx-0202	Bonus pay	\$ 12,850	81.85%
xxx-0210	Part Time	\$ 176,160	100.00%
xxx-0220	Over Time	\$ 40,000	72.07%
xxx-0230	LEO Separation Allowance	\$ -	
xxx-0240	Field Training Officer pay	\$ 1,600	100.00%
		\$2,475,610	79.96%

<u>General Fund Employee Benefits</u>			
xxx-0900	Social Security	185,584	79.64%
xxx-0902	Employee Insurance	445,139	75.24%
xxx-1000	Local Government Retirement	231,856	78.75%
xxx-1001	401K	108,654	79.50%
		971,232	77.34%

<u>Utility Salaries and Wages</u>			
xxx-0200	Salaries and Regular Wages	\$ 365,937	13.00%
xxx-0201	Longevity pay	\$ 5,000	15.27%
xxx-0202	Bonus pay	\$ 1,650	10.51%
xxx-0220	Over Time Wages	\$ 11,500	20.72%
		\$ 384,087	12.41%

<u>Utility Employee Benefits</u>			
xxx-0900	Social Security	\$ 29,383	12.61%
xxx-0902	Employee Insurance	\$ 91,304	15.43%
xxx-1000	Local Government Retirement	\$ 38,985	13.24%
xxx-1001	401k	\$ 20,400	14.93%
		\$ 180,072	14.34%

<u>Sanitation Salaries and Wages</u>			
xxx-0200	Salaries and Regular Wages	\$ 228,300	8.11%
xxx-0201	Longevity pay	\$ 2,750	8.40%
xxx-0202	Bonus pay	\$ 1,200	7.64%
xxx-0210	Part Time Wages	\$ -	0.00%
xxx-0220	Over Time Wages	\$ 4,000	7.21%
		\$ 236,250	7.63%

<u>Sanitation Employee Benefits</u>			
xxx-0900	Social Security	\$ 18,073	7.76%
xxx-0902	Employee Insurance	\$ 55,166	9.32%
xxx-1000	Local Government Retirement	\$ 23,573	8.01%
xxx-1001	401k	\$ 7,609	5.57%
		\$ 104,422	8.32%

Totals all Funds

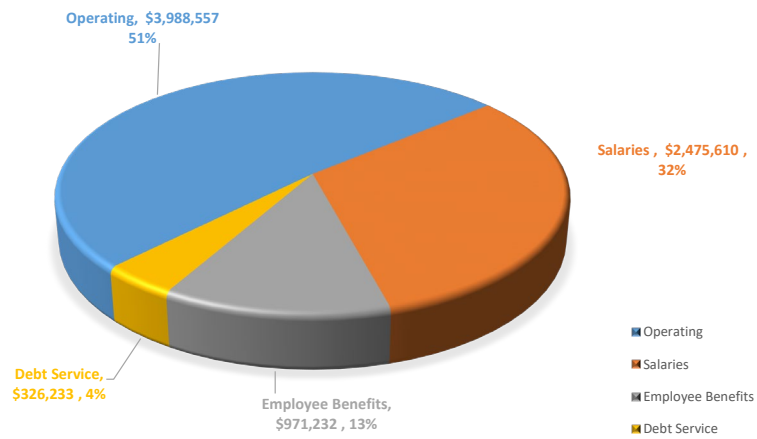
<u>Salaries and Wages</u>			
XXX-0200	Salaries and Regular Wages	\$2,814,238	
XXX-0201	Longevity pay	\$ 32,750	
XXX-0202	Bonus pay	\$ 15,700	
XXX-0210	Part Time	\$ 176,160	
XXX-0220	Over Time	\$ 55,500	
XXX-0230	LEO Separation Allowance	\$ -	
XXX-0240	Field Training Officer pay	\$ 1,600	
		\$3,095,948	

<u>Employee Benefits</u>			
xxx-0900	Social Security	233,039	
xxx-0902	Employee Insurance	591,609	
xxx-1000	Local Government Retirement	294,414	
xxx-1001	401K	136,663	
		1,255,725	

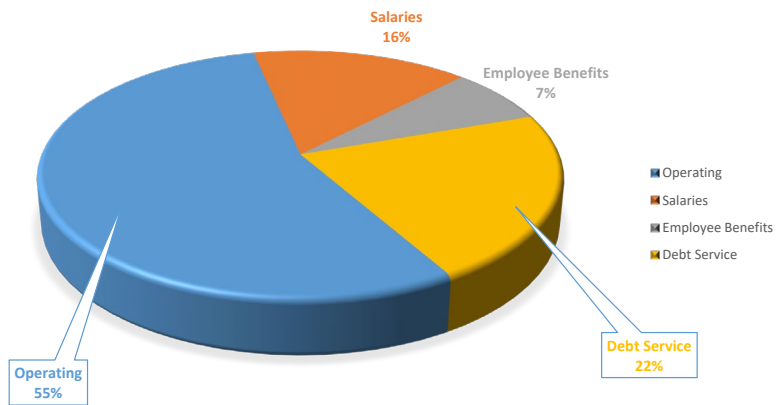
Employee Insurance includes health, vision, dental, short term disability, life policy.

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

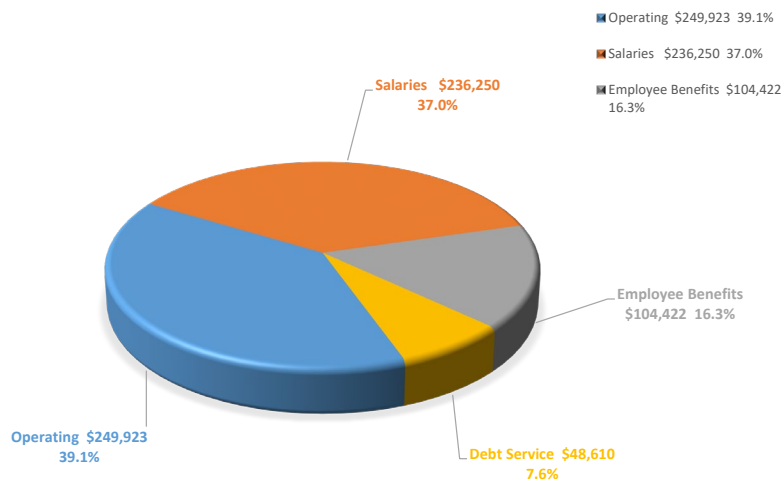
GENERAL FUND



UTILITY FUND



SANITATION FUND



**Town of Beech Mountain
General Fund Revenue**

		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		2020-2021
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Proposed Budget
Tax Revenue									
10.301-0000	Ad Val Tax - Current Year	3,762,061	3,774,012	3,774,856	3,809,347	3,876,757	3,759,161	97%	3,830,988
10.301-0001	Ad Val Tax - Prior Years	69,745	34,622	70,706	63,386	60,000	56,381	94%	50,000
10.302.0000	Vehicle Tax	51,111	55,122	70,996	81,508	55,000	65,017	118%	55,000
Total Tax Revenue		\$ 3,882,917	3,863,756	3,916,558	\$ 3,954,241	\$ 3,991,757	\$ 3,880,559	97%	\$ 3,935,988
Interest Income									
10.317-0000	Interest on Taxes	21,742	18,044	23,975	24,425	18,000	18,514	103%	15,500
10.329-0000	Interest on Investments	15,069	21,496	69,200	162,245	121,190	95,550	79%	22,000
Total Interest Income		\$ 36,811	\$ 39,540	93,175	186,670	\$ 139,190	\$ 114,064	82%	\$ 37,500
Miscellaneous Income									
10.331-0000	Rental Income	6,000	5,500	6,000	6,000	6,000	5,094	85%	6,000
10.335-0000	Miscellaneous Revenue	47,099	47,655	42,801	28,693	15,000	58,418	389%	12,000
10.335-0003	Rec Ctr Fees & Contribution	61,657	57,689	66,253	48,318	50,000	32,468	65%	47,000
10.335-0004	Hold Harmless Funds	239,254	255,518	273,478	281,547	261,200	165,529	63%	280,000
10.335-0005	Transfer from TDA - Admin	7,648	7,976	9,731	12,096	8,000	14,395	180%	16,000
10.335-0009	Fines and Penalties	103	15,544	41,618	24,900	1,200	1,950	163%	5,500
10.335-0010	Law Enforcement Vest Grant	4,299	-	-	500	-	950	-	750
10.335-0011	Special Events Income	940	995	10,786	40,208	26,794	23,871	89%	24,000
10.335-0012	Equip Upgrade Grant	14,238	23,538	-	-	-	-	-	-
10.335-0019	NC DOT Streetscape Grant	-	4,966	25,974	4,587	309,597	-	0%	
10.335-0014	Fire Dept. Revenue	118,702	55,824	92,969	107,676	105,000	48,668	46%	83,500
10.335-0017	Town Merchandise	-	120	175	150	240	650	271%	350
10.335.0016	Misc Grants	-	58,492	29,711	7,834	105,000	4,625	4%	27,790
Total Miscellaneous Income		\$ 499,940	\$ 533,817	599,498	\$ 562,509	\$ 888,031	\$ 356,618	40%	\$ 502,890

**Town of Beech Mountain
General Fund Revenue**

		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		2020-2021
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Proposed Budget
State Revenue									
10.336-0000	Tax Advertising Cost	566	766	1,437	1,538	1,437	425	30%	550
10.337-0000	State Franchise Tax	296,847	280,422	279,705	296,526	250,000	146,870	59%	275,000
10.337-0001	Cable TV Franchise Tax	31,692	31,900	31,005	29,512	30,000	14,759	49%	30,000
10.341-0000	Beer and Wine Tax	1,424	1,480	1,438	1,456	1,500	-	0%	1,450
10.343-0000	State Street Aid - Powell Bill	114,054	113,020	113,369	112,058	112,058	111,393	99%	112,000
10.345-0000	Local Sales Tax	1,360,925	1,414,392	1,443,679	1,379,959	1,024,862	927,548	91%	1,200,000
Total State Revenue		\$ 1,805,508	\$ 1,841,980	1,870,634	\$ 1,821,049	\$ 1,419,857	\$ 1,200,995	85%	\$ 1,619,000
Fees									
10.355-0000	Building Inspection Fees	21,407	35,877	30,414	22,889	27,500	18,981	69%	25,000
10.357-0000	Planning and Zoning Fees	2,925	3,995	2,850	3,160	3,000	2,035	68%	3,000
Total Fees		\$ 24,332	\$ 39,872	\$ 33,264	26,049	30,500	\$ 21,016	69%	28,000
Gains/Losses									
10.383-0000	Sale of Fixed Assets	-	18,403	36,400	32,092	5,000	21,642	433%	7,000
Total Gains/Losses		\$ -	\$ 18,403	\$ 36,400	\$ 32,092	5,000	\$ 21,642	433%	7,000
Proceeds									
10.393-0001	Proceeds - Lease/Purchase	-	295,000	-	-	-	-		-
10.397-0001	Watauga Co Recreation Funds								
10.397-0002	Donations to Shane Park	-	-	-	98,836	57,959	89,212	154%	
Total Proceeds			\$ 295,000	\$ -	\$ 98,836	57,959	\$ 89,212	154%	-
Transfers									
10.399-0000	Fund Balance Appropriated			-		453,166	-	0%	1,531,254
10.399-0002	Health Ins & Rx Claims Reimburse	-	3,715	91,029	5,470	5,000	2,904	58%	-
10.399-0008	Transfer From TDA - Grants	-	29,532	44,819	2,442	40,000	7,500	19%	40,000
10.399-0009	Transfer From TDA (Admin Salaries)	-	32,945	37,813	36,023	36,591	30,025	82%	60,000
Total Transfers			\$ 66,192	173,661	\$ 43,935	\$ 534,757	\$ 40,429	8%	\$ 1,631,254
TOTAL REVENUE		\$ 6,249,508	6,698,560	6,723,189	6,725,381	7,067,051	5,724,535	81%	7,761,632

301-0000 Ad Val Tax - Current Year

Ad Val Tax - Total value town wide 545,165,702, budgeted is 96% of total Levy of \$3,990,613.

329-0000 Investment Income

Funds invested with the NC Capital management Trust. Decrease projected due to falling interest rates

331-0000 Rental Income

Curtis Media Group, leased 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.

10.335-0003 Rec Ctr Fees & Contribution

Memberships, daily use fees, facility amenities reservation

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

10.335-0005 Transfer from TDA - Admin

Amount paid to the Town for administration services provided to the Beech Mountain Tourism and Development Authority

10.335-0009 Fines and Penalties

All code violation fines imposed

10.335-0010 Law Enforcement Vest Grant

Grants for protective vest worn by all police officers. These grants are available from NC League Insurance Risk Pool and US Dept of Justice

10.335-0011 Special Events Income

Charges and fees for Recreation sponsored events

10.335-0012 Equip Upgrade Grant

Grants available from the NC Governor's Crime Prevention Task Force

10.335-0016 Misc Grant

Watauga County COVID \$20,290 and NCLM wellness

10.335-0019 NC DOT Streetscape Grant

NC Department of Transportation grant to build side path now under construction

10.335-0014 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.

10.335-0017 Town Merchandise

Flag, caps, t-shirts and other apparel

10.335.0016 Misc. Grants

All other grants of smaller dollar amounts

10.336-0000 Tax Advertising Cost

Tax payer paid amount reimbursing the town for advertising of non payment of property tax

10.337-0000 State Franchise Tax

Also know as State Utilities Sales Tax. Sales tax based on electricity, piped gas and telecommunications. These are State Shared Revenues

10.337-0001 Cable TV Franchise Tax

Also a Utility Sales Tax on cable television. These are State Shared Revenues

10.341-0000 Beer and Wine Tax

State shared revenue on taxed beer and wine sales

10.343-0000 State Street Aid - Powell Bill

NC Department of Transportation grant for maintenance of the municipal street system yearly reoccurring

10.345-0000 Local Sales Tax

State shared revenue of sales taxes paid by consumers. Distributed to the Counties who in turn distribute to municipalities within. Current distribution from Watauga County is based on Ad-Valorem and Avery distribution is based on Per Capita.

10.355-0000 Building Inspection Fees

Includes building inspection fees, building permits, driveway permits and other permits dealing with property improvements

10.357-0000 Planning and Zoning Fees

Includes fees for zoning changes, tree removal permits as well as other fees

10.383-0000 Sale of Fixed Assets

Revenue generated by the sale of vehicles, heavy equipment as well as scrapped assets.

10.397-0002 Donations to Shane Park

Donations for the construction of Shane Park as well as future donations for Park maintenance.

10.399-0000 Fund Balance Appropriated

Amount of estimated savings needed to support the operational budget and/or finance the purchase of capital outlay request

The numeric difference between accounts 399-0000 and 410-9105 determines the amount of Fund Balance being used to balance operating budget and those used for Capital Outlay. Account 410-9105 is 100% Capital Outlay for the General Fund, therefore if 399-0000 is greater than 410-9105 Fund Balance is being used to balance Operating Budget and the reverse also applies. If 399-0000 is less than account 410-9105, current year revenues are being used for the acquisition of Capital Outlay purchases.

10.399-0002 Health Ins & Rx Claims Reimburse

Account had meaning when employee health benefits were self insured

10.399-0008 Transferred From TDA

Grant funding for projects. Projects to be determined

399-0009 Transfer from TDA (Admin Salaries)

TDA reimbursement of half the salaries and benefits for Visitor Center Coordinator and the Admin Assistant.

Administration									
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		2020-2021
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Proposed Budget
Personnel									
10.410-0200	Salaries	358,872	368,610	229,535	180,405	127,233	109,766	86%	290,902
10.410-0201	Longevity pay	-	-	2,000	500	1,000	-	0%	1,250
10.410.0202	Incentive pay	-	-	-	900	750	600	80%	750
10.410-0210	Part Time Wages	-	-	44,906	3,919	6,500	-	0%	31,000
10.410-0220	Overtime Wages	-	-	23	-	-	14	-	-
10.410-0900	FICA	27,797	28,334	20,530	13,785	9,867	8,737	89%	22,407
10.410-0901	Car/Phone Allowance	3,550	3,970	4,560	4,560	960	400	42%	960
10.410-0902	Employee Insurance	57,630	27,750	49,194	28,098	15,228	13,244	87%	34,964
10.410-0903	Runout Period Claims	-	-	707	-	-	2,955	-	-
10.410-1000	State Retirement - ORBIT	20,637	24,943	18,369	13,164	10,577	8,162	77%	29,181
10.410-1001	401(k)	14,190	15,656	10,325	9,981	3,936	6,124	156%	9,574
Total Personnel		\$ 482,676	\$ 469,262	\$ 380,147	\$ 255,312	\$ 176,051	\$ 150,002	85%	\$ 420,988
Utilities, Bldg & Grnds									
10.410-1100	Telephone	8,401	8,554	7,573	7,893	8,700	3,671	42%	4,000
10.410-1101	Postage	7,270	3,017	3,796	4,643	8,290	4,664	56%	7,000
10.410-1200	Data Processing	6,786	4,736	5,275	4,788	10,500	6,335	60%	5,000
10.410-1300	Utilities	28,898	21,940	24,629	24,600	28,500	15,992	56%	22,000
10.410-1400	Staff Development	10,821	40,293	16,115	28,717	26,000	8,328	32%	7,500
10.410-1402	Council Expense	6,709	8,142	14,396	12,581	12,500	9,812	78%	12,500
10.410-1403	Employee Awards	2,135	2,657	1,804	3,631	7,000	2,090	30%	7,000
10.410-1601	Bldg & Grounds Maintenance	19,842	49,435	55,856	51,325	30,000	19,228	64%	15,000
10.410-1602	Landscaping	9,408	21,049	23,034	35,260	32,500	33,136	102%	30,000
Total Utilities, Bldg & Grnds		\$ 100,270	\$ 159,823	\$ 152,477	\$ 173,438	\$ 163,990	\$ 103,256	63%	\$ 110,000
Supplies									
10.410-3300	Supplies & Materials	17,649	6,989	15,839	16,965	18,000	12,379	69%	16,000
10.410-3303	Christmas Lights	186	-	-	12,500	12,000	10,039	84%	5,000
Total Supplies		\$ 17,835	\$ 6,989	\$ 15,839	\$ 29,465	\$ 30,000	\$ 22,418	75%	\$ 21,000

Accounts notes below 0200 Salaries, through 1001 401k, are global through out this budget for each Department and Fund
Police Department is the exception and will be noted in PD department notes

410-0200 - Salaries

Proposing 1% COLA and 2% Merit. For General Fund Admin, town manager, finance officer and town clerk budgeted 100% in administration department. Half of the these salaries were budgeted 50% general fund admin and 50% utility admin for the past two years. Move is justified to unload financial pressure on the utility fund.

10.410-0201 -Longevity

Based on years of service as outlined in the town's personnel file. Available to employees starting with one full year of service

10.410.0202 - Incentive Pay

Annual payment of \$300 to each employee with one full year of service

10.410-0210 - Part Time Pay

Employees with less than 32 hours per week. Usually seasonal. Increase for finance office

10.410-0900 - FICA

Social Security and Medicare payroll tax, Employer share

10.410-0901 - Car/Phone Allowance

Managers phone and car allowance

10.410-0902 - Employee Health Insurance

Employee health, dental, vision, short-term disability, life insurance on employee. Currently employee pays 0% for all basic coverages.

Employee pays \$100/month for added health dependent care

Employee also pays a percentage for dental and vision dependent care

10.410-1000 -State Retirement(Orbit)

Increased to 10.15% up from 8.95% increase of 1.20%

10.410-1001 - 401k

Town matches employee contributions up to 6%

10.410-1100 -Telephone

Covers all land line phone systems for Administration, Planning, Inspections

10.410-1101 - Postage

All metered mail for administration

10.410-1200 -Data Processing

New computers and maintenance

10.410-1300 - Utilities

Electricity and propane for admin portion of town hall

10.410-1400 - Staff Development

Continuing Education and accommodations and other related expense such as travel and meals. Anticipating additional due to COVID-19 cancelations prior year

10.410-1402 - Council Expense

Educational, supplies and other expense directly related to council.

10.410-1403 Employee Awards

Employee retirement recognition, Christmas lunch

10.410-1601 - Building and Grounds Maintenance

General repairs and maintenance on Town Hall

10.410-1602 - Landscaping

Covers seasonal decorations, plantings and other Susie projects

10.410-3300 - Materials and Supplies

Office supplies, desk chairs and other office needs

10.410-3303 - Christmas Lights

Decorations for the Christmas season

10.410-4201 Contract Services

House keeping, floor mat cleaning bi-weekly, Susie's contract, fireworks on 4th, newspaper adverts, Rebuild town website.

10.410-4210 - Professional Services

Legal fees, administration share of General Fund Audit fees

10.410-4300 - Election Expense

To reimburse Avery and Watauga counties for expenses related to town elections

10.410-4310 - Sales Tax Reimbursement

This account is used to record reimbursement of 70% of sales tax to Watauga County

10.410-5300 Dues and Subscriptions

Dues for various employee professional organization, local newspapers

10.410-5400 - Property & Liability/Workers Comp

Administrations share of total premiums

10.410-5401 - Employment Security Comm

Town is required to keep 1% of payroll expense on account with the Commission for claims payment. Amount is what's needed to replenish account

10.410-5701 - Bank Service Fees

The town utilizes two lock boxes with electronic file download, two AR boxes with electronic file download, remote check scan with electronic file download, account positive pay. Increase due to addition of the electronic file download service and positive pay fraud prevention service.

10.410-9105 - Transfer to Capital Projects Fund

Represents amount needed to fund non-reoccurring expenditures (Capital Outlay) of all General Fund Departments. Starting this year Fy2021 Capital Outlay has been removed from the operating budget and placed in the "Capital Projects Fund". Management believes this approach makes it clearer as to the use and type of town funds being used. Such as current year receipts verses fund balance and non-reoccurring revenues.

Related accounts are 10.399-0000 Fund Balance Appropriate and Transfer from General Fund within the Capital Projects Budget. For 2021 Fund Balance is supplementing operating budget in the amount of \$ 115,164

10.410-9202 - Avery County Humane Society

To support mission of the Avery County Humane Society

10.410-9205 - Beech Mtn Historical Society

To support the mission of the Beech Mountain Historical Society

**Town of Beech Mountain
Tax Collection**

Tax Collections		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		2020-2021
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Proposed Budget
Personnel									
10.460-0200	Salaries	40,398	42,800	45,220	26,379	26,467	20,667	78%	27,129
10.460-0201	Longevity pay	-	-	250	125	250		0%	250
10.460.0202	Incentive pay	-	-	-	150	150	150	100%	150
10.460-0900	FICA	3,091	3,220	3,239	2,054	2,055	1,671	81%	2,106
10.460-0902	Employee Insurance	8,066	4,248	5,413	2,772	3,096	3,487	113%	3,250
10.460-0903	Runout Period Claims	-	-	54	-	-	92	-	-
10.460-1000	State (ORBIT) Retirement	2,675	3,103	3,251	2,119	2,405	1,940	81%	2,794
10.460-1001	401(k)	1,993	2,086	2,152	1,557	895	1,216	136%	917
Total Personnel		\$ 56,223	\$ 55,457	\$ 59,578	\$ 35,156	\$ 35,317	\$ 29,223	83%	\$ 36,596
Utilities, Bldg & Grnds									
10.460-1101	Postage	1,906	1,943	1,093	2,163	3,600	2,438	68%	2,500
10.460-1200	Data Processing	-	-	-	-	350	1,417	405%	350
10.460-1400	Staff Development	806	1,445	407	187	1,200	465	39%	1,600
Total Utilities, Bldg & Grnds		\$ 2,712	\$ 3,387	\$ 1,500	\$ 2,350	\$ 5,150	\$ 4,320	84%	\$ 4,450
Supplies									
10.460-3300	Supplies and Materials	213	455	289	535	1,000	270	27%	600
Total Supplies		\$ 213	\$ 455	\$ 289	\$ 535	\$ 1,000	\$ 270	27%	\$ 600
Contract Service									
10.460-4200	Collection Cost	3,039	478	701	1,080	1,250		0%	
10.460-4201	Contract Services	1,256	1,153	3,023	-	3,000	1,127	38%	2,000
Total Contract Services		\$ 4,295	\$ 1,631	\$ 3,724	\$ 1,080	\$ 4,250	\$ 1,127	27%	\$ 2,000
Misc Expenses									
10.460-5400	Insurance P&L/WC					\$ 2,000	\$ 1,557	78%	\$ 1,600
10.460-5701	Refund of Pr Yr Taxes	-	-	-	-	-	-	-	-
Total Misc Expenses				\$ -	\$ -	\$ 2,000	\$ 1,557	78%	\$ 1,600
Capital Outlay									
10.460-7400	Capital Outlay	-	-	-	-	-	-	-	
TOTAL Capital Outlay				\$ -	\$ -	\$ -	\$ -		\$ -
TOTAL Tax Collections		\$ 63,443	\$ 60,930	\$ 65,091	\$ 39,121	\$ 47,717	\$ 36,497	76%	\$ 45,246

410-0200 -Salary

1% COLA and 2% Merit

410-1000 - Retirement

Increased to 10.15% up from 8.95% increase of 1.20%

460-1400 - Staff Development

Continuing education for Tax Collector Certification \$743.55. Anticipating additional due to COVID-19 cancelations prior year

10.460-4201 Contract Services

Cost of sending out annual tax statements, reminder notices

10.460-5400 - Insurance P&L/WC

Department share of property and liability and workers compensation insurance through the League of Municipalities

**Town of Beech Mountain
Visitor Center**

Visitor Center									2020-2021
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Budget
Personnel									
10.470-0200	Salaries					93,877	67,907	72%	86,618
10.470-0201	Longevity pay					500		0%	750
10.470-0202	Incentive pay					300	600	200%	550
10.470.0901	FICA					7,243	5,444	75%	6,726
10.470-0902	Employee Insurance					12,384	7,455	60%	18,715
10.470-0903	Runout Period Claims					-			-
10.470-1000	State (ORBIT) Retirement					8,474	6,122	72%	8,924
10.470-1001	401(k)					3,153	3,288	104%	2,928
Total Personnel		\$ -	\$ -	\$ -	\$ -	\$ 125,930	\$ 90,816	72%	\$ 125,210
Utilities, Bldg & Grnds									
10.470-1100	Phone					\$ 3,000	\$ 513	17%	\$ 3,000
10.470-1101	Postage		-	-		2,400		0%	2,000
10.470-1200	Data Processing					-	917		
10.470-1400	Staff Development					5,000	876	18%	5,000
Total Utilities, Bldg & Grnds		\$ -	\$ -	\$ -	\$ -	\$ 10,400	\$ 2,306	22%	\$ 10,000
Supplies									
10.470-3300	Supplies and Materials					2,500	180	7%	1,900
Total Supplies		\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 180	7%	\$ 1,900
Contract Service									
10.470-4200	Contract Services					3,000		0%	2,080
10.470-4201	Advertising & Marketing					1,250	125	10%	9,000
Total Contract Services		\$ -	\$ -	\$ -	\$ -	\$ 4,250	\$ 125	3%	\$ 11,080
Misc Expenses									
10.460-5400	Insurance P&L/Workers Comp					\$ 2,000	\$ 1,557	78%	\$ 1,557
Total Misc Expenses		\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 1,557	78%	\$ 1,557
TOTAL Visitor Center		\$ -	\$ -	\$ -	\$ -	\$ 145,080	\$ 94,984	65%	\$ 149,747

470-0200 - Salary

1% COLA and 2% Merit; VC Director will earn additional 5% raise for Tourism Marketing Professional Certification in July, after completion of 3-year program

The town will be reimbursed for one half of Tourism Director salary from the TDA

The town will be reimbursed for one half of Visitor Center Admin Assist from the TDA

470-1000 - Retirement

Increased to 10.15% up from 8.95% increase of 1.20%

470-1400--Staff Training/Travel

Rural Assembly Nov 2020, Governors Conference, Congressional Summit May 2021, travel to meetings

470-4200 - Contract Services

Cleaning of VC once per week by outside contractors

470-4201-- Marketing

Advertise in USA TODAY Fall 2020 Retirement Section to attract new property owners. Also to create advertising brochures to promote Beech Mountain as a great place to own a home.

[illegible]

**Town of Beech Mountain
Police Department**

		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		2020-2021
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Proposed Budget
Contract Services									
10.510-4200	Contract Services	14,244	13,632	18,646	14,171	20,400	15,698	77%	20,400
Total Contract Services									
		\$ 14,244	\$ 13,632	\$ 18,646	\$ 14,171	\$ 20,400	\$ 15,698	77%	\$ 20,400
Misc Expenses									
10.510-5300	Dues & Subscriptions	520	185	159	496	500	225	45%	500
10.510-5400	Printing and Publications	736	2,507	1,559	26	3,000	211	7%	3,000
10.510-5500	Insurance	-	-	-	-	20,000	15,568	78%	20,000
10.510-5700	Immunizations	-	-	-	-	-	-		
10.510-5701	Pre-employment Screening	991	560	575	65	1,800	1,875	104%	2,000
10.510-5702	Drug Task Force	7,380	-	-	-	-	-		
Total Misc Expenses									
		\$ 9,627	\$ 3,252	\$ 2,293	\$ 587	\$ 25,300	\$ 17,879	71%	\$ 25,500
Vehicle Expenses									
10.510-6100	Gas & Fuel	12,936	11,517	16,919	15,880	15,000	11,445	76%	15,000
10.510-6200	Vehicle Maintenance	24,036	13,769	13,414	10,838	10,000	9,463	95%	12,000
Total Vehicle Expenses									
		\$ 36,972	\$ 25,286	\$ 30,333	\$ 26,718	\$ 25,000	\$ 20,908	84%	\$ 27,000
Capital Outlay									
10.510-7400	Capital Outlay	77,503	274,715	103,379	225,703	56,700	40,416	71%	
10.510-7401	DCI Rent				600	600	300	50%	
Total Capital Outlay									
		\$ 77,503	\$ 274,715	\$ 103,379	\$ 226,303	\$ 57,300	\$ 40,716	71%	\$ -
Transfers to Other Funds									
10.510-9101	Trsf to Reserve for E-911	-	-	-	-	-	-		-
Total Transfers to Other Funds									
				\$ -	\$ -	\$ -	\$ -		\$ -
Total Police Department									
		\$ 1,093,582	\$ 1,297,158	\$ 1,120,779	\$ 1,294,330	\$ 1,202,509	\$ 864,094	72%	\$ 1,152,421

510-0200 Salaries

1% COLA and 2% Merit

410-1000 Retirement

Increased to 10.84% from 9.7% increase of 1.14% for Police Officers. Dispatch is 10.15% up from 8.95% increase of 1.20%

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 shortages, officer court duty, extended ours during the winter season, special events hosted by the town, and other unforeseen events that require extra personnel due to extenuating events/circumstances.

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. No Increase.

510-1300 Utilities

Line item covers the cost of the street lights located within city limits and future lights to be added. No expected increase.

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. No Increase.

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. 22% decrease due to not hosting National Night Out.

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.
2 - AED (Automated External Difibulators) \$4,000. Increased due to moving AED's to this line item from Capital.

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. No Increase.

510-4200 Contract Services

Line item covers our services for programs such as Southern Software-RMS (Report Software), Rambler- report sharing system among other LEO Agencies, DCI - Division of Criminal Information, Smith & Rogers Attorneys - Law Enforcement specific attorneys available 24/7, Creekside-sub for IT support - Hourly, Website Maintenance, Code Red (Reverse 911), High Country Council of Gov. - Hourly and etc.. No increase.

510-5300 Dues & Subscriptions

Line item covers membership dues for the NCACP- NC Assoc. of Chiefs of Police, IACP - International Assoc. of Chiefs of Police, NC Investigators Association, NC Homicide Investigators Association, & LEI - 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 (\$625) and possible 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.

Slight increase due to rising costs of parts and labor.

**Town of Beech Mountain
Fire Department**

Fire									
									2020-2021
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Budget
Personnel									
10.515-0200	Salaries	59,885	62,051	62,348	65,180	69,537	45,508	65%	146,090
10.515-0201	Longevity pay	-	-	500	500	750		0%	2,000
10.515-0202	Incentive pay	-	-	-	300	300	150	50%	600
10.515-0210	Part Time Wages	-	-	-	-	26,000		0%	
10.515-0900	Fica	4,542	6,181	3,057	4,974	7,389	3,991	54%	11,375
10.515-0902	Employee Insurance	11,160	22,961	36,335	18,582	11,232	7,735	69%	28,385
10.515-0903	Runout Period Claims	-	-	1,373	48	-	214		-
10.515-1000	State (ORBIT) Retirement	3,975	4,407	4,514	5,070	6,318	5,019	79%	15,092
10.515-1001	401(k)	2,954	3,063	2,980	1,997	2,351	1,642	70%	4,951
10.515-1002	Volunteer Pension	3,890	3,440	3,955	-	4,000	4,060	102%	4,000
Total Personnel		\$ 86,406	\$ 102,103	\$ 115,061	\$ 96,651	\$ 127,876	\$ 68,319	53%	\$ 212,493
Utilities, Bldg & Grnds									
10.515-1100	Telephone	5,104	5,125	5,562	4,744	6,250	3,049	49%	6,250
10.515-1101	Postage	481	3,920	2,287	2,144	2,500	81	3%	2,000
10.515-1200	Data Processing	1,220	2,045	2,530	964	3,000	4,163	139%	2,500
10.515-1300	Utilities	8,584	8,200	10,805	10,514	11,500	5,814	51%	12,000
10.515-1400	Staff Development	3,066	1,593	10,493	3,051	6,000	7,166	119%	6,500
10.515-1600	Repairs & Maintenance	11,905	15,255	13,959	9,569	14,500	11,308	78%	14,000
10.515-1601	Building Repairs & Maint.	2,062	5,872	4,253	3,978	3,500	2,126	61%	4,000
Total Utilities, Bldg & Grnds		\$ 32,422	\$ 42,010	\$ 49,889	\$ 34,964	\$ 47,250	\$ 33,707	71%	\$ 47,250
Supplies									
10.515-3200	Printing & Stationary	4,969	1,972	4,230	2,114	4,200		0%	3,000
10.515-3300	Supplies & Materials	3,967	10,865	4,501	7,293	9,000	2,507	28%	9,000
10.515-3301	Equipment	58,227	35,933	56,906	61,968	65,000	31,044	48%	65,000
10.515-3600	Uniforms	1,724	947	134	2,000	2,500	1,165	47%	2,000
					\$ 1,603				
Total Supplies		\$ 68,887	\$ 49,717	\$ 65,771	\$ 74,978	\$ 80,700	\$ 34,716	43%	\$ 79,000
Contract Services									
10.515-4200	Contract Services	4,855	4,768	9,967	9,828	6,800	3,254	48%	6,800
Total Contract Services		\$ 4,855	\$ 4,768	\$ 9,967	\$ 9,828	\$ 6,800	\$ 3,254	48%	\$ 6,800

**Town of Beech Mountain
Fire Department**

									2020-2021
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Budget
Misc Expenses									
10.515-5300	Dues & Subscriptions	2,004	2,178	2,653	4,940	4,200	2,812	67%	4,000
10.515-5400	Insurance	27,517	18,379	19,231	12,611	21,000	18,564	88%	22,000
10.515-5700	Immunizations	3,127	600	-		800	1,272	159%	800
Total Misc Expenses		\$ 32,648	\$ 21,157	\$ 21,884	\$ 17,551	\$ 26,000	\$ 22,648	87%	\$ 26,800
Vehicle Expenses									
10.515-6100	Gas and Fuel	2,171	2,908	5,263	3,462	3,200	2,238	70%	3,000
10.515-6200	Vehicle Maintenance	8,704	4,740	15,201	7,717	11,000	16,043	146%	13,000
Total Vehicle Expenses		\$ 10,875	\$ 7,648	\$ 20,464	\$ 11,179	\$ 14,200	\$ 18,281	129%	\$ 16,000
Capital Outlay									
10.515-7400	Capital Outlay	651,874	2,006	-	276,966	50,000	7,500	15%	
	Transfer to Fund Reserves								
Total Capital Outlay		\$ 651,874	\$ 2,006	\$ -	\$ 276,966	\$ 50,000	\$ 7,500	15%	\$ -
Debt Principal & Interest									
10.515-8400	Debt (Principal)	32,712	32,712	32,712	32,712	32,712	32,712	100%	32,712
10.515-8401	Debt (Interest)	30,288	30,288	30,288	30,288	30,288	30,288	100%	30,288
Total Debt Principal & Interest		\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000	100%	\$ 63,000
Transfers to Other Funds									
10.515-9100	Contribution to VFD	26,000	26,000	26,120	27,000	27,000	27,000	100%	27,000
10.515-9400	Contingency	-	-	-	-				-
Total Transfers to Other Funds		\$ 26,000	\$ 26,000	\$ 26,120	\$ 27,000	\$ 27,000	\$ 27,000	100%	\$ 27,000
Total Fire Department		\$ 976,967	\$ 318,409	\$ 372,156	\$ 612,117	\$ 442,826	\$ 278,425	63%	\$ 478,343

10-515-0200 Salaries

Transfer Special Projects coordinator to Assistant Fire Chief Position, full-time.

1% COLA and 2% Merit

10-515-1000 State (Orbit) Retirement

Increased to 10.15% up from 8.95% increase of 1.20%

10-515-1002 Volunteer Pension

Payment to the State for the Volunteer Firefighters Pension.

10-515-1100 Telephone

Maintains seven telephones at two Fire Stations, includes dedicated lines for two Satellite Radio Receiver locations.

10-515-1101 Postage

Funding for normal postage as well as three newsletters.

10-515-1200 Data Processing

Cost associated with the operation and maintenance of five computers and equipment at two Fire Stations.

10-515-1300 Utilities

Funding for electrical service, LP Gas and Water at two Fire Stations.

10-515-1400 Staff Development

Travel and Training costs for volunteer firefighters and employees to attain State Certifications.

10-515-1600 Repairs and Maintenance

Costs to repair and maintain Power equipment, Saws, Generators, SCBA, Radios, Hose and Nozzles, Gas Detectors, Smoke Fans, other non-vehicle equipment.

10-515-1601 Building Repairs and Maintenance

Includes upgrade to Overhead Bay Doors at Station #2. (\$2,000)

10-515-3200 Printing and Stationary

Newsletters, Post Cards, Flyers for Public Information.

10-515-3300 Supplies and Materials

Firefighting Foam, Oxygen, Chemicals, Batteries, Medical Supplies, Cleaning items, Salt, Oil Dry.

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.

10-515-3600 Uniforms

Dress uniforms, Badges, Patches for 10 volunteer members.

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 workmen's compensation on all other. \$3,000

10-515-5700 Immunizations

Hepatitis B Vaccine, Influenza Vaccine, Tetanus inoculation for volunteer members.

10-515-6100 Gas and Fuel

Diesel Fuel and Gasoline to operate nine vehicles.

10-515-6200 Vehicle Maintenance

**Town of Beech Mountain
Special Projects Department**

Special Projects									
									2020-2021
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Budget
Personnel									
10.530-0200	Salaries	-	-	28,475	65,344	65,374	51,796	79%	-
10.530-0201	Longevity pay	-	-	1,250	1,250	1,250	-	0%	-
10.530-0202	Incentive pay	-	-	-	300	300	300	100%	-
10.530-0900	Fica	-	-	1,977	5,117	5,120	3,991	78%	-
10.530-0902	Employee Insurance	-	-	2,862	10,327	12,996	8,881	68%	-
10.530-0903	Runout Period Claims	-	-	-	-	-	92		-
10.530-1000	State (ORBIT) Retirement	-	-	2,050	5,017	5,990	4,868	81%	-
10.530-1001	401(k)	-	-	1,304	2,228	2,229	3,108	139%	-
Total Personnel		\$ -	\$ -	\$ 37,917	\$ 89,583	\$ 93,258	\$ 73,036	78%	\$ -
Utilities, Bldg & Grnds									
10.530-1100	Telephone	-	-	200	480	480	499	104%	
10.530-1101	Postage	-	-	-	100	-	-		
10.530-1200	Data Processing	-	-	-	500	1,000	1,417	142%	
10.530-1400	Staff Development	-	-	-	1,000	1,000	103	10%	
Total Utilities, Bldg & Grnds		\$ -	\$ -	\$ 200	\$ 2,080	\$ 2,480	\$ 2,019	81%	\$ -
Supplies									
10.530-3200	Printing & Stationary	-	-	-	500	500	-	0%	
10.530-3300	Supplies & Materials	-	-	175	250	250	90	36%	
10.530-3600	Uniforms								
Total Supplies		\$ -	\$ -	\$ 175	\$ 750	\$ 750	\$ 90	12%	\$ -

**Town of Beech Mountain
Special Projects Department**

		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		2020-2021
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Proposed
									Budget
Contract Services									
10.530-4200	Contract Service	-	-	-	2,000	2,000	-	0%	
10.530-4210	Professional Services								-
Total Contract Services		\$ -		\$ -	\$ 2,000	\$ 2,000	\$ -	0%	\$ -
Misc Expenses									
10.530-5300	Dues & Subscriptions	-	-	-	200	200	-	0%	
10.530.5400	Insurance					2,000	1,557	78%	
Total Misc Expenses		\$ -	\$ -	\$ -	\$ 200	\$ 2,200	\$ 1,557	71%	\$ -
Vehicle Expenses									
10.530-6100	Gas & Fuel	-	-	-	600	600	250	42%	
10.530-6200	Vehicle Maintenance	-	-	-		200		0%	
Total Vehicle Expenses		\$ -	\$ -	\$ -	\$ 600	\$ 800	\$ 250	31%	\$ -
Capital Outlay									
10.530-7400	Capital Outlay	-	-	2,693	-	17,500	17,454	100%	-
Total Capital Outlay				\$ 2,693	\$ -	\$ 17,500	\$ 17,454	100%	\$ -
TOTAL Special Projects		\$ -		\$ 40,985	\$ 95,213	\$ 118,988	\$ 94,406	79%	\$ -

Special Projects Department discontinued
Employee transferred to Fire Department

**Town of Beech Mountain
Building Inspections Department**

Building Inspections									
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		2020-2021
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Proposed Budget
Personnel									
10.540-0200	Salaries	50,209	48,483	52,494	69,475	52,308	19,425	37%	92,049
10.540-0201	Longevity pay	-	-	250	250	125	-	0%	250
10.540-0202	Incentive pay	-	-	-	300	150	450	300%	150
10.540-0900	Fica	3,841	3,698	3,871	5,293	4,023	1,718	43%	7,072
10.540-0902	Employee Insurance	7,697	17,266	11,954	11,676	3,096	2,545	82%	15,465
10.540-0903	Runout Period Claims	-	-	168	329		414		
10.540-1000	State (ORBIT) Retirement	3,393	3,436	3,785	5,348	1,469	1,982	135%	6,846
10.540-1001	401(k)	2,483	2,397	2,511	4,104	652	1,028	158%	2,246
Total Personnel		\$ 67,623	\$ 75,280	\$ 75,031	\$ 96,775	\$ 61,823	\$ 27,562	45%	\$ 124,079
Utilities, Bldg & Grnds									
10.540-1100	Telephone	520	480	480	489	480	800	167%	960
10.540-1101	Postage	-	39	-	51	102	-	0%	250
10.540-1200	Data Processing	-	-	-	1,180	3,000	4,465	149%	2,500
10.540-1400	Staff Development	436	1,344	1,375	2,801	3,500	1,080	31%	3,500
Total Utilities, Bldg & Grnds		\$ 956	\$ 1,863	\$ 1,855	\$ 4,521	\$ 7,082	\$ 6,345	90%	\$ 7,210
Supplies									
10.540-3200	Printing & Stationary	230	-	-	502	450		0%	400
10.540-3300	Supplies & Materials	474	1,004	2,040	1,925	500	782	156%	1,500
10.540-3600	Uniforms								\$ 500
Total Supplies		\$ 704	\$ 1,004	\$ 2,040	\$ 2,427	\$ 950	\$ 782	82%	\$ 2,400
Contract Services									
10.540-4200	Contract Service	1,724	533	15,300		1,500	6,068	405%	1,500
Total Contract Services		\$ 1,724	\$ 533	\$ 15,300	\$ -	\$ 1,500	\$ 6,068	405%	\$ 1,500

**Town of Beech Mountain
Building Inspections Department**

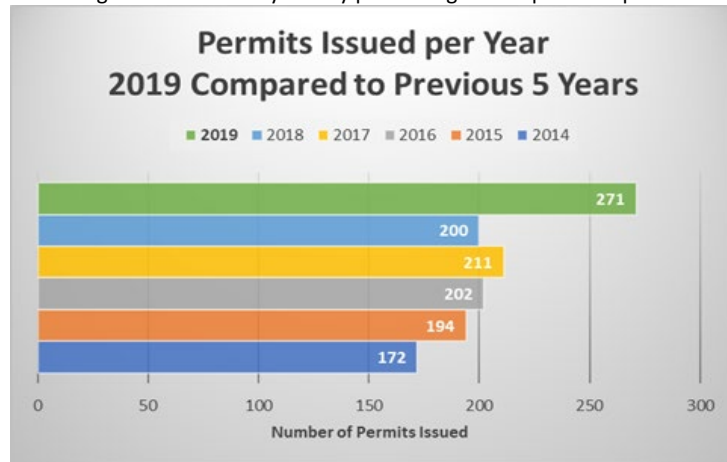
									2020-2021
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Budget
Misc Expenses									
10.540-5300	Dues & Subscriptions	50	245	145	2,310	400	336	84%	400
10.540-5400	Insurance-P&L/Workers Comp					2,000	1,557	78%	2,000
Total Misc Expenses		\$ 50	\$ 245	\$ 145	\$ 2,310	\$ 2,400	\$ 1,893	79%	\$ 2,400
Vehicle Expenses									
10.540-6100	Gas & Fuel	450	545	635	693	500	231	46%	450
10.540-6200	Vehicle Maintenance	216	450	278	1,450	1,500	442	29%	1,000
Total Vehicle Expenses		\$ 666	\$ 995	\$ 913	\$ 2,143	\$ 2,000	\$ 673	34%	\$ 1,450
Capital Outlay									
10.540-7400	Capital Outlay	-	-	-	-	-	-		-
Total Capital Outlay				\$ -	\$ -	\$ -	\$ -		\$ -
TOTAL Building Inspections		\$ 71,723	\$ 79,920	\$ 95,284	\$ 108,176	\$ 75,755	\$ 43,323	57%	\$ 139,039

10.540-0200 Salaries

1 FT Inspector, 1 PT Housing Codes Inspector, 1 PT Administrative Assistant; 1% COLA and 2% Merit

Building Permits and Inspections continue an overall upward trend, with 2019 having experienced the highest level in 10 years.

In order to maintain an acceptable level of service, a full-time inspector is needed. The loss of Mr. Merritt as a full-time inspector and Mr. Holloman as an overflow inspector has added to the need. Additionally, Mr. Merritt is focusing on several ongoing public projects and on minimum housing code efforts, removing him from the day-to-day permitting and inspection operations.

**10.540-1000 Employee Retirement**

Increased to 10.15% up from 8.95% increase of 1.20%

10.540-1100 Postage

Increase in Minimum Housing Code notices and mailings

10.540-1200 Data Processing

Adding 3 tablet computers for field inspections @\$1,000; IT and software support

10.540-1400 Staff Development

Anticipated training courses and continuing education course and testing

10.540-3200 Printing and Stationary

Inspection and permitting applications, forms, and other

10.540-3300 Tools and Equipment

Inspection supplies and safety supplies

10.540-3400 Uniforms

Uniforms and safety equipment for Inspectors

**Town of Beech Mountain
Planning Department**

Planning									
									2020-2021
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Budget
Personnel									
10.541-0200	Salaries	63,140	60,718	19,124	78,622	82,084	56,818	69%	82,708
10.541-0201	Longevity pay	-	-	250	250	375	-	0%	250
10.541-0202	Incentive pay	-	-	-	-	450	450	100%	300
10.541-0210	Part Time Wages	-	-	14,604	10,048	12,500	3,003	24%	-
10.541-0220	Over Time Wages	-	-	-	-	-	885		
10.541-0900	Fica	4,406	4,237	2,289	6,593	7,299	4,843	66%	4,940
10.541-0902	Employee Insurance	16,322	15,748	4,545	34,433	25,241	13,391	53%	16,169
10.541-0903	Runout Period Claims	-	-	54	-	-	884		
10.541-1000	State (ORBIT) Retirement	4,188	4,249	1,226	6,044	8,539	5,445	64%	6,554
10.541-1001	401(k)	3,130	2,963	800	1,270	3,177	479	15%	2,150
10.541-1005	Board Member Pay	405	435	975	-	2,700	1,530	57%	2,700
Total Personnel		\$ 91,591	\$ 88,350	\$ 43,867	\$ 137,260	\$ 142,365	\$ 87,728	62%	\$ 115,772
Utilities, Bldg & Grnds									
10.541-1100	Telephone	520	440	160	489	480	696	145%	480
10.541-1101	Postage	24	118	-	-	4,200	374	9%	4,000
10.541-1200	Data Processing	1,357	650	138	4,372	4,500	3,009	67%	3,500
10.541-1400	Staff Development	1,105	601	3,795	1,753	4,000	1,963	49%	3,500
Total Utilities, Bldg & Grnds		\$ 3,006	\$ 1,809	\$ 4,093	\$ 6,614	\$ 13,180	\$ 6,042	46%	\$ 11,480
Supplies									
10.541-3200	Printing & Stationery	282	1,635	665	4,392	5,000	876	18%	4,000
10.541-3300	Supplies & Materials	997	782	1,762	1,820	3,200	1,658	52%	3,000
Total Supplies		\$ 1,279	\$ 2,417	\$ 2,427	\$ 6,212	\$ 8,200	\$ 2,534	31%	\$ 7,000

**Town of Beech Mountain
Planning Department**

									2020-2021
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Budget
Contract Services									
10.541-4200	Contract Services	150	300	475	10,439	7,000	8,221	117%	5,000
10.541-4203	Summer Intern - Exp Reimb	1,000	500	-	-	3,500	296	8%	4,500
Total Contract Services		\$ 1,150	\$ 800	\$ 475	\$ 10,439	\$ 10,500	\$ 8,517	81%	\$ 9,500
Misc Expenses									
10.541-5300	Dues & Subscriptions	755	755	790	1,264	1,500	200	13%	1,500
10.541-5400	Insurance					2,000	1,557	78%	2,000
		\$ 755	\$ 755	\$ 790	\$ 1,264	\$ 3,500	\$ 1,757	50%	\$ 3,500
Total Misc Expenses									
Vehicle Expe	Gas & Fuel	85	96	214	135	500	91	18%	450
10.541-6100	Vehicle Maintenance	585	269	204	-	1,500	981	65%	1,000
10.541-6200									
		\$ 670	\$ 365	\$ 418	\$ 135	\$ 2,000	\$ 1,072	54%	\$ 1,450
Total Vehicle Expenses									
Capital Outla	Capital Outlay	2,931	21,183	57,560	8,425	344,597	78,677	23%	-
10.541-7400									
		\$ 2,931	\$ 21,183	\$ 57,560	\$ 8,425	\$ 344,597	\$ 78,677	23%	\$ -
Total Capital Outlay									
TOTAL Planning									
		\$ 101,382	\$ 115,679	\$ 109,629	\$ 170,349	\$ 524,342	\$ 186,327	36%	\$ 148,702

10.541-0202 Salaries

1% COLA and 1.5% Merit

10.541-1000 State (ORBIT) Retirement

Increased to 10.15% up from 8.95% increase of 1.20%

10.541-1200 Data Processing

Add two tablets \$2,000 and a share of Nordic billing

10.541-3300 Supplies and Materials

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

10.541-4200 Contract Services

Lease payments 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

**Town of Beech Mountain
Vehicle Maintenance Department**

Vehicle Maintenance									
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		2020-2021
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Proposed Budget
Personnel									
10.555-0200	Salaries	80,714	81,421	80,098	84,320	86,702	31,177	36%	46,563
10.555-0201	Longevity pay	-	-	1,000	1,000	750	-	0%	750
10.555-0202	Incentive pay	-	-	-	600	600	300	50%	300
10.555-0220	Over Time Wages	-	-	3,976	1,852	-	885		-
10.555-0900	Fica	6,155	5,484	5,831	6,455	6,736	2,595	39%	3,642
10.555-0902	Employee Insurance	15,454	31,778	40,181	36,492	24,228	11,903	49%	10,416
10.555-0903	Runout Period Claims	-	-	3,550	-	-	6,429		-
10.555-1000	State (ORBIT) Retirement	5,358	6,000	6,104	6,733	7,881	3,181	40%	4,833
10.555-1001	401(k)	3,981	3,783	4,014	3,322	2,932	608	21%	1,586
Total Personnel		\$ 111,662	\$ 128,466	\$ 144,754	\$ 140,774	\$ 129,829	\$ 57,078	44%	\$ 68,089
Utilities, Bldg & Grnds									
10.555-1200	Data Processing	250	250	-	-	3,000	1,822	61%	3,000
10.555-1300	Utilities	16,153	14,618	13,107	16,730	18,000	9,927	55%	27,000
10.555-1600	Building Maintenance	45	586	5,488	549	5,000	5,036	101%	2,000
10.555-3000	Gas & Fuel	61,456	51,861	13,823	34,552	85,000	49,166	58%	85,000
10.555-3100	Repair Parts	(15,136)	824	(4,446)	(20,812)	20,000	6,036	30%	20,000
Total Utilities, Bldg & Grnds		\$ 62,768	\$ 68,139	\$ 27,972	\$ 31,019	\$ 131,000	\$ 71,987	55%	\$ 137,000
Supplies									
10.555-3300	Supplies & Materials	9,598	7,564	11,434	15,572	11,030	10,403	94%	10,000
10.555-3600	Uniforms	1,218	1,030	1,193	2,036	2,500	1,038	42%	820
10.555-3700	Shop Tools	-	-	-	-	2,500	36	1%	10,000
Total Supplies		\$ 10,816	\$ 8,594	\$ 12,627	\$ 17,608	\$ 16,030	\$ 11,477	72%	\$ 20,820
Misc Expenses									
10.555-5400	Property & Liab/WC	-	-	-	-	5,400	4,203	78%	4,500
Total Misc Expenses		\$ -	\$ -	\$ -	\$ -	\$ 5,400	\$ 4,203	78%	\$ 4,500
Capital Outlay									
10.555-7400	Capital Outlay	5,564	-	2,939	7,495	-			
Total Capital Outlay		\$ 5,564	\$ -	\$ 2,939	\$ 7,495	\$ -	\$ -	0%	\$ -
Transfers to Other Funds									
10.555-9000	Gas & Fuel Income	(56,987)	(51,861)	(17,101)	(34,552)	(85,000)	(48,716)	57%	(85,000)
10.555-9001	Maintenance Income	(13,310)	(14,773)	(19,041)	(17,952)	(20,000)	(4,994)	25%	(20,000)
Total Transfers to Other Funds		\$ (70,297)	\$ (66,634)	\$ (36,142)	\$ (52,504)	\$ (105,000)	\$ (53,710)	51%	\$ (105,000)
TOTAL Vehicle Maintenance		\$ 120,513	\$ 138,565	\$ 152,149	\$ 144,392	\$ 177,259	\$ 91,035	51%	\$ 125,409

10.555.0200 Salaries

1% COLA and 2% Merit

Vehicle Maintenance Department has been reduce from two budget full time to one full time position

10.555-1000 State (ORBIT) Retirement

Increased to 10.15% up from 8.95% increase of 1.20%

10.555-1300 Utilities

Half again increase for new building best current estimate

10.555-1600 Building Maintenance

Repair of old garage floor drains which have stopped flowing to separator tank

10.555-3700 Shop Tools

20v Impact, 8" Jaw Vice, Band Saw for metal, rolling tool chest, portable generator, portable heater, air compressor minor, new jack, assorted hand tools for new garage

**Town of Beech Mountain
Public Works Department**

Public Works Department									
									2020-2021
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Budget
Personnel									
10.560-0200	Salaries	416,613	399,967	390,354	379,682	388,601	310,074	80%	528,812
10.560-0201	Longevity pay	-	-	7,208	6,208	5,790	-	0%	7,000
10.560-0202	Incentive pay	-	-	-	2,800	2,800	2,800	100%	3,750
10.560-0210	Part time wages	-	-	-	-	-	-		112,000
10.560-0220	Over Time wages	-	-	18,908	24,780	15,000	29,800	199%	15,000
10.560-0900	Fica	30,801	29,405	29,659	31,694	31,533	26,752	85%	50,992
10.560-0902	Employee Insurance	121,872	85,114	96,897	81,022	75,164	59,359	79%	132,804
10.560-0903	Runout Period Claims	-	-	3,804	-	-	8,151		-
10.560-1000	State (ORBIT) Retirement	27,552	28,367	29,846	32,414	36,891	31,690	86%	56,288
10.560-1001	401(k)	20,300	19,482	19,512	10,624	13,726	9,057	66%	18,450
Total Personnel		\$ 617,138	\$ 562,335	\$ 596,188	\$ 569,224	\$ 569,504	\$ 477,683	84%	\$ 925,095
Utilities, Bldg & Grnds									
10.560-1100	Telephone	2,264	2,315	2,335	3,641	4,532	1,947	43%	6,000
10.560-1200	Data Processing	569	-	930	1,818	3,000	2,266	76%	8,200
10.560-1300	Utilities	5,689	5,957	10,270	3,835	8,160	7,884	97%	14,000
10.560-1400	Staff Development	140	-	946	1,051	5,000	1,879	38%	3,000
10.560-1600	Repairs & Maintenance	10,416	19,753	14,873	9,982	50,000	16,247	32%	15,000
10.560-1601	Building Maintenance	257	157	6,005	3,084	7,210	17,843	247%	5,000
10.560-2100	Rent	1,800	1,800	-	-	-	-		
Total Utilities, Bldg & Grnds		\$ 21,135	\$ 29,982	\$ 35,359	\$ 23,411	\$ 77,902	\$ 48,066	62%	\$ 51,200
Supplies									
10.560-3300	Supplies & Materials	66,618	54,638	51,389	103,751	140,000	125,039	89%	180,000
10.560-3301	Signs	643	318	828	3,508	8,000	1,084	14%	1,500
10.560-3303	Road Striping	8,411	8,889	4,691	9,264	17,000	8,912	52%	42,000
10.560-3600	Uniforms	5,380	5,160	5,747	7,339	8,500	4,002	47%	12,500
Total Supplies		\$ 81,052	\$ 69,005	\$ 62,655	\$ 123,862	\$ 173,500	\$ 139,037	80%	\$ 236,000
Contract Services									
10.560-4200	Contract Services	348	813	94,437	55,985	75,000	11,562	15%	50,000
10.560-4210	Professional Services	-	-	-	2,550	10,000	13,638	136%	43,000
Total Contract Services		\$ 348	\$ 813	\$ 94,437	\$ 58,535	\$ 85,000	\$ 25,200	30%	\$ 93,000

**Town of Beech Mountain
Public Works Department**

									2020-2021
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Budget
Misc Expenses									
10.560-5400	Insurance	-	-	-	-	29,300	24,504	84%	26,000
Total Misc Expenses		\$ -	\$ -	\$ -	\$ -	\$ 29,300	\$ 24,504	84%	\$ 26,000
Vehicle Expenses									
10.560-6100	Gas & Fuel	22,977	13,040	24,610	25,737	25,000	14,195	57%	35,000
10.560-6200	Vehicle Maintenance	25,451	13,813	29,895	87,336	60,000	105,946	177%	80,000
Total Vehicle Expenses		\$ 48,428	\$ 26,853	\$ 54,505	\$ 113,073	\$ 85,000	\$ 120,141	141%	\$ 115,000
Capital Outlay									
10.560-7400	Capital Outlay	126,158	112,601	292,453	102,920	121,000	122,355	101%	
10.560-7401	New Facility						432		
10.560-7402	Road Stabilization	79,770	79,873	21,944	13,432	80,000	32,155	40%	
10.560-7404	Culvert Replacement	2,727	1,665	2,925	11,196	10,000	15,607	156%	
10.560-7408	Resurfacing	249,410	249,906	261,700	169,059	194,000	175,416	90%	
Total Capital Outlay		\$ 458,065	\$ 444,045	\$ 579,021	\$ 296,607	\$ 405,000	\$ 345,965	85%	\$ -
Debt Principal & Interest									
10.560-8400	Debt (Principal)	-	-	56,564	85,736	184,528	-	0%	229,263
10.560-8401	Debt (Interest)	-	-	5,120	5,224	73,449	-	0%	96,970
Total Debt Principal & Interest				\$ 61,685	\$ 90,960	\$ 257,977	\$ -	0%	\$ 326,233
Transfers to Other Funds									
10.560-9001	Interfund Revenue	-	-	-	-	-	-		-
Total Transfers to Other Funds				\$ -		\$ -	\$ -		\$ -
Total Public Works		\$ 1,226,166	\$ 1,133,033	\$ 1,483,850	\$ 1,275,672	\$ 1,683,183	\$ 1,180,596	70%	\$ 1,772,528

10.560.0200 Salaries

1% COLA and 2% Merit. Increase to add 2 full time. One for heavy equipment operator for increased road grading. One road crewmember to operate heavy dump truck and other heavy vehicles. Eight new seasonal workers to be disbursed among full time crews to accomplish increase in desired projects. These will be summer crews.

10.560-1000 State Retirement

Increased to 10.15% up from 8.95% increase of 1.20%

10-560-1300 Utilities

Now operating 2 public works facilities, the old will be lesser

10-560-1600 Repair and Maintenance

Repairs on parking lot, driveway, and building conversion to new usage type. Grounds Maintenance

10-560-3300 Supplies and Materials

\$115k for salt and hauling (increase from 600 to 1000 tons annual, \$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.

10-560-3600 Uniforms

Increased for additional Full time employees

10-560-3303 Road Striping

12 miles annual road striping. Which will allow for all paved roads to be restriped every two years.

10-560-4200 Contract Services

Pest control, consumptive contracts, Mowing and grounds Maintenance

10.560.4210 Professional Services

Increase due to implementation of Pavement management program. Includes engineering fees and services to evaluate and grade town roadways and drainage situations to provide scheduling and demonstrated need for repairs, resurfacing, road stabilization and oversight of projects requiring engineered design.

10.560.6200 Vehicle Maintenance

Annual maintenance and repairs for 6 light duty class trucks (pickup trucks), 5 heavy duty class trucks (Dump trucks and haulers), and 16 large machinery (graders, backhoes, tractors, motorized equipment). Includes all costs for manufacturers required standard maintenance costs, repair and upkeep of general condition and appearance, and replacement parts as necessary.

10.560-8400 Debt (Principal)

Includes financing for motor grader and new PW facility

**Town of Beech Mountain
Recreation Department**

Recreation									2020-2021
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Budget
Personnel									
10.621-0200	Salaries	232,028	237,539	218,292	239,939	270,920	203,491	75%	284,501
10.621-0201	Longevity pay	-	-	2,250	2,500	3,000	-	0%	3,250
10.621-0202	Incentive pay	-	-	-	1,800	1,800	1,800	100%	2,100
10.621-0210	Part Time wages	-	-	16,466	17,867	23,600	2,452	10%	13,160
10.621-0220	Over Time wages	-	-	199	245	-	1,022		
10.621-0900	Fica	18,050	18,042	17,152	19,893	22,898	16,802	73%	23,180
10.621-0902	Employee Insurance	46,511	42,109	43,196	50,033	53,424	38,418	72%	59,046
10.621-0903	Runout Period Claims	-	-	1,486	-	-	1,401		-
10.621-1000	State (ORBIT) Retirement	12,055	15,389	15,308	18,061	24,677	17,985	73%	29,420
10.621-1001	401(k)	8,997	10,373	10,075	8,342	9,181	7,920	86%	9,652
10.621-1005	Board Member Pay	1,410	930	750	645	1,350	405	30%	1,350
Total Personnel		\$ 319,051	\$ 324,382	\$ 325,173	\$ 359,325	\$ 410,851	\$ 291,696	71%	\$ 425,659
Utilities, Bldg & Grnds									
10.621-1100	Telephone	6,338	6,141	5,573	6,468	7,500	4,375	58%	6,500
10.621-1101	Postage	86	244	10	853	1,500	352	23%	750
10.621-1200	Data Processing	3,997	3,526	3,267	6,155	10,000	8,952	90%	2,500
10.621-1300	Utilities	35,524	25,107	32,979	37,439	33,000	24,858	75%	37,500
10.621-1400	Staff Development	999	1,463	3,366	2,729	4,000	4,084	102%	5,000
10.621-1601	Building & Grounds Maint	27,789	12,903	86,350	30,908	38,000	35,449	93%	74,005
10.621-1602	Landscaping	2,976	2,869	1,465	3,838	3,000	836	28%	2,000
Total Utilities, Bldg & Grnds		\$ 77,709	\$ 52,253	\$ 133,009	\$ 88,390	\$ 97,000	\$ 78,906	81%	\$ 128,255
Supplies									
10.621-3300	Supplies & Materials	3,750	11,085	9,784	20,228	20,000	10,314	52%	17,000
10.621-3301	Equipment	2,743	2,647	1,906	927	5,000	5,858	117%	4,000
10.621-3303	Trail Maintenance Supplies	64	443	2,155	4,800	5,000	5,137	103%	7,000
10.621-3304	Signs	-	-	1,387		-	-		
10.621-3305	Sled Hill Supplies	3,143	2,743	388	9,837	7,000	11,750	168%	1,500
10.621-3600	Uniforms	867	541		521	750	531	71%	1,850
Total Supplies		\$ 10,567	\$ 17,459	\$ 15,620	\$ 36,313	\$ 37,750	\$ 33,590	89%	\$ 31,350

**Town of Beech Mountain
Recreation Department**

									2020-2021
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Budget
Contract Services									
10.621-4201	Contract Services	10,298	15,825	19,932	45,655	32,500	36,406	112%	36,000
10.621-4202	Programming	6,393	3,688	8,370	9,049	11,000	7,861	71%	10,000
10.621-4203	Fitness/Wellness	1,424	1,028	2,035	3,398	2,500	404	16%	2,000
10.621-4204	Special Event Expense	4,403	6,090	7,103	9,389	20,000	8,215	41%	18,000
10.621-4205	Special Projects	7,157	14,309	10,025	-	-			15,000
10.621-4210	Professional Services								
Total Contract Services		\$ 29,675	\$ 40,940	\$ 47,466	\$ 67,491	\$ 66,000	\$ 52,886	80%	\$ 81,000
Misc Expenses									
10.621-5300	Dues & Subscriptions	28	1,009	787	757	500	263	53%	2,105
10.621-5400	Insurance	13,738	12,700	12,098	14,009	20,000	15,651	78%	20,000
10.621-5700	Advertising	3,606	5,574	6,269	13,339	7,500	1,965	26%	2,000
10.621-5701	Credit Card Fee	587	724	1,349	1,717	1,500	2,454	164%	250
Total Misc Expenses		\$ 17,959	\$ 20,007	\$ 20,503	\$ 29,822	\$ 29,500	\$ 20,333	69%	\$ 24,355
Vehicle Expenses									
10.621-6100	Gas & Fuel	2,731	1,898	2,737	2,225	3,000	1,922	64%	3,000
10.621-6200	Vehicle Maintenance	4,735	3,113	4,981	4,640	4,000	7,128	178%	2,500
Total Vehicle Expenses		\$ 7,466	\$ 5,011	\$ 7,717	\$ 6,865	\$ 7,000	\$ 9,050	129%	\$ 5,500
Capital Outlay									
10.621-7400	Capital Outlay	2,735	16,114	78,664	124,601	274,500	141,816	52%	
Total Capital Outlay		\$ 2,735	\$ 16,114	\$ 78,664	\$ 124,601	\$ 274,500	\$ 141,816	52%	\$ -
Debt Principal & Interest									
10.621-8400	Debt (Principal)	131,022	131,022	131,022	131,022		-	0%	-
10.621-8401	Debt (Interest)	20,911	15,683	10,455	5,228	-	-	0%	-
Total Debt Principal & Interest		\$ 151,933	\$ 146,705	\$ 141,477	\$ 136,250	\$ -	\$ -	0%	\$ -
Total Recreation		\$ 617,095	\$ 622,871	\$ 769,631	\$ 849,057	\$ 922,601	\$ 628,277	68%	\$ 696,119

10.621.0200 - Salaries

1% COLA and 2% Merit

Director's salary has been increased based on 2015 Salary Study. Proposing increase for Seasonal Part Time Positions

10.621-0210 – Part Time Wages

2 Camp Counselors (June-August), 2 seasonal workers for sled hill (November-March), and weekend front desk staff (August-May)

10.621-1000 - State (ORBIT) Retirement

Increased to 10.15% up from 8.95% increase of 1.20%

10.621-1101 - Postage

Increase postage due to membership drives and fund raising

10-621-1200 - Data Processing

\$2500 for RecDesk

10.621-1300 Utilities

Electricity and Propane, we are open 7 days a week year-round. Past two years we have had an utility increase.

10-621-1400 -Staff Development

CPSI certification for two employees (\$600 per) Trail Design/build classes, NC Directors conference, NC/SC Parks and Recreation Conference

10-621-1601 - Building Maintenance

Replacement of leaking gutters - \$25k, Update Kids Playroom, replacement of all worn pads and replace moldy carpet with anti-microbial rubber flooring \$24k.

Replace broken/chipped and faded cabinet tops \$10k and \$15k for general maintenance and repairs.

103621-1602 Landscaping

Mulching and landscape update for Buckeye, Mulching for EMO Trailhead, Mulching for Bark Park,

10.621-3000 Supplies

\$1200 TYH, Triple-T Pumping \$1000

10-621-3301 - Equipment

\$1850, replacement of two Stihl Chainsaws and weed trimmer, and hedge trimmer

10.621-3303 - Trail Maintenance Supplies

\$1,200 Upper Pond Creek stair replacement, \$2200 Falls Trail Arbor, \$2200 Bark Park arbor

10-621-3305 - Sled Hill Supplies

Cost of maintaining the sled hill operations

10-621-3600- Uniforms

\$400 Outdoor Crew boot stipend, \$1050 Outdoor crew pants, \$400 indoor staff shirts/pullover

10 -621-4201 - Contract Services

\$5,700 HVAC contract for AC/Boiler unit, \$3341 Johnson Controls (Fire Panel), A-1 Pest/Termite \$300,

\$11k Terra Tek Trails to build ADA hiking trail near Bark Park

10.621-4204 - Special Events

Cool five, Mud run, halloween and Christmas events

10.621-4205 - Special Projects

This is to fund the Wynn Memorial project. This will be for reconstruction of existing memorial and provide new memorial for volunteer fire department of Beech Mountain.

10.621-5300 - Dues & Subscriptions

Budget increased due to items being coded under other line items in the past, so moved money into this line item and decreased from Contract Services and Programming.

\$420 Zumba membership, \$175 NRPA membership, \$678.84 for Adobe Creative Suite, \$600 Constant Contact, \$50 SmugMug, \$120 Amazon Prime, All-trails \$30

10.621-5701 - Credit Card Fees

In prior years credit card processing fees paid by the department in full. Going to a model of passing fees to the user. Town does not receive any of these fees.

Amounts budgeted are for annual account fees.

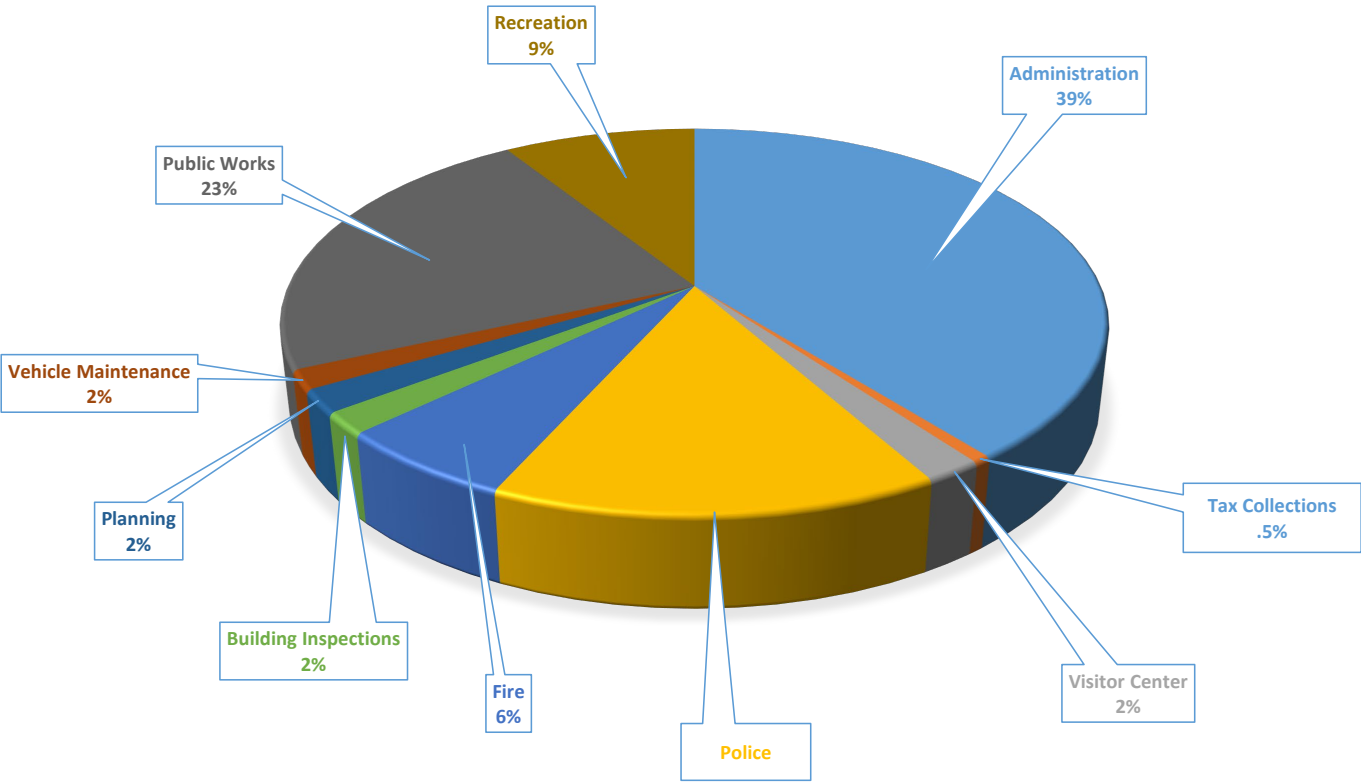
10.621-6200 Vehicle Maintenance

With a new department vehicle, maintenance will decrease

**Town of Beech Mountain
General Fund Summary**

									2020-2021
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Budget
General Fund Revenue		\$ 6,249,508	\$ 6,698,560	\$ 6,723,189	\$ 6,725,381	\$ 7,067,051	\$ 5,724,535	81%	\$ 7,761,632
Administration		1,613,238	1,702,304	1,726,037	1,956,735	1,726,791	1,148,337	67%	3,054,078
Tax Collections		63,443	60,930	65,091	39,121	47,717	36,497	76%	45,246
Visitor Center		-	-	-	-	145,080	94,984	65%	149,747
Police		1,093,582	1,297,158	1,120,779	1,294,330	1,202,509	864,094	72%	1,152,421
Fire		976,967	318,409	372,156	612,117	442,826	278,425	63%	478,343
Special Projects				40,985	95,213	118,988	94,406	79%	-
Building Inspections		71,723	79,920	95,284	108,176	75,755	43,323	57%	139,039
Planning		101,382	115,679	109,629	170,349	524,342	186,327	36%	148,702
Vehicle Maintenance		120,513	138,565	152,149	144,392	177,259	91,035	51%	125,409
Public Works		1,226,166	1,133,033	1,483,850	1,275,672	1,683,183	1,180,596	70%	1,772,528
Recreation		617,095	622,871	769,631	849,057	922,601	628,277	68%	696,119
Total Expenditures		\$ 5,884,109	\$ 5,468,871	\$ 5,935,592	\$ 6,545,162	\$ 7,067,051	\$ 4,646,301	66%	\$ 7,761,632
Variance		\$ 365,399	\$ 1,229,689	\$ 787,597	\$ 180,219	\$ (0)	\$ 1,078,234		\$ (0)

GENERAL FUND
BUDGETED DEPARTMENT EXPENDITURES FY 2021



**Town of Beech Mountain
Utility Revenue**

Water Fund Revenue									2020-2021		
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		Proposed		
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Budget		
Interest Income											
30.329-0000	Interest on Investments	4,022	8,349	21,283	36,482	22,000	15,953	73%	3,000		
Total Interest Income		\$ 4,022	\$ 8,349	\$ 21,283	\$ 36,482	\$ 22,000	\$ 15,953	73%	\$ 3,000		
Miscellaneous Income											
30.335-0000	Miscellaneous Income	4195	1,295	3,379	(0)	2,500	544	22%	1,500		
Total Miscellaneous Income		\$ 4,195	\$ 1,295	\$ 3,379	\$ (0)	\$ 2,500	\$ 544	22%	\$ 1,500		
Metered Sales & Fees											
30.371-0000	Metered Sales						-				
30.371-0001	Metered Sales - Water	1,088,762	1,109,049	1,143,759	1,193,915	1,189,971	945,112	79%	1,231,620		
30.371-0002	Metered Sales - Sewer	924,405	940,513	975,261	1,035,106	1,013,675	827,080	82%	1,049,154		
30.371-0003	Water/Sewer Penalties	2,599	4,560	4,187	3,682	4,000	4,527	113%	4,500		
30.372-0000	Availability Fees	12,746	43,539	20,566	21,548	5,000	27,523	550%	Moved to Capital Reserve		
30.373-0000	Connection Fees	5,000	12,922	3,000	6,000	3,000	16,000	533%	16,000		
30.374-0000	Reconnection Fees	8,650	2,675	4,991	3,030	4,000	-	0%	1,500		
30.375-0000	Watauga River Intake				22,724	73,000	55,678	76%	Moved to Capital Reserve		
Total Metered Sales & Fees		\$ 2,042,162	\$ 2,113,258	\$ 2,151,766	\$ 2,286,005	\$ 2,292,646	\$ 1,875,920	82%	\$ 2,302,774		
Gains/Losses											
30.383-0000	Gain on Sale of Assets	-	-	-	2,128	2,000	-	0%	2,500		
Total Gains/Losses		\$ -	\$ -	\$ -	\$ 2,128	\$ 2,000	\$ -	0%	\$ 2,500		
Proceeds											
30.393-0001	State Revolving Loan Proceeds	-	-	-	-		-		-		
Total Proceeds		\$ -	\$ -	\$ -		\$ -	\$ -		\$ -		
Transfers											
30.399-0000	Fund Balance Appropriated	-	-	-	-	416,843	-	0%	141,246		
30.399-0003	Trsf from Res Water/Sewer I	-	-	-	-	-	-		-		
30.336-0000	Transfer from General Fd	-	-	-	150,000	150,000	-	0%	-		
30-336-0001	Transfer from Capital Project	73739.51	-	-	-	-	-		-		
Total Transfers		\$ 73,740	\$ -	\$ -	\$ 150,000	\$ 566,843	\$ -	0%	\$ 141,246		
TOTAL REVENUE		\$ 2,124,118	\$ 2,122,902	\$ 2,176,428	\$ 2,474,614	\$ 2,885,989	\$ 1,892,417	66%	\$ 2,451,020		

30.329-0000 Interest on Investments

Earning from investments held at the North Carolina Capital Management Trust. Projecting decrease due to falling interest rates

30.335-0000 Miscellaneous Income

Late fees and other uncategorized revenue

371-0001 Metered Sales - Water

Proposed 3.5% increase in metered water rates. See Fee Schedule for detail

371-0002 Metered Sales - Sewer

Proposed 3.5% increase in metered sewer rates. See Fee Schedule for detail.

30.371-0003 Water/Sewer Penalties

Funds generated for violations to the Utility Ordinances

30.372-0000 Availability Fees

New connections to the system. These fees are to be recorded in the Utility Capital Reserve

30.373-0000 Connection Fees

Also know as tap fees and represent the cost to create a new service connection

30.374-0000 Reconnection Fees

Fees for the reconnection to the system when service has been interrupted

30.375-0000 Watauga River Intake

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

30.383-0000 Gain on Sale of Assets

Sale price less book value of sold assets as prescribed by the general statutes. Includes assets sold as scrap

30.399-0000 Fund Balance Appropriated

Amount of estimated savings needed to support the operational budget and/or finance the purchase of capital outlay request

The numeric difference between accounts 399-0000 and 720-9101 determines the amount of Fund Balance being used to balance operating budget and those used for Capital Outlay. Account 720-9101 is 100% Capital Outlay for the Utility Fund, therefore if 399-0000 is greater than 720-9101 Fund Balance is being used to balance Operating Budget and the reverse also applies. If 399-0000 is less than account 720-9101, current year revenues are being used for the acquisition of Capital Outlay purchases.

30.336-0000 Transfer from General Fd

Used when it is deemed necessary to transfer funds from the General to the Utility. This is rare.

30-336-0001 Transfer from Capital Project

Assets are transferred when capital project is completed

**Town of Beech Mountain
Utility Administration**

Administration									2020-2021
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Budget
Personnel									
30.720-0200	Salaries	51,536	50,730	190,608	279,123	292,040	224,001	77%	124,973
30.720-0201	Longevity pay	-	-	2,750	2,875	2,875		0%	2,125
30.720-0202	Incentive pay	-	-	-	1,200	900	1,350	150%	600
30.720-0220	Over Time Wages	-	-	3,603	10,521	-	7,428		-
30.720-0900	Fica	3,730	3,966	13,978	22,073	22,630	\$ 17,946	79%	9,769
30.720-0902	Employee Insurance	24,240	10,973	16,895	12,679	54,144	17,450	32%	27,503
30.720-0903	Runout Period Claims	-	-	294	-	-	6,788		-
30.720-1000	State (ORBIT) Retirement	3,416	4,794	6,921	21,602	26,475	20,213	76%	12,961
30.720-1001	401(k)	2,524	2,628	9,035	12,021	11,644	10,146	87%	11,644
Total Personnel		\$ 85,446	\$ 73,091	\$ 244,084	\$ 362,094	\$ 410,708	\$ 305,322	74%	\$ 189,575
Utilities, Bldg & Grnds									
30.720-1100	Telephone	1,383	1,049	1,291	2,594	2,530	1,103	44%	1,620
30.720-1101	Postage	12,959	10,384	8,525	8,281	8,600	6,728	78%	8,600
30.720-1200	Data Processing	1,301		350	3,899	7,500	3,937	52%	5,000
30.720-1400	Staff Development	4,019	4,107	7,774	6,175	6,500	4,156	64%	8,000
Total Utilities, Bldg & Grnds		\$ 19,662	\$ 15,540	\$ 17,940	\$ 20,948	\$ 25,130	\$ 15,924	63%	\$ 23,220
Supplies									
30.720-3300	Supplies & Materials	9,735	1,093	4,607	2,425	4,043	695	17%	5,000
30.720-3600	Uniforms	291	715	452	1,290	1,200	2,054	171%	500
Total Supplies		\$ 10,026	\$ 1,808	\$ 5,058	\$ 3,715	\$ 5,243	\$ 2,749	52%	\$ 5,500
Contract Services									
30.720-4200	Contract Services	7,961	12,506	17,170	23,186	18,000	7,431	41%	5,000
30.720-4210	Professional Services	51,579	26,096	46,313	321,355	140,000	89,088	64%	210,000
Total Contract Services		\$ 59,540	\$ 38,602	\$ 63,482	\$ 344,541	\$ 158,000	\$ 96,519	61%	\$ 215,000

**Town of Beech Mountain
Utility Administration**

									2020-2021
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Budget
Misc Expenses									
30.720-5400	Insurance P&L/WC	36,683	44,834	43,022	53,528	52,892	47,874	91%	52,892
30.720-5700	Immunizations	-	-	-	159	500		0%	500
30.720-5701	Bank Fees	-	5	1,650	2,348	-			
30.720-5702	Asset Disposal Loss	-	-	-	-	-			-
30.720-5703	Amortization Expense	-	-	-	-	-			-
30.720-5900	Depreciation Expense	453,799	441,892	513,148	-	-			-
Total Misc Expenses		\$ 490,482	\$ 486,731	\$ 557,820	\$ 56,035	\$ 53,392	\$ 47,874	90%	\$ 53,392
Capital Outlay									
30.720-7400	Capital Outlay	-	-	-		-			-
30.720-7400	New Facility								
30.720-7404	Transfer to Capital Reserve	-	-	-	-	73,000	-	0%	
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ 73,000	\$ -	0%	\$ -
Debt Principal & Interest									
30.720-8400	Debt (Principal)	296,573	303,344		846,617	323,987	163,572	50%	347,536
30.720-8401	Debt (Interest)	63,698	86,610	190,394	174,700	195,550	13,482	7%	192,484
Total Debt Principal & Interest		\$ 360,271	\$ 389,954	\$ 190,394	\$ 1,021,317	\$ 519,537	\$ 177,054	34%	\$ 540,019
Transfers to Other Funds									
30.720-9101	Transfer to Capital Projects	-	-	-	-	-	-		258,500
Total Transfers to Other Funds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 258,500
Contingency									
30.720.9200	Write off bad Debt	7,935	-	-	-	-	-		-
30.720-9400	Contingency	-	-	-	-	-	-		-
Total Contingency		\$ 7,935	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Total Administration		\$ 1,033,362	\$ 1,005,726	\$ 1,078,779	\$ 1,808,650	\$ 1,245,009	\$ 645,442	52%	\$ 1,285,207

30.720.0200 Salaries

1% COLA and 2% Merit. Fifty percent of the town manager, finance officer and town clerk's salary budgeted here for the past two years moved to General Fund Administration to relieve financial pressure on the Utility Fund.

30.720-1000 State (ORBIT) Retirement

Increased to 10.15% up from 8.95% increase of 1.20%

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).

Engineering or Lake bypass and valve repair

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

30.720-9101 Transfer to Capital Projects

Represents amount needed to fund non-reoccurring expenditures (Capital Outlay) of all Utility Fund Departments. Starting this year Fy2021 Capital Outlay has been removed from the operating budget and placed in the "Capital Projects Fund". Management believes this approach makes it clearer as to the use and type of town funds being used.

Such as current year receipts verses fund balance and non-reoccurring revenues.

Related accounts are 30.399-0000 Fund Balance Appropriate. For 2021 Fund Balance is supplementing operating budget in the amount of \$0.00

**Town of Beech Mountain
Water Treatment**

Water Treatment									
									2020-2021
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Budget
Personnel									
30.812-0200	Salaries	171,481	191,179	138,806	102,895	145,645	98,421	68%	153,042
30.812-0201	Longevity pay	-	-	1,625	1,625	1,625	-	0%	1,625
30.812-0202	Incentive pay	-	-	-	750	750	1,050	140%	450
30.812-0220	Over Time Wages	-	-	14,065	14,983	10,500	21,613	206%	10,500
30.812-0900	Fica	12,520	13,905	10,774	8,651	12,127	9,058	75%	12,670
30.812-0902	Employee Insurance	50,124	49,819	57,206	70,855	55,764	31,894	57%	42,969
30.812-0903	Runout Period Claims	-	-	4,304	-	-	43,585	-	-
30.812-1000	State (ORBIT) Retirement	11,381	16,945	19,445	9,273	14,188	11,144	79%	16,810
30.812-1001	401(k)	8,377	9,429	7,352	2,789	5,279	3,556	67%	5,515
Total Personnel		\$ 253,883	\$ 281,277	\$ 253,576	\$ 211,821	\$ 245,877	\$ 220,321	90%	\$ 243,581
Utilities, Bldg & Grnds									
30.812-1100	Telephone	6,912	10,074	6,360	7,545	7,344	4,252	58%	5,300
30.812-1200	Data Processing	359	-	125	924	2,000	1,597	80%	2,500
30.812-1300	Electricity	146,109	168,698	181,553	201,653	190,000	156,795	83%	194,750
30.812-1600	Pump & Valve Maintenance	11,781	32,004	19,719	15,138	24,000	20,941	87%	54,000
30.812-1602	Tank Maintenance	61,850	27,388	55,404	35,752	55,000	26,702	49%	70,000
30.812-1603	Building Maintenance	3,695	1,302	25,144	2,714	7,000	14,566	208%	15,000
Total Utilities, Bldg & Grnds		\$ 230,706	\$ 239,466	\$ 288,306	\$ 263,726	\$ 285,344	\$ 224,853	79%	\$ 341,550
Supplies									
30.812-3300	Supplies and Materials	82,434	71,314	80,091	61,060	75,000	51,465	69%	80,000
30.812-3600	Uniforms	2,217	2,469	2,519	3,303	4,500	2,360	52%	2,980
Total Supplies		\$ 84,651	\$ 73,783	\$ 82,609	\$ 64,363	\$ 79,500	\$ 53,825	68%	\$ 82,980
Contract Services									
30.812-4200	Contract Services	31,271	27,002	28,193	126,059	135,000	79,147	59%	135,000
Total Contract Services		\$ 31,271	\$ 27,002	\$ 28,193	\$ 126,059	\$ 135,000	\$ 79,147	59%	\$ 135,000

[illegible]

30.812.0200 Salaries

1% COLA and 2% Merit

30.812. 1000 State (ORBIT) Retirement

Increased to 10.15% up from 8.95% increase of 1.20%

30.812-1200 Data Processing

Increased for additional software license requirements

30.812-1300 Electricity

Projection based with 2.5% expected energy cost increase

30.812-1600 Pump and valve Maintenance

30k Dam gate valve annual inspection and operation, Pump Station valve works repairs, expansion joints, standard maintenance

30.812-1602 Tank Maintenance

Repaint the interior of the Clearwell Tank at the WTP

30.812-1603 Building Maintenance

Replace existing surge protectors on power panels. Wearable part that has failed already in two locations

30.812-3300 Supplies and Materials

All necessary operational supplies for the WTP. Chemicals, calibrations, lab supplies and equipment, parts

30.812-4200 Contract Services

USGS required stream monitoring annual fees and expectation of data requirements. SCADA Operations and maintenance, generator services, test calibrations. Contract repairs to equipment at pump stations and facilities,

30.812-4500 Environmental Services

All water related testing

30.812.6201 Vehicle Maintenance

Annual maintenance and repairs for 2 light duty class trucks (pickup trucks), 2 motorized pumps, and small motorized equipment. Includes all costs for manufacturers required standard maintenance costs, repair and upkeep of general condition and appearance, and replacement parts as necessary.

**Town of Beech Mountain
Waste Water Treatment**

Sewer Maintenance									2020-2021
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Budget
Personnel									
30.822-0200	Salaries	75,992	78,675	77,234	79,923	82,240	53,465	65%	87,922
30.822-0201	Longevity pay	-	-	1,250	1,750	1,750		0%	1,250
30.822-0202	Incentive pay	-	-	-	600	600	600	100%	600
30.822-0220	Over Time Wages	-	-	2,301	4,104	1,000	5,776	578%	1,000
30.822-0900	FICA	5,329	5,764	5,783	6,415	6,548	4,639	71%	6,944
30.822-0902	Employee Insurance	27,312	18,252	15,754	9,992	17,424	17,549	101%	20,832
30.822-0903	Runout Period Claims	-	-	248	-	-	426		-
30.822-1000	State (ORBIT) Retirement	5,025	6,968	9,768	6,641	7,660	5,589	73%	9,213
30.822-1001	401(k)	3,707	3,932	3,791	3,318	3,241	1,957	60%	3,241
Total Personnel		\$ 117,365	\$ 113,591	\$ 116,129	\$ 112,743	\$ 120,463	\$ 90,001	75%	\$ 131,002
Utilities, Bldg & Grnds									
30.822-1100	Telephone	648	221	2,901	3,202	3,500	765	22%	1,500
30.822-1200	Data Processing	-	-	-	331	850	1,277	150%	500
30.822-1300	Electricity	51,761	45,913	48,952	49,524	52,000	39,938	77%	53,500
30.822-1600	Repairs and Maintenance	4,895	10,123	6,803	14,096	12,000	2,854	24%	12,000
30.822-1601	Building Maintenance	-	178	-	1,813	2,000	5,719	286%	2,000
Total Utilities, Bldg & Grnds		\$ 57,304	\$ 56,435	\$ 58,656	\$ 68,966	\$ 70,350	\$ 50,553	72%	\$ 69,500
Supplies									
30.822-3300	Supplies and Materials	19,275	21,286	20,344	14,794	21,500	28,720	134%	20,000
30.822-3600	Uniforms	1,717	1,048	1,294	1,842	1,800	1,357	75%	1,450
Total Supplies		\$ 20,992	\$ 22,334	\$ 21,638	\$ 16,636	\$ 23,300	\$ 30,077	129%	\$ 21,450
Contract Services									
30.822-4200	Contract Services	15,255	13,902	26,145	12,495	20,000	13,224	66%	20,000
Total Contract Services		\$ 15,255	\$ 13,902	\$ 26,145	\$ 12,495	\$ 20,000	\$ 13,224	66%	\$ 20,000

**Town of Beech Mountain
Waste Water Treatment**

									2020-2021
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Budget
Misc Expenses									
30.822-4500	Environmental Testing	16,736	15,168	14,113	12,396	16,000	7,251	45%	14,000
30.822-5700	Permits	4,300	3,890	3,340	3,340	5,000	4,690	94%	4,000
Total Misc Expenses		\$ 21,036	\$ 19,058	\$ 17,453	\$ 15,736	\$ 21,000	\$ 11,941	57%	\$ 18,000
Vehicle Expenses									
30.822-6101	Gas & Fuel	1,648	2,087	1,843	1,752	2,200	1,648	75%	2,500
30.822-6201	Vehicle Maintenance	2,369	2,867	1,742	4,464	18,000	19,814	110%	2,000
Total Vehicle Expenses		\$ 4,017	\$ 4,954	\$ 3,585	\$ 6,216	\$ 20,200	\$ 21,462	106%	\$ 4,500
Capital Outlay									
30.822-7400	Capital Outlay	-	-	-	60,890	-	-	0%	-
Total Capital Outlay		\$ -	\$ -	\$ -	\$ 60,890	\$ -	\$ -	0%	\$ -
Transfers to Other Funds									
30.822-9100	Transfer to Capital Project	-	-	-	-	-	-	-	-
Total Transfers to Other Funds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Total Sewer Maintenance		\$ 235,969	\$ 230,274	\$ 243,606	\$ 293,682	\$ 275,313	\$ 217,258	79%	\$ 264,452

30.822.0200 Salaries

1% COLA and 2% Merit

30.822-1000 State (ORBIT) Retirement

Increased to 10.15% up from 8.95% increase of 1.20%

30.822-1601 Building Maintenance

Replace Door at Grassy Gap WWTP, rusting loose

30.822.3300 Supplies and Materials

All necessary operational supplies. Chemicals, calibrations, lab supplies and equipment, parts, reagents. All consumable needs.

30.822-6201 Vehicle Maintenance

Required maintenance on one skid steer will be oil change and service and half ton pickup will be four oil changes and tires.

Skid Steer maintenance in 2020 high due to rebuild of rollers and tracks.

**Town of Beech Mountain
Taps Systems Department**

Taps & System									
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		2020-2021
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Proposed Budget
Personnel									
30.852-0200	Salaries	57,011	80,398	53,801	27,673	21,376	20,825	97%	-
30.852-0201	Longevity pay	-	-	667	667	500	-	0%	-
30.852-0202	Incentive pay	-	-	-	200	200	200	100%	-
30.852-0220	Over Time Wages	-	-	3,845	746	-	2,674		-
30.852-0900	Fica	4,293	6,001	4,317	2,227	1,689	1,897	112%	-
30.852-0902	Employee Insurance	27,110	18,564	9,687	20,650	3,870	3,405	88%	-
30.852-0903	Runout Period Claims	-	-	1,738	-	-	2,466		-
30.852-1000	State Retirement (ORBIT)	3,785	7,173	9,267	2,249	1,976	2,201	111%	-
30.852-1001	401(k)	2,764	4,125	2,801	468	735	333	45%	-
Total Personnel		\$ 94,963	\$ 116,261	\$ 86,122	\$ 54,880	\$ 30,345	\$ 34,001	112%	\$ -
Utilities, Bldg & Grnds									
30.852-1200	Data Processing	-	-	-	-	1,250	1,277	102%	1,200
30.852-1600	Hydrant Repairs	-	-	1,946	924	3,090	352	11%	10,000
30.852-1601	Pavement Replacement	2,646	3,000	1,977	-	7,210	-	0%	7,000
Total Utilities, Bldg & Grnds		\$ 2,646	\$ 3,000	\$ 3,923	\$ 924	\$ 11,550	\$ 1,629	14%	\$ 18,200
Supplies									
30.852-3300	Supplies and Materials	27,016	26,903	30,027	13,665	28,000	23,016	82%	35,000
30.852-3600	Uniforms	908	1,044	1,156	1,119	2,500	790	32%	
Total Supplies		\$ 27,924	\$ 27,947	\$ 31,184	\$ 14,784	\$ 30,500	\$ 23,806	78%	\$ 35,000
Contract Services									
30.852-4200	Contract Services	226	-	-	1,400	2,500	1,989	80%	2,500
30.852-4210	Professional Services	-	-	-	-	-	-		-
Total Contract Services		\$ 226		\$ -	\$ 1,400	\$ 2,500	\$ 1,989	80%	\$ 2,500

**Town of Beech Mountain
Taps Systems Department**

									2020-2021
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	3/31/2020	%	Budget
Vehicle Expenses									
30.852-6101	Gas & Fuel	2,195	2,832	6,608	7,255	7,500	2,350	31%	7,500
30.852-6201	Vehicle Maintenance	22,161	12,505	11,877	16,946	10,000	15,079	151%	10,000
Total Vehicle Expenses		\$ 24,356	\$ 15,337	\$ 18,485	\$ 24,201	\$ 17,500	\$ 17,429	100%	\$ 17,500
Capital Outlay									
30.852-7400	Capital Outlay	-	-	8,942	187,585	217,000	47,696	22%	
30.852-7401	Infill & Inflow	4,481	9,806	38,575	12,985	20,000	519	3%	
30.852-7403	Fire Hydrants	10,967	3,800	3,800	-	8,000	10,434	130%	
30.852-7405	Meter Replacement	4,249	3,810	8,156	-	10,000	9,779	98%	
Total Capital Outlay		\$ 19,697	\$ 17,416	\$ 59,473	\$ 200,570	\$ 255,000	\$ 68,428	27%	\$ -
Total Taps & System		\$ 169,812	\$ 179,961	\$ 199,187	\$ 296,759	\$ 347,395	\$ 147,282	42%	\$ 73,200

The half employee budgeted in 2020 has been moved to Public Works for Fy 2021

30.852-1600 Hydrant Repairs

Increased to allow for more hydrant repairs currently functional

30.852-3300 Supplies and Materials

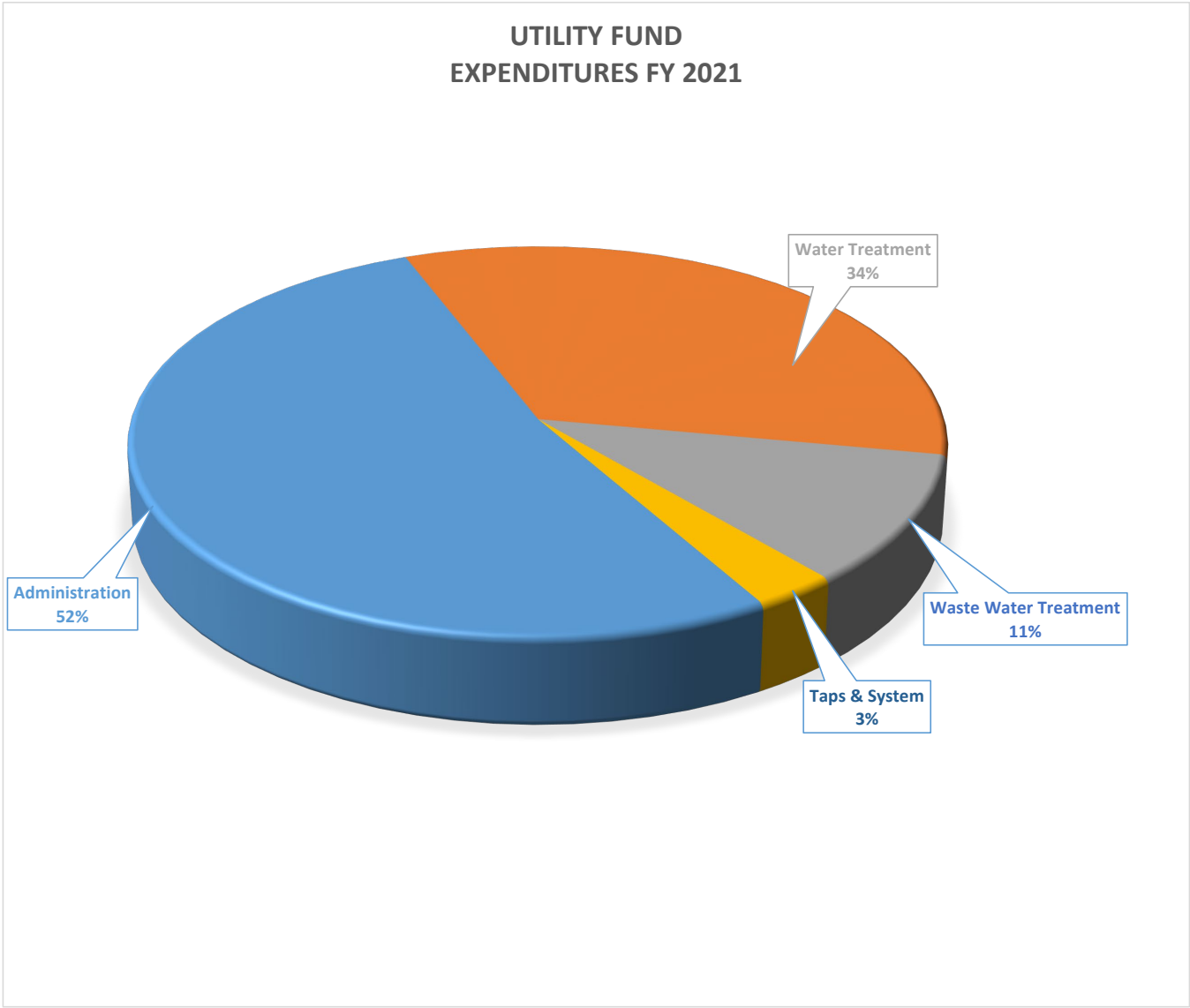
All plumbing parts for the distribution and collection systems needed for operational and maintenance issues. Pipe, joints, connectors, shovels, rakes, wire, valves, meter setters, meter boxes, manhole parts, gloves. All consumable needs.

30.852.6201 Vehicle Maintenance

Annual maintenance and repairs for 2 light duty class trucks (pickup trucks), 2 heavy duty class trucks (Dump trucks and haulers), 3 large machinery (Backhoe, track hoe, Vac Truck), and small motorized equipment. Includes all costs for manufacturers required standard maintenance costs, repair and upkeep of general condition and appearance, and replacement parts as necessary.

**Town of Beech Mountain
Utility Fund Summary**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	YTD 3/31/2020	%	2020-2021 Proposed Budget
Water Fund Revenue	\$ 2,124,118	\$ 2,122,902	\$ 2,176,428	\$ 2,474,614	\$ 2,885,989	\$ 1,892,417	66%	\$ 2,451,020
Administration	\$ 1,033,362	\$ 1,005,726	\$ 1,078,779	\$ 1,808,650	\$ 1,245,009	\$ 645,442	52%	\$ 1,285,207
Water Treatment	\$ 640,928	\$ 632,698	\$ 668,655	\$ 1,322,103	\$ 1,018,271	\$ 599,117	59%	\$ 828,161
Waste Water Treatment	\$ 235,969	\$ 230,274	\$ 243,606	\$ 293,682	\$ 275,313	\$ 217,258	79%	\$ 264,452
Taps & System	\$ 169,812	\$ 179,961	\$ 199,187	\$ 296,759	\$ 347,395	\$ 147,282	42%	\$ 73,200
Total Expenditures	\$ 2,080,071	\$ 2,048,659	\$ 2,190,228	\$ 3,721,194	\$ 2,885,989	\$ 1,609,099	56%	\$ 2,451,020
Variance	\$ 44,047	\$ 74,244	\$ (13,800)	\$ (1,246,580)	\$ (0)	\$ 283,318		\$ (0)



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

\$624,000
2.79%
Twenty Year Payoff
BB&T
Public Works Facility
12% of Total (See General & Utility Funds)

	PRINCIPAL	INTEREST	TOTAL
2020/2021	31,200	17,410	48,610
2021/2022	31,200	16,539	47,739
2022/2023	31,200	15,669	46,869
2023/2024	31,200	14,798	45,998
2024/2025	31,200	13,928	45,128
2025/2026	31,200	13,057	44,257
2026/2027	31,200	12,187	43,387
2027/2028	31,200	11,316	42,516
2027/2029	31,200	10,446	41,646
2027/2030	31,200	9,575	40,775
2027/2031	31,200	8,705	39,905
2027/2032	31,200	7,834	39,034
2027/2033	31,200	6,964	38,164
2027/2034	31,200	6,093	37,293
2027/2035	31,200	5,223	36,423
2027/2036	31,200	4,352	35,552
2027/2037	31,200	3,482	34,682
2027/2038	31,200	2,611	33,811
2027/2039	31,200	1,741	32,941
2027/2040	31,200	870	32,070
 TOTAL	 624,000	 182,800	 806,800

**Town of Beech Mountain
Sanitation Department**

Sanitation Fund									2020-2021
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Budget
Income									
Interest Income									
35.329-0000	Interest on Investments	871	1,547	4,363	6,883	6,200	2,757	44%	850
Total Interest Income		\$ 871	\$ 1,547	\$ 4,363	\$ 6,883	\$ 6,200	\$ 2,757	44%	\$ 850
Miscellaneous Income									
35.335-0000	Recycling Revenue	42,465	42,400	46,093	45,877	40,000	32,723	82%	47,949
Total Miscellaneous Income		\$ 42,465	\$ 42,400	\$ 46,093	\$ 45,877	\$ 40,000	\$ 32,723	82%	\$ 47,949
State Revenue									
35.345-0000	Solid Waste Disposal Tax	105	167	58	171	150	62	41%	106
Total State Revenue		\$ 105	\$ 167	\$ 58	\$ 171	\$ 150	\$ 62	41%	\$ 106
Fees									
35.359-0000	Sanitation Fee Revenue	345,951	345,731	348,165	350,200	430,509	347,649	81%	578,300
35.359-0003	Sanitation Penalties	559	771	775	10,114	7,400	9,839	133%	12,000
Total Fees		\$ 346,510	\$ 346,502	\$ 348,940	\$ 360,314	\$ 437,909	\$ 357,488	82%	\$ 590,300
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			-		-	-		-
35.399-0001	Transfer from General Fund			-			-		
Total Transfers				\$ -	\$ -	\$ -	\$ -		\$ -
Total Sanitation Fund Revenue		\$ 389,951	\$ 390,616	\$ 399,454	\$ 413,245	\$ 484,259	\$ 393,030	81%	\$ 639,205

**Town of Beech Mountain
Sanitation Department**

									2020-2021
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	YTD		Proposed
Sanitation Expenditures		Actual	Actual	Actual	Actual	Budget	3/31/2020	%	Budget
Personnel									
35.580-0200 Salaries		162,678	159,382	158,149	164,006	206,147	135,809	66%	228,300
35.580-0201 Longevity pay		-	-	3,000	2,250	2,750	-	0%	2,750
35.580-0202 Incentive pay		-	-	-	1,200	2,100	1,200	57%	1,200
35.580-0210 Part Time Wages		-	-	2,586	-	-	-	-	-
35.580-0220 Over Time Wages		-	-	5,627	13,395	4,000	7,973	199%	4,000
35.580-0900 Fica		12,374	12,299	12,225	13,516	16,447	11,381	69%	18,073
35.580-0901 Hep B Shots		-	-	-	-	500	-	0%	900
35.580-0902 Employee Insurance		47,675	55,024	54,729	27,015	63,234	52,719	83%	55,166
35.580-0903 Runout Period Claims		-	-	689	-	-	1,897	-	-
35.580-1000 State Retirement (ORBIT)		10,477	13,223	11,229	17,496	18,884	13,685	72%	23,573
35.580-1001 401(k)		7,755	7,710	7,924	4,676	6,871	4,993	73%	7,609
Total Personnel		\$ 240,959	\$ 247,638	\$ 256,158	\$ 243,554	\$ 320,934	\$ 229,657	72%	\$ 341,572
Utilities, Bldg & Grnds									
35.580-1200 Data Processing		-	-	-	-	1,200	1,277	106%	1,277
35.580-1300 Utilities		1,317	1,320	1,384	1,639	1,500	1,284	86%	5,000
35.580-1600 Building Maintenance		-	-	62	7,503	500	2,978	596%	500
Total Utilities, Bldg & Grnds		\$ 1,317	\$ 1,320	\$ 1,445	\$ 9,142	\$ 3,200	\$ 5,539	173%	\$ 6,777
Supplies									
35.580-3300 Supplies and Materials		1,424	360	4,453	2,632	3,100	4,228	136%	4,428
35.580-3600 Uniforms		2,836	2,513	2,818	4,304	5,700	4,025	71%	5,715
Total Supplies		\$ 4,260	\$ 2,873	\$ 7,271	\$ 6,936	\$ 8,800	\$ 8,253	94%	\$ 10,143
Contract Services									
35.580-4200 Contract Services		21,142	18,588	29,232	24,665	25,000	13,448	54%	25,000
Total Contract Services		\$ 21,142	\$ 18,588	\$ 29,232	\$ 24,665	\$ 25,000	\$ 13,448	54%	\$ 25,000
Misc Expenses									
35.580-5400 Insurance		24,591	24,789	28,374	30,726	31,500	24,520	78%	26,000
35.580-5702 Asset Disposal Loss		-	-	-	-	-	-	-	-
35.580-5705 Comm Landfill Fees		16,183	17,821	12,976	19,651	20,000	32,580	163%	88,500
35.580-5900 Depreciation Expense		-	34,009	34,009	-	-	-	-	-
Total Misc Expenses		\$ 40,774	\$ 76,619	\$ 75,359	\$ 50,377	\$ 51,500	\$ 57,100	111%	\$ 114,500

Sanitation Revenue Notes**359-0000 Sanitation Fee Revenue**

Removed fees for Residential Dumpsters 2 cubic yards through 10 cubic yards. Combined Residential and Commercial Dumpster into a one fee category. New fee is Solid Waste Dumpster with a fee for individual sizes 2, 3, 4, 6, 8 and 10 cubic yards. Pricing is \$114.00, \$120.00, \$126.00, \$138.00, \$150.00 and \$162.00 respectively.

Weekly Pickup Curbside fee changed to Weekly Solid Waste Disposal fee to reflect current operations. Fee is increased from \$18.61 to \$23.00 per month.

Recycling Fee increased from \$1.36 to \$1.70 per month. Additional Pickup Fees also increased please see Fee Schedule for detail.

Sanitation fee increases are due to Watauga Sanitation increasing on disposal fees at the landfill. Proposed Watauga increase from \$26/ton to \$59/ton

35.359-0003 Sanitation Penalties

75 fees assessed in 2019 totaling 12,680 dollars based on 2019 data

Expenditure Notes**35.580.0200 Salaries**

1% COLA and 2% Merit

No change in personnel from the fy 2020 budget

35.580-0901 Hep B Shots

2 current employees and 1 new attendant vaccination at 300 each.

35.580-1000 State Retirement (ORBIT)

Increased to 10.15% up from 8.95% increase of 1.20%

35.580-1300 Utilities

Increase power usage for multiple compactors and cameras at the new Center in January.

35.580-3300 Supplies and Materials

Truck tarps, dumpster welding repairs and parts, gate repairs, signage, PPE, sanitizer...

35.580-3600 Uniforms

625 annual per employee(4375), 7 employees, 120 boots(840), \$500 hats, hoodies, rain/snow gear

35.580-4200 Contract Services

Republic Services Fees for contracted commercial accounts

35.580-5705 Comm Landfill Fees

Watauga increased from 26 per ton to 59 per ton for solid waste, estimating 2019 data, budgeted for 1500 tons annual.

35.580-6101 Gas and Fuel

Based off of 2019 projection

35.580-6201 Vehicle Maintenance

Standard maintenance, tires, chains, repairs, secondary brake on garbage truck

[illegible]

**Town of Beech Mountain
Emergency Telephone System**

		2016-2017	2017-2018	2018-2019	2019-2020	YTD		2019-2020	2020-2021
		Actual	Actual	Actual	Budget	3/31/2020	%	Projected	Proposed Budget
Expenditures									
Utilities, Bldg & Grnds									
65.410-1100	Telephone	13,888	14,756	14,182	20,000	7,489	37%	9,985	20,000
65.410-1101	Postage	-	-	-	-	-		-	
65.410-1200	Data Processing	-	-	-	6,000	437	7%	583	6,000
65.410-1400	Training	1,177	608	1,004	4,000	665	17%	887	4,000
65.410-1600	Repairs & Maintenance	2,870	1,380	9,414	9,500	795	8%	1,060	9,500
Total Utilities, Bldg & Grnds		\$ 17,935	\$ 16,744	\$ 24,600	\$ 39,500	\$ 9,386	24%	\$ 12,515	\$ 39,500
Supplies									
65.410-3300	Supplies and Materials	-	3,589	784	1,500	50	6%	86	2,400
Total Supplies		\$ -	\$ 3,589	\$ 784	\$ 1,500	\$ 50	6%	\$ 86	\$ 2,400
Contract Services									
65.410-4200	Contract Services	36,911	36,817	34,178	45,130	34,908	77%	46,544	45,000
Total Contract Services		\$ 36,911	\$ 36,817	\$ 34,178	\$ 45,130	\$ 34,908	77%	\$ 46,544	\$ 45,000
Misc Expenses									
65.410-5400	Insurance	-	-	-	-	-		-	-
Total Misc Expenses		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Capital Outlay									
65.410-7400	Capital Outlay	-	597	167,358	1,800	-	0%	18,000	
Total Capital Outlay		\$ -	\$ 597	\$ 167,358	\$ 1,800	\$ -	0%	\$ 18,000	\$ -
Transfers to Other Funds									
65.410-9100	Transfer to General Fund					-		-	
Total Transfers to Other Funds		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Total E911 Expenditures		\$ 54,846	\$ 57,747	\$ 226,920	\$ 87,930	\$ 44,344	50%	\$ 77,144	\$ 86,900
Variance		\$ 80,503	\$ 26,611	\$ (164,674)	\$ -	\$ (325)		\$ (768)	\$ 16,465

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

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

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

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

Supplies & Materials: 410-3300 – Line item covers the cost of communications supplies such as printer paper, note pads, printer cartages, pens, and etc.. **No Increase.**

Contract Services: 410-4200 – Line item covers the cost of annual service agreements: Southern Software – CAD (Computer Aided Dispatch), AMS (Address Management System)

MDS (Mapping Software), & Alpha Numeric Paging Software. Phone & Recorder maintenance - \$26,000, Priority Dispatch - EMD,EFD,& EPD. **No Increase.**

Capital Outlay: 410-7400 - No large scale projects for this budget year. Currently in the process to migrate to the NC911 Hosted Phone System.

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

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

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

Used to promote Community Policing and Police benevolence activities.

General Fund Capital Outlay

Town of Beech Mountain
General Fund
Summary of Capital Outlay Request

Prioritized Listing**Requested Item and Amount**

Truck, Trailer and Small Excavator \$120,000
ABC Stone \$100,000
Culvert System Upgrades \$15,000
(2) Salt Spreader Hoppers \$11,000
Resurfacing whole list \$1,156,090
Diagnostic Scanner \$14,000

Justification for Request

Needed for added crews to accomplish increase maintenance/project loads
Increased amount for improving the quality and durability of gravel road system
Replacement of damaged, nonfunctioning culverts throughout the road system
Stainless Steel for longer lasting life. To replace worn out hoppers
New paving and resurfacing of town streets
Needed to better analyze vehicle problems, save trips to outside repair shop

Department

Public Works
Public Works
Public Works
Public Works
Public Works
Vehicle Shop

Total request General Fund \$1,416,090

Detail Listing	
<u>Item/Project Description</u>	<u>Additional Budget Justification</u>

2023-2024
410-7400

No Capital Projects planned for this Department

Visitor Center Capital Improvement Program

Capital Funding										Fiscal Year Ending				
										Projected				
										2021	2022	2023	2024	2025
Transfer From General Fund														
Appropriated Fund Balance														150,000
Debt Financing														
Grant Funding														
Total Capital Funding										\$ -	\$ -	\$ -	\$ -	\$ 150,000

Capital Expenditures					Budget	YTD		Projected				
Budget Account	2016	2017	2018	2019				2021	2022	2023	2024	2025
10.470-7400 Capital Outlay	-	-	-	-		-	-	-	-	-	-	150,000
TOTAL Capital Outlay	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Item/Project Description						
Building Expansion						150,000

Detail Listing

Item/Project Description

Additional Budget Justification

2023-2024

Building Expansion -\$150,000

Increase size of building to better serve growing visits and use

[illegible]

Item/Project Description	Additional Budget Justification	Detail Listing
2020-2021		
2021-2022		
New Vehicle, Upfit, & Camera	\$47,800	Replace -2015 Ford Explorers, reached serviceability for repairs, worn out. 1-vehicle upfits, 1 In-Car Camera
2022-2023		
New Computers, Server	\$16,700	Replace 7 Police Department aging computers and servers / last upgraded in 2017/2018,
New Vehicle, Upfit, & Camera	\$47,800	Replace -2015 Ford Explorers, reached serviceability for repairs, worn out. 1-vehicle upfits, 1 In-Car Camera
2023-2024		
Vehicle	\$43,300	Replace -2015 Ford Explorers, reached serviceability for repairs, worn out. 1-vehicle upfits, 1 In-Car Camera
2024-2025		
New Vehicle: 2024 Dodge truck	-\$30,000, to include	To maintain scheduled vehicle rotation
Emergency Upfit -	\$8,500, & In-Car Camera - \$5,200.	To maintain scheduled vehicle rotation

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.
2022 - Medical Response Unit \$100,000	Replace existing unit due to age and condition. 2008 9501.

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

Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
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Town of Beech Mountain
Vehicle Maintenance Department
Notes for Capital Improvement Program

Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
2021 Diagnostic Scanner	Current one will not work on new equipment
2022 4X4 Pickup Truck	2008 truck is past the point of beneficial repair.

Detail Listing	
<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
2020-2021	
Truck, Trailer and Small Excavator	Purchase would allow small crew to work uninterrupted on projects by not having to share equipment with other uses
(2) Salt Spreader Hoppers	Needed to replace worn out equipment, stainless steel for longer life in salt enviroment
ABC Stone	Road stabilization work
Culvert	Road stabilization work
Resurface	Resurfacing and new
2023-2024	
4X43/4 Ton Pickup \$28000	2008 truck is past the point of beneficial repair.

Capital Funding	Fiscal Year Ending				
	2021	2022	2023	2024	2025
Transfer From General Fund	-	163,393	30,000	12,000	
Appropriated Fund Balance			149,500		
Debt Financing				250,000	800,000
Grant Funding					
Total Capital Funding	\$ -	\$ 163,393	\$ 179,500	\$ 262,000	\$ 800,000

[illegible]

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

Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
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2020-2021**2021-2022**

Bark Park Playground \$113,000
Parks and Recreation vehicle

Looking to expand recreation offerings for families on top of the mountain

The Jeep has become unsafe to drive and continues to have rising maintenance costs. The underbody of the vehicle has rusted out and the repairs are expensive to keep the vehicle running. The department needs a reliable vehicle for daily use for event set-up, meetings, classes, trips,

TRX rack system - \$9674

This rack will replace the old TRX bar system. The current bars were not built correctly and have damaged the floor. New system will provide storage for equipment and new kettle bells. It will free up a closet in multi-purpose room by providing storage. Proper installation and equipment will protect the gym floor

Weight room walkway lights -\$7220

We need to provide lighting for users to access the weight room as night or early morning safely. There are no lights on that side of the building.

Gym AC Unit \$149,900

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

We will monitor the summer of 2020 the temperature and humidity levels. We will use both exhaust and floor fans to make improvements along with surveying user experience.

Bear Proof trash bins - \$4,500
UTV/Trailer - \$19,000

Current UTV needs to be replaced. High maintenance expense for drivetrain and electrical work in vehicle

2022-2023

Splash Pad \$250,000

New recreation amenity for families/visitors at Buckeye Rec. Center. This can fulfill a water activity void and be the first in the high country.

2025-2030

Facility Expansion - PARTF project

As facility use continues to grow, we need to expand the weight room and look to build stand-alone Pickleball courts.

Utility Fund Capital Outlay

Town of Beech Mountain
Water Utility
Capital Outlay Request Summary

Prioritized Listing

<u>Requested Item and Cost</u>	<u>Justification for Request</u>	<u>Department</u>
Taps and Service Line Replacement Project \$97,500	In-house project to reduce water loss	Taps & System
Samplers \$30,000	Mandated upgrade to meet inspector's expectations	Wastewater
Hydrants and Accessories \$30,000	Yearly repair and or replacement of Hydrants	Taps & System
Man Hole Repair and Replacement \$20,000	Yearly repair and or replacement of manholes	Taps & System
Meters replacement \$10,000	Yearly repair and or replacement of broken meters	Taps & System
Neptune Meter Project \$6,000	Software upgrade for meter reading	Water Treatment
Well Exploration \$50,000	Checking the box on alternative to raw water intake	Water Treatment
Antenna \$15,000	Aides in radio reception for continuous monitoring of meter usage	Water Treatment
Total Utility \$258,500.		

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

Water Utility Capital Improvement Program Summary

Capital Funding	Fiscal Year Ending				
	Projected				
	2021	2022	2023	2024	2025
Transfer From General Fund		38,000	108,000	-	-
Transfer From Utility Operating Budget	258,500				
Availability Fees From Capital Reserves					
Appropriated Fund Balance		250,000	-	-	-
Debt Financing		-	-	-	-
Grant Funding	-	-	-	-	-
Total Capital Funding	\$ 258,500	\$ 288,000	\$108,000	\$ -	\$ -

Capital Expenditures		Actual				Budget	YTD					
Account #	Department	2016	2017	2018	2019	2020	3/31/2020	2021	2022	2023	2024	2025
30.720-7400	Utility Admin	-	-	33,037	8,000	-	-	-	-	-	-	-
30.812-7400	Water Maintenance	28,098	1,253,326	213,315	-	-	-	71,000	250,000	-	-	-
30.822-7400	Wastewater	-	228,153	-	75,000	-	-	30,000	-	-	-	-
30.852-7400	Taps & System-CO	-	-	104,788	234,880	217,000	165,413	-	-	70,000	-	-
30.852-7401	T&S-Infill & Inflow	4,481	9,806	-	20,000	20,000	12,685	20,000	20,000	20,000	-	-
30.852-7403	T&S-Fire Hydrants	10,967	3,800	44,205	8,000	8,000	-	30,000	8,000	8,000	-	-
30.852-7405	T&S-Meter Replacement	6,265	5,827	10,174	12,019	10,000	-	107,500	10,000	10,000	-	-
Total Capital Outlay		\$ 49,810	\$ 1,500,912	\$ 405,519	\$ 357,899	\$ 255,000	\$ 178,098	\$ 258,500	\$ 288,000	\$ 108,000	\$ -	\$ -

Detail Listing**Item/Project Description****Additional Budget Justification****2019-2020****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
Notes for Capital Improvement Program

Detail Listing

Item/Project Description

Additional Budget Justification

2020-2021

Well Exploration
Neptune Meter
Antenna

50k To develop 3 wells, road access and test well only. More will be needed if found to be viable for water source.
6k upgrade to Neptune meter software system, additional reading capabilities
15k Installation of single point collection station for meters with hourly reading ability 70% total system coverage

2021-2022

Lake By-pass \$250,000

Automated control for Buckeye downstream flow

Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
Samplers \$30,000	Purchase of two new Wastewater sampler units, One each sewer plant for composite sampling requirements Recent Wastewater plant inspector sited the need for these new units to properly comply with regulations in freezing weather

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

Taps & System Department Capital Improvement Program

Capital Funding	Fiscal Year Ending				
	Projected				
	2021	2022	2023	2024	2025
Transfer From Utility Operating Budget	157,500	38,000	108,000		
Appropriated Fund Balance					
Debt Financing					
Grant Funding					
Total Capital Funding	\$ 157,500	\$ 38,000	\$ 108,000	\$ -	\$ -

Capital Expenditures					Budget	YTD		Projected				
Budget Account	2016	2017	2018	2019				2021	2022	2023	2024	2025
30.852-7400 Capital Outlay	0	0	104,788	234,880	217,000	165,413	70%	0	0	70,000	-	-
30.852-7401 Infill & Inflow	4,481	9,806	0	20,000	20,000	12,685		20,000	20,000	20,000	-	-
30.852-7403 Fire Hydrants	10,967	3,800	44,205	8,000	8,000	0	0%	30,000	8,000	8,000	-	-
30.852-7405 Meter Replacement	6,265	5,827	10,174	12,019	10,000	0		107,500	10,000	10,000	-	-
Total Capital Outlay	\$ 21,712	\$ 19,433	\$ 54,379	\$ 274,899	\$ 255,000	\$ 178,098	65%	\$ 157,500	\$ 38,000	\$ 108,000	\$ -	\$ -
Item/Project Description												
30-852-7400												
Replace Generator Head PC			15,620									
New Blower GG			3,844									
32 2" Blow Off Hydrants & Acs. Cleaning												
FINISH PUMP REPLACEMENT AT Ashwood and Millpond				150,000		160,875						
generator at Parkway				84,880	85,000							
4x4 Dump/push Truck					120,000							
replace utility trucks			85,324							70,000	-	
replace pinnacle water meter					12,000							
Pressure Reducing Value Lid				29,000		4,538						
30-852-7401												
Pipe Saw	2,653											
SDR 26 Sewer Pipe	717											
Equipment	1,110											
Pipe & Acs		9,806										
MH REPAIR/Cleaning				20,000	20,000	12,685		20,000	20,000	20,000	-	
30-852-7403												
Hydrants & Acs			40,405									
Hydrants & Acs												
Trench Box	3,168											
Hydrants & Acs	7,799			8,000	8,000			30,000	8,000	8,000	-	
Hydrant		3,800	3800									
Hydrant												
30-852-7405												
Meter Register												
Meter Register/ Antenna	4,249			10,000	10,000				10,000	10,000	-	
Meter		3,810										
2" Meters			8156									
Taps Replace Project								97,500				
Meter Replacement								10,000				

Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
30-852-7401 I&I/REPAIR MANHOLES - \$20,000	To repaired or replace deteriorating man holes
30-852-7403 HYRANTS REPAIRS - \$30,000	6 Full hydrant replacements to address non-functional hydrant issues
30-852-7405 \$10,000 METERS REPLACEMENT	non operational meters
\$97,500 Taps and Service Line R&R Project	In-house project to rehabilitate service tap and lines to reduce water loss

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

<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>	
<u>2021-2022</u>	
<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.