

Town of Montreat
Board of Commissioners Meeting Agenda – Public Forum
June 14, 2018 – 6:30 p.m.
Walkup Building

I. Call to Order

- Welcome
- Moment of Silence

II. Agenda Adoption

III. Public Comments

IV. Adjournment

**Town of Montreat
Board of Commissioners
Town Council Meeting
June 14, 2018 – 7:00 p.m.
Walkup Building**

I. Call to Order

- Pledge of Allegiance
- Moment of Silence

II. Agenda Adoption

III. Mayor's Communications

IV. Consent Agenda

A. Meeting Minutes Adoption

- May 10, 2018, Town Council Public Forum Meeting Minutes
- May 10, 2018, Town Council Meeting Minutes
- May 24, 2018, Special Meeting Minutes

All items on the Consent Agenda are considered routine, to be enacted by one motion with the adoption of the agenda and without discussion. If a member of the governing body requests discussion of an item, it will be removed from the Consent Agenda and considered separately.

V. Town Administrator's Communications

- Consent Agenda Review
- Safety Update
- Alberto Damage Update
- Capital Projects Update
- Legislative Update
- Other Items

VI. Administrative Reports

- Administration
- Finance
- Planning and Zoning
- Police
- Public Works and Water
- Sanitation
- Streets

VII. Public Comment – Agenda Items

Public comments will be heard during this period for only those items listed on the meeting agenda.

VIII. Old Business

IX. New Business

A. Adoption of FY 18/19 Budget

- **Suggested Motion:** Move to approve the 2018-2019 Budget Ordinance as presented.

B. FY 17/18 Budget Amendment #7

- **Suggested Motion:** Move to increase account number 10-80-6190-452 by \$6,065 increase account number 10-80- 3340-452 by \$6,000 and decrease account number 10-20-5600-340 by \$65 as presented in Budget Amendment #7.

C. FY 17/18 Budget Amendment #8

- **Suggested Motion:** Move to adjust budget for salary being paid out of a different department.

D. FY 17/18 Budget Amendment #9

- **Suggested Motion:** Move to cover expenses related to the flooding.

E. FY 17/18 Budget Amendment #10

- **Suggested Motion:** Move to establish special revenue fund for FEMA – Calvin Trail.

F. FY 17/18 Budget Amendment #11

- **Suggested Motion:** Move to establish capital project fund for FEMA – Texas Road Paving.

G. FY 17/18 Budget Amendment #12

- **Suggested Motion:** Move to establish capital projects fund for FEMA – Lower Greybeard retaining wall.

H. FY 17/18 Budget Amendment #13

- **Suggested Motion:** Move to establish capital project fund for FEMA – Providence Terrace.

I. FY 17/18 Budget Amendment #14

- **Suggested Motion:** Move to establish special revenue fund for FEMA – Culvert projects.

J. FY 17/18 Budget Amendment #15

- **Suggested Motion:** Move to establish special revenue fund for FEMA – Debris projects.

K. Technical Service Assistance Contract

- **Suggested Motion:** Move to approve the Technical Service Assistance Contract between the Town of Montreat and Land of Sky Regional Council for Zoning Administration in the amount of \$34,128.

L. FY 17/18 Budget Amendment #16

- **Suggested Motion:** Move to establish special revenue fund for Urban Forestry Grant.

I. Public Comment – Other Topics

Public comments will be heard during this period for other public business items or topics not listed on the meeting agenda.

II. Commissioner Communications

III. Meeting Dates

Tree Board:

Tuesday, June 26, 2018
9:30 a.m. Town Services Building

Town Services Office Closed:

Wednesday, July 4, 2018

July 4th Parade:

Wednesday, July 4, 2018

**Montreat Board of Commissioners
Town Council Meeting
June 14, 2018**

Bridge Aesthetics Committee:

Tuesday, July 10, 2018
2:00 p.m. Location to be determined

Bulk Item Pickup/White Good Day:

Tuesday, July 10, 2018

July Town Council Meeting:

Thursday, July 12, 2018
7:00 p.m. Walkup Building
Public Forum begins at 6:30 p.m.

Bridge Aesthetics Committee:

Tuesday, July 26, 2018
2:00 p.m. Location to be determined

IV. Closed Session:

- **Suggested Motion:** Move to enter into Closed Session in accordance with NCGS §143-318.11(6) for discussion of a personnel matter and approval of November and December 2017 Closed Session Minutes.

V. Adjournment

**Town of Montreat
Board of Commissioners
Town Council Meeting – Public Forum
May 10, 2018
Walkup Building**

Board members present: Mayor Tim Helms
Mayor Pro Tem Kent Otto
Commissioner Kitty Fouche
Commissioner Bill Gilliland
Commissioner Alice Lentz
Commissioner Tom Widmer

Board members absent: None

Town staff present: Alex Carmichael, Town Administrator
Angie Murphy, Town Clerk

Approximately 15 members of the public were also present. Mayor Helms called the Public Forum to order at 6:30 p.m., and held a moment of silence.

Agenda Approval

Commissioner Widmer moved to adopt the agenda as presented. Commissioner Gilliland seconded and the motion carried 5/0.

Public Forum

Mr. Bill Seaman of 425 Appalachian Way spoke on behalf of the Montreat Landcare Committee. Mr. Seaman gave a brief presentation about the new brochure entitled “Montreat Outdoors: A Guide and Map to Some Special Places”. Mr. Seaman also spoke about new youth and children educational opportunities which will take place here in Montreat. The North Carolina Arboretum has installed an eco-explorer hot spot at the Nature Center. This program benefits children from kindergarten through the eighth grade and the children are motivated by small prizes. Also the Blue Ridge Parkway Foundation is locating a Kids in Parks Track Trails here in Montreat. Mr. Seaman stated that he feels that Montreat Landcare serves as a Chamber of Commerce for the community.

Mrs. Mary Standaert of 118 Shenandoah Terrace provided a brief update about the Black Mountain/Montreat addressing issue. Mrs. Standaert recapped her correspondence from January up to present time for the Commissioners. Mr. Nathan Pennington of the Buncombe County Planning and Development confirmed that 911 lists Montreat residents as Montreat. Mrs. Standaert is encouraged that the Board of Elections has changed the voting location to Black Mountain which gets residents away from the error in voting location. Mrs. Standaert also shared an email which states that the US Postal Service is not privy to any street addresses that are in the Town of Montreat. Mrs. Standaert feels that this is pivotal information because for so long the

Post Office has taken the blame for the addressing confusion.

Mrs. Nan Clarke of 558 Providence Terrace thanked Montreat Landcare for all their hard work on the new brochure.

Mrs. Claire Frist of 98 Frist Road asked what the next steps are in the addressing situation. Mrs. Standaert stated that she feels that hearing that it is not a postal issue is a huge accomplishment. Mrs. Standaert has also submitted this information to the Board of Elections.

Mrs. Martha Campbell of 149 Maryland Place stated that the group saw this evening why Mr. Bill Seaman was awarded the 2018 Service and Leadership Award from the Landcare Committee. The Montreat Landcare Committee will soon be looking at opportunities for creek health. Mrs. Campbell also mentioned that information is forthcoming from Nancy Midgett about the new firewise initiative.

Ms. Sara Baughman of Montreat College provided a few updates to the Commission. Ms. Baughman stated that Montreat College's Commencement Ceremony would be held the following Saturday at 2:00 p.m. Ms. Baughman stated that the College has been working diligently on a parking plan for the next academic year. At the end of June the College will be hosting a week long cyberpatriot camp for rising 8th through 12th graders. The faculty will use a curriculum from the Air Force,

Commissioner Lentz stated that she had a recent house guest who was familiar with the native hellbender and she is excited that the Landcare Committee will focus on creek health.

Commissioner Otto thanked Mr. Seaman for his work with the Landcare Committee. Commissioner Otto thanked Mrs. Standaert for her work on the addressing issue and stated that he had reached out to Google with no avail.

Mayor Helms advised Mrs. Standaert that he took the opportunity to correct his address at the recent voting polls.

Adjournment

Commissioner Gilliland moved to adjourn the Public Forum. Mayor Pro Tem Otto seconded and the meeting was adjourned 5/0.

Tim Helms, Mayor

Angie Murphy, Town Clerk

**Town of Montreat
Board of Commissioners
Town Council Meeting
May 10, 2018
Walkup Building**

Board members present: Mayor Tim Helms
Mayor Pro Tem Kent Otto
Commissioner Kitty Fouche
Commissioner Bill Gilliland
Commissioner Alice Lentz
Commissioner Tom Widmer

Board members absent: None

Town staff present: Alex Carmichael, Town Administrator
Angie Murphy, Town Clerk
David Arrant, Chief of Police
Barry Creasman, Public Works Director
Josh Kiser, Police Officer

Approximately 15 members of the public were also present. Mayor Helms called the meeting to order at 7:00 p.m., led the group in reciting the Pledge of Allegiance, and held a moment of silence.

Agenda Approval

Commissioner Gilliland moved to adopt the agenda as presented. Commissioner Lentz seconded and the motion carried 5/0.

Mayor's Communications

Mayor Helms told a story about Chief Arrant who earlier in the week had been looking for a young man and later was seen by Mrs. Helms talking with the young man in great detail. Mayor Helms stated that this was the kind of police that we have serving Montreat. Mr. Carmichael stated that Chief Arrant was not actually on duty that day and had come in from Asheville to have that conversation with the young man.

Consent Agenda Review

The proposed Consent Agenda will include the following items:

- April 12, 2018, Town Council Public Forum Meeting Minutes
- April 12, 2018, Town Council Meeting Minutes

Town Administrator's Communications

- Mr. Carmichael provided some quick information about bears in Montreat. Mr. Carmichael shared some tips for co-habiting with bears. These tips are as follows: (1) Please do not feed the bears for everyone's safety; (2) Do not place your sanitation out the night before pickup; (3) Consider freezing leftovers prior to placing them in trash bags to prevent the smell arousing curious bears; (4) Do not feed the birds or anything else; (5) Feed family pets inside; (6) Clean and store grills inside carports or garages and (7) visit bearwise.org for more information on bear co-habitation.
- Mr. Carmichael provided an update on the Budget Calendar. Initially it was the desire to present the Administrator's Proposed Budget this evening but that did not come to fruition so it will be presented on May 24th which is the same night as the Public Hearing for the Proposed Budget. The Budget Calendar had been prepared with some room for negotiation so this does not put us behind at all in the budget process. There will be a line-by-line workshop by the Commission on June 7th with the final budget being adopted on June 14th.
- The demolition of 1210 Montreat Road has been rescheduled for Monday, May 14th.
- The Public Works Building site prep continues. Mulch is still available to anyone who wants some.
- The Bridge Aesthetics Committee will meet on May 24th at 2:00 p.m., June 14th at 2:00 p.m., July 10th at 2:00 p.m., July 26th at 2:00 p.m., August 9th at 2:00 p.m. and every other 2nd Thursday thereafter. They held their first meeting on April 26th at 2:00 p.m. in Freeland Hall.
- It was mentioned at the Annual Board Retreat that there was some interest in moving up the Texas Road Waterline/Paving Project. Staff did go back and look into this and it is not possible to achieve at this time. Funding for the Texas Road Paving Project is in the Capital Improvement Plan which will be discussed this evening.
- The Native Plant Sale, which was put on by the Montreat Landcare Committee, was a success.
- The Tree Inventory is moving along. Volunteers combed the rights-of-way between the Gate and Lake Susan. Our Urban Forestry GIS Intern is now validating this data and the next step is developing an interactive GIS map. That information will be used to develop a Tree Management Plan by the Tree Board.
- The Bookkeeper Position has been posted for a while now but we have not had a lot of interest. We are looking for additional ways to advertise this position.
- The bi-annual Bulk Items Pickup will be held on Tuesday July 10th.
- The annual Water Quality Report was mailed out this past Monday and the new Sanitation Schedule Postcards are being drafted at the printers as we speak.
- The Town of Montreat recently sold 5 pieces of real property as authorized by the Commission and we received \$10,017 in revenue from this sale.

Administrative Reports

Administration: Reports were in written form as requested by Council.

Finance: Reports were in written form as requested by Council.

Planning and Zoning: Reports were in written form as requested by Council.

Police: Reports were in written form as requested by Council.

Public Works and Water: Reports were in written form as requested by Council.

Sanitation: Reports were in written form as requested by Council.

Streets: Reports were in written form as requested by Council.

Public Comments

Mayor Helms reiterated that this Public Comment period was intended for remarks pertaining to items listed on the meeting agenda, including staff reports and communications.

There were no public comments at this time.

Mayor Helms asked Commissioner Otto to serve as the Commission's liaison to the Bridge Aesthetics Committee.

Presentation of Proposed C.I.P

The Capital Improvement Plan is merely a planning tool. Items that are included in the Capital Improvement Plan are items that cost more than \$5,000 and have a life span of more than one year. At the February Annual Board Retreat the Commission was asked to rank the projects by priority. The highest priority is in green and lowest priority is in red.

| PROJECTS | Average Score* |
|-------------------------------|----------------|
| Town Hall Replacement | 3.00 |
| Local Street Paving | 3.00 |
| Bridge Conversion | 3.00 |
| New Road Paving | 3.00 |
| Truck Replacement (04) | 3.00 |
| Water Line Replacement | 3.00 |
| Radio Replacement | 2.83 |
| Tree Program | 2.83 |
| Water Billing Software Modual | 2.83 |
| Computer Software Update | 2.80 |
| Police Vehicle Replacement | 2.67 |
| Radio Replacement | 2.67 |
| Portable Generators | 2.50 |
| Waterline Locator/ GIS | 2.50 |
| Ordinance Update | 2.33 |
| Tractor Replacement (85) | 2.33 |
| Comprehensive Plan Update | 1.17 |
| Water Storage Facility | 1.17 |
| Wayfinding Signage Plan | 1.00 |
| Stormwater Utility Study | 0.83 |

Old Business

There was no Old Business at this time.

New Business

- A. Oath of Office – Joshua B. Kiser: Mayor Helms administered the Oath of Office for Joshua B. Kiser as members of his family looked on.

- B. Engineering Contract for Culvert Repairs on Assembly Drive: Mr. Carmichael stated that this is an effort to repair the sinkhole that appeared last month on Assembly Drive. Mr. Carmichael also stated that this is forward thinking repair in that they've asked engineers to look at placing a crosswalk north of the Virginia Rd/Kanawha Drive connection. The engineers are also looking at the next culvert over which is also metal and aged. Commissioner Lentz thanked Mr. Creasman and Mr. Carmichael for their rapid response in getting this contract to the Commission. Mr. Creasman has spoken with the contractors and it is their plan to get this accomplished as quickly as possible. Commissioner Fouche moved to approve the contract from McGill Associates in the amount of \$5,500 for culvert repairs on Assembly Drive. Commissioner Widmer seconded and the motion carried 5/0.
- C. RESOLUTION #18-05-0001 Establishment of Criteria Used for Determining the Circumstances Under Which The Design-Build Method is Appropriate: Mr. Carmichael stated that under North Carolina Law the general assembly delegated to local governments three new methods for sending out RFQs. The Design-Build Method first requires local governments to establish criteria for when and how to use this method. These six criteria are as follows:
- (1) The extent to which the Town of Montreat can adequately and thoroughly define the project requirements prior to the issuance of the request for qualifications for a design-builder.
 - (2) The time constraints for the delivery of the project.
 - (3) The ability to ensure that a quality project can be delivered.
 - (4) The capability of the Town of Montreat to manage and oversee the project, including the availability of experienced staff or outside consultants who are experienced with the design-build method of project delivery.
 - (5) A good-faith effort to comply with G.S. 143-128.2, G.S. 143-128.4, and to recruit and select small business entities. The Town of Montreat shall not limit or otherwise preclude any respondent from submitting a response so long as the respondent, itself or through its proposed team, is properly licensed and qualified to perform the work defined by the public notice issued under subsection (c) of this section.
 - (6) The criteria utilized by the Town of Montreat, including a comparison of the advantages and disadvantages of using the design-build delivery method for a given project in lieu of the delivery methods identified in subdivisions (1), (2), and (4) of G.S. 143-128(a1).

Commissioner Gilliland moved to approve Resolution #18-05-0001 as amended by staff Establishment of Criteria Used for Determining the Circumstances Under which the Design-Build Method is Appropriate. Mayor Pro Tem Otto seconded the motion. There were several conversations about whether the Design-Build Method was appropriate for the Town of Montreat. Mayor Helms reminded everyone that this motion was only to establish the criteria used for determining the circumstances under which the Design-Build Method is appropriate. The motion carried 3/2 with Commissioner Fouche and Commissioner Widmer voting in opposition.

- D. Approval of Design-Build Request for Qualifications for Town Hall: Mayor Pro Tem Otto moved to approve the Design-Build Request for Qualifications for Town Hall with a Project Manager included. Commissioner Gilliland seconded the amended motion. Commissioner Fouche moved to amend the projected amount from \$900,000 to \$800,000. The motion died for lack of a second. The original motion carried 3/2 with Commissioner Fouche and Commissioner Widmer voting in opposition.
- E. Adoption of the C.I.P.: Commissioner Lentz moved to approve the 2018-2019 Capital Improvement Plan as amended with the correction of the spelling of her last name. Commissioner Widmer seconded the motion. Commissioner Gilliland moved to amend the 2018-2019 Capital Improvement Plan to remove the Wayfinding Signage Plan and the Stormwater Utility Study. Mayor Pro Tem Otto seconded the motion. The motion carried 4/1 with Commissioner Lentz voting in opposition. Commissioner Widmer moved that the police vehicle replacement be removed for this year and defer into future years as Alex and David look at a replacement plan for police vehicles. Mayor Pro Tem Otto seconded the motion. The motion carried 5/0. Commissioner Gilliland moved to approve the 2018-2019 Capital Improvement Plan as amended. Commissioner Lentz seconded and the motion carried 5/0.
- F. Workers Compensation Renewal: Commissioner Gilliland moved to renew the Worker's Compensation Insurance renewal from the N.C. Interlocal Risk Management Agency in the amount of \$19,663.39 and to authorize the Town Administrator and Finance Officer to execute the necessary contract documents. Commissioner Lentz seconded and the motion carried 5/0.
- G. Risk Insurance Renewal: Commissioner Gilliland moved to renew the Property and Liability Insurance Trust administered by the NC League of Municipalities in the amount of \$19,319.44 and to authorize the Town Administrator and Finance Officer to execute the necessary contract documents. Commissioner Fouche seconded the motion. Mr. Carmichael reviewed what the Property and Liability Insurance covered for the Town of Montreat. After some discussion it was decided to table this discussion until May 24th. Commissioner Fouche moved to table this issue until May 24th. Mayor Pro Tem Kent Otto seconded and the motion carried 5/0.
- H. Budget Amendment #4: Commissioner Gilliland moved to approve Budget Amendment #4 to move budget for expenditures related to insurance into the proper budgetary department. Commissioner Widmer seconded and the motion carried 5/0.
- I. Budget Amendment #5: Commissioner Gilliland moved to approve Budget Amendment #5 to move budget to cover additional expenditures related to dumpster fees. Commissioner Lentz seconded and the motion carried 5/0.

- J. Budget Amendment #6: Commissioner Gilliland moved to approve Budget Amendment #6 to approve Budget Amendment #6 to move budget to cover the additional expenditures related to election services. Commissioner Fouche seconded and the motion carried 5/0.

Public Comments-Other Topics

Mayor Helms reiterated that the Public Comment period were for remarks pertaining to public business items not listed on the meeting agenda, including any reports or communications from other community entities.

Mr. Tom Frist of 98 Frist Road does not understand why public comment has to be on agenda items versus not on agenda items. He has a comment to make and now it is not the appropriate time because it was on the agenda.

Mr. Wade Burns of 232 North Carolina Terrace expanded on Mr. Frist's comments. He felt that it was a control mechanism of the previous commission and should be looked at for future meetings.

Mrs. Claire Frist of 98 Frist Road wants to make sure there is beauty in the new Town Hall.

Mrs. Clary Phipps of 106 John Knox agrees with Mrs. Frist but feels like even more beautification can be completed after the building has been built.

Mr. Richard DuBose of 160 Woodland Road commended the Commission on the quality of the discussion.

Commissioner Communications

Commissioner Fouche gave a shout-out to Mason and Amy Blake for all of their hard work on the Native Plant Sale.

Commissioner Lentz expressed her excitement in the forward movement of the Town Hall. She is very excited to hear more ideas at The Burn on Monday.

Mayor Pro Tem Otto spent four hours with the NC School of Government Planning and Zoning division. Mayor Pro Tem Otto thanked Zoning Administrator Adrienne Isenhower for what she does. Mayor Pro Tem Otto hoped to begin the process in June to start dialoguing with the Community with regards to ordinances and regulations.

Commissioner Gilliland thanked Mr. Frist for his comments on comments. Commissioner Gilliland feels that the Design-Build Method will not squelch creativity or aesthetics.

Commissioner Widmer commits to the public as a Commission to continue to get input.

Upcoming Meeting Dates

Mayor Helms reviewed the following list of upcoming meeting dates and deadlines:

1210 Montreat Road Demolition "The Burn": Monday, May 14, 2018
4:00 p.m. - until

Tree Board: Tuesday, May 22, 2018
9:30 a.m. Town Services Building

Presentation of Budget and Public Hearing: Thursday, May 24, 2018
7:00 p.m. Walkup Building

Montreat Landcare: Wednesday, June 7, 2018
Morgan Science Building
Third Floor

Budget Workshop: Thursday, June 7, 2018
7:00 p.m. Walkup Building

June Town Council Meeting: Thursday, June 14, 2018
7:00 Walkup Building

Adjournment

There being no further business, Commissioner Gilliland moved to adjourn the Town Council Meeting. Commissioner Fouche seconded and the motion carried 5/0. The meeting was adjourned at 8:39 p.m.

Tim Helms, Mayor

Angela Murphy, Town Clerk

**Montreat Board of Commissioners
Budget Workshop & Public Hearing
May 24, 2018**

Board members present: Mayor Tim Helms
Mayor Pro Tem Kent Otto
Commissioner Kitty Fouche
Commissioner Bill Gilliland
Commissioner Alice Lentz
Commissioner Tom Widmer

Board members absent: None

Town staff present: Alex Carmichael, Town Administrator
Angie Murphy, Town Clerk
David Arrant, Chief of Police
Erin Marie Wheeler, Interim Finance Officer

Approximately 9 members of the public were also present. Mayor Helms called the meeting to order at 7:00 p.m., led the group in reciting the Pledge of Allegiance, and held a moment of silence.

Agenda Approval

Commissioner Gilliland moved to adopt the agenda as presented. Commissioner Widmer seconded and the motion carried 5/0.

Public Comments

Mayor Helms reiterated that this Public Comment period was intended for remarks pertaining to items listed on the meeting agenda, including staff reports and communications.

There were no public comments at this time.

Presentation of Proposed 2018-2019 Fiscal Year Budget

Local governments in North Carolina are required to adopt a balanced budget by June 30, 2018 to go into effect on July 1, 2018. Tonight's meeting was designed for the Public to provide comment on the proposed budget. The Commission will hold a Budget Workshop on June 7th at 7:00 p.m. to make changes on a line-by-line level if necessary. The adoption of the final budget is scheduled for June 14th.

Mr. Carmichael reported a net decline in total property tax of -1.01% and a net increase in DMV Taxes of +18.77% with a total net change of -.72%. The total proposed budget is \$2,243,058 which is a decrease of 5.62% from last year. The General Fund Budget is \$1,886,447 which is

Montreat Board of Commissioners
Budget Workshop & Public Hearing
May 24, 2018

down 6.05% from last year. The Water Fund Budget is \$356,611 which is down 3.25% from last year. The Budget that is being recommended tonight allows for a new Capital Projects Fund Appropriation of \$297,817. This proposed budget does not increase the property tax rate or the water rates. Both remain at 0%. Mr. Carmichael reviewed the 2018-2019 Budget Overview as broken down by department. Please see the table below which compares 17-18 to 18-19:

| | FY 17-18 | FY 18-19 |
|-----------------------------|---------------------|---------------------|
| Admin | \$ 298,139 | \$ 339,308 |
| Gov Body | \$ 72,229 | \$ 86,605 |
| Planning and Zoning | \$ 84,519 | \$ 43,296 |
| Police | \$ 416,300 | \$ 421,801 |
| Public Buildings | \$ 434,514 | \$ 297,817 |
| Public Works | \$ 130,219 | \$ 155,616 |
| Recreation and Env. | \$ 7,000 | \$ 7,000 |
| Sanitation | \$ 100,037 | \$ 111,626 |
| Streets | \$ 465,013 | \$ 423,378 |
| Subtotal | \$ 2,007,970 | \$ 1,886,447 |
| Water | \$ 364,711 | \$ 356,611 |
| Subtotal | \$ 364,711 | \$ 356,611 |
| Water Fund Revenue | \$ 368,603 | \$ 356,611 |
| General Fund Revenue | \$ 2,007,970 | \$ 1,886,447 |
| | \$ 2,376,573 | \$ 2,243,058 |

The overall budget shows a net decrease of 5.62% across all departments. Mr. Carmichael reviewed the Capital Improvement Plan Projects which were approved on May 10th. They can be found in the chart below:

| PROJECTS | Average Score* |
|-------------------------------|-----------------------|
| Town Hall Replacement | 3.00 |
| Local Street Paving | 3.00 |
| Bridge Conversion | 3.00 |
| New Road Paving | 3.00 |
| Truck Replacement (04) | 3.00 |
| Water Line Replacement | 3.00 |
| Radio Replacement | 2.83 |
| Tree Program | 2.83 |
| Water Billing Software Modual | 2.83 |
| Computer Software Update | 2.80 |
| Police Vehicle Replacement | 2.67 |
| Radio Replacement | 2.67 |
| Portable Generators | 2.50 |
| Waterline Locator/ GIS | 2.50 |
| Ordinance Update | 2.33 |
| Tractor Replacement (85) | 2.33 |
| Comprehensive Plan Update | 1.17 |
| Water Storage Facility | 1.17 |
| Wayfinding Signage Plan | 1.00 |
| Stormwater Utility Study | 0.83 |

The following items were removed from the CIP at the May 10th adoption: Police Vehicle Replacement, Wayfinding Signage Plan and Stormwater Utility Study. The green are the highest priorities, the yellow are medium, and red items are lowest priority for funding. This budget allocates all funding to the items in green (other than the Police Vehicle Replacement) within our projected revenues for this year.

Mr. Carmichael reviewed the following statistics.

Estimated General Fund Balance

- Reserve – Powell Bill: \$231,586
- Assigned: \$324,950

| | |
|-------------------------------------|--------------------|
| • Reserve – Pre-paid: | \$9,986 |
| • Assigned – Public Safety: | \$57,372 |
| • Reserved by State Statute: | \$69,299 |
| • UNASSIGNED FUND BALANCE: | \$1,176,865 |
| • Open Space – Designated FB: | \$20,390 |
| • Restricted Fund Bal – Open Space: | \$14,320 |
| • Total Fund Balance: | \$1,904,769 |
| • Adjusted Fund Balance: | \$1,731,595 |

Estimated General Fund Balance

| | |
|---------------------------------------|-------------|
| • Unassigned Fund Balance: | \$1,176,865 |
| • Required Fund Balance Reserve (8%): | \$150,916 |
| • Montreat Reserve Policy (35%): | \$660,256 |
| • Remaining: | \$516,609 |

Mr. Carmichael stated that we have a remaining available balance of \$516,609 that we could continue to save or it could go towards the Town Hall Project or other projects. This is in addition to what has already been set aside for the Town Hall Project and Public Works Building.

Some key accomplishments of this budget are as follows:

- High Priority Capital Projects
- \$0 One-Time Fund Balance Appropriation
- 2.23% Cost of Living Adjustment
- Up to 1% Merit Pay
- Overall Personnel Cost Savings: \$33,297
- 0% Tax Rate Increase
- 0% Fees Increase

Mr. Carmichael felt that this budget was rather strong in comparison to last year's budget. It accomplishes a lot of goals while working to be more efficient. It is a tighter more robust budget. Commissioner Fouche asked the Commission how they felt about borrowing money or using money set aside in reserves to fund the Town Hall project. Commissioner Gilliland stated that he would have to look at real numbers including the interest rates before he could answer that question. Commissioner Lentz questioned why the projected revenues for the sale of Florida Terrace were only listed as \$225,000 when it was mentioned that we hoped to get around \$248,000. Mr. Carmichael pointed out that this was an oversight on his part. Commissioner Widmer reminded Commissioner Lentz that they needed to be cognizant of the market at the time in which the property sells.

Public Hearing

Ann Vinson of 136 Quillian Lane spoke on behalf of the Montreat Tree Board. The Tree Board is concerned that the Tree budget is dropping by half: going from \$10,000 to \$5,000. There has been an increase in public awareness of the condition of trees in Town. Most of the trees that have been inventoried were in good shape but about 30 trees were deemed poor quality and need to be removed. There have been a lot of calls to Town Services about dead trees in the rights-of-way. What the Tree Board is finding is that there are more dead trees that Public Works can keep up with even with the addition of the bucket truck and the ability to climb. The Tree Board would like to see the Tree Budget remain at \$10,000 this fiscal year.

Mr. Bill Hollins of 116 Shenandoah Terrace, felt that the Commission needs to be commended on keeping the tax rate the same. He also appreciates the work done on keeping personnel costs down and feels that they should continue to look for opportunities to save money. Mr. Hollins feels that the streets in Montreat are being neglected, specifically Calvin Trail. Mr. Hollins stated that there are five residences on Calvin Trail with only one being full time. However, there are three picnic area and twenty eight camping sites that are used May thru October. This past year Mountain Retreat Association reported 2,066 camping nights booked. Mr. Hollins feels that Calvin Trail gets a lot of use but is not considered a priority when it comes to paving.

Mayor Helms closed the Public Hearing at 7:37 p.m.

Old Business

- A. Risk Insurance Renewal: This was on the May 10th agenda but was tabled until this evening to enable Mr. Carmichael to get some additional information to answer additional Commissioner questions. Premiums have changed throughout the course of the year due to property being sold and purchased and changes in employees. Premiums are actually declining. The League of Municipalities have increased liability limits with no increase in rates for the Town of Montreat. There is a worksheet that must be filled out in its entirety and returned to the League and we get the final insurance cost after that worksheet is reviewed but we are anticipating a reduction of 2-8%. Commissioner Fouche moved to renew the Property and Liability Insurance Trust administered by the NC League of Municipalities and to authorize the Town Administrator and Finance Officer to execute the necessary contract documents. Commissioner Gilliland seconded and the motion carried 5/0.

New Business

There was no new business.

Public Comments-Other Topics

Mayor Helms reiterated that the Public Comment period were for remarks pertaining to public business items not listed on the meeting agenda, including any reports or communications from other community entities.

There were no public comments at this time.

Commissioner Communications

Commissioner Lentz advised everyone that there would be a Reception on June 14th at 6:00 p.m. prior to the Public Forum and Regular Meeting. It will be a time to welcome the summer neighbors back to Montreat.

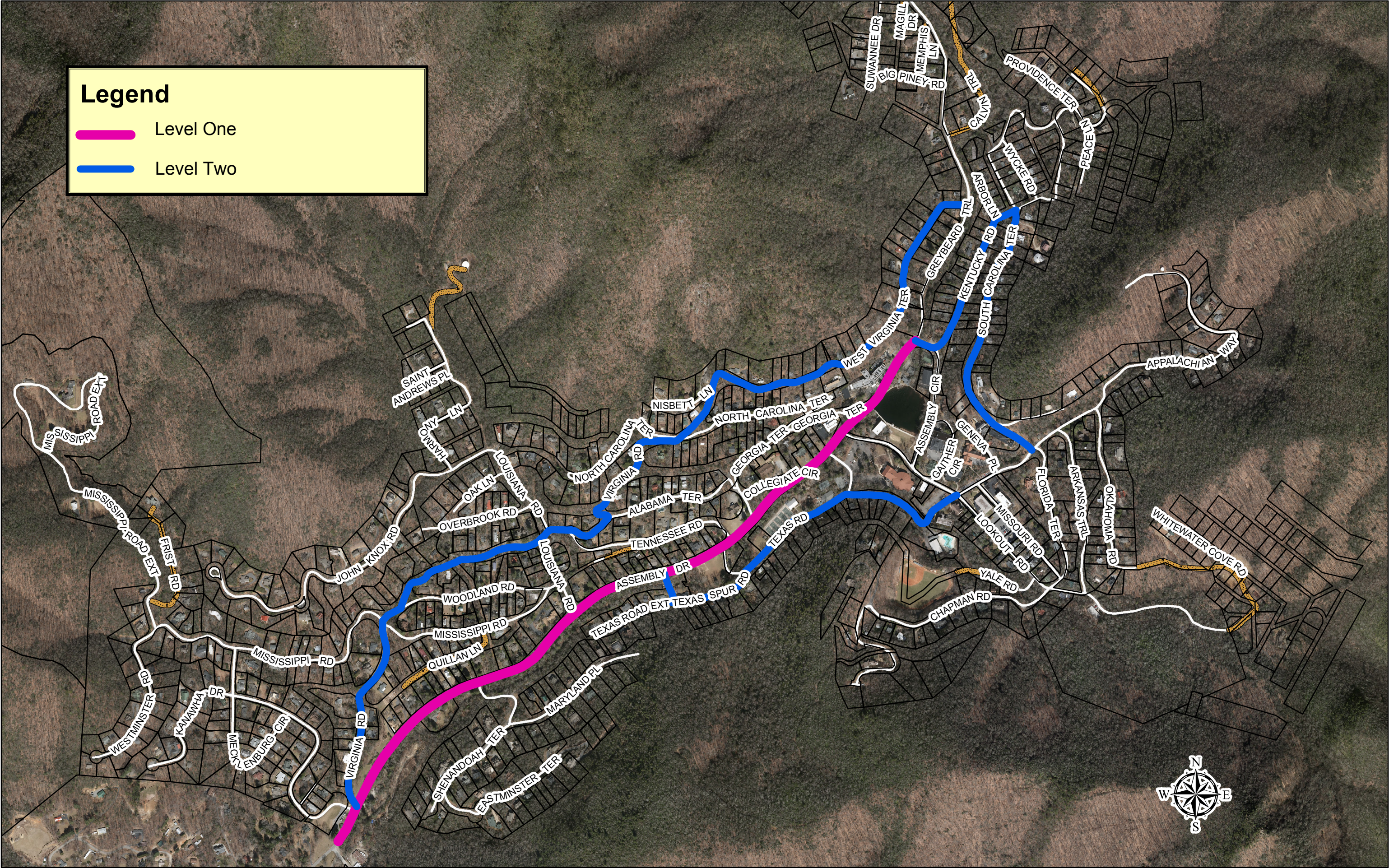
Adjournment

There being no further business, Commissioner Gilliland moved to adjourn the Town Council Meeting. Commissioner Fouche seconded and the motion carried 5/0. The meeting was adjourned at 7:46 p.m.

Tim Helms, Mayor

Angela Murphy, Town Clerk

Primary Flood Evacuation Routes





TOWN OF MONTREAT

P. O. Box 423
Montreat, NC 28757
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www.townofmontreat.org

ADMINISTRATIVE REPORTS: Town Administration

Town Administration report for the period beginning May 1 and ending May 31, 2018.

Monthly Statistics

| | |
|--|-----|
| Public Meetings | 5 |
| Inter-Organizational /Intergovernmental Meetings | 3 |
| Agendas Prepared | 6 |
| Minutes Transcribed | 4 |
| Resolutions Drafted | 1 |
| Public Records Requests Processed | 3 |
| Water Bills Processed | 674 |
| Leak Adjustments | 10 |
| New Water Accounts Established | 3 |
| Purchase Orders | 77 |
| Account Reconciliations | |
| Journal Entries Approved | 38 |
| Staff Hours | 428 |
| Professional Development Hours | 0 |
| Sunshine List Messages | 10 |
| Website Posts | 10 |
| Social Media Posts | 10 |
| Code Red Alerts | 1 |
| Workers Compensation Claims | 0 |

Upcoming Events and Schedule Changes

- Town Commission Agenda Meetings Canceled
- Creekside Demolition Burn Rescheduled - May 14, 2018, 6:00 PM

- Public Hearing: Annual Budget – May 24, 2018, 7:00 PM
- Commission Budget Work Session – June 7, 2018, 7:00 PM

Comments

- N/A

Staff Communications

- Changes to the Town website are coming soon

Town of Montreat
May 2018 Zoning & Building Inspections Report

Zoning/Building Permit Applications:

| <u>Last Name</u> | <u>First Name</u> | <u>Montreat Address</u> | <u>Zoning Compliance Date</u> | <u>Permit #</u> | <u>Permit Date</u> | <u>Description</u> |
|------------------------------|-------------------|----------------------------|-------------------------------|-----------------|--------------------|-------------------------------|
| Mountain Retreat Association | | 401 Assembly Drive | 5/2/2018 | 5373 | 5/2/2018 | Retaining Wall Repair |
| Spence | Mark | 533 Magill Drive | N/A | 5376 | 5/2/2018 | Heat Pump Addition |
| Normas Cork Cottage LLC | | 200 Louisiana Road | N/A | 5375 | 5/4/2018 | Change out Furnace to A/C |
| Mills | William A. | 437 West Virginia Terrace | 4/26/2018 | 5377 | 5/7/2018 | Carport Replacement |
| Somerville | John N | 198 Louisiana Road | N/A | 5379 | 5/17/2018 | Gas Line to House |
| Henschen | Gary M | 215 North Carolina Terrace | 4/26/2018 | 5380 | 5/18/2018 | Residential Addition |
| SC Inn at Montreat | | 400 South Carolina Terrace | N/A | 5381 | 5/24/2018 | Heat Pump Addition |
| Goode Jr | Seddon | 373 Nisbett Lane | N/A | 5383 | 5/29/2018 | Furnace/Heat Pump Replacement |
| Williams | Grier M | 423 Appalachian Way | N/A | 5382 | 5/29/2018 | Range Piping |

ZONING ACTIVITY

Zoning Permit Applications: 5
Variance/Interpretation Requests: 0
Conditional Use Requests: None
Permit Extensions Requested: None
Sign Permit Applications: None
Violations Reported: None

BUILDING INSPECTIONS

Building Permit Applications: 9
Building Inspections Requested: 25
Re-inspections Requested/Required: 0
Fire Inspections Requested/Required: None
Fire Permit Applications: None

Totals

Approved Zoning Permits: 3
Denied Zoning Permits: 0
Pending Zoning Permits: 2
Variance/Interpretation Granted: 0
Conditional Use Permits Granted: None
Permit Extensions Granted: None
Sign Permits Issued: None
Notice of Violation (NOV): None

Totals

Building Permits Issued: 9
Pending Building Permits: None
Building Inspections Performed: 25
***Stop Work Order Issued:** None
****Defective Building Posted:** None
Denied Building Permits None
Fire Inspections Performed: None
Fire Re-Inspections Performed: None
Fire Permits Issued: None



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ADMINISTRATIVE REPORTS: POLICE

Monthly Statistics

| <u>MONTHLY POLICE STATISTICS REPORT</u> | | | | | |
|--|-------------|-------------|-------------|-------------|-------------|
| MAY | 2018 | 2017 | 2016 | 2015 | 2014 |
| Mileage | 2410 | 2234 | 3383 | 2765 | 2505 |
| Dispatched Calls | 110 | 62 | 94 | 128 | 153 |
| Officer-Initiated Calls | 515 | 411 | 285 | 254 | 236 |
| Fire/EMS Assistance Calls | 5F/1E | 3 | 7F/3E | 3F/1E | 8F/2E |
| Motorist/Other Assistance Calls | 103 | 59 | 49 | 60 | 61 |
| Traffic Stops | 4 | 13 | 30 | 25/64G | 39/90G |
| Parking Issues | 2 | 0 | 3 | 9 | 10 |
| Burglar/Fire Alarm Responses | 4B/2F | 2 | 2B | 4B/1F | 2B/2F |
| Residential/Building Checks | 267 | 280 | 267 | 245 | 167 |
| Ordinance violations | 1 | 5 | 13 | 17 | 13 |
| LE Agency Assistance Calls | 47 | 13 | 7 | 19 | 21 |
| Animal Calls | 7* | 5 | 5 | 3 | 4 |
| Larcenies | 0 | 2 | 0 | 0 | 0 |
| B&E Calls | 0 | 0 | 0 | 0 | 0 |
| Suspicious Person/Vehicle Investigations | 3V | 25V/2P | 7P/20V | 3P/23V | 10P/11V |
| Disturbance Calls | 20 | 7 | 5 | 9 | 4 |
| Accident Responses | 1 | 1 | 1 | 2 | 0 |
| Auxiliary Hours Worked | 32R/24T | 32R/48T | 40R/43T | 32R/36T | 32R/24T |
| Truck turns at gate | 3 | 1 | 0 | 2 | 0 |

Comments

- Town service: 442
- MRA service: 165
- College service: 7
- Fuel Cost: \$558.96

This month, MPD once again participated in the annual Safety Saturday event in Black Mountain. This is an event that has taken place for three years running now. It offers the public, especially the young, the opportunity to see and interact with representatives of multiple law enforcement, fire, and EMS agencies. A wide array of vehicles and equipment are on display. Safety Saturday is growing with every year, and MPD is proud to be a part of it. A well-deserved “thank you” to Officer Whitson for once again being the face of the department, and facilitating our involvement.

Also earlier this month, Sheriff Van Duncan requested a meeting with all Police Chiefs/Agency Heads in Buncombe County. This was an effort to address concerns and exchange ideas amongst the various communities’ respective law enforcement agencies, as well as strengthen interagency communications.

Obviously, the biggest event of the month was the incredible amount of rain the area received over the course of a couple of weeks. The pitch point being on the day of the 30th, and continuing throughout the night; leading to the Mayor declaring a State of Emergency. The Town experienced flooding, destructive eroding, and a mud slide. At one point, Rainbow Terrace Bridge had Flat Creek flowing over top of it.

While there was considerable damage incurred; we have the tireless efforts of the Public Works Department to thank in keeping it from being worse.

As the summer season is quickly upon us, I’d like to remind everyone of the increases in population and activity. A higher level of vehicular traffic, as well as, pedestrian flow is the normative action this time of year. Let’s all exercise a bit of extra caution in driving to ensure the safety and wellbeing of everyone this summer.

And as always, the police department is a “round the clock” organization. Please don’t hesitate in calling on us.



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ADMINISTRATIVE REPORTS: Water and Public Works

Water and Public Works report for the period beginning on May 1, 2018 and ending May 31 , 2018.

Monthly Statistics

| | |
|---|---------------|
| Calls for Service | 22 |
| Water Leaks Repaired | 0 |
| New Water Lines Installed | 0 |
| Meters Read | 674 |
| Meter Replacements | 2 |
| Water Produced | 4,553,400 gal |
| Hours Pumped (11 wells combined total) | 2321 hours |
| Fuel Costs | \$508.06 |
| | |
| | |

Comments

- We had several water lines uncovered during the flooding that occurred from May 29 – May 30. Most have already been recovered with dirt and gravel while one is still uncovered while the road is being repaired.
- We saw no service interruptions during the event. However we temporarily lost power to two wells when a large tree fell across Assembly drive during some wind on the afternoon of June 1.

Staff Communications

- We are still doing a leak detection program over the course of this month when weather and scheduling allows. It will be at night because the water system should be at its lowest use. So if you see a public works vehicle out at night this month please don't be alarmed.



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ADMINISTRATIVE REPORTS: SANITATION

Sanitation report for the period beginning May 1, 2018 and ending May 30, 2018.

Monthly Statistics

| | |
|---|-------------------|
| Curbside Trash Collected (tons) | 20.38 |
| Curbside Recycling Collected (tons) | 6.07 |
| Diversion Rate | 0.23 |
| Pay-As-You-Throw Trash Collected (bags) | 21 |
| Pay-As-You-Throw Recycling Collected (bags) | 10 |
| Unique Curbside Stops | 1,278 |
| Bagged Leaf Pickup (bags) | 257 |
| Brush Pickup (cubic yards) | 66.37 |
| Hauling Fees (dollars) | \$1,231.82 |
| Tipping Fees (dollars) | \$1168.74 (April) |
| Dumpster Rental Fees(dollars) | \$200.72 |
| Contracted Employee Staff Hours | 64 |
| Fuel (dollars) | \$265.66 |

Events and Schedule Changes

- The next bulky Item Pickup is July 10, 2018.

Comments

- No brush or leaf pick-up on 5/30/18 due to storm response.

Staff Communications

- Please remember to tie your trash bags before setting them out for curbside pickup.



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ADMINISTRATIVE REPORTS: STREETS

Streets report for the period beginning on June 1, 2018 and end June 31, 2018 .

Monthly Statistics

| | |
|---------------------------------|----------|
| Roads Maintained | 15.12 |
| New Roads Added | 0 |
| Sand Applied | 0 |
| Ice Melt Applied | 0 |
| Bagged Leaf Pickup | |
| FTE Staff Hours | |
| Contracted Employee Staff Hours | |
| Fuels Costs | \$328.45 |

Comments

- We had a flooding event on May 28 – May 30 which resulted in several of our roads receiving significant damage. We had two roads we had to close to vehicle traffic until the roads were made passable and safe. Several culverts have received damage in some form or another. They will be scheduled for repair as soon as possible. Several of our roads received shoulder damage and the crews have already began making the repairs to them. If you have to pull off of the roadway or move to the shoulder please do so very carefully.
- If you know anyone that needs leaf mulch for their garden please let them know we have plenty and its free.
- On June 1 we had a tree fall across Assembly Drive causing a detour. It was removed from the roadway and the power lines were repaired.

Staff Communications

- As you all may know we have a lot of repairs to do all over Town I am asking for everyone to pass it along that there will be multiple crews making multiple

repairs at the same time all over the Town and to please travel slowly and safely when traveling around the crews, Thank You.

- Pothole and curb repair, mowing season and scraping of the dirt roads will begin this month for the season. Please keep an eye out for the crews- let's keep them safe.

TOWN OF MONTREAT

2018 - 2019 BUDGET ORDINANCE

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE TOWN OF MONTREAT, NORTH CAROLINA:

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the Town Government and its activities for the fiscal year beginning July 1, 2018 and ending June 30, 2019 in accordance with the chart of accounts heretofore established for this Town:

| | |
|---------------------------|---------------------|
| Governing Board | \$ 86,605 |
| Administration | 356,308 |
| Public Buildings | 275,817 |
| Police | 421,801 |
| Planning and Zoning | 43,296 |
| Public Works | 155,616 |
| Streets and Powell Bill | 428,378 |
| Sanitation | 111,626 |
| Recreation | 7,000 |
| Total Expenditures | \$ 1,886,447 |

Section 2. It is estimated that the following revenues will be available to the General Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

| | |
|---------------------------------|------------|
| Ad Valorem Taxes - Current Year | \$ 975,970 |
| Ad Valorem Taxes - Prior Years | 0 |
| Personal Taxes – Current Year | 17,364 |
| Personal Taxes – Prior Years | 0 |
| Payments in Lieu of Taxes | 0 |
| Tax Penalties and Interest | 1,500 |
| Building Permits | 20,000 |
| Utilities Franchise Tax | 103,348 |
| Beer and Wine Tax | 3,465 |
| Powell Bill | 41,000 |
| Interest on Powell Bill | 150 |
| Interest on Investments | 3,000 |
| Local Government Sales Tax | 430,759 |
| Solid Waste Disposal Tax | 516 |
| Contributions | 2,000 |
| Miscellaneous Revenues | 1,000 |
| Arrest Fees and Fines | 25 |
| Public Safety Charges | 3,580 |

| | |
|-----------------------------|--------------------|
| Sale of Fixed Assets | 225,000 |
| Sanitation Fees | 8,000 |
| Community Service Fee (MRA) | 49,500 |
| Fire Inspection Charges | 0 |
| Other Sales and Services | 0 |
| Fund Balance Appropriated | 0 |
| Total Revenues | \$1,886,447 |

Section 3. The following amounts are hereby appropriated in the Water Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore approved for the Town:

| | |
|---------------------------|------------------|
| Water Fund | \$354,311 |
| Total Expenditures | \$354,311 |

Section 4. It is estimated that the following Revenues will be available in the Water Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

| | |
|--|------------------|
| Water Sales | \$ 160,000 |
| Water Access Fees | 125,000 |
| Billing Fee Revenue | 100 |
| Water Taps | 1000 |
| Water Transfer Fees | 400 |
| Late Fees | 1,250 |
| Interest Earned | 200 |
| MSD Billing and Postage | 20,910 |
| Assessment Revenue | 27,500 |
| Miscellaneous Revenue | 500 |
| Transfer from Retained Earnings | 0 |
| Indirect Cost Allocation from General Fund | 19,751 |
| Total Revenue | \$356,611 |

Section 5. The following amounts are hereby appropriated in the Capital Projects Fund, in accordance with the chart of accounts heretofore approved for the Town:

| | |
|---------------------------|------------------|
| Capital Projects Fund | \$867,701 |
| Total Expenditures | \$867,701 |

Section 6. The following amounts are hereby appropriated in the Special Revenue Fund, in accordance with the chart of accounts heretofore approved for the Town:

| | |
|---------------------------|-----------------|
| Special Revenue Fund | \$81,700 |
| Total Expenditures | \$81,700 |

Section 7. The Budget Officer/Finance Officer is hereby authorized to distribute department funds upon the line item budget and make expenditures therefrom, in accordance with the Local Government Budget and Fiscal Control Act.

Section 8. The Budget Officer/Finance Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- A. He/she may transfer amounts between line items, expenditures and revenues, within a department without limitation and without a report being required.
- B. He/she may transfer amounts up to \$2,500 between departments within any one division, including contingency appropriations, within the same fund during any month. For the purpose of this ordinance, the Town of Montreat has the following divisions: Public Works (Streets and Sanitation), Police, Governing Body, Administration, Public Buildings, Planning and Zoning, and Recreation. The Budget Officer/Finance Officer must make an official report on such transfers at the next regular meeting of the Governing Board. Transfers between divisions would require action of the Governing Board.
- C. He/she may not transfer any amounts between funds, except as approved by the Governing Board in the Budget Ordinance as amended.

Section 9. There is hereby levied a tax at the rate of forty one cents (0.41) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2018 for the purpose of raising the revenue listed as "Taxes Ad Valorem - Current Year" in the General Fund in Section 2 of this Ordinance. This rate is based upon an estimated total valuation of \$ 244,160,008.00 and an estimated rate of collection of 99.99%. The estimated rate of collection is based on the fiscal year 2016-2017 collection rate of 99.99%.

Section 10. The Town of Montreat Fee Schedule, FY 2018-2019, as attached, is hereby incorporated into this annual budget ordinance, and such fees shall become effective on July 1, 2018.

Section 11. Copies of the Budget Ordinance shall be furnished to the Mayor, to the Board of Commissioners and to the Clerk of the Town to be kept on file for their direction in the disbursement of funds.

ADOPTED AND APPROVED THIS, THE 14th DAY OF JUNE, 2018

**TIM HELMS
MAYOR**

ATTEST:

**ANGIE MURPHY
TOWN CLERK**

FISCAL YEAR 2018-2019 FEE SCHEDULE

Town of Montreat Fiscal Year 2018-2019 Fee Schedule

Administration

Taxes

Property Tax Rate: \$0.41/\$100 of Assessed Valuation

Miscellaneous

| | |
|--------------------|---------------------|
| Copies (B&W) | \$0.10 per page |
| Copies (Color) | \$0.25 per page |
| Faxes Sent | \$1.00 per page |
| Faxes Received | \$0.10 per page |
| Documents | Actual Cost |
| Returned Check Fee | \$25.00 (per event) |

Privilege Licenses

Repealed March 8, 2007

Water Rates

Residential

| | |
|--------------------------------|----------|
| Water Access Fee | \$14.35 |
| Water Rate (per 1,000 gallons) | \$4.95 |
| Meter Set | \$50.00 |
| Meter Tap | \$900.00 |

Institutional

| | |
|-----------------------------|------------|
| Water Access Fee – 1” Line | \$92.25 |
| Water Access Fee – 2” Line | \$225.50 |
| Water Rate (per 1,000 gals) | \$4.95 |
| Meter Set | \$50.00 |
| Meter Tap | \$1,500.00 |

Other Fees

| | |
|----------------------------|-----------------------------------|
| Reconnection Fee | \$100.00 |
| Water Service Transfer Fee | \$25.00 |
| Late Fee | 5% per month on past due balances |

Sewer Rates

Determined by the
Metropolitan Sewerage District Fee Schedule

Building Permits and Inspection Fees

Non-Residential Permits

| | |
|---|--|
| New Construction or Renovation (up to \$1,000,000 in Valuation) | \$300.00; or \$10.00 per \$1,000.00 gross construction value, whichever is greater |
| New Construction or Renovation (over \$1,000,000 in Valuation) | 0.30% of each additional \$1,000,000 or value or portion thereof |
| Engineering Services Review Fee | \$75.00 per hour |

Non-Residential Electrical, Mechanical & Plumbing Inspection Fees

| | |
|--------------------------------------|----------|
| Per Inspection, Per Trade Discipline | \$100.00 |
|--------------------------------------|----------|

Other (Non-Residential)

| | |
|--------------------------|------------------------------|
| Modular Offices | \$250.00 |
| Day Care Centers | \$80.00 per trade discipline |
| ABC License | \$80.00 per trade discipline |
| Certificate of Occupancy | \$150.00 |

Residential Construction Permits (New)

| | |
|-------------------------------------|---|
| Site-Built Homes | Fees based on Estimated Construction Cost x 0.006 |
| Covered Heated Areas | \$132.00 per sq. ft. |
| Covered Unheated Areas | \$60.00 per sq. ft. |
| Porches, Decks, Patios, etc. | \$44.00 per sq. ft. |
| Concrete Slabs, Walks, Drives, etc. | \$4.00 per sq. ft. |
| Manufactured Homes | \$88.00 per sq. ft. |

Residential Construction Permits (Remodel or Renovation)

| | |
|----------------------|--|
| \$0 - \$999.99 | \$30.00 |
| \$1,000 - \$1,999.99 | \$40.00 |
| \$2,000 - \$4,999.99 | \$50.00 |
| \$5,000 or more | Actual Cost of Construction x 0.006 Or \$50.00 whichever is greater |

Residential Electrical, Mechanical & Plumbing Inspection Fees

| | |
|--|----------|
| Per Inspection, Per Trade Discipline | \$100.00 |
| Mechanical Appliance Change Out | \$100.00 |
| LP Gas Piping/System (per inspection required) | \$75.00 |

Residential Certificate of Occupancy Fee

Miscellaneous Inspection & Administration Fees

| | |
|---|----------|
| Demolition Permit | \$100.00 |
| Driveway Permit | \$100.00 |
| Fire Inspection | \$100.00 |
| Grading Permit | \$150.00 |
| Homeowners Recovery Fee | \$10.00 |
| Re-Inspection Fee | \$100.00 |
| Residential Retaining Walls (<48" unbalanced backfill) | \$100.00 |

| | |
|---|--|
| Engineered Retaining Walls (>48" unbalanced backfill or commercial projects) | \$300.00 Minimum Fee or 0.006 x Project Cost (including design work), whichever is greater |
|---|--|

| | |
|--|-------------------|
| <u>Work Performed Without Building and Zoning Permits</u> | Double Permit Fee |
|--|-------------------|

Right-of-Way Cut Permit Fees

| | |
|---|--|
| Minimum | \$50.00 < 25 square feet. |
| Normal Fee | \$2.00 per square foot |
| Maximum | \$2,500.00 |
| Full Width Overlay (Master Permit – must be requested at time of cut application) | \$50.00 |
| Street/Sidewalk/Dirt Cut Permit Length | 10 working days (excluding weather delays) |
| Additional Re-Inspections | \$50.00 each |
| Additional Re-Inspections for Warranty Work | \$50.00 each |

Penalties/Fines

| | |
|---------------------------------------|-----------------|
| Failure to obtain permit | \$50.00 per day |
| Exceeding time (past 10 working days) | \$50.00 per day |

Miscellaneous

| | |
|--|-----------|
| 30-Day Extensions (must be requested prior to permit expiration) | No Charge |
|--|-----------|

Planning/Zoning

Board of Adjustment Fees

| | |
|---|----------|
| Appeals or Interpretations | \$50.00 |
| Rezoning Requests | \$200.00 |
| Variance Applications | \$350.00 |
| Zoning Ordinance Amendment Applications | \$50.00 |

Permit Fees

| | |
|------------------------|----------|
| Zoning Permit | \$35.00 |
| Conditional Use Permit | \$300.00 |

Subdivision Plat Review Fees

| | |
|-------------------|----------|
| Minor Subdivision | \$50.00 |
| Major Subdivision | \$100.00 |

Sign Permit Fees

| | |
|---------------------|---------|
| Free-Standing Signs | \$25.00 |
| Wall Signs | \$20.00 |
| Projection Signs | \$20.00 |
| Suspended Signs | \$10.00 |

| | |
|-----------------------|---------|
| Home Occupation Signs | \$10.00 |
|-----------------------|---------|

Other Permits

| | |
|--|----------|
| Wireless Communications Facility - Plan Review Fee | \$500.00 |
|--|----------|

| | |
|--|----------|
| Wireless Communications Facility - Intermodulation Study | \$500.00 |
|--|----------|

| | |
|-------------------|---|
| Stormwater Permit | \$400 per acre, or portion thereof, for total disturbed acreage equal to or exceeding 12,000 square feet. Below 12,000 square feet disturbed area, a \$100 flat rate shall be applied to all development and qualified redevelopment requiring a permit as described in the Stormwater Management Ordinance |
|-------------------|---|

| | |
|--|----------|
| Base Application Fee for Development in a Special Flood Hazard Area (SFHA) | \$100.00 |
|--|----------|

| | |
|--|---------|
| Fire Permits (Operational or Construction) | \$25.00 |
|--|---------|

Sanitation

| | |
|-------------------------------------|---------|
| Back Door Collection – Three Months | \$95.00 |
|-------------------------------------|---------|

| | |
|-------------------------------|----------|
| Back Door Collection - Annual | \$175.00 |
|-------------------------------|----------|

| | |
|-----------------|-----------------|
| Special Pick Up | \$25.00 minimum |
|-----------------|-----------------|

| | |
|---------------------|-------------------|
| ETJ Collection Rate | \$300.00 annually |
|---------------------|-------------------|

| | |
|-----------------------|--------------|
| Mattress Disposal Fee | \$5 per item |
|-----------------------|--------------|

| | |
|--|---------|
| Leaf Collection Fee (outside normal collection period) | \$25.00 |
|--|---------|

| | |
|---|---|
| Brush/ Yard Waste Collection Fee (over 3 cubic yards) | \$25.00 per each additional 3 cubic yards |
|---|---|

| | |
|---|----------------|
| Town Seal Imprinted Bags (Blue and Green) | \$1.00 per bag |
|---|----------------|

Police Department

Parking Fines

| | |
|------------------|--------|
| Overtime Parking | \$2.00 |
|------------------|--------|

| | |
|-----------------|--------|
| Illegal Parking | \$5.00 |
|-----------------|--------|

| | |
|---------------------------------|---------|
| Handicap Parking (Unauthorized) | \$25.00 |
|---------------------------------|---------|

| | |
|----------------------------|---|
| Late Fee for Parking Fines | Additional \$10.00 if not paid within 15 days |
|----------------------------|---|

| | |
|---------------------|---------|
| Immobilization Fees | \$20.00 |
|---------------------|---------|

Town Ordinance Violation Fees

| | |
|---------------|----------------|
| First Offense | Verbal Warning |
|---------------|----------------|

| | |
|----------------|----------|
| Second Offense | \$250.00 |
|----------------|----------|

| | |
|-------------------------------|----------|
| Third and Subsequent Offenses | \$500.00 |
|-------------------------------|----------|

| | |
|---|----------|
| <u>Life Safety Code Violations</u> | \$100.00 |
|---|----------|

| | |
|--|---------------------------------------|
| <u>Non-Conforming Sign Violations</u> | \$50.00 if not removed within 15 days |
|--|---------------------------------------|

All fees are subject to change at any time with approval by the Board of Commissioners.



TOWN OF MONTREAT
FY 2018-2019 ANNUAL BUDGET

Introduction

BUDGET MESSAGE

May 17, 2018

TO: Town of Montreat Mayor and Board of Commissioners

FR: Alex Carmichael, Town Administrator

Submitted for your approval is the Town of Montreat Budget for the 2018-2019 fiscal year in the amount of \$2,243,058. The budget process this year began with annual Town Commission retreat and continued with informal and formal discussions with Board Members, Agencies and Department Heads. From these discussions funding priorities were established.

Overview

The total recommended budget for fiscal year 2018-2019 is \$2,243,058. The tax rate proposed in this budget is 41 cents, representing the sixth consecutive year without a tax rate increase. The budget is balanced and is prepared in accordance with the Local Government Budget and Fiscal Control Act and in accordance with Local Government Commission guidelines. I believe that the data as presented is accurate in all material aspects and fairly depicts the financial position and operations of the Town as measured by the financial activity of its various funds. I also believe that all disclosures necessary to enable the reader to gain the maximum understanding of the Town's financial affairs have been included.

This next year, several events will have a significant impact on the shaping of this budget. Those events include the unpredictability in our national and state economy, the funding of capital projects as identified in the Capital Improvements Plan, and fuel and utility increases. While the State has mandated a slight increase in employer contributions to the Local Government Employee Retirement System, medical and other benefit costs remain flat this year. This budget takes into account the effects of each of these events and the impact it will have on service delivery and costs. Every effort has been made to balance the need for service delivery with a fiscally conservative approach to revenue and expenditure estimates.

In accordance with North Carolina State Law, the Town's budget is prepared on the modified accrual basis, and its accounting records also are maintained on that basis. Under modified accrual accounting, revenues are recorded when they are measurable and available. Expenditures are recorded when a liability is incurred, except for interest on a long-term debt and accrued vacation benefits. The Town of Montreat has the following types of Governmental Funds:

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are Ad Valorem taxes and State-Shared revenues. The primary expenditures are for public safety, streets and sanitation, parks and recreation, and general government services. General Fund revenues budgeted for fiscal year 2018-2019 totals \$1,886,447. This is a decrease of approximately 6.05% budgeted the current fiscal year.

To ensure the Town's fiscal stability, it is necessary to maintain a healthy operating fund balance. Because of the need for emergency funds, the fund balance allows the Town to maintain

adequate cash flow levels, provides steady investment income, helps absorb revenue shortfalls, and occasionally aids in making recurring purchases. Each year during annual budget preparation, the Board of Commissioners will reevaluate the fund balance level needed for the upcoming year. The Commissioners will take into account the needs of the community, as well as the fiscal strength of the governmental unit, in making its decision on setting an appropriate fund balance level. The Town, as established by local policy, will retain a fund balance level of at least thirty-five (35%) percent, which exceeds the level of eight (8%) percent recommended by the North Carolina Local Government Commission. With a Town as small as Montreat, it is important for the Town to maintain a strong fund balance.

Powell Bill Fund – Until recently, the Powell Bill Fund was the fund used to account for the North Carolina gasoline tax. In November 2015, the State repealed the statutory formula linking Powell Bill funds to the gas tax and instead made the allocations subject to yearly state budget appropriations. Another change directs municipalities to use its Powell Bill funds “primarily for the resurfacing of streets within the corporate limits.” As a result, expenditures commonly found in the Powell Bill Fund have now been moved to the Street Department within the General Fund. The Powell Bill funds have remained steady at \$ 40,000.00.

Enterprise Fund - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination or revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. The Town of Montreat has one enterprise fund: the Water Fund.

Water Fund - Operating revenues for the Water Fund are budgeted for \$356,611. Staff recommends that user rates and water access fees remain flat again this year. The Water Fund will also reimburse the General Fund for shared expenses again this year through indirect cost allocation. However, the General Fund will also provide an inter-fund transfer to the Water Fund for items identified in the Capital Improvement Plan.

Capital Projects Fund – The Capital Projects fund was established by the Commission this year to allocate multi-year funding for the life of two large construction projects, a Public Works Building and a Town Hall. This budget transfers an additional \$253,701 from the General Fund into the Capital Projects Fund for the Town Hall Project.

Conclusion

I feel that this recommendation is a responsible budget with priorities receiving funding based on your input and direction. The budget fulfills obligations that either this Board has made or legal obligations imposed by other levels of government. The 2018-2019 recommended budget is hereby respectfully submitted for your review and consideration.

Alex Carmichael
Town Administrator

EXECUTIVE BUDGET SUMMARY SECTION

Revenues

- ❑ **Ad Valorem Property Tax:** The General Fund budget is based on a property tax rate of 41 cents per one-hundred dollar (\$100.00) valuation. A collection rate of 99.99% is utilized, as was realized last year (FY16/17.)
- ❑ **Local Government Sales Tax:** The Local Government Sales Tax revenues continue to climb. The estimated Sales Tax in this budget is \$430,759. Staff feels that strong sales on the local and state level make this figure realistic.
- ❑ **Utilities Franchise Tax:** The Utilities Franchise Tax estimate is \$103,348, a slight increase over the current year budget. This estimate also includes the revenue derived from the Telecommunications Sales Tax. Staff believes this estimate to be reasonable due to the current receipts and the revenue estimates provided by the NC Department of Labor and the N.C. League of Municipalities.
- ❑ **Fund Balance:** The 2018-2019 budget will not require an appropriation from Montreat's fund balance. This may change in the future years as we undergo construction of the Town Hall.
- ❑ **State Shared Revenues:** There are only two statewide revenues whose estimates depend on economic forces: the beer and wine and utilities franchise taxes. Each year, budget decisions in Raleigh should be closely monitored and amendments made to the operating budget to reflect changes made at the State level.
- ❑ **Sale of Fixed Assets:** Staff has not been able to sell the Florida Terrace property as planned in the current fiscal year. As a result, this budget includes the projected one-time revenue of \$225,000 in the coming fiscal year.

Expenses

The following highlights budget request across departments. For a more detailed review, please refer to each department operational worksheet.

- ❑ **Personnel:**
 - **Compensation** - The 2018-2019 budget recommends an across the board cost of living adjustment of two percent (2.3%) and a merit pay increase of up to an additional 1% based on performance for all employees except the Town Administrator. In addition, a 5% match for 401K contributions continues for all employees.
 - **Staffing** – One full-time Patrol Officer position and one part-time Bookkeeper position remain vacant, but are fully funded in this budget.

- **Separation Pay** – This budget accounts for two former employees currently earning separation pay.
- **Retirement** - The North Carolina Retirement System Division increased the amounts local governments are required to pay into the system on behalf of its employees. Rates increased for general employees and law enforcement personnel to 7.86% and 8.50% respectfully.

☐ **Governing Board:**

- \$5,000 is budgeted for Salary Contingency, down from recent years.
- \$19,751 is budgeted for Inter-Fund Transfer to the Water Department for items identified in the Capital Improvement Plan.

☐ **Administration Department:**

- \$25,000 is budgeted for Computer System Software Update.
- \$30,578 is budgeted for a par-time Bookkeeper.

☐ **Public Buildings:**

- \$253,701 is budgeted as an inter-fund transfer for the Town Hall project.

☐ **Police Department:**

- One Patrol Officer Position that is fully funded in this budget remains vacant at this time.
- \$12,000 is budgeted for the second phase of the radio replacement.
- The vehicle replacement scheduled for the coming budget year in the Capital Improvement Plan has been deferred to the following year at the direction of the Town Commission.

☐ **Planning and Zoning Department:**

- This Planning and Zoning department has been reorganized and this budget does not fund a full-time position. Instead, building inspections and Zoning Administration/Code Enforcement are contracted out. The reorganization represents a cost savings of approximately \$34,304.

☐ **Public Works Department:**

- \$5,000 is budgeted for the tree removal and replacement program.
- \$4,200 is budgeted for radio replacements.

☐ **Street Department:**

- \$100,000 is budgeted for local street paving at Texas Road.
- \$25,000 is budgeted for new road paving on Frist Road.

- \$56,000 is budgeted to replace a pickup truck.
- \$20,000 is budgeted for the conversion of Texas Road Bridge to a Pedestrian Bridge.

☐ Sanitation Department:

- \$20,000 is budgeted to reflect the true cost of our dumpster rentals.

☐ Environment, Conservation and Recreation Department:

- Funding is provided for the Landcare Committee in the amount of \$2,000.

☐ Appropriated Fund Balance:

- Proposed budget will not require a General fund balance appropriation.

• Capital Projects Fund

- 253,701 is allocated from Operating Revenues for the Capital Projects Fund towards the design and construction of the Town Hall.

• Water Fund

- \$55,000 is budgeted for a waterline replacement on Texas Road.
- \$6,000 is budgeted for a water billing software module replacement.
- \$10,000 is budgeted for portable generators.
- \$7,500 is budgeted for a waterline locator.

2017 - 2018 BUDGET AND CIP PREPARATION CALENDAR

| Event | Purpose and Comment | Date |
|---|--|--------------------|
| Departments submit CIP requests | Departments submit CIP requests to Town Administrator/Budget Officer (Internal Staff Benchmark) | 1/18/2018 |
| Meeting: Annual Board Retreat | Commission sets vision and priorities for the coming budget year, including budget and C.I.P. | February |
| February Actuals | Actual revenues and expenditures of preceding year posted to budget worksheets. (Internal Staff Benchmark) | 2/28/2018 |
| Meeting: C.I.P Public Meeting | Staff meets with the public to gather input on needs and projects for the C.I.P. | 2/27/2018 |
| Personnel and Insurance Estimates | Finance Officer estimates personnel and insurance costs for entry into departmental budget requests.(Internal Staff Benchmark) | 3/5/2018 |
| Preliminary Revenue Estimates | Finance Officer completes preliminary revenue estimates. (Internal Staff Benchmark) | 3/9/2018 |
| Departments Budget Request | Before April 30 of each fiscal year (or an earlier date fixed by the budget officer), each department head shall transmit to the budget officer the budget requests and revenue estimates for his department for the budget year. (Internal Staff Benchmark) | 4/2/2018 |
| Meeting: Presentation of Proposed C.I.P. and Annual Budget | Staff presents a proposed budget and C.I.P to Commission. Commission reviews proposed budget, asks questions, and provides feedback to staff. | 5/10/2018 |
| Meeting: Public Budget Hearing | The public comments on the proposed budget to the Commission | 5/24/2018 |
| Meeting: Budget Workshop | The Commission reviews the budget at the line item level and directs staff to make any changes | 6/7/2018 |
| For Special Insurance Estimates | Additional time available for special meetings, as needed, by the Commissioners to continue deliberation. | 6/8/2018-6/28/2018 |
| Meeting: Adoption of Final Budget | The Commission adopts the final budget. Statutes require that "not earlier than 10 days after the day the budget is presented to the board and not later than July 1, the governing board shall adopt a budget ordinance making appropriations and levying taxes for the budget year..." | 6/14/2018 |
| Beginning of the Fiscal Year | The fiscal year runs from July 1st to June 30th | 7/1/2018 |

MONTREAT COMMUNITY PROFILE

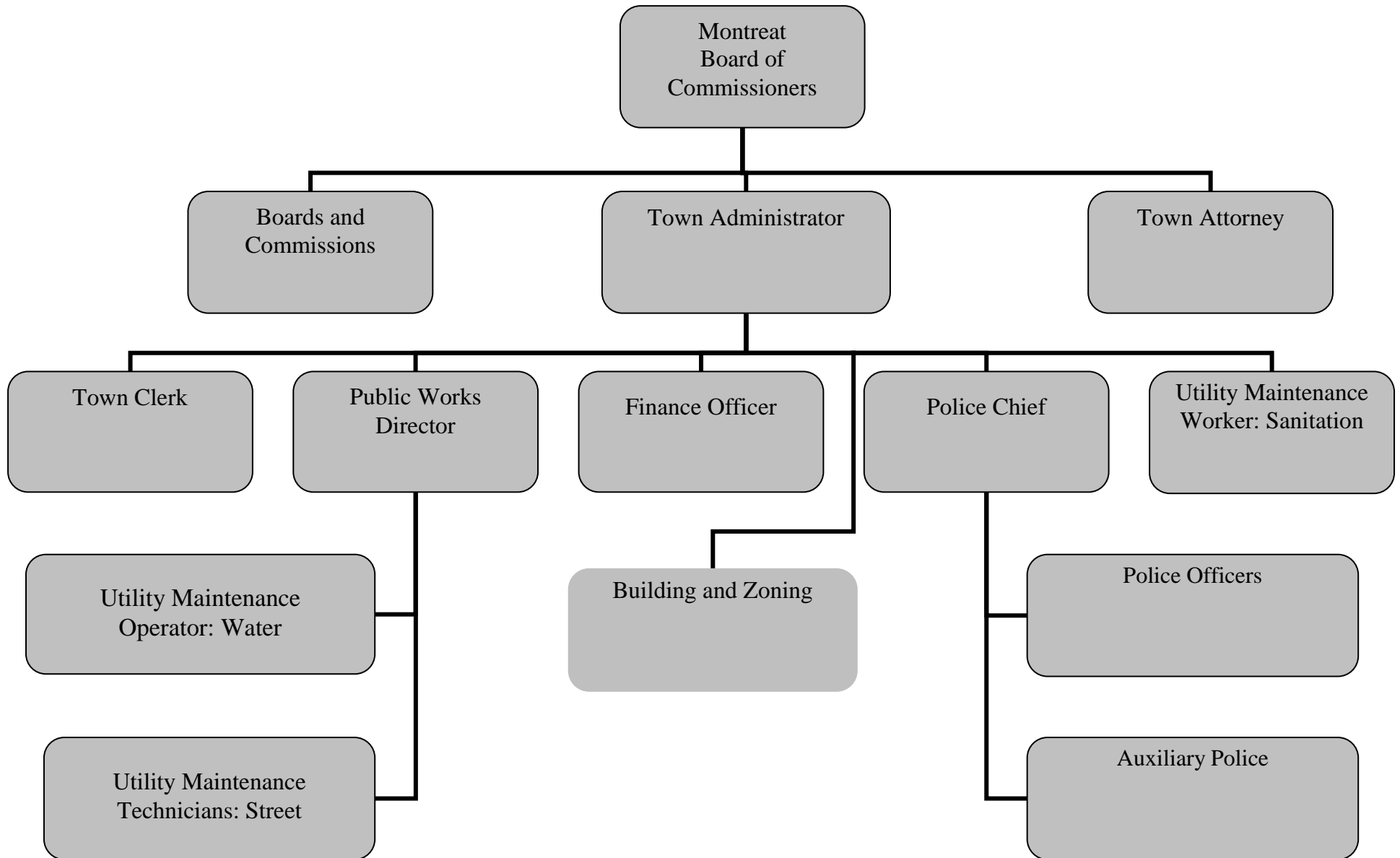
Community Description

The Town of Montreat, with a population of 798, comprises an area of approximately 6 square miles in Western North Carolina. The Town is best known as a national conference center for the Presbyterian Church (USA), which is managed by the Mountain Retreat Association, and for Montreat College, a small Presbyterian liberal arts institution. The Town accommodates 35,000 visitors each year, with an estimated 17,000 of those visitors during just ten weeks of the year. The Town is surrounded by lush mountains and recreational opportunities abound. Montreat's natural and architectural beauty, moderate climate, and the area's strong job market and outstanding educational and health care facilities make it one of the most attractive locations in the United States. The Western North Carolina area is consistently ranked high among the best places to live, work and retire.

Form of City Government

The Town of Montreat, which was incorporated in 1967, operates under a Mayor/Council form of government. The five-member Board of Commissioners and the Mayor are elected at-large for staggered terms of four years. The Town Council, which acts as the Town's legislative and policy-making body, selects the Town Administrator, who is the Town's chief administrator and is responsible for implementing the policies and programs adopted by the Board of Commissioners. The Town's workforce provides basic Town services including police protection, public works (streets, solid waste and stormwater services), and water. The Town contracts with other agencies to provide fire protection, sewer service, building inspections, and planning and zoning administration.

ORGANIZATIONAL CHART



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| | FY 17-18 | FY 18-19 | Percent Change |
|----------------------|---------------------|---------------------|-------------------|
| Admin | \$ 298,139 | \$ 356,308 | 19.51% |
| Gov Body | \$ 72,229 | \$ 86,605 | 19.90% |
| Planning and Zoning | \$ 84,519 | \$ 43,296 | -48.77% |
| Police | \$ 416,300 | \$ 421,801 | 1.32% |
| Public Buildings | \$ 434,514 | \$ 275,817 | -36.52% |
| Public Works | \$ 130,219 | \$ 155,616 | 19.50% |
| Recreation and Env. | \$ 7,000 | \$ 7,000 | 0.00% |
| Sanitation | \$ 100,037 | \$ 111,626 | 11.58% |
| Streets | \$ 465,013 | \$ 428,378 | -7.88% |
| Subtotal | \$ 2,007,970 | \$ 1,886,447 | -6.05% |
| Water | \$ 364,711 | \$ 354,311 | -2.85% |
| Subtotal | \$ 364,711 | \$ 354,311 | -2.85% |
| Capital Projects | \$ 636,000 | \$ 231,701 | N/A |
| Subtotal | \$ 636,000 | \$ 231,701 | N/A |
| Special Revenue Fund | \$ 78,000 | \$ 3,700 | N/A |
| Subtotal | \$ 78,000 | \$ 3,700 | N/A |

Fiscal Year 2017-2018

Ad Valorem Taxes

| | |
|---|-------------|
| 2017 Estimated Valuation | 240,486,486 |
| 2017 Estimated Valuation @ .41 Tax Rate | 985,995 |
| 2017 Estimated Revenue @ 99.99% | 985,896 |

| | |
|------------------------|--------------------|
| Real Property | 238,443,840 |
| Personal Property | 730,282 |
| Public Utility | 1,312,364 |
| Totoal Property | 240,486,486 |

DMV (Vehicle) Taxes

| | |
|---|-----------|
| 2017 Estimated Valuation | 3,566,187 |
| 2017 Estimated Valuation @ .41 Tax Rate | 14,621 |
| 2017 Estimated Revenue @ 99.99% | 14,620 |

| | |
|-------------------------|--------------------|
| Total 2017 Value | 244,052,673 |
|-------------------------|--------------------|

Fiscal Year 2018-2019

Ad Valorem Taxes

| | |
|---|-------------|
| 2018 Estimated Valuation | 238,065,222 |
| 2018 Estimated Valuation @ .41 Tax Rate | 976,067 |
| 2018 Estimated Revenue @ 99.99% | 975,970 |

| | |
|------------------------|--------------------|
| Real Property | 236,093,458 |
| Personal Property | 700,059 |
| Public Utility | 1,271,705 |
| Totoal Property | 238,065,222 |

DMV (Vehicle) Taxes

| | |
|---|-----------|
| 2018 Estimated Valuation | 4,235,495 |
| 2018 Estimated Valuation @ .41 Tax Rate | 17,366 |
| 2018 Estimated Revenue @ 99.99% | 17,364 |

| | |
|-------------------------|--------------------|
| Total 2018 Value | 242,300,717 |
|-------------------------|--------------------|

**General Fund
Schedule of Revenues**

| Account Number | Account Name | Current Year Budget FY 17-18 | Estimated at 4/30/18 | Administrator Recommended FY 18-19 | Board Approved FY 18-19 |
|----------------------------|-----------------------------|---|---------------------------------|---|--|
| 10-00-3004-100 | Taxes, Ad Valorem - Prior | 0 | 0 | 0 | 0 |
| 10-00-3005-100 | Taxes, Ad Valorem - Current | 967,843 | 968,406 | 975,970 | 975,970 |
| 10-00-3050-100 | Penalties and Interest | 1,600 | 847 | 1,500 | 1,500 |
| 10-00-3055-100 | Privilege License Tax | 0 | 0 | 0 | 0 |
| 10-00-3065-100 | NC Sales & Use Tax | 410,000 | 272,701 | 430,759 | 430,759 |
| 10-00-3070-100 | Payments in Lieu of Taxes | 0 | 0 | 0 | 0 |
| 10-00-3104-100 | Taxes, Personal - Prior | 0 | 0 | 0 | 0 |
| 10-00-3194-100 | Taxes, Personal | 14,000 | 11,043 | 17,364 | 17,364 |
| 10-00-3205-200 | NC Franchise Tax | 102,325 | 45,148 | 103,348 | 103,348 |
| 10-00-3220-200 | Beer & Wine Tax | 3,150 | 0 | 3,465 | 3,465 |
| 10-00-3225-200 | Retail & Wholesale | 0 | 2 | 0 | 0 |
| 10-00-3230-200 | NC Gasoline Tax Refund | 0 | 0 | 0 | 0 |
| 10-00-3235-200 | Solid Waste Disposal Tax | 508 | 283 | 516 | 516 |
| 10-00-3300-300 | Contributions | 2,000 | 2,000 | 2,000 | 2,000 |
| 10-00-3550-800 | Community Service Fee | 45,000 | 51,291 | 49,500 | 49,500 |
| 10-00-3800-800 | Interest on Investments | 6,600 | 2,690 | 3,000 | 3,000 |
| 10-00-3805-800 | Interest on Powell Bill | 200 | 127 | 150 | 150 |
| 10-00-3810-800 | Cable TV - Franchise Tax | 0 | 0 | 0 | 0 |
| 10-00-3815-800 | Miscellaneous Revenues | 1,000 | 1,575 | 1,000 | 1,000 |
| 10-00-3820-800 | Sale of Fixed Assets | 226,000 | 8,091 | 225,000 | 225,000 |
| 10-00-3905-900 | Fund Balance Appropriated | 252,718 | 0 | 0 | 0 |
| 10-00-3915-900 | Transfer from Water Fund | 0 | 0 | 0 | 0 |
| 10-00-3920-900 | Proceeds from Debt Service | 0 | 0 | 0 | 0 |
| 10-10-3305-300 | Public Safety Charges | 3,850 | 1,111 | 3,850 | 3,850 |
| 10-10-3345-300 | Reimbursement - Comp. Plan | 0 | 69 | 0 | 0 |
| 10-10-3405-400 | Arrest Fees and Fines | 50 | 18 | 25 | 25 |
| 10-10-3425-400 | Fire Inspection Fees | 0 | 0 | 0 | 0 |
| 10-10-3430-400 | Building Permits | 48,480 | 14,572 | 20,000 | 20,000 |
| 10-10-3435-400 | Sanitation Fees | 8,200 | 435 | 8,000 | 8,000 |
| 10-20-3325-300 | Powell Bill Grant | 39,446 | 40,917 | 41,000 | 41,000 |
| General Fund Totals | | \$2,132,970 | \$1,421,326 | \$1,886,447 | \$1,886,447 |

Water Fund
Schedule of Revenues

| Account Number | Account Name | Current Year Budget FY 17-18 | Estimated at 4/30/18 | Administrator Recommended FY 18-19 | Board Approved FY 18-19 |
|---------------------------|---------------------------------|---|---------------------------------|---|--|
| 30-91-3400-400 | MSD Billing Fees Revenue | 20,910 | 4,731 | 20,910 | 20,910 |
| 30-91-3500-500 | Water Sales | 146,575 | 162,035 | 160,000 | 160,000 |
| 30-91-3500-600 | Water Access Fees | 169,125 | 122,570 | 125,000 | 125,000 |
| 30-91-3500-800 | Billing Fee Revenue | 0 | 783 | 100 | 100 |
| 30-91-3505-500 | Water Taps | 900 | 1,000 | 1,000 | 1,000 |
| 30-91-3505-700 | Water Transfer Fees | 900 | 375 | 400 | 400 |
| 30-91-3610-600 | Special Assessment | 27,000 | 28,434 | 27,500 | 27,500 |
| 30-91-3805-800 | Interest on Investments | 193 | 188 | 200 | 200 |
| 30-91-3905-900 | Retained Earnings Appropriated | 0 | 0 | 0 | 0 |
| 30-91-3810-800 | Miscellaneous Revenue | 1,000 | 0 | 500 | 500 |
| 30-91-3815-800 | Late Fees | 2,000 | 1,366 | 1,250 | 1,250 |
| 30-91-3550-800 | Interfund Transfer from General | 0 | 0 | 19,751 | 19,751 |
| Water Fund Totals | | \$368,603 | \$321,483 | \$356,611 | \$356,611 |

CAPITAL PROJECTS FUND

Revenues

| ACCOUNT NUMBER | ACCOUNT NAME | PRIOR YEAR | BEG.BUDGET | CURRENT YEAR | | ADMINISTRATOR RECOMMENDED FY 18-19 | BOARD APPROVED FY 18-19 | Total Project Budget |
|----------------|---------------------------------|------------|------------|-----------------|--------------|---------------------------------------|-------------------------------|-------------------------|
| | | | | BUDGET FY 17-18 | AT 4/30/2018 | | | |
| 13-00-3915-913 | INTERFUND XFR GEN | - | - | 225,000.00 | 225,000.00 | 253,701.00 | 231,701.00 | 456,701.00 |
| 14-00-3915-913 | INTERFUND XFR GEN | - | - | 300,000.00 | 300,000.00 | - | | 300,000.00 |
| 15-20-3311-300 | FEDERAL GRANT PROCEEDS - FEMA | - | | 30,000.00 | - | | | 30,000.00 |
| | STATE GRANT PROCEEDS- OFFICE OF | | | | | | | |
| 15-20-3341-300 | EMERGENCY MANAGEMENT | - | - | 10,000.00 | - | | | 10,000.00 |
| 16-20-3311-300 | FEDERAL GRANT PROCEEDS - FEMA | - | | 37,500.00 | - | | | 37,500.00 |
| | STATE GRANT PROCEEDS- OFFICE OF | | | | | | | |
| 16-20-3341-300 | EMERGENCY MANAGEMENT | - | - | 12,500.00 | - | | | 12,500.00 |
| 17-20-3311-300 | FEDERAL GRANT PROCEEDS - FEMA | - | - | 15,750.00 | - | | | 15,750.00 |
| | STATE GRANT PROCEEDS- OFFICE OF | | | | | | | |
| 17-20-3341-300 | EMERGENCY MANAGEMENT | - | - | 5,250.00 | - | | | 5,250.00 |
| | | - | - | 636,000.00 | 525,000.00 | 253,701.00 | 231,701.00 | 867,701.00 |

SPECIAL REVENUE FUND

Revenues

| ACCOUNT NUMBER | ACCOUNT NAME | PRIOR YEAR | BEG.BUDGET | CCURRENT YEAR BUDGET FY 17-18 | AT 4/30/2018 | ADMINISTRATOR RECOMMENDED FY 18-19 | BOARD APPROVED FY 18-19 | Total Project Budget |
|----------------|---------------------------------|------------|------------|----------------------------------|--------------|---------------------------------------|-------------------------------|-------------------------|
| 20-20-3311-300 | FEDERAL GRANT PROCEEDS - FEMA | - | | 22,500.00 | - | | | 22,500.00 |
| | STATE GRANT PROCEEDS- OFFICE OF | | | | | | | |
| 20-20-3341-300 | EMERGENCY MANAGEMENT | - | - | 7,500.00 | - | | | 7,500.00 |
| 21-20-3311-300 | FEDERAL GRANT PROCEEDS - FEMA | - | | 29,850.00 | - | | | 29,850.00 |
| | STATE GRANT PROCEEDS- OFFICE OF | | | | | | | |
| 21-20-3341-300 | EMERGENCY MANAGEMENT | - | - | 9,950.00 | - | | | 9,950.00 |
| 22-20-3311-300 | FEDERAL GRANT PROCEEDS - FEMA | - | - | 2,400.00 | - | | | 2,400.00 |
| | STATE GRANT PROCEEDS- OFFICE OF | | | | | | | |
| 22-20-3341-300 | EMERGENCY MANAGEMENT | - | - | 800.00 | - | | | 800.00 |
| 23-20-3312-300 | URBAN FORESTRY GRANT | | | 5,000.00 | | | | 5,000.00 |
| 24-20-3312-300 | URBAN FORESTRY GRANT | - | - | - | - | 3,700.00 | | 3,700.00 |
| | | - | - | 78,000.00 | - | 3,700.00 | - | 81,700.00 |

GOVERNING BODY

| ACCOUNT NUMBER | DESCRIPTION | PRIOR YEAR FY 16-17 | CURRENT YEAR BUDGET | ACTUAL @ 4-30-18 | ESTIMATE @ 6-30-18 | DEPT REQUEST FY 18-19 | ADMINISTRATOR RECOMMENDED FY 18-19 | BOARD APPROVED FY 18-19 |
|---|-------------------------------|---------------------------|---------------------------|---------------------|-----------------------|-----------------------------|--|-------------------------------|
| PERSONNEL SERVICES: | | | | | | | | |
| 10-00-4100-020 | SALARIES & WAGES | 9,800 | 9,800 | 4,900 | 9,800 | 9,800 | 9,800 | 9,800 |
| 10-00-4100-050 | FICA EXPENSE | 800 | 800 | 375 | 800 | 800 | 800 | 800 |
| TOTALS: | PERSONNEL SERVICES | \$10,600 | \$10,600 | \$5,275 | \$10,600 | \$10,600 | \$10,600 | \$10,600 |
| OPERATING EXPENSES: | | | | | | | | |
| 10-00-4100-040 | PROFESSIONAL SERVICES | 59,000 | 45,000 | 19,922 | 42,622 | 45,000 | 45,000 | 45,000 |
| 10-00-4100-110 | TELEPHONE | 0 | 926 | 560 | 641 | 900 | 900 | 900 |
| 10-00-4100-120 | RENT | 0 | 650 | 400 | 500 | 650 | 650 | 650 |
| 10-00-4100-140 | TRAVEL AND TRAINING | 500 | 1,500 | 1,219 | 2032 | 1,600 | 1,600 | 1,600 |
| 10-00-4100-260 | ADVERTISING | 5,000 | 1,900 | 193 | 500 | 2,400 | 2,400 | 2,400 |
| 10-00-4100-330 | DEPARTMENT SUPPLIES | 1,800 | 1,850 | 1,354 | 0 | 1,400 | 1,400 | 1,400 |
| 10-00-4100-332 | SALARY CONTINGENCY | 13,500 | 15,000 | 0 | 0 | 5,000 | 5,000 | 5,000 |
| 10-00-4100-450 | CONTRACT SERVICES | 0 | 174 | 4,350 | 4,350 | 4,400 | 4,400 | 4,400 |
| 10-00-4100-480 | INDIRECT COST ALLOCATION - WF | -5,400 | -5,971 | -2,986 | -5,971 | -5,969 | -5,696 | -5,696 |
| 10-00-4100-520 | CONTRIBUTIONS | 500 | 500 | 101 | 600 | 500 | 500 | 500 |
| 10-00-4100-530 | DUES AND SUBSCRIPTIONS | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 10-00-4100-570 | INTER-FUND TRANSFER | 0 | 0 | 0 | 0 | 19,751 | 19,751 | 19,751 |
| TOTALS: | OPERATING EXPENSES | \$74,900 | \$61,629 | \$25,111 | \$45,273 | \$75,732 | \$76,005 | \$76,005 |
| CAPITAL OUTLAY: | | | | | | | | |
| 10-00-4100-730 | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS: | CAPITAL OUTLAY | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DEBT PAYMENT: | | | | | | | | |
| 10-00-4100-900 | DEBT PAYMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS: | DEBT PAYMENT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| GOVERNING BODY DEPARTMENT TOTAL: | | \$85,500 | \$72,229 | \$30,386 | \$55,873 | \$86,332 | \$86,605 | \$86,605 |

Administration

| ACCOUNT NUMBER | DESCRIPTION | PRIOR YEAR FY 16-17 | CURRENT YEAR BUDGET 17- 18 | ACTUAL @ 4-30-18 | ESTIMATE @ 6-30-18 | DEPT REQUEST FY 18-19 | ADMINISTRATOR RECOMMENDED FY 18-19 | BOARD APPROVED FY 18-19 |
|---|---------------------------|---------------------------|-------------------------------------|---------------------|-----------------------|-----------------------------|--|-------------------------------|
| PERSONNEL SERVICES: | | | | | | | | |
| 10-00-4200-020 | SALARIES & WAGES | 181,800 | 170,400 | 127,695 | 153,234 | 189,000 | 189,000 | 206,000 |
| 10-00-4200-021 | SEPARATION ALLOWANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-00-4200-050 | FICA EXPENSE | 13,900 | 13,300 | 9,991 | 11,799 | 14,800 | 14,800 | 14,800 |
| 10-00-4200-060 | GROUP HEALTH INSURANCE | 24,900 | 26,200 | 26,179 | 18,168 | 18,200 | 18,200 | 18,200 |
| 10-00-4200-070 | RETIREMENT - LOCAL GOVT. | 22,300 | 21,500 | 10,812 | 11,646 | 15,700 | 15,700 | 15,700 |
| *10-00-4200-080 | INSURANCE | | 1,000 | 15,323 | 17,000 | 17,000 | 17,000 | 17,000 |
| TOTALS: | PERSONNEL SERVICES | \$242,900 | \$232,400 | \$190,000 | \$211,847 | \$254,700 | \$254,700 | \$271,700 |
| OPERATING EXPENSES: | | | | | | | | |
| 10-00-4200-040 | PROFESSIONAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-00-4200-100 | POSTAGE | 2,200 | 2,000 | 1,312 | 1,900 | 2,000 | 2,000 | 2,000 |
| 10-00-4200-110 | TELEPHONE | 5,200 | 5,200 | 4,575 | 5,200 | 5,200 | 5,200 | 5,200 |
| 10-00-4200-140 | TRAVEL & TRAINING | 4,000 | 15,071 | 11,910 | 12,200 | 13,300 | 13,300 | 13,300 |
| **10-00-4200-160 | M & R EQUIPMENT | 25,000 | 35,000 | 24,400 | 0 | 0 | 0 | 0 |
| 10-00-4200-260 | ADVERTISING | 1,800 | 5,500 | 1,888 | 1,443 | 2,000 | 2,000 | 2,000 |
| 10-00-4200-310 | AUTO SUPPLIES | 0 | 200 | 83 | 83 | 0 | 0 | 0 |
| 10-00-4200-320 | OFFICE EXPENSE | 3,000 | 2,800 | 1,964 | 1,964 | 2,900 | 2,900 | 2,900 |
| *10-00-4200-321 | IT SUPPORT | | | | 35,000 | 60,000 | 60,000 | 60,000 |
| 10-00-4200-330 | DEPARTMENTAL SUPPLIES | 1,000 | 2,600 | 2,255 | 2,305 | 2,500 | 2,500 | 2,500 |
| 10-00-4200-340 | BANK SERVICE CHARGES | 1,200 | 1,500 | 897 | 1,100 | 1,250 | 1,250 | 1,250 |
| 10-00-4200-450 | CONTRACT SERVICES | 21,000 | 21,000 | 20,386 | 20,500 | 21,000 | 21,000 | 21,000 |
| 10-00-4200-480 | INDIRECT COST ALLOCATION | -18,500 | -27,932 | -13,966 | -27,932 | -28,982 | -28,982 | -28,982 |
| 10-00-4200-530 | DUES & SUBSCRIPTIONS | 3,300 | 3,300 | 2,978 | 2,978 | 3,040 | 3,040 | 3,040 |
| 10-00-4200-550 | SUPERVISOR'S EXPENSE | 500 | 500 | 101 | 400.74 | 400 | 400 | 400 |
| TOTALS: | OPERATING EXPENSES | \$49,700 | \$66,739 | \$58,782 | \$57,142 | \$84,608 | \$84,608 | \$84,608 |
| CAPITAL OUTLAY: | | | | | | | | |
| 10-00-4200-730 | CAPITAL OUTLAY | 2,600 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS: | CAPITAL OUTLAY | \$2,600 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DEBT PAYMENT: | | | | | | | | |
| 10-00-4200-900 | DEBT PAYMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS: | DEBT PAYMENT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| ADMINISTRATION DEPARTMENT TOTAL: | | \$295,200 | \$299,139 | \$248,782 | \$268,989 | \$339,308 | \$339,308 | \$356,308 |

* Newly created account

**Terminated account

PUBLIC BUILDINGS

| ACCOUNT NUMBER | DESCRIPTION | PRIOR YEAR FY 16-17 | CURRENT YEAR BUDGET | ACTUAL @ 4-30-18 | ESTIMATE @ 6-30-18 | DEPT REQUEST FY 18-19 | ADMINISTRATOR RECOMMENDED FY 18-19 | BOARD APPROVED FY 18-19 |
|---|---------------------------|---------------------------|---------------------------|---------------------|-----------------------|-----------------------------|--|-------------------------------|
| PERSONNEL SERVICES: | | | | | | | | |
| TOTALS: | PERSONNEL SERVICES | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| OPERATING EXPENSES: | | | | | | | | |
| 10-00-5000-130 | UTILITIES | 3,000 | 3,000 | 2,030 | 2,030 | 3,000 | 3,000 | 3,000 |
| 10-00-5000-150 | M&R BUILDINGS & GROUNDS | 2,500 | 1,200 | 1,943 | 1,943 | 2,000 | 2,000 | 2,000 |
| 10-00-5000-160 | M&R EQUIPMENT | 8,800 | 3,200 | 2,478 | 2,628 | 4,725 | 4,725 | 4,725 |
| 10-00-5000-330 | DEPARTMENTAL SUPPLIES | 200 | 2,200 | 1,610 | 1,624 | 2,200 | 2,200 | 2,200 |
| *10-00-5000-450 | CONTRACT SERVICES | 0 | 1,300 | 1,000 | 1,200 | 1,200 | 1,200 | 1,200 |
| 10-00-5000-480 | INDIRECT COST ALLOCATION | -8,800 | -11,386 | -5,693 | -11,386 | 10,491 | 10,491 | 10,491 |
| 10-00-5000-080 | INSURANCE | 37,000 | 35,000 | 19,400 | 19,400 | 20,500 | 20,500 | 20,500 |
| *10-00-5000-571 | INTERFUND TRANSFER | 0 | 525,000 | 525,000 | | 253,701 | 253,701 | 231,701 |
| TOTALS: | OPERATING EXPENSES | \$42,700 | \$559,514 | \$547,767 | \$17,438 | \$297,817 | \$297,817 | \$275,817 |
| CAPITAL OUTLAY: | | | | | | | | |
| 10-00-5000-730 | CAPITAL OUTLAY | 142,500 | | | 0 | 0 | 0 | 0 |
| TOTALS: | CAPITAL OUTLAY | \$142,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DEBT PAYMENT: | | | | | | | | |
| 10-00-5000-900 | DEBT PAYMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS: | DEBT PAYMENT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| PUBLIC BUILDINGS DEPARTMENT TOTAL: | | \$185,200 | \$559,514 | \$547,767 | \$17,438 | \$297,817 | \$297,817 | \$275,817 |

POLICE

| ACCOUNT NUMBER | DESCRIPTION | PRIOR YEAR FY 16-17 | CURRENT YEAR BUDGET | ACTUAL @ 4-30-18 | ESTIMATE @ 6-30-18 | DEPT REQUEST FY 18-19 | ADMINISTRATOR RECOMMENDED FY 18-19 | BOARD APPROVED FY 18-19 |
|---------------------------------|---------------------------|---------------------------|---------------------------|---------------------|-----------------------|-----------------------------|--|-------------------------------|
| PERSONNEL SERVICES: | | | | | | | | |
| 10-10-5100-020 | SALARIES & WAGES | 232,700 | 216,915 | 172,934 | 207,521 | 217,547 | 217,547 | 217,547 |
| 10-10-5100-021 | SEPERATION ALLOWANCE | 5,200 | 20,600 | 17,166 | 20,600 | 20,600 | 20,600 | 20,600 |
| 10-10-5100-050 | FICA EXPENSE | 18,475 | 18,300 | 13,119 | 15,979 | 20,500 | 20,500 | 20,500 |
| 10-10-5100-060 | GROUP HEALTH INSURANCE | 44,400 | 45,500 | 18,389 | 36,336 | 45,500 | 45,500 | 45,500 |
| 10-10-5100-070 | RETIREMENT - LOCAL GOVT. | 29,375 | 26,700 | 17,667 | 17,120 | 29,400 | 29,400 | 29,400 |
| TOTALS: | PERSONNEL SERVICES | \$330,150 | \$328,015 | \$239,274 | \$297,556 | \$333,547 | \$333,547 | \$333,547 |
| OPERATING EXPENSES: | | | | | | | | |
| 10-10-5100-110 | TELEPHONE | 1,775 | 2,500 | 360 | 1,440 | 2,500 | 2,500 | 2,500 |
| 10-10-5100-140 | TRAVEL & TRAINING | 500 | 850 | 569 | 569 | 900 | 900 | 900 |
| 10-10-5100-160 | M & R EQUIPMENT | 5,000 | 5,000 | 3,962 | 3,962 | 5,000 | 5,000 | 5,000 |
| 10-10-5100-170 | M & R AUTO | 4,000 | 4,000 | 3,762 | 3,772 | 4,000 | 4,000 | 4,000 |
| 10-10-5100-234 | PUBLIC SAFETY EDUCATION | 500 | 500 | 150 | 500 | 500 | 500 | 500 |
| 10-10-5100-310 | AUTO SUPPLIES | 9,000 | 10,000 | 4,352 | 5,460 | 10,000 | 9,000 | 9,000 |
| 10-10-5100-320 | MEDICAL CERTIFICATION | 1,000 | 1,285 | 1,130 | 12,085 | 1,300 | 1,285 | 1,285 |
| 10-10-5100-330 | DEPARTMENT SUPPLIES | 2,575 | 2,500 | 2,288 | 2,525 | 2,500 | 2,500 | 2,500 |
| 10-10-5100-360 | UNIFORMS | 1,700 | 2,200 | 923 | 1,766 | 2,500 | 2,500 | 2,500 |
| 10-10-5100-530 | DUES & SUBSCRIPTIONS | 300 | 250 | 0 | 679 | 250 | 100 | 100 |
| *10-10-5100-735 | MACHINERY AND EQUIPMENT | 0 | 40,000 | 36,871 | 36,192 | 12,000 | 12,000 | 12,000 |
| *10-10-5100-740 | AUXILARY | 0 | 0 | 0 | 0 | 28,769 | 28,769 | 28,769 |
| 10-10-5100-760 | DISPATCHER SERVICES | 19,200 | 19,200 | 14,250 | 19,000 | 19,200 | 19,200 | 19,200 |
| TOTALS: | OPERATING EXPENSES | \$45,550 | \$88,285 | \$68,618 | \$87,951 | \$89,419 | \$88,254 | \$88,254 |
| CAPITAL OUTLAY: | | | | | | | | |
| 10-10-5100-730 | CAPITAL OUTLAY | 34,100 | | 0 | 0 | 0 | 0 | 0 |
| TOTALS: | CAPITAL OUTLAY | \$34,100 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DEBT PAYMENT: | | | | | | | | |
| 10-10-5100-900 | DEBT PAYMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS: | DEBT PAYMENT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| POLICE DEPARTMENT TOTAL: | | \$409,800 | \$416,300 | \$307,892 | \$385,507 | \$422,966 | \$421,801 | \$421,801 |

*Newly created account

PLANNING AND ZONING

| ACCOUNT NUMBER | DESCRIPTION | PRIOR YEAR FY 16-17 | CURRENT YEAR BUDGET | ACTUAL @ 4-30-18 | ESTIMATE @ 6-30-18 | DEPT REQUEST FY 18-19 | ADMINISTRATOR RECOMMENDED FY 18-19 | BOARD APPROVED FY 18-19 |
|--|---------------------------------|---------------------------|---------------------------|---------------------|-----------------------|-----------------------------|--|-------------------------------|
| PERSONNEL SERVICES: | | | | | | | | |
| 10-10-5400-020 | SALARIES & WAGES | 50,900 | 4,910 | 4,910 | 4,910 | 0 | 0 | 0 |
| 10-10-5400-050 | FICA EXPENSE | 3,900 | 375 | 375 | 375 | 0 | 0 | 0 |
| 10-10-5400-060 | GROUP HEALTH INSURANCE | 8,300 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-10-5400-070 | RETIREMENT - LOCAL GOVT. | 6,300 | 459 | 459 | 459 | 0 | 0 | 0 |
| TOTALS: | PERSONNEL SERVICES | \$69,400 | \$5,744 | \$5,744 | \$5,744 | \$0 | \$0 | \$0 |
| OPERATING EXPENSES: | | | | | | | | |
| 10-10-5400-110 | TELEPHONE | 800 | 800 | 180 | 271 | 800 | 800 | 800 |
| 10-10-5400-140 | TRAVEL AND TRAINING | 2,500 | 2,500 | 0 | 0 | 1,000 | 1,000 | 1,000 |
| 10-10-5400-160 | M&R EQUIPMENT | 3,800 | 3,550 | 0 | 3,550 | 3,550 | 3,550 | 3,550 |
| 10-10-5400-170 | M&R AUTO | 700 | 700 | 0 | 0 | 700 | 700 | 700 |
| *10-10-5400-260 | ADVERTISING | 0 | 0 | 0 | 592 | 600 | 600 | 600 |
| 10-10-5400-310 | AUTO SUPPLIES | 800 | 800 | 0 | 0 | 400 | 400 | 400 |
| 10-10-5400-330 | DEPARTMENT SUPPLIES | 3,500 | 1,500 | 71 | 421 | 500 | 500 | 500 |
| 10-10-5400-331 | PLANNING BOARD | 250 | 250 | 0 | 0 | 200 | 200 | 200 |
| 10-10-5400-332 | BOARD OF ADJUSTMENT | 250 | 250 | 0 | 0 | 300 | 300 | 300 |
| 10-10-5400-450 | CONTRACT SERVICES - BLDG. INSP. | 1,250 | 6,750 | 4,725 | 6,750 | 7,500 | 7,500 | 7,500 |
| 10-10-5400-451 | CONTRACT SERVICES - FIRE INSP. | 50 | 250 | 0 | 0 | 2,000 | 2,000 | 2,000 |
| *10-20-5400-452 | CONTRACTED SERVICES - LOS | 0 | 26,405 | 10,665 | 19,197 | 25,596 | 25,596 | 25,596 |
| 10-10-5400-530 | DUES & SUBSCRIPTIONS | 800 | 850 | 140 | 0 | 150 | 150 | 150 |
| TOTALS: | OPERATING EXPENSES | \$14,700 | \$44,605 | \$15,781 | \$30,781 | \$43,296 | \$43,296 | \$43,296 |
| CAPITAL OUTLAY: | | | | | | | | |
| 10-10-5400-730 | CAPITAL OUTLAY | 2,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS: | CAPITAL OUTLAY | \$2,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DEBT PAYMENT: | | | | | | | | |
| 10-10-5400-900 | DEBT PAYMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS: | DEBT PAYMENT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| PLANNING AND ZONING DEPARTMENT TOTAL: | | \$86,100 | \$50,349 | \$21,525 | \$36,525 | \$43,296 | \$43,296 | \$43,296 |

*Newly created account

PUBLIC WORKS

| ACCOUNT NUMBER | DESCRIPTION | PRIOR YEAR FY 16-17 | CURRENT YEAR BUDGET | ACTUAL @ 4-30-18 | ESTIMATE @ 6-30-18 | DEPT REQUEST FY 18-19 | ADMINISTRATOR RECOMMENDED FY 18-19 | BOARD APPROVED FY 18-19 |
|---------------------------------------|---------------------------|---------------------------|---------------------------|---------------------|-----------------------|-----------------------------|--|-------------------------------|
| PERSONNEL SERVICES: | | | | | | | | |
| 10-20-5550-020 | SALARIES & WAGES | 56,700 | 95,610 | 63,270 | 75,924 | 93,800 | 93,800 | 93,800 |
| 10-20-5550-021 | SEPERATION ALLOWANCE | 0 | 10,800 | 0 | 10,800 | 12,900 | 12,900 | 12,900 |
| 10-20-5550-050 | FICA EXPENSE | 4,400 | 526 | 1,654 | 5,846 | 8,200 | 8,200 | 8,200 |
| 10-20-5550-060 | GROUP HEALTH INSURANCE | 8,900 | 9,084 | 7,845 | 18,168 | 18,200 | 18,200 | 18,200 |
| 10-20-5550-070 | RETIREMENT - LOCAL GOVT. | 6,900 | 7,735 | 2,706 | 5,770 | 12,100 | 12,100 | 12,100 |
| TOTALS: | PERSONNEL SERVICES | \$76,900 | \$123,755 | \$75,475 | \$116,509 | \$145,200 | \$145,200 | \$145,200 |
| OPERATING EXPENSES: | | | | | | | | |
| 10-20-5550-110 | TELEPHONE | 700 | 700 | 707 | 715 | 700 | 725 | 725 |
| 10-20-5550-140 | TRAVEL & TRAINING | 1,200 | 1,200 | 987 | 987 | 5,000 | 5,000 | 5,000 |
| 10-20-5550-170 | M & R TRUCKS | 500 | 500 | 5 | 5 | 500 | | |
| 10-20-5550-310 | AUTO SUPPLIES | 3,500 | 3,500 | 1,017 | 1,137 | 3,500 | 3,250 | 3,250 |
| 10-20-5550-330 | DEPARTMENT SUPPLIES | 2,500 | 2,500 | 1,760 | 1,922 | 2,500 | 2,500 | 2,500 |
| 10-20-5550-360 | UNIFORMS | 500 | 500 | 179 | 500 | 500 | 500 | 500 |
| 10-20-5550-370 | STORMWATER PROGRAM | 2,500 | 2,500 | 0 | 0 | 2,500 | 2,500 | 2,500 |
| *10-20-5550-735 | MACHINERY AND EQUIPMENT | 0 | 35,000 | 27,248 | 27,248 | 4,200 | 4,200 | 4,200 |
| 10-20-5550-480 | INDIRECT COST ALLOCATION | -5,100 | -10,766 | -538 | -10,766 | -13,259 | -13,259 | -13,259 |
| TOTALS: | OPERATING EXPENSES | \$6,300 | \$35,634 | \$31,364 | \$21,747 | \$6,141 | \$5,416 | \$5,416 |
| CAPITAL OUTLAY: | | | | | | | | |
| 10-20-5550-730 | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 5,000 | 5,000 | 5000 |
| TOTALS: | CAPITAL OUTLAY | \$0 | \$0 | \$0 | \$0 | \$5,000 | \$5,000 | \$5,000 |
| DEBT PAYMENT: | | | | | | | | |
| 10-20-5550-900 | DEBT PAYMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS: | DEBT PAYMENT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| PUBLIC WORKS DEPARTMENT TOTAL: | | \$83,200 | \$159,389 | \$106,839 | \$138,256 | \$156,341 | \$155,616 | \$155,616 |

STREET AND POWELL BILL

| ACCOUNT NUMBER | DESCRIPTION | PRIOR YEAR FY 16-17 | CURRENT YEAR BUDGET | ACTUAL @ 4-30-18 | ESTIMATE @ 6-30-18 | DEPT REQUEST FY 18-19 | ADMINISTRATOR RECOMMENDED FY 18-19 | BOARD APPROVED FY 18-19 |
|---------------------------------|---------------------------|---------------------------|---------------------------|---------------------|-----------------------|-----------------------------|--|-------------------------------|
| PERSONNEL SERVICES: | | | | | | | | |
| 10-20-5600-020 | SALARIES & WAGES | 114,850 | 103,588 | 108,656 | 130,387 | 71,800 | 71,800 | 71,800 |
| 10-20-5600-050 | FICA EXPENSE | 8,600 | 7,925 | 8,138 | 10,040 | 550 | 550 | 550 |
| 10-20-5600-060 | GROUP HEALTH INSURANCE | 26,590 | 27,252 | 10,861 | 18,168 | 18,200 | 18,200 | 18,200 |
| 10-20-5600-070 | RETIREMENT - LOCAL GOVT. | 13,550 | 13,043 | 11,266 | 9,909 | 9,300 | 9,300 | 9,300 |
| TOTALS: | PERSONNEL SERVICES | \$163,590 | \$151,808 | \$138,921 | \$168,504 | \$99,850 | \$99,850 | \$99,850 |
| OPERATING EXPENSES: | | | | | | | | |
| 10-20-5600-110 | TELEPHONE | 260 | 1,821 | 1,324 | 1,560 | 1,600 | 1,600 | 1600 |
| 10-20-5600-140 | TRAVEL & TRAINING | 1,100 | 2,000 | 1,025 | 1,100 | 2,000 | 2,000 | 2,000 |
| 10-20-5600-160 | M & R EQUIPMENT | 2,000 | 2,000 | 1,082 | 1,082 | 2,000 | 1,900 | 1,900 |
| 10-20-5600-170 | M & R AUTO | 3,500 | 3,500 | 2,305 | 2,305 | 3,500 | 3,400 | 3,400 |
| 10-20-5600-310 | AUTO SUPPLIES | 6,000 | 7,500 | 5,137 | 7,500 | 7,500 | 7,500 | 7,500 |
| 10-20-5600-330 | DEPARTMENT SUPPLIES | 4,800 | 7,934 | 7,841 | 7,841 | 10,250 | 10,250 | 10,250 |
| 10-20-5600-340 | POWELL BILL REPAVING | 40,000 | 40,000 | 0 | 0 | 40,000 | 40,000 | 40,000 |
| 10-20-5600-360 | UNIFORMS | 2,000 | 2,000 | 1,951 | 1,951 | 2,000 | 2,000 | 2,000 |
| 10-20-5600-450 | CONTRACT SERVICES | 12,000 | 13,000 | 10,741 | 11,605 | 9,000 | 9,000 | 14,000 |
| *10-20-5600-455 | NCDOT ADMINISTRATION | 0 | 9,300 | 9,222 | 9,222 | 0 | 0 | 0 |
| 10-20-5600-480 | INDIRECT COST ALLOCATION | -49,000 | -38,445 | -19,223 | -38,445 | -36,072 | -36,072 | -36,072 |
| *10-20-5600-540 | INTEREST EXPENSE | 0 | 440 | 348 | 415 | 4,450 | 4,450 | 4,450 |
| 10-20-5600-740 | STREET LIGHTING | 23,500 | 23,500 | 14,019 | 18,920 | 20,000 | 20,000 | 20,000 |
| 10-20-5600-745 | STORMWATER IMPROVEMENTS | 3,000 | 3,000 | 0 | 0 | 3,000 | 3,000 | 3,000 |
| 10-20-5600-750 | ROAD MAINTENANCE | 8,000 | 17,377 | 13,956 | 14,421 | 15,000 | 15,000 | 15,000 |
| 10-20-5600-755 | SIGNS AND PAINTING | 4,500 | 5,000 | 4,731 | 5,000 | 4,500 | 4,500 | 4,500 |
| 10-20-5600-760 | BRIDGE INSPECTIONS | 2,000 | 2,000 | 0 | 0 | 2,000 | 2,000 | 2,000 |
| 10-20-5600-765 | SURVEYS/MAPPING | 2,000 | 2,000 | 0 | 0 | 0 | 0 | 0 |
| 10-20-5600-770 | SNOW REMOVAL | 2,450 | 5,484 | 2,946 | 2,946 | 3,000 | 3,000 | 3,000 |
| TOTALS: | OPERATING EXPENSES | \$68,110 | \$109,411 | \$57,406 | \$47,424 | \$93,728 | \$93,528 | \$98,528 |
| CAPITAL OUTLAY: | | | | | | | | |
| 10-20-5600-730 | CAPITAL OUTLAY | 287,200 | 135,486 | 0 | 0 | 201,000 | 201,000 | 201,000 |
| TOTALS: | CAPITAL OUTLAY | \$287,200 | \$135,486 | \$0 | \$0 | \$201,000 | \$201,000 | \$201,000 |
| DEBT PAYMENT: | | | | | | | | |
| 10-20-5600-900 | DEBT PAYMENT | 29,400 | 33,150 | 68,308 | 32,834 | 29,000 | 29,000 | 29,000 |
| TOTALS: | DEBT PAYMENT | | \$33,150 | \$68,308 | \$32,834 | \$29,000 | \$29,000 | \$29,000 |
| STREET DEPARTMENT TOTAL: | | \$518,900 | \$429,855 | \$264,635 | \$248,761 | \$423,578 | \$423,378 | \$428,378 |

SANITATION

| ACCOUNT NUMBER | DESCRIPTION | PRIOR YEAR FY 16-17 | CURRENT YEAR BUDGET | ACTUAL @ 4-30-18 | ESTIMATE @ 6-30-18 | DEPT REQUEST FY 18-19 | ADMINISTRATOR RECOMMENDED FY 18-19 | BOARD APPROVED FY 18-19 |
|-------------------------------------|--------------------------------|---------------------------|---------------------------|---------------------|-----------------------|-----------------------------|--|-------------------------------|
| PERSONNEL SERVICES: | | | | | | | | |
| 10-30-5800-020 | SALARIES & WAGES | 33,770 | 34,558 | 29,465 | 35,358 | 37,600 | 37,600 | 37,600 |
| 10-30-5800-040 | CONTRACT SERVICES | 15,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-30-5800-050 | FICA EXPENSE | 2,600 | 2,644 | 2,254 | 2,723 | 2,900 | 2,900 | 2,900 |
| 10-30-5800-060 | GROUP HEALTH INSURANCE | 8,900 | 9,084 | 5,131 | 9,084 | 9,100 | 9,100 | 9,100 |
| 10-30-5800-070 | RETIREMENT - LOCAL GOVT. | 4,200 | 4,351 | 3,178 | 2,687 | 4,900 | 4,900 | 4,900 |
| TOTALS: | PERSONNEL SERVICES | \$64,470 | \$50,637 | \$40,027 | \$49,851 | \$54,500 | \$54,500 | \$54,500 |
| OPERATING EXPENSES: | | 750 | | | | | | |
| 10-30-5800-110 | TELEPHONE | 550 | 750 | 266 | 359 | 400 | 400 | 400 |
| 10-30-5800-130 | UTILITIES | 500 | 500 | 482 | 598 | 600 | 600 | 600 |
| 10-30-5800-160 | M & R EQUIPMENT | 100 | 400 | 88 | 88 | 400 | 400 | 400 |
| 10-30-5800-170 | M & R TRUCKS | 1,490 | 1,500 | 829 | 882 | 1,500 | 1,500 | 1,500 |
| 10-30-5800-310 | AUTO SUPPLIES | 1,200 | 5,000 | 3,589 | 3,989 | 5,000 | 5,000 | 5,000 |
| 10-30-5800-330 | SUPPLIES/TOOLS | 1,370 | 1,000 | 73 | 100 | 800 | 800 | 800 |
| 10-30-5800-360 | UNIFORMS | 520 | 750 | 0 | 0 | 600 | 600 | 600 |
| 10-30-5800-450 | CONTRACT SERVICES - SANITATION | 15,800 | 15,000 | 9,166 | 14,692 | 15,000 | 15,000 | 15,000 |
| 10-30-5800-451 | CONTRACT SERVICES - DUMPSTER | 15,150 | 12,500 | 17,686 | 19,883 | 20,500 | 20,500 | 20,500 |
| 10-30-5800-480 | INDIRECT COST ALLOCATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-30-5800-550 | TIPPING FEES | 11,900 | 12,000 | 9,426 | 12,326 | 12,500 | 12,326 | 12,326 |
| TOTALS: | OPERATING EXPENSES | \$48,580 | \$49,400 | \$41,605 | \$52,916 | \$57,300 | \$57,126 | \$57,126 |
| CAPITAL OUTLAY: | | | | | | | | |
| 10-30-5800-730 | CAPITAL OUTLAY | 64,750 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS: | CAPITAL OUTLAY | \$64,750 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DEBT PAYMENT: | | | | | | | | |
| 10-30-5800-900 | DEBT PAYMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS: | DEBT PAYMENT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SANITATION DEPARTMENT TOTAL: | | \$177,800 | \$100,037 | \$81,632 | \$102,768 | \$111,800 | \$111,626 | \$111,626 |

ENVIRONMENT, CONSERVATION
AND RECREATION

| ACCOUNT NUMBER | DESCRIPTION | PRIOR YEAR FY 16-17 | CURRENT YEAR BUDGET | ACTUAL @ 4-30-18 | ESTIMATE @ 6-30-18 | DEPT REQUEST FY 18-19 | ADMINISTRATOR RECOMMENDED FY 18-19 | BOARD APPROVED FY 18-19 |
|-------------------------------------|---------------------------|---------------------------|---------------------------|---------------------|-----------------------|-----------------------------|--|-------------------------------|
| PERSONNEL SERVICES: | | | | | | | | |
| TOTALS: | PERSONNEL SERVICES | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| OPERATING EXPENSES: | | | | | | | | |
| 10-80-6190-340 | LANDCARE COMMITTEE | 3,000 | 2,000 | 1,809 | 1,820 | 2,000 | 2,000 | 2,000 |
| 10-80-3340-452 | LANDCARE GRANT - HEMLOCKS | 10,000 | 0 | 11,065 | 11,065 | 0 | 0 | 0 |
| 10-80-6190-450 | GREENWAY DEVELOPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-80-6190-710 | OPEN SPACE CONSERVATION | 5,000 | 5,000 | 0 | 0 | 5,000 | 5,000 | 5,000 |
| TOTALS: | OPERATING EXPENSES | \$18,000 | \$7,000 | \$12,874 | \$12,885 | \$7,000 | \$7,000 | \$7,000 |
| CAPITAL OUTLAY: | | | | | | | | |
| 10-80-6190-730 | CAPITAL OUTLAY | 2,500 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS: | CAPITAL OUTLAY | \$2,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DEBT PAYMENT: | | | | | | | | |
| 10-80-6100-900 | DEBT PAYMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS: | DEBT PAYMENT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| RECREATION DEPARTMENT TOTAL: | | \$20,500 | \$7,000 | \$12,874 | \$12,885 | \$7,000 | \$7,000 | \$7,000 |

WATER

| ACCOUNT NUMBER | DESCRIPTION | PRIOR YEAR FY 16-17 | CURRENT YEAR BUDGET | ACTUAL @ 4-30-18 | ESTIMATE @ 6-30-18 | DEPT REQUEST FY 18-19 | ADMINISTRATOR RECOMMENDED FY 18-19 | BOARD APPROVED FY 18-19 |
|--------------------------------|----------------------------|---------------------------|---------------------------|---------------------|-----------------------|-----------------------------|--|-------------------------------|
| PERSONNEL SERVICES: | | | | | | | | |
| 30-91-8100-020 | SALARIES & WAGES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS: | PERSONNEL SERVICES | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| OPERATING EXPENSES: | | | | | | | | |
| 30-91-8100-030 | WATER SAMPLES | 8,500 | 8,500 | 4,218 | 4,278 | 8,500 | 8,500 | 8,500 |
| 30-91-8100-040 | PROFESSIONAL SERVICES | 0 | 1,411 | 1,410 | 1,410 | 1,500 | 1,500 | 1,500 |
| 30-91-8100-090 | WATER PURCHASES | 500 | 500 | 0 | 0 | 500 | 0 | 0 |
| 30-91-8100-100 | POSTAGE | 3,000 | 3,000 | 1,353 | 1,440 | 3,000 | 2,500 | 2,500 |
| 30-91-8100-110 | TELEPHONE | 2,500 | 2,500 | 204 | 348 | 2,500 | 2,000 | 2,000 |
| 30-91-8100-130 | UTILITIES | 30,000 | 30,600 | 22,596 | 30,400 | 30,600 | 30,600 | 30,600 |
| 30-91-8100-140 | TRAVEL AND TRAINING | 2,000 | 2,000 | 410 | 448 | 1,800 | 1,800 | 1,800 |
| 30-91-8100-150 | M&R WELLS | 28,000 | 28,000 | 24,264 | 24,268 | 31,500 | 30,500 | 30,500 |
| 30-91-8100-160 | M&R EQUIPMENT | 9,900 | 10,000 | 5,751 | 5,853 | 10,000 | 9,000 | 9,000 |
| 30-91-8100-170 | M&R TRUCKS | 100 | 3,892 | 0 | 0 | 3,892 | 3,500 | 3,500 |
| 30-91-8100-310 | AUTO SUPPLIES | 5,500 | 5,500 | 3,049 | 424 | 5,000 | 5,000 | 5,000 |
| 30-91-8100-330 | DEPARTMENTAL SUPPLIES | 2,500 | 7,353 | 2,468 | 3,453 | 7,353 | 7,000 | 7,000 |
| 30-91-8100-340 | SPECIAL ASSESSMENT EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30-91-8100-480 | INDIRECT COST ALLOCATION | 86,800 | 94,500 | 47,250 | 94,500 | 94,500 | 94,500 | 94,500 |
| 30-91-8100-530 | DUES & SUBSCRIPTIONS | 2,000 | 2,000 | 1,440 | 1,440 | 2,000 | 1,700 | 1,700 |
| 30-91-8100-540 | INTEREST EXPENSE | 0 | 0 | 5,900 | 5,900 | 18,000 | 18,000 | 18,000 |
| TOTALS: | OPERATING EXPENSES | \$181,300 | \$199,756 | \$120,313 | \$174,162 | \$202,645 | \$198,100 | \$198,100 |
| CAPITAL OUTLAY: | | | | | | | | |
| 30-91-8100-730 | CAPITAL OUTLAY | 55,400 | 73,736 | 0 | 0 | 23,500 | 23,500 | 23,500 |
| 30-91-8100-770 | WATER PROJECT | 0 | 0 | 0 | 0 | 55,000 | 55,000 | 55,000 |
| TOTALS: | CAPITAL OUTLAY | \$55,400 | \$73,736 | \$0 | \$0 | \$78,500 | \$78,500 | \$78,500 |
| DEBT PAYMENT: | | | | | | | | |
| 30-91-8100-900 | DEBT PAYMENT | 99,200 | 95,711 | 76,494 | 95,711 | 77,711 | 77,711 | 77,711 |
| TOTALS: | DEBT PAYMENT | \$99,200 | \$95,711 | \$76,494 | \$95,711 | \$77,711 | \$77,711 | \$77,711 |
| WATER DEPARTMENT TOTAL: | | \$335,900 | \$369,203 | \$196,807 | \$269,873 | \$358,856 | \$354,311 | \$354,311 |

Capital Projects Fund

CAPITAL PROJECTS FUND

Expenditures

| ACCOUNT NUMBER | ACCOUNT NAME | PRIOR YEAR | CCURRENT YEAR BUDGET FY 17-18 | ACTUALS @ 4- 30-2018 | ESTIMATED @ 6-30-2018 | DEPT REQUEST FY 18-19 | ADMINISTRATOR RECOMMENDED FY 18-19 | BOARD APPROVED FY 18-19 | Total Project Budget |
|-------------------|-------------------|---------------|----------------------------------|-------------------------|--------------------------|-----------------------------|--|-------------------------------|-------------------------|
| 13-00-5000-040 | PROFESSIONAL SERV | - | 85,000.00 | 16,308.83 | 16,308.83 | - | - | - | 85,000.00 |
| 13-00-5000-731 | LAND | - | 140,000.00 | 133,448.41 | 133,448.41 | - | - | - | 140,000.00 |
| 13-00-5000-733 | BUILDINGS | - | - | - | - | 253,701.00 | 253,701.00 | 231,701.00 | 231,701.00 |
| | | | 225,000.00 | 149,757.24 | 149,757.24 | 253,701.00 | 253,701.00 | 231,701.00 | 456,701.00 |
| 14-00-5000-040 | PROFESSIONAL SERV | - | 10,000.00 | 3,100.00 | 3,100.00 | - | - | - | 10,000.00 |
| 14-00-5000-731 | LAND | - | 5,000.00 | 1,700.00 | 1,700.00 | - | - | - | 5,000.00 |
| 14-00-5000-733 | BUILDINGS | - | 285,000.00 | - | - | - | - | - | 285,000.00 |
| | | | 300,000.00 | 4,800.00 | 4,800.00 | - | - | - | 300,000.00 |
| 15-20-5550-737 | INFRASTRUCTURE | - | 40,000.00 | - | - | - | - | - | 40,000.00 |
| 16-20-5600-737 | INFRASTRUCTURE | - | 50,000.00 | - | - | - | - | - | 50,000.00 |
| 17-20-5600-737 | INFRASTRUCTURE | - | 21,000.00 | - | - | - | - | - | 21,000.00 |

SPECIAL REVENUE FUND

SPECIAL REVEVENUE FUND

Expenditures

| ACCOUNT NUMBER | ACCOUNT NAME | PRIOR YEAR | CCURRENT YEAR BUDGET FY 17-18 | ACTUALS @ 4- 30-2018 | ESTIMATED @ 6-30-2018 | DEPT REQUEST FY 18-19 | ADMINISTRATOR RECOMMENDED FY 18-19 | BOARD APPROVED FY 18-19 | Total Project Budget |
|-------------------|--------------------|---------------|----------------------------------|-------------------------|--------------------------|-----------------------------|--|-------------------------------|-------------------------|
| 20-20-5600-750 | ROAD MAINTENANCE | - | 30,000.00 | - | 4,000.00 | - | - | | 30,000.00 |
| 21-20-5600-741 | CULVERT MAINTENACE | - | 39,800.00 | - | 5,000.00 | - | - | | 39,800.00 |
| 22-20-5600-750 | ROAD MAINTENANCE | - | 3,200.00 | - | 2,000.00 | - | - | | 3,200.00 |
| 23-20-5550-020 | SALARY | | 5,000.00 | | 5,000.00 | - | - | - | 5,000.00 |
| 24-20-5550-020 | SALARY | - | - | - | - | - | 3,700.00 | | 3,700.00 |

June 7, 2018

Concerns about the audit:

- Payroll
 - A month and half of missing payroll backup
 - Issues with correct pay (comp time)
 - FICA not being taken from separation allowance
 - 401K
- Bank reconciliation
 - 6 months behind
- Water Utilities
 - Incorrect amounts
 - No reconciliations between the utility system and GL
 - Reconciliation with MSD accounts
- Payables
 - Lost or misplaced invoices
- Fixed assets
 - Need a current inventory and determine the incorrect amounts on the spreadsheet
- Filing
 - Paperwork is not organized completely (will make it easier for the auditors)
- Reconciliations of Balance Sheet Accounts
- Petty Cash- needs to be reconciled every month

Upcoming projects:

- Short-term
 - Installment financing
 - New software
 - FEMA grants
 - Changing banks and combining bank accounts
 - Implementation of conversion fund (goes with new software)
 - Taking additional finance tasks off Angie
 - Budget
- Long-term
 - Going paperless
 - Creating our own financial statements

Suggestions:

- Outsource payroll (daily tasks and filing)
- Full-time temporary accountant
- Part-time Finance Officer (20 hours per week)

**TOWN OF MONTREAT
FISCAL YEAR 2018
BUDGET AMENDMENT #_7_**

Be it ordained by the Town of Montreat Board of Commissioners that the following amendment be made to the Budget Ordinance for the fiscal year ending June 30, 2018.

Department(s): Streets and Environment, Conservation, and Recreation

Purpose: Hemlock Beetles _____

Section 1. To amend the General/Water Fund as follows:

| Line Item | Account Number | Amount Decrease | Amount Increase | Amended Budget |
|------------------------|----------------|-----------------|-----------------|----------------|
| Land-Care-Hemlocks | 10-80-6190-452 | | \$6,000 | \$6,000 |
| Land-Care-Hemlocks | 10-80-3340-452 | | \$6,000 | \$6,000 |
| | | | | |
| Land-Care-Hemlocks | 10-80-6190-452 | | \$65 | \$11,065 |
| Repairing and Widening | 10-20-5600-340 | \$65 | | |

Notes: _____.

Section 2. I certify that the accounting records provide for this budget amendment, and that the revenue source(s) are available:

Carina Maria Wheeler
Finance Officer

6-6-2018
Date

Section 3. Copies of this amendment shall be delivered to the Budget/Finance Officer and Town Auditor for their direction.

Adopted this _____ day of _____, _____.

Recorded and filed:

Budget Officer/Town Administrator

Date

Town Clerk

Date

**TOWN OF MONTREAT
FISCAL YEAR 2018
BUDGET AMENDMENT #8**

Be it ordained by the Town of Montreat Board of Commissioners that the following amendment be made to the Budget Ordinance for the fiscal year ending June 30, 2018.

Department(s): Streets and Public Works

Purpose: Salary being paid out of a different department

Section 1. To amend the General/Water Fund as follows:

| Line Item | Account Number | Amount Increase | Amount Decrease | Amended Budget |
|------------------------|----------------|-----------------|-----------------|----------------|
| SALARIES AND WAGES | 10-20-5600-020 | \$39,800 | | \$143,388 |
| FICA EXPENSE | 10-20-5600-050 | \$3,750 | | \$11,675 |
| RETIREMENT EXPENSE | 10-20-5600-060 | \$5,028 | | \$18,071 |
| GROUP HEALTH INSURANCE | 10-20-5600-070 | \$7,500 | | \$14,514.30 |
| | | | | |
| SALARIES AND WAGES | 10-20-5550-020 | | \$39,800 | \$55,810.27 |
| FICA EXPENSE | 10-20-5550-050 | | \$3,750 | \$1,776 |
| RETIREMENT EXPENSE | 10-20-5550-060 | | \$5,028 | \$2,707 |
| GROUP HEALTH INSURANCE | 10-20-5550-070 | | \$7,500 | \$.66 |

Notes: _____.

Section 2. I certify that the accounting records provide for this budget amendment, and that the revenue source(s) are available:

Ernie Marie Wheeler

Finance Officer

6-6-18

Date

Section 3. Copies of this amendment shall be delivered to the Budget/Finance Officer and Town Auditor for their direction.

Adopted this _____ day of _____, _____.

Recorded and filed:

Budget Officer/Town Administrator

Date

Town Clerk

Date

**TOWN OF MONTREAT
FISCAL YEAR 2018
BUDGET AMENDMENT #9**

Be it ordained by the Town of Montreat Board of Commissioners that the following amendment be made to the Budget Ordinance for the fiscal year ending June 30, 2018.

Department(s): Building and Zoning

Purpose: Cover expenses related to the flooding

Section 1. To amend the General/Water Fund as follows:

| Line Item | Account Number | Amount Increase | Amount Decrease | Amended Budget |
|---------------------------|----------------|-----------------|-----------------|----------------|
| M&R BUILDINGS AND GROUNDS | 10-00-5000-150 | \$2,000 | | \$3,200 |
| M&R EQUIPMENT | 10-10-5400-160 | | \$2,000 | \$1,550 |
| | | | | |

Notes: _____

Section 2. I certify that the accounting records provide for this budget amendment, and that the revenue source(s) are available:

Carina Marie Wheeler
Finance Officer

6-7-2018
Date

Section 3. Copies of this amendment shall be delivered to the Budget/Finance Officer and Town Auditor for their direction.

Adopted this _____ day of _____, _____.

Recorded and filed:

Budget Officer/Town Administrator

Date

Town Clerk

Date

TOWN OF MONTREAT
FISCAL YEAR 2018
BUDGET AMENDMENT #10

Be it ordained by the Town of Montreat Board of Commissioners that the following amendment be made to the Budget Ordinance for the fiscal year ending June 30, 18.

Department(s): Streets

Purpose: To establish special revenue fund for FEMA – Calvin Trail

Section 1. To amend the General/Special Revenue Fund as follows:

| Line Item | Account Number | Increase Change | Decrease Change | Amended Budget |
|---|----------------|-----------------|-----------------|----------------|
| Special Revenue Fund | | | | |
| Revenues | | | | |
| Federal Grant Proceeds-FEMA | 20-20-3311-300 | \$22,500 | | \$22,500 |
| State Grant Proceeds-Office of Emergency Management | 20-20-3341-300 | \$7,500 | | \$7,500 |
| Expenditures | | | | |
| Road Maintenance | 20-20-5600-750 | \$30,000 | | \$30,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Notes: _____.

Section 2. I certify that the accounting records provide for this budget amendment, and that the revenue source(s) are available:

Erin Haines Wheeler
Finance Officer

6-7-2018
Date

Section 3. Copies of this amendment shall be delivered to the Budget/Finance Officer and Town Auditor for their direction.

Adopted this _____ day of _____, _____.

Recorded and filed:

Budget Officer/Town Administrator

Date

TOWN OF MONTREAT
FISCAL YEAR 2018
BUDGET AMENDMENT #11

Be it ordained by the Town of Montreat Board of Commissioners that the following amendment be made to the Budget Ordinance for the fiscal year ending June 30, 18.

Department(s): Streets

Purpose: To establish capital project fund for FEMA – Texas Road Paving

Section 1. To amend the General/Capital Projects Fund as follows:

| Line Item | Account Number | Increase Change | Decrease Change | Amended Budget |
|---|----------------|-----------------|-----------------|----------------|
| Capital Projects Fund | | | | |
| Revenues | | | | |
| Federal Grant Proceeds-FEMA | 16-20-3311-300 | \$37,500 | | \$37,500 |
| State Grant Proceeds-Office of Emergency Management | 16-20-3341-300 | \$12,500 | | \$12,500 |
| Expenditures | | | | |
| Infrastructure | 16-20-5600-737 | \$50,000 | | \$50,000 |
| | | | | |
| | | | | |
| | | | | |

Notes:__

Section 2. I certify that the accounting records provide for this budget amendment, and that the revenue source(s) are available:

Erin Marie Wheeler
Finance Officer

6-7-2018
Date

Section 3. Copies of this amendment shall be delivered to the Budget/Finance Officer and Town Auditor for their direction.

Adopted this _____ day of _____, _____.

Recorded and filed:

Budget Officer/Town Administrator

Date

Town Clerk

Date

TOWN OF MONTREAT
FISCAL YEAR 2018
BUDGET AMENDMENT #12

Be it ordained by the Town of Montreat Board of Commissioners that the following amendment be made to the Budget Ordinance for the fiscal year ending June 30, 18.

Department(s): Public Works

Purpose: To establish capital projects fund for FEMA – Lower Greybeard retaining wall

Section 1. To amend the General/Capital Projects Fund as follows:

| Line Item | Account Number | Increase Change | Decrease Change | Amended Budget |
|---|----------------|-----------------|-----------------|----------------|
| Capital Projects Fund | | | | |
| Revenues | | | | |
| Federal Grant Proceeds-FEMA | 15-20-3311-300 | \$30,000 | | \$30,000 |
| State Grant Proceeds-Office of Emergency Management | 15-20-3341-300 | \$10,000 | | \$10,000 |
| | | | | |
| Expenditures | | | | |
| Infrastructure | 15-20-5550-737 | \$40,000 | | \$40,000 |
| | | | | |
| | | | | |
| | | | | |

Notes: _____.

Section 2. I certify that the accounting records provide for this budget amendment, and that the revenue source(s) are available:

Erin Marie Wheeler
Finance Officer

6-7-2018

Date

Section 3. Copies of this amendment shall be delivered to the Budget/Finance Officer and Town Auditor for their direction.

Adopted this _____ day of _____, _____.

Recorded and filed:

Budget Officer/Town Administrator

Date

TOWN OF MONTREAT
FISCAL YEAR 2018
BUDGET AMENDMENT #13

Be it ordained by the Town of Montreat Board of Commissioners that the following amendment be made to the Budget Ordinance for the fiscal year ending June 30, 2018.

Department(s): Streets

Purpose: To establish capital project fund for FEMA – Providence Terrace

Section 1. To amend the General/Capital Projects Fund as follows:

| Line Item | Account Number | Increase Change | Decrease Change | Amended Budget |
|---|----------------|-----------------|-----------------|----------------|
| Capital Projects Fund | | | | |
| Revenues | | | | |
| Federal Grant Proceeds-FEMA | 17-20-3311-300 | \$15,750 | | \$15,750 |
| State Grant Proceeds-Office of Emergency Management | 17-20-3341-300 | \$5,250 | | \$5,250 |
| Expenditures | | | | |
| Infrastructure | 17-20-5600-737 | \$21,000 | | \$21,000 |
| | | | | |
| | | | | |
| | | | | |

Notes:__

Section 2. I certify that the accounting records provide for this budget amendment, and that the revenue source(s) are available:

Erin Marie Wheeler
Finance Officer

6-7-2018
Date

Section 3. Copies of this amendment shall be delivered to the Budget/Finance Officer and Town Auditor for their direction.

Adopted this _____ day of _____, _____.

Recorded and filed:

Budget Officer/Town Administrator

Date

Town Clerk

Date

TOWN OF MONTREAT
FISCAL YEAR 2018
BUDGET AMENDMENT #14

Be it ordained by the Town of Montreat Board of Commissioners that the following amendment be made to the Budget Ordinance for the fiscal year ending June 30, 18.

Department(s): Streets

Purpose: To establish special revenue fund for FEMA – Culvert projects

Section 1. To amend the General/Special Revenue Fund as follows:

| Line Item | Account Number | Increase Change | Decrease Change | Amended Budget |
|---|----------------|-----------------|-----------------|----------------|
| Special Revenue Fund | | | | |
| Revenues | | | | |
| Federal Grant Proceeds-FEMA | 21-20-3311-300 | \$29,850 | | \$29,850 |
| State Grant Proceeds-Office of Emergency Management | 21-20-3341-300 | \$9,950 | | \$9,950 |
| Expenditures | | | | |
| Culvert Maintenance | 21-20-5600-741 | \$39,800 | | \$39,800 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Notes:_____.

Section 2. I certify that the accounting records provide for this budget amendment, and that the revenue source(s) are available:

Erin Marie Wheeler
Finance Officer

6-7-2018
Date

Section 3. Copies of this amendment shall be delivered to the Budget/Finance Officer and Town Auditor for their direction.

Adopted this _____ day of _____, _____.

Recorded and filed:

Budget Officer/Town Administrator

Date

TOWN OF MONTREAT
FISCAL YEAR 2018
BUDGET AMENDMENT #15

Be it ordained by the Town of Montreat Board of Commissioners that the following amendment be made to the Budget Ordinance for the fiscal year ending June 30, 18.

Department(s): Streets

Purpose: To establish special revenue fund for FEMA – Debris projects

Section 1. To amend the General/Special Revenue Fund as follows:

| Line Item | Account Number | Increase Change | Decrease Change | Amended Budget |
|---|----------------|-----------------|-----------------|----------------|
| Special Revenue Fund | | | | |
| Revenues | | | | |
| Federal Grant Proceeds-FEMA | 22-20-3311-300 | \$2,400 | | \$2,400 |
| State Grant Proceeds-Office of Emergency Management | 22-20-3341-300 | \$800 | | \$800 |
| Expenditures | | | | |
| Road Maintenance | 22-20-5600-750 | \$3,200 | | \$3,200 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Notes: _____.

Section 2. I certify that the accounting records provide for this budget amendment, and that the revenue source(s) are available:

Erine Hays Wheeler
Finance Officer

6-7-2018
Date

Section 3. Copies of this amendment shall be delivered to the Budget/Finance Officer and Town Auditor for their direction.

Adopted this _____ day of _____, _____.

Recorded and filed:

Budget Officer/Town Administrator

Date

TOWN OF MONTREAT
FISCAL YEAR 2018
BUDGET AMENDMENT #16

Be it ordained by the Town of Montreat Board of Commissioners that the following amendment be made to the Budget Ordinance for the fiscal year ending June 30, 18.

Department(s): Public Works

Purpose: To establish special revenue fund for Urban Forestry Grant

Section 1. To amend the General/Special Revenue Fund as follows:

| Line Item | Account Number | Increase Change | Decrease Change | Amended Budget |
|-----------------------------|----------------|-----------------|-----------------|----------------|
| Special Revenue Fund | | | | |
| Revenues | | | | |
| Urban Forestry Grant | 23-20-3312-330 | \$5,000 | | \$5,000 |
| Expenditures | | | | |
| Salary | 23-20-5550-020 | \$5,000 | | \$5,000 |
| | | | | |

Notes: _____

Section 2. I certify that the accounting records provide for this budget amendment, and that the revenue source(s) are available:

Kim Marie Wheeler
Finance Officer

6-7-2018
Date

Section 3. Copies of this amendment shall be delivered to the Budget/Finance Officer and Town Auditor for their direction.

Adopted this _____ day of _____, _____.

Recorded and filed:

Budget Officer/Town Administrator

Date

Town Clerk

Date



ct No. _____

Contra
18-031

AGREEMENT BETWEEN
LAND OF SKY REGIONAL COUNCIL
and
TOWN OF MONTREAT
for the provision of
Technical Service Assistance

July 1, 2018 through June 30, 2019

This **AGREEMENT**, entered into on the _____ 2018, by and between the Land of Sky Regional Council of Governments (hereinafter referred to as the "Council") and the Town of Montreat, North Carolina (hereinafter referred to as the "Local Government"); **WITNESSETH THAT:**

WHEREAS, the Council is empowered to provide technical assistance by the North Carolina General Statutes and by resolution passed by the Council on April 17, 1972. Technical assistance shall consist of the provisions of services as described in Attachment A, which is herein made part of this Contract;

WHEREAS, the Local Government has requested the Council to provide such technical assistance to the Local Government and;

WHEREAS, the Council desires to cooperate with the Local Government in every way possible to the end that the proposed activities are carried out in an efficient and professional manner;

NOW, THEREFORE, the parties hereto do mutually agree as follows:

1. **Personnel**

That during the period of this Contract, the Council will furnish the necessary trained personnel to the Local Government for sixteen hours per week.

2. **Compensation**

That for the purpose of providing funds for carrying out this Contract, the Local Government will pay the Council a fee of no more than \$34,128.00 annually (thirty-four thousand, one hundred and twenty-eight dollars). These fees will be billed in twelve equal monthly payments of \$2,844.00 (two thousand, eight hundred and forty-four dollars) during the period beginning July 1, 2018 and ending June 30, 2019.

3. **Travel/Printing**

The Local Government will pay for additional expenses related to conferences, conventions, seminars, local travel, etc. of the personnel when the Local Government requests or approves travel related to the Local Government's planning program, or if it is beneficial to both parties, the costs will

be shared on an agreed-upon ratio. The Local Government will also pay for expenses related to printing of report(s), mailings to advisory boards, and other costs not related to normal staffing costs associated with personnel furnished by the Council. The contract budget does not include travel for conferences or other purposes that may arise.

Land of Sky Regional Council will pay for expenses related to training, certifications, and educational opportunities as approved and of benefit to the region, council and staff.

4. **Termination/Modifications**

The Local Government or Council may terminate the contract by giving a thirty-day written notice to the other entity. Furthermore, if there is a need to amend the proposal outlined in Attachment A, either party may do so with the written consent of the other.

5. **Time of Performance**

The Council shall ensure that all services required herein shall be completed and all required reports, maps, and documents submitted during the period beginning July 1, 2018 and ending June 30, 2019.

6. **Changes**

The Local Government may from time to time request changes in the scope of work or services to be performed by the Council hereunder. Such changes, including any increases or decreases in the Council's compensation, which are mutually agreed upon by and between the Local Government and Council, shall be incorporated as written amendments to the Contract.

7. **Interest of Members, Officers, or Employees of the Council, Members of the Local Government, or Other Public Officials**

No member, officer, or employee of the Council or its agents; no member of the governing body of the locality in which the program is situated; and no other public official of such locality or localities who exercises any functions or responsibilities with respect to the program during his or her tenure or for one year thereafter, shall have any financial interests, either direct or indirect, in any contract or subcontract, or the proceeds thereof, for work to be performed in connection with the program assisted under this Agreement. Immediate family members of said members, officers, employees, and officials are similarly barred from having any financial interests in the program. The Council shall incorporate, or cause to be incorporated, in all such contracts or subcontracts, a provision prohibiting such interest pursuant to the purpose of this section.

8. **Nondiscrimination Clause**

No person in the United States shall on the grounds of race, color, national origin, or sex be excluded from participation in, be denied the benefits of, or be subjected to discrimination with any program or activity funded in whole or in part with funds available under the Housing and Development Act of 1974, Section 109.

9. **Age Discrimination Act of 1975, as amended**

No qualified person shall on the basis age be excluded from participation in, denied the benefits of, or otherwise be subjected to discrimination under any program or activity which receives benefits from federal financial assistance.

10. **Section 504, Rehabilitation Act of 1973, as amended**

No qualified handicapped person shall, on the basis of handicap be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any program or activity which receives or benefits from federal financial assistance.

11. **E-Verify Provision**

Pursuant to G.S. 143-48.5 and G.S. 147-33.95(g), the undersigned hereby certifies that the Contractor named below, and the Contractor's subcontractors, complies with the requirements of Article 2 of Chapter 64 of the NC General Statutes, including the requirement for each employer with more than 25 employees in North Carolina to verify the work authorization of its employees through the federal E-Verify system. E-Verify System Link: www.uscis.gov

Town of Montreat

Land of Sky Regional Council

By: _____

By: _____

Title: Town Administrator

Title: Executive Director

Date: _____

Date: _____

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

_____, Finance Officer Date _____

ATTACHMENT A

TOWN OF MONTREAT
TECHNICAL PLANNING ASSISTANCE

July 1, 2018 - June 30, 2019

WORK PROGRAM / BUDGET

The following work program and budget are presented as descriptive of the work and dollar amounts called for in the agreement concerning planning activities by the Land of Sky Regional Council of Governments for the Town of Montreat. The product(s) of the planning activities shall be:

WORK PROGRAM

1. Code Administration

Assistance in the administration of the Town's Code Enforcement, Zoning Ordinance and Subdivision Regulations will be provided. Planning advice and staff memoranda and recommendations will be provided to the Town Council, Town Administrator, Attorney, Planning Board, and Board of Adjustment. Some examples of duties include staff administration of zoning permits, rezoning applications and hearings, Board of Adjustment applications and hearings, site plan reviews, and subdivision reviews.

2. Other Duties as Directed by Town Administrator

It is understood that priority changes and/or substitutions may be made by the Town Administrator as needed to include work in such areas as floodplains, extraterritorial zoning, or other planning-related topics, not to exceed the dollar/time/travel amount of this contract.