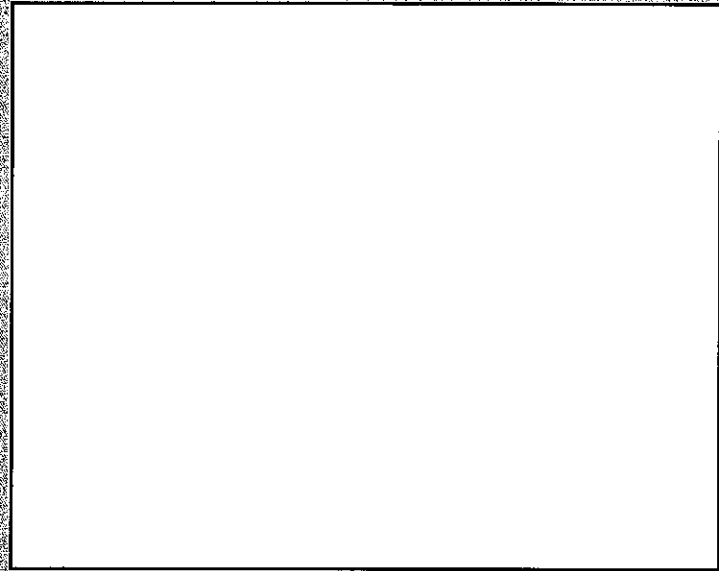
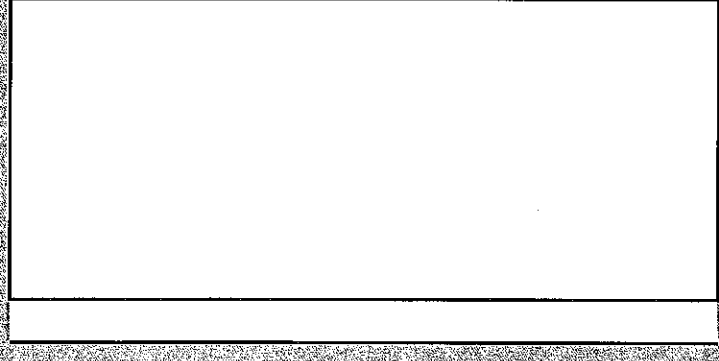


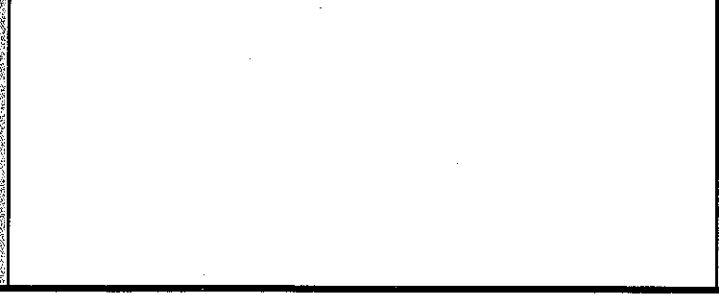
Balanced Budget  
Town of Pilot Mountain, NC - FY 2019-2020



<b>Fund: General</b>	2017-2018 Fiscal(Act)	2018-2019 Fiscal(Est)	2019-2020 Requested	2019-2020 Recommended
Revenue	(1,618,300)	(1,797,900)	(1,817,540)	(1,817,540)
Appropriations-Non-Departmental	40,567	32,509	44,536	-
Appropriations - General Government	447,567	493,882	487,705	498,220
Appropriations - Public Safety	621,456	698,975	856,460	829,630
Appropriations- Environmental Protection	251,338	208,010	190,559	215,490
Appropriations - Transportaion	137,600	283,563	70,877	166,460
Appropriations - Culture and Recreation	125,859	60,491	58,110	58,120
Appropriations- Debt Service	40,805	49,614	49,614	49,620
<b>TOTALS</b>	46,892	29,145	(59,680)	(0)



<b>Fund: Water &amp; Sewer</b>	2017-2018 Fiscal(Act)	2018-2019 Fiscal(Est)	2019-2020 Requested	2019-2020 Recommended
Revenue	(916,732)	(931,011)	(906,480)	(906,480)
Appropriations - Water & Sewer	997,082	940,337	873,172	906,480
<b>TOTALS</b>	80,350	9,327	(33,308)	-



<b>Fund: Capital Reserve</b>	2017-2018 Fiscal(Act)	2018-2019 Fiscal(Est)	2019-2020 Requested	2019-2020 Recommended
Revenue	(69,557)	(55,054)	(54,990)	(54,990)
Appropriations - Capital Reserve	-	112,774	68,250	54,990
<b>TOTALS</b>	(69,557)	57,720	13,260	-

## Revenue Summary

Town of Pilot Mountain, NC -- FY 2019-2020

**Vital Statistics:**

- Pilot Mountain Tax Base-\$138,683,114
- **Ad Valorem Tax Rate -- \$.57/\$100**
- One penny generates \$13,868 in additional revenue
- **Tax Collection Rate -- 99.17%**

**Description:**

**1) Ad Valorem Taxes -**

This is revenue generated from tax on real and personal property. The current tax rate is \$.57 per \$100 of valuation.

**2) Sales Taxes -**

Sales taxes are those collected by the State and distributed to the Town.

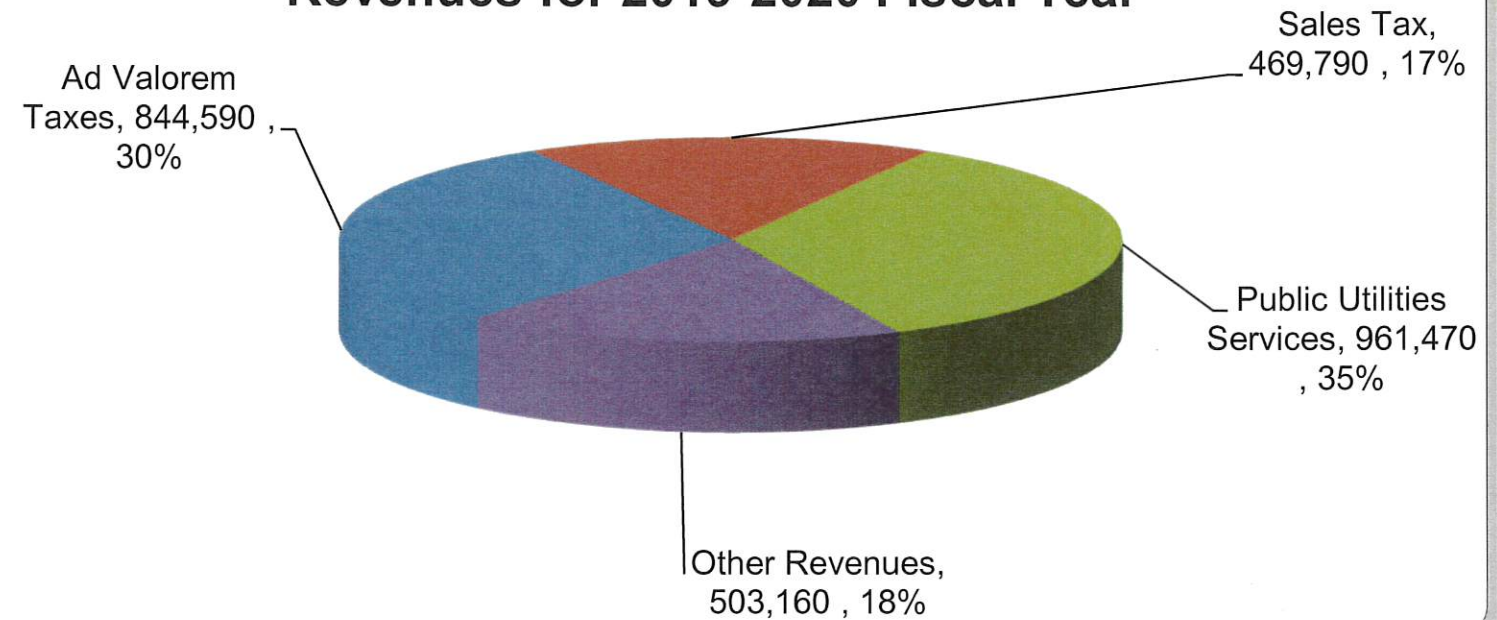
**3) Public Utilities Services**

These are revenues that are generated by the Water Department.

**4) Other Revenues**

These are other revenues collected by the Town including Utility Franchise tax, cemetery plot sales, rental fees, etc.

### Revenues for 2019-2020 Fiscal Year

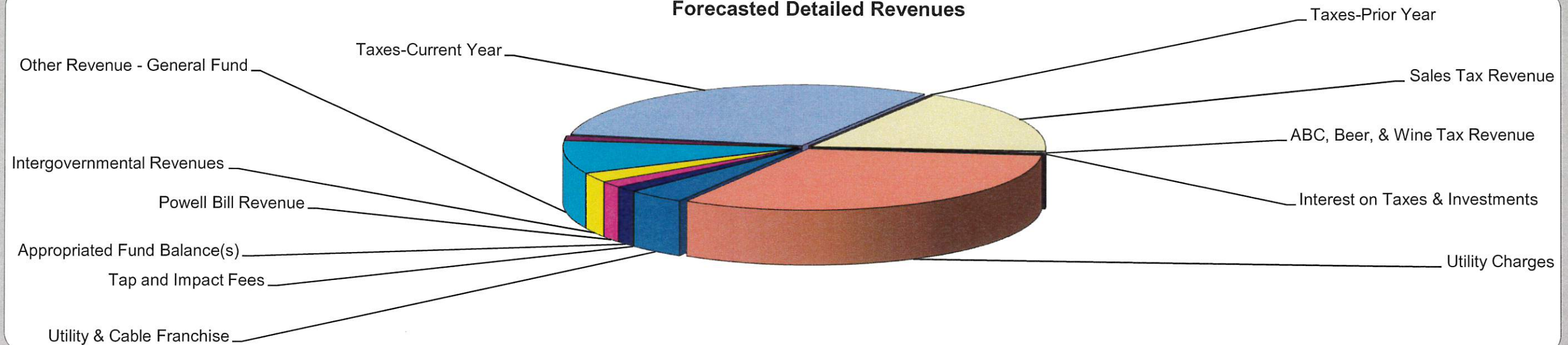


Description	2017-2018		2018-2019		2019-2020	
	Fiscal Year	%	Fiscal Year	%	Fiscal Year	%
Ad Valorem Taxes	824,394	32.3%	782,568	29.7%	<b>844,590</b>	<b>30.4%</b>
Sales Tax	432,867	16.9%	449,091	17.0%	<b>469,790</b>	<b>16.9%</b>
Public Utilities Services	958,764	37.5%	917,545	34.8%	<b>961,470</b>	<b>34.6%</b>
Other Revenues	339,508	13.3%	489,108	18.5%	<b>503,160</b>	<b>18.1%</b>
<b>TOTALS</b>	<b>2,555,533</b>		<b>2,638,312</b>		<b>2,779,010</b>	

# Detailed Revenue Summary

Town of Pilot Mountain, NC -- FY 2019-2020

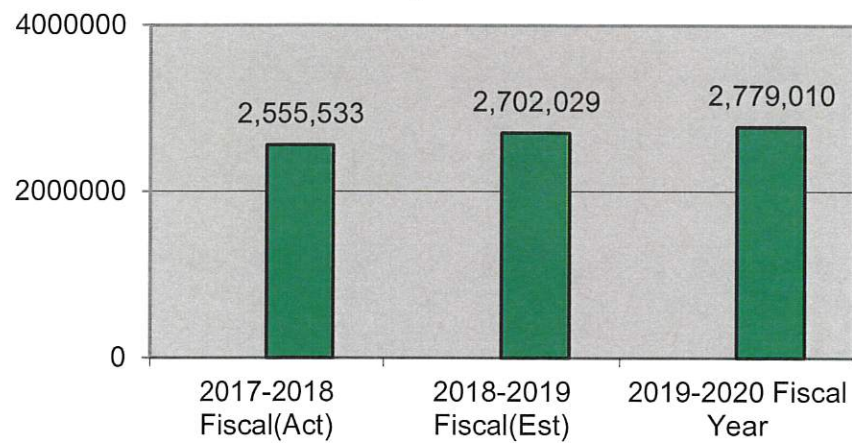
## Forecasted Detailed Revenues



### Description:

This page gives a more detailed description of all revenue sources.

### Total Revenues per Fiscal Year



Description	2017-2018		2018-2019		2019-2020	
	Fiscal(Act)	%	Fiscal(Est)	%	Fiscal Year	%
Taxes-Current Year	818,985	32.0%	843,286	31.2%	842,590	30.3%
Taxes-Prior Year	5,409	0.2%	3,000	0.1%	2,000	0.1%
Sales Tax Revenue	432,867	16.9%	449,091	16.6%	469,790	16.9%
ABC, Beer, & Wine Tax Revenue	6,771	0.3%	6,610	0.2%	6,800	0.2%
Interest on Taxes & Investments	12,919	0.5%	10,084	0.4%	8,050	0.3%
Utility Charges	807,659	31.6%	823,846	30.5%	872,000	31.4%
Utility & Cable Franchise	113,399	4.4%	106,668	3.9%	106,020	3.8%
Tap and Impact Fees	18,202	0.7%	3,840	0.1%	2,200	0.1%
Appropriated Fund Balance(s)	0	0.0%	144,000	5.3%	38,500	1.4%
Powell Bill Revenue	44,449	1.7%	43,900	1.6%	43,420	1.6%
Intergovernmental Revenues	6,594	0.3%	29,631	1.1%	65,980	2.4%
Other Revenue - General Fund	155,376	6.1%	148,215	5.5%	234,390	8.4%
Other Revenue - Water & Sewer	63,346	2.5%	34,805	1.3%	32,280	1.2%
Other Revenue - Capital Reserve	69,557	2.7%	55,054	2.0%	54,990	2.0%
<b>TOTALS</b>	<b>2,555,533</b>		<b>2,702,029</b>		<b>2,779,010</b>	

## FY 2019-2020 BUDGET ESTIMATE - REVENUES

CODE:

FUND:

GENERAL

DEPARTMENT:

REVENUE

ACCOUNT	NUMBER	2017-2018 ACTUAL	BUDGETED AMOUNT	CURRENT YEAR			BUDGET YEAR 19-20	
				ACTUAL 30-Apr	ESTIMATED May/June	ESTIMATED ENTIRE YEAR	BUDGET OFFICER ESTIMATE	APPROVED ESTIMATE
Prior Year Tax Revenue	10-3010-2004	5,409	6,000	2,000	1,000	3,000	2,000	
Ad Valorem Tax Revenue	10-3010-2005	744,048	758,190	757,069	22,500	779,569	780,000	
DMV Tax Revenue	10-3010-9301	74,937	62,590	39,218	24,500	63,718	62,590	
Tax Penalties & Interest	10-3170-0000	4,716	7,500	2,690	750	3,440	2,500	
Police Reports and Fees	10-3319-0000	330	250	330	-	330	250	
Civil Citations	10-3319-0100	608	100	-	-	-	100	
Miscellaneous Revenue	10-3350-0000	8,391	1,500	3,311	-	3,311	1,500	
Sale of Fixed Assets	10-3350-0200	8,600	3,300	-	6,000	6,000	1,500	
Downtown Contributions	10-3350-0300	323	-	2,129	-	2,129	500	
Dinner on Main Street	10-3350-0400	9,860	7,500	-	7,500	7,500	7,500	
Farmer's Market	10-3350-0500	500	3,000	410	1,000	1,410	1,000	
Food Truck Festival	10-3350-0600	4,081	2,500	5,149	950	6,099	2,000	
Bench Purchase	10-3350-0700	3,600	-	2,700	-	2,700	-	
Glow Party	10-3350-0800			8,049	-	8,049	2,000	
Rental/Lease Income	10-3360-0000	12,133	16,200	18,050	10,150	28,200	28,200	
Utilities Franchise Tax	10-3370-0000	113,399	107,000	81,668	25,000	106,668	106,020	
Solid Waste Disposal Tax	10-3375-0000	1,025	1,250	767	250	1,017	1,050	
Beer & Wine Tax	10-3410-0000	6,771	7,500	110	6,500	6,610	6,800	
Copies	10-3412-4100	3	-			-		
Powell Bill Distribution	10-3440-0000	44,449	43,970	43,900	-	43,900	43,420	
Local Option Sales Tax	10-3450-0000	432,867	446,310	350,591	98,500.00	449,091	469,790	
Court Costs Fees	10-3510-0000	487	200	216	50	266	200	
Planning/Zoning Fees	10-3550-0000	4,560	2,000	1,875	50	1,925	2,000	
Solid Waste Fee	10-3590-0000	68,235	68,000	51,293	16,000.00	67,293	69,840	
Cemetery Plot Sales	10-3610-0000	13,900	5,000	8,700	-	8,700	5,000	
TDA Administrative Fee	10-3770-0000	751	500	686	-	686	500	
TDA Reimbursements	10-3770-0500						2,830	
Interest on Investments	10-3831-4910	6,528	9,500	4,488	1,496	5,985	5,000	
Interest on Controlled Substance Tax	10-3831-4915	0	-	0	-	0	0	
Interest on Powell Bill Investments	10-3831-4916	1,676	1,500	559	100	659	550	
ABC Law Enforcement	10-3837-1000	2,324	1,400	2,091	-	2,091	1,400	
Law Enforcement Contributions	10-3837-2000	-	-	106	-	106		
Law Enforcement Grants	10-3837-3000	1,887	24,500	2,088	24,500	26,588		
Grants	10-3837-4000	3,166	-				10,000	
Reimbursement for Services	10-3838-4950	14,245	15,000	8,197	6,000	14,197	15,000	
ABC Profit Sharing	10-3837-1100	-	35,000	35,000	-		50,000	
Mistletoe Market	10-3850-0850	-	-	2,300	-		2,000	
Appropriated Fund Balance	10-3690-0000		74,030		74,030	-	38,500	
Appropriated Powell Bill Fund Balance	10-3690-0000		144,000			144,000		
Loan Proceeds	10-3900-0100	24,491					96,000	
<b>TOTALS</b>		<b>1,618,300</b>	<b>1,860,590</b>	<b>1,438,404</b>	<b>252,796</b>	<b>1,797,900</b>	<b>1,817,540</b>	

CODE:

FUND: WATER/SEWER

DEPARTMENT: REVENUE

ACCOUNT	NUMBER	2017-2018 ACTUAL	BUDGETED AMOUNT	CURRENT YEAR			BUDGET YEAR 19-20	
				ACTUAL 30-Apr	ESTIMATED May/June	ESTIMATED ENTIRE YEAR	BUDGET OFFICER ESTIMATE	APPROVED ESTIMATE
Miscellaneous Revenue	60-3350-0000	3,237	280	264	-	264	300	
Sale of Fixed Assets	60-3350-0001	497	-	6,306	-	6,306		
Bad Debt	60-3361-0000	771	-	772	-	772	250	
Charges for Water	60-3710-0000	465,628	485,000	344,110	130,000.00	474,110	495,000	
Charges for Sewer	60-3710-0100	340,868	360,000	247,962	100,000.00	347,962	375,000	
Returned Check Fee	60-3710-0500	520	500	330	100	430	500	
Service Initiation Fee	60-3710-0600	3,220	2,000	1,930	250	2,180	2,200	
Bulk Sale of Water	60-3710-5100	1,164	2,000	1,274	500	1,774	2,000	
Late Fee	60-3720-0000	17,647	12,000	9,931	3,310.29	13,241	12,000	
Tap/Connection Fees	60-3730-0000	14,982	7,500	1,660	-	1,660	-	
Delinquent Fees	60-3750-0000	12,814	8,000	9,195	4,597.40	13,792	8,500	
Transfer from General Fund	60-3890-9995	24,990	-			-		
Transfer from Capital Reserve Fund	60-3890-9996	-	68,520	68,520	-	68,520	-	
Loan Proceeds	60-3900-0100	-				-		
Appropriated Retained Earnings	60-3990-0000	-				-	10,730	
<b>TOTALS</b>		<b>916,732</b>	<b>945,800</b>	<b>692,253</b>	<b>238,758</b>	<b>931,011</b>	<b>906,480</b>	

CODE:

FUND: CAPITAL RESERVE

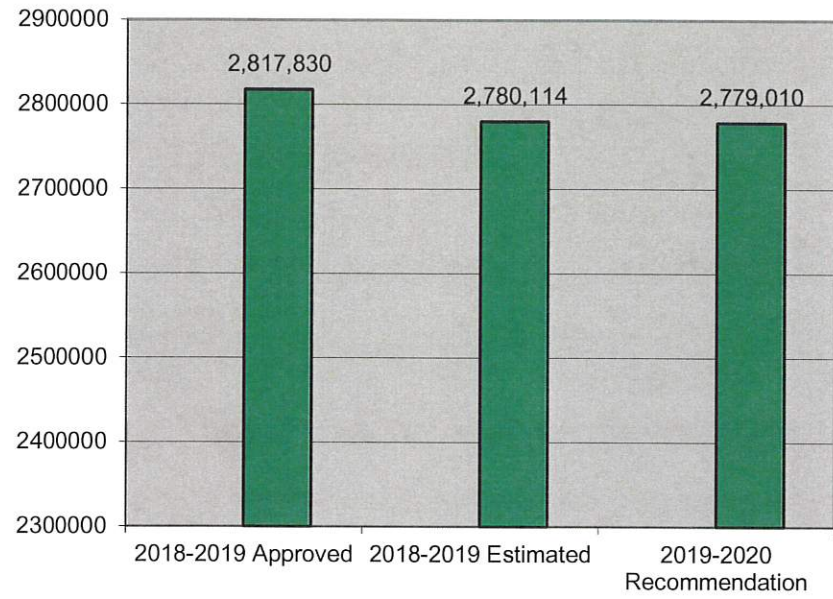
DEPARTMENT: REVENUE

ACCOUNT	NUMBER	2017-2018 ACTUAL	BUDGETED AMOUNT	CURRENT YEAR			BUDGET YEAR 19-20	
				ACTUAL 30-Apr	ESTIMATED May/June	ESTIMATED ENTIRE YEAR	BUDGET OFFICER ESTIMATE	APPROVED ESTIMATE
Infrastructure Investment Fee	95-3710-0200	33,126	54,990	27,527	27,527	55,054	54,990	
Transfer from W/S Fund	95-3890-9996	36,431				-		
Fund Balance Appropriated	95-3990-0000	-	13,530	-		-		
<b>TOTALS</b>		<b>69,557</b>	<b>68,520</b>	<b>27,527</b>	<b>27,527</b>	<b>55,054</b>	<b>54,990</b>	

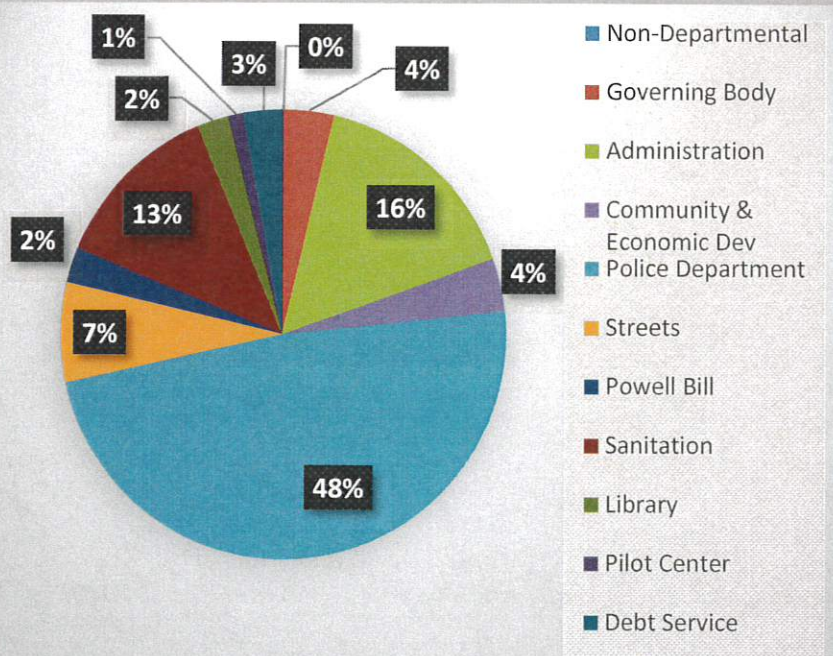
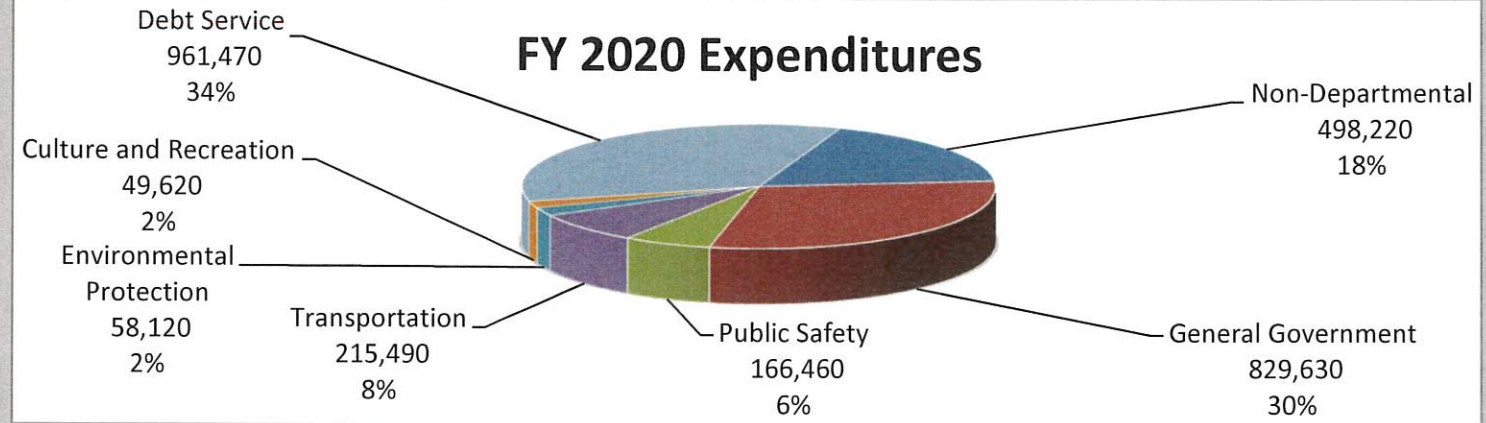
# Total Expenditures Summary

Town of Pilot Mountain, NC -- FY 2019-2020

**Total Expenditure per Fiscal Year**



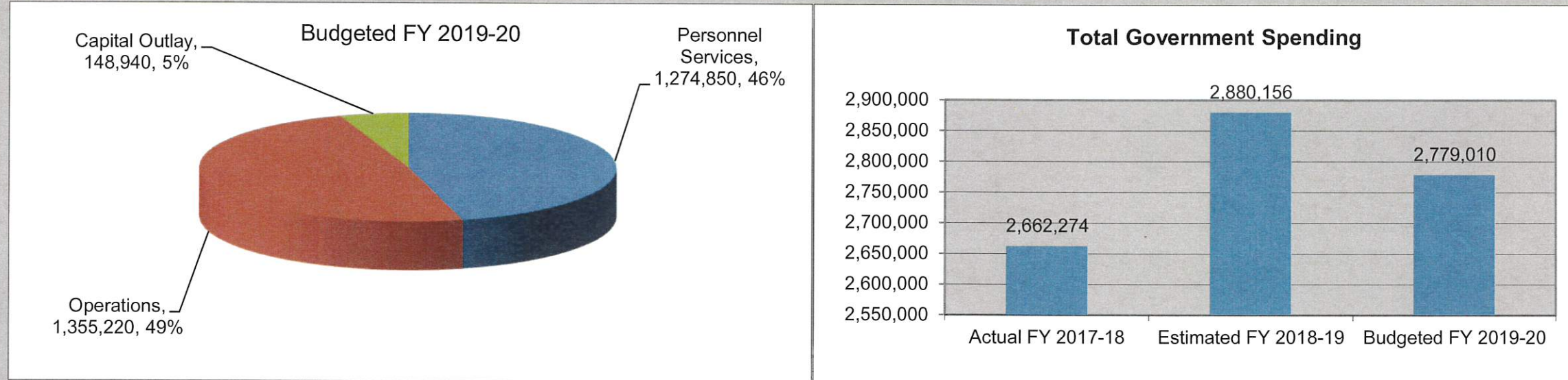
**FY 2020 Expenditures**



Department	2018-2019 Approved		2018-2019 Estimated		2019-2020 Recommendation	
	Amount	%	Amount	%	Amount	%
<b>Non-Departmental</b>						
Non-Departmental	43,050	1.5%	32,509	0.0117	-	0.0%
<b>General Government</b>						
Governing Body	66,780	2.4%	81,679	2.9%	62,940	2.3%
Administration	301,510	10.7%	280,660	10.1%	272,090	9.8%
Community & Economic Dev	32,600	1.2%	31,500	1.1%	66,000	2.4%
Downtown Revitalization	110,810	3.9%	102,598	3.7%	97,190	3.5%
<b>Public Safety</b>						
Police Department	689,670	24.5%	698,975	25.1%	829,630	29.9%
<b>Transportation</b>						
Streets	157,550	5.6%	142,057	5.1%	123,040	4.4%
Powell Bill	145,000	5.1%	141,506	5.1%	43,420	1.6%
<b>Environmental Protection</b>						
Sanitation	212,240	7.5%	208,010	7.5%	215,490	7.8%
<b>Culture and Recreation</b>						
Library	44,140	1.6%	36,775	1.3%	39,060	1.4%
Pilot Center	19,060	0.7%	23,716	0.9%	19,060	0.7%
<b>Debt Service</b>						
Debt Service	49,620	1.8%	49,614	0.01785	49,620	2%
<b>Utilities</b>						
General	137,720	4.9%	132,712	4.8%	137,720	5.0%
Water Administration	115,680	4.1%	124,814	4.5%	136,560	4.9%
Production	212,090	7.5%	217,872	7.8%	219,420	7.9%
WW Treatment	205,550	7.3%	190,142	6.8%	206,800	7.4%
Maintenance	274,760	9.8%	274,798	9.9%	205,980	7.4%
Capital Reserve	-	0.0%	112,774	4.1%	54,990	2.0%
<b>TOTALS</b>	<b>2,817,830</b>		<b>2,780,114</b>		<b>2,779,010</b>	

# Total Government Expenditure Summary

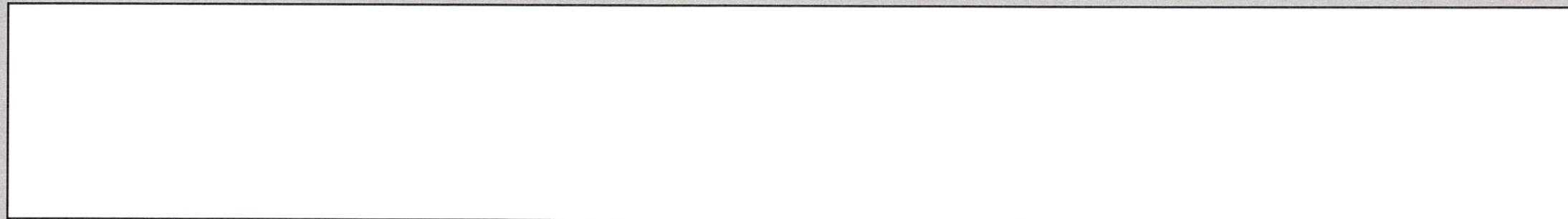
Town of Pilot Mountain, NC -- FY 2019-2020



Category	Actual FY 2017-18	Estimated FY 2018-19	Budgeted FY 2019-20
Personnel Services	1,098,180	1,157,192	1,274,850
Operations	1,405,277	1,360,898	1,355,220
Capital Outlay	158,817	362,066	148,940
<b>TOTAL</b>	<b>2,662,274</b>	<b>2,880,156</b>	<b>2,779,010</b>

## Total Government Expenditure Summary

This chart shows a breakdown of total government spending on personnel expenses, operations, and capital outlay for the previous fiscal year, current fiscal year, and the projected budget for the next fiscal year.



### 2019-2020 BUDGET ESTIMATE - EXPENDITURES

CODE:

FUND: **General**

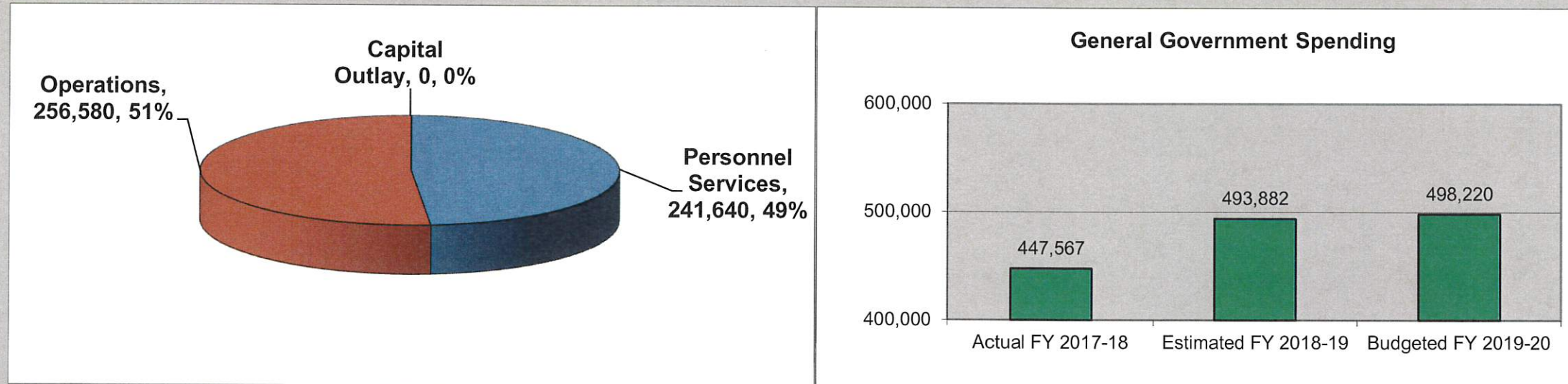
DEPARTMENT: **Non-Departmental**

OBJECT OF EXPENDITURE	NUMBER	2017-2018 ACTUAL	BUDGETED AMOUNT	CURRENT YEAR			BUDGET YEAR 19-20			Year to Year Budget \$\$ Change	Year to Year Budget % Change
				ACTUAL 30-Apr.	ESTIMATED May/June	ESTIMATED ENTIRE YEAR	REQUESTED	RECOMMENDED	APPROVED		
Non-Departmental											
Contingency	10-4650-9910	-	5,000.00			-	10,000	-		(5,000)	-100%
Police Seperation Allowance	10-4650-1230	16,149	13,770.00	12,112	1,000	13,112	10,021			(13,770)	-100%
FICA	10-4650-1810	1,235	1,050.00	927	77	1,003	767			(1,050)	
Contribution to Rescue Sq	10-4650-6130	10,000	10,000.00	-	10,000	10,000	12,000	-		(10,000)	-100%
Retireee Ins Costs	10-4650-1850	13,182	8,230.00	6,295	2,098	8,393	6,749	-		(8,230)	-100%
Unemployment Costs	10-4650-5000	-	5,000.00	-		-	5,000	-		(5,000)	-100%
<b>TOTALS</b>		<b>40,567</b>	<b>43,050</b>	<b>19,334</b>	<b>13,175</b>	<b>32,509</b>	<b>44,536</b>	<b>-</b>		<b>(43,050)</b>	<b>-100%</b>



## General Government Expenditure Summary

Town of Pilot Mountain, NC -- FY 2019-2020



Category	Actual FY 2017-18	Estimated FY 2018-19	Budgeted FY 2019-20
Personnel Services	202,623	226,492	241,640
Operations	201,151	239,022	256,580
Capital Outlay	43,793	28,368	0
<b>TOTAL</b>	<b>447,567</b>	<b>493,882</b>	<b>498,220</b>

### Summary of Activities:

The General Government functional area is used to account for general government related expenditures. It includes the Governing Body, Administration, and Community & Economic Development, and Downtown Revitalization departments. The activities for these departments include general administration, legislative action, community and economic development, planning, and other related activities.

### Accomplishments from Previous Year

During FY 2018-2019 the General Government departments accomplished a number of things including: securing a grant to install new trash cans/recycling bins in Downtown, starting a project to have the downtown added to the National Register of Historic Places, beginning the design phase of the Streetscape Project, completed the re-write of the Town's development ordinances, deployed a new re-designed website, created the Downtown Revisment Grant program, and participated in the Governor's Downtown Strong Program.

## 2019-2020 BUDGET ESTIMATE - EXPENDITURES

Governing Body

OBJECT OF EXPENDITURE	NUMBER	2017-2018 ACTUAL	BUDGETED AMOUNT	CURRENT YEAR			BUDGET YEAR 19-20			Year to Year Budget \$\$ Change	Year to Year Budget % Change
				ACTUAL 30-Apr	ESTIMATED May/June	ESTIMATED ENTIRE YEAR	REQUESTED	RECOMMENDED	APPROVED		
Governing Body											
Board Member Compensation	10-4110-1000	15,600	15,600	11,200	3,733	14,933	15,600	15,600		-	0%
FICA	10-4110-1810	1,161	1,200	842	281	1,123	1,193	1,190		(10)	-1%
Group Insurance	10-4110-1860	1,893	1,350	1,000	333	1,333	489	490		(860)	-64%
Professional Services	10-4110-1980	33,065	23,240	33,668	5,000	38,668	26,722	26,720		3,480	15%
Supplies/Materials	10-4110-2600	54	250	336	100	436	250	250		-	0%
Meeting/Event Provisions	10-4110-2650	429	750	713	100	813	750	750		-	0%
Travel	10-4110-3110	5,869	5,500	2,605	2,500	5,105	5,500	5,500		-	0%
Printing	10-4110-3260	10	100	100	-	100	-			(100)	-100%
Legal Advertising	10-4110-3700	668	500	944	-	944	500	500		-	0%
Insurance	10-4110-4510	750	2,540	2,742	-	2,742	2,694	2,690		150	6%
Dues and Subscriptions	10-4110-4910	3,346	3,750	3,516	-	3,516	3,750	3,750		-	0%
Miscellaneous	10-4110-9000	310	500	367	100	467	500	500		-	0%
Contingency	10-4110-9910						10,000	5,000			
Trasfer to Capital Project Fund	10-4110-9999		11,500	11,500	-	11,500				-	(11,500)
<b>TOTALS</b>		<b>88,144</b>	<b>66,780</b>	<b>69,532</b>	<b>12,147</b>	<b>81,679</b>	<b>67,948</b>	<b>62,940</b>	<b>-</b>	<b>(8,840)</b>	<b>-13%</b>

## 2019-2020 BUDGET ESTIMATE - EXPENDITURES

CODE:

FUND: **General**

DEPARTMENT: **Administration**

OBJECT OF EXPENDITURE	NUMBER	2017-2018 ACTUAL	BUDGETED AMOUNT	CURRENT YEAR			BUDGET YEAR 19-20			Year to Year Budget \$\$ Change	Year to Year Budget % Change
				ACTUAL 30-Apr	ESTIMATED May/June	ESTIMATED ENTIRE YEAR	REQUESTED	RECOMMENDED	APPROVED		
Administration											
Salaries and Wages	10-4120-1210	129,088	141,820	92,059	37,321	129,380	134,659	134,670		(7,150)	-5%
Overtime	10-4120-1220	5	2,020		-	-	2,081	2,080		60	
Intern Salary	10-4120-1230	1,846	-	1,325	537	1,861					
FICA	10-4120-1810	8,979	10,850	6,485	2,629	9,114	9,916	9,920		(930)	-9%
State Retirement	10-4120-1820	9,302	10,920	7,216	2,925	10,141	11,379	11,380		460	4%
401k	10-4120-1825	6,004	6,960	5,241	2,125	7,366	6,357	6,360		(600)	-9%
Health Insurance	10-4120-1850	18,731	15,340	9,714	3,238	12,952	14,409	14,410		(930)	-6%
Collection Fees-MV	10-4120-1900	3,179	5,000	1,813	1,100	2,913	5,000	3,500		(1,500)	-30%
Collection Fees-RP	10-4120-1905	11,250	12,750	10,972	1,750	12,722	12,750	12,750		-	0%
Professional Services	10-4120-1910	25,786	51,630	25,643	25,000	50,643	25,637	29,400		(22,230)	-43%
Contracted Services	10-4120-1980	1,576	-	950	-	950	-	-		-	#DIV/0!
Bank Service Charges	10-4120-2500	1,444	1,700	1,182	500	1,682	2,000	1,800		100	6%
Office Supplies	10-4120-2600	6,950	3,000	2,967	500	3,467	3,000	3,000		-	0%
Departmental Supplies	10-4120-2610	15,153	9,500	8,272	1,500	9,772	9,500	9,500		-	0%
Travel & Training	10-4120-3110	11,746	8,040	5,812	2,500	8,312	8,040	8,040		-	0%
Telephone & Comms	10-4120-3210	3,493	2,900	2,285	761.58	3,046	2,154	2,150		(750)	-26%
Postage	10-4120-3250	750	750	712	250	962	800	800		50	7%
Printing	10-4120-3260		300	-		-		-		(300)	-100%
Utilities	10-4120-3310	5,095	5,500	4,344	1,448	5,792	5,500	5,500		-	0%
M&R Building & Grounds	10-4120-3510	16,277	6,250	3,914	-	3,914	6,250	5,000		(1,250)	-20%
M&R Equipment	10-4120-3540	119	1,280	208	-	208	1,280	1,280		-	0%
Signage	10-4120-3550	-				-				-	
Advertising	10-4120-3700	107				-				-	
Insurance	10-4120-4510	6,000	2,300	2,823	-	2,823	6,650	6,650		4,350	189%
Dues & Subscriptions	10-4120-4910	2,515	2,200	1,414	900	2,314	2,200	2,200		-	0%
Unemployment Expense	10-4120-5000						5,000	1,200			
Capital Outlay	10-4120-7115	-				-				-	
Miscellaneous	10-4120-9000	373	500	325	-	325	500	500		-	0%
<b>TOTALS</b>		<b>285,767</b>	<b>301,510</b>	<b>195,675</b>	<b>84,985</b>	<b>280,660</b>	<b>275,062</b>	<b>272,090</b>		<b>(30,620)</b>	<b>-10%</b>

## 2019-2020 BUDGET ESTIMATE - EXPENDITURES

CODE:

FUND: **General**

DEPARTMENT: **Community & Economic Devel.**

OBJECT OF EXPENDITURE	NUMBER	2017-2018 ACTUAL	BUDGETED AMOUNT	CURRENT YEAR			BUDGET YEAR 19-20			Year to Year Budget \$\$ Change	Year to Year Budget % Change
				ACTUAL 30-Apr	ESTIMATED May/June	ESTIMATED ENTIRE YEAR	REQUESTED	REGOMMENDED	APPROVED		
Community and Econ De											
Professional Services	10-4490-1910	5,250	5,000	5,000		5,000	28,500	28,500		23,500	470%
Contracted Services	10-4490-1980	21,264	21,000	9,554	11,446	21,000	21,000	21,000		-	0%
Office Supplies	10-4490-2600		-			-				-	
Travel & Training	10-4490-3110		-			-				-	
Printing	10-4490-1210		-			-				-	
Advertising	10-4490-3700		1,000			-	1,000	1,000		-	0%
Recreation Allocation	10-4490-3950	1,500	1,500		1,500	1,500	1,500	11,500		10,000	667%
Contributions to TDA	10-4490-6800					-				-	
Façade Improvement Gr	10-4490-6900					-				-	
Economic Development	10-4490-6990	4,000	4,000		4,000	4,000	4,000	4,000		-	0%
Small Town Main Street	10-4490-6995					-				-	
Miscellaneous	10-4490-9000	45	100			-				(100)	-100%
<b>TOTALS</b>		<b>32,059</b>	<b>32,600</b>	<b>14,554</b>	<b>16,946</b>	<b>31,500</b>	<b>56,000</b>	<b>66,000</b>	<b>-</b>	<b>33,400</b>	<b>102%</b>

## 2019-2020 BUDGET ESTIMATE - EXPENDITURES

CODE:

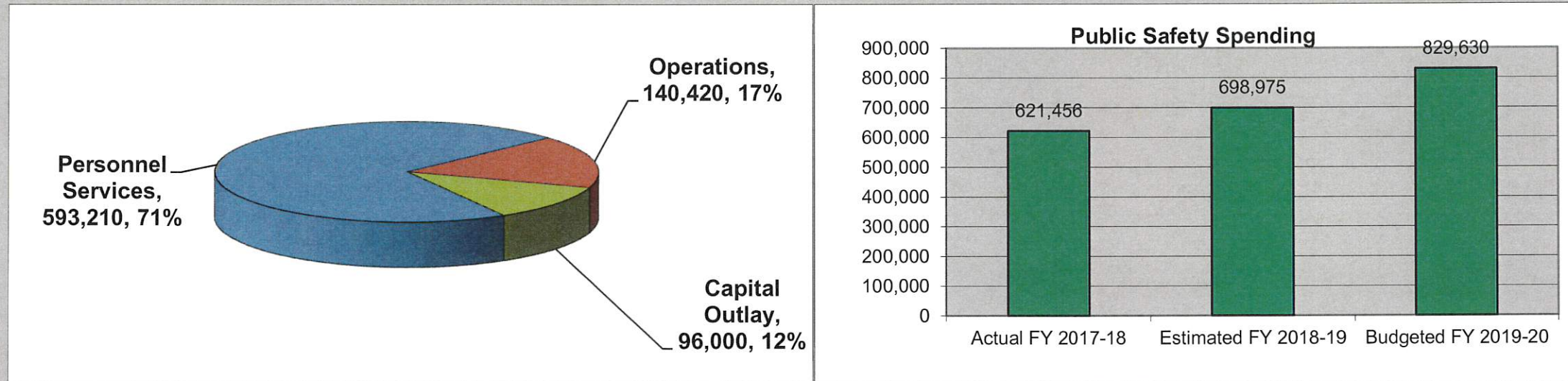
FUND: **General**

DEPARTMENT: **Downtown Revitalization**

OBJECT OF EXPENDITURE	NUMBER	2017-2018 ACTUAL	BUDGETED AMOUNT	CURRENT YEAR			BUDGET YEAR 19-20			Year to Year Budget \$\$ Change	Year to Year Budget % Change
				ACTUAL 30-Apr	ESTIMATED May/June	ESTIMATED ENTIRE YEAR	REQUESTED	RECOMMENDED	APPROVED		
Downtown Revitalization											
Salaries and Wages	10-4495-1210	9,383	30,820	22,436	9,096	31,532	36,630	36,630		5,810	19%
Overtime	10-4495-1220	-	1,000		-	-	1,000	1,000		-	
FICA	10-4495-1810	632	2,360	1,802	731	2,533	2,802	2,800		440	19%
State Retirement	10-4495-1820	-	2,360	2,288	928	3,216	3,278	3,280		920	39%
401k	10-4495-1825	-	1,540	716	290	1,006	1,831	1,830		290	19%
Health Insurance	10-4495-1850	-	-	-	-	-	-	-		-	
Professional Services	10-4495-1910	3,694	28,860	15,522	-	15,522	4,127	4,130		(24,730)	-86%
Departmental Supplies	10-4495-2600	5,561	1,500	3,120	500	3,620	12,500	12,500		11,000	733%
Travel & Training	10-4495-3110	2,000	1,500	3,453	1,500	4,953	2,500	10,000		8,500	567%
Telephone & Comms	10-4495-3210						1,471	1,470			
Insurance	10-4495-4510	-	2,560	2,555	-	2,555	3,454	3,450		890	35%
Façade Grant Program	10-4495-6500	1,036	4,000	231	1,500	1,731	4,000	5,000		1,000	25%
Farmer's Market	10-4495-6600	17	3,000	167	2,000	2,167	600	600		(2,400)	-80%
Dinner on Main	10-4495-6700	4,322	7,500	50	7,450	7,500	7,500	7,500		-	0%
Food Truck	10-4495-6750	2,768	2,500	2,384	2,000	4,384	3,000	3,000		500	20%
Main Street Benches	10-4495-6800	2,532	-	-		-				-	
Special Events	10-4495-6755	-				-	3,000	3,000		3,000	
Capital Expenditures	10-4495-7110	18,803	20,810	16,868	-	16,868				(20,810)	-100%
Miscellaneous	10-4495-9000	489	500	5,011	-	5,011	1,000	1,000		500	100%
<b>TOTALS</b>		<b>51,236</b>	<b>110,810</b>	<b>76,603</b>	<b>25,994</b>	<b>102,598</b>	<b>88,694</b>	<b>97,190</b>	<b>-</b>	<b>(15,090)</b>	<b>-14%</b>

## Public Safety Expenditure Summary

Town of Pilot Mountain, NC -- FY 2019-2020



Category	Actual FY 2017-18	Estimated FY 2018-19	Budgeted FY 2019-20
Personnel Services	516,413	520,031	<b>593,210</b>
Operations	105,044	144,100	<b>140,420</b>
Capital Outlay	0	34,845	<b>96,000</b>
<b>TOTAL</b>	621,456	698,975	829,630

### Summary of Activities:

This functional area is used to account for the activities of the Pilot Mountain Police Department.

### Performance Measures from Previous Fiscal Year:

The Police Department completed a grant project that saw the replacement of all of the department's aging firearms and the addition of a Police K-9. The Department continued to maintain a high case clearing rate and responded to all calls in a timely manner. The Department awarded a life-saving award to Office Michael Monteith for his efforts in saving a motorist.

## 2019-2020 BUDGET ESTIMATE - EXPENDITURES

CODE:

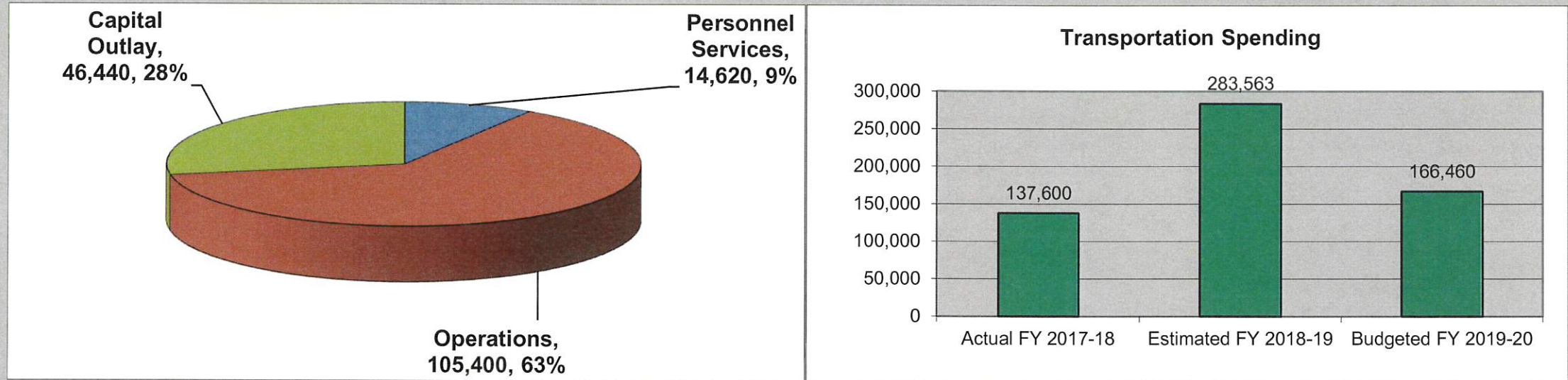
FUND: **General**

DEPARTMENT: **Police**

OBJECT OF EXPENDITURE	NUMBER	2017-2018 ACTUAL	BUDGETED AMOUNT	CURRENT YEAR			BUDGET YEAR 19-20			Year to Year Budget \$\$ Change	Year to Year Budget % Change
				ACTUAL 30-Apr	ESTIMATED May/June	ESTIMATED ENTIRE YEAR	REQUESTED	RECOMMENDED	APPROVED		
Police											
Salaries and Wages	10-4510-1210	351,567	352,930	254,553	92,878	347,431	381,216	380,690		27,760	8%
OT Wages	10-4510-1220	8,804	14,000	7,268	1,200	8,468	13,646	13,620		(380)	-3%
Special Separation Allowance	10-4510-1230				-	-	10,020	10,020		10,020	
Part Time Salaries	10-4510-1240	22,372	16,000	19,691	3,000	22,691	32,000	32,000		16,000	100%
FICA	10-4510-1810	28,474	28,990	21,667	7,426	29,093	32,655	32,610		3,620	12%
Retirement	10-4510-1820	26,368	30,360	20,554	7,526	28,080	37,313	37,260		6,900	23%
401K	10-4510-1825	17,303	18,000	13,180	7,526	20,706	19,381	19,350		1,350	8%
Health Insurance	10-4510-1850	61,525	60,920	47,671	15,890	63,561	68,665	67,660		6,740	11%
Professional Services	10-4510-1935	1,150	1,250	508	-	508	1,250	1,250		-	0%
Contracted Services	10-4510-1980	6,927	7,050	8,045	2,000	10,045	11,701	11,700		4,650	66%
Uniforms	10-4510-2120	5,347	4,500	3,373	-	3,373	5,000	3,500		(1,000)	-22%
Motor Fuels	10-4510-2510	14,522	16,500	12,523	4,174	16,697	18,000	18,000		1,500	9%
Office Supplies	10-4510-2600	3,534	2,500	2,694	500	3,194	2,500	2,500		-	0%
Departmental Supplies	10-4510-2610	13,261	38,500	43,787	-	43,787	18,000	30,000		(8,500)	-22%
Vehicle Supplies	10-4510-2640	837	2,000	1,560	250	1,810	2,500	2,500		500	25%
Travel/Training	10-4510-3110	2,665	3,200	1,683	500	2,183	3,500	3,200		-	0%
Telephone & Communication	10-4510-3210	7,798	7,500	6,382	2,127	8,509	5,547	5,550		(1,950)	-26%
Postage	10-4510-3250	150	150	97	-	97	150	150		-	0%
Printing	10-4510-3260	-	200	-	-	-	200	100		(100)	-50%
Utilities	10-4510-3310	5,095	4,000	4,344	1,448	5,793	6,000	6,000		2,000	50%
M&R Buildings/Grounds	10-4510-3510	9,569	6,500	6,257	-	6,257	6,500	4,500		(2,000)	-31%
M&R Vehicles	10-4510-3530	15,153	10,000	11,540	1,000	12,540	21,500	10,000		-	0%
M&R Equipment	10-4510-3540	1,607	1,500	629	-	629	1,800	1,000		(500)	-33%
K-9 Program	10-4510-3560						2,200	2,000			
Community Outreach	10-4510-3570	462	1,000	409	100	509	1,000	1,000		-	0%
Insurance	10-4510-4510	15,518	24,120	24,689	-	24,689	22,215	22,220		(1,900)	-8%
Dues & Subscriptions	10-4510-4910	811	1,000	596	-	596	1,000	750		(250)	-25%
Contribution to Rescue Squad	10-4510-6130						12,000	12,000			
Capital Outlay - Vehicles	10-4510-7110	-	31,000	30,185	-	30,185	96,000	96,000		65,000	210%
Capital Outlay - Equipment	10-4510-7115	-	5,000	4,660	-	4,660	20,000	-		(5,000)	-100%
Miscellaneous	10-4510-9000	638	1,000	2,384	500	2,884	3,000	2,500		1,500	150%
<b>TOTALS</b>		621,456	689,670	550,929	148,046	698,975	856,460	829,630		125,960	18%

## Transportation Expenditure Summary

Town of Pilot Mountain, NC -- FY 2019-2020



Category	Actual FY 2017-18	Estimated FY 2018-19	Budgeted FY 2019-20
Personnel Services	15,805	13,775	<b>14,620</b>
Operations	95,118	124,706	<b>105,400</b>
Capital Outlay	26,677	145,082	<b>46,440</b>
<b>TOTAL</b>	<b>137,600</b>	<b>283,563</b>	<b>166,460</b>

### Summary of Activities:

This functional area is used to account for expenses related to maintenance, repair, and construction of the Town's streets and sidewalks. It includes clearing of drainage ditches, mowing, snow removal, pothole repair, sidewalk repair, and other related expenditures.

### Performance Measures from Previous Fiscal Year:

The Town accomplished a number of tasks in this area over the past year. These included the completion of fifteen sidewalk repairs and the construction of some new sidewalk along Butler Street. The team also started a project that will lead to the repaving of many, if not all, of the Town's roads.



## 2019-2020 BUDGET ESTIMATE - EXPENDITURES

2019-2020 BUDGET ESTIMATE - EXPENDITURES												
CODE:				FUND:	General			DEPARTMENT:	Streets and Highways			
OBJECT OF EXPENDITURE	NUMBER	2017-2018 ACTUAL	BUDGETED AMOUNT	CURRENT YEAR			BUDGET YEAR 19-20			Year to Year Budget \$\$ Change	Year to Year Budget % Change	
				ACTUAL 30-Apr	ESTIMATED May/June	ESTIMATED ENTIRE YEAR	REQUESTED	RECOMMENDED	APPROVED			
Streets	4560											
Salaries and Wages	10-4560-1210	11,356	10,660	7,664	3,107	10,772	10,874	10,870		210	2%	
OT Salaries	10-4560-1220	-	-	-	-	-	-	-		-		
FICA	10-4560-1810	604	810	304	123	427	832	830		20	2%	
State Retirement	10-4560-1820	814	810	452	183	635	952	950		140	17%	
401k	10-4560-1825	555	520	288	117	405	532	530		10	2%	
Health Insurance	10-4560-1850	2,476	1,520	1,152	384	1,537	1,597	1,440		(80)	-5%	
Tempoary Labor	10-4560-1910	14,154	6,000	6,000	-	6,000	40,145	40,150		34,150	569%	
Professional Services	10-4560-1925	3,651	3,450	2,771	924	3,694	3,695	3,700		250	7%	
Contracted Services	10-4560-1980	951		5,700	-	5,700		-		-		
Rental-Building/Equipment	10-4560-2100	3,454	1,300	2,235	500	2,735		1,500		200	15%	
Departmental Supplies	10-4560-2610	11,844	4,000	3,021	750	3,771		3,800		(200)	-5%	
Travel/Training	10-4560-3110	18	500			-		-		(500)	-100%	
Telephone & Comms	10-4560-3210	1,302	1,210	709	236	945	411	410		(800)	-66%	
Printing	10-4560-3260	-				-		-		-		
Utilities	10-4560-3310	40,167	29,750	28,885	9,628	38,513		40,000		10,250	34%	
M&R Buildings/Grounds	10-4560-3510	7,432	5,000	4,222	-	4,222		3,500		(1,500)	-30%	
M&R Vehicles	10-4560-3530	1,556	2,000	2,992	-	2,992		1,500		(500)	-25%	
M&R Equipment	10-4560-3540	4,320	3,500	3,054	-	3,054		3,000		(500)	-14%	
M&R Sidewalks	10-4560-3542	940	58,950	31,847	9,750	41,597				(58,950)	-100%	
Signage	10-4560-3550	4,518	4,500	5,058	-	5,058		500		(4,000)	-89%	
Insurance	10-4560-4510	9,200	3,610	3,810	-	3,810	3,360	3,360		(250)	-7%	
Capital Outlay - Vehicles	10-4560-7110					-				-		
Capital Outlay - Equipment	10-4560-7115	1,795		6,082	-	6,082	6,500	6,500		6,500		
Miscellaneous	10-4560-9000	157	100	108	-	108		500		400	400%	

## 2019-2020 BUDGET ESTIMATE - EXPENDITURES

CODE:

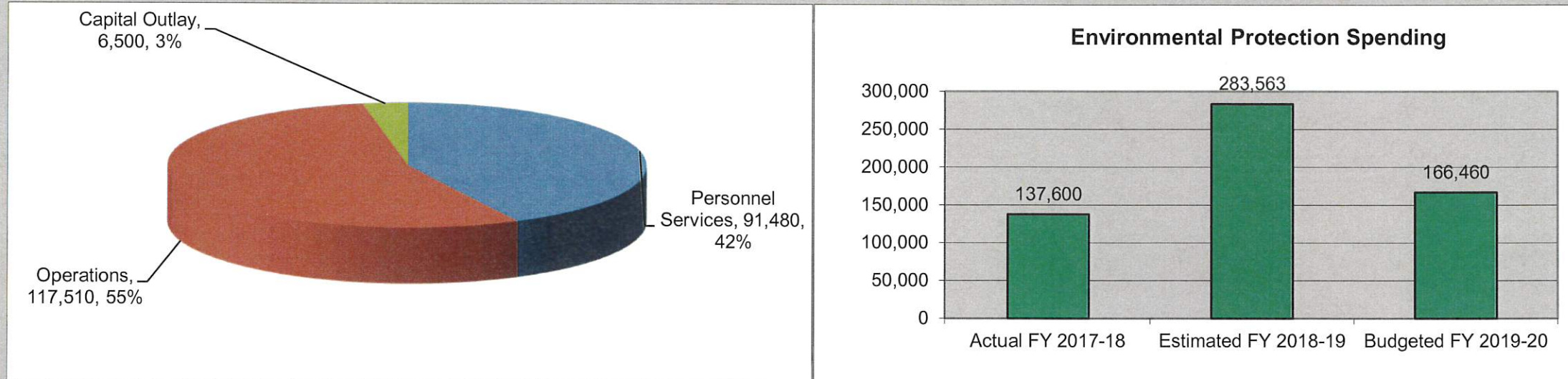
FUND: General

DEPARTMENT: Powell Bill

OBJECT OF EXPENDITURE	2017-2018 ACTUAL	BUDGETED AMOUNT	CURRENT YEAR			BUDGET YEAR 19-20			Year to Year Budget \$\$ Change	Year to Year Budget % Change
			ACTUAL 30-Apr	ESTIMATED May/June	ESTIMATED ENTIRE YEAR	REQUESTED	RECOMMENDED	APPROVED		
Powell Bill	10-4570-0000									
Professional Services	10-4570-1900	2,000	-		-		-		-	
Contract Labor	10-4570-1910	-	-		-		-		-	
Contract Work	10-4570-1920				-		-		-	
Supplies and Materials	10-4570-2600	1,008	-	1,506	1,506		1,500		1,500	
Insurance	10-4570-4510	2,600	1,000	1,000	1,000	1,979	1,980		980	98%
Capital Improvements	10-4570-7125	18,107			-				-	
Capital Equipment	10-4570-7115	6,775			-				-	
Transfer to Capital Prj.	10-4570-9999	9,621	144,000	139,000	139,000		39,940		(104,060)	-72%
<b>TOTALS</b>		<b>40,111</b>	<b>145,000</b>	<b>141,506</b>	<b>141,506</b>	<b>1,979</b>	<b>43,420</b>	<b>-</b>	<b>(101,580)</b>	<b>-70%</b>

## Environmental Protection Expenditure Summary

Town of Pilot Mountain, NC -- FY 2019-2020



Category	Actual FY 2017-18	Estimated FY 2018-19	Budgeted FY 2019-20
<b>Personnel Services</b>	81,221	84,575	<b>91,480</b>
<b>Operations</b>	145,626	123,435	<b>117,510</b>
<b>Capital Outlay</b>	24,491	0	<b>6,500</b>
<b>TOTAL</b>	251,338	208,010	215,490

### Summary of Activities:

This functional area is used to account for expenditures related to keeping the Town clean. It includes the cost for garbage and recycling collection as well as yard waste collection, bulky item collection, and other related activities.

### Performance Measures from Previous Fiscal Year:

The Sanitation crew developed a new schedule for brush pickup that will be implemented on July 1, 2019. This crew completed two bulky item pickup weeks and picked up brush on a weekly basis during the year.

## 2019-2020 BUDGET ESTIMATE - EXPENDITURES

CODE:

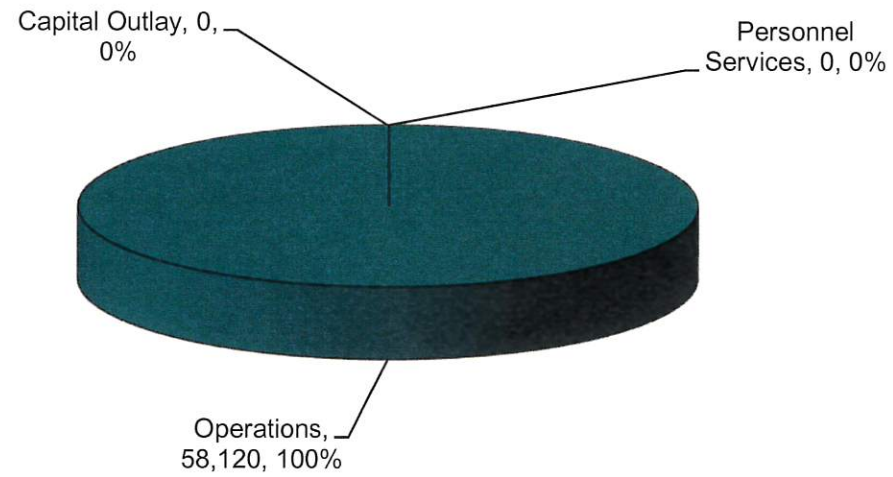
FUND: General

DEPARTMENT: Sanitation

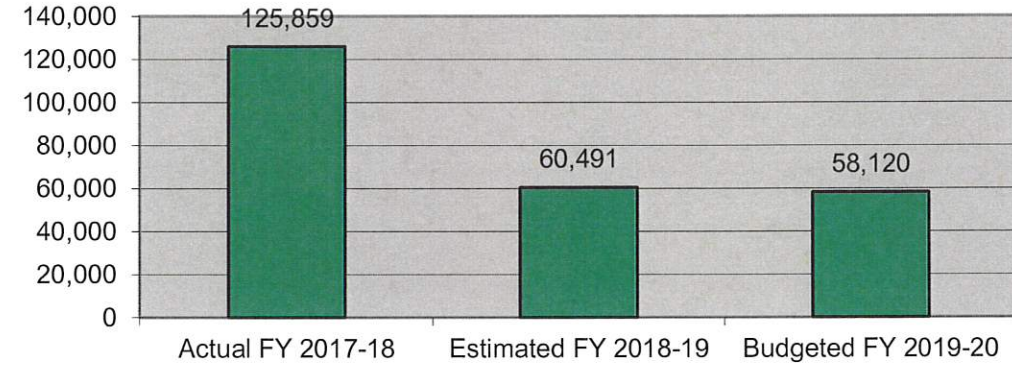
OBJECT OF EXPENDITURE	NUMBER	2017-2018 ACTUAL	BUDGETED AMOUNT	CURRENT YEAR			BUDGET YEAR 19-20			Year to Year Budget \$\$ Change	Year to Year Budget % Change
				ACTUAL 30-Apr	ESTIMATED May/June	ESTIMATED ENTIRE YEAR	REQUESTED	RECOMMENDED	APPROVED		
Sanitation	4580										
Salaries and Wages	10-4580-1210	56,608	61,280	40,559	16,443	57,003	63,137	63,140		1,860	3%
OT Salaries	10-4580-1220	1,774	2,300	1,438	583	2,021	2,369	2,370		70	3%
FICA	10-4580-1810	4,263	4,580	3,235	1,311	4,546	4,715	4,720		140	3%
State Retirement	10-4580-1820	4,180	4,600	3,345	1,356	4,701	5,405	5,410		810	18%
401k	10-4580-1825	1,802	2,930	1,338	542	1,880	3,020	3,020		90	3%
Health Insurance	10-4580-1850	12,594	13,490	10,819	3,606	14,425	13,919	12,820		(670)	-5%
Temporary Labor	10-4580-1910	35,363	27,630	28,873		28,873	21,521	21,520		(6,110)	-22%
Contracted Services	10-4580-1980	5,958	1,740	1,494	498	1,991	1,877	1,880		140	8%
Contracted Services-Wst Mang	10-4580-2005	69,141	68,020	54,104	15,000	69,104	69,576	69,840		1,820	3%
Landfill Charges	10-4580-2020	-	300	7	-	7		500		200	67%
Rental Building/Equipment	10-4580-2100					-				-	
Uniforms	10-4580-2120	1,451	2,250	980	327	1,307		1,500		(750)	-33%
Motor Fuels	10-4580-2510	8,287	5,000	6,222	2,000	8,222		9,000		4,000	80%
Supplies & Materials	10-4580-2600	2,799		679	150	829		1,000		1,000	#DIV/0!
Vehicle Supplies	10-4580-2640	-	150			-		250		100	67%
Travel/Training	10-4580-3110	-				-		-		-	
Telephone	10-4580-3210	99	-	319		319	411	410		410	
Postage	10-4580-3250	100	100			-		-		(100)	-100%
Utilities	10-4580-3310	2,222	1,500	1,807	602	2,409		2,500		1,000	67%
M&R Buildings/Grounds	10-4580-3510	2,500	7,000	1,795	500	2,295		2,000		(5,000)	-71%
M&R Vehicle	10-4580-3530	976	500	43	250	293		500		-	0%
M&R Equipment	10-4580-3540	2,835	2,500	703	500	1,203		2,000		(500)	-20%
Insurance	10-4580-4510	-	6,270	6,474	-	6,474	4,608	4,610		(1,660)	-26%
Dues & Subscriptions	10-4580-4910	-				-				-	
Capital Outlay - Vehicles	10-4580-7110	24,491				-				-	
Capital Outlay - Equipment	10-4580-7115	-				-		6,500		6,500	
Miscellaneous	10-4580-9000	465	100	60	50	110				(100)	-100%
<b>TOTALS</b>		<b>251,338</b>	<b>212,240</b>	<b>164,292</b>	<b>43,719</b>	<b>208,010</b>	<b>190,559</b>	<b>215,490</b>	<b>-</b>	<b>3,250</b>	<b>2%</b>

## Culture & Recreation Expenditure Summary

Town of Pilot Mountain, NC -- FY 2019-2020



**Culture & Recreation Spending**



Category	Actual FY 2017-18	Estimated FY 2018-19	Budgeted FY 2019-20
<b>Personnel Services</b>	0	0	0
<b>Operations</b>	125,859	60,491	58,120
<b>Capital Outlay</b>	0	0	0
<b>TOTAL</b>	125,859	60,491	58,120

**Summary of Activities:**

This functional area is used to account for expenditures that are related to culture and recreation. This functional area includes the Library and Pilot Center departments.

**Performance Measures from Previous Fiscal Year:**

## 2019-2020 BUDGET ESTIMATE - EXPENDITURES

CODE:

FUND: **General**

DEPARTMENT: **Pilot Center**

OBJECT OF EXPENDITURE	NUMBER	2017-2018 ACTUAL	BUDGETED AMOUNT	CURRENT YEAR			BUDGET YEAR 19-20			Year to Year Budget \$\$ Change	Year to Year Budget % Change
				ACTUAL 30-Apr	ESTIMATED May/June	ESTIMATED ENTIRE YEAR	REQUESTED	RECOMMENDED	APPROVED		
Pilot Center	4620										
Contracted Services	10-4620-1980	39,856	-	6,000	-	6,000		-		-	
Utilities	10-4620-3310	13,021	15,000	10,421	3,474	13,895	15,000	15,000		-	0%
M&R Facilities/Grounds	10-4620-3510	8,317	2,000	794	-	794	2,000	2,000		-	0%
M&R Equipment	10-4620-3540	50		973	-	973				-	
Insurance	10-4620-4510	2,500	2,060	2,055	-	2,055	2,055	2,060		-	0%
<b>TOTALS</b>		<b>63,743</b>	<b>19,060</b>	<b>20,243</b>	<b>3,474</b>	<b>23,716</b>	<b>19,055</b>	<b>19,060</b>			<b>0%</b>

## 2019-2020 BUDGET ESTIMATE - EXPENDITURES

CODE:

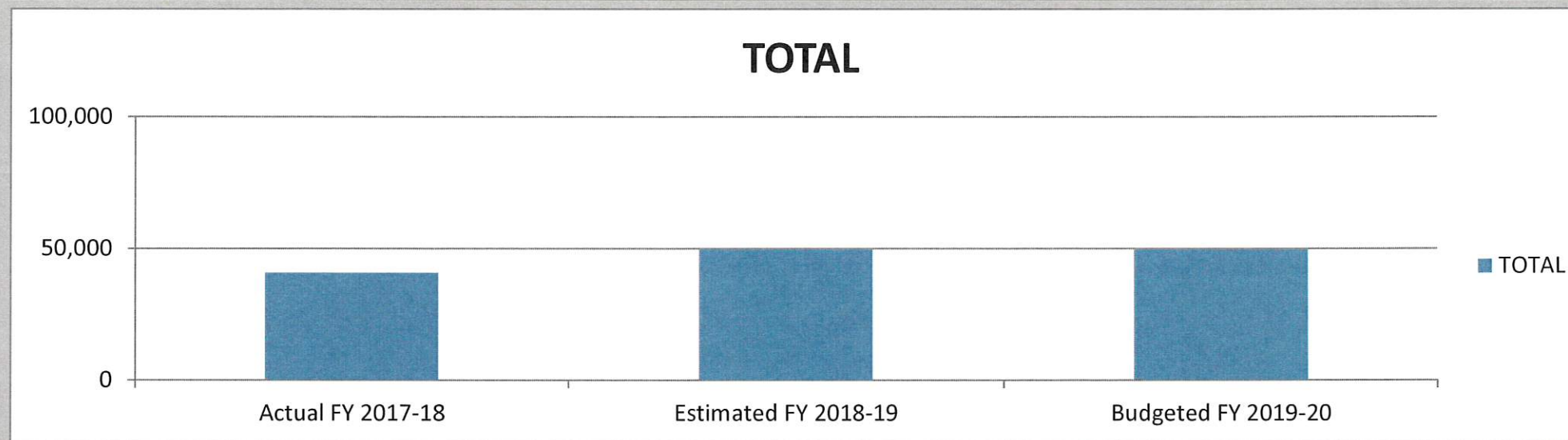
FUND: **General**

DEPARTMENT: **Library**

OBJECT OF EXPENDITURE	NUMBER	2017-2018 ACTUAL	BUDGETED AMOUNT	CURRENT YEAR			BUDGET YEAR 19-20			Year to Year Budget \$\$ Change	Year to Year Budget % Change
				ACTUAL 30-Apr	ESTIMATED May/June	ESTIMATED ENTIRE YEAR	REQUESTED	RECOMMENDED	APPROVED		
Library	4630										
M&R Facilities/Grounds	10-4630-3520	-				-	2,000	2,000		2,000	
Insurance	10-4630-4510	-	2,060	2,055			2,055	2,060			
Contribution to NWRL	10-4630-6100	34,500	34,500		34,500	34,500	35,000	35,000		500	1%
M&R Facilities/Equipment	10-4630-6200	27,616	7,580	2,275		2,275		-		(7,580)	-100%
<b>TOTALS</b>		<b>62,116</b>	<b>44,140</b>	<b>4,330</b>	<b>34,500</b>	<b>36,775</b>	<b>39,055</b>	<b>39,060</b>		<b>(5,080)</b>	<b>-12%</b>

## Debt Service Expenditure Summary

Town of Pilot Mountain, NC -- FY 2019-2020



Category	Actual FY 2017-18	Estimated FY 2018-19	Budgeted FY 2019-20
Debt Service	40,805	49,614	49,620
<b>TOTAL</b>	40,805	49,614	<b>49,620</b>



## 2019-2020 BUDGET ESTIMATE - EXPENDITURES

CODE:

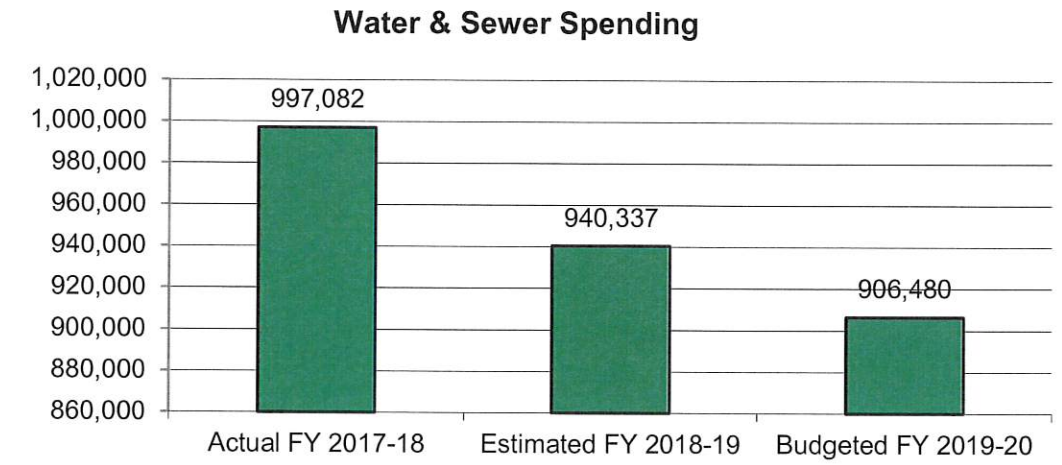
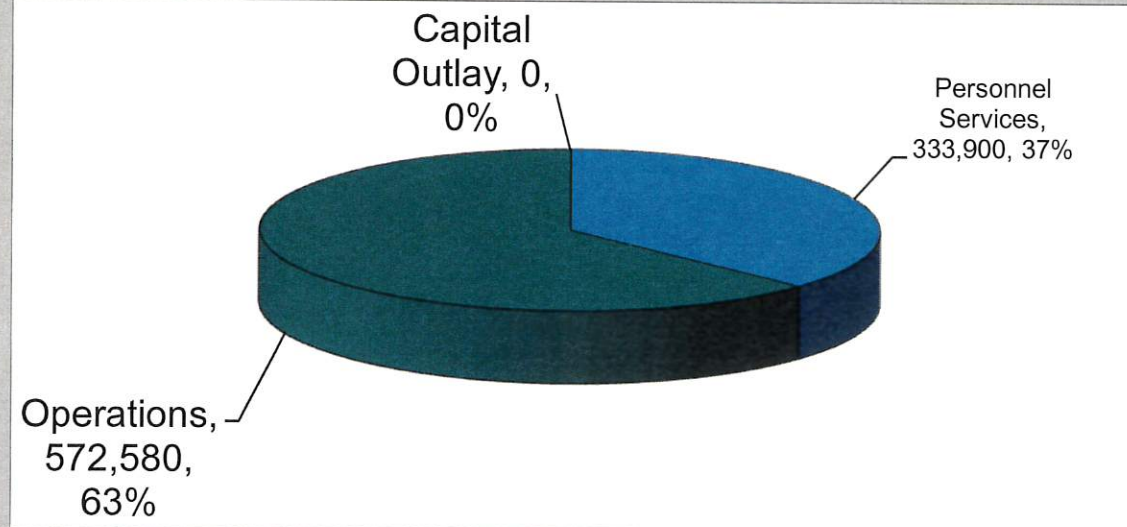
FUND: **General**

DEPARTMENT: **Debt Service**

OBJECT OF EXPENDITURE	NUMBER	2017-2018 ACTUAL	BUDGETED AMOUNT	CURRENT YEAR			BUDGET YEAR 19-20			Year to Year Budget \$\$ Change	Year to Year Budget % Change
				ACTUAL 30-Apr	ESTIMATED May/June	ESTIMATED ENTIRE YEAR	REQUESTED	RECOMMENDED	APPROVED		
Debt Service	9100										
Loan Payment-Pilot Center	10-9100-1000	22,487	22,490	11,243	11,243	22,486	22,487	22,490	22,490	-	0%
Loan Payment Backhoe/Dump Truck	10-9100-1100	18,318	18,320	18,318		18,318	18,318	18,320	18,320	-	0%
Loan Payment-Streets	10-9100-1200	-	0	-		-				-	
Loan Payment-Truck	10-9100-1300	-	8,810	8,810		8,810	8,809	8,810	8,810		0%
<b>TOTALS</b>		<b>40,805</b>	<b>49,620</b>	<b>38,371</b>	<b>11,243</b>	<b>49,614</b>	<b>49,614</b>	<b>49,620</b>	<b>49,620</b>		<b>0%</b>

## Water & Sewer Expenditure Summary

Town of Pilot Mountain, NC -- FY 2019-2020



Category	Actual FY 2017-18	Estimated FY 2018-19	Budgeted FY 2019-20
Personnel Services	282,118	312,319	<b>333,900</b>
Operations	651,108	587,021	<b>572,580</b>
Capital Outlay	63,856	40,997	<b>0</b>
<b>TOTAL</b>	<b>997,082</b>	<b>940,337</b>	<b>906,480</b>

### Summary of Activities:

This functional area includes all of the activities related to operating the water and sewer functions. It includes the debt service for water and sewer projects, general administration, water production, sewer treatment, and water and sewer line maintenance activities.

### Performance Measures from Previous Fiscal Year:

Signed an agreement with Mt. Airy to become a water purchase customer. Secured funding totaling \$1.8 million for water/sewer projects during this fiscal year.

## 2019-2020 BUDGET ESTIMATE - EXPENDITURES

CODE:

FUND: **Water**

DEPARTMENT: **Non-Departmental**

OBJECT OF EXPENDITURE	NUMBER	2017-2018 ACTUAL	BUDGETED AMOUNT	CURRENT YEAR			BUDGET YEAR 19-20			Year to Year Budget \$\$ Change	Year to Year Budget % Change
				ACTUAL 30-Apr	ESTIMATED May/June	ESTIMATED ENTIRE YEAR	REQUESTED	RECOMMENDED	APPROVED		
Non-Departmental	7000										
Loan Payment-Backhoe Dumptruck	60-7000-1000	18,318	18,320	18,318	-	18,318	18,318	18,320	18,320	-	0%
Loan Payment-WS GO Bonds	60-7000-1300	19,900	19,250	2,098	17,152	19,250	19,250	19,250	19,250	-	0%
Loan Payment-Water Lines & Plant	60-7000-1400	32,110	31,410		31,410	31,410	31,411	31,410	31,410	-	0%
Loan Payment-Water Meters	60-7000-1500	54,792	54,790	54,792	-	54,792	54,792	54,790	54,790	-	
Loan Payment-Tractor	60-7000-1600	9,129	8,950	8,942	-	8,942	8,947	8,950	8,950	-	
Contingency	60-7000-9910	-	5,000	-	-	-	5,000	5,000	-	-	0%
<b>TOTALS</b>		170,689	137,720	84,150	48,562	132,712	137,717	137,720	132,720		0%

## 2019-2020 BUDGET ESTIMATE - EXPENDITURES

CODE:

FUND: Water

DEPARTMENT: Water Administration

OBJECT OF EXPENDITURE	NUMBER	2017-2018 ACTUAL	BUDGETED AMOUNT	CURRENT YEAR			BUDGET YEAR 19-20			Year to Year Budget \$\$ Change	Year to Year Budget % Change
				ACTUAL 30-Apr	ESTIMATED May/June	ESTIMATED ENTIRE YEAR	REQUESTED	RECOMMENDED	APPROVED		
Water Administration	7700										
Salaries and Wages	60-7700-1210	51,915	53,180	46,877	19,004	65,882	67,426	67,430		14,250	27%
OT Wages	60-7700-1220	19	2,020	-	-	-	2,081	2,080		60	3%
FICA	60-7700-1810	3,927	4,170	3,741	1,516	5,257	5,265	5,270		1,100	26%
State Retirement	60-7700-1820	3,688	4,200	3,752	1,521	5,273	6,037	6,040		1,840	44%
401k	60-7700-1825	1,330	2,670	990	402	1,392	3,372	3,370		700	26%
Health Insurance	60-7700-1850	7,524	9,060	5,933	1,978	7,911	10,676	10,680		1,620	18%
Professional Services	60-7700-1980	16,301	30,050	25,698	5,000	30,698	30,204	30,200		150	0%
Telephone	60-7700-3210	1,035	980	667	222	890	1,373	1,370		390	40%
Supplies and Materials	60-7700-2600	3,040	750	281	250	531	750	600		(150)	-20%
Travel & Training	60-7700-3310	-	-	-	-	-	-	-		-	-
Insurance	60-7700-4510	7,710	2,300	1,037	-	1,037	3,024	3,020		720	31%
Postage	60-7700-3250	4,647	4,500	3,172	1,057	4,230	4,800	4,500		-	0%
M&R Buildings/Grounds	60-7700-3510	-	-	-	-	-	-	-		-	-
M&R Equipment	60-7700-3520	-	-	-	-	-	-	-		-	-
Bank Fees/Service Charges	60-7700-2500	2,228	1,800	1,285	428	1,713	2,000	2,000		200	11%
Capital Equipment	60-7700-7715	-	-	-	-	-	-	-		-	-
Contribution to Capital Reserve	60-7700-7790	-	-	-	-	-	-	-		-	-
<b>TOTALS</b>		<b>103,363</b>	<b>115,680</b>	<b>93,435</b>	<b>31,379</b>	<b>124,814</b>	<b>137,008</b>	<b>136,560</b>		<b>20,880</b>	<b>18%</b>

## 2019-2020 BUDGET ESTIMATE - EXPENDITURES

CODE:

FUND: Water

DEPARTMENT: Production

OBJECT OF EXPENDITURE	NUMBER	2017-2018 ACTUAL	BUDGETED AMOUNT	CURRENT-YEAR			BUDGET-YEAR 19-20			Year to Year Budget \$\$ Change	Year to Year Budget % Change
				ACTUAL 30-Apr	ESTIMATED May/June	ESTIMATED ENTIRE YEAR	REQUESTED	RECOMMENDED	APPROVED		
Production	60-812-0000										
Pension Expense/Revenue	60-7810-1200	127			-	-				-	
Salaries and Wages	60-7810-1210	88,960	90,700	63,498	25,742	89,240	101,793	101,790		11,090	12%
OT Wages	60-7810-1220	561	2,220	4,901	1,987	6,888	4,552	4,550		2,330	105%
FICA	60-7810-1810	6,557	6,940	5,188	2,103	7,291	7,787	7,790		850	12%
State Retirement	60-7810-1820	6,508	5,380	5,510	2,234	7,744	6,460	6,460		1,080	20%
401k	60-7810-1825	4,433	3,430	3,510	1,423	4,932	3,609	3,610		180	5%
Health Insurance	60-7810-1850	14,885	11,340	11,968	3,989	15,957	11,657	11,660		320	3%
Professional Services	60-7810-1920	-				-		-		-	
Lab Testing	60-7810-1930	7,718	5,000	4,256		4,256		5,000		-	0%
Contracted Services	60-7810-1980	4,160	4,020	3,950	1,317	5,266	4,304	5,300		1,280	32%
Tank Maintenance	60-7810-1990					-				-	
Treatment Chemicals	60-7810-2050	15,667	15,000	7,643	5,000	12,643		13,500		(1,500)	-10%
Uniforms	60-7810-2120	931	900	507	100	607		750		(150)	-17%
Bank Fees/Service Charges	60-7810-2500	60				-		-		-	
Motor Fuels	60-7810-2510	183	2,000	74	50	124		500		(1,500)	-75%
Supplies & Materials	60-7810-2600	1,510		52	-	52		500		500	
Vehicle Supplies	60-7810-2640	-	250		-	-		250		-	0%
Travel/Training	60-7810-3110	1,519	1,700	1,332	250	1,582		1,600		(100)	-6%
Telephone	60-7810-3210	2,227	2,400	1,684	561	2,246	2,217	2,220		(180)	-8%
Postage	60-7810-3250	-				-				-	
Printing	60-7810-3260	-				-				-	
Utilities	60-7810-3310	45,833	45,000	28,887	9,629	38,516		39,000		(6,000)	-13%
M&R Facilities/Grounds	60-7810-3510	20,014	7,500	8,653	-	8,653		7,500		-	0%
M&R Vehicle	60-7810-3530	100	500	19	-	19		250		(250)	-50%
M&R System	60-7810-3545	7,236	-	5,680	-	5,680		-		-	
Insurance	60-7810-4510	3,290	4,810	5,011	-	5,011	5,193	5,190		380	8%
Dues & Subscriptions	60-7810-4910	1,580	1,000	225	-	225		1,000		-	0%
Permits	60-7810-4920	860	2,000	940	-	940		1,000		(1,000)	-50%
Penalties/Fines	60-7810-4920					-				-	
Capital Outlay - Buildings	60-7810-7105					-				-	
Capital Outlay - Vehicles	60-7810-7110					-				-	
Capital Outlay - Equipment	60-7810-7115	22,428				-				-	
Capital Outlay - System	60-7810-7125					-				-	
Miscellaneous	60-7810-9000					-		-		-	
Transfer to Capital Project	60-7810-9999		-	-		-				-	
<b>TOTALS</b>		257,348	212,090	163,487	54,385	217,872	147,572	219,420		7,330	3%

## 2019-2020 BUDGET ESTIMATE - EXPENDITURES

CODE:

FUND: Water

DEPARTMENT: WW Treatment

OBJECT OF EXPENDITURE	NUMBER	2017-2018 ACTUAL	BUDGETED AMOUNT	CURRENT YEAR			BUDGET YEAR 19-20			Year to Year Budget \$\$ Change	Year to Year Budget % Change
				ACTUAL 30-Apr	ESTIMATED May/June	ESTIMATED ENTIRE YEAR	REQUESTED	RECOMMENDED	APPROVED		
WW Treatment	7815										
Pension Expense/Revenue	60-7815-1200	0			-	-				-	
Professional Services	60-7815-1920	83,345	-				4,258	4,260		4,260	
Lab Testing	60-7815-1930	7,210	7,500	3,350	5,296	8,646	7,500	7,500		-	0%
Contracted Services	60-7815-1980	-	92,380	65,083	23,800	88,883	92,660	92,660		280	0%
Chemicals	60-7815-2050	6,002	8,500	3,583	2,000	5,583	8,500	7,000		(1,500)	-18%
Equipment Rental	60-7815-2100	-								-	
Uniforms	60-7815-2120	-								-	
Bank Fees & Charges	60-7815-2500	60								-	
Motor Fuels	60-7815-2510	1,450	1,200	1,204	401	1,605	1,800	1,800		600	50%
Supplies & Materials	60-7815-2600	661		13	100	113	200	200		200	
Vehicle Supplies	60-7815-2640	-	600	24	50	74	600	600		-	0%
Travel/Training	60-7815-3110	150	500	160	100	260	500	500		-	0%
Telephone	60-7815-3210	2,560	2,100	2,024	675	2,699	2,756	2,760		660	31%
Postage	60-7815-3250	-								-	
Printing	60-7815-3260	-								-	
Utilities	60-7815-3310	50,326	50,000	49,986	16,662	66,648	67,000	67,000		17,000	34%
M&R-Buildings/Grounds	60-7815-3510	1,177	4,710	588	-	588	3,000	2,000		(2,710)	-58%
M&R-Vehicle	60-7815-3530	1,149	750	188	-	188	1,000	1,000		250	33%
M&R-Equipment	60-7815-3540	18,028	12,000	4,694	3,000	7,694	12,000	12,210		210	2%
M&R-System	60-7815-3545	2,750								-	
Signage	60-7815-3550	-								-	
Advertising	60-7815-3700	99								-	
Insurance	60-7815-4510	3,000	2,810	2,810	-	2,810	2,811	2,810		-	0%
Dues & Subscriptions	60-7815-4910	190	300	195	-	195	300	300		-	0%
Licenses/Permits	60-7815-4920	4,150	2,000	4,156	-	4,156	6,200	4,200		2,200	110%
Capital Outlay - Vehicles	60-7815-7110									-	
Capital Outlay - Equipment	60-7815-7115		20,200	-	-	-	20,000			(20,200)	-100%
Capital Outlay - System	60-7815-7125									-	
Transfer to Capital Project	60-7815-9999									-	
Miscellaneous	60-7815-9000									-	
<b>TOTALS</b>		<b>182,306</b>	<b>205,550</b>	<b>138,058</b>	<b>52,084</b>	<b>190,142</b>	<b>231,085</b>	<b>206,800</b>		<b>1,250</b>	<b>1%</b>

## 2019-2020 BUDGET ESTIMATE - EXPENDITURES

CODE:

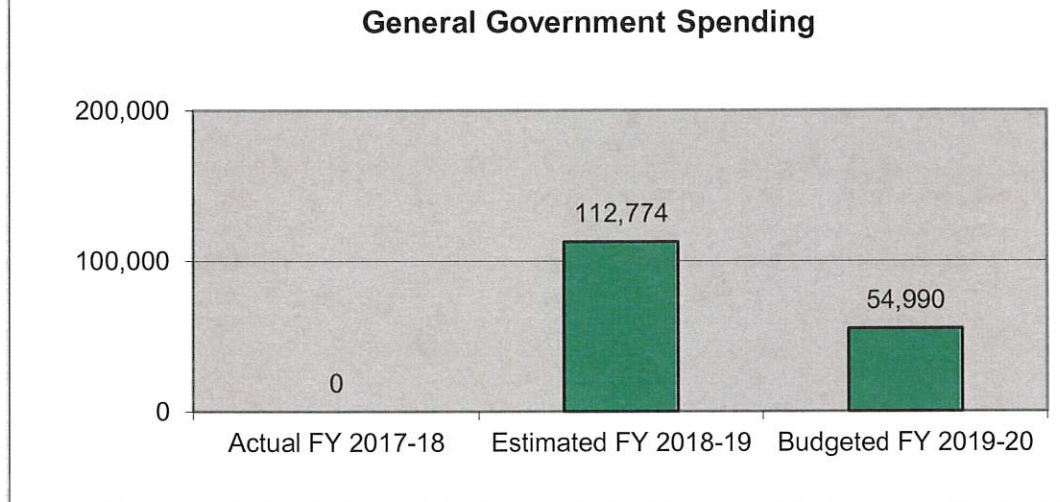
FUND: Water & Sewer

DEPARTMENT: Water&Sewer Line Maintenance

OBJECT OF EXPENDITURE	NUMBER	2017-2018 ACTUAL	BUDGETED AMOUNT	CURRENT YEAR			BUDGET YEAR 19-20			Year to Year Budget \$\$ Change	Year to Year Budget % Change
				ACTUAL 30-Apr	ESTIMATED May/June	ESTIMATED ENTIRE YEAR	REQUESTED	RECOMMENDED	APPROVED		
Water Maintenance	7820										
Salaries and Wages	60-7820-1210	64,175	65,840	47,548	17,991	65,538	71,657	71,660		5,820	9%
OT Expense	60-7820-1220	1,358	2,150	808	306	1,114	2,394	2,390		240	11%
FICA	60-7820-1810	5,014	5,140	3,843	1,454	5,297	5,585	5,890		750	15%
Retirement	60-7820-1820	4,672	5,000	3,873	1,465	5,338	6,403	6,400		1,400	28%
401k	60-7820-1825	3,182	3,290	2,467	933	3,400	3,577	3,580		290	9%
Health Insurance	60-7820-1850	13,281	13,530	10,398	3,466	13,864	13,917	13,250		(280)	-2%
Temporary Labor	60-7820-1910	-	30,850	-	-	30,850	21,521	21,520		(9,330)	-30%
Professional Services	60-7820-1920	1,800	3,870	450	500	950	34,000	-		(3,870)	-100%
Contracted Services	60-7820-1980	5,111	5,000	2,836	945	3,781	-	-		(5,000)	-100%
Tank Maintenance	60-7820-1990	-	48,330	48,326	-	48,326	48,326	48,330		-	0%
Equipment Rental	60-7820-2100	4,241	5,000	3,075	1,000	4,075		4,000		(1,000)	-20%
Uniforms	60-7820-2110	836	1,000	645	215	860		900		(100)	-10%
Motor Fuels	60-7820-2510	2,809	4,300	3,492	1,164	4,656		4,900		600	14%
Supplies & Materials	60-7820-2600	15,226	8,000	7,456	2,000	9,456		9,500		1,500	19%
Vehicle Supplies	60-7820-2640	972	1,750			-		750		(1,000)	-57%
Travel/Training	60-7820-3110	594	1,250	325	125	450		500		(750)	-60%
Telephone	60-7820-3210	924	1,500	974	325	1,298	1,103	1,100		(400)	-27%
M&R-Buildings/Grounds	60-7820-3510	736	750			-		500		(250)	-33%
M&R-Vehicle	60-7820-3530	1,634	1,000	427	250	677		700		(300)	-30%
M&R-Equipment	60-7820-3540	3,317	1,750	1,881	500	2,381		2,400		650	37%
M&R-System	60-7820-3545	107,415	21,490	18,233	-	18,233				(21,490)	-100%
Insurance	60-7820-4510	2,545	6,470	6,833	-	6,833	4,806	4,810		(1,660)	-26%
Licenses/Permits	60-7820-4920	1,490	1,500	2,360	-	2,360		2,400		900	60%
Capital Outlay - Vehicles	60-7820-7110	35,896	36,000	38,349	-	38,349		-		(36,000)	-100%
Capital Outlay - Equipment	60-7820-7115	5,532		2,648	-	2,648	6,500	-		-	
Capital Outlay - System	60-7820-7125	-				-		-		-	
Miscellaneous	60-7820-9000	614		3,561	500	4,061		500		500	
Transfer to Capital Project	60-7820-9999					-		-		-	
<b>TOTALS</b>		<b>283,376</b>	<b>274,760</b>	<b>210,808</b>	<b>33,140</b>	<b>274,798</b>	<b>219,789</b>	<b>205,980</b>	<b>-</b>	<b>(68,780)</b>	<b>-25%</b>

## Capital Reserve Expenditure Summary

Town of Pilot Mountain, NC -- FY 2019-2020



Category	Actual FY 2017-18	Estimated FY 2018-19	Budgeted FY 2019-20
Personnel Services	0	0	0
Operations	0	0	54,990
Capital Outlay	0	112,774	-
<b>TOTAL</b>	<b>0</b>	<b>112,774</b>	<b>54,990</b>

### Summary of Activities:

The Capital Reserve Fund is used to account for the infrastructure investment fee paid by water and sewer customers. This money is dedicated to be used for future capital projects.

### Accomplishments from Previous Year



**2019-2020 BUDGET ESTIMATE - EXPENDITURES**

**Capital Reserve**

OBJECT OF EXPENDITURE	NUMBER	2017-2018 ACTUAL	BUDGETED AMOUNT	CURRENT YEAR			BUDGET YEAR 19-20			Year to Year Budget \$\$ Change	Year to Year Budget % Change
				ACTUAL 30-Apr	ESTIMATED May/June	ESTIMATED ENTIRE YEAR	REQUESTED	RECOMMENDED	APPROVED		
Capital Reserve											
Transfer to Water/Sewer Fund	95-7000-9995	-	68,520	68,520		<b>68,520</b>	-	-		(68,520)	
Transfer to Capital Project Fund	95-7000-9996	-		44,254	-	<b>44,254</b>	68,250	54,990		54,990	
Contribution to Capital Reserve	95-7000-9999	-	-		-	-	-	-	-	-	
<b>TOTALS</b>			68,520	112,774	-	112,774	68,250	54,990	-	(13,530)	-20%

**General Fund - Fund Balance History**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<u>Undesignated</u> Fund Balance at June 30 of each year	720,546	713,045	729,386	841,474	793,896	494,098	110,357	73,533	143,785	209,364	241,913	388,963	597,917	601,374	312,193
General Fund Expenditures	1,179,840	1,097,591	2,134,161	1,347,868	1,255,219	1,943,137	2,244,498	1,669,990	1,475,894	2,231,954	1,489,446	1,404,526	1,460,054	1,526,745	1,711,885
Undesignated Fund Balance as % of Expenditures	61.1%	65.0%	34.2%	62.4%	63.2%	25.4%	4.9%	4.4%	9.7%	9.4%	16.2%	27.7%	41.0%	39.4%	18.2%

Source: Audited Financial Statements in Comprehensive Annual Financial Report (CAFR)

**General Fund - Fund Balance Recap**

Unreserved Fund Balance, <u>6/30/18</u>	\$ 312,193
Est Fund Balance Change - 18-19	\$ (29,145)
Estimated Undesignated Fund Balance, <u>6/30/19</u>	\$ 283,048
Budget Appropriations - 18-19	\$ (38,500)
Undesignated Fund Balance, <u>6/30/20</u>	\$ 497,548
FY 19-20 Budgeted Expenditures	1,774,120
Projected Undesignated Fund Balance %	<u>28%</u>

**Powell Bill Funds - Projected Balance**

Powell Bill Funds Balance, <u>6/30/18</u>	\$	97,606
plus Powell Bill Receipts - FY 18-19	\$	43,900
less Powell Bill Spending - FY 18-19	\$	(141,506)
Esitmated Powell Bill Funds Balance, <u>6/30/19</u>	\$	(0)
plus Powell Bill Receipts - FY 19-20	\$	43,420
less Powell Bill Spending - FY 19-20	\$	(43,420)
Powell Bill Funds Balance, <u>6/30/20</u>	\$	(0)

**Town of Pilot Mountain  
Real & Personal Property  
Ad Valorem Taxes  
Projection**

	Budget FY 18-19	<i>INPUT</i>				Projection FY 19-20	Projection FY 20-21	Projection FY 21-22	Projection FY 22-23
		<i>Tax Value Growth Factors</i>							
		<i>FY 19-20</i>	<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i>				
Real Estate	\$116,863,340	1.0%	1.0%	1.0%	1.0%	\$118,031,973	\$119,212,293	\$120,404,416	\$121,608,460
Personal Property	\$18,139,804	0.5%	0.5%	0.5%	0.5%	\$18,230,503	\$18,321,656	\$18,413,264	\$18,505,330
Public Service	\$3,679,970	0.5%	0.5%	0.5%	0.5%	\$3,698,370	\$3,716,862	\$3,735,446	\$3,754,123
<b>Total Tax Value</b>	<b>\$138,683,114</b>					<b>\$139,960,846</b>	<b>\$141,250,811</b>	<b>\$142,553,126</b>	<b>\$143,867,913</b>
Tax Rate Per \$100	\$0.570					\$0.570	\$0.570	\$0.570	\$0.570
Total Tax Levy	\$790,494					\$797,777	\$805,130	\$812,553	\$820,047
Collection Rate	99.2%					99.2%	99.2%	99.2%	99.2%
<b>Total Tax Revenue</b>	<b>\$783,900</b>					<b>\$791,200</b>	<b>\$798,400</b>	<b>\$805,800</b>	<b>\$813,200</b>

**Town of Pilot Mountain  
General Fund Revenues  
Projections / Comparison**

Description	FY 19-20 BUDGET	Input Percent Change				FY 20-21 Projection	FY 21-22 Projected	FY 22-23 Projection	FY 23-24 Projection	
		FY 20-21	FY 21-22	FY 22-23	FY 23-24					
Prior Year Tax Revenue	2,000	2.0%	2.0%	2.0%	2.0%	2,040	2,081	2,123	2,165	
Ad Valorem Tax Revenue	780,000	<i>See Ad Valorem Projection Tab</i>				791,200	798,400	805,800	813,200	
DMV Tax Revenue	62,590	2.0%	2.0%	3.0%	5.0%	63,842	65,119	67,073	70,427	
Tax Penalties & Interest	2,500	0.0%	0.0%	0.0%	0.0%	2,500	2,500	2,500	2,500	
Utilities Franchise Tax	106,020	1.0%	1.0%	2.0%	2.0%	107,080	108,151	110,314	112,520	
Beer and Wine Tax	6,800	0.0%	0.0%	0.0%	0.0%	6,800	6,800	6,800	6,800	
Powell Bill Funds	43,420	2.0%	2.0%	3.0%	3.0%	44,288	45,174	46,529	47,925	
Local Govt Sales Tax	469,790	3.0%	3.0%	3.0%	3.0%	483,884	498,401	513,353	528,754	
ABC Store - Shared Revenue	50,000	1.0%	1.0%	1.0%	1.0%	50,500	51,005	51,515	52,030	
ABC Store - Police Dept Revenue	1,400	1.0%	1.0%	1.0%	1.0%	1,414	1,428	1,442	1,456	
Miscellaneous Revenue	65,130	0.0%	0.0%	0.0%	0.0%	65,130	65,130	65,130	65,130	
Interest Earned	5,550	0.5%	0.5%	1.0%	1.0%	5,578	5,606	5,662	5,719	
Zoning Inspection Fees	2,000	2.0%	2.0%	3.0%	3.0%	2,040	2,081	2,143	2,207	
Solid Waste Fee	69,840	2.0%	2.0%	3.0%	3.0%	71,237	72,662	74,842	77,087	
Sale of Property	1,500	1.0%	1.0%	1.0%	1.0%	1,515	1,530	1,545	1,560	
Appropriated Fund Balance	38,500	0.0%	0.0%	0.0%	0.0%	0	0	0	0	
Events	14,500	0.5%	0.5%	0.5%	0.5%	14,573	14,645	14,719	14,792	
Loan Proceeds	96,000	0.0%	0.0%	0.0%	0.0%	0	0	0	0	
<b>Total Revenues</b>	<b>\$1,817,540</b>					<b>\$1,713,621</b>	<b>\$1,740,713</b>	<b>\$1,756,771</b>	<b>\$1,789,480</b>	
						<i>Total % Change</i>	<i>-5.7%</i>	<i>1.6%</i>	<i>0.9%</i>	<i>1.9%</i>

**Town of Pilot Mountain  
General Fund Expenditures  
Projections / Comparison**

Function	FY 19-20 BUDGET	Input Percent Change				FY 20-21 Projected	FY 21-22 Projection	FY 22-23 Projection	FY 23-24 Projection
		FY 20-21	FY 21-22	FY 22-23	FY 23-24				
<b>Government</b>									
Personnel Services	241,640	2.0%	2.0%	3.0%	3.0%	246,473	251,402	258,944	266,712
Operating Expenses	256,580	2.0%	2.0%	2.0%	2.0%	261,712	266,946	272,285	277,731
Capital Outlay	0	See CIP Listing				0	0	0	0
Total	498,220					508,185	518,348	531,229	544,443
		% Change				2.0%	2.0%	2.5%	2.5%
<b>Public Safety</b>									
Personnel Services	593,210	2.0%	2.0%	3.0%	3.0%	605,074	617,175	635,690	654,761
Operating Expenses	140,420	2.0%	2.0%	2.0%	2.0%	143,228	146,093	149,015	151,995
Capital Outlay	96,000	See CIP Listing				0	0	0	0
Total	829,630					748,302	763,268	784,705	806,756
		% Change				-9.8%	2.0%	2.8%	2.8%
<b>Transportation</b>									
Personnel Services	14,620	2.0%	2.0%	3.0%	3.0%	14,912	15,210	15,666	16,136
Operating Expenses	105,400	2.0%	2.0%	2.0%	2.0%	107,508	109,658	111,851	114,088
Capital Outlay	46,440	See CIP Listing				500,000	0	105,000	0
Total	166,460					622,420	124,868	232,517	130,224
		% Change				273.9%	-79.9%	86.2%	-44.0%
<b>Environmental</b>									
Personnel Services	91,480	2.0%	2.0%	3.0%	3.0%	93,310	95,176	98,031	100,972
Operating Expenses	117,510	2.0%	2.0%	2.0%	2.0%	119,860	122,257	124,702	127,196
Capital Outlay	6,500	See CIP Listing				500,000	0	0	0
Total	215,490					713,170	217,433	222,733	228,168
		% Change				231.0%	-69.5%	2.4%	2.4%

**Cultural & Recreation**

Personnel Services	0	2.0%	2.0%	3.0%	3.0%	0	0	0	0
Operating Expenses	58,120	2.0%	2.0%	2.0%	2.0%	59,282	60,468	61,677	62,911
Capital Outlay	0	<i>See CIP Listing</i>				0	0	0	0
<b>Total</b>	<b>58,120</b>					<b>59,282</b>	<b>60,468</b>	<b>61,677</b>	<b>62,911</b>
		% Change				2.0%	2.0%	2.0%	2.0%

**Debt Service**

Personnel Services	0					0	0	0	0
Operating Expenses	49,620	<i>See Debt Payments Schedule Tab</i>				87,487	87,487	87,487	87,487
Capital Outlay	0					0	0	0	0
<b>Total</b>	<b>49,620</b>					<b>87,487</b>	<b>87,487</b>	<b>87,487</b>	<b>87,487</b>
		% Change				76.3%	0.0%	0.0%	0.0%

**Other Funding Uses**

Personnel Services	0					0	0	0	0
Operating Expenses	0	0.0%	0.0%	0.0%	0.0%	0	0	0	0
Capital Outlay	0					0	0	0	0
<b>Total</b>	<b>0</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		% Change				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

**Total General Fund**

Personnel Services	940,950					959,769	978,963	1,008,331	1,038,581
Operating Expenses	727,650					779,077	792,909	807,017	821,408
Capital Outlay	148,940					1,000,000	0	105,000	0
<b>Total</b>	<b>1,817,540</b>					<b>2,738,846</b>	<b>1,771,872</b>	<b>1,920,348</b>	<b>1,859,989</b>
		% Change				50.7%	-35.3%	8.4%	-3.1%



**Town of Pilot Mountain  
General Fund Projections  
for Undesignated Fund Balance**

	<b>FY 19-20 BUDGET</b>	<b>FY 20-21 Projection</b>	<b>FY 21-22 Projection</b>	<b>FY 22-23 Projection</b>	<b>FY 23-24 Projection</b>
<b>Revenues</b>					
Ad Valorem Tax Revenue	782,000	793,240	800,481	807,923	815,365
DMV Tax Revenue	62,590	63,842	65,119	67,073	70,427
Utilities Franchise Tax	106,020	107,080	108,151	110,314	112,520
Powell Bill Funds	43,420	44,288	45,174	46,529	47,925
Local Govt Sales Tax	469,790	483,884	498,401	513,353	528,754
Solid Waste Fees	69,840	71,237	72,662	74,842	77,087
All Other General Fund Revenues	134,880	135,477	136,080	136,737	137,402
<b>Total General Fund Revenues</b>	<b>1,668,540</b>	<b>1,699,048</b>	<b>1,726,068</b>	<b>1,756,771</b>	<b>1,789,480</b>
<b>Expenditures</b>					
General Government	498,220	508,185	518,348	531,229	544,443
Public Safety	829,630	748,302	763,268	784,705	806,756
Transportation	166,460	622,420	124,868	232,517	130,224
Environmental	215,490	713,170	217,433	222,733	228,168
Cultural & Recreation	58,120	59,282	60,468	61,677	62,911
Debt Service	49,620	49,620	49,620	49,620	49,620
Other Funding Uses	0	0	0	0	0
<b>Total General Fund Expenditures</b>	<b>1,817,540</b>	<b>2,700,979</b>	<b>1,734,005</b>	<b>1,882,481</b>	<b>1,822,122</b>
Beginning Undesignated Fund Balance	497,548	310,048	(691,883)	(699,820)	(825,530)
Fund Balance Change	(187,500)	(1,001,931)	(7,937)	(125,710)	(32,642)
<b>Ending Undesignated Fund Balance</b>	<b>310,048</b>	<b>(691,883)</b>	<b>(699,820)</b>	<b>(825,530)</b>	<b>(858,172)</b>
<b>% of Expenditures</b>	<b>17.1%</b>	<b>-25.6%</b>	<b>-40.4%</b>	<b>-43.9%</b>	<b>-47.1%</b>

**Town of Pilot Mountain  
Water & Sewer Fund Revenues  
Projections / Comparison**

Description	FY 19-20 BUDGET	Input Percent Change				FY 20-21 Projection	FY 21-22 Projected	FY 22-23 Projection	FY 23-24 Projection
		FY 20-21	FY 21-22	FY 22-23	FY 23-24				
Interest on Investments	0	0.0%	0.0%	0.0%	0.0%	0	0	0	0
Miscellaneous Revenue	300	0.5%	0.5%	0.5%	0.5%	302	304	306	308
Sale of Fixed Assets	0	0.5%	0.5%	0.5%	0.5%	0	0	0	0
Bad Debt	250	0.0%	0.0%	0.0%	0.0%	250	250	250	250
Charges for Water	495,000	1.0%	1.0%	1.0%	1.0%	499,950	504,950	510,000	515,100
Charges for Sewer	375,000	1.0%	1.0%	1.0%	1.0%	378,750	382,538	386,363	390,227
Infrastructure Investment Fee	0	0.0%	0.0%	0.0%	0.0%	0	0	0	0
Returned Check Fee	500	0.5%	0.5%	0.5%	0.5%	503	506	509	512
Service Initiation Fee	2,200	1.0%	1.0%	1.0%	1.0%	2,222	2,244	2,266	2,289
Bulk Sale of Water	2,000	0.5%	0.5%	0.5%	0.5%	2,010	2,020	2,030	2,040
Late Fee	12,000	0.5%	0.5%	1.0%	1.0%	12,060	12,120	12,241	12,363
Tap/Connection Fees	0	0.0%	0.0%	0.0%	0.0%	0	0	0	0
Delinquent Fees	8,500	1.0%	1.0%	1.0%	1.0%	8,585	8,671	8,758	8,846
Loan Proceeds	0	0.0%	0.0%	0.0%	0.0%	0	0	0	0
Appropriated Retained Earnings	\$0					0	0	0	0
<b>TOTALS</b>	<b>\$895,750</b>					<b>904,632</b>	<b>913,603</b>	<b>922,723</b>	<b>931,935</b>
					<i>Total % Change</i>	1.0%	1.0%	1.0%	1.0%

**Town of Pilot Mountain  
Water & Sewer Fund Expenditures  
Projections / Comparison**

<b>Function</b>	<b>FY 19-20 BUDGET</b>	<b>Input Percent Change</b>				<b>FY 20-21 Projected</b>	<b>FY 21-22 Projection</b>	<b>FY 22-23 Projection</b>	<b>FY 23-24 Projection</b>
		<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>				
<b>Utilities</b>									
Personnel Services	333,900	2.0%	2.0%	3.0%	3.0%	340,578	347,390	357,812	368,546
Operating Expenses	572,580	2.0%	2.0%	2.0%	2.0%	584,032	595,713	607,627	619,780
Capital Outlay	0	<i>See CIP Listing</i>				766,000	2,850,000	80,000	91,200
Total	906,480					1,690,610	3,793,103	1,045,439	1,079,526
					% Change	86.5%	124.4%	-72.4%	3.3%
<b>Total W&amp;S Fund</b>									
Personnel Services	333,900					340,578	347,390	357,812	368,546
Operating Expenses	572,580					584,032	595,713	607,627	619,780
Capital Outlay	0					766,000	2,850,000	80,000	91,200
Total	906,480					1,690,610	3,793,103	1,045,439	1,079,526
					% Change	86.5%	124.4%	-72.4%	3.3%

**Town of Pilot Mountain  
Water & Sewer Projections  
for Retained Earnings**

	<b>FY 19-20 BUDGET</b>	<b>FY 20-21 Projection</b>	<b>FY 21-22 Projection</b>	<b>FY 22-23 Projection</b>	<b>FY 23-24 Projection</b>
<b>Revenues</b>					
Charges for Water	495,000	499,950	504,950	510,000	515,100
Charges for Sewer	375,000	378,750	382,538	386,363	390,227
Late Fees	12,000	12,060	12,120	12,241	12,363
Delinquent Fees	8,500	8,585	8,671	8,758	8,846
Tap Fees	0	0	0	0	0
All Other Water & Sewer Fund Revenues	5,250	5,287	5,324	5,361	5,399
<b>Total Water &amp; Sewer Fund Revenues</b>	<b>895,750</b>	<b>904,632</b>	<b>913,603</b>	<b>922,723</b>	<b>931,935</b>
<b>Expenditures</b>					
Utilities	906,480	1,690,610	3,793,103	1,045,439	1,079,526
<b>Total Water &amp; Sewer Fund Expenditures</b>	<b>906,480</b>	<b>1,690,610</b>	<b>3,793,103</b>	<b>1,045,439</b>	<b>1,079,526</b>
Beginning Retained Earnings	213,650	202,920	(583,058)	(3,462,558)	(3,585,274)
Change in Retained Earnings	(10,730)	(785,978)	(2,879,500)	(122,716)	(147,591)
<b>Ending Retained Earnings</b>	<b>202,920</b>	<b>(583,058)</b>	<b>(3,462,558)</b>	<b>(3,585,274)</b>	<b>(3,732,865)</b>
<b>% of Expenditures</b>	<b>22.4%</b>	<b>-34.5%</b>	<b>-91.3%</b>	<b>-342.9%</b>	<b>-345.8%</b>

