

Town of Beech Mountain

2026 Annual Budget



Mayor

Weidner Abernethy

Council Members

Kelly Melang

Alan Villanova

Art Beckmann

M.W. Stanford

Town Manager

Robert Pudney

May 13th Council Meeting

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Council Members

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M.W. Standford



Town Manager

Bob Pudney

Town Attorney

Stacy C. Eggers IV

FY 2025-2026

The Honorable Weidner Abernethy, Mayor
Town Council Members
Town of Beech Mountain Taxpayers

Dear Mayor, Town Council Members and Town Taxpayers:

I am pleased to submit for your consideration the proposed budget for Fiscal Year 2025-2026 for the Town of Beech Mountain. This proposal meets with the direction provided by the elected officials at the Town Budget Retreat held on January 23, 2025, as well as March 28, April 17, and May 13, 2025, Budget Workshops. This Budget proposal continues the Town Councils multi-year initiative to improve Town Infrastructure, Beautification, Road Maintenance and Improvements and to provide essential services to the residents and visitors to the town.

This proposed budget meets all requirements of the North Carolina Local Government Budget and Fiscal Control Act 159 Article 3.

OVERVIEW

The General Fund Budget for FY 2025-2026 is proposed at \$12,797,489.00 which includes \$595,600.00 of capital expenditures, all capital will be limited to the current fiscal position of the town at the time of purchase. Hurricane Helene recovery is the focus of this budget, Damages to the Town currently exceed 30 million dollars with the expectation of substantial FEMA reimbursement in the future, possible outside the term of this budget. The Town has secured a number of short-term funding opportunities, specifically regarding cashflow to carry the financial burden for recovery efforts. The unknown factor of what FEMA may reimburse the town for and when those funds may be available are driving this budget into 2025 and years ahead.

TOWN SERVICES

The Town of Beech Mountain continues the commitment in providing essential services for FY 2025-2026 to include Police and E911 Communication services, Fire and Emergency Medical Services, Planning and Zoning, Code Enforcement, Building Inspections and Permitting, Public Works, Roads and Drainage, Administration, Finance, Tax Collections, Solid Waste and Recycling, Parks and Recreation, Potable Water and Sanitation, as well as Tourism and Economic Development. The Town of Beech Mountain is a Full-service municipality.

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GENERAL FUND

The proposed tax rate for FY 2025-2026 remains at \$.065 per \$100.00 of assessed valuation. This rate is based upon a tax valuation of \$1,031,110,561.00 with a collection rate of 98%.

SALARIES AND BENEFITS

This proposed budget includes a 3% Cost-of-living adjustment (COLA) for all current employees due to the continued increase in inflation as well as the current marketplace for skilled employees where a Consumer Price Index (CPI) rate of 3.1 was used to base this request.

The current Longevity plan adopted by the Town Council in 2024 will remain. This plan rewards employees based upon time and grade with the town as well as performance.

The current Pay-Plan continues, this plan was adopted by the Town Council in 2023 and has been maintained to ensure a competitive position in the marketplace.

A new Health Insurance plan has been adopted at an annualized savings to the town and employees of 2.85%. The North Carolina League of Municipalities (NCLM) abruptly cancelled the existing plan on March 31, 2025, with no notice. The Town entered into an agreement with the HILB Group to seek alternate health care coverage. The Town Council approved a one-year agreement with Blue Cross Blue Shield of North Carolina and Alliance Benefits Supplemental Health for similar coverages on May 13, 2025. The 50/50 cost share between the Town and Employees for dependent care premiums will continue.

CAPITAL EXPENDITURES

This budget proposal follows the same format with all Capital Expenditures listed separately from actual operating expenses. This format clearly lists all capital costs in a transparent manner.

FY 2025-2026 has limited Capital Expenditures due to the unknown financial implications of the recovery efforts relating to Hurricane Helene. Limited capital expenditures will be decided on a case-by-case basis based upon the financial position of the town at the time of purchase.

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GENERAL FUND CAPITAL

Starlinks (Grant Funded)	\$ 5,500.00
Satellite Phones (Grant Funded)	\$ 4,200.00
Generator (Grant Funded)	\$ 35,000.00
Furnace	\$ 26,000.00
Salt Storage (TDA Request)	\$ 40,000.00
Salt Spreaders (TDA Request)	\$ 15,000.00
Fuel Pumps	\$ 25,000.00
Dump Truck	\$ 100,000.00
Mower	\$ 60,000.00
Multi-Media PW	\$ 13,000.00
Police Vehicles	\$ 107,000.00
Heaters (Fire Station)	\$ 20,000.00

Parks and Recreation TDA Funded

Sled Hill SnowMax (TDA Funded)	\$ 85,000.00
Gym Floor (TDA Funded)	\$ 20,500.00
Treadmill	\$ 8,000.00
Log Grappler	\$ 6,900.00
EV Chargers (TDA Funded)	\$ 6,500.00

ADMINISTRATION

Continued funding the Grants Coordinator in the Finance Department, approved in the FY 2022-2023 Budget. This position will be critical for the complex reporting and record-keeping requirements after funds are received. Currently the Town has over \$30 million dollars of requested grant funding that when realized will require extensive fiscal

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management and reporting. In addition to the scheduled grant funding, the town has identified in excess of \$35 million dollars of damage due to Hurricane Helene. FEMA and State reimbursements and cash-flow funding will require advanced accounting to comply with regulations, policies and procedures to ensure the town is made whole at the end of the recovery process. The Hagerty Consulting Group have been hired to assist in these complex accounting projects.

PARKS AND RECREATION

The Parks and Recreation Department continues to be responsible for all Roadway Plantings, Decorations, Beautification, and Holiday Lighting in addition to the regular parks and recreation offerings.

Hurricane Helene caused extensive damage to the recreation assets of the town. Shane Park was destroyed, every hiking and biking trail was damaged, most creek crossing and bridges were destroyed, creeks were rerouted, and thousands of trees fell. It will take years and funding to recover from this devastating impact to the recreation areas of the town.

PLANNING AND BUILDING INSPECTIONS

The town is again experiencing an increase in new construction, remodeling of existing properties and code enforcement cases.

Development of large properties are being plan and proposed, the TDA in conjunction with the Planning Department has hired the Hill Group to develop a master plan for the Commercial Overlay District as well as private properties adjacent to the district. Of special importance, a Traffic Study with proposed peak ski traffic solutions is included in the scope. A market analysis is also a specific component of the master plan.

PUBLIC WORKS

Funding for Gravel Road maintenance, Culvert replacement and Paving repairs continue included in the operating budget for Public Works. These expenditures do not meet the definition of capital expenses and are more closely aligned with maintenance expenses. Another infrastructure improvement project has begun, this project will replace existing

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water distribution and service lines, sanitary sewer lines under several town streets. The bulk of the expenditure is accounted within the Utility Debt Service budget, however a substantial amount of funding to rebuild and resurface the roadways is accounted for in the General Fund. There is a \$1 million dollar expenditure on paving in these areas which will only be completed after the utility work has been completed so the new pavement is not destroyed shortly after placement. FEMA is expected to reimburse the town for repaving of identified damaged roads during the recovery process.

FIRE DEPARTMENT

Funding to continue a full-time 24-hour Emergency Advanced Life Support Paramedic Ambulance is included. This is through a contract with Watauga County and includes a contractual increase based upon the annual CPI index. Capital expenditures include a standby generator for Fire Station #2, Starlinks and Satellite phones for emergency communications, these will be funded entirely by grants.

UTILITIES

Availability fees are currently at 100% for new construction, these fees are transferred to the Utility Capital Reserve Fund as required by law.

Continued funding for the engineering and planned development for the Lake Coffey / Lake Santis source water reservoir. Approximately \$30 million dollars of direct grant funding has been secured.

The Utility will continue with the current rate schedule designed to encourage conservation and to meet the operational needs of the utility going forward.

SANITATION

The Franchise with Republic Services for commercial solid waste collection and disposal is in the final year of the initial contract. Town Council has directed that a new franchise with stronger performance enforcement criteria be developed. It is anticipated that the new franchise will be in place prior to the 2026 budget cycle.

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CONCLUSION

The town experienced substantial damage exceeding \$30 million dollars from Hurricane Helene. Damage to infrastructure, buildings and equipment can be repaired other more lasting damage to our mountain environment may take decades, if ever, to return to the lush landscape we have come to admire.

The process of recovery will take time and money; both are precious resources. It is imperative that the town recover in an orderly, planned manner to ensure financial viability and stability for the future. The FEMA process is slow and deliberate; we must resist the urge to charge forward at the expense of proper financial planning. The town cannot afford to absorb the cost of recovery; we must recover through a thoughtful process with the ultimate goal of returning the town to a pre-storm condition, including a strong financial position.

I appreciate the direction and leadership provided by the Mayor and Town Council in providing a clear and measurable vision and direction for the future of the Town of Beech Mountain. This Budget proposal is a collective effort by the Team of Department Directors, Employees, and Stakeholders. With up to \$30 million dollars in grants as well as \$35 million dollars in possible FEMA reimbursement funding it is imperative that the town employ knowledgeable, professional and dedicated personnel to manage the complexities of our finances as we move forward, my sincere appreciation to our Finance Director, Steve Smith, for his tireless efforts and attention to detail. It is through his efforts that I feel confident that the Town of Beech Mountain will exceed expectations for a strong financial recovery.

I am prepared to discuss the specifics of this Budget Proposal at any time.

Sincerely,

Bob Pudney, Town Manager.

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
FY 2026 BUDGET ORDINANCE**

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

SECTION 1. GENERAL FUND.

A. REVENUES. It is estimated that the revenues as listed below will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026, to meet the appropriations as set forth in Subsection C below. All fees, commissions and sums paid to or collected by any Town official, officer or agent for any service performed by such official, officer or agent in his official capacity shall insure to the benefit of the Town and become Town funds.

Local Revenue:

Current Year's Property Taxes	\$6,702,219
Prior Year's Property Taxes	95,000
Vehicle Tax	115,000
Occupancy Tax	1,153,000
Interest on Taxes	50,000
Interest on Investments	50,000
Rent Income	8,400
Recreation Income	80,000
Hold Harmless Funds	414,878
Fire Department Revenue	108,000
Program Grants	-
Utility Sales Tax	250,000
Cable TV Franchise Tax	32,000
Beer and Wine Tax	3,000
Powell Bill	135,000
Local Sales Tax	2,780,893
Building Inspection Fees	75,000
Planning & Zoning Fees	6,000
Other Revenue	919,100
Fund Balance Appropriated	-
Transfer from TDA – Salaries	<u>180,000</u>
Total General Fund Revenue	<u>12,797,490</u>

B. AD VALOREM TAX LEVY. There is hereby levied for the fiscal year 2025-2026 an ad valorem property tax on all property in the Town of Beech Mountain as of January 1, 2025, at a rate of .65¢ on each hundred dollars (\$100.00) assessed value pursuant to and in accordance with the Machinery Act of Chapter 105 of the North Carolina General Statutes and other applicable laws. Property shall be assessed at one hundred percent (100%) of its true value. The estimated revenues from the ad valorem property tax set out in Section 1-A of this Ordinance are based on an estimated collection during the 2022-2023 fiscal year of ninety-eight percent (98%) of the levy.

C. APPROPRIATIONS. The following amounts are hereby appropriated to the Town Manager for the operation of the Town of Beech Mountain and its departments and agencies for the fiscal year beginning July 1, 2025 and ending June 30, 2026. In administering the programs authorized under this Ordinance, the Town Manager is authorized to make transfers from one appropriation to another within the same fund. Any such transfer shall be reported to the Town Council at its next regular meeting and shall be recorded in the minutes of that meeting. The Town Manager is authorized to make expenditures of \$10,000 or less from contingency appropriations by transfer to departments and agencies. Any such expenditure shall be reported to the Town Council at its next regular meeting and recorded in the minutes of that meeting. The Town Manager may establish personnel positions which may become necessary within the funds provided in this Ordinance or amendments thereto.

Administration	4,016,518
Tax Collection	72,711
Visitor Center	346,527
Police	1,778,270
Fire	1,065,884
Special Projects	-
Building Inspections	271,656
Planning	173,993
Vehicle Maintenance	195,343
Public Works	3,799,051
Recreation	<u>1,077,536</u>
TOTAL APPROPRIATIONS	<u>12,797,490</u>

SECTION 2. WATER AND SEWER FUND.

A. REVENUES. It is estimated that the revenues of the funds as listed below will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026, to meet the appropriations approved for operations of the Town of Beech Mountain Water and Sewer Fund as set forth in Section 2-B below.

Interest on Investments	15,000
Metered Sales	3,500,000
Tap Fees	40,000
Reconnect Fees	-
Other Revenue	614,798
Installment Loan Proceeds	-
Source Water Development	122,800
Availability Fees	100,000
Appropriation Reserves	<u>70,599</u>
TOTAL Revenue	<u>3,876,399</u>

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

Water and Sewer Administration	2,179,658
Water Treatment	1,182,964
Wastewater Treatment	388,269
Taps and Systems Maintenance	<u>125,510</u>
TOTAL WATER & SEWER FUND APPROPRIATIONS	<u>3,876,399</u>

SECTION 3. SANITATION FUND.

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

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

Sanitation User Fees	1,002,648
Recycling & Non-Utility Accts	17,600
Solid Waste Disposal Tax	370
Loan Proceeds	-
Other	<u>499.65</u>
TOTAL REVENUES	<u>1,021,117</u>

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

All Line Items: Total Appropriation	<u>\$ 1,021,117</u>
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SECTION 4. 9-1-1 EMERGENCY TELEPHONE FUND.

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

9-1-1 Subscriber Fees	-
9-1-1 Transfer from Reserve	85,049
Other	<u>1,000</u>
TOTAL REVENUES	<u>\$ 86,049</u>

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

All Line Items: Total Appropriations \$ 86,049

SECTION 5. SPECIAL REVENUE FUND

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

Police Department Donations \$5,000
Appropriate fund balance \$10,500

TOTAL REVENUES \$15,500

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

All Line Items: Total Appropriations \$15,500

Ordained this, the 10th day of June 2025

Weidner Abernethy, Mayor

ATTEST:

Emily Haynes, Beech Mountain Town Clerk

Town of Beech Mountain
Capital Project Budget Ordinances

List of active Capital Project Budget Ordinances
and Project to Date Activity

As of June 30, 2025 the following Capital Project Budget Ordinances are open

Source Water Development Capital Project Ordinance No. 2020-03 Fund 85

2022 Sewer Main Improvement Capital Project Ordinance No. 2021-06 Fund 86

2022 Water System Rehabilitation Capital Project Ordinance No. 2021-07 Fund 87

Service Line Replacement Capital Project Ordinance No. 2022-05 Fund 84

Town Hall and Visitor Center Renovation and Expansion Capital Project Ordinance
No. 2023-01 Fund 83

Skiloft Stormwater Project Ordinance No. 2024-01 Fund 81

Sewer Shed Study Ordinance No. 2023-02 Fund 82

Heavy Equipment Capital Purchasing Fund Ordinance No. 2024.02 Fund 40

Federal Emergency Management Administration Project Fund Ordinance No. 2025.02
Fund 45

NCDEQ Bridge Loan Capital Project Ordinance No. 2025-01 Fund 47



Ordinance

Town of Beech Mountain
North Carolina

Date: 05/12/2020

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

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

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

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

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

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

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

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

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

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

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

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

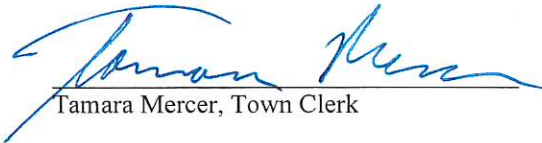
Section 9: Copies of this capital project ordinance shall be furnished to the Clerk to the Council, and to the Budget Officer and the Finance Officer for direction in carrying out this project.

Adopted this 12th day of May 2020.



Barry Kaufman, Mayor

ATTEST:



Tamara Mercer, Town Clerk



**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
ORDINANCE No. 2020-03
WATAUGA RIVER INTAKE CAPITAL PROJECT ORDINANCE
AMENDMENT # 2020-03.001**

**TO THE ORDINANCE APPROPRIATING FUNDS FOR THE
WATAUGA RIVER INTAKE CAPITAL PROJECT**

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

Amend the name of the Capital Project:

To:

**SOURCE WATER DEVELOPMENT CAPITAL PROJECT
ORDINANCE No. 2020-03**

APPROVED THIS THE 9TH DAY of March 2021

Tamara Mercer, Clerk

Barry Kaufman, Mayor

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
ORDINANCE No. 2020-03
SOURCE WATER DEVELOPMENT CAPITAL PROJECT
AMENDMENT #2020-03.002**

**TO THE ORDINANCE APPROPRIATING FUNDS FOR THE
SOURCE WATER DEVELOPMENT CAPITAL PROJECT**

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

A. EXPENDITURES

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

a. Source Water Development Capital Project

1. Pinnacle Ridge Well Construction \$270,000

TOTAL CHANGES TO EXPENDITURES \$270,000

B. REVENUES:

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

b. Transfer from Utility Capital Reserve Fund: \$270,000

TOTAL CHANGES TO REVENUES \$270,000

APPROVED THIS THE 11TH DAY of April 2023

Tamara Mercer, Clerk

Barry Kaufman, Mayor

TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
ORDINANCE No. 2020-03
SOURCE WATER DEVELOPMENT CAPITAL PROJECT
AMENDMENT #2020-03.003

TO THE ORDINANCE APPROPRIATING FUNDS FOR THE
SOURCE WATER DEVELOPMENT CAPITAL PROJECT

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

A. EXPENDITURES

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

a. Source Water Development Capital Project

1. Pinnacle Ridge Well Construction	\$51,000
2. Lake Coffey Design & Planning	<u>1,794,500</u>

TOTAL CHANGES TO EXPENDITURES	<u>\$1,845,500</u>
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B. REVENUES:

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

b. FEMA Phase 1 Grant proceeds 90%	\$1,615,050
c. FEMA Phase 1 Town 10% (85-399-0002)	179,450
d. Transfer from Water Utility (85-399-0002)	321,000
e. Transfer from Capital Reserve	<u>(270,000)</u>

TOTAL CHANGES TO REVENUES	<u>\$1,845,500</u>
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APPROVED THIS THE 9TH DAY of April 2024

Emily Haynes, Town Clerk

Weidner Abernethy, Mayor

Fund - 85 SOURCE WATER DEVELOPMENT

	Budget	Increased	Decreased	Current Budget	FY2020	FY2021	FY2022	FY2023	Fy2024	FY 2025	Total
85-335-0000 Miscellaneous Revenue				-		100	184	268	328	190	1,070
85-350-0000 Source Water Develop Capital Fee				-							-
85-399-0001 Transfer from General Fund				-							-
85-399-0002 Transfer From Water Utility		885,026		885,026	74,206	153,467	153,927	215,347	270,484	113,164	980,595
85-399-0003 Transfer From Capital Reserve	384,576	270,000	654,576	-							-
85-351-0000 DR4487 Funds @ 100%		1,615,050		1,615,050							-
Total	384,576	2,770,076	654,576	2,500,076	74,206	153,567	154,111	215,616	270,812	113,354	981,665
85-850-1600 Lake Coffee Constr Cost				-							-
85-850-1601 Pinnacle Ridge Well Const		321,000		321,000				142,781	219,285	-	362,066
85-850-1699 Well Exploration				-							-
85-850-2010 Surveying and Engineering	200,000	1,794,500		1,994,500	21,889	29,876	124,152	44,497	243,647	115,356	579,417
85-850-3010 Permitting	10,000			10,000							-
85-850-3011 Constr Admin/Observation				-							-
85-850-3012 Admin Cost	3,576			3,576	1,672					1,474	3,147
85-850-3014 Legal, and Public Relations	126,000			126,000	4,203	2,230	450	450	11,598	-	18,930
85-850-4000 Consulting Services	45,000			45,000	380	141			6,963	36,989	44,473
Total	384,576	2,115,500	-	2,500,076	28,144	32,248	124,602	187,728	481,493	153,819	1,008,033
Net	-	-	-	-	46,062	121,319	29,509	27,888	(210,681)	(40,466)	(26,368)

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
CAPITAL PROJECT BUDGET ORDINANCE #2021-06
2022 SEWER MAIN IMPROVEMENT PROJECT
DWI # SRP-W-0185
AMENDMENT # 2021-06(1)**

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

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

2022 SEWER MAIN IMPROVEMENT CAPITAL PROJECT FUND:

C. EXPENDITURES

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

1. Construction Cost	1,045,682
2. Surveying & Engineering Design	31,500
3. Construction Admin & Observation	(11,100)
4. Contingency 5% of Construction	49,889
5. Legal, Permits, Testing	8,900
6. Sewer Main Condition Assessment	113,112
7. 2% Loan Closing Fee	<u>23,511</u>

TOTAL ADJUSTMENT TO EXPENDITURES **\$1,261,494**

D. REVENUES

2. To provide for adjustments to revenues:

1. NC Dept. of Environmental Quality SRP Loan	1,175,526
2. Utility Reserves	<u>85,968</u>

TOTAL ADJUSTMENT TO REVENUE **1,261,494**

Capital Project Budget 2021-06(1) as amended

Surveying & Engineering Design	\$187,000
Sewer Main Condition Assessment	362,024
Construction Administration/Observation	75,000
Construction	3,294,270
Contingency	164,689
Legal, Permits, & Advertising Fees	25,000
2% Loan Administration Fee	80,911
	<hr/>
Total	\$4,188,894

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

NC Dept. of Environmental Quality SRP Loan	\$4,045,526
Town of Beech Mountain Capital Reserves	143,368
	<hr/>
Total	\$4,188,894

APPROVED THIS THE 9th Day of January 2024

Emily Haynes, Town Clerk

Weidner Abernethy, Mayor

Town of Beech Mountain
 NCDEQ Project # SRP-W-0185
 Contractor: Buckeye Bridge LLC Contract A
 Contractor: M&M Construction Contract B
 Funding: NCDEQ SRP Loan \$2,870,000.
 ARPA Grant \$1,143,368
 as of May 31st, 2024

86-Fund

Revenues	Budget	2022	2023	2024	2025	Total
86-370-0000 SRF Loan Proceeds Contract A	4,045,526		419,415		829,219	1,248,634
86-371-0000 other	143,368					
Totals	4,188,894	-	419,415	-		419,415
Expenditures						
86-822-1600 Contract A Construction Cost	2,350,010				298,701	298,701
86-822-1610 Contract B Construction Cost	944,260			118,521	542,940	661,462
86-822-2010 Design & Engineering	187,000	93,107	120,517	68,394	57,895	339,912
86-822-2011 Sewer Line Assessment	362,024	168,356	36,756		19,500	224,612
86-822-3011 Construction Admin & Obser	75,000					-
86-822-3012 Contingency	164,700					-
86-822-3013 2% Loan Admin Fee	80,900			80,911	-	80,911
86-822-1620 Dry utilities Portion	-				367,489	367,489
86-822-3601 Legal, Permitting, Testing	25,000		680		880	1,560
Totals	4,188,894	261,463	157,953	267,826	1,287,405	1,974,646
Revenue Over (under)	(0)	(261,463)	261,463	(267,826)	(1,287,405)	(1,555,231)

Accounts Receivable

Council Members

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



Town Manager

Bob Pudney

Town Attorney

Stacy C. Eggers IV

**BUDGET ORDINANCE No. 2021-07
TOWN OF BEECH MOUNTAIN**

**A ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF BEECH
MOUNTAIN, NORTH CAROLINA**

**2022 Water System Rehabilitation Project
Capital Project Budget Ordinance
DWI # DWSRP WIF2023**

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

Section 1. The project authorized is the construction of the **2023 Water System Rehabilitation Project** to be financed by a State Revolving loan. This project will replace approximately 22,700 LF of existing 2 in and 4-inch water mains with 6 inch ductile iron pipe. It will also include the replacement of service connections on these lines with ¾” Polyethylene pipe to each meter, and the addition of fire hydrants along these roadways. The road’s effected list is Ski Loft Rd., Arrowood Rd., Hawthorn Rd., Greenbriar Rd., Chestnut Way, and Lakeledge Circle.

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

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

Surveying & Engineering Design	\$215,500
Construction Administration/Observation	86,100
Construction	2,480,765
Contingency	114,800
Legal, Permits, & Advertising Fees	16,100
2% Loan Administration Fee	<u>58,265</u>
Total	\$2,971,530

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

Council Members

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



Town Manager

Bob Pudney

Town Attorney

Stacy C. Eggers IV

this project:

NC Dept. of Environmental Quality SRP Loan	\$2,913,265
Town of Beech Mountain Capital Reserves	<u>58,265</u>
Total	\$2,971,530

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

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

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

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

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

Adopted this 9th day of November 2021 at Beech Mountain, North Carolina.

Barry Kaufman, Mayor

ATTEST:

Tamara Mercer, Town Clerk

(Seal)

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
CAPITAL PROJECT BUDGET ORDINANCE #2021-07
2022 WATER SYSTEM REHABILITATION PROJECT DWI
DWSRF WIF 2023
AMENDMENT # 2021-07(1)**

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

BE IT ORDAINED BY THE TOWN OF BEECH MOUNTAIN TOWN

COUNCIL: 2022 WATER SYSTEM REHAB CAPITAL PROJECT FUND:

C. EXPENDITURES

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

1. Construction Cost	3,987,359
2. Surveying & Engineering Design	11,000
3. Construction Admin & Observation	2,400
4. Contingency 5% of Construction	252,699
5. Legal, Permits, Testing	8,900
6. 2% Loan Closing Fee	<u>5,248</u>

TOTAL ADJUSTMENT TO EXPENDITURES **\$4,267,606**

D. REVENUES

2. To provide for adjustments to revenues:

1. NC Dept. of Environmental Quality SRP Loan	262,359
2. American Rescue Act Funds - Grant	4,000,000
3. Utility Reserves	5,247

TOTAL ADJUSTMENT TO REVENUE **\$4,267,606**

Capital Project Budget 2021-07(1) as amended.

Surveying & Engineering Design	\$226,500
Construction Administration/Observation	88,500
Construction	6,468,124
Contingency	367,499
Legal, Permits, & Advertising Fees	25,000
2% Loan Administration Fee	63,513
	<hr/>
Total	\$7,239,136

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

NC Dept. of Environmental Quality SRP Loan	\$3,175,623
American Rescue Plan Act -Grant	4,000,000
Town of Beech Mountain Capital Reserves	63,513
	<hr/>
Total	\$7,239,136

APPROVED THIS THE 9th Day of January 2024

Emily Haynes, Town Clerk

Weidner Abernethy, Mayor

Town of Beech Mountain
 NCDEQ Project # SRP-D-ARP-0126 & WIF-2023

Contractor: Buckeye Bridge LLC Contract A
 Contractor: M&M Construction Contract B

Funding: ARPA Grant \$4,000,000	\$4,000,000	
SRF Loan	\$2,971,745	
Town of Beech Mountain	\$16,000	
ARPA Grant	\$203,879	Suggested Loan increase

as of May 31st, 2024

87-Fund

Revenues	Budget	2022	2023	2024	2025	Totals
87-350-0000 ARPA Grant Funds	4,000,000			1,007,978	1,882,213	2,890,191
87-370-0000 SRF Loan Proceeds	3,175,624		172,617			172,617
87-372-0000 Misc Rev Contract B (Skiloft)	16,000				27,775	27,775
87-399-0001 Transfer from 30 Fund		-	-	-	-	-
87-372-0000 Misc Revenue Contract B	16,000			14,038		14,038
Total	3,207,624		172,617	1,022,016	1,909,988	3,104,621
Expenditures						
87-812-1600 Contract A Construction Cost	5,160,224			541,860	1,340,199	1,882,059
87-812-1601 Contract B Construction Cost	1,280,900			420,173	150,214	570,387
87-812-2010 Design & Engineering	226,500	75,960	96,057	63,390	43,262	278,669
87-812-3011 Construction Admin & Obser	88,500				4,208	4,208
87-812-3012 Contingency	320,000					-
87-812-3013 2% Loan Admin Fee	63,500			63,512	11,085	74,597
87-812-3601 Legal, Permits, Testing	25,000		600	5,776	15,851	22,228
87-812-1610 Construct B Construction Cost				510,173	8,548	518,721
87-812-3700 Other Contract B	27,000			68,799	117,796	186,595
Total	7,191,624	75,960	96,657	1,673,683	1,691,164	3,537,463
Revenues / Over (under)		(75,960)	75,960	(651,667)	218,824	(432,843)



ORDINANCE

TO: Town Council

FROM: Steve Smith

DATE: January 9, 2024

SUBJECT: To declare Capital Budget Ordinance No. 2022-05 closed

FOR THE PURPOSE OF:

Capital Budget Ordinance No. 2022-05 the 2022 Service Line Replacement Capital Grant Fund also known as Fund-84 in the accounting and budget system needs closed due to the grant funds being repurposed and reappropriated to Fund-81 2024 Skiloft Stormwater Capital Grant Project Fund. By closing Fund-84 the expenditures for design and engineering for the service line replacement will be moved into the Utility Fund. Those expenditures are estimated to be \$21,000.

STAFF RECOMMENDATION:

Motion to closed Capital Project Fund

SIGNATURES:

Town Manager

Town Clerk



Ordinance

Town of Beech Mountain
North Carolina

Date: 07/12/2022

**CAPITAL BUDGET ORDINANCE No. 2022-05
TOWN OF BEECH MOUNTAIN**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF BEECH
MOUNTAIN, NORTH CAROLINA**

Capital Project Budget Ordinance

**2022 Water Service Line Replacement Project
American Rescue Plan-Earmarked
NCDEQ Project # SRP-D-ARP-0089**

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

Section 1. The project authorized is the **2022 Water Service Line Replacement Project** to be financed by a State Fiscal Recovery Fund, This project will replace water service connection lines. The number of which is to be determined, as well as other specifications by the assigned engineering consultant.

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

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

Surveying & Engineering Design	\$10,500
Construction Administration/Observation	25,000
Construction	947,000
Contingency	15,000
Legal, Permits, & Advertising Fees	2,500
Total	\$1,000,000

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

State Fiscal Recovery Fund ARPA Grant	\$1,000,000
Total	\$1,000,000

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

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

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

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

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

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

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

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

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

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

Adopted this 11th day of April 2023.

Barry Kaufman, Mayor

ATTEST:

Tamara Mercer, Town Clerk

Town Seal

Revenue		Budget	2023	2024	2025	Totals
84-370-0000	American Rescue Plan Fund	1,000,000	16,865	(16,865)	-	-
84-399-0001	Transfer fr General Fund	-			-	-
	Totals	1,000,000	16,865	(16,865)	-	-

Expenditures

84-852-1600	Service Line Maintenance	947,000			-	-
84-852-2010	Design & Engineering	10,500	16,865	4,329	4,854	26,048
84-852-3011	Construction Admin & Obser	25,000			-	-
84-852-3012	Contingecy	15,000			-	-
84-852-3013	Grant Admin Fees				-	-
84-852-3601	Legal, Permits/Other Admin	2,500			-	-
	Totals	1,000,000	16,865	4,329	4,854	26,048

This project fund had its funding reappropriated to the 81-Fund by approval of NCDEQ

This project is an approved NCDEQ project

This project fund will remain open until funds are made available and work is complete.



Ordinance

Town of Beech Mountain
North Carolina

Date: 4/11/2023

Ordinance No. 2023-01
TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
TOWN HALL & VISITOR CENTER ADDITION AND RENOVATION CAPITAL
PROJECT ORDINANCE

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

Section 1: The project authorized is the Town Hall Visitor Center Addition and Renovation Project to be financed by an Installment Financing Agreement with Truist Bank in the amount of \$550,000, along with a grant of \$600,000 provided by the Beech Mountain Tourism and Development Authority and \$750,000 from the town's General Fund.

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

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

Construction Costs	\$ 1,900,000
Total appropriations	<u>\$1,900,000</u>

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

Proceeds – Installment Loan	\$550,000
Beech Mountain Tourism and Development	600,000
Town of Beech Mountain General Fund	<u>750,000</u>
Total estimated revenue	<u>\$1,900,000</u>

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

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

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

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

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

Adopted this 11th day of April 2023.

Barry Kaufman, Mayor

ATTEST:

Tamara Mercer, Town Clerk

Town Seal

Town of Beech Mountain
Town Hall & Visitor Center Renovation
Funding

Fund -83

Revenues		Budget	FY 2023	FY 2024	FY 2025	Totals
83-370-0000	Loan Proceeds	550,000	82,071	462,040	-	544,111
83-399-0000	Transferred from General Fund	<u>1,446,000</u>	<u>364,848</u>	<u>985,152</u>	<u>-</u>	<u>1,350,000</u>
	Totals	1,996,000	446,919	1,447,192	-	1,894,111
Expenditures						
83-430-1600	Construction Cost	1,900,000	220,605	1,465,198	546,158	2,231,961
83-430-2010	Design and Engineering	50,000	91,904	34,996	42,187	169,087
83-430-3010	Permitting	-	-	-	-	-
83-430-3011	Admin & Observation	-	-	3,672	-	3,672
83-430-3200	Mobile Office Rental	-	-	19,890	14,468	34,357
83-430-3500	Commuications/hardware	46,000	12,211	81,825	80,300	174,336
83-430-9100	Transfer fot General Fund	-	-	-	-	-
	Totals	<u>1,996,000</u>	<u>324,720</u>	<u>1,605,581</u>	<u>683,113</u>	<u>2,613,414</u>
	Revenues Over or (Under)	-	122,199	(158,389)	(683,113)	(719,303)



CAPITAL GRANT BUDGET ORDINANCE No. 2024-01

TOWN OF BEECH MOUNTAIN

2024 Skiloft Stormwater Capital Project

American Rescue Plan-Earmarked

NCDEQ Project # SRP-D-ARP-0089 and Earmark S.L. 2023-134

BE IT ORDAINED by the Town Council of the Town of Beech Mountain, that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following Capital Grant Project Ordinance is hereby adopted:

Section 1. The project authorized is the **2024 Skiloft Stormwater Project** to be financed by a Grant from the State Fiscal Recovery Fund. This project will install, replace and or repair the stormwater system on Skiloft Road. The number of which is to be determined, as well as other specifications, by the assigned engineering consultant.

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

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

Surveying & Engineering Design – Water Service Lines	\$21,000
Surveying & Engineering – Retain walls & Grading	100,000
Stormwater Improvements	1,822,392
Construction Administration/Observation	60,000
Contingency	91,120

Total **\$2,094,512**

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

State Fiscal Recovery ARPA Grant SRP-D-ARP-0089	\$1,000,000
State Earmark Grant S.L. 2023-134	1,094,512
Total	<u>\$2,094,512</u>

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

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

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

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

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

Revenue

	<u>Budget</u>	<u>2024</u>	<u>2025</u>	<u>Total</u>
81-370-0000 Grant S.L. 2023-134	1,094,512	457,263	-	457,263
81-371-0000 ARPA Grant SPR-D-ARP 0089			226,892	
81-399-0001 Transferred fr General Fund	<u>1,000,000</u>		-	-
	2,094,512	457,263	226,892	684,155

Expenditures

81-560-1600 Stormwater Construction	1,822,392	501,403	822,624	1,324,027
81-560-2010 Engineering Other	21,000	100,000	-	100,000
81-560-2011 Eng & Design-Retain Walls	100,000		-	-
81-560-3011 Const Admin/Observate	60,000	223	223	445
81-560-3012 Contingency	91,120		-	-
81-560-9101 Transfer to General Fund			-	-
	<u>2,094,512</u>	601,625	822,847	1,424,472



Ordinance 2023-02

Town of Beech Mountain
North Carolina

Date: 06/13/2023

**CAPITAL BUDGET ORDINANCE No. 2023-02
TOWN OF BEECH MOUNTAIN**

**A CAPITAL PROJECT BUDGET ORDINANCE OF THE TOWN COUNCIL OF THE
TOWN OF BEECH MOUNTAIN, NORTH CAROLINA**

Capital Project Budget Ordinance

**The Grassy Gap WWTP Sewershed Study
American Rescue Plan-Earmarked
NCDEQ Project # E-AIA-W-ARP-0049**

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

Section 1. The project authorized is the Grassy Gap WWTP Swereshed Study to be financed by a State Fiscal Recovery Fund, This project will study the condition of the sewer system in the Grassy Gap WWTP Sewershed in accordance with agreed scope of work.

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

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

Flow Meter Rental	\$30,000
Sewer Camera Purchase	40,000
Engineering	218,000
Contracted Excavation & Miscellaneous Services	17,000
Contracted Sewer Camera Inspections	95,000
Total	\$400,000

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

State Fiscal Recovery Fund ARPA Grant	\$400,000
Total	\$400,000

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

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

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

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

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

Town of Beech Mountain
 Pond Creek SewerShed Study
 NCDEQ Project # AIA-W-ARP-0049
 Funding Source: ARP grant
 Funding Amount: \$400,000
 as of May 31, 2024

82-Fund

Revenues		Budget	2023	2024	2025 YTD	Total
82-370-0000	ARPA Grant Funding	400,000	58,218	79,817	1,048	139,083
	Total Revenue		58,218	79,817	1,048	139,083
Expenditures						
82-822-1601	Flow Meter Rental	30,000		32,815	-	32,815
82-822-1602	Sewer Camera Purchase	40,000	41,257		-	41,257
82-822-2010	Engineering Analysis	218,000	16,961	55,501	38,696	111,158
82-822-4200	Contracted Excavation	17,000			-	-
82-822-4201	Contracted Sewer Camera Insp	95,000			-	-
	Total Expenditures		58,218	88,316	38,696	185,230
	Revenues Over/(under)		-	(8,499)	(37,648)	(46,148)



Ordinance No. 2024-02

Town of Beech Mountain
North Carolina

Date: 05/14/2024

TOWN OF BEECH MOUNTAIN

CAPITAL BUDGET ORDINANCE No. 2024-02

**A ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF BEECH
MOUNTAIN, NORTH CAROLINA**

**Capital Project Budget Ordinance
Heavy Equipment Purchase**

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

Section 1. The project authorized is the 2024 Heavy Equipment Purchase to be financed by a installment financing arrangement to be determined at the time of delivery. This project will replace Fire Department Tanker 9301, 2 Ton Class Dump Truck and Swap Loader Truck. The exact specifications of each will be determined at the time of ordering each.

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

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

Tanker	1,100,000
2 Ton Class Dump Truck	220,000
Swap Loader	250,000
Loan closing & legal	50,000
Total	\$1,620,000

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

Installment Loan	\$1,620,000
Total	\$1,620,000

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

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

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

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

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

Adopted this 14th day of May 2024 at Beech Mountain, North Carolina.

Weidner Abernethy, Mayor

ATTEST:

Emily Haynes, Town Clerk

(Seal)



**CAPITAL PROJECT BUDGET ORDINANCE No. 2025-02
TOWN OF BEECH MOUNTAIN**

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF BEECH
MOUNTAIN, NORTH CAROLINA**

**TROPICAL STORM HELENE
Capital Project Budget Ordinance
FEMA-4827-DR**

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

Section 1. The project authorized is the recovery from Tropical Storm Helene to be financed by the Federal Emergency Management Agency. The project will include all known damage repair items caused by Tropical Storm Helene.

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

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

FEMA Category A Repairs	\$3,582,409
FEMA Category B Repairs	1,822,931
FEMA Category C Repairs	<u>15,161,295</u>
Total	\$20,566,635

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

FEMA-4827-DR	\$20,566,635
Town of Beech Mountain Capital Reserves	-
Total	<u>\$20,566,635</u>

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

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

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

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

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

Adopted this 12th day of November 2024 at Beech Mountain, North Carolina.

Weidner Abernethy, Mayor

ATTEST:

Emily Haynes, Town Clerk

(Seal)

Council Members

Weidner Abernethy, Mayor
Kelly Melang, Vice Mayor
Art Beckmann
Alan Villanova
M.W. Stanford



Town Manager

Bob Pudney

Town Attorney

Stacy C. Eggers IV

**CAPITAL BUDGET ORDINANCE # 2025-01
TOWN OF BEECH MOUNTAIN**

**A CAPITAL BUDGET ORDINANCE OF THE TOWN COUNCIL OF THE
TOWN OF BEECH MOUNTAIN, NORTH CAROLINA**

**2024 Tropical Storm Helene Mitigation and Reconstruction
Capital Project Budget Ordinance
Project # Hel-0002**

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

Section 1. The project authorized is the mitigation and reconstruction of the Town of Beech Mountain's water and wastewater infrastructure damaged during Tropical Storm Helene.

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

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

Surveying & Engineering Design	\$320,000
Construction Administration/Observation	96,000
Construction	2,688,000
Contingency	64,000
Legal, Permits, & Advertising Fees	32,000
Total	\$3,200,000

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

NC Dept. of Environmental Quality Water Infrastructure Bridge Loan	\$3,000,000
NC Dept. of Environmental Quality Water Infrastructure Grant	200,000
Total	\$3,200,000

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

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

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

Council Members

Weidner Abernethy, Mayor
Kelly Melang, Vice Mayor
Art Beckmann
Alan Villanova
M.W. Stanford



Town Manager

Bob Pudney

Town Attorney

Stacy C. Eggers IV

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

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

Adopted this 11th day of March, 2025 at Beech Mountain, North Carolina.

Weidner Abernethy, Mayor

ATTEST:

Emily Haynes, Town Clerk

(Seal)

Federal Emergency Management Administration Project Fund Ordinance No. 2025.02 Fund 45

Revenue		Budget	2025	Totals
45-335-0000	FEMA-4827-DR Funding		2,786,886	2,786,886
45-335-0100	NC Treasurer's Emergency Cash Flow Loan	3,825,337	3,825,337	3,825,337
45-335-0200	Insurance proceeds	-	279,478	279,478
Totals		3,825,337	6,891,700	6,891,700

Expenditures

45-450-1000	FEMA Category A repairs (Debris Folder)		1,410,253	1,410,253
45-450-1001	Cat. B (Emergency Protective Measure)		2,003,578	2,003,578
45-450-1002	FEMA Cat C Repairs (Road and bridges)		46,711	46,711
45-450-1003	Cat. D (Water Control Facilities)		538	538
45-450-1005	Cat. F (Public Utilities)		236,222	236,222
45-450-1006	Cat G (Parks, Recreation)		359	359
45-450-2000	FEMA Category Z		111,051	111,051
Totals		-	3,808,712	3,808,712

Council Members

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Kelly Melang, Vice Mayor
Art Beckmann
Alan Villanova
M.W. Stanford



Town Manager

Bob Pudney

Town Attorney

Stacy C. Eggers IV

**CAPITAL BUDGET ORDINANCE # 2025-01
TOWN OF BEECH MOUNTAIN**

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

Council Members

Weidner Abernethy, Mayor
Kelly Melang, Vice Mayor
Art Beckmann
Alan Villanova
M.W. Stanford



Town Manager

Bob Pudney

Town Attorney

Stacy C. Eggers IV

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

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

Adopted this 11th day of March, 2025 at Beech Mountain, North Carolina.

Weidner Abernethy, Mayor

ATTEST:

Emily Haynes, Town Clerk

(Seal)

Revenue		Budget	2025	Totals
47-310-0000	NCDEQ Bridge Loan Proceeds	3,000,000	310,545	310,545
47-320-0000	NCDEQ Bridge Grant	200,000	-	-
Totals		3,200,000	310,545	310,545

Expenditures

45-450-1000	FEMA Category A repairs (Debris Folder)		1,422,123	1,422,123
45-450-1001	Cat. B (Emergency Protective Measure)		2,003,248	2,003,248
45-450-1002	FEMA Cat C Repairs (Road and bridges)		46,711	46,711
45-450-1003	Cat. D (Water Control Facilities)		538	538
45-450-1005	Cat. F (Public Utilities)		236,222	236,222
45-450-1006	Cat G (Parks, Recreation)		359	359
45-450-2000	FEMA Category Z		111,051	111,051
Totals		-	3,820,252	3,820,252



Ordinance

Town of Beech Mountain
North Carolina

Date: 11/12/2019

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

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

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

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

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

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

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

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

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

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

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

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

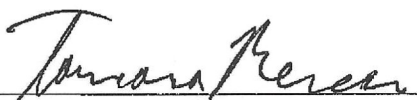
Section 8: Copies of this capital reserve fund ordinance shall be furnished to the Clerk to the Council, and to the Budget Officer and the Finance Officer for direction in carrying out this ordinance.

Adopted this 12th day of November 2019.



Renee Castiglione, Mayor

ATTEST:



Tamara Mercer, Town Clerk



**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
ORDINANCE No. 2019-07
UTILITY CAPITAL RESERVE FUND
AMENDMENT #1**

**TO THE ORDINANCE APPROPRIATING FUNDS FOR THE
UTILITY CAPITAL RESERVE FUND ORDINANCE**

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

A. EXPENDITURES

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

a. Capital Reserve Fund

1. Transfer to Source Water Development \$270,000

TOTAL CHANGES TO EXPENDITURES \$270,000

B. REVENUES:

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

b. Capital Reserves: \$270,000

TOTAL CHANGES TO REVENUES \$270,000

APPROVED THIS THE 11TH DAY of April 2023

Tamara Mercer, Clerk

Barry Kaufman, Mayor

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
ORDINANCE No. 2019-07
UTILITY CAPITAL RESERVE FUND
AMENDMENT #1**

**TO THE ORDINANCE APPROPRIATING FUNDS FOR THE
UTILITY CAPITAL RESERVE FUND ORDINANCE**

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

A. EXPENDITURES

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

a. Capital Reserve Fund

1. Transfer to Source Water Development \$270,000

TOTAL CHANGES TO EXPENDITURES \$270,000

B. REVENUES:

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

b. Capital Reserves: \$270,000

TOTAL CHANGES TO REVENUES \$270,000

APPROVED THIS THE 11TH DAY of April 2023

Tamara Mercer, Clerk

Barry Kaufman, Mayor

Revenues		Budget	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Totals
32-399-0000	Appropriated Capital Reserve	270,000								-
32-399-0001	Transferred from Water Utility	150,000	-	33,755	99,238	208,899	398,680	315,569	132,440	1,188,580
Total Revenues		420,000	-	33,755	99,238	208,899	398,680	315,569	132,440	1,188,580

Expenditures

32-720-9101	Transfer to Source Water Development	420,000	-	-	37,600	-	-	-	-	37,600
Total Expenditures		420,000	-	-	37,600	-	-	-	-	37,600
Over/Under Revenues		-	-	33,755	61,638	208,899	398,680	315,569	132,440	1,150,980

Needs a June 30th budget amendment

Administration		
Type of Service	Unit Description / Detail	2025-2026
Office/Administrative		
Maps	Town and Hiking / Biking Maps	\$1.00
Copy and Print Fees	8 1/2 x 11 Black and White	\$0.50
Copy and Print Fees	8 1/2 x 11 Color	\$0.75
Copy and Print Fees	8 1/2 x14 Black and White	\$0.75
Copy and Print Fees	11 x 17 Black & White	\$1.25
Large Format Line Drawings	Per Sq. Ft.	\$0.75
Large Format Aerials or Full Color Maps/Drawings	Per Sq. Ft.	\$1.25
Large Format Specialty Paper or Canvas (surcharge)	Per Sq. Ft. (added to print fee above)	\$1.75
Fax – To Send	First page	\$2.75
Fax – To Send	Second page and each page thereafter	\$0.75
Fax – To Receive	First page	\$1.25
Fax – To Receive	Second page and each page thereafter	\$0.75
Cd – Compact Disk	Per cd	\$0.75
Mailing Labels From Tax Department	All current mailing labels held by tax department	\$90.00
Council Room Rental	Per hour	\$35.00
Council Room Rental – Clean Up Fee	Charged if group does not clean room after use	Cleaning service cost
Returned Check	Insufficient funds	\$30.00
Notary	Fee charged per signature – NCGS 10B-31 & 10B-32	\$10.00
Public Information Requests	NCGS Chapter 132-1: A special service charge may be required for extensive information	See admin fee(s)
Special Events		
Special Event Permit	Up to 100 person, § 91.37	No Charge
Special Event Permit	101 – 499 persons, § 91.37	\$50
Special Event Permit	500 – 1,000 persons, § 91.37	\$100
Special Event Permit	Over 1,000 persons, § 91.37	\$200
Parking		
Parking Fees	Per Hour – One hour minimum	\$3
Parking Fees	Per Day – Twelve Hour Period	\$25
Parking Fees	Overnight – Twenty-Four Hour Period	\$50
Electric Vehicle Charging Station	Recharge	No Charge
Same Day Violation Payment	Not to exceed 3 times in a twelve-month period	\$25
Regular Violation	If not paid the same day – Due within thirty days	\$50
Past Due Violations	Late Fee outstanding 31 days or more – Additional	\$25

Tax		
Type of Service	Unit Description / Detail	2025-2026
Tax Rates/Penalties		
Millage Rate	Per \$100 of Value	\$0.65
Millage Rate Penalty	On January 6 th interest added on delinquent tax amount	2%
Millage Rate Penalty	On first of every month after first month of delinquency tax amount will be assessed interest	0.75%
Occupancy Tax – Avery County	NCGS legislation	6%
Occupancy Tax – Watauga County	NCGS legislation	6%
Occupancy Tax Penalty	Charged each month of delinquency	5% with Monthly Max of \$25
Other		
Tax Labels	Mailing addresses on labels	\$90
Advertisement Fee	Ad valorem penalty for nonpayment requires posting in newspaper of general circulation. Fee is determined at time of advertisement.	TBD Annually
Online Payment	Merchant fee	3%

Parks and Recreation		
Type of Service	Unit Description / Detail	2025-2026
Passes		
Daily All-Inclusive Pass	Fee for Non Pass-Holders	\$10
Household Annual Pass (up to four, additional \$25/Individual)	Resident	\$300
Household Annual Pass (up to four, additional \$25/Individual)	Non-Resident	\$400
Individual Annual Pass	Resident	\$175
Individual Annual Pass	Non-Resident	\$300
Household Week (Includes 2, each additional \$5/Individual)	Buckeye Recreation Center	\$50
Individual Week Pass	Buckeye Recreation Center	\$35
Personal Training		
Personal Training	Single Session ½ Hour – Member	\$40
Personal Training	Ten Sessions ½ Hour – Member	\$350
Personal Training	Single Session 1 Hour – Member	\$75
Personal Training	Ten Sessions 1 Hour – Member	\$450
Personal Training	Single Session ½ Hour – Non-Member	\$75
Personal Training	Ten Sessions ½ Hour – Non-Member	\$450
Personal Training	Single Session 1 Hour – Non-Member	\$100
Personal Training	Ten Sessions 1 Hour – Non-Member	\$550
Rentals/Events		
Pavilion Rental	Day Rental	\$50
Facility Room Rental	4 Hour Rental	\$75
Facility Room Rental	8 Hour Rental	\$125
Facility Room Rental	Per Hour	\$40
Facility Room Rental – After Hours	Per hour on all room/area rental types	\$100
Facility Room Rental Security Deposit	Refundable deposit	\$100
Set-up Fee	Optional fee	\$50
Special Event	4 Hour Rental	\$175
Special Event	8 Hour Rental	\$300
Special Event Deposit	Refundable Deposit	\$300
Wedding Event	8 Hour Rental	\$500
Wedding Event	Weekend Rental	\$1,000
Wedding Event	Refundable Deposit	\$500
BRC Events	Rate to be determined by Recreation Director	TBD
Gymnasium Rental	8 Hour Rental	\$375
Gymnasium Rental Security Deposit	Buckeye Recreation Center	\$625

Parks and Recreation		
Type of Service	Unit Description / Detail	2025-2026
Summer Camp		
Summer Camp	Weekly	\$175
Summer Camp	Daily	\$50
Summer Camp Junior Counselor	Weekly	\$100
Other		
Fitness Class	Non Pass Holder	\$10
Mountain Bike Lessons	Hourly	\$50
Mountain Bike Guide	Hourly	\$15
Shane Park Overnight Camping	Per Night sites 1, 2, 3	\$30
Shane Park Overnight Camping	Per Night sites 4, 5	\$40
Parks and Recreation Committee Compensation	Per meeting pay for committee member attendance	\$25
Sled Hill Parking Lot		
Parking Fees	Per Hour – One hour minimum	\$3
Parking Fees	Per Day – Twelve Hour Period	\$25
Parking Fees	Overnight – Twenty-Four Hour Period	\$50
Electric Vehicle Charging Station	Recharge	No Charge
Same Day Violation Payment	Not to exceed 3 times in a twelve-month period	\$25
Regular Violation	If not paid the same day – Due within thirty days	\$50
Past Due Violations	Late Fee outstanding 31 days or more – Additional	\$25

Utilities – Water and Sewer		
Type of Service	Unit Description / Detail	2025-2026
Water Rates		
Water – Monthly All Rate Categories	Source Water Development – Capital	\$5.00
Water – Monthly Residential Rate	Service Charge	\$45.00
Water – Monthly Residential Rate	1 to 1000 gallons	.003/gal
Water – Monthly Residential Rate	1,001 to 2,000 gallons	.0045/gal
Water – Monthly Residential Rate	2,001 to 3,000 gallons	\$.007/gal
Water – Monthly Residential Rate	3,001 to 4,000 gallons	\$.017/gal
Water – Monthly Residential Rate	4,001 to 5,000 gallons	\$.018/gal
Water – Monthly Residential Rate	5,001 to 6,000 gallons	\$.019/gal
Water – Monthly Residential Rate	6,001 to 7,000 gallons	\$.020/gal
Water – Monthly Residential Rate	7,001 to 8,000 gallons	\$.025/gal
Water – Monthly Residential Rate	8,001 to 10,000 gallons	\$.03/gal
Water – Monthly Residential Rate	10,001 to 12,000 gallons	\$.035/gal
Water – Monthly Residential Rate	12,001 to 15,000 gallons	\$.04/gal
Water – Monthly Residential Rate	15,001 to 20,000 gallons	\$.05/gal
Water – Monthly Residential Rate	20,001 and above	\$.06/gal
Water – Monthly Commercial Rate	Base to 3,000 gallons	\$54.40
Water – Monthly Commercial Rate	Per 1,000 gallons for 3,000 to 4,999 range	\$5.00
Water – Monthly Commercial Rate	Per 1,000 gallons for 5,000 to 9,999 range	\$6.50
Water – Monthly Commercial Rate	Per 1,000 gallons for 10,000 to 999,999 range	\$7.50
Water – Monthly Out of Town Residential Rate	Current Service Charge and per gallon tiers - times two	
Water – Monthly Out of Town Commercial Rate	Current rate times two	\$108.80
Water Tap Fee		\$2,000
System Development Fee (<i>Water</i>)	Determined by “Intended Use” Calculator	100% of max allowance
Water – Deposit Residential	Required deposit amount is the same for out of Town accounts	\$150
Water – Deposit Commercial	Required deposit amount is the same for out of Town accounts	\$175
Water – Owners of More Than One Dwelling	House, business, apartment, dwelling unit or establishment on one water meter regardless of the status of the dwellings. Water rate per consumption according to the meter reading, or minimum rates times the number of dwellings.	See Description

Utilities – Water and Sewer		
Type of Service	Unit Description / Detail	2025-2026
Sewer Rates		
Sewer – Monthly Residential Rate	Service Charge	\$45.00
Sewer – Monthly Residential Rate	1 to 1000 gallons	\$.003/gal
Sewer – Monthly Residential Rate	1,001 to 2,000 gallons	\$.0045/gal
Sewer – Monthly Residential Rate	2,001 to 3,000 gallons	\$.007/gal
Sewer – Monthly Residential Rate	3,001 to 4,000 gallons	\$.017/gal
Sewer – Monthly Residential Rate	4,001 to 5,000 gallons	\$.018/gal
Sewer – Monthly Residential Rate	5,001 to 6,000 gallons	\$.019/gal
Sewer – Monthly Residential Rate	6,001 to 7,000 gallons	\$.020/gal
Sewer – Monthly Residential Rate	7,001 to 8,000 gallons	\$.025/gal
Sewer – Monthly Residential Rate	8,001 to 10,000 gallons	\$.030/gal
Sewer – Monthly Residential Rate	10,001 to 12,000 gallons	\$.035/gal
Sewer – Monthly Residential Rate	12,001 to 15,000 gallons	\$.04/gal
Sewer – Monthly Residential Rate	15,001 to 20,000 gallons	\$.05/gal
Sewer – Monthly Residential Rate	20,001 and above	\$.06/gal
Sewer – Monthly Commercial Rate	Base to 3,000 gallons	\$54.40
Sewer – Monthly Commercial Rate	Per 1,000 gallons for 3,000 to 4,999 range	\$5.00
Sewer – Monthly Commercial Rate	Per 1,000 gallons for 5,000 to 9,999 range	\$6.50
Sewer – Monthly Commercial Rate	Per 1,000 gallons for 10,000 to 999,999 range	\$7.50
Sewer – Monthly Out of Town Residential Rate	Current Service Charge and per gallon tiers - times two	
Sewer – Monthly Out of Town Commercial Rate	Current rate times two	\$108.80
Sewer Tap Fee		\$2,000.00
System Development Fee (<i>Sewer</i>)	Determined by “Intended Use” Calculator	100% of max allowance
Sewer – Deposit Residential	Required deposit amount is the same for out of Town accounts	\$150
Sewer – Deposit Commercial	Required deposit amount is the same for out of Town accounts	\$175
Sewer – Owners of More Than One Dwelling	House, business, apartment, dwelling unit or establishment on one sewer line regardless of the status of the dwellings. Sewer rate charged for each dwelling unit using the Town's system.	See Description
Utilities – Water and Sewer		
Type of Service	Unit Description / Detail	2025-2026
Data Collection Fees		

Water Data Log	1 free annually (rolling forward calendar measurement), thereafter \$25	\$30
Rereading Meter	Free for first reading, apply fee within 12 month period thereafter	\$25
Water Meter Flow Test	Tested in House	\$75
Water Meter Calibration	Sent to Factory for Testing	\$125
Other		
Sprinkler System	Accounts for sprinkler systems only shall not be billed a minimum charge, with the exception where negligence occurs	See Description
Water Bill Adjustment	Leak adjustment form completed and approved by staff. 15% reduction to water charges for billing period exceeding \$500 in which the number of gallons recorded on the water meter for the billing period in question must be at least twice the average gallons consumed above the previous 12 months	See Description
Sewer Bill Adjustment	Leak adjustment form completed and approved by staff. Bill reduced to average sewer charge or sewer minimum, whichever greater.	See Description
Online Payment	Merchant fee	5.95

Utilities – Water and Sewer

Type of Service	Unit Description / Detail	2025-2026
Water Shortage Violations		
Water Shortage Mandatory Reductions (<i>Stages 2 and 3</i>)	First violation	Warning
Water Shortage Mandatory Reductions (<i>Stages 2 and 3</i>)	Second violation	\$250
Water Shortage Mandatory Reductions (<i>Stages 2 and 3</i>)	Third violation – Discontinuation of Service	Discontinue Service
Water Shortage Emergency Reductions	First violation	\$250
Water Shortage Emergency Reductions	Second violation – Discontinuation of Service	Discontinue Service
Water Shortage Emergency Reductions	Third violation – Discontinuation of Service	Discontinue Service
Water Shortage Water Rationing	First violation	\$500
Water Shortage Water Rationing	Second violation – Discontinuation of Service	Discontinue Service
Water Shortage Rationing	Third violation – Discontinuation of Service	Discontinue Service
Water Shortage – Drought Surcharge Stage 3	Current rate times 1.5	\$67.44
Water Shortage – Drought Surcharge Stage 4	Current rate times 2	\$89.92
Water Shortage – Drought Surcharge Stage 5	Current rate times 5	\$224.80

Utilities – Water and Sewer		
Type of Service	Unit Description / Detail	2025-2026
General Violations		
Cross Connection – Enforcement Procedures	§ 51.119 Enforcement by civil penalty	See Description
Enforcement Procedures – Water Disconnect (<i>Disconnection of Meter</i>)	§ 51.134 (A) The town may disconnect the water meter of a customer after service has been discontinued due to reason in divisions (A), (B), (G), (H), (J), (K), (L) or (M) set forth in § 51.133 above.1 Subject to the provisions of § 51.135 below, the meter will only be reconnected after the customer has: (1) Corrected the conditions which were responsible for the disconnection of the meter. (2) Paid the appropriate reconnection fee as set forth herein, plus all other unpaid charges.	See Description
	(B) If an owner requests disconnection or is cut off for good cause (e.g. Non-payment of the bill) and then is reconnected at the same address within one year of disconnection, the reconnection charge shall be the appropriate base charge times the number of months disconnected plus \$100. If disconnection is for a period of longer than one year or is sold to a new owner during a period of disconnection, the fee for reconnection shall be in the amount required for a new connection.	
Enforcement Procedures – Utility	Penalty for chapter of ordinances where penalty is not prescribed, § 11.01	See Description
Utility Billing Late Fee	Applied to water, sewer, recycling, and garbage pickup charges	1.5%/mo.+\$15.00
Water Nonpayment	Service discontinued due to delinquent account. Account brought current and deposit of equal to twice the basic deposit required prior to reconnection of service.	See Description
Sewer Nonpayment	Service discontinued due to delinquent account. Account brought current and deposit of equal to twice the basic deposit required prior to reconnection of service.	See Description
Water Cut On/off Fee – Customer Request	Monday thru Friday during business hours	\$50
Water Cut On/off Fee – Customer Request	Holiday, weekend, and after hours	\$100
Water Cut On Fee	Due to failure to pay bill, prevent fraud by customer, violation of utility code or disconnection of electric service	\$50

Sanitation		
Type of Service	Unit Description / Detail	2025-2026
General		
Weekly Solid Waste Disposal	Monthly, Standard 2-Can	\$37.90
Weekly Solid Waste Disposal	Monthly, Each Additional Can Above 2	\$37.90
Recycling Permit	Yearly	\$60
Additional Special Pickup	Additional past allotment	\$50
Additional Special Pickup	Additional Leaf Bagged per Bag past allotment	\$10
Dumpster Customer Special Access to Convenience Center	Per trip	\$250
Other Sanitation Fee	Hourly rate for 2 workers and 1 truck	\$80
Convenience Center Permit	Non-Utility Customer – Yearly	\$585
Violations		
Sanitation Penalties – First Offense in 12 months	Chapter 50, § 50.99 penalty	\$100
Sanitation Penalties – Second Offense in 12 months	Chapter 50, § 50.99 penalty	\$350
Sanitation Penalties – Third Offense in 12 months	Chapter 50, § 50.99 penalty	\$500
Sanitation Penalties – Fourth or Subsequent Offense in 12 months	Chapter 50, § 50.99 penalty	\$500 + Discontinue Service

Planning and Inspections		
Type of Service		2025-2026
Utilities (No Commercial Multiplier This Section)		
Sewer Tap Fee	(no multiplier)	\$2000
Water Tap Fee	(no multiplier)	\$2000
Pavement Cut	(no multiplier)	\$1000
System Development Fees (No Commercial Multiplier This Section)		
System Development Fee (<i>Water</i>)	1 bedroom, Single Family Residential	\$6760
System Development Fee (<i>Water</i>)	2 bedroom, Single Family Residential	\$6760
System Development Fee (<i>Water</i>)	3 bedroom, Single Family Residential	\$6760
System Development Fee (<i>Water</i>)	4 bedroom, Single Family Residential	\$8923
System Development Fee (<i>Water</i>)	5 bedroom, Single Family Residential	\$11154
System Development Fee (<i>Water</i>)	6 bedroom, Single Family Residential	\$13385
System Development Fee (<i>Water</i>)	Non-Single Family - Determined by "Intended Use" Calculator	100%
System Development Fee (<i>Sewer</i>)	1 bedroom, Single Family Residential	\$2508
System Development Fee (<i>Sewer</i>)	2 bedroom, Single Family Residential	\$2508
System Development Fee (<i>Sewer</i>)	3 bedroom, Single Family Residential	\$3762
System Development Fee (<i>Sewer</i>)	4 bedroom, Single Family Residential	\$5016
System Development Fee (<i>Sewer</i>)	5 bedroom, Single Family Residential	\$6720
System Development Fee (<i>Sewer</i>)	6 bedroom, Single Family Residential	\$7524
System Development Fee (<i>Sewer</i>)	Non-Single Family - Determined by "Intended Use" Calculator	100%
Administration (No Commercial Multiplier This Section)		
Homeowner Recovery Fund	For any project involving GC	\$10
Plan and Permit Review	Projects Over \$40,000 and/or requiring plans	\$75
Surcharge for Paper Permit Submittal	Use if applicant doesn't submit permit via online portal (doesn't include plans, surveys, notarized forms, etc.)	\$25 <u>OR</u> 1% of permit fee, whichever greater
Re-Inspection after 2nd Fail	Per inspector per visit, above permit allotment (2 per inspection type)	\$50
Special Inspection Request/Emergency Inspection or Less Than 24hrs Notice	Per inspector per visit, not included in permit	\$75
Commercial Multiplier	Add 20% to any commercial permit with permit fee not already listed (does not apply to fines)	20%

Planning and Inspections		
Type of Service		2025-2026
Construction		
New Construction (Includes ALL Trades)	Per Square Foot	\$1.00
Addition (change to exterior walls/footprint, includes ALL Trades) OR Unheated New Construction	Per Square Foot, minimum \$100	\$0.50
Renovation/Remodel (No change to exterior walls, includes ALL Trades)	Per Square Foot, minimum \$100	\$0.25
Standalone Trades		
Building	Includes decks	\$100
Electrical		\$100
Plumbing		\$100
Mechanical		\$100
Fuel/Gas		\$100
Other		
Earthwork/Site Clearing/Grading/Walls		\$100
Driveway - Culvert Only		\$25
Driveway - Includes Culvert		\$50
Fence Permit		\$25
Semi-Temporary Sign Permit	No Commercial Multiplier	\$15
Permanent Sign Permit	No Commercial Multiplier	\$50
Demolition	Bond Required	\$50
Fire Operational Permit	As required per NCFC, no Commercial Multiplier	\$100
Manufactured Home	Under scope of NC Regulations for Manufactured Homes	\$300
Communication Towers	No Commercial Multiplier	\$1000
Zoning (No Commercial Multiplier This Section)		
Residential Zoning Permit and Compliance		\$100
Commercial Zoning Permit and Compliance		\$200
Variance Request		\$400
Administrative Review	Appeal of Administrative Decision	\$350
Change in Type of Occupancy (All)		\$250
Special Use Permit – Minor		\$350
Special Use Permit – Major		\$600
Special Use Permit – 6 Month Extension	Maximum of 2 Extensions	\$300
Subdivision – Exempt Lot Division/Combination Review		\$25
Subdivision Fees – Minor	Includes plat review	\$150
Subdivision Fees – Major		\$1000

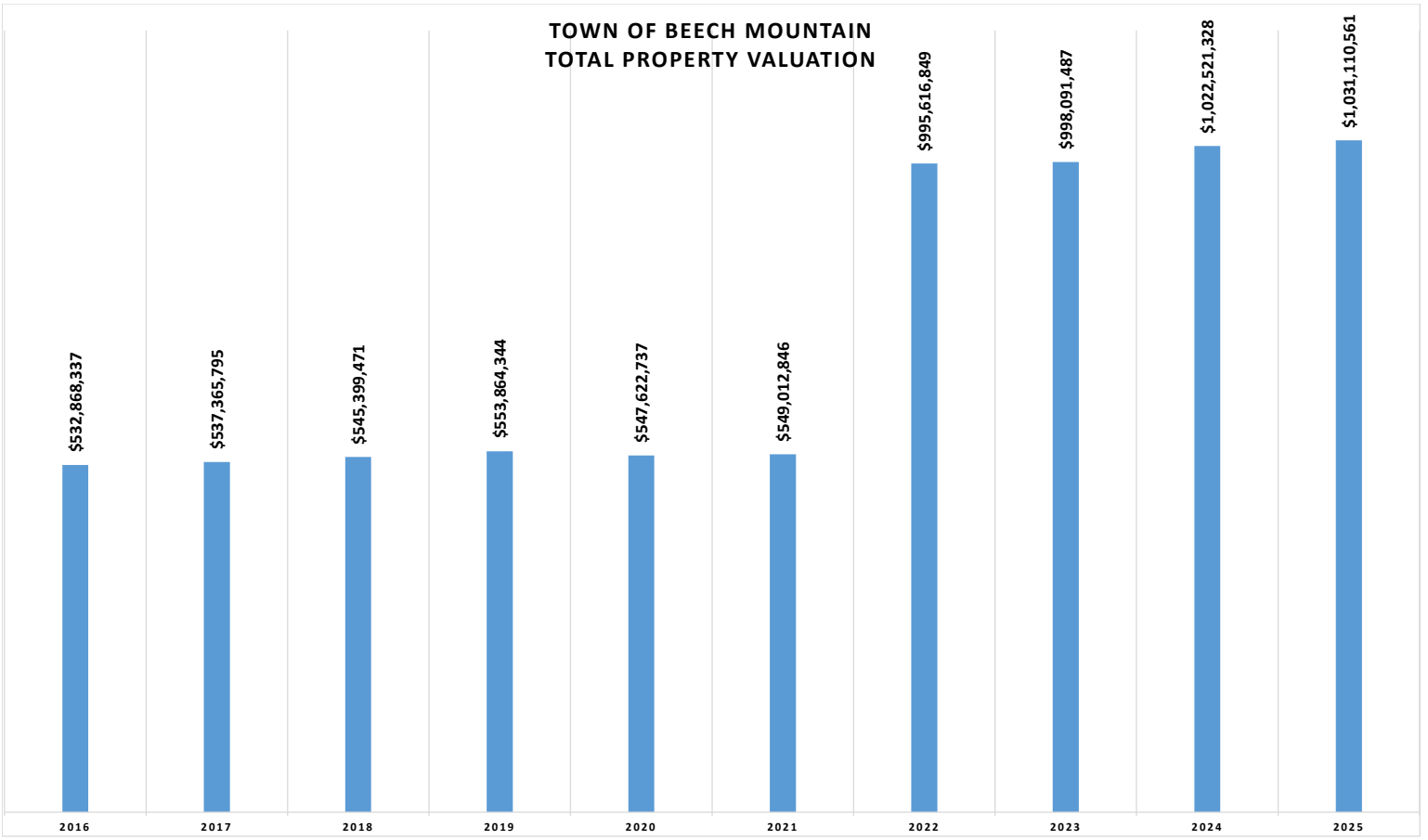
Planning and Inspections		
Type of Service		2025-2026
Plat Review		\$250
Commercial Site Plan Review – De minimis Projects		\$50
Commercial Site Plan Review		\$300
Rezoning Request		\$500
Zoning Ordinance Text Amendment	Per section or Chapter	\$350
Soil and Erosion Control		
Commercial Soil and Erosion Control Permits	Up to 5 acres	\$200
Commercial Soil and Erosion Control Permits	Over 5 acres	\$400
Rental Violations		
Failure to Maintain Smoke Detectors	§ 95.21, § 95.99 penalty	\$100
Failure to Maintain Fire Extinguishers	§ 95.22, § 95.99 penalty	\$100
Failure to Maintain Carbon Monoxide Detectors	§ 95.23, § 95.99 penalty	\$100
Failure to Submit Property Rental Affidavit of Compliance	§ 95.30, § 95.99 penalty	\$100
Failure to Maintain Land Line Telephones	§ 90.04, § 90.99 penalty	\$100
Failure to Maintain Approved Bear Resistant Receptacle	§ 50.11, § 50.99 penalty	\$100
Violations		
Work without Permit – First Offense	\$100 or Double Permit Fee, whichever greater, plus original permit fee	\$100/DPF
Work without Permit – Subsequent Offense Within 12 Months	\$300 or Double Permit Fee, whichever greater, plus original permit fee	\$300/DPF
Failure to Schedule Final Inspection		\$100
General Zoning Violation Enforcement	Chapter 11 civil penalty for building and zoning violations not otherwise specified.	\$100
Removing Notice From Condemned Building	§ 11.01	\$100
Enforcement – Failure Or Refusal To Comply With Order	To comply with Chapter 150 of Code, § 11.01	\$100
Sign Permit – Short Term Sign Violation	Civil penalty per sign	\$25

Planning and Inspections		
Type of Service		2025-2026
Soil Erosion Civil Penalties	Civil penalties	\$5000
Soil Erosion Criminal Penalties	Class 2 Misdemeanor which may include a fine not to exceed \$5,000	Up to \$5,000
Flood Damage Violation	Any person who violates this subchapter or fails to comply with any of its requirements shall, upon conviction thereof, be fined not more than \$50 or imprisoned for not more than 30 days, or both. Each day such violation continues shall be considered a separate offense.	Up to \$50
Modular Home Violation	Civil penalty per violation	\$500
Telecommunication Tower Violation(s)	Civil penalty per violation	\$100
Tree Penalty For Cutting Trees Not Meeting Permissible Criteria Set Forth In 154.360(C)	Civil penalty per tree	\$1000
Tree Penalty For All Violations Other Than Cutting Or Removal of Tree Not Meeting Permissible Criteria Set Forth In 154.360(C)	Civil penalty per tree	\$100
Clearing Building Site Prior to Obtaining Full Construction Permit	Trees that would have not otherwise been approved shall be fined as above	\$5000

Police		
Type of Service	Unit Description / Detail	2025-2026
Off-Duty Officer and Vehicle		
Off-Duty Police Officer Employment	Per hour (Minimum invoice 2 hours)	\$35/hr
Off-Duty Patrol Vehicle	Per vehicle for up to 3 hours of use (Minimum invoice 2 hours)	\$45/hr
Off-Duty Patrol Vehicle	Per vehicle per day	\$155
Registrations		
Golf Cart Registration	Individual Inspection and Permit	\$75
Golf Cart Registration	Fleet Inspection and Permitting	\$500
Dog Tag – Registration Cost	Police department issues tag	\$1
General Violations		
False Alarms	§§ 95.04, 11.01	\$100
Traffic Regulations	§ 70.99 penalty – Chapter 70 Through Chapter 73	\$100
Golf Carts and Utility Vehicles	§ 70.99 penalty – Chapter 72	\$75
Protection of Children	Chapter 130	\$500
Sex Offender on Parks and Recreation Facilities	§ 130.04, NCGS 160A-174, NCGS 14.4	\$500
Dumping or Littering	NCGS § 14-3.1	\$100
Ski Pass Violation	§§ 90.02, 90.99	\$100
Noise Violation	NCGS § 14-3.1	\$100
Burning Violation	§§ 90.03, 90.99	\$500
Discharge Firearm – No Damage or Injury	Upon conviction Class 3 misdemeanor. See §§ 131.02, 131.99	\$100
Discharge Firearm – Damage or Injury	Upon conviction Class 3 misdemeanor. See §§ 131.02, 131.99	Up to \$500
Animal Violations		
Dog Tag – Failure to Register	§§ 92.17, 92.21 – Warning, followed by penalty for each such violation	\$100
Dog – Failure to Inoculate	§§ 92.18, 92.21 – Warning, followed by penalty for each such violation	\$100
Dog – Collar and Identification	§§ 92.19, 92.21 – Warning, followed by penalty for each such violation	\$100
Animal Found at Large	§§ 92.20, 92.21 – Fee + court costs and attorney fees	\$100
Dog – Excessive Barking	§§ 92.20, 92.21 – Fee + court costs and attorney fees	\$100
Dog – Chases, Threatens, or Snaps	§§ 92.20, 92.21 – Fee + court costs and attorney fees	\$100
Police		
Type of Service	Unit Description / Detail	2025-2026

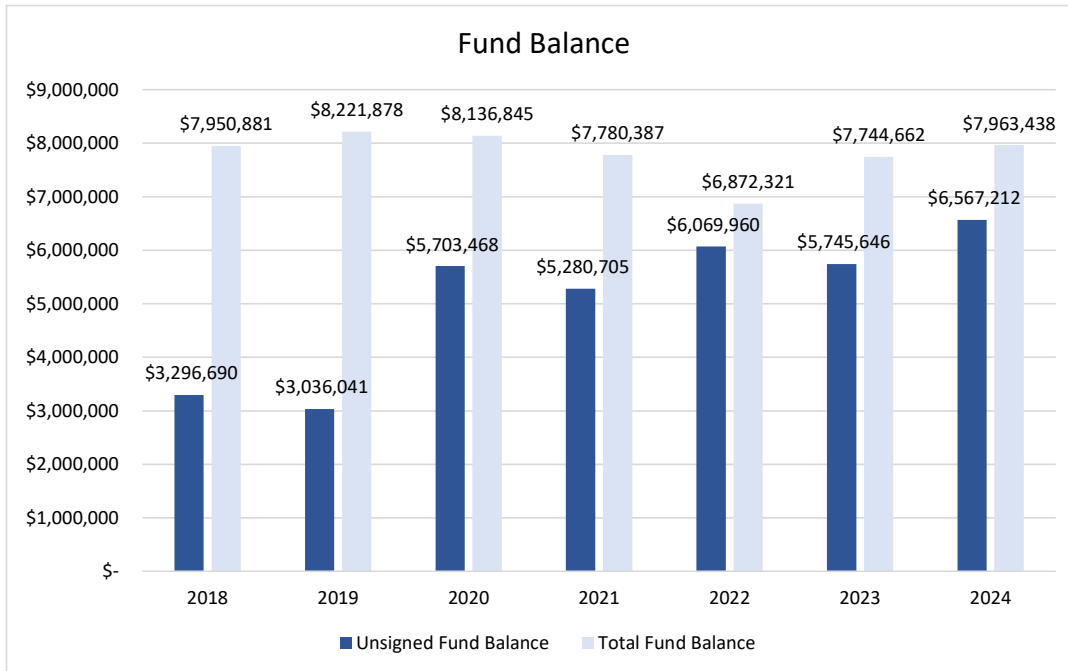
Dog – Caused Physical Injury	§§ 92.20, 92.21 – Fee + court costs and attorney fees	\$500
Violations		
Buckeye Lake Protection – Enforcement of Regulations	1st Violation	\$100
Buckeye Lake Protection – Enforcement of Regulations	2nd Violation	\$500
Buckeye Lake Protection – Enforcement of Regulations	3rd Violation	\$1000

**TOWN OF BEECH MOUNTAIN
TOTAL PROPERTY VALUATION**



2025 General Fund Fund Balance

	<u>2023</u>	<u>2024</u>
No spendable Amounts:		
Inventories	85,330	35,310
Prepays	19,421	5,410
Restricted:		
Stabilization of State Statute	679,265	785,016
Uninsured Claims	40,000	40,000
Assigned:		
Subsequent Year's Expenditures	1,175,000	530,490
Unassigned:	5,745,646	6,567,212
Total Fund Balance	<u><u>7,744,662</u></u>	<u><u>7,963,438</u></u>



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

			Percent of Category
<u>General Fund Salaries and Wages</u>			
xxx-0200	Salaries and Regular Wages	\$ 3,398,297	78.66%
xxx-0201	Longevity pay	92,725	75.68%
xxx-0202	Bonus pay	20,825	77.27%
xxx-0210	Part Time	177,554	100.00%
xxx-0220	Over Time	52,000	50.98%
xxx-0230	LEO Separation Allowance	14,373	100.00%
xxx-0240	Field Training Officer pay	<u>1,600</u>	100.00%
		\$ 3,757,374	78.85%

<u>General Fund Employee Benefits</u>			
xxx-0900	Social Security	\$ 285,515	78.74%
xxx-0902	Employee Insurance	645,850	74.85%
xxx-1000	Local Government Retirement	503,903	78.14%
xxx-1001	401K	<u>203,668</u>	83.11%
		\$ 1,638,935	77.48%

<u>Utility Salaries and Wages</u>			
xxx-0200	Salaries and Regular Wages	\$ 542,755	12.56%
xxx-0201	Longevity pay	21,402	17.47%
xxx-0202	Bonus pay	2,975	11.04%
xxx-0220	Over Time Wages	<u>30,000</u>	29.41%
		\$ 597,132	12.53%

<u>Utility Employee Benefits</u>			
xxx-0900	Social Security	\$ 45,681	12.60%
xxx-0902	Employee Insurance	125,440	14.54%
xxx-1000	Local Government Retirement	85,082	13.19%
xxx-1001	401k	<u>19,073</u>	7.78%
		\$ 275,275	

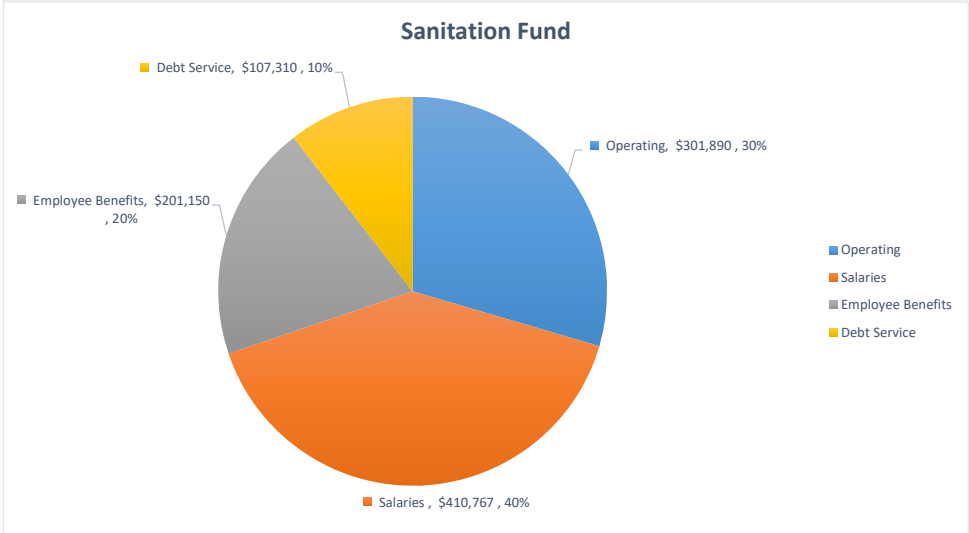
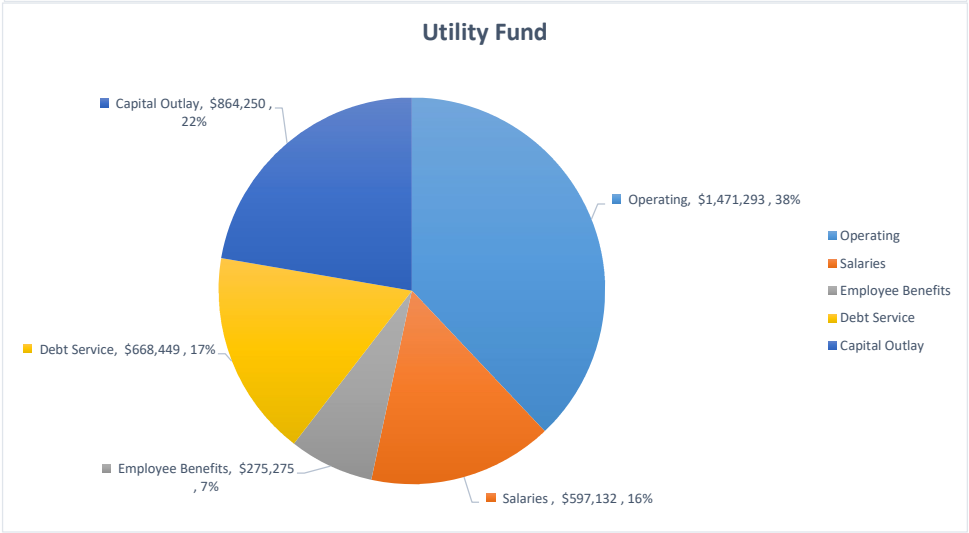
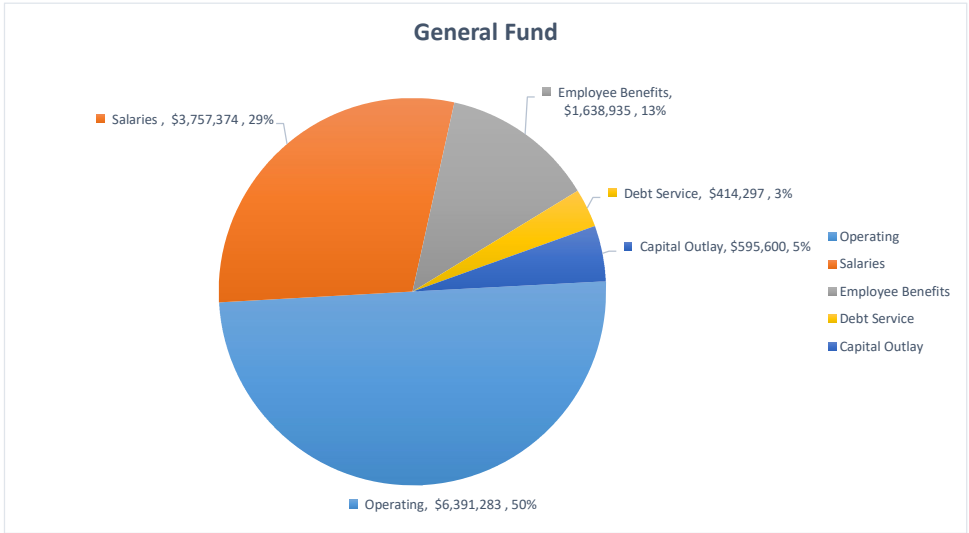
<u>Sanitation Salaries and Wages</u>			
xxx-0200	Salaries and Regular Wages	\$ 379,219	8.78%
xxx-0201	Longevity pay	8,397	6.85%
xxx-0202	Bonus pay	3,150	11.69%
xxx-0210	Part Time Wages	-	0.00%
xxx-0220	Over Time Wages	<u>20,000</u>	19.61%
		\$ 410,767	8.62%

<u>Sanitation Employee Benefits</u>			
xxx-0900	Social Security	\$ 31,424	8.67%
xxx-0902	Employee Insurance	91,539	10.61%
xxx-1000	Local Government Retirement	55,864	8.66%
xxx-1001	401k	<u>22,323</u>	9.11%
		\$ 201,150	9.51%

Totals all Funds			
<u>Salaries and Wages</u>			
XXX-0200	Salaries and Regular Wages	\$ 4,320,272	
XXX-0201	Longevity pay	122,524	
XXX-0202	Bonus pay	26,950	
XXX-0210	Part Time	177,554	
XXX-0220	Over Time	102,000	
XXX-0230	LEO Separation Allowance	14,373	
XXX-0240	Field Training Officer pay	<u>1,600</u>	
		\$ 4,765,273	

<u>Employee Benefits</u>			
xxx-0900	Social Security	\$ 362,619	
xxx-0902	Employee Insurance	862,829	
xxx-1000	Local Government Retirement	644,849	
xxx-1001	401K	<u>245,063</u>	
		\$ 2,115,361	

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



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

Town of Beech Mountain General Fund Yearly Debt Service		2026	2027	2028	2029	2030	2031-2041
General Fund Debt Service Requirements							
<small>11% Police Depart, 39% Public Works, 3% Recreation, 14% Utility, 33% Sanitation</small>							
2023 Equipment Loan 54% total of \$920,000							
Date: July 2021							
Acct XXXXXX Rate 1.27%, 5 Years, Payoff July 2027							
Pay	Beg. Balance	198,740	99,997				
Off In	Principal	98,743	99,997				
FY 2028	Interest	2,524	1,270				
	Total	101,267	101,267	-	-	-	-
Public Works Debt Service Subtotal		101,267	101,267	-	-	-	-
Public Works Facility							
General Fund carries 65% of Total (See also Utility & Sanitation Funds)							
Date Opened: March 2021	Beg. Balance	2,535,000	2,366,000	2,197,000	2,028,000	1,859,000	
Rate: 3.56%	Principal	169,000	169,000	169,000	169,000	169,000	1,859,000
	Interest	70,727	66,011	61,296	56,581	51,866	212,180
Public Works Department Debt Service Subtotal		239,727	235,011	230,296	225,581	220,866	2,071,180
Town Hall / Visitor Center Renovation and Addition							
Date: May 2024							
Terms: 4.16% 10 years payoff							
Pay off date: 2034	Beg. Balance	440,000	385,000	330,000	275,000	220,000	
	Principal	55,000	55,000	55,000	55,000	55,000	165,000
	Interest	18,304	16,016	13,728	11,440	9,152	13,728
Administration Department Debt Service Subtotal		73,304	71,016	68,728	66,440	64,152	178,728
	General Fund Principal	322,743	323,997	224,000	224,000	224,000	2,024,000
	General Fund Interest	91,554	83,297	75,024	68,021	61,018	225,908
General Fund Debt Service Payment Total		414,297	407,294	299,024	292,021	285,018	2,249,908

TOWN OF BEECH MOUNTAIN DEBT SERVICE SCHEDULE																			
WATER AND SEWER FUND:																			
YEAR	1,992,046 DENR 2.265% STATE REVOLVING LOAN 7/30/07 POND CREEK WW PLANT	4,300,000 USDA 3.375% REVENUE BONDS WATER TREAT PLANT	920,000 Truist 1.27% Jul-21 Equipment 13.9% of total \$920,000	5,200,000 Truist 2.79% Matures in 2040 Public Works Facility 23% of Total (See General & Sanitation)	2,094,107 NC DEQ 1.82% Sewer Line Rehabilitation State Project # H-SRP-D-18-0126	1,881,277 NC DEQ 1.82% Waterline Rehabilitation State Project # E-SRP-W-17-0104													
PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL		
2026	99,602	6,768	106,370	73,000	124,470	197,470	26,083	667	26,750	59,800	25,026	84,826	104,705	28,585	133,290	94,064	25,679	119,743	
2027	99,602	4,512	104,114	75,000	122,006	197,006	26,414	335	26,750	59,800	23,358	83,158	104,705	26,679	131,384	94,064	23,967	118,031	
2028	99,602	2,256	101,858	78,000	119,475	197,475				59,800	21,689	81,489	104,705	24,773	129,479	94,064	22,256	116,319	
2029			-	81,000	116,843	197,843				59,800	20,021	79,821	104,705	22,868	127,573	94,064	20,544	114,607	
2030-2041	-	-	-	1,168,000	1,168,000	2,336,000				657,800	91,763	749,563	1,151,759	125,772	1,277,531	1,034,702	123,261	1,157,964	
2042-2057				2,294,000	2,294,000	4,588,000												-	
Total	298,807	13,536	312,343	3,769,000	3,944,794	7,713,794	52,497	1,002	53,499	897,000	181,858	1,078,858	1,570,580	228,676	1,799,257	1,410,958	215,707	1,626,665	
																		12,584,416	
															TOTAL DEBT PAYMENTS				
															TOTAL	TOTAL	TOTAL		
															PRINCIPAL	INTEREST	WATER & SEWER		
															2026	457,254	211,195	668,449	
															2027	459,586	203,114	662,700	
															2028	436,172	192,705	628,877	
															2029	339,569	182,531	522,100	
															2030-2041	4,012,261	1,508,796	5,521,058	
															2041-2056	2,294,000	2,294,000	4,588,000	
															Total	7,998,842	4,592,341	12,591,183	
Note:																			

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

Sanitation Fund Debt Service Requirements

Sanitation Dept	2026	2027	2028	2029	2030	2030-2040
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2022 Equipment Loan 32.5% total of \$920,000

Date: July 2021

Acct XXXXXX Rate 1.27%, 5 Years, Payoff July 2026

Pay	Balance	123,744	62,262	-	-	-
Off In	Principal	61,481	62,262	-	-	-
FY 2027	Interest	1,572	791	-	-	-
Total		63,053	63,053	-	-	-
Sanitation Debt Service Subtotal		63,053	63,053	-	-	-

Public Works Facility 3/2021 12% of total \$5,200,000.

Date: July 2021

Acct XXXXXX Rate 2.79%, 20 Years, Payoff FY 2040

Pay	Balance	499,200	468,000	436,800	405,600	374,400	-
Off In	Principal	31,200	31,200	31,200	31,200	31,200	343,200
FY 2027	Interest	13,057	12,187	11,316	10,446	9,575	47,876
Total		44,257	43,387	42,516	41,646	40,775	391,076
Sanitation Debt Service Subtotal		44,257	43,387	42,516	41,646	40,775	391,076
Sanitation Fund Principal		92,681	93,462	31,200	31,200	31,200	343,200
Sanitation Fund Interest		14,629	12,977	11,316	10,446	9,575	47,876
Sanitation Fund Debt Service Payment Total		107,310	106,440	42,516	41,646	40,775	391,076

Town of Beech Mountain
Summary of Total Debt all Funds

	2026	2027	2028	2029	2030	2031-2041	Total all years
General Fund Principal	322,743	323,997	224,000	224,000	224,000	2,024,000	3,342,740
General Fund Interest	91,554	83,297	75,024	68,021	61,018	225,908	604,823
General Fund Debt Service Payment Total	414,297	407,294	299,024	292,021	285,018	2,249,908	3,947,563
Utility Fund Principal	457,254	459,586	436,172	339,569	341,569	3,670,692	5,704,842
Utility Fund Interest	211,195	203,114	192,705	182,531	172,255	1,336,541	2,298,341
Utility Fund Debt Service Payment Total	668,449	662,700	628,877	522,100	513,824	5,007,233	8,003,183
Sanitation Fund Principal	92,681	93,462	31,200	31,200	31,200	343,200	622,944
Sanitation Fund Interest	14,629	12,977	11,316	10,446	9,575	47,876	106,820
Sanitation Fund Debt Service Payment Total	107,310	106,440	42,516	41,646	40,775	391,076	729,763
Total All Funds Principal	872,679	877,045	691,372	594,769	596,769	6,037,892	9,670,525
Total All Funds Interest	317,378	299,389	279,046	260,998	242,848	1,610,325	3,009,984
Total All Funds Debt Payments	1,190,057	1,176,433	970,417	855,767	839,618	7,648,217	12,680,509

**Town of Beech Mountain
General Fund Revenue**

		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026
									Budget
Tax Revenue									
10.301-0000	Ad Val Tax - Current Year	3,971,725	3,990,602	6,635,701	6,372,691	6,579,364	6,064,981	92%	6,702,219
10.301-0001	Ad Val Tax - Prior Years	56,654	23,614	105,987	57,951	75,000	34,741	46%	95,000
10.302.0000	Vehicle Tax	110,850	128,246	146,874	135,313	110,000	99,383	90%	115,000
10.303.0001	Occupancy Tax					1,100,000	618,080	56%	1,153,000
Total Tax Revenue		\$ 4,139,229	\$ 4,142,462	\$ 6,888,562	\$ 6,565,956	\$ 7,864,364	\$ 6,817,186	87%	\$ 8,065,219
Interest Income									
10.317-0000	Interest on Taxes	23,936	20,019	35,592	33,065	22,000	14,880	68%	50,000
10.329-0000	Interest on Investments	3,662	11,130	307,684	494,334	25,000	246,182	985%	50,000
Total Interest Income		27,598	\$ 31,149	\$ 343,276	\$ 527,400	\$ 47,000	\$ 261,062	555%	\$ 100,000
Miscellaneous Income									
10.331-0000	Rental Income	6,000	5,500	6,000	6,000	6,000	20,500	342%	8,400
10.335-0000	Miscellaneous Revenue	93,653	24,757	70,324	5,338	25,000	40,927	164%	15,000
10.335-0001	Paid Parking Revenue	-	26,753	33,258	42,828	28,000	22,697	81%	37,000
10.335-0002	CARES Act Funding/ARP	118,444	-	-	-	-	-		-
10.335-0003	Rec Ctr Fees & Contribution	59,364	72,372	75,076	91,921	75,000	52,195	278%	80,000
10.335-0004	Hold Harmless Funds	285,566	301,557	334,867	430,060	325,000	208,279	7%	414,878
10.335-0005	Transfer from TDA - Admin	36,377	41,242	37,699	23,280	32,000	22,592		24,000
10.335-0009	Fines and Penalties	7,616	15,001	20,871	24,808	22,000	12,234	56%	22,000
10.335-0010	Law Enforcement Vest Grant		1,000	-	-	-	-		
10.335-0011	Special Events Income	32,106	43,714	43,113	49,576	35,000	8,821	327%	45,000
10.335-0012	Equip Upgrade Grant		-	-	134,311				
10.335-0014	Fire Dept. Revenue	102,005	118,849	147,753	-	104,000	114,318		108,000
10.335.0016	Misc Grants	157,326	112,096	-	-	-	-		
10.335-0017	Town Merchandise	604	150	-	-	-	-		-
10.335-0019	NC DOT Streetscape Grant			-	-	-	-		-
Total Miscellaneous Income		\$ 899,060	\$ 762,992	\$ 768,961	\$ 808,120	\$ 652,000	\$ 502,562	77%	\$ 754,278

**Town of Beech Mountain
General Fund Revenue**

		2021	2022	2023	2024	2024-2025	YTD		Proposed
State Revenue		Actual	Actual	Actual	Actual	Budget	2/28/2025		2025-2026
									Budget
10.336-0000	Tax Advertising Cost	1,128	551	1,275	633	750	199	27%	600
10.337-0000	Utility Sales Tax	270,896	276,124	296,276	459,367	275,000	118,243	43%	250,000
10.337-0001	Cable TV Franchise Tax	29,226	47,585	58,262	46,055	32,000	11,524	36%	32,000
10.341-0000	Beer and Wine Tax	1,403	2,671	3,077	3,331	2,200	-	0%	3,000
10.343-0000	State Street Aid - Powell Bill	99,406	125,505	124,649	137,839	136,000	150,867	111%	135,000
10.345-0000	Local Sales Tax	1,559,629	1,768,022	1,908,571	2,616,829	2,420,754	1,353,141	56%	2,780,893
Total State Revenue		\$ 1,961,689	\$ 2,220,458	\$ 2,392,110	\$ 3,264,053	\$ 2,866,704	\$ 1,633,974	57%	\$ 3,201,493
Fees									
10.355-0000	Building Inspection Fees	46,565	78,527	113,833	124,368	75,000	43,533	58%	75,000
10.357-0000	Planning and Zoning Fees	5,140	9,572	9,360	7,030	6,000	2,035	34%	6,000
Total Fees		\$ 51,705	\$ 88,099	\$ 123,193	\$ 131,398	\$ 81,000	\$ 45,568	56%	\$ 81,000
Gains/Losses									
10.383-0000	Sale of Fixed Assets	15,253	102,769	60,100	37,805	50,000		0%	25,000
Total Gains/Losses		\$ 15,253	\$ 102,769	\$ 60,100	\$ 37,805	\$ 50,000	\$ -	\$ -	\$ 25,000
Proceeds									
10.393-0001	Proceeds - Lease/Purchase		492,496		-		-		
10.397-0002	Donations to Shane Park	4,094	45,000	-	-	-	-		-
Total Proceeds		\$ 4,094	\$ 492,496	\$ -	\$ -	\$ -	\$ -		\$ -
Transfers									
10.399-0000	Fund Balance Appropriated					530,490		0%	
10.399-0002	Health Ins & Rx Claims Reimbu	3,603							
10.399-0003	Transfer From 25 Fund	257,146		92,558					10,500
10.399-0004	Transfer From Capital Projects	-	-	8,196	103,258				
10.399-0008	Transfer From TDA - Grants	323,862	769,386	321,873	422,004	380,000	489,946	129%	380,000
10.399-0009	Transfer From TDA (Admin Sala	68,985	114,529	94,067	99,297	175,000	72,972	0	180,000
Total Transfers		\$ 653,596	\$ 883,915	\$ 516,694	\$ 624,559	\$ 1,085,490	\$ 562,918	52%	\$ 570,500
TOTAL REVENUE		\$ 7,752,225	\$ 8,724,341	\$ 11,092,896	\$ 11,959,291	\$ 12,646,558	\$ 9,823,270	78%	\$ 12,797,490

301-0000 Ad Val Tax - Current Year

Avery County property valuation \$139,639,481. Source Avery County Tax Administrator
Watauga County property valuation \$891,471,080. Source Watauga County Tax Administrator
Total town valuation \$1,031,110,561
Rate per \$100 value \$.65. Budgeting 98% of total tax levy.

329-0000 Investment Income

Funds invested with the NC Capital management Trust. As of March 13 we are watching the market for some guidance on rates

331-0000 Rental Income

Curtis Media Group, leased space for radio antenna at Oz pump house. 500.00/month

335-0000 Miscellaneous Revenue

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

335-0002 CARES/ARP

This will be COVID-19 related funding. No funds anticipated in FY2024

10.335-0003 Rec Ctr Fees & Contribution

Memberships, daily use fees, facility amenities reservation

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

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

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

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

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

10.335-0005 Transfer from TDA - Admin

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

10.335-0009 Fines and Penalties

All code violation fines imposed

10.335-0010 Law Enforcement Vest Grant

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

10.335-0011 Special Events Income

Charges and fees for Recreation sponsored events

10.335-0012 Equip Upgrade Grant

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

10.335-0014 Fire Dept. Revenue

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

10.335-0017 Town Merchandise

Flag, caps, t-shirts and other apparel

10.335.0016 Misc. Grants

FEMA funds from sign board operations one quarter of the year.

10.335-0019 NC DOT Streetscape Grant

No grants are currently in the system from NCDOT

10.336-0000 Tax Advertising Cost

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

10.337-0000 State Franchise Tax

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

10.337-0001 Cable TV Franchise Tax

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

10.341-0000 Beer and Wine Tax

State shared revenue on taxed beer and wine sales

10.343-0000 State Street Aid - Powell Bill

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

10.345-0000 Local Sales Tax

State shared revenue of sales taxes paid by consumers. Distributed to the Counties who in turn distribute to municipalities within. Current distribution from Watauga County is based on Ad-Valorem and Avery distribution is based on Per Capita. The town entered into an agreement in 2014 with Watauga County to reimburse the County 70% of the net distribution

10.355-0000 Building Inspection Fees

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

10.357-0000 Planning and Zoning Fees

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

10.383-0000 Sale of Fixed Assets

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

10.397-0002 Donations to Shane Park

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

10.399-0000 Fund Balance Appropriated

The \$597,000 fund balance appropriated amount is the amount needed outside of current year revenues to achieve the Capital Outlay goal for 2025. The Capital goal for 2025 is \$597,000

10.399-0002 Health Ins & Rx Claims Reimburse

Used only for historical purposes. No reimbursements since moving away from being self insured.

10.399-0008 Transferred From TDA

Grants to the town from the Beech Mountain Tourism and Development Authority

399-0009 Transfer from TDA (Admin Salaries)

TDA reimbursement of half the salary and benefits of the Marketing and Tourism Director and 100% reimbursement of all other Visitor Center Staff.

		2021	2022	2023	2024	2024-2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025		2025-2026
									Budget
Contract Services									
10.410-4201	Contract Services	111,151	70,875	124,284	200,227	90,000	215,177	239%	90,000
10.410-4210	Professional Services	125,376	90,704	116,641	77,877	105,000	26,965	26%	50,000
10.410-4220	Advertise/Notifications	3,895	2,884	7,045	10,259	10,000	4,559	46%	10,000
Total Contract Services		\$ 240,422	\$ 164,463	\$ 247,970	\$ 288,363	\$ 205,000	\$ 246,701	120%	\$ 150,000
Misc Expenses									
10.410-4300	Election Expense	-	6,035		6,133	-			7,500
10.410-4310	Sales Tax Reimb Expense	928,330	1,085,235	1,232,022	1,634,300	1,200,000	854,315	71%	1,200,000
10.410-5300	Dues & Subscriptions	2,869	1,768	2,662	6,241	4,500	1,254	28%	4,500
10.410-5400	Insurance	25,525	24,669	31,487	36,318	45,000	37,883	84%	45,000
10.410-5401	Employment Security Commission	1,174	2,426	3,241	3,545	3,000		0%	3,000
10.410-5701	Bank Service Charges	-	21,707	14,619	11,115	8,500	7,421	87%	8,500
10.410.5750	Miscellaneous Expense	32,341	-	-	-	-			
Total Misc Expenses		\$ 990,239	\$ 1,141,839	\$ 1,284,031	\$ 1,697,652	\$ 1,261,000	900,873	71%	\$ 1,268,500
Capital Outlay									
10.410-7400	Capital Outlay	14,207	121,791	88,100		-			
10.410-7401	Special Projects	-				-			
Total Capital Outlay		\$ 14,207	\$ 121,791	\$ 88,100	\$ -	\$ -	\$ -		\$ -
Debt Principal & Interest									
10.410-8400	Debt (Principal)	-	-	-	55,000	322,424	-	0%	55,000
10.410-8401	Debt (Interest)	-	-	-	21,863	99,832	-	0%	18,304
Total Debt Principal & Interest		\$ -	\$ -	\$ -	\$ 76,863	\$ 422,256	\$ -	0%	\$ 73,304

		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025		2025-2026
									Budget
Transfers to Other Funds									
10.410-9100	Trsf to Water/Sewer Fund	-	-	-	-	-	-		
10.410-9101	Trsf to Fund Balance	-	-	-	-	-	-		53,176
10.410-9102	Trsf to Sanitation Fund	-	-	-	-	-	-		
10.410-9104	Trsf Occupancy Tx to TDA	-	-	-	-	1,100,000	618,080	56%	1,153,000
10.410-9105	Trsf to Cap Projects (Capital Outlay)	-	77,910	364,848	985,152	597,000		0%	595,600
10.410-9201	Mt. Ambulance Contribution	-	-	-	-	-			
10.410-9202	Avery Co Humane Soc Contrib	-	-	-	-	-			
10.410-9203	Watauga Co Humane Soc Contr	-	-	-	-	-	1,000		1,000
10.410-9204	Linville Rescue Squad Contr	-	-	-	-	-			
10.410-9205	Beech Mtn Historical Soc Co	2,000	1,000	1,000	1,000	1,000		0%	
Total Transfers to Other Funds		\$ 2,000	\$ 78,910	\$ 365,848	\$ 986,152	\$ 1,698,000	\$ 619,080	36%	\$ 1,802,776
Contingency									
10.410-9400	Contingency	-	-	-	-	-	-		-
Total Contingency		\$ -	\$ -				\$ -		\$ -
Total Administration		\$ 1,684,717	\$ 1,905,022	\$ 2,445,937	\$ 3,474,380	\$ 4,354,888	\$ 2,104,645	48%	\$ 4,016,518

410-0200 - Salaries

3% COLA proposed

Department consist of five and a half equivalent full time positions, Mayor and Council members

Managers salary included at 100% even though only twenty five percent is actual under the current arrangement with FD.

Department Personnel

Town Manager salary shared with Fire Department

Finance Director

Grant Coordinator/Accounting - position vacant

Town Clerk

Program Support Specialist - Shared with Inspections Department and Planning Department.

Administrative Assistant

Mayor and Council members stipend

10.410-0201 -Longevity

The formula for calculating Longevity is proposed to take an equivalent merit increase of 3% and convert to longevity using years of service and salary percentage

In current budget amount appears in the administration sections calculated on a fund basis and not a department basis.

10.410.0202 - Incentive Pay

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

10.410-0210 - Part Time Pay

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

10.410-0900 - FICA

Social Security and Medicare payroll tax, Employer share

10.410-0901 - Car/Phone Allowance

Managers phone and car allowance. Current manager has declined this allowance

10.410-0902 - Employee Health Insurance

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

Employee pays 50% for added dependent health care, 100% dependent care for vision and dental

10.410-1000 -State Retirement(Orbit)

Increased by .75% from 12.85% to 13.6% of gross wages. Employee contributes 6% of their gross wage

10.410-1001 - 401k

Town matches employee contributions up to 6%

10.410-1100 -Telephone

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

10.410-1101 - Postage

All metered mail for administration

10.410-1200 -Data Processing

Administration share of yearly subscriptions to software \$4,500 and \$18,700 to replace nine PC work stations and 4 laptops

some are other departments other than Admin.

Projecting this line to decrease with the elimination of the server by moving to the cloud for financial software change to Edmonds Software

10.410-1300 - Utilities

Electricity and propane for admin portion of town hall

10.410-1400 - Staff Development

Continuing Education and accommodations and other related expense such as travel and meals. Increase due to employee position changes and new roles.

10.410-1402 - Council Expense

Educational, travel, supplies and other expense directly related to council.

10.410-1403 Employee Awards

Employee retirement recognition, Christmas lunch, special employee functions

10.410-1601 - Building and Grounds Maintenance

Normal maintenance and repair of building and grounds. Amount reduced from prior year. Prior year budget included money to be transferred to renovation of the Townhall and visitor center.

10.410-1602 - Landscaping

Moved to Recreation Budget 10-621

10.410-3300 - Materials and Supplies

Office supplies, desk chairs and other office needs

10.410-3303 - Christmas Lights

Moved to Recreation Budget 10-621

10.410-4201 Contract Services

House keeping, floor mat cleaning bi-weekly, DocUware paperless solution subscriptions. Newsletter printing and mailing. Financial Software Maintenance. Required yearly actuary services. Drug testing services, Copier services and contracts. Various software subscriptions

10.410-4210 - Professional Services

Legal fees, administration share of General Fund Audit fees

10.410-4300 - Election Expense

To reimburse Avery and Watauga counties for expenses related to town elections, none for 2024

10.410-4310 - Sales Tax Reimbursement

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

10.410-5300 Dues and Subscriptions

Dues for various employee professional organization, local newspapers

10.410-5400 - Property & Liability/Workers Comp

Administrations share of total premiums. Total premiums 10.5% increase of 2023.

10.410-5401 - Employment Security Comm

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

10.410-5701 - Bank Service Fees

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

10.410-8400 - Principle Debt Service

Prior year this line item held all debt service for the General Fund. This year that debt service was assigned to the department that issued the debt. Principle only

10.410-8401 - Interest on Debt

Same as 10-410-8400 Interest only

10.410-9101 Transfer to Fund Balance

To increase Fund Balance and protect against future unforeseen Helene expenditures

10.410-9105 - Transfer to Capital Projects Fund

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

Related accounts are 10.399-0000 Fund Balance Appropriate and Transfer from General Fund within the Capital Projects Budget.

10.410-9202 - Avery County Humane Society

Has not been budgeted for the past few years.

10.410-9205 - Beech Mtn Historical Society

To support the mission of the Beech Mountain Historical Society

**Town of Beech Mountain
Tax Collection**

Tax Collections		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026 Budget
Personnel									
10.460-0200	Salaries	29,049	29,771.45	36,083	40,761.47	37,262	28,523	77%	42,218
10.460-0201	Longevity pay	250	250	250	250	1,128	-	0%	1,128
10.460.0202	Incentive pay	150	150	175	175	150	-	0%	350
10.460-0900	FICA	2,189	2,336.88	2,744	3,101.51	2,948	2,132	72%	3,343
10.460-0902	Employee Insurance	3,947	3,046.16	3,710	3,630.44	3,994	5,291	132%	4,209
10.460-0903	Runout Period Claims	-	-	-	0	-	-	-	-
10.460-1000	State (ORBIT) Retirement	2,971	3,414.10	4,529	5,270.04	5,241	3,855	74%	5,943
10.460-1001	401(k)	1,689	1,709.24	1,935	2,242.11	2,312	1,613	70%	2,622
Total Personnel		\$ 40,244	\$ 40,678	\$ 49,426	\$ 55,431	\$ 53,037	\$ 41,414	78%	\$ 59,811
Utilities, Bldg & Grnds									
10.460-1101	Postage	2,373	2,112.27	\$ 2,265	293.7	2,700	2,783	103%	3,200
10.460-1200	Data Processing	2,245	422.81	\$ 1,034	680.8	1,200	246	21%	1,200
10.460-1400	Staff Development		617.01	\$ 403	797.06	1,000	-	0%	1,000
Total Utilities, Bldg & Grnds		\$ 4,618	\$ 3,152	\$ 3,702	\$ 1,772	\$ 4,900	\$ 3,029	62%	\$ 5,400
Supplies									
10.460-3300	Supplies and Materials	-	39	19	-	4,000	1,595	40%	4,000
Total Supplies		\$ -	\$ 39	\$ 19	\$ -	\$ 4,000	\$ 1,595	40%	\$ 4,000
Contract Service									
10.460-4200	Collection Cost	3,743	-	2,834	6,873.11	1,750	1,433	82%	1,750
10.460-4201	Contract Services	-	5,617	2,229	600	2,500		56%	
Total Contract Services		\$ 3,743	\$ 5,617	\$ 5,063	\$ 7,473	\$ 4,250	\$ 1,433	34%	\$ 1,750
Misc Expenses									
10.460-5400	Insurance P&L/WC	\$ 1,143	\$ 1,102	1,009	1,395.36	1,500	1,404	94%	\$ 1,750
10.460-5701	Refund of Pr Yr Taxes	-	-	-	-	-	-	-	-
Total Misc Expenses		\$ 1,143	\$ 1,102	\$ 1,009	\$ 1,395	\$ 1,500	\$ 1,404	94%	\$ 1,750
Capital Outlay									
10.460-7400	Capital Outlay						-	-	
TOTAL Capital Outlay			\$ -		\$ -		\$ -		\$ -
TOTAL Tax Collections		\$ 49,749	\$ 50,588	\$ 59,219	\$ 66,071	\$ 67,687	\$ 48,875	307%	\$ 72,711

460-0200 -Salary

3% COLA

Department Personnel

Tax Collector/Utility Billing and Collections - position shared with Utility billing and revenue clerk

460-1000 - Retirement

Increased by .75% from 12.85% to 13.6% of gross wages. Employee contributes 6% of their gross wage

460-1400 - Staff Development

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

10.460-4201 Contract Services

Cost of sending out annual tax statements, reminder notices

10.460-5400 - Insurance P&L/WC

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

**Town of Beech Mountain
Visitor Center**

Visitor Center		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026 Budget
Personnel									
10.470-0200	Salaries	85,686	108,173	126,762	140,665	146,014	98,360	67%	154,005
10.470-0201	Longevity pay	750	750	750	750	3,263	-	0%	3,827
10.470-0202	Incentive pay	300	1,200	1,400	1,400.00	1,400	-	0%	1,750
10.470-0220	Part time wages	-	31,907	42,864	52,567.23	72,266	45,707		74,434
10.470.0901	FICA	8,427	10,844	12,733	14,453.81	15,190	10,801	71%	15,978
10.470-0902	Employee Insurance	21,643	24,352	24,907	21,124.53	20,264	13,410	66%	26,278
10.470-0903	Runout Period Claims	-	-		0				
10.470-1000	State (ORBIT) Retirement	8,685	12,251	15,938	23,134.21	23,529	18,758	80%	24,820
10.470-1001	401(k)	3,615	3,888	4,089	8,311.57	6,742	5,860	87%	7,134
Total Personnel		\$ 129,106	\$ 193,365	\$ 229,443	\$ 262,406	\$ 288,669	\$ 192,896	67%	\$ 308,227
Utilities, Bldg & Grnds									
10.470-1100	Phone	-	654	2506	2,492.84	3,000	1,678	56%	3,000
10.470-1101	Postage	-	131	635	175.94	1,000	35	4%	1,000
10.470-1200	Data Processing	370	184	7747	1,801.76	2,500	1,066	43%	1,200
10.470-1400	Staff Development	591	-	3,047	7,917.56	7,000	1,098		7,000
10.470-1601	Building Maintenance	-	583	121	0	27,000	-	0%	1,000
Total Utilities, Bldg & Grnds		\$ 961	\$ 1,552	\$ 14,056	\$ 12,388	\$ 40,500	\$ 3,877	10%	\$ 13,200
Supplies									
10.470-3300	Supplies and Materials	418	497	1,274	957.07	2,000	417	21%	2,000
Total Supplies		\$ 418	\$ 497	\$ 1,274	\$ 957	\$ 2,000	\$ 417	21%	\$ 2,000
Contract Service									
10.470-4200	Contract Services	-	2,831	6,958	894.1	7,000	626	9%	10,000
10.470-4201	Advertising & Marketing	6,900	2,594	460	1,774.22	1,500	1,304	87%	8,000
Total Contract Services		\$ 6,900	\$ 5,425	\$ 7,418	\$ 2,668	\$ 8,500	\$ 1,930	23%	\$ 18,000
Misc Expenses									
10.470-5308	Association Dues/Subscriptions					\$ 2,000			\$ 1,000
10.470-5400	Insurance P&L/Workers Comp	\$ 1,113	\$ 1,395	\$ 4,460	1,306.20	\$ 1,500	4,018	268%	\$ 4,100
Total Misc Expenses		\$ 1,113	\$ 1,395	\$ 4,460	\$ 1,306	\$ 3,500	\$ 4,018	115%	\$ 5,100
Capital Outlay									
10.470-7400	Capital Outlay	-	70,823	-	-	-	-		
Total Capital Outlay		\$ -	\$ 70,823		\$ -	\$ -	\$ -		\$ -
TOTAL Visitor Center		\$ 138,498	\$ 273,057	\$ 256,651	\$ 279,726	\$ 343,169	\$ 203,138	59%	\$ 346,527

470-0200 - Salary

3% COLA

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

The town will be reimbursed for 100% all other Visitor Center Admin Assist from the TDA

Department Personnel

Community and Economic Development Director

Tourism and Marketing Director- Half of time contracted out to TDA

Visitor Center Customer Service - (3) Part time positions 100% contracted to TDA

470-1000 - Retirement

Increased by .75% from 12.10% to 12.85% of gross wages. Employee contributes 6% of their gross wage

470-1200--Data Processing

Nordic - Yearly software and maintenance

470-1400--Staff Training/Travel

Economic Development Recertification Sept., Nov., Dec., Jan., Governors Conference, Travel to Meetings, Rural Assembly

470-3300--Supplies and Materials

Copier and supplies to support Community and Economic Development

470-4200 - Contract Services

Cleaning of VC twice per week by outside contractors and rug rentals

470-4201 - Advertising & Marketing

Community and Economic Development Initiatives - Brochures, Print Materials and Radio Messaging

470-5308 - Association Dues and Subscriptions

Fees and subscriptions to support Community and Economic Development

**Town of Beech Mountain
Police Department**

		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026
									Budget
Personnel									
10.510-0200	Salaries	638,134	651,254	775,178	824,589	855,456	605,924	71%	872,300
10.510-0201	Longevity pay	6,500	6,250	6,000	5,750	22,966	-		25,548
10.510-0202	Incentive pay	3,600	4,200	4,550	5,250	4,200	-		4,900
10.510.0210	Part Time Wages	-	-	570	560	10,000	-		10,000
10.510-0220	Over Time Wages	25,543	26,735	35,411	38,062	25,000	28,002	112%	25,000
10.510-0230	LEO Separation Allowance	6,965	14,373	14,373	14,373	14,373	9,398	65%	14,373
10.510.0240	Field Training Officer Pay	1,595	600	1,000	2,800	1,600	100	6%	1,600
10.510-0900	Fica	50,979	54,491	62,351	65,852	71,420	47,749	67%	72,960
10.510-0902	Employee Insurance	118,856	122,767	146,634	131,603	143,338	93,264	65%	168,227
10.510-0903	Runout Period Claims	-	-		-	-			-
10.510-1000	State (ORBIT) Retirement	71,589	80,788	106,959	119,034	132,796	91,735	69%	139,774
10.510-1001	401(k)	34,209	32,935	37,609	41,918	86,065	29,642	34%	88,288
Total Personnel		\$ 957,970	\$ 994,393	\$ 1,190,635	\$ 1,249,789	\$ 1,367,214	\$ 905,814	66%	\$ 1,422,970
Utilities, Bldg & Grnds									
10.510-1100	Telephone	7,922	11,888	11,109	10,692	12,240	7,817	64%	13,500
10.510-1101	Postage	34	138	95	105	500	61	12%	500
10.510-1200	Data Processing/IT Support	2,704	2,048	5,871	3,749	8,300	8,517	103%	8,300
10.510-1300	Utilities	16,192	17,363	18,562	16,662	22,000	9,768	44%	22,000
10.510-1400	Staff Development	2,902	6,403	4,060	6,040	8,500	2,400	28%	8,500
10.510.1600	Building Maintenance	3,957	2,403	1,334	2,895	5,000	330	7%	6,000
Total Utilities, Bldg & Grnds		\$ 33,711	\$ 40,244	\$ 41,031	\$ 40,144	\$ 56,540	\$ 28,893	51%	\$ 58,800
Supplies									
10.510-3300	Supplies & Materials	3,879	13,468	8,210	13,247	12,000	8,405	70%	12,500
10.510-3350	LEO/Training Supplies	4,892	11,975	7,277	7,356	12,600	9,600	76%	14,000
10.510-3399	Rube Donated Funds			46,860	-	-	-		10,500
10.510-3400	Investigations	313	2,811	235	933	2,000		0%	2,500
10.510-3500	Police K9						-		12,500
10.510-3600	Uniforms	6,493	6,337	11,537	13,176	14,000	12,791	91%	15,000
Total Supplies		15,577	34,590	74,119	34,712	40,600	30,796	76%	67,000

Town of Beech Mountain
Police Department

		2021	2022	2023	2024	2024-2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025		2025-2026
									Budget
Contract Services									
10.510-4200	Contract Services	22,323	19,787	19,815	32,518	22,000	17,306	79%	97,000
10.510-4250	Towing Services-New	-	-	-	-	8,000	9,450	118%	15,000
Total Contract Services		\$ 22,323	\$ 19,787	\$ 19,815	\$ 32,518	\$ 30,000	\$ 26,756	89%	\$ 112,000
Misc Expenses									
10.510-5300	Dues & Subscriptions	235	200	344	209	500	-		500
10.510-5400	Printing and Publications	2,034	200	634	8,411	3,000	1,273		3,000
10.510-5500	Insurance	15,357	19,484	25,352	25,389	24,000	21,230	88%	24,000
10.510-5700	Immunizations	-	-	-	-	-	-		-
10.510-5701	Pre-employment Screening	1,430	728	3,495	1,500	3,000	750	25%	3,000
Total Misc Expenses		19,056	20,612	29,825	35,508	30,500	23,253	76%	30,500
Vehicle Expenses									
10.510-6100	Gas & Fuel	16,890	30,227	25,212	29,438	30,000	16,581	55%	30,000
10.510-6200	Vehicle Maintenance	22,512	44,557	33,873	50,180	50,000	32,377	65%	57,000
Total Vehicle Expenses		39,402	74,784	59,085	79,618	80,000	48,958	61%	87,000
Capital Outlay									
10.510-7400	Capital Outlay	187,804	198,486	109,313	101,408	-	146,798		-
10.510-7401	DCI Rent	-	-	-	-	-	-		-
Total Capital Outlay		187,804	198,486	109,313	101,408	-	146,798		-
Debt Principal & Interest									
10.510-8400	Principal	-	-	-	20,410	-	20,410		20,494
10.510-8401	Interest	-	-	-	1,056	-	1,056		524
Total Debt Principal & Interest		-	-	-	21,466	-	21,466		-
Transfers to Other Funds									
10.510-9101	Trsf to Reserve for E-911	-	2,572	11,872	-	-	-		-
Total Transfers to Other Funds		-	11,872	11,872	-	-	-		-
Total Police Department		1,275,843	1,382,896	1,535,695	1,595,163	1,604,854	1,232,734	77%	1,778,270

510-0200 Salaries

3% COLA

Department Personnel

Chief of Police

Captain

(2) Sergeants

(6) Patrol Officers

Communications Administrator

Communications Supervisor

Telecommunicator II

(2) Telecommunicator I

510-1000 Retirement

Increased by .75% from 12.10% to 12.85% of gross wages for dispatchers and increased 1.0% from 13.04% to 14.04% of gross wages of LEOs. Employees contribute 6% of their gross wages.

510-0210 Part Time Wages

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

510-0220 Overtime Wages

This line item reflects the overtime costs associated with mandated training, staff shortages, officer court duty, extended ours during the winter season, special events hosted by the town, and other unforeseen events that require extra personnel due to extenuating events/circumstances.

510-0240 Field Training Officer Pay

Training covers twelve weeks and is paid at \$100 bi-weekly for a total of \$200 a month. This is only paid while field training is being conducted.

510-1100 Telephone

Line item covers department, cell phones, & Wi-Fi equipment in patrol vehicles for computerized citation & crash reports. Unlimited data and usage.

510-1101 Postage

Line item covers the cost of postage for correspondence with NC Training & Standards, NCACP, District Attorney's office, other agencies, and other costs for various mailings.

510-1200 Data Processing

Line item covers the cost of IT services provided by Nordic PC for Police Department computers and software. 8- Computer workstations will be on a 4 year rotation schedule to keep computer equipment up to date as technology advances. (2 workstations upgraded annually)

510-1300 Utilities

Line item covers the cost of the street lights located within city limits and future lights to be added.

510-1400 Staff Development

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

510-1600 Building Maintenance

Line item covers the cost of replacing lights, door handles, locks, storage, other repairs that may be required.

510-3300 Office Supplies

Line item covers office supplies, janitorial supplies, as well as the bottles of water for Town Hall, coffee, and all the flags for Town Hall.

510-3350 LEO/Training Supplies

Line item covers Law Enforcement supplies including ammo, range targets, weapons (if needed), parts for weapons, weapons cleaning supplies, and other LEO supplies that would not fall under uniforms.

510-3400 Investigations

Line item covers the cost of replacement supplies for investigations and costs that may occur during an investigation.

510-3500 K9

Line item covers the cost of the departments K9: Dog/Handler training, Estimated overtime, Dog Food, K9/Handler equipment (leads/harness etc...) Kennel, Shelter, K9 Equipment for vehicle.

510-3600 Uniforms

Line item covers the cost for uniforms and bulletproof vests for all staff.

510-3399 Rube Mordian Funds

Line item is funds that was bequeathed to the Police Department. Upgrade department cell phones, pistols, and holsters.

510-4200 Contract Services

Line item covers our services for programs such as Southern Software-RMS (Report Software), Rambler- report sharing system among other LEO Agencies, DCI - Division of Criminal Information, Smith & Rogers Attorneys - Law Enforcement specific attorneys available 24/7, Mobile link for the Generator, Creekside-sub for IT support - Hourly, Website Maintenance, Code Red (Reverse 911), Wreck Draw-Accident diagram, High Country Council of Gov. - Hourly and etc.. Axon Enterprises Inc. - Replacing current Watch Guard In-car, tasers, and body camera system that has reached its end of life for emergency services duty.

510-4250 Towing Services

Line item covers contract costs for towing services that assist with the high volume of parking violators due to the extreme increase of victors to the town. Return revenues with town ordinance violation, towing fee, and storage fee.

510-5300 Dues & Subscriptions

Line item covers membership dues for the NCACP- NC Assoc. of Chiefs of Police, IACP - International Assoc. of Chiefs of Police, NC Investigators Association, NC Homicide Investigators Association, & LEI - Law Enforcement Intel.

510-5400 Printing & Publications

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

510-5701 Pre-employment Screening

Line item covers the cost for pre-employment medical, psychological evaluation, drug test, etc..

This line item is for potential hiring of full-time & part-time officers/dispatchers. Medical, Psychological, Drug screenings are mandatory for all sworn employees per the State of North Carolina.

510-6100 Gas & Fuel

Line item covers the cost of gas for the year.

510-6200 Vehicle Maintenance

Line item covers the estimated cost to maintain the patrol vehicles brakes, tires, oil changes, and other various mechanical issues.

Included in this are two additional vehicles: Tow truck and UTV purchased in 2022.

**Town of Beech Mountain
Fire Department**

Fire										Proposed
		2021	2022	2023	2024	2025	YTD			2025-2026
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%		Budget
Personnel										
10.515-0200	Salaries	142,888	148,219	161,021	179,566	189,163	123,243	65%		194,838
10.515-0201	Longevity pay	1,799	1,799	1,799	1,799	11,770	-			11,794
10.515-0202	Incentive pay	511	520	606	606	600	-			700
10.515-0210	Part Time Wages	-	-	-	-	-	-			
10.515-0900	Fica	10,830	11,657	12,161		15,417	9,104	59%		15,861
10.515-0902	Employee Insurance	15,581	11,657	16,107	13,448	20,264	13,458	66%		26,129
10.515-0903	Runout Period Claims	-	15,284		15,453	-				
10.515-1000	State (ORBIT) Retirement	14,658	17,025	20,391	23,305	27,408	16,461	20%		31,183
10.515-1001	401(k)	6,562	6,631	7,199	7,929	9,069	5,354	0%		9,330
10.515-1002	Volunteer Pension	3,720	3,030	3,480	-	3,500				3,500
Total Personnel		\$ 196,549	\$ 212,791	\$ 222,764	\$ 242,107	\$ 277,191	\$ 167,620	60%		\$ 293,334
Utilities, Bldg & Grnds										
10.515-1100	Telephone	4,522	5,141	6,267	5,220	5,000	3,339	67%		5,000
10.515-1101	Postage	717	30	8	31	1,000	-			750
10.515-1200	Data Processing	4,238	1,291	3,344	6,295	4,000	3,127	78%		4,000
10.515-1300	Utilities	11,232	13,995	15,467	14,416	12,000	11,103	93%		12,000
10.515-1400	Staff Development	2,349	3,963	3,636	5,605	4,000	3,980	100%		4,500
10.515-1600	Repairs & Maintenance	13,190	9,140	4,690	4,513	8,000	5,769	72%		7,500
10.515-1601	Building Repairs & Maint.	2,703	6,703	3,234	9,891	5,000	4,255	85%		4,500
Total Utilities, Bldg & Grnds		\$ 38,951	\$ 40,263	\$ 36,646	\$ 45,971	\$ 39,000	\$ 31,573	81%		\$ 38,250
Supplies										
10.515-3200	Printing & Stationary	5,618	2,227	-	195	3,500				2,500
10.515-3300	Supplies & Materials	2,438	19,740	4,493	6,346	10,000	36,782	368%		8,000
10.515-3301	Equipment	64,876	45,272	101,850	90,370	80,000	96,289	120%		85,000
10.515-3600	Uniforms	845	646	1,154	1,010	1,000	321	32%		1,000
Total Supplies		\$ 73,777	\$ 67,885	\$ 107,497	\$ 97,921	\$ 94,500	\$ 133,392	141%		\$ 96,500
Contract Services										
10.515-4200	Contract Services	5,675	64,514	454,888	444,294	495,000	228,968	46%		505,000
Total Contract Services		\$ 5,675	\$ 64,514	\$ 454,888	\$ 444,294	\$ 495,000	\$ 228,968	46%		\$ 505,000

**Town of Beech Mountain
Fire Department**

										Proposed
		2021	2022	2023	2024	2025	YTD			2025-2026
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%		Budget
Misc Expenses										
10.515-5300	Dues & Subscriptions	2,200	2,900	2,318	6,160	2,500	2,280	91%		2,500
10.515-5400	Insurance	34,434	20,885	34,391	27,854	30,000	20,961	70%		30,000
10.515-5700	Immunizations	672	600	660	690	800				800
Total Misc Expenses		\$ 37,306	\$ 24,385	\$ 37,369	\$ 34,704	\$ 33,300	\$ 23,241	70%		\$ 33,300
Vehicle Expenses										
10.515-6100	Gas and Fuel	3,964	6,975	8,899	8,148	8,000	4,531	57%		8,500
10.515-6200	Vehicle Maintenance	15,705	13,391	13,441	14,163	15,000	7,626	51%		16,000
Total Vehicle Expenses		\$ 19,669	\$ 20,367	\$ 22,340	\$ 22,312	\$ 23,000	\$ 12,157	53%		\$ 24,500
Capital Outlay										
10.515-7400	Capital Outlay	-	24,563				16,260			
Total Capital Outlay		\$ -	\$ 24,563	\$ -	\$ -		\$ 16,260			\$ -
Debt Principal & Interest										
10.515-8400	Debt (Principal)/BMVFD	32,712	45,952.20	29,072	30,370	29,000	31,726	109%		29,000
10.515-8401	Debt (Interest)/BMVFD	30,288	17,047.80	14,152	12,584	14,000	11,498	82%		14,000
Total Debt Principal & Interest		\$ 63,000	\$ 63,000	\$ 43,224	\$ 42,954	\$ 43,000	\$ 43,224	101%		\$ 43,000
Transfers to Other Funds										
10.515-9100	Contribution to VFD	27,000	32,000	32,000	32,000	32,000	32,000	100%		32,000
10.515-9400	Contingency			-	-	-				-
Total Transfers to Other Funds		\$ 27,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	100%		\$ 32,000
Total Fire Department		\$ 461,927	\$ 549,768	\$ 956,728	\$ 962,262	\$ 1,036,991	\$ 688,435	66%		\$ 1,065,884

10-515-0200 Salaries

3% COLA

Department Personnel

Fire Chief - Shared with Town Manager

Assistant Fire Chief

10-515-1000 State (Orbit) Retirement

Increased by .75% from 12.10% to 12.85% of gross wages. Employee contributes 6% of their gross wage

10-515-1002 Volunteer Pension

Payment to the State for the Volunteer Firefighters Pension.

10-515-1101 Postage

Funding for normal postage as well as three newsletters.

10-515-1200 Data Processing

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

10-515-1300 Utilities

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

10-515-1400 Staff Development

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

10-515-1600 Repairs and Maintenance

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

10-515-1601 Building Repairs and Maintenance

Repairs and General Maintenance for two Fire Stations.

10-515-3200 Printing and Stationary

Newsletters, Post Cards, Flyers for Public Information.

10-515-3300 Supplies and Materials

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

10 -515-3301 Equipment

Equipment mainly associated with the NC Matching Grant, includes Pagers, Radios, Protective Clothing, Hose, AED's, Tools and minor equipment.

Note: Avery County Contributes \$7,500 towards the NC Grant Match.

NC Grant contributes up to \$40,000.00

Watauga County Revenue \$20,000. Avery County Revenue \$65,000

10-515-3600 Uniforms

Dress uniforms, Badges, Patches for 10 volunteer members.

10-515-4200 Contract Services

AED's, Life pack Monitor, LUCAS2, FH / ESO Records Management and EMS Contract with Wataug: County (\$458,414.00 6.9% CPI)

10 -515-5300 Dues & Subscriptions

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

10 -515-5400 Insurance

Collision and Liability Insurance for vehicles titled to the Volunteer Fire Department Inc. (3 Apparatus and 1 Station).

Death and Disability Insurance for Volunteer Members through Watauga County.

Portion of general liability and workmen's compensation on all other. \$3,000

10-515-5700 Immunizations

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

10-515-6100 Gas and Fuel

Diesel Fuel and Gasoline to operate nine vehicles.

10-515-6200 Vehicle Maintenance

Maintenance cost for nine apparatus and vehicles. Tires, Oil and Filters, Batteries, Engine and Transmission repairs, Wipers, Snow Chains, Pump maintenance and repairs, Annual services.

10 -515-8400 Debt Principal

Current principal payment to USDA for one (1) Fire Truck and one (1) Fire Station.

10 -515-8401 Debt Interest

Current Interest payment to USDA for one (1) Fire Truck and one (1) Fire Station.

10 -515-9100 Contribution to VFD

Funding for the Volunteer Firefighter's Stipend.

**Town of Beech Mountain
Special Projects Department**

		2021	2022	2023	2024	2025	YTD	Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	2025-2026
								Budget
Contract Services								
10.530-4200	Contract Service	-	2,000	-			-	
10.530-4210	Professional Services							-
Total Contract Services		\$ -	\$ 2,000	\$ -	\$ -		\$ -	\$ -
Misc Expenses								
10.530-5300	Dues & Subscriptions	-	200	-			-	
10.530.5400	Insurance			1,557				
Total Misc Expenses		\$ -	\$ 200	\$ 1,557	\$ -		\$ -	\$ -
Vehicle Expenses								
10.530-6100	Gas & Fuel	-	600	250				
10.530-6200	Vehicle Maintenance	-						
Total Vehicle Expenses		\$ -	\$ 600	\$ 250	\$ -		\$ -	\$ -
Capital Outlay								
10.530-7400	Capital Outlay	2,693	-	17,454				-
Total Capital Outlay		\$ 2,693	\$ -	\$ 17,454	\$ -		\$ -	\$ -
TOTAL Special Projects		\$ 40,985	\$ 95,213	\$ 120,652	\$ -	\$ -	\$ -	\$ -

**Town of Beech Mountain
Building Inspections Department**

Building Inspections									
		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026
									Budget
Personnel							-		
10.540-0200	Salaries	69,015	119,051	128,461	106,403	177,527	100,334	57%	165,815
10.540-0201	Longevity pay	250	500	750	500	1,861	-		2,261
10.540-0202	Incentive pay	150	1,050	1,225	875	1,050	-		1,225
10.540-0210	Part Time wages	26,663	16,966	13,772	9,340	-	4,533		-
10.540-0220	Overtime wages	870	2,649	2,866	5,035	-	5,731		-
10.540-0900	Fica	6,134	10,960	11,138	9,143	13,803	8,150	59%	12,951
10.540-0902	Employee Insurance	9,801	15,671	19,583	17,247	24,729	11,675	47%	30,961
10.540-0903	Runout Period Claims	-	-	-	0	-	-		-
10.540-1000	State (ORBIT) Retirement	6,912	13,635	16,552	14,384	20,929	14,306	16%	23,025
10.540-1001	401(k)	3,570	6,757	7,306	5,063	6,925	3,291		7,619
Total Personnel		\$ 123,365	\$ 187,239	\$ 201,653	\$ 167,990	\$ 246,824	\$ 148,020	60%	\$ 243,856
Utilities, Bldg & Grnds									
10.540-1100	Telephone	958	1,743	2,280	1,832	2,500	1,137	45%	2,500
10.540-1101	Postage	105	576	358	-	250	-		250
10.540-1200	Data Processing	2,892	1,974	3,459	1,638	5,400	310	6%	5,500
10.540-1400	Staff Development	779	3,949	2,459	960	4,125	1,044	25%	4,125
Total Utilities, Bldg & Grnds		\$ 4,734	\$ 8,242	\$ 8,556	\$ 4,429	\$ 12,275	\$ 2,491	20%	\$ 12,375
Supplies									
10.540-3200	Printing & Stationary	1,264	287	147	44	225	-		225
10.540-3300	Supplies & Materials	1,413	2200	1,436	3,888	2,000	1,211	61%	2,250
10.540-3600	Uniforms	70	-	106	724	500	-		750
Total Supplies		\$ 2,747	\$ 2,487	\$ 1,689	\$ 4,656	\$ 2,725	\$ 1,211	44%	\$ 3,225

**Town of Beech Mountain
Building Inspections Department**

Contract Services									
10.540-4200	Contract Service	1,109	2,825	4,006	4,184	4,000	5,090	127%	4,000
Total Contract Services		\$ 1,109	\$ 2,825	\$ 4,006	\$ 4,184	\$ 4,000	\$ 5,090	127%	\$ 4,000
		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	Budget
Misc Expenses									
10.540-5300	Dues & Subscriptions	-	154	706	1,220	800	430	54%	800
10.540-5400	Insurance-P&L/Workers Comp	1,429	1934	4,152	2,791	4,150	3,711	89%	4,150
Total Misc Expenses		\$ 1,429	\$ 2,088	\$ 4,858	\$ 4,011	\$ 4,950	\$ 4,141	84%	\$ 4,950
Vehicle Expenses									
10.540-6100	Gas & Fuel	368	1,017	1,802	1,261	1,550	709	46%	1,750
10.540-6200	Vehicle Maintenance	281	564	1,252	593	1,500	827	55%	1,500
Total Vehicle Expenses		\$ 649	\$ 1,581	\$ 3,054	\$ 1,854	\$ 3,050	\$ 1,536	50%	\$ 3,250
Capital Outlay									
10.540-7400	Capital Outlay	-	-	-	-	-	-	-	-
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL Building Inspections		\$ 134,033	\$ 204,462	\$ 223,816	\$ 187,125	\$ 273,824	\$ 162,489	59%	\$ 271,656

10.540-0200 Salaries

3% COLA

Department Personnel

(1) Building Inspector/Code Official and (1) Code Official/Building Inspector
Administrative Assistant - Shared with Admin Department and Planning Department
Part time consultant

10.540-1000 Employee Retirement

Increased by .75% from 12.10% to 12.85% of gross wages. Employee contributes 6% of their gross wage

10.540-1100: Telephone

Adjusted for increases in telephone costs

10.540-1101: Postage

Postage for CPR List, Notices of Violation, and other required Building and Inspection Notifications

10.540-1200: Data Processing

New tablet for inspector - Anticipate replacing one PC per year for 4 years then tablets on 5th year for PC updating

10.540-1400: Staff Development

Staff development costs adjusted for training and continuing education of inspectors

10.540-3200: Printing & Stationary

Large format plotter paper, toner, and supplies; General office and field stationary

10.540-3300: Supplies & Materials

New and replacement inspection tools and materials; New and replacement safety equipment and first-aid kits for vehicles

10.540-3600: Uniforms

Uniforms and Personal Protective Equipment (PPE) for Inspectors

10.540-4200: Contract Services

Contract services for IworQ online permitting software; Large format plotter and scanner; Outdated file and paperwork disposal services (secure disposal of sensitive information)

10.540-5300: Dues and Subscriptions

NCBIA (North Carolina Building Inspector's Association); NCEIA (NC Electrical Inspector's Association); IAEI (International Association of Electrical Inspectors); NCMIA (NC Mechanical Inspector's Association); NCPIA (NC Plumbing Inspector's Association)

10.540-6100: Gas & Fuel

Fuel costs expected to be closer to average with return to training travel and gas price moderation

10.540-6200: Vehicle Maintenance

Cleaning and typical maintenance expected (e.g. brakes, wipers, oil change, etc.) - Expect to replace vehicle in this FY

Town of Beech Mountain
Planning Department

Planning									
		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026 Budget
Personnel									
10.541-0200	Salaries	64,026	67,227	76,627	79,764	83,752	55,111	66%	86,265
10.541-0201	Longevity pay	250	250	500	500	1,610			1,891
10.541-0202	Incentive pay	300	300	350	350	300	-	0%	350
10.541-0210	Part Time Wages	-	-	-	-	-			-
10.541-0220	Over Time Wages	-	-	-	-	-			-
10.541-0900	Fica	6,078	5,176	5,619	5,629	6,553	3,839	59%	6,771
10.541-0902	Employee Insurance	16,324	15,600	16,660	14,580	15,476	9,818	63%	25,107
10.541-0903	Runout Period Claims	-	-	-	-	-			-
10.541-1000	State (ORBIT) Retirement	6,594	7,645	9,645	10,314	11,650	7,448	64%	12,037
10.541-1001	401(k)	156	130	130	130	2,853	85	3%	2,947
10.541-1005	Board Member Pay	60	480	690	-	2,700		0%	2,700
Total Personnel		\$ 93,788	\$ 96,808	\$ 110,221	\$ 111,267	\$ 124,894	\$ 76,301	61%	\$ 138,068
Utilities, Bldg & Grnds									
10.541-1100	Telephone	639	639	1,065	1,237	755	820	109%	825
10.541-1101	Postage	61	1009	1,532	695	3,000	44	1%	2,750
10.541-1200	Data Processing	2,892	916	1,524	930	2,225	322	14%	2,500
10.541-1400	Staff Development	1,813	585	1,892	1,598	2,750	285	10%	2,500
Total Utilities, Bldg & Grnds		\$ 5,405	\$ 3,148	\$ 6,013	\$ 4,459	\$ 8,730	\$ 1,471	17%	\$ 8,575
Supplies									
10.541-3200	Printing & Stationery	636	1,670	648	822	1,500	44	3%	1,250
10.541-3300	Supplies & Materials	214	1,043	2,010	2,793	4,250	1,031	24%	4,000
Total Supplies		\$ 850	\$ 2,713	\$ 2,658	\$ 3,615	\$ 5,750	\$ 1,075	19%	\$ 5,250

**Town of Beech Mountain
Planning Department**

		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026 Budget
Contract Services									
10.541-4200	Contract Services	4,842	1,619	11,265	3,629	30,000	1,918	6%	10,000
10.541-4203	Summer Intern - Exp Reimb	-	-			5,000			5,000
Total Contract Services		\$ 4,842	\$ 1,619	\$ 11,265	\$ 3,629	\$ 35,000	\$ 1,918	5%	\$ 15,000
Misc Expenses									
10.541-5300	Dues & Subscriptions	671	630	843	271	1,250	1,236	99%	2,000
10.541-5400	Insurance	1,429	2,177	2,496	2,791	3,550	2,479	70%	3,550
Total Misc Expenses		\$ 2,100	\$ 2,807	\$ 3,339	\$ 3,062	\$ 4,800	\$ 3,715	77%	\$ 5,550
Vehicle Expenses									
10.541-6100	Gas & Fuel	32	349	-	130	300	23	8%	300
10.541-6200	Vehicle Maintenance	1,051	1,443	1,974	376	1,250	939	75%	1,250
Total Vehicle Expenses		\$ 1,083	\$ 1,792	\$ 1,974	\$ 506	\$ 1,550	\$ 962	62%	\$ 1,550
Capital Outlay									
10.541-7400	Capital Outlay	60,240	-	58,850	-		12,000		
Total Capital Outlay		\$ 60,240	\$ -	\$ 58,850	\$ -		\$ 12,000		\$ -
TOTAL Planning		\$ 168,308	\$ 108,886	\$ 194,320	\$ 126,537	\$ 180,724	\$ 97,442	54%	\$ 173,993

10.541-0202 Salaries

3% COLA

Department Personnel

Planning and Inspections Director

Program Support Specialist - Shared with Admin Department

10.541-1000 State (ORBIT) Retirement

Increased by .75% from 12.10% to 12.85% of gross wages. Employee contributes 6% of their gross wage

10.541-1100: Telephone

No expected increase in telephone

10.541-1101: Postage

Postage for various mailings, including notices of violation - no expected increase

10.541-1200: Data Processing

IT support with Nordic PC

10.541-1400: Staff Development

Planning and Inspections related certification, training, and continuing education

10.541-3200: Printing & Stationery

Large format plotter paper, toner, and other supplies; General office and field stationary needs (pens, notepads, sticky notes; etc.)

10.541-3300: Supplies and Materials

New and replacement tools and office equipment/furniture

10.541-4200: Contract Services

Lease payments for plotter \$3,500; Town Arborist Lear Powell Horticultural services; ArcGIS, AutoCAD, and Sketchup software maintenance.

Other contract services

Iworq software \$1,500 per year shared with Inspections Department. \$15,000 for Traffic and Public Transportation Studies funded by the TDA.

10.541-4203: Summer Intern

Expect to obtain a summer intern if possible

10.541-5300: Dues and Subscriptions

APA (American Planning Association); NCAPA (North Carolina Chapter of the APA); Zoning Matters subscription; ICMA Membership

10.541-6100: Gas & Fuel

Fuel costs expected to be closer to average with return to training travel and gas price moderation

10.541-6200: Vehicle Maintenance

Maintenance costs expected to be low due to newer vehicle - cleaning and typical maintenance expected (e.g. brakes, wipers, oil change, etc.)

No major maintenance expenses anticipated

**Town of Beech Mountain
Vehicle Maintenance Department**

Vehicle Maintenance									
		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	Budget
Personnel									
10.555-0200	Salaries	55,921	85,298	77,454	79,344	102,735	55,334	54%	105,817
10.555-0201	Longevity pay	750	1,000	750	875	2,694	-		3,061
10.555-0202	Incentive pay	300	600	525	525	600	-		700
10.555-0220	Over Time Wages	6,188	6,281	2,329	5,480	-	8,381		-
10.555-0900	Fica	4,562	7,182	6,013	6,433	8,111	4,871	60%	8,383
10.555-0902	Employee Insurance	13,503	20,774	13,450	15,398	15,974	10,253	64%	16,936
10.555-0903	Runout Period Claims	-	-	-	-	-	-		-
10.555-1000	State (ORBIT) Retirement	6,119	10,465	10,176	11,012	14,420	8,594	26%	14,903
10.555-1001	401(k)	3,076	3,288	3,805	5,089	3,531	3,791		3,649
Total Personnel		\$ 90,419	\$ 134,889	\$ 114,502	\$ 124,156	\$ 148,065	\$ 91,224	62%	\$ 153,448
Utilities, Bldg & Grnds									
10.555-1100	Phone	-	219	239	257	280	158	56%	238
10.555-1200	Data Processing	941	4,409	10,056	1,846	1,000	497	50%	1,000
10.555-1300	Utilities	16,118	4672	-	-	-	248		-
10.555-1600	Building Maintenance	1,436	1183	1,349	3,938	2,000	8,718	436%	2,000
10.555-3000	Gas & Fuel	72,647	129031	116,540	130,161	132,204	64,259	49%	75,589
10.555-3100	Repair Parts	9,279	33892	1,411	18,101	50,000	31,657	63%	50,000
Total Utilities, Bldg & Grnds		\$ 100,421	\$ 173,406	\$ 129,595	\$ 154,303	\$ 185,484	\$ 105,537	57%	\$ 128,827
Supplies									
10.555-3300	Supplies & Materials	12,497	13,872	13,936	5,834	15,250	8,922	59%	15,250
10.555-3700	Shop Tools	9,310	15,844	21,070	1,663	15,000	831	6%	15,000
10.555-3600	Uniforms	1,287	2,124	2,089	7,088	1,000	2,409	241%	2,153
Total Supplies		\$ 23,094	\$ 31,840	\$ 37,095	\$ 14,585	\$ 31,250	\$ 12,162	39%	\$ 30,250
Misc Expenses									
10.555-5400	Property & Liab/WC	3,216	-	3,369	5,097	-	3,807		8,407
Total Misc Expenses		\$ 3,216	\$ -	\$ 3,369	\$ 5,097	\$ -	\$ 3,807		\$ 8,407
Capital Outlay									
10.555-7400	Capital Outlay	14,606	3,844	53,373	8,926	-	-		-
Total Capital Outlay		\$ 14,606	\$ 3,844	\$ 53,373	\$ 8,926	\$ -	\$ -		\$ -
Transfers to Other Funds									
10.555-9000	Gas & Fuel Income	(71,772)	(128,985)	(117,226)	(132,009)	(95,000)	(64,259)	68%	(75,589)
10.555-9001	Maintenance Income	(14,850)	(11,132)	(12,672)	(51,593)	(50,000)	(8,910)	18%	(50,000)
Total Transfers to Other Funds		\$ (86,622)	\$ (140,117)	\$ (129,898)	\$ (183,602)	\$ (145,000)	\$ (73,169)	50%	\$ (125,589)
TOTAL Vehicle Maintenance		\$ 145,134	\$ 203,862	\$ 208,036	\$ 123,466	\$ 219,799	\$ 139,561	63%	\$ 195,343

10.555.0200 Salaries

3% COLA

Department Personnel

Fleet Superintendent

Maintenance Crew

10.555-1000 State (ORBIT) Retirement

Increased by .75% from 12.10% to 12.85% of gross wages. Employee contributes 6% of their gross wage

10.555-1100 Phone

Paid for in PW

10.555-1200 Data Processing

Monthly Vehicle Scanner Data Service, New Data modules for vehicle scanner, PC operations.

10.555-1300 Utilities

These charges move to Public Works Utilities because of single point metering of utilities

10.555-1600 Building Maintenance

Lift certifications for 3 vehicle lifts, maintenance of car wash.

10.555-3000 Gas and Fuel (PURCHASE)

Fuel purchase requirements for the entire town fleet, all departments. Each department respectively budgets for shares of this total.

10.555-3100 Repair Parts

This is where all vehicle maintenance purchase are made. These purchases are then billed to each individual department through their respective vehicle maintenance accounts. This is balanced with the 10-555-9001 Maintenance Income account to achieve an equal balance.

10.555-3300 Supplies and Materials

All items purchase for all department for vehicle repairs. Consumables(oils, fluids, filters, parts and pieces.)

Addition of 2% surcharge through maintenance dept to all invoices to cover consumables and supplies to VM dept.

10.555-36000 Uniforms

Annual expense for all costs to our existing Uniform Company, Cintas, for shop cloths, cleaning chemicals, and the uniforms for the VM dept employees.

10.555-7400 Capital Outlay

(description in attached document)

10.555-3700 Shop Tools

Replacements and additional tools for shop service department.

10.555-9000 Gas and Fuel (INCOME)

Balancing of the 10-555-3000 line item. Each individual department gas and fuel line item returns to this account.

10.555-9001 Maintenance Income

Balancing of the 10-555-3100 line item. Each individual department vehicle maintenance line item returns to this account.

addition of a line item to track Unaccounted for Parts Assets annually.

**Town of Beech Mountain
Public Works Department**

Public Works Department									
		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026
									Budget
Personnel									
10.560-0200	Salaries	525,923	597,288	742,204	814,680	\$ 847,773	568,111	67%	875,264
10.560-0201	Longevity pay	6,250	5,750	7,000	7,250	21,834			24,869
10.560-0202	Incentive pay	3,450	4,950	5,600	5,950	4,800			5,600
10.560-0210	Part time wages	28,548	33,428	11,916	36,605	70,000	13,269	19%	28,000
10.560-0220	Over Time wages	41,035	43,585	50,997	63,141	26,000	66,141	254%	26,000
10.560-0900	Fica	44,729	52,856	60,278	67,873	74,236	47,538	64%	73,420
10.560-0902	Employee Insurance	136,068	145,372	146,645	152,685	163,104	104,840	64%	202,710
10.560-0903	Runout Period Claims	-	-	-	-	-	-		-
10.560-1000	State (ORBIT) Retirement	57,496	73,077	99,194	113,544	122,258	85,507	70%	126,518
10.560-1001	401(k)	18,969	31,159	38,441	46,366	29,922	33,838	113%	30,952
Total Personnel		\$ 862,468	\$ 987,464	\$ 1,162,275	\$ 1,308,094	\$ 1,359,927	\$ 919,244	68%	\$ 1,393,332
Utilities, Bldg & Grnds									
10.560-1100	Telephone	3,500	10,642	11,274	10,799	11,600	6,462	56%	9,084
10.560-1200	Data Processing	2,007	3,485	2,998	3,698	3,000	2,602	87%	17,500
10.560-1300	Utilities	8,977	44,977	55,332	54,076	42,000	38,455	92%	62,291
10.560-1400	Staff Development	465	2,544	4,619	178	3,000			3,000
10.560-1600	Repairs & Maintenance	10,888	2,784	6,690	2,924	10,000	12,790	128%	20,000
10.560-1601	Building Maintenance	11,163	5,558	11,803	25,907	12,000	6,753	56%	12,000
Total Utilities, Bldg & Grnds		\$ 37,000	\$ 69,990	\$ 92,716	\$ 97,583	\$ 81,600	\$ 67,062	82%	\$ 123,875
Supplies									
10.560-3300	Supplies & Materials	188,387	188,708	212,043	365,822	120,000	205,869	172%	120,000
10.560-3301	Signs	1,909	6,161	3,072	2,347	6,000	4,353	73%	2,000
10.560-3303	Road Striping	52,705	33,378	3,900	44,062	67,500			67,500
10.560-3600	Uniforms	10,915	10,564	8,099	5,867	6,000	3,281	55%	6,000
Total Supplies		\$ 253,916	\$ 238,811	\$ 227,114	\$ 418,098	\$ 199,500	\$ 213,503	107%	\$ 195,500
Contract Services									
10.560-4200	Contract Services	70,788	80,695	92,845	78,682	80,000	71,636	90%	80,000
10.560-4202	Land Lease	-	-	-	40,500	54,000	36,563	68%	54,000
10.560-4210	Professional Services	817	261	-	-	5,500	3,895	71%	5,500
Total Contract Services		\$ 71,605	\$ 80,957	\$ 92,845	\$ 119,182	\$ 139,500	\$ 112,094	80%	\$ 139,500

**Town of Beech Mountain
Public Works Department**

		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025		2025-2026
									Budget
Misc Expenses									
10.560-5400	Insurance	28,581	36,820	44,628	51,641	55,000	48,594	88%	48,584
Total Misc Expenses		\$ 28,581	\$ 36,820	\$ 44,628	\$ 51,641	\$ 55,000	\$ 48,594	88%	\$ 48,584
Vehicle Expenses									
10.560-6100	Gas & Fuel	25,324	43,954	45,253	76,941	43,093	24,299	56%	34,016
10.560-6200	Vehicle Maintenance	90,970	96,151	71,793	124,343	105,205	90,144	86%	110,000
Total Vehicle Expenses		\$ 116,294	\$ 140,105	\$ 117,046	\$ 201,284	\$ 148,298	\$ 114,443	77%	\$ 144,016
Capital Outlay									
10.560-7400	Capital Outlay	136,991	409,005	234,420	219,479		186,300		
10.560-7402	Road Stabilization	81,440	61,101	160,221	251,800	120,000	172,260	144%	
10.560-7404	Culvert Replacement	1,830	13,402	19,261	37,102	50,000	16,520	33%	
10.560-7408	Resurfacing	998,585	935,179	665,030	769,884	1,200,000	187,300	16%	1,000,000
10.560-7409	Road Salt					200,000	133,355		440,000
Total Capital Outlay		\$ 1,218,846	\$ 1,418,687	\$ 1,078,932	\$ 1,278,265	\$ 1,570,000	\$ 695,735	44%	\$ 1,440,000
Debt Principal & Interest									
10.560-8400	Debt (Principal)	229,263	200,402	350,560	208,749		70,949		241,660
10.560-8401	Debt (Interest)	96,970	90,275	110,334	69,032		3,673		72,584
Total Debt Principal & Interest		\$ 326,233	\$ 290,677	\$ 460,894	\$ 277,781	\$ -	\$ 74,622		\$ 314,244
Transfers to Other Funds									
10.560-9001	Interfund Revenue	-	-	-	-		-		-
Total Transfers to Other Funds		\$ -	\$ -	\$ -	\$ -		\$ -		\$ -
Total Public Works		\$ 2,914,943	\$ 3,263,510	\$ 3,276,450	\$ 3,751,928	\$ 3,553,825	\$ 2,245,297	63%	\$ 3,799,051

10.560.0200 Salaries

3% COLA

Department Personnel

Public Works Operations Manager

Public Services Administrative Manager

Maintenance Crew Leader II

(2) Maintenance Crew Leader I

(2) Heavy Equipment Operator

Building Maintenance

(7) Maintenance Crew

Administrative Assistant

(5) Seasonal Maintenance Crew

10.560-1000 State Retirement

Increased by .75% from 12.10% to 12.85% of gross wages. Employee contributes 6% of their gross wage

10.560-1100 Telephone

All telephone expenses for Public works. Based on 2024 FY expenditures

10.560-1200 Data Processing

Expected annual cost without additional Computer work stations for new public works facilities

10.560-1300 Utilities

Includes all utilities charges for public works. Note: Removed budgeted monies from the Vehicle maintenance budget due to single point metering.

10.560-1400 Staff Development

Training and education for maintenance crew staff.

10.560-1600 Repair and Maintenance

Repairs for damages incurred throughout the year. Includes 14,552 repair to barrier arms lower end access.

10.560-1601 Building Maintenance

Building maintenance annual needs.

10.560-3300 Supplies and Materials

\$30K for chains for all snow removal equipment

\$70,000 for all other operating expenses such as road repairs, guard rail repairs, construction materials, hand tools, personal protective equipment, office supplies, paint, straw, rip rap, etc. \$20,000 for continuance of roadside repairs.

10.560-3301 Signs

Roadway sign repairs and replacement.

10.560-3303 Road Striping

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

10.560-3600 Uniforms

Uniforms, workwear, PPE for all PW employees.

10.560-4200 Contract Services

Pest control, consumptive contracts, Mowing and grounds Maintenance

10.560.4210 Professional Services

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

10-560-6100 Gas and Fuel

Gasoline and Diesel Expense for Public Works

10.560.6200 Vehicle Maintenance

Annual maintenance and repairs for 8 light duty class trucks (pickup trucks), 7 heavy duty class trucks (Dump trucks and haulers), and 16 large machinery (graders, backhoes, tractors, motorized equipment). Includes all costs for manufacturers required standard maintenance costs, repair and upkeep of general condition and appearance, and replacement parts as necessary.

10-560-7400 Capital Outlay

(description in attached document)

10-560-7402 Road Stabilization

Provides annual gravel, stone, dirt, chat for maintenance of roadways, road banks, and ditch lines.

10-560-7404 Culvert Replacement

Removal and replacement of Town maintained drain pipes

10-560-7408 Resurfacing

Upkeep of existing paved surfaces, new paved surfaces, pothole repairs, paved ditch repairs, apron repairs.

10.560-7409 Road Salt

440,000 for annual purchase and delivery of 2000 tons of salt. Up 50% in tonnage from previous FY

10.560-8400 Debt (Principal)

Includes equipment loan, Public Works Facility loan.

See Debt Section for detail.

**Town of Beech Mountain
Recreation Department**

Recreation									Proposed
		2021	2022	2023	2024	2025	YTD		2025-2026
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	Budget
Personnel									
10.621-0200	Salaries	299,653	328,566	434,617	450,098	478,499	321,495	67%	491,578
10.621-0201	Longevity pay	3,250	2,750	3,250	3,750	10,152			11,864
10.621-0202	Incentive pay	1,800	2,700	3,500	3,500	2,700			3,150
10.621-0210	Part Time wages	16,964	51,591	25,920	26,488	48,120	19,434	40%	40,120
10.621-0220	Over Time wages	459	111	3,130	3,906	1,000	2,356	236%	1,000
10.621-0900	Fica	24,007	30,291	35,557	36,192	41,270	25,618	62%	41,900
10.621-0902	Employee Insurance	59,108	60,533	72,677	70,789	82,521	50,211	61%	89,796
10.621-0903	Runout Period Claims	-	-	-	-	-	-		-
10.621-1000	State (ORBIT) Retirement	30,691	37,402	54,977	58,793	66,824	43,191	65%	68,896
10.621-1001	401(k)	15,093	15,258	19,913	21,236	16,362	14,644	90%	16,870
10.621-1005	Board Member Pay	150	405	210		500		0%	
Total Personnel		\$ 451,175	\$ 529,607	\$ 653,751	\$ 674,751	\$ 747,947	\$ 476,949	64%	\$ 765,174
Utilities, Bldg & Grnds									
10.621-1100	Telephone	7,137	8,068	9,883	10,054	9,500	7,555	80%	9,500
10.621-1101	Postage	83	163	97	29	200			100
10.621-1200	Data Processing	5,162	7,916	4,345	5,090	6,300	10,457	166%	8,800
10.621-1300	Utilities	35,630	40,678	50,733	52,212	42,000	34,407	82%	42,000
10.621-1400	Staff Development	1,484	2,749	5,065	695	800	143	18%	1,000
10.621-1601	Building & Grounds Maint	131,999	40,629	29,036	27,420	20,000	4,634	23%	13,000
10.621-1602	Landscaping	1,367	29,438	21,690	32,537	30,000	13,397	45%	30,000
Total Utilities, Bldg & Grnds		\$ 182,862	\$ 129,642	\$ 120,849	\$ 128,036	\$ 108,800	\$ 70,593	65%	\$ 104,400
Supplies									
10.621-3300	Supplies & Materials	17,894	17,430	16,634	9,881	18,000	13,322	74%	16,700
10.621-3301	Equipment	6,084	4,517	5,122	12,340	6,200	5,041	81%	5,000
10.621-3302	Christmas Lights	-	5,824	5,000	1,473	26,000	78,165	301%	72,050
10.621-3303	Trail Maintenance Supplies	7,682	8,221	2,864	13,739	15,000	6,894	46%	15,000
10.621-3304	Signs	-	5,693	3,685	1,843				
10.621-3305	Sled Hill Supplies	9,460	3,618	2,869	2,920	5,000	4,769	95%	5,000
10.621-3600	Uniforms	2,177	-			2,800	1,003	36%	2,800
Total Supplies		\$ 43,297	\$ 45,303	\$ 36,174	\$ 42,195	\$ 73,000	\$ 109,194	150%	\$ 116,550

**Town of Beech Mountain
Recreation Department**

		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026
									Budget
Contract Services									
10.621-4201	Contract Services	41,753	37,160	52,131	45,321	23,950	36,589	153%	31,780
10.621-4202	Programming	4,871	7,146	5,483	8,888	8,000	11,479	143%	10,000
10.621-4203	Fitness/Wellness	1,984	14,167	12,030	9,542	6,000	1,744	29%	2,000
10.621-4204	Special Event Expense	5,718	12,820	13,800	6,976	6,500	2,536	39%	5,000
10.621-4205	Special Projects	18,378	-921			-			-
10.621-4210	Professional Services								
Total Contract Services		\$ 72,704	\$ 70,371	\$ 83,444	\$ 70,727	\$ 44,450	\$ 52,348	118%	\$ 48,780
Misc Expenses									
10.621-5300	Dues & Subscriptions	1,421	2,073	2,016	2,832	1,300	1,778	137%	1,300
10.621-5400	Insurance	14,292	14,626	20,097	16,803	18,000	17,651	98%	18,000
10.621-5700	Advertising	2,325	423	1,402	2,086	1,500	417	28%	600
10.621-5701	Credit Card Fee	(367)	2,059	(7)		-	15		
Total Misc Expenses		\$ 17,671	\$ 19,180	\$ 23,508	\$ 21,721	\$ 20,800	\$ 19,861	95%	\$ 19,900
Vehicle Expenses									
10.621-6100	Gas & Fuel	3,895	7,667	9,259	7,738	8,500	5,751	68%	9,500
10.621-6200	Vehicle Maintenance	15,699	6,268	7,295	10,649	7,300	6,435	88%	7,500
Total Vehicle Expenses		\$ 19,594	\$ 13,934	\$ 16,554	\$ 18,387	\$ 15,800	\$ 12,186	77%	\$ 17,000
Capital Outlay									
10.621-7400	Capital Outlay	348,223	932,871	108,066	241,580		235,684		
Total Capital Outlay		\$ 348,223	\$ 932,871	\$ 108,066	\$ 241,580	\$ -	\$ 235,684		\$ -
Debt Principal & Interest									
10.621-8400	Debt (Principal)	-	-	5,704	6,013		6,013		5,589
10.621-8401	Debt (Interest)	-	-	372	312		312		143
Total Debt Principal & Interest		\$ -	\$ -	\$ 6,076	\$ 6,325	\$ -	\$ 6,325		\$ 5,732
Total Recreation		\$ 1,135,526	\$ 1,740,909	\$ 1,048,422	\$ 1,203,722	\$ 1,010,797	\$ 983,139	97%	\$ 1,077,536

10.621.0200 - Salaries

3% COLA

Department Personnel

Recreation Director

Assistant Recreation Director

Outdoor Recreation Supervisor

Activities Coordinator

Fitness Coordinator

(5) Outdoor Maintenance Crew

(2) Seasonal personnel

(7) Seasonal Summer Camp Staff

10.621-1000 - State (ORBIT) Retirement

Increased by .75% from 12.10% to 12.85% of gross wages. Employee contributes 6% of their gross wage

10.621.1100

No increase is needed.

10.621-1101**10-621-1200 - Data Processing**

\$7550, we need to replace three computers and a laptop. \$800 for card reader

10.621-1300 Utilities

Being open seven days a week year-round has increased our utility usage. We have three other facilities than Buckeye which are opened year-round.

10-621-1400 -Staff Development

Education classes for staff, fitness certifications to be kept up to date. Director to attend the North Carolina Director's Conference.

10-621-1601 - Building Maintenance

Annual maintenance of building and park facilities. Staining Buckeye playground and walking deck with replacement of deck boards.

10.621-1602 LandscapingMulching and landscaping for all parks and facilities maintained by Recreation Department. Our department oversees all roadside/streetscape landscaping and the old convenience center site. **\$15k covered by TDA**.**10.621-3300 Supplies**

Replacement water jugs for the cooler in weight

room - \$1500. Portable Restroom at Emerald

Outback Trailhead - \$1200. All janitorial equipment

for BRC, Lake Coffey and Bark Park restrooms, also includes supplies for BRC. \$1500 for Knox Box

We have a contract with CINTAS for cleaning mops and disinfecting wipes.

10-621-3301 - Equipment

\$2500 for replacement saws. \$2500 miscellaneous.

10-621.3302 - Christmas Lights\$2000 for light material such as timers, replacement lights, wreaths and electrical materials. **\$70,050 is for Town Hall, Walking Trail, and Elderberry lights, paid by the TDA.****10.621-3303 - Trail Maintenance Supplies**Building new trail and renovating existing. Will rent excavator for a month at a time. **TDA will give \$5,000 towards budget**

10-621-3305 - Sled Hill Supplies

Cost of maintaining the sled hill operations. Fence rails need repair. Safety signs to be replaced.

10-621-3600- Uniforms

\$500 outdoor crew boot stipend, \$1300 outdoor crew pants, \$1200 for staff uniforms.

10-621-4201 - Contract Services

Our mowing contract with Mile High Landscaping - \$28,000 *To be covered by TDA* .

A-1 Termite - \$300. Bus and driver for summer camp - \$2800. Sharp Electronics printer - \$680,

Our recreation center finance portal, Edmunds, the yearly contract is - \$3100.

10-621-4202 - Programming

Materials for outdoor fitness events such as running races and bike events. Outdoor education programming and all summer camp supplies.

10-621-4203 - Fitness Wellness

\$2000 for replacing annual equipment such as yoga pads, bands and straps, clamps and other small fitness items.

10.621-4204 - Special Events

This is for all special events such as 4th of July event(s), Halloween, Easter, Holiday Market, Summer/Fall events, Run the Beech and new events throughout the year.

10.621-5300 - Dues & Subscriptions

Staff yearly dues. \$420 for Zumba membership, \$600 Constant Contact, \$150 Amazon Prime.

10.621-5700 - Advertising

Continuing to market for memberships and special events.

10.621-6100 - Gas and Fuel

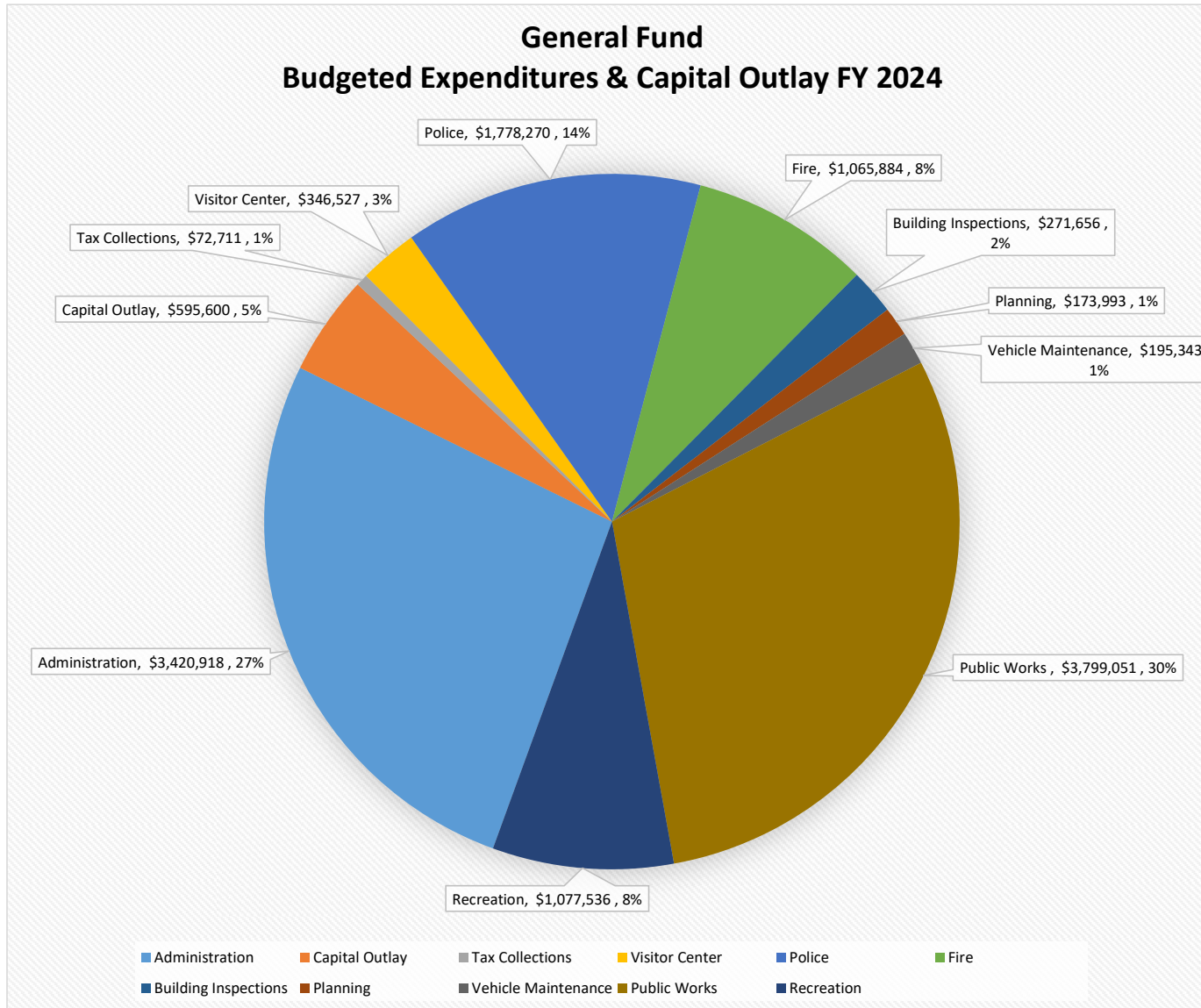
We've increased for added trail equipment such as excavator and UTV and a new truck.

10.621-6200 - Vehicle Maintenance

New tires and brakes will be needed on all vehicles along with the usual oils and other fluid changes.

**Town of Beech Mountain
General Fund Summary**

	2021	2022	2023	2024	2025	2025 YTD		Proposed
	Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026
								Budget
General Fund Revenue	\$ 7,752,225	\$ 8,724,341	\$ 11,092,896	\$ 11,959,291	\$ 12,646,558	\$ 9,823,270	78%	\$ 12,797,490
Administration	1,684,717	1,905,022	2,445,937	3,474,380	4,354,888	2,104,645	48%	\$ 4,016,518
Tax Collections	49,749	50,588	59,219	66,071	67,687	48,875	72%	\$ 72,711
Visitor Center	138,498	273,057	256,651	279,726	343,169	203,138	59%	\$ 346,527
Police	1,275,843	1,382,896	1,535,695	1,595,163	1,604,854	1,232,734	77%	\$ 1,778,270
Fire	461,927	549,768	956,728	962,262	1,036,991	688,435	66%	\$ 1,065,884
Special Projects	40,985	95,213	120,652	-	-	-		\$ -
Building Inspections	134,033	204,462	223,816	187,125	273,824	162,489	59%	\$ 271,656
Planning	168,308	108,886	194,320	126,537	180,724	97,442	54%	\$ 173,993
Vehicle Maintenance	145,134	203,862	208,036	123,466	219,799	139,561	63%	\$ 195,343
Public Works	2,914,943	3,263,510	3,276,450	3,751,928	3,553,825	2,245,297	63%	\$ 3,799,051
Recreation	1,135,526	1,740,909	1,048,422	1,203,722	1,010,797	983,139	97%	\$ 1,077,536
Total Expenditures	\$ 8,149,662	\$ 9,778,171	\$ 10,325,926	\$ 11,770,380	\$ 12,646,558	\$ 7,905,755	63%	\$ 12,797,490
Variance	\$ (397,437)	\$ (1,053,831)	\$ 766,969	\$ 188,911	0	\$ 1,917,515		(0)



General Fund Capital Outlay

Town of Beech Mountain
General Fund
Summary of Capital Outlay Request

Prioritized Listing

<u>Requested Item and Amount</u>	<u>Justification for Request</u>	<u>Department</u>
2025-2026		
Starlink Six units	5,500 Star links - Required for emergency communication via the internet and Town Phone System.	Town Hall
Satellite phone	4,200 Satellite Phones - Required for direct communications via Satellite during emergencies.	Town Hall
Furnace Town Hall Two units	26,000 Furnace Replacement at Town Hall. 2 Units proposed. Original units have reached the end of service.	Town Hall
Covered Storage Shed	Covered shelter for Salt storage built adjacent to existing structure in parking area to provide coverage for increased salt volume onsite.	Public works
(2) Salt Spreader Hoppers	\$40,000 replacement of aging/failing salt application sleds	Public works
Replace Fuel pumps (gas and diesel)	\$15,000 Replacement of both gasoline and diesel fuel pumps due to constant failure/freezing and mechanical override.	Public Works
2026 Ford F350	\$25,000 Replacement of ton dump truck due to aging and failures	Public works
2025 Ford Tractor with side arm mower	\$100,000 Replacement for New Holland tractor for roadside mowing. New Tractor	Public works
Multimedia System for conference room	\$60,000 Hardware installation into PW conference room to provide for online meetings and presentation. Includes view mc	Public works
New Vehicles & Emergency Equip.	\$13,000 Replace -2- 2017 Ford Expedition and a 2017 Ford Expedition	Police Dept
Sled Hill snow max and pump	\$85,000 We are purchasing the pump to add snowmax permanently to our snow making. (Asking TDA to fund 100%)	Recreation
Resurface buckeye gym floor	\$20,500 The floor will be 19 years old, cracking is occurring. (Asking TDA to fund at 100%)	Recreation
Additional treadmill	\$8,000 We need to add a new treadmill to our fitness room and have current models refurbished	Recreation
Log Grappler equipment	\$6,900 Purchase log grappler for our mini skid steer	Recreation
EV Car Chargers	\$6,500 We need to replace our car chargers in the public parking lot. (Asking TDA to fund 100%)	Recreation
Station #2 Generator	\$35,000 End of life during Helene Storm on State Grant	Fire Dept
Heater Replacement, Sta. 1	\$20,000 End of life has come	Fire Dept

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

General Fund Summary Capital Improvement Program														
										Fiscal Year Ending				
Capital Funding										Projected				
										2026	2027	2028	2029	2030
Transfer From General Fund										483,600	1,575,000	125,000	125,000	125,000
Appropriated Fund Balance										-	-	-	-	-
Debt Financing										-	1,100,000	330,000	340,000	-
Grant Funding										112,000	-	-	-	-
Total Capital Funding										\$595,600	\$2,675,000	\$ 455,000	\$465,000	\$125,000

Capital Expenditures															
										Budget			Projected		
Account #	Department	2021	2022	2023	2024	2025	2/28/2025	%	2026	2027	2028	2029	2030		
10.410-7400	GF Administration	-	100,000	116,663	-	-	-	-	-	-	-	-	-		
10.410-7401	GF Administration-SP	-	-	-	-	-	-	-	35,700	-	-	-	-		
10.470-7400	Visitor Center	-	30,000	800,000	-	-	-	-	-	-	-	-	-		
10.510-7400	Police Department	-	103,861	146,658	101,408	154,000	178,664	1	125,000	125,000	125,000	125,000	125,000		
10.515-7400	Fire Department	-	35,000	-	-	-	-	-	55,000	1,100,000	-	-	-		
10.540-7400	Inspections Dept	-	-	-	-	45,000	-	-	-	-	-	-	-		
10.541-7400	Planning Dept	58,850	-	-	-	12,000	12,000	-	-	50,000	-	-	-		
10.555-7400	Vehicle Maintenance	14,000	-	53,373	8,926	45,000	-	-	-	70,000	-	-	-		
10.560-7400	Public Works	131,000	523,184	89,336	219,479	298,000	-	-	253,000	1,330,000	330,000	340,000	-		
10.621-7400	Recreation	117,000	297,173	126,605	241,580	258,100	238,138	1	126,900	-	-	-	-		
Total Capital Outlay		\$ 320,850	\$ 1,089,218	\$ 1,332,635	\$ 571,393	\$ 812,100	\$ 428,802	\$ 2	\$ 595,600	\$ 2,675,000	\$ 455,000	\$ 465,000	\$ 125,000		

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

Administration Capital Improvement Program														
										Fiscal Year Ending				
Capital Funding										Projected				
										2026	2027	2028	2029	2030
Transfer From General Fund										\$ 35,700				
Appropriated Fund Balance														
Debt Financing														
Grant Funding														
Total Capital Funding										\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditures														
Budget Account						Budget			YTD			Projected		
		2021	2022	2023	2024	2025	2/28/2025	%	2026	2027	2028	2029	2030	
10.410-7400	Capital Outlay	\$ -	100,000	116,663	-	-	-	0		-	-	-	-	
10.410-7401	Special Projects					-		0	-	-	-	-	-	
Total Capital Outlay		\$ -	\$ 100,000	\$ 116,663	\$ -	\$ -	\$ -	\$ -	\$ 35,700	\$ -	\$ -	\$ -	\$ -	
Detail Listing														
Item/Project Description														
10.410-7400 - Capital Outlay														
Computer Server				6,000	-									
Bark Park Way Street Lights				110,663	-									
EMS Station			100,000		-									
Starlink 6ea.									5,500					
Satellite Phones 3 ea.									4,200					
Furnace Town Hall 2 ea.									26,000					

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

Detail Listing

Item/Project Description

Additional Budget Justification

Star links - Required for emergency communication via the internet and Town Phone System. 6 Units proposed. PD/Disp, Town Hall, Public Works, Fire Station 1 & 2, Buckeye Rec. Center Shelter.

Satellite Phones - Required for direct communications via Satellite during emergencies. 3 Units proposed. Dispatch, Town Hall EOC, Public Works.

Furnace Replacement at Town Hall. 2 Units proposed. Original units have reached the end of service, (37 years old) with numerous breakdowns and lack of service parts.

Visitor Center Capital Improvement Program														
										Fiscal Year Ending				
										Projected				
										2026	2027	2028	2029	2030
Capital Funding														
Transfer From General Fund														
Appropriated Fund Balance														
Debt Financing														
Grant Funding														
Total Capital Funding										\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditures														
Budget Account		2021	2022	2023	2024	Budget			YTD			Projected		
						2025	2/28/2025	%	2026	2027	2028	2029	2030	
10.470-7400	Capital Outlay	-	30,000	800,000	-	-	-	-	-	-	-	-	-	
TOTAL Capital Outlay		\$ -	\$ 30,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Item/Project Description														
	Building Expansion		30,000	800,000	-				-					

Detail Listing

Item/Project Description **Additional Budget Justification**

2025-2026

Completion of Building Expansion - \$567,652 Complete Construction in Progress with remaining funds in TOBM unsigned Fund Balance

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

Police Department Capital Improvement Program														
										Fiscal Year Ending				
										Projected				
										2026	2027	2028	2029	2030
Capital Funding														
Transfer From General Fund										125,000	125,000	\$ 125,000	\$ 125,000	\$ 125,000
Appropriated Fund Balance														
Debt Financing														
Grant Funding														
Total Capital Funding										\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Capital Expenditures														
Budget Account		2021	2022	2023	2024	Budget 2025	YTD 2/28/2025	%	2026	2027	Projected			
Capital Outlay											2028	2029	2030	
10.510-7400	Capital Outlay	-	103,861	146,658	101,408	154,000	178,664	1	125,000	125,000	125,000	125,000	125,000	
Total Capital Outlay		\$ -	\$ 103,861	\$ 146,658	\$ 101,408	\$ 154,000	\$ 178,664	\$ 1	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	
Detail Listing														
<u>Item/Project Description</u>														
2019-2020														
2020 Dodge Pickup 1/2 with Special Project														
Portable information sign														
2 AEDs														
3 Computer Workstations														
Southern Software Server														
2020-2021														
2 Portable Radar Signs (Radar sign Inc.)														
2021-2022														
2021 Dodge Durango Patrol Vehicle														
Vehicle Upfit - emergency equipment														
1 In Car Camera (Digital Ally MC800)														
2022-2023														
Vehicle Normal rotation														
New vehicle equipment														
Computer server														
Mooridian Funds														
2023-2024														
2-New Vehicles - 2024 Dodge Durango														
2-Vehicle Upfits - emergency equipment														
Drone														
2024-2025														
2-New Vehicles - Dodge Durango														
2-Vehicle Upfits - emergency equipment														
1 - AMSIG Message Board														
2 - SRT Kevlar Vests														
1 - Heated Pressure Washer														
2025-2026														
2 - New Vehicles - Dodge Durango														
2 - Vehicle Upfits - emergency equipment														
2026-2030														
2 - New Vehicles - Dodge Durango														
2 - Vehicle Upfits - emergency equipment														

Item/Project Description	Additional Budget Justification	Detail Listing
2024-2025		
New Vehicles & Emergency Equip. Upfit \$107,000, AMSIG Message Board SRT Kevlar Vests Heated Pressure Washer		Replace - 2 - 2017 Ford Expeditions, reached serviceability, worn out. 2 - vehicle upfits. Both vehicles are in excess of 100, 000 miles and reached serviceability for emergency vehicle use per the GSA Federal Vehicle standards. Portable message board used for various events and other functions for all town departments. Funded by the TDA. 2 - Special Response Team kevlar (bulletproof) vests for 2 Officers on the multi-agency team. Purchase of heated pressure washer to for cleaning patrol vehicles and other various equipment. Expenditure will be 50/50 with the BMVFD.
2025-2026		
New Vehicles & Emergency Equip. Upfit \$107,000		Replace -2- 2017 Ford Expedition and a 2017 Ford Expedition, reached serviceability for repairs, worn out. 2 vehicle upfits.
2026-2030		
New Vehicles & Emergency Equip. Upfit \$107,000		Replace -2- 2017 Ford Expedition and 2019 Dodge pick-up, reached serviceability for repairs, worn out. 2-vehicle upfit.

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

Fire Department Capital Improvement Program

Capital Funding	Fiscal Year Ending				
	Projected				
	2026	2027	2028	2029	2030
Transfer From General Fund	55,000				
Appropriated Fund Balance					
Debt Financing		1,100,000	-		
Grant Funding					
Total Capital Funding	\$ 55,000	\$ 1,100,000	\$ -	\$ -	\$ -

Capital Expenditures		Actual				Budget			YTD		Projected			
Budget Account		2021	2022	2023	2024	2025	2/28/2025	%	2026	2027	2028	2029	2030	
10.515-7400	Capital Outlay	-	35,000		-	-			55,000	1,100,000	0	-	-	
	Transfer to Fund Reserves						-							
Total Capital Outlay		\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -		\$ 55,000	\$ 1,100,000	\$ -	\$ -	\$ -	
Item/Project Description														
	Quick Response Vehicle 9505													
	Station Generator St #1								-					
	Station #2 Generator								35,000					
	Paving Station 1								20,000					
	Heater Replacement, Sta. 1													
	Medical Response Apparatus, Replace 9501													
	Furnace, Station #2													
	Exterior Repairs Station #1		35,000											
	Tanker 9301 Replacement									1,100,000				

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

Detail Listing

Item/Project Description Additional Budget Justification

2027

Station #2 Generator	\$35,000	End of life during Helene Storm on State Grant
Heater Replacement, Sta. 1	\$20,000	End of life has come

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

Detail Listing

Item/Project Description

Additional Budget Justification

2025-2026

2024 New Vehicle

The 2012 Jeep Cherokee has become a maintenance problem

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

Detail Listing

Item/Project Description

Additional Budget Justification

Traffic Counting device

To aid in a Traffic and Transportation study. Other useful counting situations.

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

Detail Listing

Item/Project Description

Additional Budget Justification

10-555-7400

2025-2026

No CIP Purchasing

2025-2026

Tire Balancer

Our current machine can do only the tires sized for light duty vehicles
This machine would allow for balancing of larger tires for garbage trucks
and larger hauling trucks. We currently have no ability to balance these.

Exhaust Repair Package

Equipment package to allow for repairs for vehicle exhaust systems in our
shop. We currently have to send exhaust repairs to outside sources to
equipment to remove existing parts, bend and properly install new systems
and stock material for standard repairs demonstrated in the past.

Additional Shop Lift 12,000 lb.

(not purchased due to Helene storm in 2024)

Addition of light duty vehicle lift in the existing bay space to allow for another
vehicle to be serviced. Request is due to a history of having to wait for parts
overnight or few days while dismantled, holding work on the next vehicle waiting
for repairs but needing a lift to complete.

**Town of Beech Mountain
Public Works Department
Capital Improvement Program**

Public Works Capital Improvement Program

Capital Funding	Fiscal Year Ending				
	Projected				
	2026	2027	2028	2029	2030
Transfer From General Fund	253,000	1,330,000		-	
Appropriated Fund Balance					
Debt Financing			330,000	340,000	
Grant Funding					
Total Capital Funding	\$ -	\$ 1,330,000	\$ 330,000	\$ 340,000	\$ -

Capital Expenditures		Actual				Budget	YTD			Projected				
Budget Account		2021	2022	2023	2024	2025	2/28/2025	%	2026	2027	2028	2029	2030	
10.560-7400	Capital Outlay	131,000	523,184	89,336	219,479	240,000	\$ -	##	253,000	1,330,000	330,000	340,000	0	
Total Capital Outlay		131,000	523,184	89,336	219,479	240,000	-	#	253,000	1,330,000	330,000	340,000	-	
Detail Listing														
Item/Project Description:														
10-560-7400														
Multimedia System for Conference Room									13,000					
Covered Storage Shed at PW									40,000					
Replace Fuel Pumps (gas and diesel)									25,000					
Sweeper Attachment for Skid Steer						8,000	-							
Trench Compactor						50,000	-			50,000				
Truck, Trailer and Small Excavator		120,000												
(2) Salt Spreader Hoppers		11,000							15,000					
Truck, Trailer and Small Excavator			155,000											
Roadway Reflectors			60,000											
Traffic Flow gates/Wind breaker at transfer Dock				72,593										
Salt storage Facility, machine, and land purchase						160,000	-			250,000				
New fuel station										650,000				
10 Ft Plow for Case Backhoe				16,743										
Renovation of old PW														
Paving Old PW parking area														
NEW Snowplow to replace old plow on F450														
2024 Ton Class Truck						80,000	-							
2026 Ford F350									100,000					
2026 Ford F150														
2027 Ford F250 3/4 TON TRUCK										65,000				
2028 Ford F250 3/4 TON TRUCK											65,000			
2021 Ford Ranger			35,000											
2027 Ford F450 TON TRUCK										75,000				

**Town of Beech Mountain
Public Works Department
Notes for Capital Improvement Program**

Detail Listing**Item/Project Description****Additional Budget Justification****10-560-7400****2025-2026**

Fuel Pump replacement

Covered Storage Shed

(2) Salt Spreader Hoppers

2026 Ford F350

2025 Ford Tractor with side arm mower

Multimedia System for conference room

Replacement of both gasoline and diesel fuel pumps due to constant failure/freezing and mechanical override.

Covered shelter for Salt storage lacking

replacement of aging/failing salt application sleds

Replacement of ton dump truck due to aging and failures

New tractor with side mower arm for roadside mowing and reaching banks more effectively

Hardware installation into PW conference room to provide for online meetings and presentation. Includes view monitors, audio system, PC installations, minor construction of hardware panel and wiring.

2024-2025

Sweeper attachment for Skid Steer

(not purchased due to Helene Storm)

Trench Compactor

(not purchased due to Helene Storm)

Salt storage Facility, machine, and land purchase

(Land purchased only in 2025)

Equipment attachment for our skid steer machine to allow for a sweep and collect operations on larger scale.

Intended use is to be able to sweep and remove debris from town parking areas accumulated over the winter to keep these areas cleaner and the nearby buildings lesser influenced by foot traffic debris. Also for use on paved job sites to remove debris after project completion

Mobile construction grade unit for use in road cuts to help reduce the drop of finished pavement work months later.

We currently use plate compactors and "jumpers" in the trenches, but these have proven to be insufficient in stopping the cut area from dropping over time.

Construction of a 600 ton capacity salt storage building in the area near Fire Station 2. Previous winter traffic has demanded that we have additional salt storage capacity, as well as the ability to access this supply beyond the Ski Resort area where long traffic wait times result in our inability to respond with salt and chat where needed. A site below the resort entrance will improve our ability to continue road treatment regardless of traffic conditions. This package would include Construction of a 50x50 metal structure to house salt storage, attached bay to store loading equipment and a salt unit onsite purchase of land on Wild Iris off of Cherry Gap to provide a large worksite. Purchase of a loading used loading machine to have onsite to load salt onto route trucks.

Renovation of old PW

Upgrades to the previous public works buildings for continued functionality due to aging and building failures. Upgrades included are door repairs, electrical system repairs, structural improvements, and visual presentation of the facility.

Paving Old PW parking area

In conjunction with the old PW renovation, repaving of the parking lot area on that site.

2024 Ton Class Service Truck and body

2006 Ford Ranger has failed and been sold. Replace this unit with a Service Van/Utility vehicle acceptable for use in the Building Maintenance depart to carry tools, parts, and ladders necessary for mobile repairs to our facilities. Service van or 3/4 ton vehicle with utility bed and ladder rack have been priced.

2024 2-ton class dump truck

Scheduled replacement of our 2015 International 2 ton dump unit. Unit shows increasing maintenance needs, poor external condition and worries of reliability. Used for bulk hauling and snow pushing.

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

2024-2025

AC/Boiler Repair for BRC
Truck for Outdoor crew
Shane Park Pavilion/electric
New Vermeer skid steer
Grooming machine for Sled hill
Boat Dock
Pour in place surfacing for Buckeye playground

Boilers need to be replaced. New system will provide heat and AC in the gym.(Asking TDA to pay)
A need a larager dump body truck for outdoor recreation crew. Chevy 3500.
We want to expand the park and offer a wedding venue and other picnic areas for rent.(Project to be 100% funded by TDA)
While expanding trails, we need to upgrade equipment(Project to be 100% funded by TDA)
Tracks and grooming machine to repair and keep the sled hill in top shape.(Project to be 100% funded by TDA)
Need to build a boat dock at Buckeye Lake.(Project to be 100% funded by TDA)
Replace the surfacing at Buckeye Playground for better safety and longevity of surface.(Project to be 100% funded by TDA)

2025-2026

Sled Hill snow max and pump
Resurface buckeye gym floor
Additional treadmill
Log Grappler equipment
EV Car Chargers

We are purchasing the pump to add snowmax permanently to our snow making.(Asking TDA to fund 100%)
The floor will be 19 years old, cracking is occurring. (Asking TDA to fund at 100%)
We need to add a new treadmill to our fitness room and have current models refurbished
Purchase log grappler for our mini skid steer
We need to replace our car chargers in the public parking lot.(Asking TDA to fund 100%)

2025-2030

New Outdoor crew storage building
New recreation center near bark park area
Buckeye expansion

Lake Coffey building needing to be replaced when Lake Coffey/Santa's lake are combined
want to build auxiliary rec center to bring fitness classes on top of the mountain,
As facility use continues to grow, we need to expand the weight room and look to build stand-alone Pickleball courts.

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

**Town of Beech Mountain
Utility Revenue**

Water Fund Revenue									Proposed
		2021	2022	2023	2024	2025	YTD		2025-2026
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	Budget
Interest Income									
30.329-0000	Interest on Investments	301	1,938	45,389	67,327	10,000	42,318	423%	15,000
Total Interest Income		\$ 301	\$ 1,938	\$ 45,389	\$ 67,327	\$ 10,000	\$ 42,318	423%	\$ 15,000
Miscellaneous Income									
30.335-0000	Miscellaneous Income	101,406	9,592	11,163	14,407	2,500	3,453	138%	3,000
Total Miscellaneous Income		\$ 101,406	\$ 9,592	\$ 11,163	\$ 14,407	\$ 2,500	\$ 3,453	138%	\$ 3,000
Metered Sales & Fees									
30.371-0001	Metered Sales - Water	1,335,920	1,453,855	1,597,671	1,756,749	1,708,700	1,347,055	79%	1,900,000
30.371-0002	Metered Sales - Sewer	1,167,502	1,270,367	1,409,778	1,528,379	1,450,900	1,229,545	85%	1,600,000
30.371-0003	Water/Sewer Penalties	32,155	32,964	35,162	33,891	25,000	26,435	106%	25,000
30.372-000	Availability Fees	-	208,899	398,680	315,569	243,600	132,440	54%	100,000
30.373-0000	Tap Fees	48,000	80,876	90,500	111,000	80,000	46,000	58%	40,000
30.374-0000	Reconnection Fees	-	0						
30.375-0000	Source Water Development	-	153,927	215,347	270,484	122,880	100,489	82%	122,800
Total Metered Sales & Fees		\$ 2,583,577	\$ 3,200,888	\$ 3,747,138	\$ 4,016,072	\$ 3,631,080	\$ 2,881,964	79%	\$ 3,787,800
Gains/Losses									
30.383-0000	Gain on Sale of Assets	-		775	(3,369)				
Total Gains/Losses		\$ -	\$ -	\$ 775	\$ (3,369)	\$ -	\$ -		\$ -
Proceeds									
30.393-0001	State Revolving/ Loan Proceeds	-							
30.395-0000	Prior Period Adjustment		\$ 9,668						
Total Proceeds		\$ -	\$ 9,668	\$ -	\$ -	\$ -	\$ -		\$ -
Transfers									
30.399-0000	Fund Balance Appropriated					149,633		0%	70,599
30.399-0003	Trsf from Res Water/Sewer I	-				-			-
30.336-0000	Transfer from General (TDA)	-							
30-336-0001	Transfer from Capital Project	37,600		105,375		-			-
Total Transfers		\$ 37,600	\$ -	\$ 105,375	\$ -	\$ 149,633	\$ -	0%	\$ 70,599
TOTAL REVENUE		\$ 2,722,884	\$ 3,222,086	\$ 3,909,840	\$ 4,094,437	\$ 3,793,213	\$ 2,927,735	77%	\$ 3,876,399

30.329-0000 Interest on Investments

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

30.335-0000 Miscellaneous Income

Late fees and other uncategorized revenue.

371-0001 Metered Sales - Water

Proposed 5% increase in metered water rates to adjust for inflation. See Fee Schedule for detail

371-0002 Metered Sales - Sewer

Proposed 5% increase in metered sewer rates to adjust for inflation. See Fee Schedule for detail.

30.371-0003 Water/Sewer Penalties

Funds generated for violations to the Utility Ordinances. These fees are published in the Fee Schedule.

30.372-0000 Availability Fees

New connections to the system. These fees are to be transferred into the Utility Capital Reserve in total and are considered non-operating.

30.373-0000 Connection Fees

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

30.374-0000 Reconnection Fees

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

30.375-0000 Source Water Development Fee

This source of revenue originally was set to be for the development of the Watauga River Intake and has since been changed. Also changed is the naming of the fee and the associated project name from "Watauga River Intake" to "Source Water Development". Amount increases from \$7.00 per account per year to \$9.00 in this budget year.

Entire amount is considered non-operating funds and are transferred to the Source Water Development Fund (Fund 85).

30.383-0000 Gain on Sale of Assets

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

30.399-0000 Fund Balance Appropriated

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

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

30.336-0000 Transfer from General Fund

Used when it is deemed necessary to transfer funds from the General to the Utility. This is rare and no funds are budgeted for transfer in FY 2023

30-336-0001 Transfer from Capital Project

Assets are transferred when capital project is completed. We anticipate transfers to occur in FY2025 from the 88 and 89 Funds. At this time amounts are uncertain to estimate

30-399-0000 Appropriated reserves

Total Capital Outlay for FY 2025 is \$534,250 of which \$234,633 will be funded out of Reserves and the remaining \$299,617 will be funded from current operating funds

**Town of Beech Mountain
Utility Administration**

Administration									Proposed
		2021	2022	2023	2024	2025	YTD		2025-2026
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	Budget
Personnel									
30.720-0200	Salaries	147,774.52	174,281	174,281	182,645	130,780	122,694	94%	138,540
30.720-0201	Longevity pay	2,375.00	2,125	2,125	2,250	7,433			8,030
30.720-0202	Incentive pay	750	875	875	875	450			525
30.720-0220	Over Time Wages	3,369.55	7,994	7,994	7,369		3,015		
30.720-0900	Fica	11,938.82	13,593	13,593	13,937	10,608	9,177	87%	11,253
30.720-0902	Employee Insurance	27,405.13	29,626	29,626	18,222	19,470	10,156	52%	42,000
30.720-0903	Runout Period Claims	0			-				
30.720-1000	State (ORBIT) Retirement	17,560.30	23,022	23,022	68,570	18,858	16,026	85%	20,005
30.720-1001	401(k)	6,212.70	8,149	8,149	11,264	4,355	6,983	160%	4,613
Total Personnel		\$ 217,386	\$ 259,665	\$ 259,665	\$ 305,131	\$ 191,953	\$ 168,051	88%	\$ 224,966
Utilities, Bldg & Grnds									
30.720-1100	Telephone	2,457	2,052	2,052	4,393	2,272	2,946	130%	4,112
30.720-1101	Postage	14,607	12,870	12,870	11,657	11,241	7,379	66%	11,241
30.720-1200	Data Processing	4,763	7,099	7,099	18,229	5,000	15,443	309%	20,000
30.720-1400	Staff Development	10,038	7,954	7,954	18,658	7,000	4,413	63%	7,000
Total Utilities, Bldg & Grnds		\$ 31,866	\$ 29,975	\$ 29,975	\$ 52,936	\$ 25,513	\$ 30,181	118%	\$ 42,353
Supplies									
30.720-3300	Supplies & Materials	1,661	1,350	1,350	2,399	3,000	948	32%	5,000
30.720-3600	Uniforms	850	1,205	1,205	623	500	467	93%	600
Total Supplies		\$ 2,511	\$ 2,555	\$ 2,555	\$ 3,022	\$ 3,500	\$ 1,415	40%	\$ 5,600
Contract Services									
30.720-4200	Contract Services	17,387.43	43,401	43,401	34,710	7,500	40,652	542%	7,500
30.720-4210	Professional Services	119,209.05	22,032	22,032	8,000	60,000	8,085	13%	60,000
30.720-4220	Advertise/Notifications	4,053.40	5,362	5,362	4,685	3,500	1,385	40%	3,500
Total Contract Services		\$ 140,650	\$ 70,795	\$ 70,795	\$ 47,395	\$ 71,000	\$ 50,122	71%	\$ 71,000

**Town of Beech Mountain
Utility Administration**

		2021	2022	2023	2024	2025	YTD	0%	Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026
									Budget
Misc Expenses									
30.720-5400	Insurance P&L/WC	48,455	42,982	42,982	65,344	70,000	70,239	100%	70,239
30.720-5700	Immunizations	0			-				
30.720-5701	Bank Fees	9,000	12,761	12,761	11,115	10,000	7,421	74%	10,000
30.720-5702	Asset Disposal Loss		-	-	-				
30.720-5703	Amortization Expense		-	-	-	-			-
30.720-5900	Depreciation Expense		688,042	688,042	757,349	-			-
Total Misc Expenses		\$ 57,455	\$ 743,785	\$ 743,785	\$ 833,807	\$ 80,000	\$ 77,660	97%	\$ 80,239
Capital Outlay									
30.720-7400	Capital Outlay				-				
30.720-7404	Transfer to Capital Reserve	208,899	398,680	398,680	-	250,000	132,440	53%	100,000
xx.xxx-7405	Trfer to Capital Reserve Capital Rep	-	-	-	315,569	\$ 243,600	-		\$ -
Total Capital Outlay		\$ 208,899	\$ 398,680	\$ 398,680	\$ 315,569	\$ 493,600	\$ 132,440	27%	\$ 100,000
Debt Principal & Interest									
30.720-8400	Debt (Principal)				(182)	449,974	25,251	6%	457,254
30.720-8401	Debt (Interest)	216,924	239,708	239,708	222,763	223,819	36,693	16%	211,195
Total Debt Principal & Interest		\$ 216,924	\$ 239,708	\$ 239,708	\$ 222,582	\$ 673,793	\$ 61,944	9%	\$ 668,449
Transfers to Other Funds									
30.720-9101	Transfer to Capital Projects	\$ 27,567				534,250			864,250
30.720-9102	Transfer to Source Water Developr	\$ 153,927	\$ 215,027	\$ 215,027	\$ 270,484	\$ 122,880	100,489	82%	\$ 122,800
Total Transfers to Other Funds		\$ 181,494	\$ 215,027	\$ 215,027	\$ 270,484	\$ 657,130	\$ 100,489	15%	\$ 987,050
Contingency									
30.720.9200	Write off bad Debt		-	-	-		-		-
30.720-9400	Contingency		-	-	-		-		-
Total Contingency		\$ -	\$ -	\$ -	\$ -		\$ -		\$ -
Total Water and Sewer Administration									
		\$ 1,057,185	\$ 1,960,190	\$ 1,960,190	\$ 2,050,926	\$ 2,196,490	\$ 622,302	28%	\$ 2,179,658

30.720.0200 Salaries

3% COLA

Department Personnel

Public Utility Director

Utility billing and revenue clerk - shared with Tax Department

30.720-1000 State (ORBIT) Retirement

Increased by .75% from 12.10% to 12.85% of gross wages. Employee contributes 6% of their gross wage

30 -720-1101 Postage

Prior Year Overage has occurred due to additional mailings for water condition notices.

30 -720-1200 Data Processing

Neptune Meter Software, Kamstrup Meter Software, Brightly Software, Adobe, MS Office, Nordic PC and Treyus SCADA systems.

30.720-1400 Staff Development

All annual training, licensure, certifications, and continuing education requirements for all water, waste, and systems staff.

30.720-3600 Uniforms

Uniforms, PPE, Boot and Workwear

30.720-4200 Contract Services

Docuware, Water Bill Printing, Property Lease, Department of Treasure

30.720-4210 Professional Services

Includes engineering and services for all utility projects. Well development, permit modification, other source water projects.

CIP annual review, LWSP annual update, Well Administration.

Engineering fees for coming SRF Projects due prior to loan monies available.

30.720-8400 and 8401 Debt Service

Bond principle and interest are to be repaid with an annual payment for forty years.

Added \$95k in debt for backhoe. Debt Service this year \$18,187 principal and \$2,081 interest in 2019

Added Public Works Facility

30.720-9101 Transfer to Capital Projects

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

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

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

xx.xxx-7405 Trfer to Capital Reserve Capital Replacement

Represents amount need to fund continuing cycle of large asset item replacements such as vehicles, excavators, trailers, generators. Data found on the Vehicle CIP

**Town of Beech Mountain
Water Treatment**

		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026 Budget
Misc Expenses									
30.812-4500	Environmental Services	6,236	7,625	12,000	7,551	12,000	7,801	65%	12,000
30.812-5300	Dues & Subscriptions	2,500	1,320	1,400	2,210	1,400	1,205	86%	1,400
30.812-5700	Permits	2,590	1,730	5,000	2,240	6,500	44,890	691%	6,500
Total Misc Expenses		\$ 11,326	\$ 10,675	\$ 18,400	\$ 12,001	\$ 19,900	\$ 53,896	271%	\$ 19,900
Vehicle Expenses									
30.812-6101	Gas & Fuel	2,803	5,587	4,550	5,642	5,838	6,955	119%	9,792
30.812-6201	Vehicle Maintenance	1,106	2,520	3,000	10,533	3,000	2,235	75%	4,000
Total Vehicle Expenses		\$ 3,909	\$ 8,107	\$ 7,550	\$ 16,174	\$ 8,838	\$ 9,190	104%	\$ 13,792
Capital Outlay									
30.812-7400	Capital Outlay						45,750		
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,750		\$ -
Transfers to Other Funds									
30.812-9100	Transfer to Capital Project	-	-	-	-	-	-	-	-
Total Transfers to Other Funds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Total Water Maintenance		\$ 896,796	\$ 906,974	\$ 972,769	\$ 1,300,197	\$ 1,094,656	\$ 870,012	79%	\$ 1,182,964

30.812.0200 Salaries

3% COLA

Department Personnel

Chief Water Plant Operator

(4) Water Plant Treatment Operator

30.812.1000 State (ORBIT) Retirement

Increased by .75% from 12.10% to 12.85% of gross wages. Employee contributes 6% of their gross wage

30.812-1200 Data Processing

software license requirements, Treyus SCADA, PC requirements

30.812-1300 Electricity

Based on 2023 FY.

30.812-1600 Pump and valve Maintenance

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

30.812-1602 Tank Maintenance

Annual tank maintenance contract currently with Southern Corrosion

30.812-1603 Building Maintenance

Building Maintenance for structural, electrical, and grounds of 2 WTP buildings and all water pumping stations

30.812-3300 Supplies and Materials

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

30.812-3600 Uniforms

Uniforms, PPE, Workwear for all WTP employees

30.812-4200 Contract Services

USGS required stream monitoring annual fees and expectation of data requirements. SCADA Operations and maintenance, generator services, test calibrations. Contract repairs

to equipment at pump stations

and facilities. Includes 15,000

(75%) of cost for new SCADA

service contractor

30.812-4500 Environmental Services

All water related testing

30.812.3101 Gas & Fuel

For vehicle operation and for generator operation.

30.812.6201 Vehicle Maintenance

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

30.812.5300 Dues & Subscriptions

NCRWA Membership, NCWTFOCB Operators Certification Board, NCWOA Membership

30.812.5700 Permits

NC State Operational Permit Fees for operations of water treatment, distribution, and well.

30.812-7400 Capital Outlay

See attached document

**Town of Beech Mountain
Waste Water Treatment**

Sewer Maintenance		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026
									Budget
Personnel									
30.822-0200	Salaries	107,657	87,445	97,612	106,209	109,309	74,310	68%	112,588
30.822-0201	Longevity pay	1,500	1,000	1,250	1,250	3,237			3,638
30.822-0202	Incentive pay	900	600	600	700	600			700
30.822-0220	Over Time Wages	9,614	4,328	1,000	6,065	5,000	5,388	108%	5,000
30.822-0900	FICA	8,730	7,145	7,685	7,940	9,038	5,565	62%	9,327
30.822-0902	Employee Insurance	25,731	23,202	18,050	20,797	22,322	14,019	63%	30,338
30.822-0903	Runout Period Claims	-	0		-	-			
30.822-1000	State (ORBIT) Retirement	12,020	10,494	12,156	40,099	16,068	10,744	67%	16,582
30.822-1001	401(k)	4,836	5,450	3,345	6,641	3,806	4,667	123%	3,916
Total Personnel		\$ 170,988	\$ 139,664	\$ 141,698	\$ 189,702	\$ 169,381	\$ 114,693	68%	\$ 182,090
Utilities, Bldg & Grnds									
30.822-1100	Telephone	899	824	700	1,644	906	638	70%	960
30.822-1200	Data Processing	803	590	800	1,067	1,000			1,000
30.822-1300	Electricity	61,051	75,846	66,024	80,110	80,000	51,175	64%	82,400
30.822-1600	Repairs and Maintenance	19,297	27,683	65,000	54,584	50,000	30,701	61%	35,000
30.822-1601	Building Maintenance	9,680	202	2,000	3,366	2,000			2,000
Total Utilities, Bldg & Grnds		\$ 91,730	\$ 105,145	\$ 134,524	\$ 140,770	\$ 133,906	\$ 82,514	62%	\$ 121,360
Supplies									
30.822-3300	Supplies and Materials	7,259	9,521	20,000	20,743	20,000	11,040	55%	20,000
30.822-3600	Uniforms	1,446	1,974	1,450	1,686	2,209	1,004	45%	1,848
Total Supplies		\$ 8,705	\$ 11,495	\$ 21,450	\$ 22,430	\$ 22,209	\$ 12,044	54%	\$ 21,848
Contract Services									
30.822-4200	Contract Services	17,334	33,263	30,000	56,085	35,000	8,422	24%	40,000
Total Contract Services		\$ 17,334	\$ 33,263	\$ 30,000	\$ 56,085	\$ 35,000	\$ 8,422	24%	\$ 40,000

**Town of Beech Mountain
Waste Water Treatment**

		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026
									Budget
Misc Expenses									
30.822-4500	Environmental Testing	10,634	12,399	14,000	13,967	14,000	11,690	84%	14,000
30.822-5700	Permits	3,009	3,893	4,000	3,720	4,000	3,460	87%	4,000
Total Misc Expenses		\$ 13,643	\$ 16,292	\$ 18,000	\$ 17,687	\$ 18,000	\$ 15,150	84%	\$ 18,000
Vehicle Expenses									
30.822-6101	Gas & Fuel	1,362	3,419	2,500	3,081	2,796	2,123	76%	2,971
30.822-6201	Vehicle Maintenance	1,121	170	2,000	1,120	2,000	944	47%	2,000
Total Vehicle Expenses		\$ 2,483	\$ 3,589	\$ 4,500	\$ 4,201	\$ 4,796	\$ 3,067	64%	\$ 4,971
Capital Outlay									
30.822-7400	Capital Outlay	-							
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Transfers to Other Funds									
30.822-9100	Transfer to Capital Project	-		-	-		-		-
Total Transfers to Other Funds		\$ -	\$ -	\$ -	\$ -		\$ -		\$ -
Total Sewer Maintenance		\$ 304,883	\$ 309,449	\$ 350,172	\$ 430,875	\$ 383,292	\$ 235,890	62%	\$ 388,269

30.822.0200 Salaries

3% COLA

Department Personnel

Chief of Waste Water Plant

Waste Water Plant Treatment Operator

30.822-1000 State (ORBIT) Retirement

Increased by .75% from 12.10% to 12.85% of gross wages. Employee contributes 6% of their gross wage

30.822-1200 Data Processing

software license requirements, Treyus SCADA, PC requirements

30.822-1300 Electricity

Based on 2022 FY and addition of new well operational cost.

30.822-1600 Repairs and Maintenance

15,000 for replacement lift station pumps, 5500 replace UV Bulbs set, Standard repairs

30.822-1601 Building Maintenance

Standard building upkeep for Pond Creek and Grassy Gap

30.822.3300 Supplies and Materials

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

30.812-3600 Uniforms

Uniforms, PPE, Workwear for all WWTP employees

All contracted services including calibrations, electrical and the replacement and service of the UV Disinfection Unit. 5,000 (25%) cost of new SCADA contractor conversion

30.822.4200 Contract Services**30.822-4500 Environmental Services**

All water related testing

30.822.5700 Permits

NC State Operational Permit Fees for operations of Wastewater treatment, collections, and Land application

30.822-6201 Gas and Fuel

For vehicle operation and for generator operation.

30.822-6201 Vehicle Maintenance

Required maintenance on one skid steer and light duty truck

Town of Beech Mountain
Taps Systems Department

Taps & System									
		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026
									Budget
Personnel									
30.852-0200	Salaries	-	-	-	-	-	-		-
30.852-0201	Longevity pay	-	-	-	-	-	-		-
30.852-0202	Incentive pay	-	-	-	-	-	-		-
30.852-0220	Over Time Wages	-	-	-	-	-	-		-
30.852-0900	Fica	-	-	-	-	-	-		-
30.852-0902	Employee Insurance	-	-	-	-	-	-		-
30.852-0903	Runout Period Claims	-	-	-	-	-	-		-
30.852-1000	State Retirement (ORBIT)	-	-	-	-	-	-		-
30.852-1001	401(k)	-	-	-	-	-	-		-
Total Personnel		\$ -	\$ -				\$ -		\$ -
Utilities, Bldg & Grnds									
30.852-1200	Data Processing	571	418	1,200	-	1,200			1,200
30.852-1600	Hydrant Repairs	18,947	1987	10,000	5,595	10,000	73,669	737%	10,000
30.852-1601	Pavement Replacement	634		10,000	245	10,000			10,000
Total Utilities, Bldg & Grnds		\$ 20,152	\$ 2,405	\$ 21,200	\$ 5,840	\$ 21,200	\$ 73,669	\$ 3	\$ 21,200
Supplies									
30.852-3300	Supplies and Materials	34,541	12,624	60,000	69,943	60,000	42,416	71%	60,000
30.852-3600	Uniforms	652	810	-	1,873	-	2,299		500
Total Supplies		\$ 35,193	\$ 13,434	\$ 60,000	\$ 71,816	\$ 60,000	\$ 44,715	\$ 1	\$ 60,500
Contract Services									
30.852-4200	Contract Services	5,357	315	2,500	2,625	5,000	3,059	61%	5,000
30.852-4210	Professional Services	-		-		-	-		-
Total Contract Services		\$ 5,357	\$ 315	\$ 2,500	\$ 2,625	\$ 5,000	\$ 3,059	\$ 1	\$ 5,000

**Town of Beech Mountain
Taps Systems Department**

		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026
									Budget
Vehicle Expenses									
30.852-6101	Gas & Fuel	5,460	7,705	5,776	16,274	17,576	9,864	56%	13,810
30.852-6201	Vehicle Maintenance	15,543	18,825	15,000	18,732	15,000	4,569	30%	25,000
Total Vehicle Expenses		\$ 21,003	\$ 26,530	\$ 20,776	\$ 35,006	\$ 32,576	\$ 14,433	\$ 0	\$ 38,810
Capital Outlay									
30.852-7400	Capital Outlay				234		106,474		
30.852-7401	Infill & Inflow				-		906		
30.852-7403	Fire Hydrants				-		5,600		
30.852-7405	Meter Replacement		44,981		121,444		4,947		
Total Capital Outlay		\$ -	\$ 44,981	\$ -	\$ 121,678	\$ -	\$ 117,927		\$ -
Total Taps & System		\$ 81,705	\$ 87,666	\$ 104,476	\$ 236,964	\$ 118,776	\$ 253,803	\$ 2	\$ 125,510

30.852-1200 Data Processing

Software requirements, mobile data tablets, GPS locating

30.852-1600 Hydrant Repairs

Increased to allow for more hydrant repairs currently functional

30.852-1601 Pavement Replacement

Repair for utility cuts in paved surfaces.

30.852-3300 Supplies and Materials

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

30.852-3300 Contract Services

Contract installation of pumps, valves and electrical services within the distribution system

30.852.6101 Gas and Fuel

Based on previous FY history

30.852.6201 Vehicle Maintenance

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

30.852-7400 Capital Outlay

see attached document

30.853-7401 Infill and Inflow

Repair of manholes, sewer lines, and collection system repairs

30.852-7403 Fire Hydrants

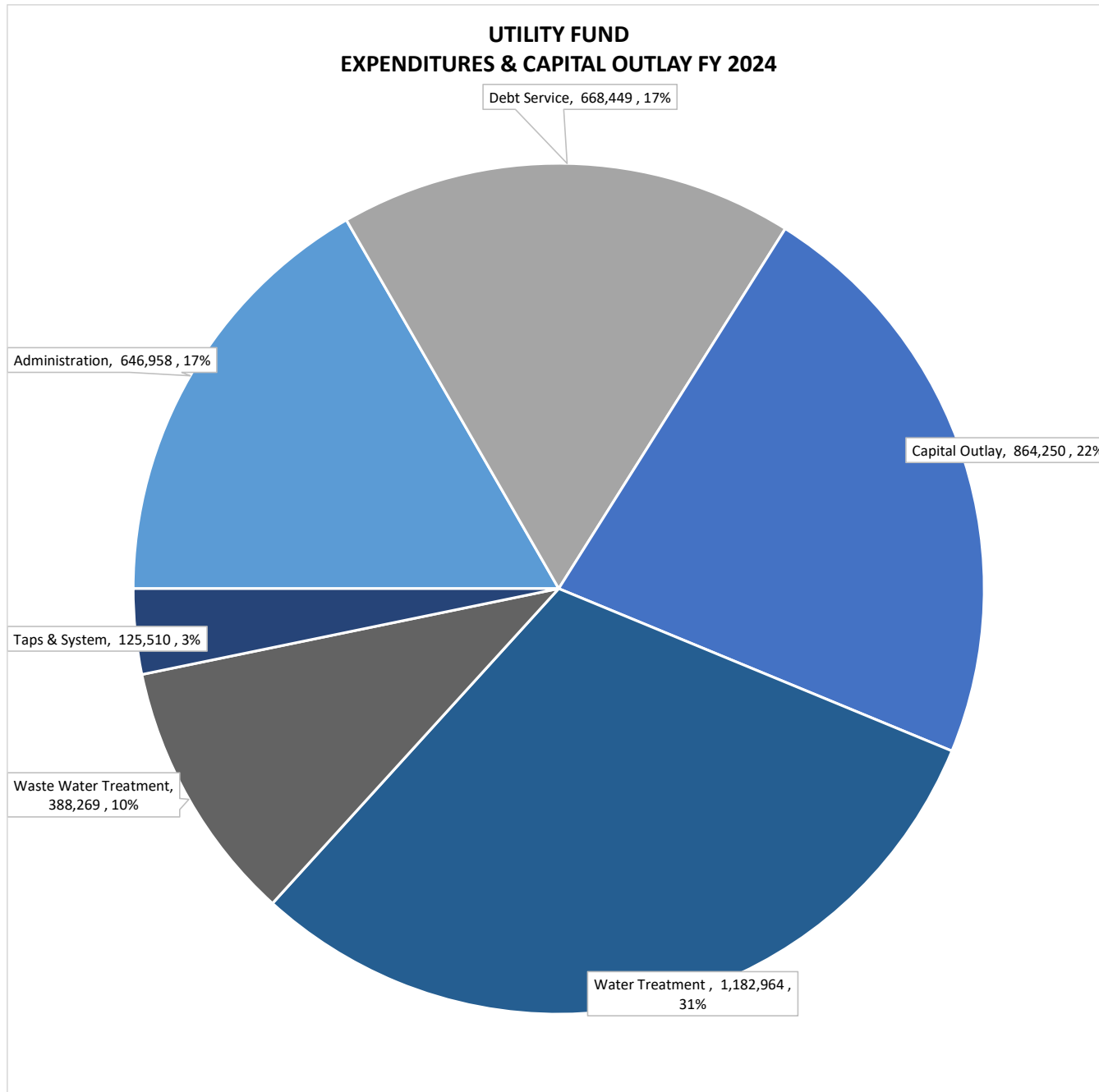
Repair and installation of fire hydrants

30.852-7405 Meter Replacement

Replacement of meter heads within the Neptune and Kamstrup systems as well as 150 service line replacement annual goal

**Town of Beech Mountain
Utility Fund Summary**

	2021	2022	2023	2024	2025	YTD		Proposed
	Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026
								Budget
Water Fund Revenue	\$ 2,722,884	\$ 3,222,086	\$ 3,909,840	\$ 4,094,437	\$ 3,793,213	\$ 2,927,735	77%	\$ 3,876,399
Administration	1,057,185	1,960,190	1,960,190	2,050,926	2,196,490	622,302	28%	2,179,658
Water Treatment	896,796	906,974	972,769	1,300,197	1,094,656	870,012	79%	1,182,964
Waste Water Treatment	304,883	309,449	350,172	430,875	383,292	235,890	62%	388,269
Taps & System	81,705	87,666	104,476	236,964	118,776	253,803	214%	125,510
Total Expenditures	\$ 2,340,569	\$ 3,264,278	\$ 3,387,607	\$ 4,018,962	\$ 3,793,213	\$ 1,982,007	52%	\$ 3,876,399
Variance	\$ 382,315	\$ (42,192)	\$ 522,233	\$ 75,475	\$ -	\$ 945,728		\$ (0)



Utility Fund Capital Outlay

Prioritized Listing**2025-2026 FY****Listed project by priority of most priority to least**

	<u>Cost</u>	<u>CIP Location</u>	<u>Explanatory</u>
Generator Installation at Meadows Pump Station	150,000	Water Maintenance	This site has no backup generator. Last pumping station without backup, and we rented during Helene.
Parkway Pump Station Pump Replace	15,000	Water Maintenance	Aged and wearing pump demonstrating signs of failure
Filter Media replacement (1 filter)	25,000	Water Maintenance	Wearable media installed in 2017. 1 filter of 3 total to be replaced in cycle.
2025 Diesel 4" trailer mount trash pump	10,000	Taps & System	Overhaul of motor and pump due to age and condition of the 1999 diesel trash pump
Recycle Pump WTP	20,000	Water Maintenance	Backup for common failure component
Grassy Gap Door repair, paint, and fascia board repairs	10,000	Sewer Maintenance	Steel door failing due to rust brought on by corrosive chemicals, fascia board rot, and general finish paint needs.
Grassy Gap Forrest Service Tree Removal 10ft	50,000	Sewer Maintenance	The area surrounding the fence at Grassy Gap WWTP has large trees leaning into and over fences and the
Additional radio read site	20,000	Water Maintenance	Final gateway radio read site to produce highest percentage of office read water meters

2024-2025 FY

Lift Station Maintenance (3 Pump Repairs)	60,000	Taps & System	Pump and Installation failure at 3 separate sewer lift stations
additional radio read site X 2	35,000	Water Maintenance	2 Additional installations of the constant read meter gateways.
Grassy Gap Forrest Service Tree Removal 10ft	50,000	Sewer Maintenance	The area surrounding the fence at Grassy Gap WWTP has large trees leaning into and over fences
Grassy Gap Door repair, paint, and fascia board repairs	10,000	Sewer Maintenance	Steel door failing due to rust brought on by corrosive chemicals, fascia board rot, and general finish paint needs.
2024 1/2 ton crew truck	65,000	Water Maintenance	Scheduled replacement of the 2018 Nissan Frontier still in service. Plan is to purchase a crew cab unit to allow for
Replacement of 30 fire hydrants	360,000	Taps & System	Replacement of non-functioning fire hydrants.

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

Water Utility Capital Improvement Program Summary												
Fiscal Year Ending												
Capital Funding												
Projected												
2026 2027 2028 2029 2030												
Transfer From Utility Operating Budget		864,250	95,000	279,250	75,000	140,000						
Availability Fees From Capital Reserves		-	-	-	-	-						
Appropriated Capital Reserves		-	179,250	-	-	-						
Debt Financing		-	650,000	-	-	-						
Grant Funding		-	-	-	-	-						
Total Capital Funding		\$ 864,250	\$ 924,250	\$ 279,250	\$ 75,000	\$ 140,000						

Capital Expenditures												
Actual Budget YTD												
Account #	Department	2021	2022	2023	2024	2025	2/28/2025	2026	2027	2028	2029	2030
30.720-7400	Utility Admin	-	50,000	6,000	-			-	-	-	-	-
30.812-7400	Water Maintenance	71,000	40,000	50,000	13,302		-	230,000	45,000	25,000	-	-
30.822-7400	Wastewater	30,000	70,000	325,000	50,000		95,480	60,000	50,000	-	-	65,000
30.852-7400	Taps & System-CO	300,000	-	461,802	-		-	295,000	650,000	75,000	75,000	75,000
30.852-7401	T&S-Infill & Inflow	-	50,000	-	-		-	20,000	20,000	20,000	-	-
30.852-7403	T&S-Fire Hydrants	28,000	32,000	-	-		-	15,000	15,000	15,000	-	-
30.852-7405	T&S-Meter Replacement	117,500	32,000	-	-		-	244,250	144,250	144,250	-	-
Total Capital Outlay		\$ 546,500	\$ 274,000	\$ 842,802	\$ 63,302	\$ -	\$ 95,480	\$ 864,250	\$ 924,250	\$ 279,250	\$ 75,000	\$ 140,000

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

Detail Listing**Item/Project Description****Additional Budget Justification****30.812-7400**

Filter Media replacement (1 filter)
Recycle Pump WTP
Parkway Pump Station Pump Replace
Additional radio read site
Generator Installation at Meadows Pump Station

Wearable media installed in 2017. 1 filter of 3 total to be replaced in cycle.
Backup for common failure component
Aged and wearing pump demonstrating signs of failure
Final gateway radio read site to produce highest percentage of office read water meters
This site has no backup generator. Last pumping station without backup, and we rented during Helene.

2024-2025

2x Additional radio read site

2 Additional installations of the constant read meter gateways. We have 2 in use now which allows for daily reading of meters to ensure consumption and leak protections. We can read 52% of our meters with our existing gateways. We are conducting a propagation study to direct us where we can install additional sites to most effectively increase our total percentage.

2024 1/2 ton crew truck

Scheduled replacement of the 2018 Nissan Frontier still in service. Plan is to purchase a crew cab unit to allow for electronics gear for meter maintenance and testing. Previous unit is an extended cab and we need the additional space

**Town of Beech Mountain
Waste Water Treatment
Capital Improvement Program**

Waste Water Treatment Department Capital Improvement Program

	Fiscal Year Ending				
	Projected				
	2026	2027	2028	2029	2030
Transfer From Utility Operating Budget	60,000	50,000	-	-	65,000
Capital Reserve Fund					
Appropriated Reserve					
Debt Financing					
Grant Funding					
Total Capital Funding	\$ 60,000	\$ 50,000	\$ -	\$ -	\$ 65,000

Capital Expenditures		Actual				Budget	YTD	Projected					
		2021	2022	2023	2024	2025	2/28/2025	%	2026	2027	2028	2029	2030
Budget Account													
30.822-7400	Capital Outlay	-	30,000	70,000	325,000	50,000	95,480		60,000	50,000	-	-	65,000
Total Capital Outlay		\$ -	\$ 30,000	\$ 70,000	\$ 325,000	\$ 50,000	\$ 95,480		\$ 60,000	\$ 50,000	\$ -	\$ -	\$ 65,000
Item/Project Description													
	Samplers		30,000										
	Sewer flow monitoring?			15,000									
	Klonteska Fence			5,000									
	Pond Creek Overflow Weirs			25,000									
	2022 Dodge 1500				30,000			-					
	OZ lift station Move				45,000			-					65,000
	sewer camera			25,000									
	Update to UV Disinfection System					50,000	95,480						
	Grassy Gap Forrest Service Tree Removal 10ft								50,000	50,000			
	Grassy Gap Door repair, paint, and facia board repairs								10,000				

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

Detail Listing**Item/Project Description****Additional Budget Justification****2025-2026**

Grassy Gap Forrest Service Tree Removal 10ft

The area surrounding the fence at Grassy Gap WWTP has large trees leaning into and over fences and the plant. Due to closeness and possibility of damage, electing to hire professional removal for the fenced area.

Grassy Gap Door repair, paint, and facia board repairs

Steel door failing due to rust brough on by corrosive chemicals, facia board rot, and general finish paint needs. Contract for door repair and structural repair. Staff will repaint.

2024-2025

Grassy Gap Forrest Service Tree Removal 10ft
(Not Completed due the Helene Storm)

The area surrounding the fence at Grassy Gap WWTP has large trees leaning into and over fences and the plant. Due to closeness and possibility of damage, electing to hire professional removal for the fenced area.

Grassy Gap Door repair, paint, and facia board repairs
(Not Completed due the Helene Storm)

Steel door failing due to rust brough on by corrosive chemicals, facia board rot, and general finish paint needs. Contract for door repair and structural repair. Staff will repaint.

2023-2024

Update to UV disinfection system

replacement of control modules in the existing system to the current product specs.

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

Taps & System Department Capital Improvement Program

Capital Funding	Fiscal Year Ending Projected				
	2026	2027	2028	2029	2030
Transfer From Utility Operating Budget	574,250		254,250	75,000	75,000
Capital Reserve Fund					
Appropriated Reserves		179,250			
Debt Financing		650,000			
Grant Funding					
Total Capital Funding	\$ 574,250	\$829,250	\$254,250	\$75,000	\$75,000

Capital Expenditures	Budget Account	Actual			Budget	YTD			Projected					
		2021	2022	2023		2024	2025	2/28/2025	%	2026	2027	2028	2029	2030
	30.852-7400	Capital Outlay	-	300,000	-	461,802	-	-	0%	295,000	650,000	75,000	75,000	75,000
	30.852-7401	Infill & Inflow	-	-	50,000	-	-	-		20,000	20,000	20,000	-	-
	30.852-7403	Fire Hydrants	50,000	28,000	32,000	-	-	-		15,000	15,000	15,000	-	-
	30.852-7405	Meter Replacement	107,500	117,500	141,250	-	-	-		244,250	144,250	144,250	-	-
	Total Capital Outlay		\$157,500	\$445,500	\$223,250	\$ 461,802	\$ -	\$ -	0%	\$ 574,250	\$829,250	\$254,250	\$75,000	\$75,000
	<u>Item/Project Description</u>													
	30-852-7400													
	Generator at Parkway													
	Replace pinnacle water meter								-					
	Pressure Reducing Value Lid													
	St. Andrews Line Install													
	2021 Ford F350 With Box Bed			300,000										
	2024 Ford F250 Utility Bed					61,519							75,000	75,000
	Pinnacle Ridge Well Head (frm 85-Fund)					400,283				75,000				
	2020 Ford F350 Ton Dump											75,000		
	2020 Chevy 7500 Dump									200,000				
	2025 FREIGHTLINER DUMP (10 Speed)										650,000			
	2026 Sterling Vac Truck								-					
	2016 CASE Backhoe 590N								-	20,000				
	Meadows Tank Painting (found in the Water CIP) Only if TDA grant			50,000										
	30-852-7401													
	Pipe & Acs													
	MH REPAIR/Cleaning	20,000	20,000	20,000						20,000	20,000	20,000		
	30-852-7403													
	Hydrants & Acs													
	Hydrants & Acs													
	Hydrants & Acs	30,000	8,000	12,000						15,000	15,000	15,000		
	Hydrant									-				
	30-852-7405													
	Meter Register													
	Meter Register/ Antenna		10,000	12,000						100,000				
	Meter													
	2" Meters													
	Taps Replace Project	97,500	107,500	129,250						129,250	129,250	129,250		
	Meter Replacement	10,000								15,000	15,000	15,000		

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

Detail Listing**Item/Project Description****Additional Budget Justification****2025-2026****30-852-7400****30-852-7401**

Repair Manholes

To repair and replace deteriorating manholes and sewer lines

30-852-7403

Hydrants Repairs

Repairs and replacements for 3 fire hydrants annually, assorted repairs parts

30-852-7405

Meters Replacement

Replacement of meter heads and meter bodies

Service line Replacement Program

Goal of 150 service lines replaced annually. Addition of 100,000 for contract installation of approx. 70 Sensus service lines.

(prior FY requests)

2024-2025**30-852-7400**

Lift Station Maintenance (3 Pump Repairs)

We currently have pump and gear failures on one of the 2 pumps at each site for Winter crest, Klonteska, and Buckeye Lake sewer lift stations. This project allows for replacement of 1 pump at each site, contract installation and repairs.

30-852-7401

MH Repair/Cleaning

To repair and replace deteriorating manholes and sewer lines

30-852-7403

Hydrants Repairs

Repairs and replacements for 3 fire hydrants annually, assorted repairs parts

30-852-7405

Meters Replacement

Replacement of meter heads and meter bodies

Service line Replacement Program

Goal of 150 service lines replaced annually.

Hydrants Repairs

Repairs and replacements for 3 fire hydrants annually, assorted repairs parts

30-852-7405

Meters Replacement

Replacement of meter heads and meter bodies

Service line Replacement Program

Goal of 150 service lines replaced annually. 10% cost increase in 2023

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

Town of Beech Mountain
Sanitation Department

Sanitation Fund		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026
									Budget
Income									
Interest Income									
35.329-0000	Interest on Investments	42	351	8,231	12,363	500	7,686	1537%	500
Total Interest Income		\$ 42	\$ 351	\$ 8,231	\$ 12,363	\$ 500	\$ 7,686	1537%	\$ 500
Miscellaneous Income									
35.335-0000	Recycling Revenue	54,160	7,270	4,546	3,974	5,000	3,047	61%	5,000
35.335-0001	Non-Utility Sanitation Fee	22,814	19,590	22,420	16,160	12,600	12,165	97%	12,600
35.335-0002	Center One Time Use	6,370	2,975	1,165	1,170	-	180		-
Total Miscellaneous Income		\$ 83,344	\$ 29,835	\$ 28,131	\$ 21,304	\$ 17,600	\$ 15,392	87%	\$ 17,600
State Revenue									
35.345-0000	Solid Waste Disposal Tax	250	452	529		370	128		370
Total State Revenue		\$ 250	\$ 452	\$ 529	\$ -	\$ 370	\$ 128	35%	\$ 370
Fees									
35.359-0000	Sanitation Fee Revenue	615,827	720,887	675,820	762,092	909,600	556,016	61%	994,648
35.359-0003	Sanitation Penalties	30,364	16,300	9,797	11,577	10,000	1,128	11%	8,000
Total Fees		\$ 646,191	\$ 737,187	\$ 685,617	\$ 773,669	\$ 919,600	\$ 557,144	61%	\$ 1,002,648
Gains/Losses									
35.383-0000	Gain on Sale of Fixed Assets		35,500		69,342	30,811			
Total Gains/Losses		\$ -	\$ 35,500	\$ -	\$ 69,342	\$ 30,811	\$ -		\$ -
Proceeds									
35.393-0000	Proceeds Lease/Purchase	1,325		-	-	305,000			
Total Proceeds		\$ 1,325	\$ -	\$ -	\$ -	\$ 305,000	\$ -	0%	\$ -
Transfers									
35.399-0000	Fund Balance Appropriated	-				-			
35.399-0002	Transfer from Capital Project			1,513		-			
Total Transfers		\$ -	\$ -	\$ 1,513	\$ -	\$ -	\$ -		\$ -
Total Sanitation Fund Revenue		\$ 731,152	\$ 803,325	\$ 724,021	\$ 876,678	\$ 1,273,881	\$ 580,350	46%	\$ 1,021,118

**Town of Beech Mountain
Sanitation Department**

										Proposed
		2021	2022	2023	2024	2025	YTD			2025-2026
Sanitation Expenditures		Actual	Actual	Actual	Actual	Budget	2/28/2025	%		Budget
Personnel										
35.580-0200	Salaries	229,338	333,633	353,237	382,350	368,174	223,223	61%		379,219
35.580-0201	Longevity pay	2,750	2,750	2,500	3,500	7,165	-	0%		8,397
35.580-0202	Incentive pay	1,200	3,000	3,150	3,500	2,700	-	0%		3,150
35.580-0210	Part Time Wages	-	0	3,581	1,245	-	1011			-
35.580-0220	Over Time Wages	11,759	21,010	16,073	20,159	20,000	10,831	54%		20,000
35.580-0900	Fica	17,997	27,773	28,353	30,656	30,450	17,504	57%		31,424
35.580-0901	Hep B Shots	-	0		-	600				600
35.580-0902	Employee Insurance	57,231	89,497	101,766	83,277	80,463	50,385	63%		91,539
35.580-0903	Runout Period Claims	-	0		-	-	-			-
35.580-1000	State Retirement (ORBIT)	24,432	39,965	46,721	140,749	54,133	31,928	59%		55,864
35.580-1001	401(k)	9,315	15,490	17,555	19,250	15,527	9,873	64%		22,323
Total Personnel		\$ 354,022	\$ 533,118	\$ 572,936	\$ 684,686	\$ 579,212	\$ 344,755	60%		\$ 612,517
Utilities, Bldg & Grnds										
35.580-1100	Phone	-	219	\$ 239	\$ 257	\$ 272	158	58%		\$ 238
35.580-1200	Data Processing	232	1144	263	-	500	350	70%		500
35.580-1300	Utilities	2,349	7973	10,942	11,906	10,952	8,306	76%		11,281
35.580-1600	Building Maintenance	309	878	368	4,824	2,000	783	39%		2,000
Total Utilities, Bldg & Grnds		\$ 2,890	\$ 10,214	\$ 11,812	\$ 16,988	\$ 13,724	\$ 9,597	70%		\$ 14,019
Supplies										
35.580-3300	Supplies and Materials	3,385	8,939	8,705	5,418	10,000	560	6%		10,000
35.580-3600	Uniforms	6,773	9,350	9,670	9,012	5,000	4,459	89%		5,945
Total Supplies		\$ 10,158	\$ 18,289	\$ 18,375	\$ 14,430	\$ 15,000	\$ 5,019	33%		\$ 15,945
Contract Services										
35.580-4200	Contract Services	27,398	42,940	2,357	1,645	2,000	2,698	135%		6,500
35.580-4220	Advertising/Notifications	\$ 274		\$ 335						
Total Contract Services		\$ 27,672	\$ 42,940	\$ 2,692	\$ 1,645	\$ 2,000	\$ 2,698	135%		\$ 6,500
Misc Expenses										
35.580-5400	Insurance	20,704	24,747	5,199	13,824	11,416	12,675	111%		12,675
35.580-5702	Asset Disposal Loss	-	-	-	-	-	-	0%		-
35.580-5705	Comm Landfill Fees	89,159	45,648	54,095	50,930	54,000	30,133	56%		53,100
35.580-5900	Depreciation Expense	53,390	139,279	141,769	121,013	-				-
Total Misc Expenses		\$ 163,253	\$ 209,674	\$ 201,063	\$ 185,767	\$ 65,416	\$ 42,808	65%		\$ 65,775

**Town of Beech Mountain
Sanitation Department**

										Proposed
		2021	2022	2023	2024	2025	YTD			2025-2026
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%		Budget
Vehicle Expenses										
35.580-6101	Gas & Fuel	11,411	22,249	26,533	18,023	19,468	9,178	47%		15,000
35.580-6201	Vehicle Maintenance	8,870	15,223	15,435	23,181	13,000	12,709	98%		23,000
Total Vehicle Expenses		\$ 20,281	\$ 37,472	\$ 41,968	\$ 41,204	\$ 32,468	\$ 21,887	67%		\$ 38,000
Capital Outlay										
35.580-7400	Capital Outlay	-	-	-	-					
35.580-7401	New Facility									
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Debt Principal & Interest										
35.580-8400	Debt - Principal	-	-		45,090	151,990	59,041			92,681
35.580-8401	Debt - Interest	17,410	16,539		17,855	40,635	3,057			14,629
Total Debt Principal & Interest		\$ 17,410	\$ 16,539	\$ -	\$ 62,945	\$ 192,625	\$ 62,098	32%		\$ 107,310
Transfers to Other Funds										
35.580-9100	Transfer to Fund Balance	-		-		68,436				51,051
35.580-9201	Transfer to Capital Project	-	14,383	-		305,000				110,000
Total Transfers to Other Funds		\$ -	\$ 14,383	\$ -	\$ -	\$ 373,436	\$ -	0%		\$ 161,051
Contingency										
35.580-9400	Contingency	-		-						-
Total Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Total Sanitation Fund Expenditures		\$ 595,686	\$ 882,628	\$ 848,846	\$ 1,007,665	\$ 1,273,881	\$ 488,862	38%		\$ 1,021,117
Variance		\$ 135,466	\$ (79,303)	\$ (124,825)	\$ (130,987)	\$ (0)	\$ 91,488			\$ 0

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

2000 sanitation residential customers. Increase monthly by \$5 per

35.359-0003 Sanitation Penalties

Bear fines, compliance failure

35.399-0000 Fund Balance Appropriated

Need for increase in Fund Balance for the purchase of future equipment

Expenditure Notes**35.580.0200 Salaries**

3% COLA

Department Personnel

Sanitation Crew Leader

Sanitation Equipment Operator

(4) Convenience Center Attendants

(4) Sanitation Crewmembers

35.580-0901 Hep B Shots

2 current employees at 300 each.

35.580-1000 State Retirement (ORBIT)

Increased by .75% from 12.10% to 12.85% of gross wages. Employee contributes 6% of their gross wage

35.580-1200 Data Processing

PC Requirements

35.580-1300 Utilities

Based on 2023 expenses

35.580-1600 Building Maintenance

Maintenance to all sanitation structures

35.580-3300 Supplies and Materials

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

35.580-3600 Uniforms

annual per employee, 10 employees, 120 boots, hats, hoodies, rain/snow gear, annual uniforms

35.580-4200 Contract Services

Fence Repairs, Compactor Service Technicians, Video Surveillance Service. (Republic Services Fees for contracted commercial accounts REMOVED 2023)

35.580-5705 Comm Landfill Fees

Watauga Landfill solid waste tonnage charges. 814 tons in 2024, budgeted for 900 tons 2025 at \$59/ton

35.580-6101 Gas and Fuel

Based on Previous year usage

35.580-6201 Vehicle Maintenance

Standard maintenance, tires, chains, repairs, on all sanitation vehicles (8 vehicles)

35.580-8400 Principle Payment

Existing debt payment is \$90,990 and the proposed is \$61,000 for a total of \$151,990. New proposed is calculated on a 5 year note at 8%.

Existing interest payment is \$16,235 and the proposed is \$24,400 for a total of \$40,635

35.580-9100 Transfer to Fund Balance

Reserve fund for vehicle replacement expenses. (8 Vehicles)

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

Detail Listing**Item/Project Description****Additional Budget Justification****2025-2026**

2025 F450 Dump

Scheduled Replacement of this unit. Shows extreme wear, tear and rust. Considered unreliable. Used for bulk hauling locally, and as backup in case of compactor truck failure, as well as special pickup and brush and limb truck. Also used as plow vehicle in winter. This was Not Purchased in 2024.

Replacement Garbage Container (x10)
(prior FY requests)

Annual replacement of 1 of 10 waste containers operated by sanitation. 10 year rotation.

2024-2025

2024 F450 Dump

Scheduled Replacement of this unit. Shows extreme wear, tear and rust. Considered unreliable. Used for bulk hauling locally, and as backup in case of compactor truck failure, as well as special pickup and brush and limb truck. Also used as plow vehicle in winter. Replacement 1 year prior to planned replacement. Shows extreme rust and wear, multiple maintenance visits to outside our shop. Also used as a main unit for salt application. Proven unreliable.

2024 International Swap

Replacement Garbage Container (x10)

Annual replacement of 1 of 10 waste containers operated by sanitation. 10 year rotation.

2023-2024

Replace Garbage Container (10 cans)

We currently operate with 10 waste containers between 10 yard and 40 yd capacity. Container life expectancy at 10 years per can.

**Town of Beech Mountain
Emergency Telephone System**

Emergency Telephone System									Proposed
		2021	2022	2023	2024	2025	YTD		2025-2026
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	Budget
Revenue									
Interest Revenue									
65.327-0000	Interest on Investments	14	117	15	4,070	1,000	2,535	254%	1,000
Total Interest Revenue		\$ 14	\$ 117	\$ 15	\$ 4,070	\$ 1,000	\$ 2,535	254%	\$ 1,000
Miscellaneous Revenue									
65.335-0000	Miscellaneous Revenue	-	3,089	-	-	-	-	0%	
Total Miscellaneous Revenue		\$ -	\$ 3,089	\$ -	\$ -		\$ -		
Metered Sales & Fees									
65.375-0000	Statewide 911 Fee	103,065	87,054	71,146		50,161	4,180	8%	35,049
Total Metered Sales & Fees		\$ 103,065	\$ 87,054	\$ 71,146	\$ -	\$ 50,161	\$ 4,180	8%	\$ 35,049
Transfers									
65.399-0000	911 - Transfer From Reserve			40,911	-	96,700			50,000
65.398-0001	Transfer Fr General Fund				-				
Total Transfers		\$ -	\$ -	\$ 40,911	\$ -	\$ 96,700	\$ -	0%	\$ 50,000
Total E911 Revenue		\$ 103,079	\$ 90,260	\$ 112,072	\$ 4,070	\$ 147,861	\$ 6,715	5%	\$ 86,049

**Town of Beech Mountain
Emergency Telephone System**

		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026
									Budget
Expenditures									
Utilities, Bldg & Grnds									
65.410-1100	Telephone	14,707	13,122	20,000	8,779	22,000	5,245	24%	22,000
65.410-1101	Postage				-				
65.410-1200	Data Processing	5,123	6,000	12,800	9,000	12,800	9,000	70%	12,800
65.410-1400	Training	2,620	1,069	4,000	2,376	4,000	159	4%	4,000
65.410-1600	Repairs & Maintenance	400	1,000	9,500	888	9,500	2,231	23%	9,500
Total Utilities, Bldg & Grnds		\$ 22,850	\$ 21,191	\$ 46,300	\$ 21,044	\$ 48,300	\$ 16,635	34%	\$ 48,300
Supplies									
65.410-3300	Supplies and Materials	995	1,324	2,400	174	2,400	15,596	650%	2,400
Total Supplies		\$ 995	\$ 1,324	\$ 2,400	\$ 174	\$ 2,400	\$ 15,596	650%	\$ 2,400
Contract Services									
65.410-4200	Contract Services	43,988	16,057	46,572	20,231	47,000	-	0%	35,349
Total Contract Services		\$ 43,988	\$ 16,057	\$ 46,572	\$ 20,231	\$ 47,000	\$ -	0%	\$ 35,349
Misc Expenses									
65.410-5400	Insurance	-	-	-	-	-	-	-	-
Total Misc Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Capital Outlay									
65.410-7400	Capital Outlay	-	-	16,800	960	-	16,749		-
Total Capital Outlay		\$ -	\$ -	\$ 16,800	\$ 960	\$ -	\$ 16,749		\$ -
Transfers to Other Funds									
65.410-9100	Transfer to Fund Balance	-	-	-	-	-	-		-
Total Transfers to Other Funds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Total E911 Expenditures		\$ 67,833	\$ 38,572	\$ 112,072	\$ 42,409	\$ 97,700	\$ 48,980	50%	\$ 86,049
Variance		\$ 35,246	\$ 51,688	\$ 0	\$ (38,338)	\$ (38,338)	\$ (42,265)	110%	\$ -

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

Statewide 911 Fee: 65.375-000 - NC State E911 distributes funds collected from voice service tax. Currently as of 4/7/2025 the level of funding is estimated until E911 Board determines funding level. E911 Board is determined we spend down the Fund Balance associated with this Fund.

Telephone: 410-1100 – This line item covers the 911 telephone services to include Skyline Membership, Skyline Sky best, and reimbursement to the Watauga County Finance for our portion of the 911 phone service.

Data Processing: 410-1200 Line item covers the annual IT contract and 2 - 911 workstation computers, monitors, keyboards, and etc.... 911 workstations will be upgraded on a 5 year plan. (per NC 911 Board)

Training: 410-1400 – This line item covers the cost of EMD, EFD, and EPD recertification's, initial telecommunicator certification and other advanced communications training.

Repairs & Maintenance: 410-1600 – Line item covers any repairs needed to the communications center or equipment.

Supplies & Materials: 410-3300 – Line item covers the cost of communications supplies such as printer paper, note pads, printer cartages, pens, and etc..

Contract Services: 410-4200 – Line item covers the cost of annual service agreements: Southern Software – CAD (Computer Aided Dispatch), AMS (Address Management System), MDS (Mapping Software), & Alpha Numeric Paging Software
Phone & Recorder maintenance, Priority Dispatch - EMD,EFD,& EPD.

Capital Outlay: 410-7400 - Line item covers the cost of replacing 911 server(s)

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

**Town of Beech Mountain
Emergency Telephone System
Capital Improvement Program**

Emergency Telephone System Capital Improvement Program													
		Capital Funding				Fiscal Year Ending Projected							
						2026	2027	2028	2029	2030			
		NC E911 Grant											
		Appropriated Fund Balance				8,000	9,200	47,200	2,200	26,000			
		Debt Financing											
		Grant Funding											
		Total Capital Funding				\$8,000	\$9,200	\$47,200	\$ 2,200	\$26,000			

		Fiscal Year Ending					Fiscal Year Ending						
		Actual				Budget	YTD		Projected				
Budget Account		2021	2022	2023	2024	2025	1/31/2025	%	2026	2027	2028	2029	2030
65.410-7400	Capital Outlay	-	-	-	-	10,200	-		8,000	9,200	47,200	2,200	26,000
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ 10,200	\$ -		\$8,000	\$9,200	\$47,200	\$ 2,200	\$26,000
Item/Project Description													
2023-2024													
New 911 Servers						8,000							
New 911 Chairs						2,200							
2024-2025													
New Portable Radios									8,000				
2025-2026													
New 911 Server(s)										7,000			
New 911 Chairs										2,200			
2026-2027													
New 911 Computer Equip											5,000		
New 911 Chairs											2,200		
New 911 Furniture/Console Counters											40,000		
2027-2028													
New 911 Chairs - backup site												2,200	
2028-2029													
New 911 Voice Recorder													26,000

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

Item/Project Description**Additional Budget Justification****2023-2024**

New 911 Servers

Replacing aging server, last upgrades in 2017 - 5 year upgrade schedule.

New 911 Chairs

Replace the chairs that are worn out.

2024-2025

New Portable Radios

The radios will be purchased via a 100% grant refund by the NC 911 Board awarded this year.

2025-2026

New 911 Server(s)

Replacing 911 server(s). 5 year upgrade schedule

New 911 Chairs

Replace the chairs that are worn out.

2026-2027

New 911 Computer Equipment

Computers, monitors, keyboards, and etc.. (2 workstations) last upgrade 2023. 3 year upgrade schedule

New 911 Chairs

Replace the chairs that are worn out.

New 911 Furniture/Console cabinets

Replacing 911 furniture/console cabinets per NC 911 upgrade schedule.

2027-2028

New 911 Chairs

New 911 chairs for the mandated backup site per NC 911.

2028-2029

New 911 Voice Recorder Log

Peplacing 911 voice recorder log per NC 911 - 5 year upgrade schedule.

**Town of Beech Mountain
Special Revenue Fund**

Special Revenue Fund									
		2021	2022	2023	2024	2025	YTD		2025-2026
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	Budget
Revenue									
25-305-0000	American Rescue Plan								
25-310-0000	Federal Forfeitures								
25-320-0000	NC Sales Tax on Contraband								
25-330-0000	Police Department Donations	300,050	83,142		508	5,000	100	2%	5,000
25-330-1000	Shop with a COP						28,555		
25-331-0000	BEEHCOP Promotions	7,939	9,223	5,000	4,975		1,150		-
25-340-0000	NADDI Grant								
25-350-0000	Investment Interest								
25-360-0000	Dog Park Contributions	80							
25-399-0000	Appropriate Fund Balance			92,558					10,500
Total Special Revenue		\$ 308,069	\$ 92,365	\$ 97,558	\$ 5,483	\$ 5,000	\$ 29,805	\$ 6	\$ 15,500
Expenditures									
25-510-0001	Federal Forfeiture Program	-					-		
25-510-0002	Other						-		
25-510-0003	Shop with a COP						18600		
25-510-0004	BEEHCOP Promotions	1,958	3,617	5,000	4,824	5,000	4,717	94%	5,000
25.510-9100	Transfer to 10 Fund	257,146		92,558					10,500
Total Special Revenue Expenditures		\$ 259,104	\$ 3,617	\$ 97,558	\$ 4,824	\$ 5,000	\$ 23,317	\$ 5	\$ 15,500
Variance		\$ 48,965	\$ 88,748	\$ -	\$ 659	\$ -	\$ 6,488		

Revenues

25-310-0000 Federal Forfeitures

There are none at this time

25-320-0000 NC Sales Tax on Contraband

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

25-330-0000 Police Department Donations

Donations

25-331-0000 BEEHCOP Promotions

Sales to benefit community policing

25-340-0000 NADDI Grant

National Association of Drug Diversion Investigators training Grants

Expenditures

25-510-0001 Federal Forfeiture Program

No funds for program use

25-510-0004 BEEHCOP Promotions

Used to promote Community Policing and Police benevolence activities.