

TOWN OF BEECH MOUNTAIN ANNUAL BUDGET 2027



Mayor

Weidner Abernethy

Council Members

Kelly Melang Alan Villanova
Art Beckmann M.W. Stanford

Town Manager

Robert Pudney

May 12th Council Meeting

Page Break

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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

FY 2026-2027

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 2026-2027 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 30, 2026, as well as April 16, 2026, and May 12, 2026, Budget Workshops. This budget proposal continues the Town Council’s 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 2026-2027 is proposed at \$15,956,029.00 which includes \$1,999,400.00 of Capital Expenditures, specifically including the purchase of a new fire truck at \$1,225,000.00. All capital purchases will be limited to the current fiscal position of the town at the time of purchase. Hurricane Helene recovery is again the focus of this budget, damages to the town currently exceed 84 million dollars with the expectation of substantial FEMA reimbursement in the future, across multiple budgets. 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 the years ahead.

TOWN SERVICES

The Town of Beech Mountain continues the commitment in providing essential services for FY 2026-2027 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.

Council Members

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GENERAL FUND

The proposed tax rate for FY 2026-2027 remains at \$.065 per \$100.00 of assessed valuation. This rate is based upon a tax valuation of \$1,046,061,910.00 with a collection rate of 96%.

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 2.8 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 renewed Health Insurance Plan has been adopted at an annualized increase to the town and employees of 3.00%. The town renewed an agreement with Blue Cross Blue Shield of North Carolina and TransAmerica Supplemental Health effective July 1, 2026. 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 2026-2027 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.

Council Members

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Bob Pudney

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GENERAL FUND CAPITAL

Fire Truck	\$1,225,000
Police Vehicles and Upfit	\$ 139,000
Storm Water Utility	\$ 125,000
Leaf Removal Service	\$ 100,000*
Swap Loader Flat Beds X2	\$ 25,000
Parking Lot Drainage	\$ 125,000*

- Requested but not Funded by the TDA

Parks and Recreation **TDA Funded**

Sunset Park Revitalization	\$15,000
Side by Side Utility Vehicle	\$20,000
Buckeye Recreation Center Master Plan	\$50,000
Trail Head Lease	\$65,000
Entrance Kiosk Paving	\$60,000
Landscaping Employee Full-time	\$80,000

ADMINISTRATION

Continued funding of 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 \$55 million dollars of requested grant funding that when realized will require extensive fiscal management and reporting. In addition to the scheduled grant funding, the town has identified in excess of \$84 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

Council Members

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



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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.

Repairs continue from Helene, Shane Park is scheduled for extensive work during this budget cycle.

A full-time Landscaping employee has been funded 100% by the TDA. This position will improve the beautification and visual beauty 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 planned and proposed, the TDA in conjunction with the Planning Department has hired the Hill Studio to develop a master plan for the Commercial Overlay District as well as private properties adjacent to the district. Phase 3 is funded for the continued development of the plan. Phase 3 will focus on the engineering and funding of specific areas of development. The TDA has agreed to fund this next phase.

PUBLIC WORKS

Funding for gravel road maintenance, culvert replacement and paving repairs continue to be included in the operating budget for Public Works.

Another infrastructure improvement project has begun, this project will replace existing 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 \$750,000 dollar expenditure on paving in these areas which will only be completed after the utility work 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.

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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.

The majority of this year's Capital Expenditures is in the purchase of a new Fire Truck. This apparatus replaces a thirty-three-year-old truck at a cost of \$1,225,000.00 which will be financed over a period of fifteen years.

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.

FEMA has been requested to assist in the development of Lake Coffey due to Helene damage to the Buckeye Reservoir. A \$54 Million request is currently under review.

The Utility will continue with the current rate schedule designed to encourage conservation and to meet the operational needs of the utility going forward. A planned 5% across the board rate increase is provided for in this budget, insuring the continued viability of the Public Utility to include the 2023 Water and Sewer main improvements debt service.

SANITATION

The franchise with Republic Services for commercial solid waste collection and disposal has been renewed

The Sanitation fund continues to run in a deficit position requiring a reduction in expenses or additional revenue, or both. Personnel costs as well as required capital expenditure have reached a point of concern. This budget proposes a reduction of \$200,000 in mostly personnel costs by closing the Convenience Center for household garbage. The Recycling Center will remain open two Saturdays per month to receive bulk waste and recyclables. Twice per week curbside pickup will continue for the collection of household garbage. An October 1, 2026 implementation date is proposed to allow time for the changes to occur.

Council Members

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CONCLUSION

The Town's recovery from Helene continues as it will for several years, funding to operate the town services as well as to meet the required recovery costs will be difficult to meet those expectations. A sound, well planned financial response will be the key to success.

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 \$85 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,

A handwritten signature in blue ink, appearing to read "Bob Pudney", is written over a horizontal line.

Bob Pudney, Town Manager.

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
FY 2027 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, 2026 and ending June 30, 2027, 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	\$6,587,293
Prior Year's Property Taxes	300,000
Vehicle Tax	153,000
Occupancy Tax	1,100,000
Interest on Taxes	80,000
Interest on Investments	200,000
Rent Income	8,400
Recreation Income	97,000
Hold Harmless Funds	470,000
Fire Department Revenue	168,000
Program Grants	-
Utility Sales Tax	420,000
Cable TV Franchise Tax	38,000
Beer and Wine Tax	3,000
Powell Bill	150,000
Local Sales Tax	3,245,975
Building Inspection Fees	50,000
Planning & Zoning Fees	4,000
Other Revenue	2,701,361
Fund Balance Appropriated	-
Transfer from TDA – Salaries	<u>180,000</u>
Total General Fund Revenue	<u><u>15,956,029</u></u>

B. AD VALOREM TAX LEVY. There is hereby levied for the fiscal year 2026-2027 an ad valorem property tax on all property in the Town of Beech Mountain as of January 1, 2026, 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, 2026 and ending June 30, 2027. 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	6,089,030
Tax Collection	73,546
Visitor Center	389,783
Police	1,950,958
Fire	1,161,682
Special Projects	-
Building Inspections	284,930
Planning	321,645
Vehicle Maintenance	210,541
Public Works	4,187,379
Recreation	<u>1,286,535</u>
TOTAL APPROPRIATIONS	<u>15,956,029</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, 2026 and ending June 30, 2027, 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	16,200
Metered Sales	3,675,000
Tap Fees	40,000
Reconnect Fees	-
Other Revenue	27,500
Installment Loan Proceeds	-
Source Water Development	122,800
Availability Fees	100,000
Appropriation Reserves	-
TOTAL Revenue	<u>3,981,500</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	2,077,380
Water Treatment	1,203,574
Wastewater Treatment	393,146
Taps and Systems Maintenance	<u>307,400</u>
TOTAL WATER & SEWER FUND APPROPRIATIONS	<u>3,981,500</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	941,891
Recycling & Non-Utility Accts	17,600
Solid Waste Disposal Tax	200
Loan Proceeds	162,933
Other	<u>10,500</u>
TOTAL REVENUES	<u>1,133,124</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>\$ 1,133,124</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	40,737
9-1-1 Transfer from Reserve	98,443
Other	<u>500</u>
TOTAL REVENUES	<u>\$ 139,680</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 \$ 139,680

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 \$12,500
Appropriate fund balance -

TOTAL REVENUES \$12,500

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 \$12,500

Ordained this, the 9th day of June 2026

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

2023 Sewer Main Improvement Capital Project Budget Ordinance Project #CS370812-02
Fund 70

2023 Water System Rehabilitation Project Capital Project Budget Ordinance Project # SRF-
D-2058 Fund 71



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)

Revenue		Budget	2025	2026 Totals	
45-335-0000	FEMA-4827-DR Funding	20,566,634	2,786,886	-	2,786,886
45-335-0100	NC Treasurer's Emergency Cash Flow Loan	3,825,337	3,825,337	669,114	3,825,337
45-335-0200	Insurance proceeds	-	279,478	68,776	279,478
	Totals	24,391,971	6,891,700	737,890	6,891,700

Expenditures

45-450-1000	FEMA Category A repairs (Debris Folder)		1,410,253	30,877	1,410,253
45-450-1001	Cat. B (Emergency Protective Measure)		2,003,248	66,466	2,003,248
45-450-1002	FEMA Cat C Repairs (Road and bridges)		45,711	5,626,250	45,711
45-450-1003	Cat. D (Water Control Facilities)		538	-	538
45-450-1005	Cat. F (Public Utilities)		236,222	79,260	236,222
45-450-1006	Cat G (Parks, Recreation)		359	61,600	359
45-450-6000	FEMA Category Z		111,051	524,195	111,051
	Totals	-	3,807,382	6,388,648	3,807,382

Council Members

Weidner Abernethy, Mayor
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Art Beckmann
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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)

Revenue		Budget	2025	2026	Totals
47-310-0000	NCDEQ Bridge Loan Proceeds	3,000,000	310,545	1,959,218	310,545
47-320-0000	NCDEQ Bridge Grant	200,000	-	48,745	-
Totals		3,200,000	310,545	2,007,963	310,545

Expenditures

45-450-1000	FEMA Category A repairs (Debris Folder)		1,410,253	30,877	1,410,253
45-450-1001	Cat. B (Emergency Protective Measure)		2,003,248	66,466	2,003,248
45-450-1002	FEMA Cat C Repairs (Road and bridges)		45,711	5,626,250	45,711
45-450-1003	Cat. D (Water Control Facilities)		538		538
45-450-1005	Cat. F (Public Utilities)		236,222	44,800	236,222
45-450-1006	Cat G (Parks, Recreation)		359	61,100	359
45-450-6000	FEMA Category Z		111,051	514,195	111,051
Totals		-	3,807,382	6,343,688	3,807,382

**CAPITAL BUDGET ORDINANCE No. 2026-01
TOWN OF BEECH MOUNTAIN**

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

**2023 Sewer Main Improvement
Capital Project Budget Ordinance
Project #CS370812-02**

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 Sewer Main Improvement** to be financed by a State loan. The proposed project consists of completing investigations and assessments to determine asset conditions and rehab/repair recommendations. This includes completing manhole (MH), smoke test, and CCTV inspections. It also includes reviewing photos taken of buried manholes from a previously completed mapping project. Asset construction improvements include pipe rehab with cured-in-place-pipe (CIPP), pipe replacements, pipe spot repairs, tap replacements, MH rehab/repairs (cementitious lining, replace/raise/reseal frame/cover, grout leaking joints, etc), and repairing observed smoke defects.

The Town keeps the top of the manholes below grade in gravel roads to avoid being hit, as frequent snow-plowing is required during the winter. Over time some MH's have become significantly buried as more gravel has been added to gravel roads year after year. The proposed improvements include locating and raising buried manhole frame/covers where access to the sewers is required for assessment and for rehabilitation.

The proposed project consists of completing the following investigations and assessments to determine asset condition and rehab/repair recommendations:

- coordination & assessments (MH, smoke, & CCTV)
- smoke test inspections (approx. 12,620')
- manhole photo reviews (buried MH's only, approx. 400)
- manhole inspections - outfall & follow ups (max. 150)
- 8" CCTV inspections & cleaning (12,100 LF)
- 12" CCTV inspections & cleaning (3,800 LF)

Rehab and repair work to be completed includes the following:

- rehab of an estimated 3,850 LF of 8" & 12" gravity pipe with CIPP (cured-in-place-pipe)
- replace an estimated 800 LF of 8" & 12" gravity pipe
- 32 gravity pipe spot repairs
- 48 tap replacements
- rehab or repair of 100 manholes
- smoke defect repairs, e.g. exposed 4" service line or broken cleanout
- locate and raise 37 existing buried manhole frame/covers

The project map shows the locations of the proposed work. All gravity sewer replacements are proposed to use ASTM D3034, PVC pipe. With the exception of 6" gravity lines, which are allowed to be replaced with 8" lines, the gravity pipes will be replaced with equal pipe diameter, so there will not be an increase in the current capacity.

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	\$95,000
Investigation & Assessment	251,350
Construction Administration/Observation	75,000
Construction	2,505,140
Contingency	-
Legal, Permits, & Advertising Fees	35,000
2% Loan Administration Fee	<u>59,230</u>
Total	\$3,020,720

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

NC Dept. of Environmental Quality SRP Loan	\$2,961,490
Town of Beech Mountain Capital Reserves	<u>59,230</u>
Total	\$3,020,720

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 April 2026 at Beech Mountain, North Carolina.

Weidner Abernethy, Mayor

ATTEST:

Emily Haynes, Town Clerk

(Seal)

Revenue	Budget	2026	Totals
70-370-0000 NC Dept. of Evironmental SRP Loan	2,961,490	-	-
70-399-0001 Transfer from Fund - 30	59,230	-	-
Total Revenue	3,020,720	-	-

Expenditure	Budget	2026	Totals
70-822-0000 Sewer Control Account			
70-822-1600 Construction	2,505,140		-
70-822-2010 Surverying & Engineering Design	95,000	51,750	51,750
70-822-2011 Investigation & Assessment	251,350	109,321	109,321
70-822-3011 Construction Administration/Obervatic	75,000	3,188	3,188
70-822-3012 Contingency	-		-
70-822-3013 2% Loan Administration Fee	59,230		-
70-822-3601 Legal, Permits, & Advertising Fess	35,000		-
	3,020,720	164,259	164,259

**CAPITAL BUDGET ORDINANCE No. 2026-02
TOWN OF BEECH MOUNTAIN**

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

**2023 Water System Rehabilitation Project
Capital Project Budget Ordinance
Project # SRF-D-2058**

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 loan. This project will address failing water distribution mains (2" and 4" galvanized steel pipes with leaking joints) and their service lines by replacing them with approximately 40,500 linear feet of 6" ductile iron water mains. The location will be along various streets in the Town. The primary purpose of the project will be to reduce water loss. Real water loss is estimated to be 67% of the water produced at the treatment plant, based on the 2022 AWWA water audit. The service lines and their connectors, which are responsible for a significant portion of the water loss, will also be replaced.

A secondary purpose of the project will be to replace galvanized service lines that are within the project area since many of them have been identified as LSL's (Galvanized Requiring Replacement, GRR) under the latest Lead and Copper Rule Revisions (LCRR). The majority of the service lines in the project area are galvanized pipe. Regardless of material, all services connected to the old water mains in the project area will be replaced with new PEXa service tubing.

All work will replace existing pipes with the same size pipe (like-for-like replacements), except that mains smaller than 6-inch size will be replaced with 6-inch size mains. No additional capacity or service area will be created by the project. Where water mains to be replaced are currently dead-end lines and can be extended to other mains (loop-closing), they will be. This will improve water quality and provide redundancy. The cost of such water main extensions will not exceed 10% of the total project cost, as shown on the budget page.

Approximately six (6) pressure reducing valve stations will be installed, where feasible, to create new pressure zones with lower operating pressures. The purpose will be to reduce leakage rates.

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	\$495,000
Easement/Land Acquisition Costs	135,000
Investigation & Assessment	320,000
Construction	8,800,000
Contingency	-
Legal, Permits, & Advertising Fees	50,000
2% Loan Administration Fee	<u>200,000</u>
Total	\$10,000,000

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

NC Dept. of Environmental Quality SRP Loan	\$10,000,000
Town of Beech Mountain Capital Reserves	<u>-</u>
Total	\$10,000,000

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.

Adopted this 14th day of April 2026 at Beech Mountain, North Carolina.

Weidner Abernethy, Mayor

ATTEST:

Emily Haynes, Town Clerk

(Seal)

Revenue	Budget	2026	Totals
71-370-0000 Nc Dept. of Environmental SRP Loan	10,000,000	-	-
71-399-0001 Transferred from Fund - 30		-	-
Total Revenue	10,000,000	-	-

Expenditure	Budget	2026	Totals
70-812-0000 2023 Water System Rehab Control Account			
70-812-1600 Construction	8,800,000	-	-
70-812-2010 Surveying & Engineering Design	495,000	96,963	96,963
70-812-2011 Investigation & Assessment	320,000	-	-
71-812-2012 Eastment/ Land Acquisition Costs	135,000	-	-
71-812-3012 Contingency	-	-	-
71-812-3013 2% Loan Administration Fee	200,000	-	-
71-8/12-3601 Legal, Permits, & Advertising Fess	50,000	1,420	1,420
	10,000,000	98,383	98,383



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.

Town of Beech Mountain
 Skiloft Stormwater Project
 June 30th, 2024

Revenue

	<u>Budget</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>Total</u>
81-370-0000 Grant S.L. 2023-134	1,094,512	457,263	783	464,368	458,046
81-399-0001 Transferred fr General Fund	<u>1,000,000</u>		-	-	-
	2,094,512	457,263	783	464,368	458,046

Expenditures

81-560-1600 Stormwater Construction	1,822,392	501,403	874,864	47,128	1,376,267
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
81-560-3012 Contingency	91,120		-	-	-
81-560-9101 Transfer to General Fund			-	-	-
	<u>2,094,512</u>	601,625	874,864	47,128	1,476,489



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	<u>\$400,000</u>

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 YTD	2025	2026	Total
82-370-0000	ARPA Grant Funding	400,000	<u>58,218</u>	<u>79,817</u>	<u>(8,000)</u>	<u>-</u>	<u>130,035</u>
	Total Revenue		58,218	79,817	(8,000)	-	130,035
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	29,060	111,158
82-822-4200	Contracted Excavation	17,000			-	-	-
82-822-4201	Contracted Sewer Camera Insp	95,000				<u>21,786</u>	<u>-</u>
	Total Expenditures		<u>58,218</u>	<u>88,316</u>	<u>38,696</u>	<u>50,846</u>	<u>185,230</u>
	Revenues Over/(under)		-	(8,499)	(46,696)	(50,846)	(55,195)



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	FY 2026	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>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	552,851	123,047	2,238,653
83-430-2010 Design and Engineering	50,000	91,904	34,996	42,187	6,712	169,087
83-430-3010 Permitting	-			-		-
83-430-3011 Admin & Observation	-		3,672	(0)		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>689,806</u>	<u>129,759</u>	<u>2,620,107</u>
Revenues Over or (Under)	-	122,199	(158,389)	(689,806)	(129,759)	(725,996)

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.



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:

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



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

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.

**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



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.

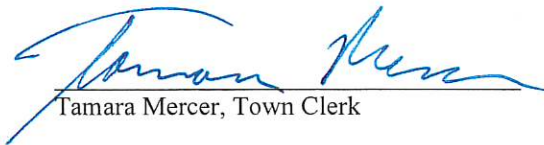
Section 9: Copies of this capital project ordinance shall be furnished to the Clerk to the Council, and to the Budget Officer and the Finance Officer for direction in carrying out this project.

Adopted this 12th day of May 2020.



Barry Kaufman, Mayor

ATTEST:



Tamara Mercer, Town Clerk



Fund - 85 SOURCE WATER DEVELOPMENT

	Budget	Increased	Decreased	Current Budget	FY2020	FY2021	FY 2022	FY2023	Fy 2024	FY 2025	FY 2026	Total
85-335-0000 Miscellaneous Revenue				-		100	184	268	328	190	-	1,070
85-350-0000 Source Water Develop Capital Fee				-						12,660		12,660
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	76,079	1,056,675
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						-	305,955	-
Total	384,576	2,770,076	654,576	2,500,076	74,206	153,567	154,111	215,616	270,812	126,014	382,034	1,070,405
85-850-1600 Lake Coffee Constr Cost				-							40,030	-
85-850-1601 Pinnacle Ridge Well Const		321,000		321,000				142,781	219,285	322,036	-	684,102
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	101,808	390,878	565,868
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					2,931		4,603
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	62,736		70,220
Total	384,576	2,115,500	-	2,500,076	28,144	32,248	124,602	187,728	481,493	489,511	1,343,724	1,343,724
Net	-	-	-	-	46,062	121,319	29,509	27,888	(210,681)	(363,497)	-	(273,320)

Notes:

1. Town's match for the DR4487 funds is out of the 85-399-002
2. Funds to pay Pinnacle ridge well development is for the Capital Fee
3. Transfer fr CR budget adjusted to Transfer fr Water Utility
4. Budget increases come from 2 different amendments and one adj

Verified that this agrees to GL **85-850-3012**

**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	2026	Total
86-370-0000 SRF Loan Proceeds Contract A	4,045,526		419,415		829,219	1,200,522	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				581,906	689,274	581,906
86-822-1610 Contract B Construction Cost	944,260			118,521	434,420	-	552,941
86-822-2010 Design & Engineering	187,000	93,107	120,517	68,394	(31,771)	32,434	250,246
86-822-2011 Sewer Line Assessment	362,024	168,356	36,756		(362,024)		(156,912)
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
86-822-3601 Legal, Permitting, Testing	25,000		680		200		880
Totals	4,188,894	261,463	157,953	267,826	622,731	721,708	1,309,972
Revenue Over (under)	(0)	(261,463)	261,463	(267,826)	(622,731)	(721,708)	(890,556)

Accounts Receivable

**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

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
 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
 SRF Loan
 Town of Beech Mountain
 ARPA Grant
 as of May 31st, 2024

\$4,000,000
 \$2,971,745
 \$16,000
 \$203,879 Suggested Loan increase

87-Fund

Revenues	Budget	2022	2023	2024	2025	2026	Totals
87-350-0000 ARPA Grant Funds	4,000,000			1,007,978	1,882,213	501,424	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
87-372-0000 Misc Revenue Contract B	16,000			14,038			14,038
Total	3,207,624		172,617	1,022,016	1,909,988	501,424	3,104,621
Missing fund 87-399-0001							
Expenditures							
87-812-1600 Contract A Construction Cost	5,160,224			541,860	1,340,199	903,281	1,882,059
87-812-1601 Contract B Construction Cost	1,280,900			420,173	158,762	29,126	578,935
87-812-2010 Design & Engineering	226,500	75,960	96,057	63,390	43,262	17,781	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	76,478	22,228
87-812-3700 Other Contract B	27,000			68,799	117,796	158,314	186,595
Total	7,191,624	75,960	96,657	1,163,510	1,691,164	1,184,981	3,027,290
Revenues / Over (under)		(75,960)	75,960	(141,494)	218,824	(683,556)	77,330

Missing fund 87-812-0000



	2024	2025	2025 Activity to Date
	541,860	1,340,199	1,340,199
			1,882,059

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
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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	\$15
Mountain Bike Lessons	Hourly	\$50
Mountain Bike Guide	Hourly	\$15
Tennis Ball Machine	Buckeye Recreation Center	\$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	\$47.25
Water – Monthly Residential Rate	1 to 1000 gallons	\$0.00315/gal
Water – Monthly Residential Rate	1,001 to 2,000 gallons	\$0.004725/gal
Water – Monthly Residential Rate	2,001 to 3,000 gallons	\$0.00735/gal
Water – Monthly Residential Rate	3,001 to 4,000 gallons	\$0.01785/gal
Water – Monthly Residential Rate	4,001 to 5,000 gallons	\$0.0189/gal
Water – Monthly Residential Rate	5,001 to 6,000 gallons	\$0.01995/gal
Water – Monthly Residential Rate	6,001 to 7,000 gallons	\$0.21/gal
Water – Monthly Residential Rate	7,001 to 8,000 gallons	\$0.02625/gal
Water – Monthly Residential Rate	8,001 to 10,000 gallons	\$0.0315/gal
Water – Monthly Residential Rate	10,001 to 12,000 gallons	\$0.03675/gal
Water – Monthly Residential Rate	12,001 to 15,000 gallons	\$0.042/gal
Water – Monthly Residential Rate	15,001 to 20,000 gallons	\$0.0525/gal
Water – Monthly Residential Rate	20,001 and above	\$0.063/gal
Water – Monthly Commercial Rate	Base to 3,000 gallons	
Water – Monthly Commercial Rate	Per 1,000 gallons for 3,000 to 4,999 range	
Water – Monthly Commercial Rate	Per 1,000 gallons for 5,000 to 9,999 range	
Water – Monthly Commercial Rate	Per 1,000 gallons for 10,000 to 999,999 range	
Water – Monthly Out of Town Residential Rate	Current Service Charge and per gallon tiers - times two	\$0.00
Water – Monthly Out of Town Commercial Rate	Current rate times two	\$114.24
Water Tap Fee		\$2,100
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	\$158
Water – Deposit Commercial	Required deposit amount is the same for out of Town accounts	\$184
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	\$47.25
Sewer – Monthly Residential Rate	1 to 1000 gallons	\$0.00315/gal
Sewer – Monthly Residential Rate	1,001 to 2,000 gallons	\$0.004725/gal
Sewer – Monthly Residential Rate	2,001 to 3,000 gallons	\$0.00735/gal
Sewer – Monthly Residential Rate	3,001 to 4,000 gallons	\$0.01785/gal
Sewer – Monthly Residential Rate	4,001 to 5,000 gallons	\$0.0189/gal
Sewer – Monthly Residential Rate	5,001 to 6,000 gallons	\$0.01995/gal
Sewer – Monthly Residential Rate	6,001 to 7,000 gallons	\$0.021/gal
Sewer – Monthly Residential Rate	7,001 to 8,000 gallons	\$0.02625/gal
Sewer – Monthly Residential Rate	8,001 to 10,000 gallons	\$0.0315/gal
Sewer – Monthly Residential Rate	10,001 to 12,000 gallons	\$0.03675/gal
Sewer – Monthly Residential Rate	12,001 to 15,000 gallons	\$0.042/gal
Sewer – Monthly Residential Rate	15,001 to 20,000 gallons	\$0.0525/gal
Sewer – Monthly Residential Rate	20,001 and above	\$0.063/gal
Sewer – Monthly Commercial Rate	Base to 3,000 gallons	\$57.12
Sewer – Monthly Commercial Rate	Per 1,000 gallons for 3,000 to 4,999 range	\$5.25
Sewer – Monthly Commercial Rate	Per 1,000 gallons for 5,000 to 9,999 range	\$6.83
Sewer – Monthly Commercial Rate	Per 1,000 gallons for 10,000 to 999,999 range	\$7.88
Sewer – Monthly Out of Town Residential Rate	Current Service Charge and per gallon tiers - times two	\$0.00
Sewer – Monthly Out of Town Commercial Rate	Current rate times two	\$114.24
Sewer Tap Fee		\$2,000.00
System Development Fee (<i>Sewer</i>)	Determined by “Intended Use” Calculator	
Sewer – Deposit Residential	Required deposit amount is the same for out of Town accounts	\$158
Sewer – Deposit Commercial	Required deposit amount is the same for out of Town accounts	\$184
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
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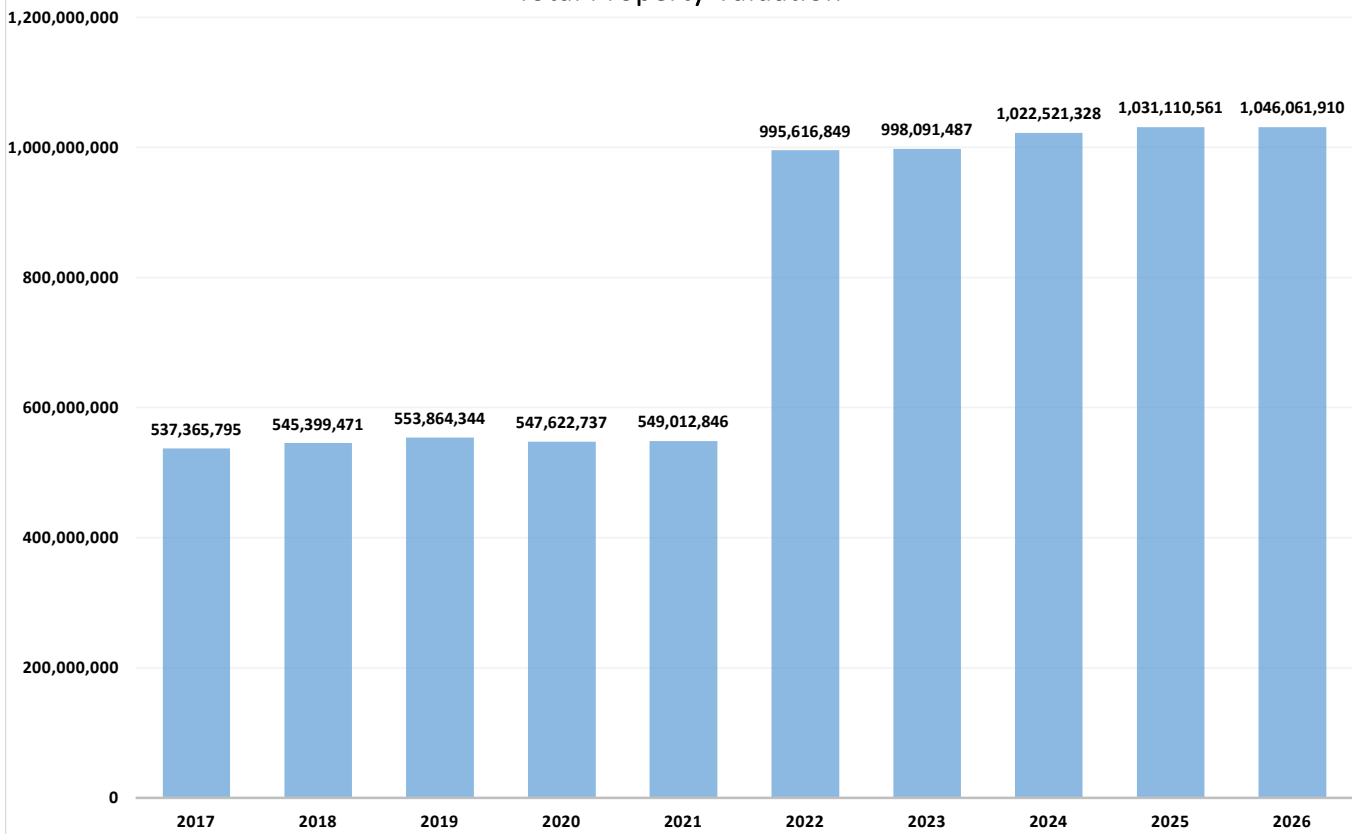
Planning and Inspections		
Type of Service		2025-2026
Plat Review		\$250
Commercial Site Plan Review – De minimis Projects		\$50
Commercial Site Plan Review		\$300
Rezoning Request		\$500
Zoning Ordinance Text Amendment	Per section or Chapter	\$350
Soil and Erosion Control		
Commercial Soil and Erosion 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 and Chapter 73	\$50
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
Vehicle Tow		\$150
Vehicle Impound Storage Fee	Minimum 24 hrs. prorate any portion there after	\$100
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

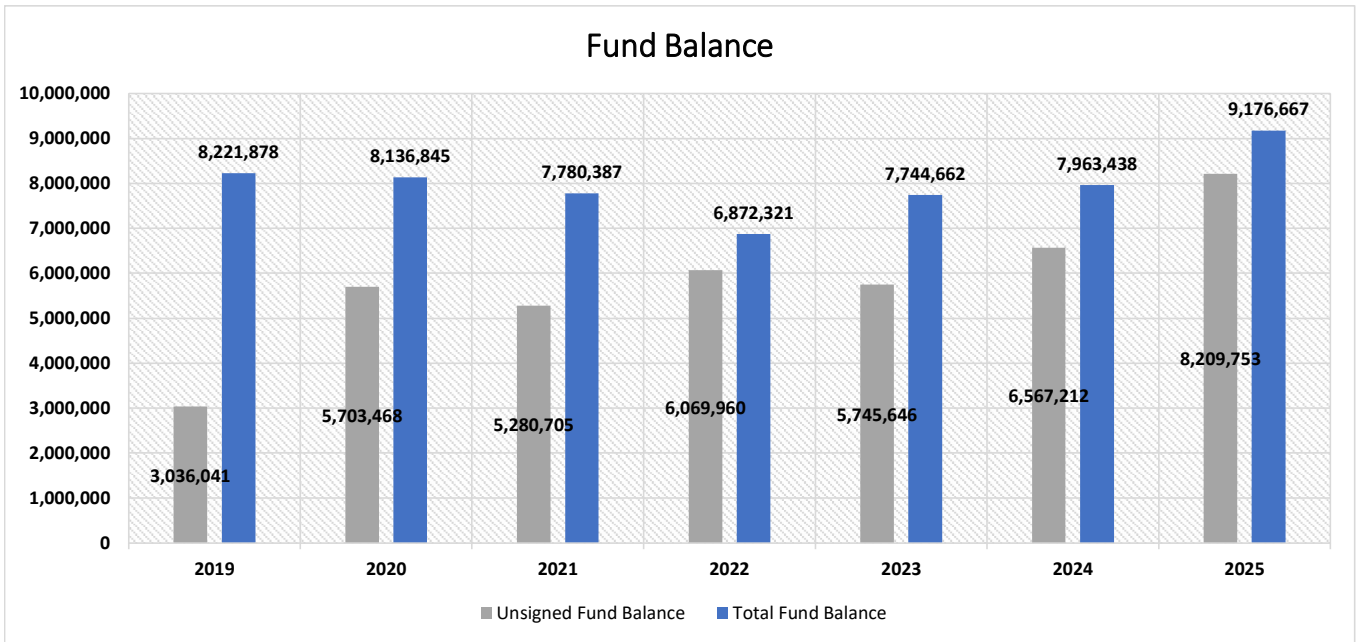
Police		
Type of Service	Unit Description / Detail	2025-2026
Dog – Caused Physical Injury	§§ 92.20, 92.21 – Fee + court costs and attorney fees	\$500
Violations		
Buckeye Lake Protection – Enforcement of Regulations	1st Violation	\$100
Buckeye Lake Protection – Enforcement of Regulations	2nd Violation	\$500
Buckeye Lake Protection – Enforcement of Regulations	3rd Violation	\$1000

Town of Beech Mountain Total Property Valuation



2026 General Fund Fund Balance

	<u>2024</u>	<u>2025</u>
No spendable Amounts:		
Inventories	35,310	46,456
Prepays	5,410	40,100
Restricted:		
Stabilization of State Statute	785,016	840,358
Uninsured Claims	40,000	40,000
Assigned:		
Subsequent Year's Expenditures	530,490	626,243
Unassigned:	6,567,212	8,209,753
Total Fund Balance	<u>7,963,438</u>	<u>9,802,910</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	\$ 3,141,860	79.27%
xxx-0201	Longevity pay	\$ 96,858	75.55%
xxx-0202	Bonus pay	\$ 22,050	78.75%
xxx-0210	Part Time	\$ 138,908	100.00%
xxx-0220	Over Time	\$ 57,000	53.27%
xxx-0230	LEO Separation Allowance	\$ 14,373	100.00%
xxx-0240	Field Training Officer pay	1,600	100.00%
		\$ 3,472,649	79.25%

<u>General Fund Employee Benefits</u>			
xxx-0900	Social Security	\$ 304,929	81.74%
xxx-0902	Employee Insurance	\$ 686,581	78.40%
xxx-1000	Local Government Retirement	\$ 586,249	81.03%
xxx-1001	401K	163,972	76.88%
		\$ 1,741,730	79.69%

<u>Utility Salaries and Wages</u>			
xxx-0200	Salaries and Regular Wages	\$ 572,655	14.45%
xxx-0201	Longevity pay	\$ 23,523	18.35%
xxx-0202	Bonus pay	\$ 3,150	11.25%
xxx-0220	Over Time	30,000	28.04%
		\$ 629,328	14.36%

<u>Utility Employee Benefits</u>			
xxx-0900	Social Security	\$ 46,742	12.53%
xxx-0902	Employee Insurance	\$ 113,576	12.97%
xxx-1000	Local Government Retirement	\$ 95,029	13.13%
xxx-1001	401k	34,359	16.11%
		\$ 289,705	

<u>Sanitation Salaries and Wages</u>			
xxx-0200	Salaries and Regular Wages	\$ 249,111	6.28%
xxx-0201	Longevity pay	\$ 7,823	6.10%
xxx-0202	Bonus pay	\$ 2,800	10.00%
xxx-0210	Part Time Wages	\$ -	0.00%
xxx-0220	Over Time	20,000	18.69%
		\$ 279,734	6.38%

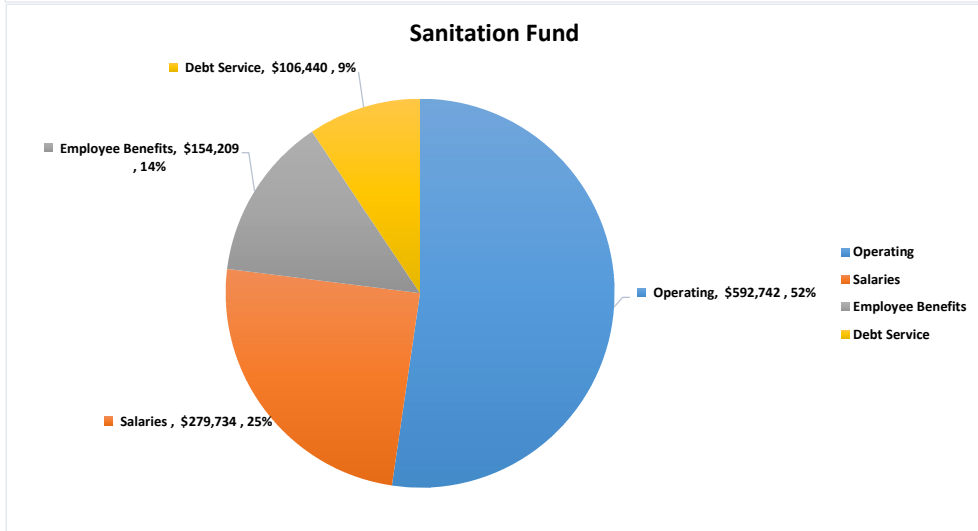
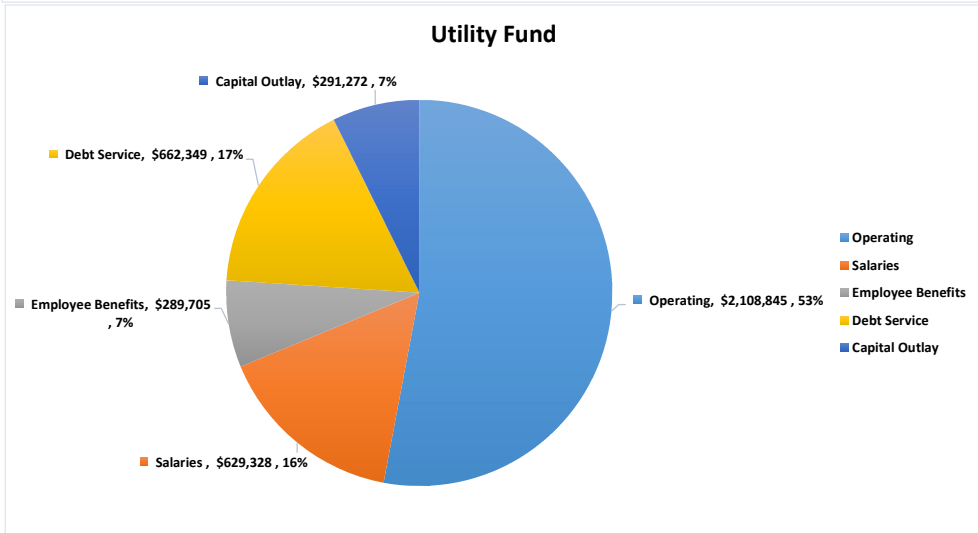
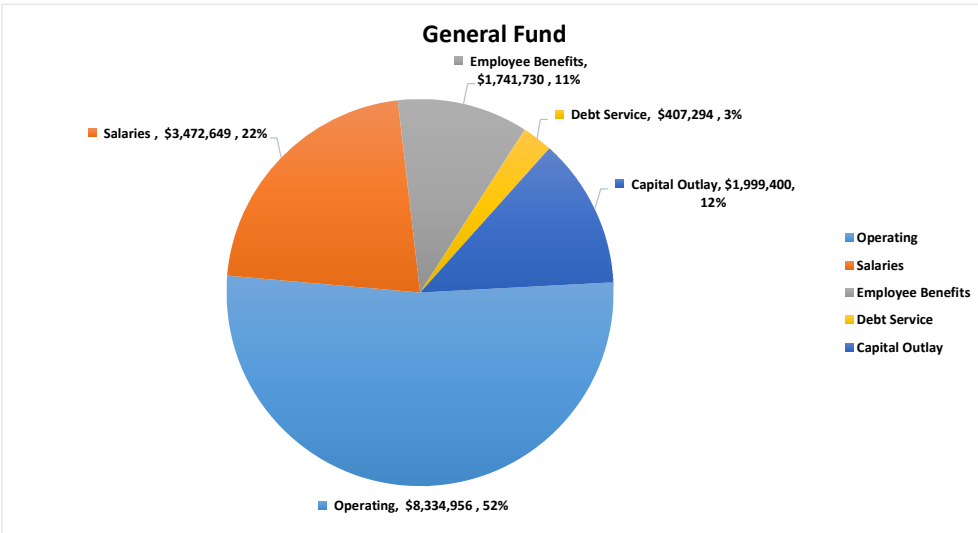
<u>Sanitation Employee Benefits</u>			
xxx-0900	Social Security	\$ 21,400	5.74%
xxx-0902	Employee Insurance	\$ 75,623	8.63%
xxx-1000	Local Government Retirement	\$ 42,240	5.84%
xxx-1001	401k	14,947	7.01%
		\$ 154,209	7.06%

Totals all Funds

<u>Salaries and Wages</u>			
XXX-0200	Salaries and Regular Wages	\$ 3,963,626	
XXX-0201	Longevity pay	128,204	
XXX-0202	Bonus pay	28,000	
XXX-0210	Part Time	138,908	
XXX-0220	Over Time	107,000	
XXX-0230	LEO Separation Allowance	14,373	
XXX-0240	Field Training Officer pay	1,600	
		\$ 4,381,711	

<u>Employee Benefits</u>			
xxx-0900	Social Security	\$ 373,071	
xxx-0902	Employee Insurance	875,779	
xxx-1000	Local Government Retirement	723,517	
xxx-1001	401K	213,278	
		\$ 2,185,645	

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		2027	2028	2029	2030	2031	2032-2052
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	99,997					
Off In	Principal	99,997					
FY 2028	Interest	1,270					
	Total	101,267	-	-		-	-
Public Works Debt Service Subtotal		101,267	-	-		-	-
 Public Works Facility							
<small>General Fund carries 65% of Total (See also Utility & Sanitation</small>		2027	2028	2029	2030	2031	2032-2052
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	1,690,000
	Interest	66,011	61,296	56,581	51,866	47,151	212,180
Public Works Department Debt Service Subtotal		235,011	230,296	225,581	220,866	216,151	1,902,180

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

Town Hall / Visitor Center Renovation and Addition							
Date: May 2024							
Terms: 4.16% 10 years payoff							
		2027	2028	2029	2030	2031	2032-2052
Pay off date:	2034	Beg. Balance	385,000	330,000	275,000	220,000	165,000
		Principal	55,000	55,000	55,000	55,000	110,000
		Interest	16,016	13,728	11,440	9,152	6,864
Administration Department Debt Service Subtotal			71,016	68,728	66,440	64,152	61,864
15 Yr loan for fire truck							
10 Fund carries 100% of Total \$1,225,000							
		2027	2028	2029	2030	2031	2032-2052
Date Opened:	7/1/2026	Beg. Balance	1,225,000	1,167,154	1,106,561	1,043,089	976,602
Rate: 4.75%		Principal	-	57,846	60,594	63,472	906,957
		Interest	-	58,188	55,440	52,562	49,547
Fire Department Debt Service Subtotal			-	116,033	116,033	116,033	116,033
5 Yr loan for Police, Sanitation and Planning Department Vehicles							
10 Fund carries 100% of Total \$90,000							
		2027	2028	2029	2030	2031	2032-2052
Date Opened:	7/1/2026	Beg. Balance	125,000	102,265	78,450	53,504	27,372
Rate: 4.75%		Principal	-	22,735	23,815	24,946	26,131
		Interest	-	5,938	4,858	3,726	2,541
Police, Sanitation, and Planning Department Debt Service			-	28,673	28,673	28,673	28,673
		General Fund Principal	323,997	304,581	308,409	312,418	316,618
		General Fund Interest	83,297	139,149	128,319	117,306	106,103
General Fund Debt Service Payment Total			407,294	443,730	436,727	429,724	422,721
			2,734,330	473,720	3,208,050		

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																								
YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL												
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	28,585	133,290	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	26,679	131,384	94,064	22,256	116,319												
2029			-	81,000	116,843	197,843				59,800	20,021	79,821	104,705	24,773	129,479	94,064	20,544	114,607												
2030			-	83,000	114,109	197,109				59,800	18,353	78,153	104,705	22,868	127,573	94,064	18,832	112,895												
2031-2042	-	-	-	1,207,000	1,161,405	2,368,405				598,000	75,079	673,079	1,151,759	125,772	1,277,531	1,034,702	103,574	1,138,276												
2043-2052				2,174,000	589,343	2,763,343												-												
Total	199,205	6,768	205,973	3,698,000	2,223,180	5,921,180	26,414	335	26,750	837,200	158,500	995,700	1,570,580	228,676	1,799,257	1,410,958	189,172	1,600,130												
										4,045,526 1.10% Federal Revolving Loan SRP-W-0185			3,175,264 1.13% Federal Revolving Loan WIF-2023																	
										TOTAL PRINCIPAL			TOTAL INTEREST			TOTAL DEBT PAYMENTS WATER & SEWER														
YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL				2027			2028			2029			2030			2031-2042			2043-2052			Total		
2027	202,276	48,463	250,739	158,781	39,078	197,859				459,586			202,764			662,349														
2028	202,276	42,276	244,552	158,781	34,983	193,765				436,172			194,611			630,782														
2029	202,276	40,051	242,327	158,781	34,086	192,867				339,569			184,436			524,006														
2030	202,276	37,826	240,102	158,781	33,189	191,970				341,569			174,161			515,730														
2031-2042	2,427,316	280,355	2,707,671	1,905,374	226,024	2,131,398				3,991,461			1,465,830			5,457,291														
2043-2052	809,105	22,250	831,356	635,125	17,926	653,051				2,174,000			589,343			2,763,343														
Total	4,045,526	471,221	4,516,747	3,175,624	385,286	3,560,910				7,742,357			2,811,144			10,553,500														

Note:

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

Sanitation Fund Debt Service Requirements

Sanitation Dept

2022 Equipment Loan 32.5% total of \$920,000

Date: July 2021

Acct XXXXXX Rate 1.27%, 5 Years, Payoff July 2027

		2027	2028	2029	2030	2031	2032-2042
Pay	Balance	62,262	-	-	-	-	-
Off In	Principal	62,262	-	-	-	-	-
FY 2027	Interest	791	-	-	-	-	-
	Total	63,053	-	-	-	-	-
Sanitation Debt Service Subtotal		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

		2027	2028	2029	2030	2031	2032-2042
Pay	Balance	468,000	436,800	405,600	374,400	343,200	-
Off In	Principal	31,200	31,200	31,200	31,200	31,200	312,000
FY 2027	Interest	12,187	11,316	10,446	9,575	8,705	39,172
	Total	43,387	42,516	41,646	40,775	39,905	351,172
Sanitation Debt Service Subtotal							

Sanitation Truck

35 Fund carries 100% of Total \$260,000

Date Opened: 7/1/2026 Beg. Balance

Rate: 4.75%

		2027	2028	2029	2030	2031	2032-2042
	Beg. Balance	260,000	212,711	163,176	111,288	56,935	-
	Principal	-	47,289	49,535	51,888	54,353	56,935
	Interest	-	12,350	10,104	7,751	5,286	2,704
Sanitation Department Debt Service Subtotal		-	59,639	59,639	59,639	59,639	59,639

Sanitation Fund Principal	93,462	78,489	80,735	83,088	85,553	368,935
Sanitation Fund Interest	12,977	23,666	20,550	17,326	13,991	41,876
Sanitation Fund Debt Service Payment Total	106,440	102,155	101,285	100,414	99,544	410,811

Town of Beech Mountain
Summary of Total Debt all Funds

	2027	2028	2029	2030	2031	2032-2042	Total all years
General Fund Principal	323,997	304,581	308,409	312,418	316,618	2,734,330	4,300,352
General Fund Interest	83,297	139,149	128,319	117,306	106,103	473,720	1,047,895
General Fund Debt Service Payment Total	407,294	443,730	436,727	429,724	422,721	3,208,050	5,348,247
Utility Fund Principal	459,586	436,172	339,569	341,569	341,569	3,649,892	5,568,357
Utility Fund Interest	202,764	194,611	184,436	174,161	341,569	1,124,260	2,221,801
Utility Fund Debt Service Payment Total	662,349	630,782	524,006	515,730	683,138	4,774,152	7,790,158
Sanitation Fund Principal	93,462	78,489	80,735	83,088	85,553	368,935	790,262
Sanitation Fund Interest	12,977	23,666	20,550	17,326	13,991	41,876	130,386
Sanitation Fund Debt Service Payment Total	106,440	102,155	101,285	100,414	99,544	410,811	920,648
Total All Funds Principal	877,045	819,242	728,713	737,075	743,740	6,753,156	10,658,971
Total All Funds Interest	299,038	357,426	333,304	308,793	461,663	1,639,857	3,400,082
Total All Funds Debt Payments	1,176,083	1,176,668	1,062,018	1,045,868	1,205,403	8,393,013	14,059,053

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**Town of Beech Mountain
General Fund Revenue**

		2022	2023	2024	2025	2025-2026	YTD		Proposed
340290		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027 Budget
Tax Revenue									
10-301-0000	Ad Val Tax - Current Years	3,990,602	6,635,701	6,372,691	6,433,311	6,702,219	6,250,896	93%	6,587,293
10-301-0001	Ad Val Tax - Prior Years	23,614	105,987	57,951	83,542	95,000	157,852	166%	300,000
10-302-0000	Vehicle Tax	128,246	146,874	135,313	147,261	115,000	119,120	104%	153,000
10-303-0001	Occupancy Tax					1,153,000	1,172,720	102%	1,100,000
Total Tax Revenue		\$ 4,142,462	\$ 6,888,562	\$ 6,565,956	\$ 6,664,114	\$ 8,065,219	\$ 7,700,587	95%	\$ 8,140,293
Interest Income									
10-317-0000	Interest on Taxes	20,019	35,592	33,065	38,893	50,000	79,966	160%	80,000
10-329-0000	Interest on Investments	11,130	307,684	494,334	425,041	50,000	236,825	474%	200,000
Total Interest Income		31,149	\$ 343,276	\$ 527,400	\$ 463,934	\$ 100,000	\$ 316,791	317%	\$ 280,000
Miscellaneous Income									
10-331-0000	Rental Income	5,500	6,000	6,000	23,300	8,400	5,600	67%	8,400
10-335-0000	Miscellaneous Revenue	24,757	70,324	5,338	117,506	15,000	37,290	249%	40,000
10-335-0001	Paid Parking Revenue	26,753	33,258	42,828	38,468	37,000	36,165	98%	37,000
10-335-0002	CARES Act Funding/ARP	-	-	-	-	-	-		-
10-335-0003	Rec Ctr Fees & Contribution	72,372	75,076	91,921	98,371	80,000	72,849	91%	97,000
10-335-0004	Hold Harmless Funds	301,557	334,867	430,060	429,936	414,878	261,478	63%	470,000
10-335-0005	Transfer from TDA - Admin	41,242	37,699	23,280	32,967	24,000	20,632	86%	30,000
10-335-0009	Fines and Penalties	15,001	20,871	24,808	12,365	22,000	8,036	37%	10,000
10-335-0010	Law Enforcement Vest Grant	1,000	-	-	-	-	-		-
10-335-0011	Special Events Income	43,714	43,113	49,576	12,563	45,000	9,914	22%	15,000
10-335-0012	Equip Upgrade Grant	-	-	134,311	-	-	-		-
10-335-0014	Fire Dept. Revenue	118,849	147,753	-	153,327	108,000	160,992	149%	168,000
10-335-0016	Misc Grants-Part f	112,096	-	-	30,538	-	28,545		353,250
10-335-0017	Town Merchandise	150	-	-	-	-	-		-
10-335-0019	NC DOT Streetscape Grant			-	-	-	-		-
Total Miscellaneous Income		\$ 762,992	\$ 768,961	\$ 808,120	\$ 949,342	\$ 754,278	\$ 641,500	85%	\$ 1,228,650

**Town of Beech Mountain
General Fund Revenue**

		2022	2023	2024	2025	2025-2026	YTD		Proposed
State Revenue		Actual	Actual	Actual	Actual	Budget	3/31/2026		2026-2027
									Budget
10-336-0000	Tax Advertising Cost	1,128	551	1,275	409	600	-	0%	1,000
10-337-0000	Utility Sales Tax	276,124	296,276	459,367	486,512	250,000	209,915	84%	420,000
10-337-0001	Cable TV Franchise Tax	47,585	58,262	46,055	32,985	32,000	18,849	59%	38,000
10-341-0000	Beer and Wine Tax	2,671	3,077	3,331	2,716	3,000	-	0%	3,000
10-343-0000	State Street Aid - Powell Bill	125,505	124,649	137,839	150,867	135,000	149,643	111%	150,000
10-345-0000	Local Sales Tax	1,768,022	1,908,571	2,616,829	2,604,025	2,780,893	1,619,957	58%	3,245,975
									-
Total State Revenue		\$ 2,221,036	\$ 2,391,386	\$ 3,264,696	\$ 3,277,513	\$ 3,201,493	\$ 1,998,364	62%	\$ 3,857,975
Fees									
10-355-0000	Building Inspection Fees	78,527	113,833	124,368	101,614	75,000	39,746	53%	50,000
10-357-0000	Planning and Zoning Fees	9,572	9,360	7,030	4,485	6,000	2,275	38%	4,000
									-
Total Fees		\$ 88,099	\$ 123,193	\$ 131,398	\$ 106,099	\$ 81,000	\$ 42,021	52%	\$ 54,000
Gains/Losses									
10-383-0000	Sale of Fixed Assets	102,769	60,100	37,805	16,450	25,000	22,625	91%	25,000
Total Gains/Losses		\$ 102,769	\$ 60,100	\$ 37,805	\$ 16,450	\$ 25,000	\$ 22,625	\$ 1	\$ 25,000
Proceeds									
10-393-0001	Proceeds - Lease/Purchase		492,496		-		-		1,395,000
10-397-0002	Donations to Shane Park	4,094	45,000	-	-		-		-
Total Proceeds		\$ 4,094	\$ 492,496	\$ -	\$ -	\$ -	\$ -		\$ 1,395,000
Transfers									
10-399-0000	Fund Balance Appropriated				-	-	-		-
10-399-0002	Health Ins & Rx Claims Reimburse				-		-		-
10-399-0003	Transfer From 25 Fund		92,558		-	10,500	-	0%	-
10-399-0004	Transfer From Capital Projects	-	8,196	103,258	-		-		-
10-399-0008	Transfer From TDA - Grants	769,386	321,873	422,004	724,335	380,000	350,810	92%	795,111
10-399-0009	Transfer From TDA (Admin Sala	114,529	94,067	99,297	114,796	180,000	77,872	43%	180,000
Total Transfers		\$ 883,915	\$ 516,694	\$ 624,559	\$ 839,131	\$ 570,500	\$ 428,682	75%	\$ 975,111
TOTAL REVENUE		\$ 8,236,516	\$ 11,584,667	\$ 11,959,933	\$ 12,316,584	\$ 12,797,490	\$ 11,150,570	87%	\$ 15,956,029

Account Code	Account Title	Details/Note	
10-301-0000	Ad Val Tax - Current Year	Two County total evaluation \$1,046,061,910 Tax rate .65/100, 96% of prior year collection	
10-301-0001	Ad Val Tax - Prior Years	Total outstanding as of June 30th, 2025 equaled \$388,448	
10-302-0000	County Motor Vehicle Tax	Property tax on motor vehicles at same rate as real property	
10-302-0001	NC Tax and Tag		0
10-303-0001	Watauga Co Occupancy Tx		
10-303-0002	Avery Co Occupancy Tx	Total anticipated by the Tourism and Development Authority	
10-317-0000	Interest on Taxes		0
10-329-0000	Interest on Investments	A conservative estimate. We view rates as decreasing over the next twelve months	
10-331-0000	Rental Income	Radio station building at the pinnacle	
10-335-0000	Miscellaneous Revenue	Includes such items as dog tags, notary fees, maps sold, vendor refunds, copies/faxes made in town hall.	
10-335-0001	Paid Parking Revenue	Town owned lot for parking next to sled hill	
10-335-0002	CARES Act Funding	This will be COVID-19 related funding. No funds anticipated in FY2024	
10-335-0003	Rec Ctr Fees & Contributions	Fees and revenues generated by the recreation department	
10-335-0004	Hold Harmless Funds	State shared funds received quarterly	
10-335-0005	Admin Fee Collected From TDA	3% to 1% depending on the level of current Occupancy Tax collected. The more collected the less the fee	
10-335-0006	Wellness Grant		
10-335-0007	Forfeiture Income		
10-335-0008	Health Insurance Violation		
10-335-0009	Fines and Penalties	Parking tickets, zoning infractions and code enforcement actions	
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	Recreation department events and happenings	
10-335-0012	Body Cam/Equip Upgrade Grant	Grants available from the NC Governor's Crime Prevention Task Force	
10-335-0013	NC DOT Streetscape Grant		
10-335-0014	Fire Department Revenue	Two componets, first is the Counties Fire Tax Distribution and second is the State Grant	
10-335-0015	Transfer from Fire Department		
10-335-0016	Miscellaneous Grants	Part F grant for Recreation Department, 50-50 split with the town's share from FMEA Funds.	
10-335-0017	Town Merchandise	Flag, caps, t-shirts and other apparel	
10-335-0019	NC DOT Grant	No grants are currently in the system from NCDOT	
10-335-0020	MISCELLANEOUS REVENUE RETURNED CHECK		
10-336-0000	Tax Advertising Costs	Property tax collection cost are absorbed by the property owner	
10-337-0000	Utility Sales Tax	State shared funds received quarterly resulting from the sales tax paid through utility bills	
10-337-0001	Cable TV Franchise Tax	State shared funds received quarterly resulting from the sales tax paid through cable and satilite TV bills	
10-341-0000	Alcohol Beverage Tax	State shared funds received annually resulting from the sales tax paid alcohol beverages	
10-343-0000	State Street Aid - Powell Bill	State shared funds received yearly for the upkeep of town roads and streets	
10-345-0000	Local Sales Tax Distribution	State shared funds received quarterly resulting from the sales tax paid for general consumer items	
10-345-0001	1/2 Cent Local Sales Tax		
10-345-0002	Add'l 1/2 Cent Local Sales Tx		
10-345-0003	Add'l 1/2 Cent Local Sales Tax		
10-345-0004	Add'l 1/4 Cent Local Sales Tax		
10-347-0000	ABC Revenues		
10-355-0000	Building Inspection Fees	Fees for inspecting properties and new construction	
10-357-0000	Planning and Zoning Fees	Fees paid in relation to zoning matters	
10-383-0000	Sale of Fixed Assets	Surplus items auction off by online auctioneer	
10-393-0000	Road Assessments		
10-393-0001	Proceeds - Lease/Purchase		
10-397-0001	Watauga Co Recreation Funds		
10-397-0002	DONATIONS TO SHANE OUTDOOR PRK	Donations for the construction of Shane Park as well as future donations for Park maintenance.	
10-399-0000	Fund Balance Appropriated	\$0 fund balance used; amount needed beyond current revenues to meet 2026 Capital Outlay goal of \$0.	
10-399-0001	Transfer from E-911 Fund Bal		
10-399-0002	Health Ins Claims Reimburse	Used only for historical purposes. No reimbursements since moving away from being self insured.	
10-399-0003	TRANSFER FROM 25 FUND		
10-399-0004	Transfer From Capital Projects		
10-399-0007	Transfer From TDA (Sled Hill)		
10-399-0008	Transfer From TDA (Recreation)	Items and projects the TDA has determined to purchase as it meets thier goals and mission	
10-399-0009	Reimburse from TDA for Salaries	Amounts the TDA reimburses the town for services. Such as, employees salary and benefits	

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		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027
									Budget
Contract Services									
10-410-4201	Contract Services	70,875	124,284	200,227	235,218	90,000	55,725	62%	60,000
10-410-4210	Professional Services	90,704	116,641	77,877	48,371	50,000	29,022	58%	90,000
10-410-4220	Advertise/Notifications	2,884	7,045	10,259	7,492	10,000	7,226	72%	10,000
Total Contract Services		\$ 164,463	\$ 247,970	\$ 288,363	\$ 291,081	\$ 150,000	\$ 91,972	61%	\$ 160,000
Misc Expenses									
10-410-4300	Election Expense	6,035		6,133	-	7,500	1,812	24%	-
10-410-4310	Sales Tax Reimb Expense	1,085,235	1,232,022	1,634,300	1,633,174	1,200,000	855,407	71%	2,020,000
10-410-5300	Dues & Subscriptions	1,768	2,662	6,241	2,185	4,500	225	5%	2,500
10-410-5400	Insurance	24,669	31,487	36,318	37,883	45,000	40,589	90%	47,000
10-410-5401	Employment Security Commission	2,426	3,241	3,545	-	3,000	-	0%	3,000
10-410-5701	Bank Service Charges	21,707	14,619	11,115	10,990	8,500	7,907	93%	5,000
10-410-5750	Miscellaneous Expense	-	-	-	-	-	-		
Total Misc Expenses		\$ 1,141,839	\$ 1,284,031	\$ 1,697,652	\$ 1,684,231	\$ 1,268,500	905,940	71%	\$ 2,077,500
Capital Outlay									
10-410-7400	Capital Outlay	121,791	88,100	100,000.00	-	35,700	23,920	67%	
Total Capital Outlay		\$ 121,791	\$ 88,100	\$ 100,000	\$ -	\$ -	\$ 23,920		\$ -
Debt Principal & Interest									
10-410-8400	Debt (Principal)	-	-	55,000	55,000	55,000	-	0%	55,000
10-410-8401	Debt (Interest)	-	-	21,863	20,592	18,304	-	0%	16,016
Total Debt Principal & Interest		\$ -	\$ -	\$ 76,863	\$ 75,592	\$ 73,304	\$ -	0%	\$ 71,016

		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026		2026-2027
									Budget
Transfers to Other Funds									
10-410-9100	Trsf to Water/Sewer Fund	-	-	-	-	-	-		-
10-410-9101	Trsf to Fund Balance	-	-	-	-	119,705	-	0%	-
10-410-9102	Trsf to Sanitation Fund	-	-	-	-	-	-		-
10-410-9104	Trsf Occupancy Tx to TDA	-	-	-	1,095,837	1,153,000	1,007,232	87%	1,100,000
10-410-9105	Trsf to Cap Projects (Capital Outlay)	77,910	364,848	985,152	90,000	-	-		1,999,400
10-410-9201	Mt. Ambulance Contribution	-	-	-	-	-	-		-
10-410-9202	Avery Co Humane Soc Contrib	-	-	-	-	-	-		-
10-410-9203	Watauga Co Humane Soc Contr	-	-	-	-	-	-		-
10-410-9204	Linville Rescue Squad Contr	-	-	-	-	-	-		-
10-410-9205	Beech Mtn Historical Soc Co	1,000	1,000	1,000	1,000	1,000	1,000	100%	1,000
Total Transfers to Other Funds		\$ 78,910	\$ 365,848	\$ 986,152	\$ 1,276,837	\$ 1,273,705	\$ 1,008,232	79%	3,100,400
Contingency									
10-410-9400	Contingency	-	-	-	-	-	-		-
Total Contingency		\$ -	\$ -				\$ -		-
Total Administration		\$ 1,905,022	\$ 2,445,937	\$ 3,574,380	\$ 3,873,864	\$ 3,487,447	\$ 2,461,409	71%	\$ 6,089,030

Account Code	Account Title	Details/Note
10-410-0200	Salaries	Department has 6 FTEs with a proposed 3% COLA. Manager salary shown at 100% all though 25% is charged to FD.
10-410-0201	Longevity pay	Longevity uses a 3% cola-equivalent increase;
10-410-0202	Incentive pay	Annual payment of \$350 to each employee with one full year of service
10-410-0210	Part Time Wages	Employees with less than 32 hours per week. Usually seasonal. Increase for finance office
10-410-0220	Overtime Wages	
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 Insurance	Employee health, dental, vision, disability, and life insurance provided; employees pay 0% basic, 50% health, full dental/vision..
10-410-0903	Runout Period Claims	
10-410-1000	State (ORBIT) Retirement	Increased by .75% from 12.85% to 13.6% of gross wages. Employee contributes 6% of their gross wage
10-410-1001	401(k)	Town matches employee contributions up to 6%
10-410-1100	Telephone	Covers all land line phone systems for Administration
10-410-1101	Postage	All metered mail for administration
10-410-1200	Data Processing	Admin share of software subs and PC/laptop replacements; Cost should decrease in future as move from Server to the Cloud.
10-410-1300	Utilities	Electricity, water/sewer and propane for admin portion of town hall
10-410-1400	Staff Development	Training, travel to training site, meals, and related costs.
10-410-1401		
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	Bldg & Grounds Maintenance	Routine building and grounds upkeep. Cut from last year, which included Town Hall and visitor center work.
10-410-1602	Landscaping	Moved to Recreation Budget 10-621
10-410-1603		
10-410-1800		
10-410-3200		
10-410-3300	Supplies & Materials	Office supplies, desk chairs and other office needs
10-410-3301		
10-410-3302		
10-410-3303	Christmas Lights	Moved to Recreation Budget 10-621
10-410-3600		
10-410-4200		
10-410-4201	Contract Services	Housekeeping, mat cleaning, newsletter printing/mailing, and financial software maintenance
10-410-4210	Professional Services	Legal fees, administration share of General Fund Audit fees
10-410-4220	Advertise/Notifications	
10-410-4300	Election Expense	To reimburse Avery and Watauga counties for expenses related to town elections, no elections for 2026
10-410-4310	Sales Tax Reimb Expense	This account is used to record reimbursement of 70% of sales tax to Watauga County
10-410-5300	Dues & Subscriptions	Dues for various employee professional organization, local newspapers
10-410-5400	Insurance	Administrations share of total premiums plus potential deductibles
10-410-5401	Employment Security Commission	Town must keep 1% of payroll on deposit for claims; amount shown replenishes the required account.
10-410-5600		

10-410-5700		
10-410-5701	Bank Service Charges	Currently working with Truist Bank to Automate the Lockbox, AR-Box and E-check processing directly by electronic upload
10-410-5750	Miscellaneous Expense	
10-410-6100		
10-410-6200		
10-410-7400	Capital Outlay	
10-410-7401		
10-410-8400	Debt (Principal)	Principal payment on renovation project to Town Hall
10-410-8401	Debt (Interest)	Interest payment on renovation project to Town Hall
10-410-9100	Trsf to Water/Sewer Fund	
10-410-9101	Trsf to Fund Balance	To increase Fund Balance and protect against future unforeseen Helene expenditures
10-410-9102	Trsf to Sanitation Fund	
10-410-9104	Trsf Occupancy Tx to TDA	
10-410-9105	Trsf to Cap Project	Funds non-recurring capital outlay moved in FY2021 to the Capital Projects Fund to clarify funding sources.
10-410-9202	Avery Co Humane Soc Contrib	Has not been budgeted for the past few years.
10-410-9203	Watauga Co Humane Soc Contr	
10-410-9205	Beech Mtn Historical Soc Co	To support the mission of the Beech Mountain Historical Society

**Town of Beech Mountain
Tax Collection**

Tax Collections		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027
									Budget
Personnel									
10-460-0200	Salaries	29,771	36,083.00	40,761	45,901	42,218	30,959	73%	43,484
10-460-0201	Longevity pay	250	250	250	-	1,128	-	0%	1,389
10-460-0202	Incentive pay	150	175	175	-	350	175	50%	175
10-460-0900	FICA	2,337	2,744.00	3,102	3,435	3,343	2,324	70%	3,446
10-460-0902	Employee Insurance	3,046	3,710.00	3,630	8,183	4,209	5,722	136%	5,230
10-460-0903	Runout Period Claims	-	-	-	-	-	-	-	-
10-460-1000	State (ORBIT) Retirement	3,414	4,529.00	5,270	6,219	5,943	4,448	75%	6,802
10-460-1001	401(k)	1,709	1,935.00	2,242	2,471	2,622	1,860	71%	2,619
Total Personnel		\$ 40,678	\$ 49,426	\$ 55,431	\$ 66,210	\$ 59,811	\$ 45,489	76%	\$ 63,146
Utilities, Bldg & Grnds									
10-460-1101	Postage	2,112.27	\$ 2,265	293.7	2,783	3,200	2,974	93%	3,500
10-460-1200	Data Processing	422.81	\$ 1,034	680.8	309	1,200	81	7%	800
10-460-1400	Staff Development	617.01	\$ 403	797.06	2,003	1,000	288	29%	1,000
Total Utilities, Bldg & Grnds		\$ 3,152	\$ 3,702	\$ 1,772	\$ 5,094	\$ 5,400	\$ 3,343	62%	\$ 5,300
Supplies									
10-460-3300	Supplies and Materials	39	19	-	2,378	4,000	-	0%	1,500
Total Supplies		\$ 39	\$ 19	\$ -	\$ 2,378	\$ 4,000	\$ -	0%	\$ 1,500
Contract Service									
10-460-4200	Collection Cost	-	2,834	6,873.11	-	1,750	1,381	79%	1,800
10-460-4201	Contract Services	5,617	2,229	600	1,433	-	-	0%	-
Total Contract Services		\$ 5,617	\$ 5,063	\$ 7,473	\$ 1,433	\$ 1,750	\$ 1,381	79%	\$ 1,800
Misc Expenses									
10-460-5400	Insurance P&L/WC	\$ 1,102	1,009	1,395.36	1,404	1,750	1,578	90%	1,800
10-460-5701	Refund of Pr Yr Taxes	-	-	-	-	-	-	-	-
Total Misc Expenses		\$ 1,102	\$ 1,009	\$ 1,395	\$ 1,404	\$ 1,750	\$ 1,578	90%	\$ 1,800
Capital Outlay									
10-460-7400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL Tax Collections		\$ 50,588	\$ 59,219	\$ 66,071	\$ 76,518	\$ 72,711	\$ 51,792	307%	\$ 73,546

**Town of Beech Mountain
Notes for Tax Collections**

Account Code	Account Title	Details/Note
10-460-0200	Salaries	3% COLA. Tax Collector/Utility Billing and Collections - position shared with Utility billing and revenue clerk
10-460-1000	State (ORBIT) Retirement	Increased by .75% from 12.85% to 13.6% of gross wages. Employee contributes 6% of their gross wage
10-460-1001	401(k)	
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		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027 Budget
Personnel									
10-470-0200	Salaries	108,173	126,762	140,665	153,804	154,005	128,710	84%	201,339
10-470-0201	Longevity pay	750	750	750	-	3,827	-	0%	4,549
10-470-0202	Incentive pay	1,200	1,400	1,400.00	-	1,750	1,750	100%	1,400
10-470-0210	Part time wages	31,907	42,864	52,567.23	68,076	74,434	44,016		49,846
10-470-0900	FICA	10,844	12,733	14,453.81	16,691	15,978	13,240	83%	16,671
10-470-0902	Employee Insurance	24,352	24,907	21,124.53	20,590	26,278	16,543	63%	35,995
10-470-0903	Runout Period Claims	-		0	-	-	-		
10-470-1000	State (ORBIT) Retirement	12,251	15,938	23,134.21	29,438	24,820	24,431	98%	28,594
10-470-1001	401(k)	3,888	4,089	8,311.57	8,983	7,134	6,918	97%	9,789
Total Personnel		\$ 193,365	\$ 229,443	\$ 262,406	\$ 297,581	\$ 308,227	\$ 235,608	76%	\$ 348,183
Utilities, Bldg & Grnds									
10-470-1100	Phone	654	2506	2,492.84	3,244	3,000	2,309	77%	2,500
10-470-1101	Postage	131	635	175.94	149	1,000	96	10%	500
10-470-1200	Data Processing	184	7747	1,801.76	4,817	1,200	2,186	182%	2,500
10-470-1400	Staff Development	-	3,047	7,917.56	6,133	7,000	5,993		10,000
10-470-1601	Building Maintenance	583	121	0	-	1,000	-	0%	1,000
Total Utilities, Bldg & Grnds		\$ 969	\$ 14,056	\$ 12,388	\$ 14,343	\$ 13,200	\$ 10,584	80%	\$ 16,500
Supplies									
10-470-3300	Supplies and Materials	497	1,274	957.07	1,591	2,000	473	24%	2,000
Total Supplies		\$ 497	\$ 1,274	\$ 957	\$ 1,591	\$ 2,000	\$ 473	24%	\$ 2,000
Contract Service									
10-470-4200	Contract Services	2,831	6,958	894.1	176,150	10,000	173,801	1738%	10,000
10-470-4201	Advertising & Marketing	2,594	460	1,774.22	2,111	8,000	2,674	33%	8,000
Total Contract Services		\$ 5,425	\$ 7,418	\$ 2,668	\$ 178,261	\$ 18,000	\$ 176,475	980%	\$ 18,000
Misc Expenses									
10-470-5308	Association Dues/Subscriptions				-	1,000	645		1,000
10-470-5400	Insurance P&L/Workers Comp	\$ 1,395	\$ 4,460	1,306.20	4,018	4,100	3,698	90%	4,100
Total Misc Expenses		\$ 1,395	\$ 4,460	\$ 1,306	\$ 4,018	\$ 5,100	\$ 3,698	73%	\$ 5,100
Capital Outlay									
10-470-7400	Capital Outlay	70,823	-	30,000	-	-	-		-
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
TOTAL Visitor Center		\$ 201,651	\$ 256,651	\$ 279,726	\$ 495,795	\$ 346,527	\$ 426,837	123%	\$ 389,783

**Town of Beech Mountain
Visitor Center**

Account Code	Account Title	Details/Note
10-470-0000	Vistors Center	
10-470-0200	Salaries	3% COLA; CIP up year over year. (3 FT) - TDA reimburses 100% Admin Assist and 50% Tourism/Marketing.
10-470-0201	Salaries	
10-470-0202	Incentive Pay	
10-470-0210	Part Time Wages	(2) PT Customer Serviced Positions 100% reimbursed by TDA
10-470-0220	Overtime Wages	
10-470-0900	FICA	
10-470-0902	Employee Insurance	
10-470-0903	Runout Period Claims	
10-470-1000	State (Orbit) Retirement	
10-470-1001	401K	
10-470-1100	Phone	
10-470-1101	Postage	
10-470-1200	Data Processing	Nordic - Yearly software and maintenance
10-470-1400	Staff Development	Economic Devt.- Travel, conferences, meetings, rural assembly , Hill Group Work Sessions
10-470-1601	Building Maintenance	
10-470-3300	Supplies and Materials	Economic Devt. - Copier and supplies
10-470-4200	Contract Services	cleaning (7,680) and rug rentals (1,080)
10-470-4201	Advertising & Marketing	Economic Devt. - Brochures, print materials, mailers and business spotlight radio
10-470-5308	Association Dues/Subscriptions	Economic Devt.- Dues and subscriptions
10-470-5400	Insurance	
10-470-7400	Capital Outlay	

0

**Town of Beech Mountain
Police Department**

										Proposed
		2022	2023	2024	2025	2025-2026	YTD			2026-2027
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%		Budget
Personnel										
10-510-0200	Salaries	651,254	775,178	824,589	915,955	872,300	665,239	76%		930,912
10-510-0201	Longevity pay	6,250	6,000	5,750	-	25,548	-			20,684
10-510-0202	Incentive pay	4,200	4,550	5,250	-	4,900	5,250			5,950
10-510-0210	Part Time Wages	-	570	560	84	10,000	-			10,000
10-510-0220	Over Time Wages	26,735	35,411	38,062	41,572	25,000	28,740	115%		30,000
10-510-0230	LEO Separation Allowance	14,373	14,373	14,373	14,373	14,373	10,503	73%		14,373
10-510-0240	Field Training Officer Pay	600	1,000	2,800	100	1,600	-	0%		1,600
10-510-0900	Fica	54,491	62,351	65,852	72,287	72,960	53,095	73%		76,723
10-510-0902	Employee Insurance	122,767	146,634	131,603	143,039	168,227	82,717	49%		187,864
10-510-0903	Runout Period Claims	-	-	-	-	-	-			-
10-510-1000	State (ORBIT) Retirement	80,788	106,959	119,034	138,276	139,774	104,396	75%		168,946
10-510-1001	401(k)	32,935	37,609	41,918	43,791	88,288	28,531	32%		39,540
Total Personnel		\$ 994,393	\$ 1,190,635	\$ 1,249,789	\$ 1,369,476	\$ 1,422,970	\$ 978,472	69%		\$ 1,486,591
Utilities, Bldg & Grnds										
10-510-1100	Telephone	11,888	11,109	10,692	12,141	13,500	9,383	70%		14,000
10-510-1101	Postage	138	95	105	96	500	44	9%		550
10-510-1200	Data Processing/IT Support	2,048	5,871	3,749	11,496	8,300	7,902	95%		12,000
10-510-1300	Utilities	17,363	18,562	16,662	16,293	22,000	10,765	49%		22,000
10-510-1400	Staff Development	6,403	4,060	6,040	10,250	8,500	4,736	56%		10,000
10-510-1600	Building Maintenance	2,403	1,334	2,895	4,651	6,000	4,515	75%		5,500
Total Utilities, Bldg & Grnds		\$ 40,244	\$ 41,031	\$ 40,144	\$ 54,928	\$ 58,800	\$ 37,346	64%		\$ 64,050
Supplies										
10-510-3300	Supplies & Materials	13,468	8,210	13,247	12,239	12,500	7,954	64%		15,000
10-510-3350	LEO/Training Supplies	11,975	7,277	7,356	13,846	14,000	6,906	49%		20,600
10-510-3399	Rube Donated Funds		46,860	-	-	10,500	6,983			10,000
10-510-3400	Investigations	2,811	235	933	-	2,500	2,092	84%		10,000
10-510-3500	Police K9				-	12,500	5,130			12,500
10-510-3600	Uniforms	6,337	11,537	13,176	13,923	15,000	12,528	84%		18,000
Total Supplies		34,590	74,119	34,712	40,008	67,000	41,593	62%		86,100

**Town of Beech Mountain
Police Department**

		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026		2026-2027
									Budget
Contract Services									
10-510-4200	Contract Services	19,787	19,815	32,518	21,336	97,000	70,954	73%	149,000
10-510-4250	Towing Services-New	-	-	-	9,450	15,000	6,850	46%	15,000
Total Contract Services		\$ 19,787	\$ 19,815	\$ 32,518	\$ 21,336	\$ 112,000	\$ 77,804	69%	\$ 164,000
Misc Expenses									
10-510-5300	Dues & Subscriptions	200	344	209	574	500	170		700
10-510-5400	Printing and Publications	200	634	8,411	1,720	3,000	446		3,000
10-510-5500	Insurance	19,484	25,352	25,389	29,045	24,000	22,800	95%	28,500
10-510-5700	Immunizations	-	-	-	-	-	-		-
10-510-5701	Pre-employment Screening	728	3,495	1,500	750	3,000	250	8%	3,000
Total Misc Expenses		20,612	29,825	35,508	32,090	30,500	23,665	78%	35,200
Vehicle Expenses									
10-510-6100	Gas & Fuel	30,227	25,212	29,438	30,387	30,000	18,869	63%	32,000
10-510-6200	Vehicle Maintenance	44,557	33,873	50,180	37,678	57,000	37,515	66%	62,000
Total Vehicle Expenses		74,784	59,085	79,618	68,066	87,000	56,384	65%	94,000
Capital Outlay									
10-510-7400	Capital Outlay	198,486	109,313	101,408	178,664	125,000	117,950		
Total Capital Outlay		198,486	109,313	101,408	178,664	125,000	117,950	94%	-
Debt Principal & Interest									
10-510-8400	Principal	-	-	20,410	20,410	20,494	20,494		20,494
10-510-8401	Interest	-	-	1,056	1,056	524	524		524
Total Debt Principal & Interest		-	-	21,466	21,466	21,018	21,018	100%	21,018
Transfers to Other Funds									
10-510-9101	Trsf to Reserve for E-911	2,572	11,872	-	3,205	-	-		-
Total Transfers to Other Funds		2,572	-	-	3,205	-	-		-
Total Police Department		1,385,468	1,523,823	1,595,163	1,789,238	1,924,288	1,354,231	70%	1,950,958

**Town of Beech Mountain
Notes for Police Department**

Account Code	Account Title	Details/Note	
10-510-0000	Police		0
10-510-0200	Salaries	I am requesting one dispatch position and one officer position which would be entry level positions at the hiring stage.	
10-510-0201	Longevity Pay		
10-510-0202	Incentive Pay		
10-510-0210	Part Time Wages	Reflects the cost of using part-time officers and dispatchers when extra personnel are needed.	
10-510-0220	Overtime Wages	Overtime for mandated training, shortages, court, winter shifts, town events, and other needs.	
10-510-0230	LEO Separation Allowance		
10-510-0240	Field Officer Training	Training lasts 12 weeks and pays \$100 bi-weekly (\$200 monthly), only during field training.	
10-510-0900	Fica		
10-510-0902	Employee Insurance		
10-510-0903	Runout Period Claims		
10-510-1000	State (ORBIT) Retirement	Rates rose to 12.85% for dispatchers and 14.04% for LEOs; employees contribute 6% of wages.	
10-510-1001	401(k)		
10-510-1100	Telephone	Covers dept cell phones and patrol-car Wi-Fi for citation and crash reports with unlimited data.	
10-510-1101	Postage	Covers postage for NC Training & Standards, NCACP, DA's office, other agencies, and mailings.	
10-510-1200	IT Support	Increase due to average monthly cost.	
10-510-1300	Utilities	Line item covers the cost of the street lights located within city limits and future lights to be added.	
10-510-1400	Staff Development	Increase due to the increase cost of training.	
10-510-1600	Building Maintenance	Increase needed for tables, chairs, benches, and evidence-room shelving.	
10-510-1800	Maintenance Services		
10-510-3300	Office Supplies	Increase is due to the increasing cost of necessary office supplies.	
10-510-3301	DP - Lease Payments		
10-510-3350	LEO/Training Supplies	Increase cost due to the need to purchase ammunition, purchase and training of Asp Batons.	
10-510-3399	Rube Donated Funds	This is to update badges, flashlights and exterior carriers	
10-510-3400	Investigations	Increase due to replacement of out of date products and needed equipment needed to conduct investigations.	
10-510-3500	Police K9	Covers K9 costs: training, estimated OT, food, handler gear, kennel, shelter, and vehicle equipment.	
10-510-3600	Uniforms	Increase is due to the increased cost of uniforms.	
10-510-4200	Contract Services	Increase due to Axon upgrades, Lexipol policy updates/implementation, and added Flock cameras.	
10-510-4250	Towing Services	Covers towing contract costs due to high parking volumes; revenues returned from violations and fees.	
10-510-5300	Dues & Subscriptions	Covers membership dues for NCACP, IACP, NC Investigators, NC Homicide, and LEI associations.	
10-510-5400	Printing and Publications	Covers civil and warning citation books, business cards, Night Eyes cards, literature, and meetings.	
10-510-5500	Insurance		
10-510-5700	Immunizations		
10-510-5701	Pre-employment Screening	Covers pre-employment medical, psych, and drug tests for hiring full- and part-time officers.	
10-510-5702	Drug Task Force		
10-510-5703	Viper Radios		
10-510-6100	Gas & Fuel	Line item covers the cost of gas for the year.	
10-510-6200	Vehicle Maintenance	Covers patrol-vehicle maintenance, added tow truck/UTV costs, and \$7,000 Nordic PC in-car laptops.	
10-510-7400	Capital Outlay		0
10-510-7401	DCI Rent		
10-510-8400	Debt - Lease/Purchase		
10-510-8401	Debt - Interest		
10-510-9100	Contribution to VFD		
10-510-9101	Trsf to Reserve for E-911		
10-510-9102	Transfer to Special Reven		

**Town of Beech Mountain
Fire Department**

Fire									
		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027
									Budget
Personnel									
10-515-0200	Salaries	148,219	161,021	179,566	196,971	194,838	151,416	78%	246,250
10-515-0201	Longevity pay	1,799	1,799	1,799	-	11,794	-		13,729
10-515-0202	Incentive pay	520	606	606	-	700	606		700
10-515-0210	Part Time Wages	-	-	-	-	-	-		-
10-515-0900	Fica	11,657	12,161		14,573	15,861	11,362	72%	19,942
10-515-0902	Employee Insurance	11,657	16,107	13,448	20,533	26,129	11,588	44%	26,160
10-515-0903	Runout Period Claims	15,284		15,453	-	-	-		-
10-515-1000	State (ORBIT) Retirement	17,025	20,391	23,305	26,488	31,183	21,728	21%	39,362
10-515-1001	401(k)	6,631	7,199	7,929	8,188	9,330	6,528	0%	10,415
10-515-1002	Volunteer Pension	3,030	3,480	-	-	3,500	-		3,500
Total Personnel		\$ 215,821	\$ 219,284	\$ 242,107	\$ 266,753	\$ 293,334	\$ 203,229	69%	\$ 360,058
Utilities, Bldg & Grnds									
10-515-1100	Telephone	5,141	6,267	5,220	5,783	5,000	4,524	90%	5,000
10-515-1101	Postage	30	8	31	-	750	352		750
10-515-1200	Data Processing	1,291	3,344	6,295	3,986	4,000	3,017	75%	3,750
10-515-1300	Utilities	13,995	15,467	14,416	18,564	12,000	10,666	89%	15,000
10-515-1400	Staff Development	3,963	3,636	5,605	7,939	4,500	3,671	82%	4,500
10-515-1600	Repairs & Maintenance	9,140	4,690	4,513	6,517	7,500	12,098	161%	10,000
10-515-1601	Building Repairs & Maint.	6,703	3,234	9,891	9,744	4,500	26,038	579%	7,500
Total Utilities, Bldg & Grnds		\$ 40,263	\$ 36,646	\$ 45,971	\$ 52,534	\$ 38,250	\$ 60,366	158%	\$ 46,500
Supplies									
10-515-3200	Printing & Stationary	2,227	-	195	-	2,500	-	0%	3,500
10-515-3300	Supplies & Materials	19,740	4,493	6,346	38,817	8,000	7,614	95%	45,000
10-515-3301	Equipment	45,272	101,850	90,370	96,493	85,000	94,303	111%	70,000
10-515-3600	Uniforms	646	1,154	1,010	1,172	1,000	-	0%	1,200
Total Supplies		\$ 67,885	\$ 107,497	\$ 97,921	\$ 136,481	\$ 96,500	\$ 101,917	106%	\$ 119,700
Contract Services									
10-515-4200	Contract Services	64,514	454,888	444,294	457,463	505,000	225,006	45%	500,000
Total Contract Services		\$ 64,514	\$ 454,888	\$ 444,294	\$ 457,463	\$ 505,000	\$ 225,006	45%	\$ 500,000

**Town of Beech Mountain
Fire Department**

		2022	2023	2024	2025	2025-2026	YTD			Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%		2026-2027
										Budget
Misc Expenses										
10-515-5300	Dues & Subscriptions	2,900	2,318	6,160	6,195	2,500	11,154	446%		3,000
10-515-5400	Insurance	20,885	34,391	27,854	27,384	30,000	30,252	101%		30,000
10-515-5700	Immunizations	600	660	690	-	800	550	69%		700
Total Misc Expenses		\$ 24,385	\$ 37,369	\$ 34,704	\$ 33,579	\$ 33,300	\$ 41,957	126%		\$ 33,700
Vehicle Expenses										
10-515-6100	Gas and Fuel	6,975	8,899	8,148	8,260	8,500	5,523	65%		8,500
10-515-6200	Vehicle Maintenance	13,391	13,441	14,163	23,574	16,000	33,601	210%		18,000
Total Vehicle Expenses		\$ 20,367	\$ 22,340	\$ 22,312	\$ 31,835	\$ 24,500	\$ 39,124	160%		\$ 26,500
Capital Outlay										
10-515-7400	Capital Outlay	-	0	3,500	45,515	55,000	8,925			
Total Capital Outlay		\$ -	\$ -	\$ 3,500	\$ 45,515		\$ 8,925			\$ -
Debt Principal & Interest										
10-515-8400	Debt (Principal)/BMVFD	45,952.20	29,072	30,370	31,726	29,000	33,142	114%		31,726
10-515-8401	Debt (Interest)/BMVFD	17,047.80	14,152	12,584	11,498	14,000	10,082	72%		11,498
Total Debt Principal & Interest		\$ 63,000	\$ 43,224	\$ 42,954	\$ 43,224	\$ 43,000	\$ 43,224	101%		\$ 43,224
Transfers to Other Funds										
10-515-9100	Contribution to VFD	32,000	32,000	32,000	32,000	32,000	32,000	100%		32,000
10-515-9400	Contingency			-	-	-				-
Total Transfers to Other Funds		\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	100%		\$ 32,000
Total Fire Department		\$ 528,235	\$ 953,248	\$ 965,762	\$ 1,099,384	\$ 1,065,884	\$ 755,748	71%		\$ 1,161,682

**Town of Beech Mountain
Notes for Fire Department**

Account Code	Account Title	Details/Note
10-515-0000	Fire	
10-515-0200	Salaries	3% COLA. Dept personnel: Fire Chief (shared with Town Manager) and Assistant Fire Chief.
10-515-0201	Longevity Pay	
10-515-0202	Incentive Pay	
10-515-0210	Part Time Wages	
10-515-0220	Over Time Wages	
10-515-0900	Fica	
10-515-0901	Employee Insurance	
10-515-0902	Employee Insurance	
10-515-0903	Runout Period Claims	
10-515-1000	State (ORBIT) Retirement	Increased by 0.75% from 12.10% to 12.85% of wages; employees contribute 6% of gross pay.
10-515-1001	401(k)	
10-515-1002	Volunteer Pension	Payment to the State for the Volunteer Firefighters Pension.
10-515-1100	Telephone	Telephone and Starlink for to Fire Stations.
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	Covers repair and maintenance of power tools, SCBA, radios, hoses/nozzles, detectors, fans, and gear.
10-515-1601	Bldgs & Grnds Maintenance	Repairs and General Maintenance for two Fire Stations.
10-515-3200	Printing & Stationary	Newsletters, Post Cards, Flyers for Public Information.
10-515-3300	Supplies & Materials	Firefighting Foam, Oxygen, Chemicals, Batteries, Medical Supplies, Cleaning items, Salt, Oil Dry.
10-515-3301	Equipment	Covers NC Grant-related gear—pagers, radios, PPE, hose, AEDs, tools—with county and grant match funds.
10-515-3600	Uniforms	Dress uniforms, Badges, Patches for 10 volunteer members.
10-515-4200	Contract Services	AED's, Life Pack Cardiac Monitor, LUCAS, EMS Ambulance Contract with Watauga County at \$465,000.00
10-515-5300	Dues & Subscriptions	Dues for NFPA, IAFC, NVFC, NC/Western Carolina Fire Chiefs, Avery and Watauga associations.
10-515-5400	Insurance	Covers collision/liability on VFD vehicles, volunteer death/disability, and other liability costs.
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 for nine apparatus/vehicles: tires, oil/filters, batteries, pumps, chains, and repairs.
10-515-7400	Capital Outlay	None proposed for 2026-2027.
10-515-8400	BMVFD/NOT TownDebt (Principal)	Current principal payment to USDA for one (1) Fire Truck and one (1) Fire Station.
10-515-8401	BMVFD NOT Town 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.

		2022	2023	2024	2025	2025-2026	YTD	Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	2026-2027
								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	\$ -	\$ -	\$ -		\$ -	\$ -
Vehicle Expenses								
10.530-6100	Gas & Fuel	600	250			-	-	
10.530-6200	Vehicle Maintenance	-				-	-	
Total Vehicle Expenses		\$ 600	\$ 250	\$ 250	\$ -		\$ -	\$ -
Capital Outlay								
10.530-7400	Capital Outlay	2,693	-	17,454	-	-		-
Total Capital Outlay		\$ 2,693	\$ -	\$ 17,454	\$ -		\$ -	\$ -
TOTAL Special Projects		\$ 97,906	\$ 101,642	\$ 17,704	\$ -	\$ -	\$ -	\$ -

Special Projects Department discontinued in 2021

**Town of Beech Mountain
Building Inspections Department**

		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027
									Budget
Misc Expenses									
10-540-5300	Dues & Subscriptions	-	154	706	502	800	664	83%	1,000
10-540-5400	Insurance-P&L/Workers Comp	1,429	1,934	4,152	3,711	4,150	3,743	90%	4,250
Total Misc Expenses		\$ 1,429	\$ 2,088	\$ 4,858	\$ 4,213	\$ 4,950	\$ 4,408	89%	\$ 5,250
Vehicle Expenses									
10-540-6100	Gas & Fuel	368	1,017	1,802	1,537	1,750	1,213	69%	1,750
10-540-6200	Vehicle Maintenance	281	564	1,252	960	1,500	1,289	86%	1,500
Total Vehicle Expenses		\$ 649	\$ 1,581	\$ 3,054	\$ 2,498	\$ 3,250	\$ 2,502	77%	\$ 3,250
Capital Outlay									
10-540-7400	Capital Outlay	-	-	-	39,610	-	-		
Total Capital Outlay		\$ -	\$ -	\$ -	\$ 39,610				\$ -
TOTAL Building Inspections		\$ 134,033	\$ 204,462	\$ 223,816	\$ 288,459	\$ 271,657	\$ 184,810	68%	\$ 284,930

**Town of Beech Mountain
Building Inspections Department**

Account Code	Account Title	Details/Note
10-540-0000	Building Inspections	
10-540-0200	Salaries	Covers NC Grant-related gear—pagers, radios, PPE, hose, AEDs, tools—with county and grant match funds.
10-540-0201	Longevity Pay	
10-540-0202	Incentive Pay	
10-540-0210	Part Time Wages	
10-540-0220	Over Time Wages	
10-540-0900	Fica	
10-540-0902	Employee Insurance	
10-540-0903	Runout Period Claims	
10-540-1000	State (ORBIT) Retirement	Increased by .75% from 12.10% to 12.85% of gross wages. Employee contributes 6% of their gross wage
10-540-1001	401(k)	
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	Begin 4-year PC replacement cycle, with tablets in year five.
10-540-1400	Staff Development	Staff development costs adjusted for training and continuing education of inspectors
10-540-1603	Maintenance Parts	
10-540-1800	Maintenance Service	
10-540-3200	Printing & Stationary	Large format plotter paper, toner, and supplies; General office and field stationary
10-540-3300	Supplies & Materials	New/replacement inspection tools and materials, plus safety gear and first-aid kits for vehicles.
10-540-3600	Uniforms	Uniforms and Personal Protective Equipment (PPE) for Inspectors
10-540-4200	Contract Service	Plotter/scanner needs, and secure disposal of outdated files.
10-540-5300	Dues & Subscriptions	Dues for NCBIA, NCEIA, IAEI, NCMIA, and NCPIA inspector associations.
10-540-5400	Insurance	
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 routine maintenance (brakes, wipers, oil, etc.); vehicle replacement expected this FY.
10-540-7400	Capital Outlay	

Town of Beech Mountain
Planning Department

Planning										Proposed
		2022	2023	2024	2025	2025-2026	YTD			2026-2027
	2/28/2026	Actual	Actual	Actual	Actual	Budget	3/31/2026	%		Budget
Personnel										
10-541-0200	Salaries	67,227	76,627	79,764	85,712	86,265	63,000	73%		88,853
10-541-0201	Longevity pay	250	500	500	-	1,891	-	0%		2,124
10-541-0202	Incentive pay	300	350	350	-	350	350	100%		350
10-541-0210	Part Time Wages	-	-	-	-	-	-			-
10-541-0220	Over Time Wages	-	-	-	-	-	-			-
10-541-0900	Fica	5,176	5,619	5,629	5,980	6,771	4,639	69%		6,986
10-541-0902	Employee Insurance	15,600	16,660	14,580	15,737	25,107	5,887	23%		15,708
10-541-0903	Runout Period Claims	-	-	-	-	-	-			-
10-541-1000	State (ORBIT) Retirement	7,645	9,645	10,314	11,609	12,037	9,041	75%		13,790
10-541-1001	401(k)	130	130	130	130	2,947	95	3%		134
10-541-1005	Board Member Pay	480	690	-	-	2,700	-	0%		2,700
Total Personnel		\$ 96,808	\$ 110,221	\$ 111,267	\$ 119,168	\$ 138,068	\$ 83,011	60%		\$ 130,645
Utilities, Bldg & Grnds										
10-541-1100	Telephone	639	1,065	1,237	1,372	825	1,598	194%		1,500
10-541-1101	Postage	1009	1,532	695	488	2,750	247	9%		5,000
10-541-1200	Data Processing	916	1,524	930	4,503	2,500	465	19%		2,500
10-541-1400	Staff Development	585	1,892	1,598	1,272	2,500	799	32%		2,250
Total Utilities, Bldg & Grnds		\$ 3,148	\$ 6,013	\$ 4,459	\$ 7,635	\$ 8,575	\$ 3,110	36%		\$ 11,250
Supplies										
10-541-3200	Printing & Stationery	1,670	648	822	205	1,250	406	32%		3,750
10-541-3300	Supplies & Materials	1,043	2,010	2,793	1,499	4,000	909	23%		3,500
Total Supplies		\$ 2,713	\$ 2,658	\$ 3,615	\$ 1,704	\$ 5,250	\$ 1,315	25%		\$ 7,250

**Town of Beech Mountain
Planning Department**

									Proposed
		2022	2023	2024	2025	2025-2026	YTD		2026-2027
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	Budget
Contract Services									
10-541-4200	Contract Services	1,619	11,265	3,629	3,118	10,000	5,874	59%	160,000
10-541-4203	Summer Intern - Exp Reimb	-			-	5,000	-	0%	5,000
Total Contract Services		\$ 1,619	\$ 11,265	\$ 3,629	\$ 3,118	\$ 15,000	\$ 5,874	39%	\$ 165,000
Misc Expenses									
10-541-5300	Dues & Subscriptions	630	843	271	1,356	2,000	150	8%	2,000
10-541-5400	Insurance	2,177	2,496	2,791	2,479	3,550	3,202	90%	3,750
Total Misc Expenses		\$ 2,807	\$ 3,339	\$ 3,062	\$ 3,835	\$ 5,550	\$ 3,352	60%	\$ 5,750
Vehicle Expenses									
10-541-6100	Gas & Fuel	349	-	130	23	300	-	0%	250
10-541-6200	Vehicle Maintenance	1443	1,974	376	939	1,250	-	0%	1,500
Total Vehicle Expenses		\$ 1,792	\$ 1,974	\$ 506	\$ 962	\$ 1,550	\$ -	0%	\$ 1,750
Capital Outlay									
10-541-7400	Capital Outlay	-	58,850	-	12,130	-	-		
Total Capital Outlay		\$ -	\$ 58,850	\$ -	\$ 12,130		\$ -		\$ -
TOTAL Planning		\$ 108,886	\$ 194,320	\$ 126,537	\$ 148,552	\$ 173,993	\$ 96,662	56%	\$ 321,645

**Town of Beech Mountain
Notes for Planning Department**

Account Code	Account Title	Details/Note
10-541-0000	Planning	
10-541-0200	Salaries	
10-541-0202	Incentive Pay	3% COLA. Dept personnel: Planning/Inspections Director and Program Support Specialist (shared).
10-541-0210	Part Time Wages	
10-541-0220	Over Time Wages	
10-541-0900	Fica	
10-541-0902	Employee Insurance	
10-541-0903	Runout Period Claims	
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
10-541-1001	401(k)	
10-541-1005	Board Member Compensation	
10-541-1100	Telephone	No expected increase in telephone
10-541-1101	Postage	\$2,500 for Commercial District Planning; 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	\$2,500 for Commercial District Planning; Large-format plotter paper, toner, and supplies; general office and field stationery needs.
10-541-3300	Supplies & Materials	New and replacement tools and office equipment/furniture
10-541-4200	Contract Services	\$150,000 for Commercial District Planning TDA funded; Lease for plotter; arborist services; ArcGIS/AutoCAD/SketchUp; IworQ; TDA-funded traffic studies.
10-541-4202	Contract Service-Summer Intern	
10-541-4203	Summer Intern - Exp. Reimb.	Expect to obtain a summer intern if possible
10-541-5300	Dues & Subscriptions	Dues for APA, NCAPA, Zoning Matters subscription, and ICMA membership.
10-541-5400	Insurance	
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	Low maintenance expected due to newer vehicle; routine cleaning and minor upkeep only.
10-541-7400	Capital Outlay	

**Town of Beech Mountain
Vehicle Maintenance Department**

Vehicle Maintenance									
		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	Budget
Personnel									
10-555-0200	Salaries	85,298	77,454	79,344	86,576	105,817	61,856	58%	111,109
10-555-0201	Longevity pay	1,000	750	875	-	3,061	-		3,373
10-555-0202	Incentive pay	600	525	525	-	700	525		700
10-555-0220	Over Time Wages	6,281	2,329	5,480	10,024	-	9,347		-
10-555-0900	Fica	7,182	6,013	6,433	7,385	8,383	5,406	64%	8,811
10-555-0902	Employee Insurance	20,774	13,450	15,398	16,027	16,936	9,545	56%	23,621
10-555-0903	Runout Period Claims	-	-	-	-	-	-		-
10-555-1000	State (ORBIT) Retirement	10,465	10,176	11,012	13,066	14,903	10,218	29%	17,393
10-555-1001	401(k)	3,288	3,805	5,089	5,612	3,649	4,272		7,096
Total Personnel		\$ 134,889	\$ 114,502	\$ 124,156	\$ 138,690	\$ 153,448	\$ 101,169	66%	\$ 172,103
Utilities, Bldg & Grnds									
10-555-1100	Phone	218.89	239	257	238	238	178	75%	238
10-555-1200	Data Processing	4,409	10,056	1,846	1,116	1,000	483	48%	1,000
10-555-1300	Utilities	4,672		-	248	-	-		-
10-555-1600	Building Maintenance	1,183	1349	3,938	7,487	2,000	1,293	65%	2,000
10-555-3000	Gas & Fuel	129,031	116540	130,161	100,059	75,589	87,223	115%	80,000
10-555-3100	Repair Parts	33,892	1411	18,101	22,346	50,000	25,419	51%	50,000
Total Utilities, Bldg & Grnds		\$ 173,187	\$ 129,595	\$ 154,303	\$ 131,495	\$ 128,827	\$ 114,596	89%	\$ 133,238
Supplies									
10-555-3300	Supplies & Materials	13,872	13,936	5,834	15,250	15,250	4,373	29%	15,000
10-555-3700	Shop Tools	15,844	21,070	1,663	15,000	15,000	9,372	62%	10,000
10-555-3600	Uniforms	2,124	2,089	7,088	1,000	2,153	921	43%	1,200
Total Supplies		\$ 31,840	\$ 37,095	\$ 14,585	\$ 31,250	\$ 32,403	\$ 14,666	45%	\$ 26,200
Misc Expenses									
10-555-5400	Property & Liab/WC	-	3,369	5,097	3,807	8,407	7,583	90%	9,000
Total Misc Expenses		\$ -	\$ 3,369	\$ 5,097	\$ 3,807	\$ 8,407	\$ 7,583	90%	\$ 9,000
Capital Outlay									
10-555-7400	Capital Outlay	3,844	53,373	8,926	-	-	-		
Total Capital Outlay		\$ 3,844	\$ 53,373	\$ 8,926	\$ -	\$ -	\$ -		\$ -
Transfers to Other Funds									
10-555-9000	Gas & Fuel Income	(128,985)	(117,226)	(132,009)	(100,059)	(75,589)	(87,223)	115%	(80,000)
10-555-9001	Maintenance Income	(11,132)	(12,672)	(51,593)	(23,804)	(50,000)	-	0%	(50,000)
Total Transfers to Other Funds		\$ (140,117)	\$ (129,898)	\$ (183,602)	\$ (123,863)	\$ (125,589)	\$ (87,223)	69%	\$ (130,000)
TOTAL Vehicle Maintenance		\$ 203,643	\$ 208,036	\$ 123,466	\$ 181,378	\$ 197,496	\$ 150,791	76%	\$ 210,541

Town of Beech Mountain
Notes for Vehicle Maintenance

Account Code	Account Title	Details/Note
10-555-0000	Vehicle Maintenance	
10-555-0200	Salaries	3% COLA. Dept personnel: Fleet Superintendent and Maintenance Crew.
10-555-0202	Incentive Pay	
10-555-0220	Over Time Wages	
10-555-0900	Fica	
10-555-0902	Employee Insurance	
10-555-0903	Runout Period Claims	
10-555-1000	State (ORBIT) Retirement	Increased by 0.75% from 12.10% to 12.85% of wages; employees contribute 6% of gross pay.
10-555-1001	401(k)	
10-555-1100	PHONE	Paid for in PW
10-555-1200	Data Processing	Monthly vehicle scanner data service, new scanner modules, and PC operations support.
10-555-1300	Utilities	These charges shift to Public Works Utilities due to single-point utility metering.
10-555-1600	Building Maintenance	Lift certifications for 3 vehicle lifts, maintenance of car wash.
10-555-3000	Gas & Fuel	Fuel purchases for the entire town fleet; each department budgets its share of the total.
10-555-3100	Repair Parts	All vehicle maintenance purchases made here and billed to departments; balanced with 10-555-9001.
10-555-3300	Supplies & Materials	All vehicle repair consumables (oils, fluids, filters, parts) with a 2% surcharge to support VM supplies.
10-555-3600	Uniforms	Annual Cintas costs for shop cloths, cleaning chemicals, and uniforms for VM staff.
10-555-3700	Shop Tools	Replacements and additional tools for shop service department.
10-555-5400	Insurance	Insurance coverage for department vehicles and assets.
10-555-7400	Capital Outlay	(description in attached document)
10-555-9000	Gas & Fuel Income	Balances 10-555-3000; all departmental gas and fuel charges return here for reconciliation.
10-555-9001	Maintenance Income	Balances 10-555-3100; all dept maintenance charges return here, with a line to track unaccounted parts.

**Town of Beech Mountain
Public Works Department**

Public Works Department									
		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027
									Budget
Personnel									
10-560-0200	Salaries	597,288	742,204	814,680	870,953	875,264	602,291	69%	940,774
10-560-0201	Longevity pay	5,750	7,000	7,250	-	24,869	-	0%	27,088
10-560-0202	Incentive pay	4,950	5,600	5,950	-	5,600	5,250	94%	5,950
10-560-0210	Part time wages	33,428	11,916	36,605	21,548	28,000	13,683	49%	28,000
10-560-0220	Over Time wages	43,585	50,997	63,141	77,445	26,000	42,357	163%	26,000
10-560-0900	Fica	52,856	60,278	67,873	71,139	73,420	49,039	67%	78,628
10-560-0902	Employee Insurance	145,372	146,645	152,685	157,837	202,710	83,331	41%	201,823
10-560-0903	Runout Period Claims	-	-	-	-	-	-	-	-
10-560-1000	State (ORBIT) Retirement	73,077	99,194	113,544	127,514	126,518	91,526	72%	149,526
10-560-1001	401(k)	31,159	38,441	46,366	48,932	30,952	34,716	112%	49,139
Total Personnel		\$ 987,464	\$ 1,162,275	\$ 1,308,094	\$ 1,375,369	\$ 1,393,332	\$ 922,194	66%	\$ 1,506,928
Utilities, Bldg & Grnds									
10-560-1100	Telephone	10,642	11,274	10,799	10,478	9,084	7,535	83%	9,000
10-560-1200	Data Processing	3,485	2,998	3,698	9,013	17,500	11,052	63%	3,000
10-560-1300	Utilities	44,977	55,332	54,076	68,381	62,291	42,493	68%	42,000
10-560-1400	Staff Development	2,544	4,619	178	28	3,000	-	0%	3,000
10-560-1600	Repairs & Maintenance	2,784	6,690	2,924	18,692	20,000	5,283	26%	10,000
10-560-1601	Building Maintenance	5,558	11,803	25,907	20,684	12,000	12,950	108%	15,000
Total Utilities, Bldg & Grnds		\$ 69,990	\$ 92,716	\$ 97,583	\$ 127,276	\$ 123,875	\$ 79,313	64%	\$ 82,000
Supplies									
10-560-3300	Supplies & Materials	188,708	212,043	365,822	222,413	120,000	156,867	131%	150,000
10-560-3301	Signs	6,161	3,072	2,347	4,468	2,000	2,308	115%	2,000
10-560-3303	Road Striping	33,378	3,900	44,062	2,321	67,500	32,878	49%	100,000
10-560-3600	Uniforms	10,564	8,099	5,867	5,793	6,000	4,753	79%	6,500
Total Supplies		\$ 238,811	\$ 227,114	\$ 418,098	\$ 234,995	\$ 195,500	\$ 196,806	101%	\$ 258,500
Contract Services									
10-560-4200	Contract Services	80,695	92,845	78,682	100,659	80,000	87,792	110%	340,000
10-560-4202	Land Lease	-	-	40,500	55,013	54,000	42,315	78%	54,000
10-560-4210	Professional Services	261	-	-	3,895	5,500	33,719	613%	1,500
Total Contract Services		\$ 80,957	\$ 92,845	\$ 119,182	\$ 159,566	\$ 139,500	\$ 163,826	117%	\$ 395,500

**Town of Beech Mountain
Public Works Department**

		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026		2026-2027
									Budget
Misc Expenses									
10-560-5400	Insurance	36,820	44,628	51,641	48,594	48,584	47,726	98%	59,000
Total Misc Expenses		\$ 36,820	\$ 44,628	\$ 51,641	\$ 48,594	\$ 48,584	\$ 47,726	98%	\$ 59,000
Vehicle Expenses									
10-560-6100	Gas & Fuel	43,954	45,253	76,941	47,512	34,016	26,326	77%	45,000
10-560-6200	Vehicle Maintenance	96,151	71,793	124,343	142,787	110,000	122,355	111%	110,000
Total Vehicle Expenses		\$ 140,105	\$ 117,046	\$ 201,284	\$ 190,299	\$ 144,016	\$ 148,681	103%	\$ 155,000
Capital Outlay									
10-560-7400	Capital Outlay	409,005	234,420	219,479	20,500	253,000	378,796		
10-560-7402	Road Stabilization	61,101	160,221	251,800	199,114	-	28,072		160,000
10-560-7404	Culvert Replacement	13,402	19,261	37,102	16,520	-	9,542		10,000
10-560-7408	Resurfacing	935,179	665,030	769,884	187,300	1,000,000	940,321	94%	750,000
10-560-7409	Road Salt				261,895	440,000	689,156		500,000
Total Capital Outlay		\$ 1,418,687	\$ 1,078,932	\$ 1,278,265	\$ 685,328	\$ 1,693,000	\$ 2,045,887	121%	\$ 1,420,000
Debt Principal & Interest									
10-560-8400	Debt (Principal)	200,402	350,560	208,749	239,949	241,660	241,660	100%	242,583
10-560-8401	Debt (Interest)	90,275	110,334	69,032	79,115	72,584	72,584	100%	67,869
Total Debt Principal & Interest		\$ 290,677	\$ 460,894	\$ 277,781	\$ 319,064	\$ 314,244	\$ 314,244	100%	\$ 310,451
Transfers to Other Funds									
10-560-9001	Interfund Revenue	-	-	-	-	-	-		-
Total Transfers to Other Funds		\$ -	\$ -	\$ -	\$ -		\$ -		\$ -
Total Public Works		\$ 3,263,510	\$ 3,276,450	\$ 3,751,928	\$ 3,140,491	\$ 4,052,051	\$ 3,918,677	97%	\$ 4,187,379

Account Code	Account Title	Details/Note
10-560-0000	Road Maintenance	
10-560-0200	Salaries	3% COLA. Dept personnel: Ops Manager, Admin Manager, Crew Leaders, HEOs, Maintenance, Admin Asst, Seasonals.
10-560-0201	Longevity Pay	
10-560-0202	Incentive Pay	
10-560-0210	Part Time Wages	
10-560-0220	Over Time Wages	
10-560-0900	Fica	
10-560-0902	Employee Insurance	Department Employee insurance premium
10-560-0903	Runout Period Claims	
10-560-1000	State (ORBIT) Retirement	Increased by 0.75% from 12.10% to 12.85% of wages; employees contribute 6% of gross pay.
10-560-1001	401(k)	
10-560-1100	Telephone	All Public Works telephone expenses, based on FY 2025 usage and expenditures.
10-560-1200	Data Processing	Expected annual cost based on current needs, excluding added workstations for new PW facilities.
10-560-1300	Utilities	Includes all Public Works utility charges; funds moved from VM budget due to single-point metering.
10-560-1400	Staff Development	Training and education for maintenance crew staff.
10-560-1600	Repairs & Maintenance	Repairs for damages incurred throughout the year.
10-560-1601	Building Maintenance	Building maintenance annual needs.
10-560-2100	Rent	
10-560-3300	Supplies & Materials	chains; operating needs; roadway repair work.
10-560-3301	Signs	Roadway sign repairs and replacement.
10-560-3303	Road Striping	Annual road striping.
10-560-3600	Uniforms	Uniforms, workwear, PPE for all PW employees.
10-560-4200	Contract Services	Pest control, consumptive contracts, Mowing and grounds Maintenance . includes public parking lot stormwater repairs (funded by TDA and cont
10-560-4202	Land Lease	Elder Properties under town lease agreements.
10-560-4210	Professional Services	Continuation of pavement management, including engineering to assess roads, drainage, and repair needs.
10-560-5400	Insurance	Insurance coverage for department vehicles and assets.
10-560-6100	Gas & Fuel	Gasoline and Diesel Expense for Public Works
10-560-6200	Vehicle Maintenance	Annual maintenance for 8 light trucks, 7 heavy trucks, and 16 machines, including required services.
10-560-7400	Capital Outlay	(description in attached document)
10-560-7401	Capital Outlay - PWorks Bldg	
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	For annual purchase and delivery of 2500 tons of salt.
10-560-7410	Helene Road Damages	
10-560-8400	Debt (Principal)	Includes equipment loan, Public Works Facility loan. See Debt Section for detail.
10-560-8401	Debt (Interest)	

**Town of Beech Mountain
Recreation Department**

Recreation									Proposed
		2022	2023	2024	2025	2025-2026	YTD		2026-2027
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	Budget
Personnel	2/28/2026								
10-621-0200	Salaries	328,566	434,617	450,098	501,803	491,578	382,500	78%	552,071
10-621-0201	Longevity pay	2,750	3,250	3,750	-	11,864	-	0%	12,937
10-621-0202	Incentive pay	2,700	3,500	3,500	-	3,150	3,850	122%	3,500
10-621-0210	Part Time wages	51,591	25,920	26,488	22,796	40,120	7,201	18%	40,120
10-621-0220	Over Time wages	111	3,130	3,906	3,925	1,000	4,003	400%	1,000
10-621-0900	Fica	30,291	35,557	36,192	39,602	41,900	30,066	72%	46,637
10-621-0902	Employee Insurance	60,533	72,677	70,789	80,457	89,796	50,194	56%	103,114
10-621-0903	Runout Period Claims	-	-	-	-	-	-	-	-
10-621-1000	State (ORBIT) Retirement	37,402	54,977	58,793	66,910	68,896	53,622	78%	85,845
10-621-1001	401(k)	15,258	19,913	21,236	21,942	16,870	16,084	95%	22,680
10-621-1005	Board Member Pay	405	210	-	-	-	-	-	-
Total Personnel		\$ 529,607	\$ 653,751	\$ 674,751	\$ 737,436	\$ 765,174	\$ 547,519	72%	\$ 867,903
Utilities, Bldg & Grnds									
10-621-1100	Telephone	8,068	9,883	10,054	11,223	9,500	8,924	94%	9,500
10-621-1101	Postage	163	97	29	1	100	12	12%	200
10-621-1200	Data Processing	7,916	4,345	5,090	13,259	8,800	12,580	143%	3,200
10-621-1300	Utilities	40,678	50,733	52,212	51,079	42,000	39,332	94%	42,000
10-621-1400	Staff Development	2,749	5,065	695	1,073	1,000	627	63%	800
10-621-1601	Building & Grounds Maint	40,629	29,036	27,420	5,493	13,000	13,756	106%	10,500
10-621-1602	Landscaping	29,438	21,690	32,537	21,729	30,000	24,380	81%	45,000
Total Utilities, Bldg & Grnds		\$ 129,642	\$ 120,849	\$ 128,036	\$ 103,857	\$ 104,400	\$ 99,612	95%	\$ 111,200
Supplies									
10-621-3300	Supplies & Materials	17,430	16,634	9,881	12,596	16,700	7,145	43%	18,000
10-621-3301	Equipment	4,517	5,122	12,340	5,181	5,000	4,330	87%	6,500
10-621-3302	Christmas Lights	5,824	5,000	1,473	78,181	72,050	73,080	101%	80,000
10-621-3303	Trail Maintenance Supplies	8,221	2,864	13,739	8,353	15,000	4,334	29%	40,000
10-621-3304	Signs	5,693	3,685	1,843	-	-	-	-	-
10-621-3305	Sled Hill Supplies	3,618	2,869	2,920	4,821	5,000	3,972	79%	5,000
10-621-3600	Uniforms	-	-	-	2,349	2,800	1,792	64%	2,900
Total Supplies		\$ 45,303	\$ 36,174	\$ 42,195	\$ 111,481	\$ 116,550	\$ 94,652	81%	\$ 152,400

**Town of Beech Mountain
Recreation Department**

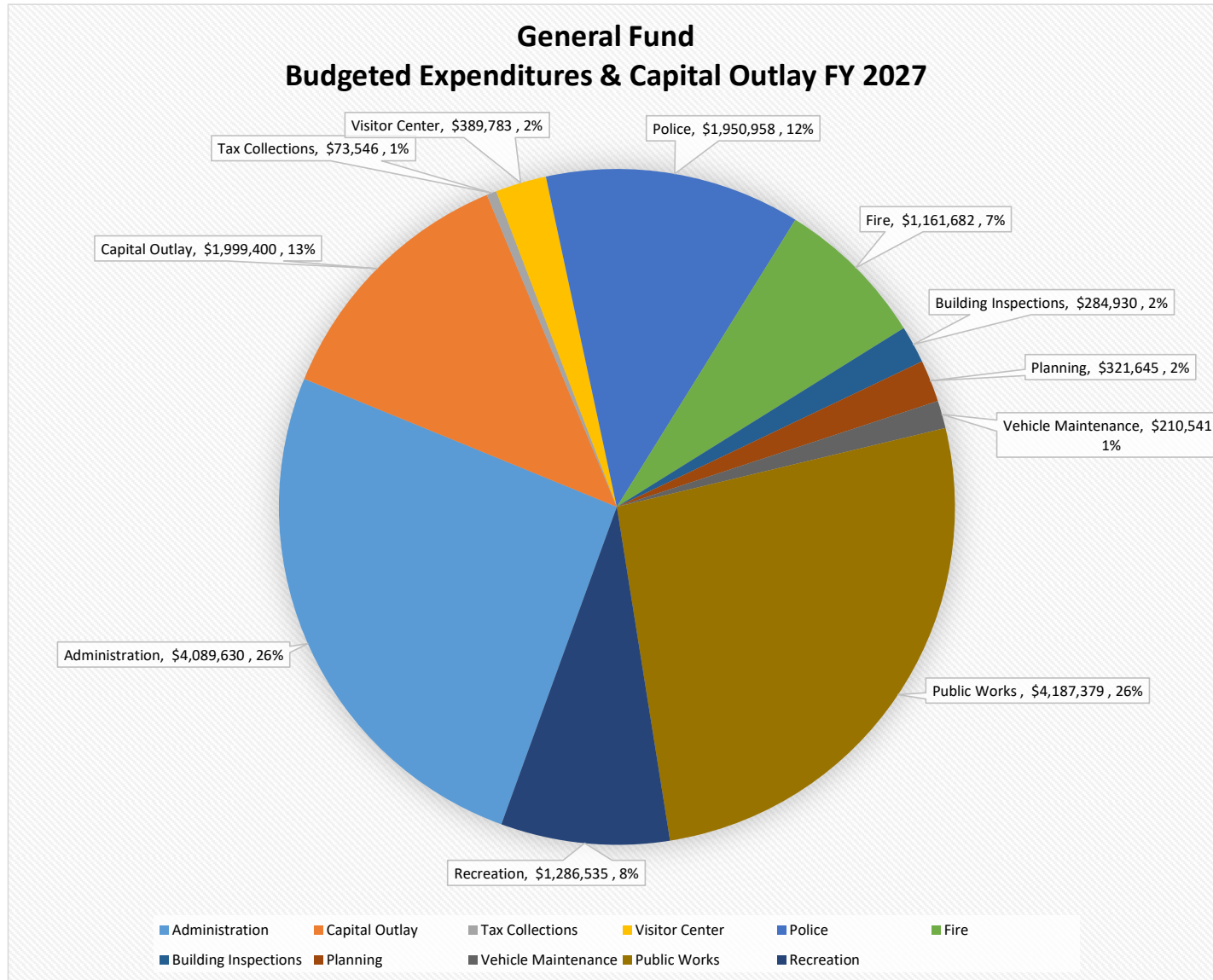
		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027
									Budget
Contract Services									
10-621-4201	Contract Services	37,160	52,131	45,321	30,900	31,780	4,184	13%	87,200
10-621-4202	Programming	7,146	5,483	8,888	9,808	10,000	7,210	72%	12,000
10-621-4203	Fitness/Wellness	14,167	12,030	9,542	2,746	2,000	1,213	61%	2,000
10-621-4204	Special Event Expense	12,820	13,800	6,976	6,846	5,000	4,769	95%	6,500
10-621-4205	Special Projects	-921			-	-	-		-
10-621-4210	Professional Services								-
Total Contract Services		\$ 70,371	\$ 83,444	\$ 70,727	\$ 50,300	\$ 48,780	\$ 17,376	36%	\$ 107,700
Misc Expenses									
10-621-5300	Dues & Subscriptions	2,073	2,016	2,832	2,007	1,300	1,236	95%	2,100
10-621-5400	Insurance	14,626	20,097	16,803	17,651	18,000	16,236	90%	21,500
10-621-5700	Advertising	423	1,402	2,086	417	600	-	0%	500
10-621-5701	Credit Card Fee	2,059	(7)		31	-			-
Total Misc Expenses		\$ 19,180	\$ 23,508	\$ 21,721	\$ 20,106	\$ 19,900	\$ 17,472	88%	\$ 24,100
Vehicle Expenses									
10-621-6100	Gas & Fuel	7,667	9,259	7,738	9,655	9,500	6,452	68%	10,000
10-621-6200	Vehicle Maintenance	6,268	7,295	10,649	7,671	7,500	5,948	79%	7,500
Total Vehicle Expenses		\$ 13,934	\$ 16,554	\$ 18,387	\$ 17,327	\$ 17,000	\$ 12,401	73%	\$ 17,500
Capital Outlay									
10-621-7400	Capital Outlay	932,871	108,066	241,580	239,938	126,900	48,867		
Total Capital Outlay		\$ 932,871	\$ 108,066	\$ 241,580	\$ 239,938	\$ 126,900	\$ 48,867	39%	\$ -
Debt Principal & Interest									
10-621-8400	Debt (Principal)	-	5,704	6,013	6,013	5,589	5,732	103%	5,660
10-621-8401	Debt (Interest)	-	372	312	312	143	-	0%	72
Total Debt Principal & Interest		\$ -	\$ 6,076	\$ 6,325	\$ 6,325	\$ 5,732	\$ 5,732	100%	\$ 5,732
Total Recreation		\$ 1,740,909	\$ 1,048,422	\$ 1,203,722	\$ 1,286,768	\$ 1,204,436	\$ 843,632	70%	\$ 1,286,535

Town of Beech Mountain
Notes for Recreation Department

Account Code	Account Title	Details/Note
10-621-0000	Recreation	
10-621-0200	Salaries	3% COLA. Dept personnel: Rec Director, Asst Director, Supervisors, Coordinators, crew, seasonals.
10-621-0201	Longevity Pay	
10-621-0202	Incentive Pay	
10-621-0210	Part Time Wages	
10-621-0220	Over Time Wages	
10-621-0900	Fica	
10-621-0902	Employee Insurance	
10-621-0903	Runout Period Claims	
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
10-621-1001	401(k)	
10-621-1005	Board Member Compensation	
10-621-1100	Telephone	No increase is needed.
10-621-1101	Postage	
10-621-1200	Data Processing	Edmunds Rec. Software
10-621-1300	Utilities	Propane and electric for all rec facilities, BRC, Bark Park and Lake Coffey Restroom
10-621-1400	Staff Development	Training and conferences for staff
10-621-1600	Repairs & Maintenance	
10-621-1601	Building & Grounds Maintenance	Annual maintenance to Buckeye and park facilities. We need to replace a few interior doors at Buckeye.
10-621-1602	Landscaping	Increasing streetscape landscaping, adding more hanging baskets to light poles. Mulching for BRC and town wide parks/buildings. \$15k given from TDA
10-621-2100	Rent	
10-621-3300	Supplies & Materials	All cleaning materials for BRC, pavilion, Lake Coffey, and Bark Park bathrooms. Water for BRC. Rental of Port-a-johns at EMO trailhead.
10-621-3301	Equipment	Replacement of 10 year old leaf blowers, trail tools, winches for trucks, mobil fueler system for trail work
10-621-3302	Christmas Lights	TDA grant request to pay \$75k for walking trail, Elderberry, and Charter Hills corner. Repairs and miscellaneous
10-621-3303	Trail Maintenance Supplies	Increased for rental of additional equipment. \$15k for Sunset Park renovation (TDA grant request), \$5k as TDA legacy grant
10-621-3304	Signs	
10-621-3305	Sled Hill Supplies	Cost of maintaining the sled hill. Pads will need replacing in another year
10-621-3600	Uniforms	Staff shirts and pants for outdoor crew. Each outdoor crew gets \$100 stipend for boots
10-621-4200	Contract Services	
10-621-4201	Contract Services	Mowing (TDA provides \$30k), Summer Camp bus/driver \$4200, TYH Water, A-1 Termite, \$50000 BRC Master site plan (TDA Grant request)
10-621-4202	Programming	Increased for new programs and additions to existing programs.
10-621-4203	Fitness/Wellness	Replacement of Yoga mats, bands, weights.
10-621-4204	Special Event Expense	For all special events such as 4th of July, Halloween, Murder Mystery Dinner, Holiday Market, Run the Beech and several more.
10-621-4205	Special Projects	
10-621-5300	Dues & Subscriptions	Dues for Zumba, Sling TV, Constant Contact, Amazon Prime.
10-621-5400	Insurance	
10-621-5700	Advertising	Banners for events and other mailing advertisement for membership.
10-621-5701	Credit Card Fee	
10-621-6100	Gas & Fuel	Adding a new vehicle for outdoor staff and replacing an old 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.
10-621-7400	Capital Outlay	\$706,500 PARTF for 3-yr Shane Park project; includes crew truck. TDA funds Buckeye gym floor + Honda SXS.
10-621-8400	Debt (Principal)	
10-621-8401	Debt (Interest)	
10-621-9100	Trsf to Fac Maint Reserve	

**Town of Beech Mountain
General Fund Summary**

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD 3/31/2026	YTD 2/28/2026 %	Proposed 2027-2028 Budget
General Fund Revenue	\$ 8,236,516	\$ 11,584,667	\$ 11,959,933	\$ 12,316,584	\$ 12,797,490	\$ 11,150,570	87%	\$ 15,956,029
Administration	1,905,022	2,445,937	3,574,380	3,873,864	3,487,447	2,461,409	71%	\$ 6,089,030
Tax Collections	50,588	59,219	66,071	76,518	72,711	51,792	71%	\$ 73,546
Visitor Center	201,651	256,651	279,726	495,795	346,527	426,837	123%	\$ 389,783
Police	1,385,468	1,523,823	1,595,163	1,789,238	1,924,288	1,354,231	70%	\$ 1,950,958
Fire	528,235	953,248	965,762	1,099,384	1,065,884	755,748	71%	\$ 1,161,682
Special Projects	97,906	101,642	17,704	-	-	-		\$ -
Building Inspections	134,033	204,462	223,816	288,459	271,657	184,810	68%	\$ 284,930
Planning	108,886	194,320	126,537	148,552	173,993	96,662	56%	\$ 321,645
Vehicle Maintenance	203,643	208,036	123,466	181,378	197,496	150,791	76%	\$ 210,541
Public Works	3,263,510	3,276,450	3,751,928	3,140,491	4,052,051	3,918,677	97%	\$ 4,187,379
Recreation	1,740,909	1,048,422	1,203,722	1,286,768	1,204,436	843,632	70%	\$ 1,286,535
Total Expenditures	\$ 9,619,850	\$ 10,272,210	\$ 11,928,275	\$ 12,380,448	\$ 12,796,490	\$ 10,244,590	80%	\$ 15,956,029
Variance	\$ (1,383,334)	\$ 1,312,458	\$ 31,658	\$ (63,864)	1,000	\$ 905,980		(0)



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

General Fund Summary Capital Improvement Program													
Fiscal Year Ending													
Capital Funding													
Projected													
2027 2028 2029 2030 2031													
Transfer From General Fund							171,150	2,364,143	1,470,000	190,000	125,000		
Appropriated Fund Balance							-	-	-	-	-		
Debt Financing							1,395,000	-	-	395,000	340,000		
Grant Funding							433,250	112,000	-	-	-		
Total Capital Funding							\$ 1,999,400	\$ 2,476,143	\$ 1,470,000	\$ 585,000	\$ 465,000		

Capital Expenditures													
		Actual	Actual	Actual	Actual	Current Budget	YTD	Proposed Budget		Projected			
Account #	Department	2022	2023	2024	2025	2026	3/31/2026	%	2027	2028	2029	2030	2031
10-410-7400	GF Administration	-	-			35,700	23,920		-	-	-	-	-
10-410-7401	GF Administration-SP	-	-			-	-		-	-	-	-	-
10-470-7400	Visitor Center	-	-			-	-		-	-	-	-	-
10-510-7400	Police Department	101,408	154,000			125,000	117,950		139,000	125,000	125,000	125,000	125,000
10-515-7400	Fire Department	-	-			55,000	8,925		1,225,000	-	-	65,000	-
10-540-7400	Inspections Dept	-	-			-	-		-	-	-	-	-
10-541-7400	Planning Dept	-	12,000			-	-		-	50,000	-	-	-
10-555-7400	Vehicle Maintenance	8,926	-			-	-		-	-	-	-	-
10-560-7400	Public Works	219,479	-			411,000	378,796		210,000	425,000	445,000	330,000	340,000
10-621-7400	Recreation	-	238,138			368,480	48,867		425,400	1,764,143	900,000	-	-
Total Capital Outlay		\$ 329,813	\$ 404,138	\$ 329,813	\$ 404,138	\$ 995,180	\$ 578,458	143%	\$ 1,999,400	\$ 2,364,143	\$ 1,470,000	\$ 520,000	\$ 465,000

Detail Listing

Item/Project Description

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				
										2027	2028	2029	2030	2031
Capital Funding														
Transfer From General Fund														
Appropriated Fund Balance														
Debt Financing														
Grant Funding														
Total Capital Funding										\$ -	\$ -	\$ -	\$ -	\$ -

Capital Expenditures													
		Actual	Actual	Actual	Actual	urrent Budg	YTD	Proposed Budget			Projected		
Budget Account		2022	2023	2024	2025	2026	3/31/2026	%	2027	2028	2029	2030	2031
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

2027-2028

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													
Capital Funding													
Projected													
2027 2028 2029 2030 2031													
Transfer From General Fund		14,000	125,000	125,000	\$ 125,000	\$ 125,000							
Appropriated Fund Balance													
Debt Financing		125,000											
Grant Funding													
Total Capital Funding		\$ 139,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000							
Capital Expenditures													
Budget Account		Actual	Actual	Actual	Actual	Current Budget	YTD	Proposed Budg		Projected			
		2022	2023	2024	2025	2026	3/31/2026	%	2027	2028	2029	2030	2031
10-510-7400	Capital Outlay	103,861	47,500	101,408	154,000	125,000	117,950	85%	139,000	125,000	125,000	125,000	125,000
Total Capital Outlay		\$ 103,861	\$ 47,500	\$ 101,408	\$ 154,000	\$ 125,000	\$ 117,950	85%	\$ 139,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Detail Listing													
Item/Project Description													
	2-New Vehicles - 2024 Dodge Durango	34,202	38,000	85,406									
	2-Vehicle Upfits - emergency equipment	3,902	9,500										
	In car camera for all vehicles	65,757											
	Drone			16,002									
2024-2025													
	2-New Vehicles - Dodge Durango				90,000								
	2-Vehicle Upfits - emergency equipment				35,000								
	1 - AMSIG Message Board				15,000								
	2 - SRT Kevlar Vests				9,000								
	1 - Heated Pressure Washer				5,000								
2025-2026													
	2 - New Vehicles - Dodge Durango					90,000	85200						
	2 - Vehicle Upfits - emergency equipment					35,000	15822						
2026-2027													
	2 - New Vehicles - Dodge Durango								90,000				
	2 - Vehicle Upfits - emergency equipment								35,000				
	2 - Solar Power Speed Limit signs								7,000				
	Cameras at dog park								7,000				
2028-2032													
	2 - New Vehicles - Dodge Durango									90,000	90,000	90,000	90,000
	2 - Vehicle Upfits - emergency equipment									35,000	35,000	35,000	35,000
	2 - Solar Powered Speed Limit Signs									7,000	7,000	7,000	

Item/Project Description Additional Budget Justification**2024-2025**

New Vehicles & Emergency Equip. Upfit \$107,000,
 AMSIG Message Board
 SRT Kevlar Vests
 Heated Pressure Washer

2025-2026

New Vehicles & Emergency Equip. Upfit \$107,000
 Antenna Tower at Police Department

2026-2030

New Vehicles & Emergency Equip. Upfit \$107,000

Detail Listing

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.

Replace -2- 2017 Ford Expedition and a 2017 Ford Expedition, reached serviceability for repairs, worn out. 2 vehicle upfits.
 Replace 2 4x4 wooden posts holding communication antennas (x3).

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														
										Fiscal Year Ending				
										Projected				
										2027	2028	2029	2030	2031
Capital Funding										Transfer From General Fund	0	0	65,000	0
										Appropriated Fund Balance				
										Debt Financing	1,225,000		-	65,000
										Grant Funding				
Total Capital Funding										\$ 1,225,000	\$ -	\$ -	\$ 130,000	\$ -

Capital Expenditures													
Budget Account		Actual 2022	Actual 2023	Actual 2024	Actual 2025	Current Budget 2026	YTD 3/31/2026	%	Proposed Budget		Projected		
									2027	2028	2029	2030	2031
10-515-7400	Capital Outlay	0	0	0	0	55,000	-	0	1,225,000	0	0	65,000	0
	Transfer to Fund Reserves						-						
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ -		\$ 1,225,000	\$ -	\$ -	\$ 65,000	\$ -
Item/Project Description													
Quick Response Vehicle 9505													
Station Generator St #1													
Station #2 Generator													
Paving Station #2													
Heater Replacement, Sta. 1													
Medical Response Apparatus, Replace 9501													
Furnace, Station #2													
Exterior Repairs Station #1													
Tanker 9301 Replacement													

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

Detail Listing

Item/Project Description

2027

Replace Tanker 9301 End of service life.

Repair Pavement Apron at Station #2

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

Detail Listing

Item/Project Description

2027-2028

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

2027-2028

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													
2027 2028 2029 2030 2031													
Transfer From General Fund		150,000	425,000	445,000									
Appropriated Fund Balance													
Debt Financing											330,000	340,000	
Grant Funding		60,000											
Total Capital Funding		\$ 210,000	\$ -	\$ 445,000	\$ 330,000	\$ 340,000							

Capital Expenditures													
Budget Account		Actual 2022	Actual 2023	Actual 2024	Actual 2025	Current Budget 2026	YTD 3/31/2026	%	Proposed Budget 2027	2028	2029	2030	2031
10-560-7400	Capital Outlay	\$ 545,184	\$ 89,336	#####	\$ -	\$ 411,000	\$ -	\$ -	\$ 210,000	\$ 425,000	\$ 445,000	\$ 330,000	\$ 340,000
Total Capital Outlay		545,184	89,336	219,479	-	411,000	-	-	210,000	425,000	445,000	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							
Sweeper Attachment for Skid Steer						8,000	-						
Trench Compactor						50,000	-				50,000		
Truck, Trailer and Small Excavator													
(2) Salt Spreader Hoppers													
Truck, Trailer and Small Excavator		155,000											
Roadway Reflectors		60,000											
Traffic Flow gates/Wind breaker at transfer Dock			72,593										
Salt storage Facility (Cherry Gap Site)						160,000	-		-				
Municipal Fuel Station (Cherry Gap)									-				
10 Ft Plow for Case Backhoe			16,743										
2024 Ton Class Truck						80,000	-						
2027 Ford F350											100,000		
2027 Ford F150											60,000		
2028 Ford F250 3/4 TON TRUCK												65,000	
2021 Ford Ranger		35,000											
2027 Ford F450 TON TRUCK											75,000		
2027 2 ton class Dump truck										200,000			
2029 John Deer 160 CLC Excavator Trackhoe													300,000
2025 CAT LOADER											160,000		
2017 CAT 910M Loader		125,000											
2023 CAT Backhoe 420		148,184										265,000	
2026 Ford Tractor with side arm mower						60,000							
2021 Massey Ferguson Tractor		22,000											
2026 Flat Bed 40DLA Low Boy Trailer 20'													30,000
2026 Buffalo Blower (Street Blower)													10,000
2024 Freightliner M2106 Vin#S2120				161,800									
Swap Loader for Freightliner above				14,994									
Swap Loader Frame for above Freightliner				4,359									
HI-Wat 13' E2020-XT-304 Stainless Steel Spreader				28,820									
Meyer Model Lp9.0-9' Snow plow				9,506									
Storm Water Enterprise Funding TDA Funding									125,000				
Public Parking Lot Stormwater Project TDA Funding										125,000			
Leaf Removal Services (Twin Oaks Landscaping) TDA Funding										100,000			
2 Swap Loader Flat Beds									25,000				
Entrance Kiosk Parking Lot TDA Funding									60,000				

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

Detail ListingItem/Project DescriptionAdditional Budget Justification**10-560-7400****2026-2027**

Cherry Gap Salt Facility
2 Ton 4x4 Dump 2027
Rental Loader
Swap Loader Beds (salt protection)
Stormwater Enterprise Funding
Fuel System
Public Parking Area Stormwater Upgrades
Paving
Leaves Removal Services
Paving of the Gravel parking lot adjacent to Brick overn

Construction of a 3500 ton salt storage facility on the Cherry Gap site
Replacement of existing 4x4 dump. Continuous drive failures with rising repair costs.
\$6500 monthly rental of 2 loader maching for 6 months to load and use in salt which is damaging our owned loading machines
Purchase of 2 flat bed units to protect the frame of the new swap loader trucks. (keeps the salt from rusting the frame)
Expectation of costs for the initial effort to begin stormwater utility for our town (funded by grant)
Full installation cost of new fuel system (no FEMA expectation included)
Mattern and Craig storwater repair design to control stormwater from the public parking lot. (funded by grant)
Annual ashphalt maintenance for repairs of 26 miles of asphalt
25 miles of ditch line vaccum operations. 4 times at 25k each between october and november. (funded by grant)
Paving of surface inside of the fence line at the gravel lot. (funded by grant)

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)

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

Trench Compactor
(not purchased due to Helene Storm)

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.

Salt storage Facility, machine, and land purchase
(Land purchased only in 2025)

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
Capital Improvement Program

Recreation Department Capital Improvement Program														
										Fiscal Year Ending				
										Capital Funding				
										Projected				
										2027	2028	2029	2030	2031
Transfer From 45-Fund										7,150	1,764,143	900,000	-	-
Appropriated Fund Balance														
Debt Financing										45,000				
TDA Grant Funding										373,250	112,000	-	-	-
Total Capital Funding										\$ 425,400	\$ 1,876,143	\$ 900,000	\$ -	\$ -
Capital Expenditures														
										Fiscal Year Ending				
										Projected				
Budget Account	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Current Budget 2026	YTD 3/31/2026	%	Proposed Budget 2027	2028	2029	2030	2031		
10-621-7400 Capital Outlay	-	-	-	238,138	368,480	-	-	425,400	1,764,143	900,000	-	-		
Total Capital Outlay	\$ -	\$ -	\$ -	\$ 238,138	\$ 368,480	\$ -	0%	\$ 425,400	\$ 1,764,143	\$ 900,000	\$ -	\$ -		
Detail Listing														
Item/Project Description														
2023-2024														
Playground					40,101									
Disk Golf					5,279									
Air Conditioning/Boiler					196,200									
2024 - 2025														
Truck for outdoor crew				60,062										
New Vermeer skid steer, TDA funded				50,692										
Sled hill groomer TDA funded				13,499										
Boat Dock TDA funded				10,801										
Resurface Buckeye playground TDA funded				103,084										
2025 - 2026														
Resurface gym flooring					85,000									
Snowmax and pump system					20,500									
Additional treadmill					8,000									
Log Grappler					6,900									
EV Car Charger replacement					6,500									
2026-2027														
Truck for outdoor crew F150/Chevy 1500								45,000						
Honda 1000 SXS (Requesting to TDA to fund)								20,000						
Resurface gym flooring (Requesting to TDA to fund) Not funded									88,000					
PARTF Grant for Shane Park								353,250						
New treadmills								7,150						
2027 and Beyond														
Vehicle for BRC crew									45,000					
Apply for Recreation Trail Project Grant (25% match of a \$100k grant)									100,000					
Recreation trail project grant atch portion									25,000					
New Storage building for Outdoor Rec crew									500,000					
Weight room addition to facility										900,000				
Perry Park and Misc FEMA DI# 803879									236,800					
Buckeye/Shane Park FEMA DI# 806627									217,026					
Coffee Park and Trails FEMA DI# 806623									199,067					
PARTF Grant for Shane Park									353,250					

**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%)

2026-2027

Truck for outdoor crew, F150/Chevy1500
Honda 1000 SXS
Resurface buckeye gym floor
PARTF Grant for Shane Park

Replace chevy 1500
Additional SXS for trail and landscape duty. (Asking TDA to fund at 100%)
The floor will be 20 years old, cracking is occurring. (Asking TDA to fund at 100%)
Awarded for a 3 year project timeline. FEMA/Insurance money match in hand.

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**

Page Break

Town of Beech Mountain
Utility Revenue

Water Fund Revenue		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	Budget
Interest Income									
30-329-0000	Interest on Investments	1,938	45,389	67,327	61,638	15,000	41,039	274%	16,200
Total Interest Income		\$ 1,938	\$ 45,389	\$ 67,327	\$ 61,638	\$ 15,000	\$ 41,039	274%	\$ 16,200
Miscellaneous Income									
30-335-0000	Miscellaneous Income	101,406	9,592	11,163	5,465	3,000	2,410	80%	2,500
Total Miscellaneous Income		\$ 101,406	\$ 9,592	\$ 11,163	\$ 5,465	\$ 3,000	\$ 2,410	80%	\$ 2,500
Metered Sales & Fees									
30-371-0001	Metered Sales - Water	1,453,855	1,597,671	1,756,749	1,828,214	1,900,000	1,400,830	74%	1,995,000
30-371-0002	Metered Sales - Sewer	1,270,367	1,409,778	1,528,379	1,776,907	1,600,000	1,313,775	82%	1,680,000
30-371-0003	Water/Sewer Penalties	32,964	35,162	33,891	26,402	25,000	34,942	140%	25,000
30-372-0000	Availability Fees	208,899	398,680	315,569	275,977	100,000	96,822	97%	100,000
30-373-0000	Tap Fees	80,876	90,500	111,000	92,000	40,000	64,000	160%	40,000
30-374-0000	Reconnection Fees	-	-	-	-	-	-	-	-
30-375-0000	Source Water Development	153,927	215,347	270,484	134,704	122,800	97,826	80%	122,800
Total Metered Sales & Fees		\$ 3,200,888	\$ 3,747,138	\$ 4,016,072	\$ 4,134,203	\$ 3,787,800	\$ 3,008,195	79%	\$ 3,962,800
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				-	70,599	-	0%	-
30-399-0003	Trsf from Res Water/Sewer I	-			-	-	-		-
30-336-0000	Transfer from General (TDA)	-			-	-	-		-
30-336-0001	Transfer from Capital Project		105,375		-	-	-		-
Total Transfers		\$ -	\$ 105,375	\$ -	\$ -	\$ 70,599	\$ -	0%	\$ -
TOTAL REVENUE		\$ 3,304,232	\$ 3,917,937	\$ 4,091,193	\$ 4,201,307	\$ 3,876,399	\$ 3,051,645	79%	\$ 3,981,500

Account Code	Account Title	Details/Note
30-329-0000	Interest on Investments	Earnings from NC Capital Management investments; conservative estimate as rates are expected to drop.
30-335-0000	Miscellaneous Revenue	Late fees and other uncategorized revenue.
30-336-0000	Transfer from General Fund	Used when a General Fund transfer to Utility is needed; rare, and none are budgeted for FY2023.
30-336-0001	Transfer from Capital Project	Assets transfer at project completion; FY2025 transfers from Funds 88/89 expected but amounts uncertain.
30-371-0000	Metered Sales	
30-371-0001	Metered Sales - Water	5% increase on Fee based services
30-371-0002	Metered Sales - Sewer	5% increase on Fee based services
30-371-0003	Water/Sewer Penalties	Late payments, shutoffs, after-hours calls, and ordinance violations; fees set in the published schedule.
30-372-0000	Availability Fees	New home construction fees for system expansion; new connections transferred into the Utility Fund.
30-373-0000	Tap Fees	Fees for new service connections—tap fees covering the cost to establish a new utility connection.
30-374-0000	Reconnection Fees	
30-375-0000	Source Water Development	Monthly Capital Fee for Source Water Development; raised to \$9 and fully transferred to Fund 85.
30-383-0000	Gain on Sale of Assets	Sale proceeds minus book value per statute; includes assets disposed of as scrap.
30-393-0001	Proceeds of Lease/Purchase	
30-395-0000	Prior Period Adjustment	
30-399-0000	Fund Balance Appropriated	Shows savings needed for operations or capital; difference in 399-0000 vs 720-9101 shows fund use.
30-399-0001	Transfer from Capital Reserves	
30-399-0002	Transfer from Capital Projects	
30-399-0003	Transfer from Res Water/Sewer Impr	

**Town of Beech Mountain
Utility Administration**

Administration									Proposed
		2022	2023	2024	2025	2025-2026	YTD		2026-2027
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	Budget
Personnel									
30-720-0200	Salaries	174,281	174,281	182,645	197,813	138,540	173,803	125%	142,696
30-720-0201	Longevity pay	2,125	2,125	2,250	-	8,030	-	0%	8,404
30-720-0202	Incentive pay	875	875	875	-	525	1,400	267%	700
30-720-0220	Over Time Wages	7,994	7,994	7,369	3,676	-	2,195		
30-720-0900	Fica	13,593	13,593	13,937	14,735	11,253	12,932	115%	10,211
30-720-0902	Employee Insurance	29,626	29,626	18,222	14,827	42,000	5,810	14%	25,264
30-720-0903	Runout Period Claims			-	-	-	-		
30-720-1000	State (ORBIT) Retirement	23,022	23,022	68,570	26,309	20,005	23,410	117%	22,922
30-720-1001	401(k)	8,149	8,149	11,264	10,947	4,613	9,096	197%	8,562
Total Personnel		\$ 259,665	\$ 259,665	\$ 305,131	\$ 268,306	\$ 224,966	\$ 228,646	102%	\$ 218,758
Utilities, Bldg & Grnds									
30-720-1100	Telephone	2,052	2,052	4,393	4,873	4,112	3,251	79%	2,500
30-720-1101	Postage	12,870	12,870	11,657	12,827	11,241	14,638	130%	12,000
30-720-1200	Data Processing	7,099	7,099	18,229	21,213	20,000	19,239	96%	20,000
30-720-1400	Staff Development	7,954	7,954	18,658	5,008	7,000	6,030	86%	7,000
Total Utilities, Bldg & Grnds		\$ 29,975	\$ 29,975	\$ 52,936	\$ 43,922	\$ 42,353	\$ 43,159	102%	\$ 41,500
Supplies									
30-720-3300	Supplies & Materials	1,350	1,350	2,399	1,650	5,000	1,519	30%	3,000
30-720-3600	Uniforms	1,205	1,205	623	685	600	568	95%	600
Total Supplies		\$ 2,555	\$ 2,555	\$ 3,022	\$ 2,334	\$ 5,600	\$ 2,087	37%	\$ 3,600
Contract Services									
30-720-4200	Contract Services	43,401	43,401	34,710	83,878	7,500	141,268	1884%	40,000
30-720-4210	Professional Services	22,032	22,032	8,000	11,575	60,000	28,226	47%	56,000
30-720-4220	Advertise/Notifications	5,362	5,362	4,685	3,355	3,500	694	20%	3,500
Total Contract Services		\$ 70,795	\$ 70,795	\$ 47,395	\$ 98,809	\$ 71,000	\$ 170,189	240%	\$ 99,500

**Town of Beech Mountain
Utility Administration**

		2022	2023	2024	2025	2025-2026	YTD	0%	Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027
									Budget
Misc Expenses									
30-720-5400	Insurance P&L/WC	42,982	42,982	65,344	70,239	70,239	63,354	90%	79,000
30-720-5700	Immunizations			-	-	-	-		-
30-720-5701	Bank Fees	12,761	12,761	11,115	10,990	10,000	7,907	79%	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		\$ 743,785	\$ 743,785	\$ 833,807	\$ 81,228	\$ 80,239	\$ 71,261	89%	\$ 89,000
Capital Outlay									
30-720-7400	Capital Outlay				-	-	48,566		-
30-720-7404	Transfer to Fund 32 Capital Reserve	398,680	398,680	-	275,977	100,000	67,764	68%	100,000
30-720-7405	Trfer to Reserve	-	-	315,569	-	(609)	-		-
Total Capital Outlay		\$ 398,680	\$ 398,680	\$ 315,569	\$ 275,977	\$ 99,391	\$ 116,330	117%	\$ 100,000
Debt Principal & Interest									
30-720-8400	Debt (Principal)			(182)	452,227	457,255	85,883	19%	820,643
30-720-8401	Debt (Interest)	239,708	239,708	222,763	212,979	211,195	58,135	28%	290,307
Total Debt Principal & Interest		\$ 239,708	\$ 239,708	\$ 222,582	\$ 665,207	\$ 668,449	\$ 144,018	22%	\$ 1,110,950
Transfers to Other Funds									
30-720-9101	Transfer for Capital Outlay				-	-	-		291,272
30-720-9102	Transfer to 85 Fund Source Water Developm	215,027	215,027	270,484	134,703	122,800	76,079		122,800
Total Transfers to Other Funds		\$ 215,027	\$ 215,027	\$ 270,484	\$ 134,703	\$ 122,800	\$ 76,079	62%	\$ 414,072
Contingency									
30-720-9200	Write off bad Debt			-	-	-	-		-
30-720-9400	Contingency			-	-	-	-		-
Total Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Total Water and Sewer Administration		\$ 1,960,190	\$ 1,960,190	\$ 2,050,926	\$ 1,570,485	\$ 1,314,799	\$ 851,768	65%	\$ 2,077,380

Town of Beech Mountain
Notes for Utility Administration

Account Code	Account Title	Details/Note
30-720-0000	W/S Administration	
30-720-0200	Salaries	3% COLA. Dept personnel: Public Utility Director and Utility Billing/Revenue Clerk (shared).
30-720-0201	Longevity Pay	
30-720-0202	Incentive Pay	
30-720-0220	Over Time Wages	
30-720-0900	Fica	
30-720-0902	Employee Insurance	Department Employee insurance premium
30-720-0903	Runout Period Claims	
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
30-720-1001	401(k)	
30-720-1100	Telephone	All Water treatment telephone expenses, based on FY 2025 usage and expenditures.
30-720-1101	Postage	Public Notices, mailings, advertisement expenses
30-720-1200	Data Processing	Computer based expenses, contract services for monitoring systems, SCADA, Cybersecurity
30-720-1400	Staff Development	Continuing education of employees and licensure expenses
30-720-3300	Supplies & Materials	administrative supplies in support of the utility. Office supply.
30-720-3302	DP Lease Payments	
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	Engineering and services for utility projects, well work, permits, LWSP, CIP, and SRF prep.
30-720-4220	Advertise/Notifications	Annual scheduled mailings and DWI requirements for public notifications
30-720-5400	Insurance	Insurance coverage for department vehicles and assets.
30-720-5700	Immunizations	
30-720-5701	Bank Fees	
30-720-5702	Asset Disposal Loss	
30-720-5703	Amortization Expense	
30-720-5900	Depreciation Expense	
30-720-7400	Capital Outlay	
30-720-7401	Capital Outlay - PWorks Bldg	
30-720-7404	Transfer to Capital Reserve	
30-720-7405	Transfer to Capital Reserve	Funds ongoing replacement cycle for large assets—vehicles, excavators, trailers, generators per CIP.
30-720-8400	Debt (Principal)	Bond principal and interest repaid over 40 years; added \$95K backhoe debt and PW Facility debt.
30-720-8401	Debt (Interest)	
30-720-9101	Transfer to Capital Outlay	Funds non-recurring capital outlay for Utility Fund; moved to Capital Projects Fund starting FY2021.
30-720-9102	Transfer to Source Water	

**Town of Beech Mountain
Water Treatment**

		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027 Budget
Misc Expenses									
30-812-4500	Environmental Services	7,625	12,000	7,551	12,016	12,000	2,859	24%	12,000
30-812-5300	Dues & Subscriptions	1,320	1,400	2,210	1,205	1,400	525	38%	1,400
30-812-5700	Permits	1,730	5,000	2,240	45,013	6,500	3,590	55%	6,500
Total Misc Expenses		\$ 10,675	\$ 18,400	\$ 12,001	\$ 58,234	\$ 19,900	\$ 6,974	35%	\$ 19,900
Vehicle Expenses									
30-812-6101	Gas & Fuel	5,587	4,550	5,642	9,354	9,792	4,468	46%	9,000
30-812-6201	Vehicle Maintenance	2,520	3,000	10,533	2,813	4,000	2,115	53%	4,000
Total Vehicle Expenses		\$ 8,107	\$ 7,550	\$ 16,174	\$ 12,167	\$ 13,792	\$ 6,583	48%	\$ 13,000
Capital Outlay									
30-812-7400	Capital Outlay				81,750	230,000	21,557	9%	-
Total Capital Outlay		\$ -	\$ -	\$ -	\$ 81,750	\$ 230,000	\$ 21,557	9%	\$ -
Transfers to Other Funds									
30-812-9100	Transfer to Capital Project	-	-	-	-	-	-	-	-
Total Transfers to Other Funds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Water Maintenance		\$ 906,974	\$ 972,769	\$ 1,300,197	\$ 1,427,064	\$ 1,412,964	\$ 1,160,266	82%	\$ 1,203,574

**Town of Beech Mountain
Notes for Water Treatment**

Account Code	Account Title	Details/Note
30-812-0000	Water	
30-812-0200	Salaries	3% COLA. Dept personnel: Chief Water Plant Operator and four Water Treatment Operators.
30-812-0201	Longevity Pay	
30-812-0202	Incentive Pay	
30-812-0220	Over Time Wages	
30-812-0900	Fica	
30-812-0902	Employee Insurance	Department Employee insurance premium
30-812-0903	Runout Period Claims	
30-812-1000	State (ORBIT) Retirement	Increased 0.75% from 12.10% to 12.85% of wages; employees contribute 6% of gross pay.
30-812-1001	401(k)	
30-812-1100	Telephone	Based on previous year telephone costs for an expectation.
30-812-1200	Data Processing	software license requirements, Treyus SCADA, PC requirements
30-812-1300	Electricity	Based on previous year electricity costs for an expectation.
30-812-1600	Pump & Valve Maintenance	Dam gate valve inspection, pump station valve repairs, expansion joints, and standard maintenance.
30-812-1601	Repairs & Maintenance	planned expenses category for special repairs. none in 2027
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 two WTP buildings and pump stations.
30-812-3300	Supplies and Materials	All WTP operational supplies, including chemicals, calibrations, lab items, equipment, and parts.
30-812-3600	Uniforms	Uniforms, PPE, Workwear for all WTP employees
30-812-4200	Contract Services	USGS stream monitoring fees, SCADA O&M, generator tests, and pump-station repairs incl. 75% SCADA.
30-812-4500	Environmental Services	All water related testing
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.
30-812-6101	Gas & Fuel	Annual diesel and gasoline.
30-812-6201	Vehicle Maintenance	Annual maintenance for 2 light trucks, 2 motorized pumps, and small equipment, incl. required services.
30-812-7400	Capital Outlay	See attached document
30-812-9100	Transfer to Capital Proje	

**Town of Beech Mountain
Waste Water Treatment**

Sewer Maintenance		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027
									Budget
Personnel									
30-822-0200	Salaries	107,657	87,445	97,612	116,292	112,588	75,909	67%	115,967
30-822-0201	Longevity pay	1,500	1,000	1,250	-	3,638	-	0%	3,942
30-822-0202	Incentive pay	900	600	600	-	700	700	100%	700
30-822-0220	Over Time Wages	9,614	4,328	1,000	6,041	5,000	3,005	60%	5,000
30-822-0900	FICA	8,730	7,145	7,685	8,545	9,327	5,711	61%	9,609
30-822-0902	Employee Insurance	25,731	23,202	18,050	22,720	30,338	10,756	35%	28,102
30-822-0903	Runout Period Claims	-	0		-	-	-		
30-822-1000	State (ORBIT) Retirement	12,020	10,494	12,156	16,542	16,582	11,324	68%	18,967
30-822-1001	401(k)	4,836	5,450	3,345	7,031	3,916	4,659	119%	6,958
Total Personnel		\$ 170,988	\$ 139,664	\$ 141,698	\$ 177,171	\$ 182,090	\$ 112,065	62%	\$ 189,246
Utilities, Bldg & Grnds									
30-822-1100	Telephone	899	824	700	958	960	718	75%	900
30-822-1200	Data Processing	803	590	800	-	1,000	1,446	145%	1,000
30-822-1300	Electricity	61,051	75,846	66,024	74,256	82,400	58,162	71%	80,000
30-822-1600	Repairs and Maintenance	19,297	27,683	65,000	35,831	35,000	50,435	144%	35,000
30-822-1601	Building Maintenance	9,680	202	2,000	-	2,000	1,346	67%	2,000
Total Utilities, Bldg & Grnds		\$ 91,730	\$ 105,145	\$ 134,524	\$ 111,045	\$ 121,360	\$ 112,107	92%	\$ 118,900
Supplies									
30-822-3300	Supplies and Materials	7,259	9,521	20,000	12,377	20,000	7,000	35%	20,000
30-822-3600	Uniforms	1,446	1,974	1,450	1,643	1,848	1,502	81%	2,000
Total Supplies		\$ 8,705	\$ 11,495	\$ 21,450	\$ 14,020	\$ 21,848	\$ 8,502	39%	\$ 22,000
Contract Services									
30-822-4200	Contract Services	17,334	33,263	30,000	16,628	40,000	11,383	28%	40,000
Total Contract Services		\$ 17,334	\$ 33,263	\$ 30,000	\$ 16,628	\$ 40,000	\$ 11,383	28%	\$ 40,000

**Town of Beech Mountain
Waste Water Treatment**

		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027
									Budget
Misc Expenses									
30-822-4500	Environmental Testing	10,634	12,399	14,000	17,930	14,000	5,875	42%	14,000
30-822-5700	Permits	3,009	3,893	4,000	5,740	4,000	3,903	98%	4,000
Total Misc Expenses		\$ 13,643	\$ 16,292	\$ 18,000	\$ 23,670	\$ 18,000	\$ 9,778	54%	\$ 18,000
Vehicle Expenses									
30-822-6101	Gas & Fuel	1,362	3,419	2,500	3,196	2,971	2,274	77%	3,000
30-822-6201	Vehicle Maintenance	1,121	170	2,000	1,456	2,000	8,798	440%	2,000
Total Vehicle Expenses		\$ 2,483	\$ 3,589	\$ 4,500	\$ 4,652	\$ 4,971	\$ 11,072	223%	\$ 5,000
Capital Outlay									
30-822-7400	Capital Outlay	-	-	-	-	60,000	-	-	-
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -	0%	\$ -
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	\$ 347,186	\$ 448,269	\$ 264,908	59%	\$ 393,146

Town of Beech Mountain
Notes for Waste Water Treatment

Account Code	Account Title	Details/Note	
30-822-0000	Sewer		
30-822-0200	Salaries	3% COLA	
30-822-0201	Longevity Pay	Department Personnel	
30-822-0202	Incentive Pay	Chief of Waste Water Plant	
30-822-0220	Over Time Wages	Waste Water Plant Treatment Operator	
30-822-0900	FICA		0
30-822-0902	Employee Insurance	Department Employee insurance premium	
30-822-0903	Runout Period Claims		
30-822-1000	State (ORBIT) Retirement	Increased 0.75% from 12.10% to 12.85% of wages; employees contribute 6% of gross pay.	
30-822-1001	401(k)		
30-822-1100	Telephone	Based on previous year electricity costs for an expectation.	
30-822-1200	Data Processing	software license requirements, Treyus SCADA, PC requirements	
30-822-1300	Electricity	Based on previous year electricity costs for an expectation.	
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 operational supplies—chemicals, calibrations, lab items, equipment, parts, reagents, consumables.	
30-822-3600	Uniforms	employee uniforms	
30-822-4200	Contract Services	All water related testing	
30-822-4500	Enviromental Testing	All water related testing	
30-822-5700	Permits	NC State operational permit fees for wastewater treatment, collections, and land application.	
30-822-6101	Gas & Fuel	Diesel and gasoline expenses	
30-822-6201	Vehicle Maintenance	For vehicle operation and for generator operation.	
30-822-7100	Greenbriar Sewer - Designer		
30-822-7101	Greenbriar Sewer Surveyor		
30-822-7400	Capital Outlay		
30-822-9100	Transfer to Capital Proje		

**Town of Beech Mountain
Taps Systems Department**

Taps & System										Proposed
		2022	2023	2024	2025	2025-2026	YTD			2026-2027
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%		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		\$ -	\$ -				\$ -			\$ -
										Taps & System
Utilities, Bldg & Grnds										
30-852-1200	Data Processing	418	1,200	-	-	1,200	-	0%		-
30-852-1600	Hydrant Repairs	1987	10,000	5,595	74,093	10,000	-	0%		10,000
30-852-1601	Pavement Replacement		10,000	245	19,774	10,000	-	0%		10,000
Total Utilities, Bldg & Grnds		\$ 2,405	\$ 21,200	\$ 5,840	\$ 93,867	\$ 21,200	\$ -	\$ -		\$ 20,000
Supplies										
30-852-3300	Supplies and Materials	12,624	60,000	69,943	99,600	60,000	53,977	90%		60,000
30-852-3600	Uniforms	810	-	1,873	3,835	500	-			2,400
Total Supplies		\$ 13,434	\$ 60,000	\$ 71,816	\$ 103,436	\$ 60,500	\$ 53,977	\$ 1		\$ 62,400
Contract Services										
30-852-4200	Contract Services	315	2,500	2,625	6,744	5,000	1,650	33%		5,000
30-852-4210	Professional Services		-		-	-	-			-
Total Contract Services		\$ 315	\$ 2,500	\$ 2,625	\$ 6,744	\$ 5,000	\$ 1,650	\$ 0		\$ 5,000

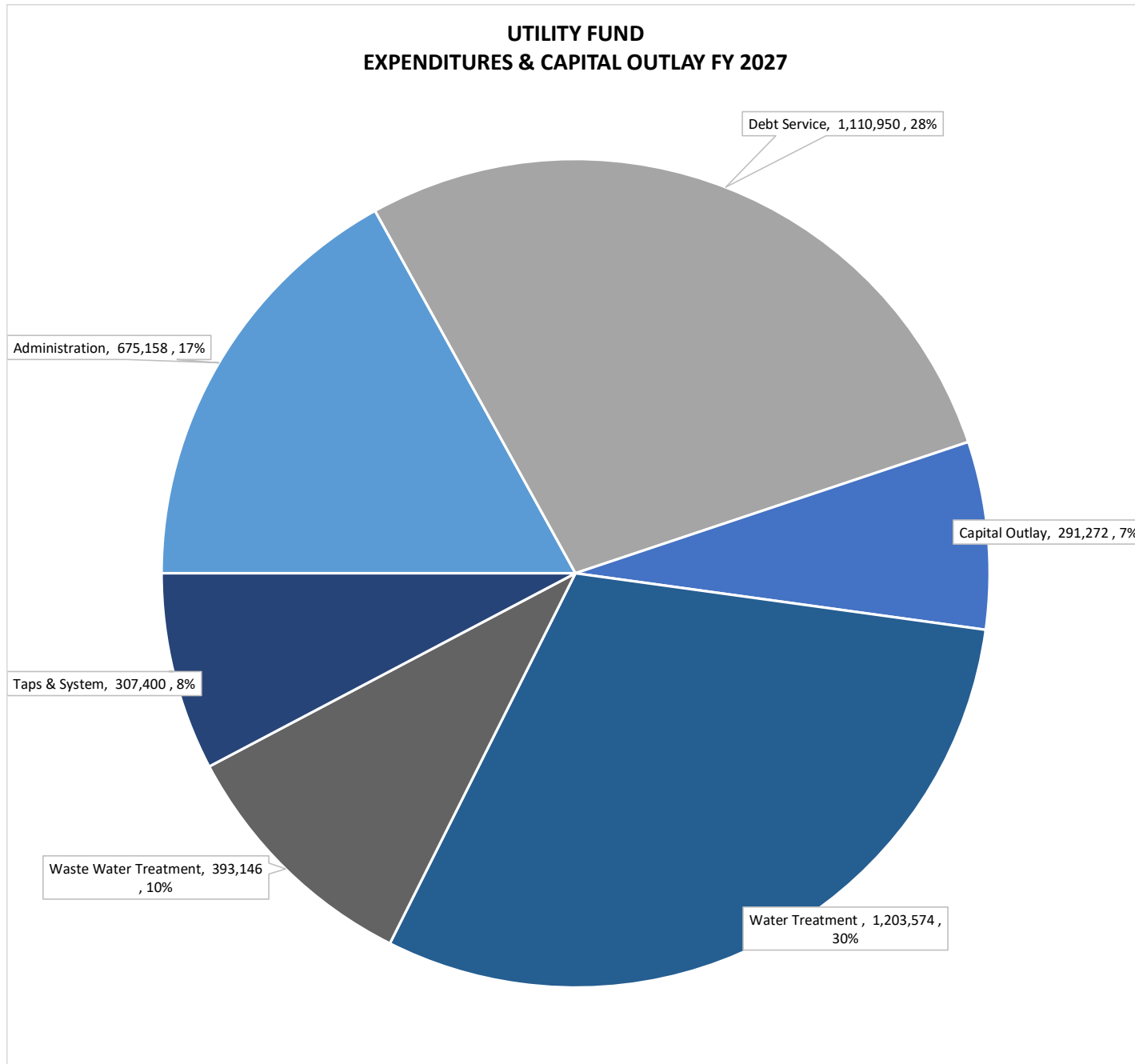
**Town of Beech Mountain
Taps Systems Department**

		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027
									Budget
Vehicle Expenses									
30-852-6101	Gas & Fuel	7,705	5,776	16,274	16,064	13,810	8,888	64%	10,000
30-852-6201	Vehicle Maintenance	18,825	15,000	18,732	16,550	25,000	46,759	187%	30,000
Total Vehicle Expenses		\$ 26,530	\$ 20,776	\$ 35,006	\$ 32,615	\$ 38,810	\$ 55,646	\$ 1	\$ 40,000
Capital Outlay									
30-852-7400	Capital Outlay			234	111,248	295,000	-	0%	-
30-852-7401	Infill & Inflow			-	1,055	20,000	26,133	131%	20,000
30-852-7403	Fire Hydrants			-	5,600	15,000	3,988	27%	15,000
30-852-7405	Meter Replacement	44,981		121,444	4,947	244,250	108,000	44%	145,000
Total Capital Outlay		\$ 44,981	\$ -	\$ 121,678	\$ 122,850	\$ 574,250	\$ 138,121	\$ 0	\$ 180,000
Total Taps & System		\$ 87,666	\$ 104,476	\$ 236,964	\$ 359,511	\$ 699,760	\$ 249,395	\$ 0	\$ 307,400

Account Code	Account Title	Details/Note
30-852-0000	Taps & System	
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	Department Employee insurance premium
30-852-0903	Runout Period Claims	
30-852-1000	State Retirement (ORBIT)	
30-852-1001	401(k)	
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.
30-852-1602	Helene Damage - Water System	
30-852-3300	Supplies and Materials	All plumbing parts for distribution/collection—pipe, joints, valves, tools, gloves, and consumables.
30-852-3600	Uniforms	employee uniforms
30-852-4200	Contract Services	Hired contract labor outside of town employees
30-852-4210	Professional Services	Engineering Services
30-852-6101	Gas & Fuel	Based on previous FY history
30-852-6201	Vehicle Maintenance	Annual maintenance for 2 light trucks, 2 heavy trucks, 3 machines, and small equipment incl. required service.
30-852-6301	Road Maint Charge	charge for expenses assigned to PW repairs through the utility
30-852-7400	Capital Outlay	see attached document
30-852-7401	Infil & Inflow	Repairs of Manholes found damaged
30-852-7403	Fire Hydrants	Repair and installation of fire hydrants
30-852-7405	Meter Replacement	Replacement of meter heads in Neptune/Kamstrup systems plus 150 annual service line replacements.
30-852-7410	Helene Storm Damage	

**Town of Beech Mountain
Utility Fund Summary**

	2022	2023	2024	2025	2025-2026	YTD		Proposed
	Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027 Budget
Water Fund Revenue	\$ 3,304,232	\$ 3,917,937	\$ 4,091,193	\$ 4,201,307	\$ 3,876,399	\$ 3,051,645	79%	\$ 3,981,500
Administration	1,960,190	1,960,190	2,050,926	1,570,485	1,314,799	851,768	65%	2,077,380
Water Treatment	906,974	972,769	1,300,197	1,427,064	1,412,964	1,160,266	82%	1,203,574
Waste Water Treatment	304,883	309,449	350,172	347,186	448,269	264,908	59%	393,146
Taps & System	87,666	104,476	236,964	359,511	699,760	249,395	36%	307,400
Total Expenditures	\$ 3,259,712	\$ 3,346,884	\$ 3,938,259	\$ 3,704,245	\$ 3,875,791	\$ 2,526,337	65%	\$ 3,981,500
Variance	\$ 44,520	\$ 571,053	\$ 152,934	\$ 497,062	\$ 608	\$ 525,308	0%	\$ (0)



Utility Fund Capital Reserve Fund											
		2021-2022	2022-2021	2023-2022	2023-2024	2024-2025	2025-2026	2026-2027	YTD		2026-2027
SOURCES		Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	%	Projected
Transfers In											
32-399-0001	Transfer From Utility Fund (Availability Fees)	33,755	99,238	208,899	398,680	315,569	67,764	-	-		
32-399-0002	Transfer From General Fund								-		
Total Sources		33,755	99,238	208,899	398,680	315,569	67,764		-		
USES											
Transfers Out											
XX-XXX-XXXX	Transfer to Utility Capital Project Fund										
32-720-9101	Transfer to Source Water Development		37,600								
Total Uses		-	37,600	-	-	-	-		-		
	Sources over Uses	33755	61638	208,899	398,680	315,569	67,764		-		
Capital Reserve Balances		As of 03/20/2024									
32-299-0000	Capital Reserve Utility Restricted										

Notes:

Capital Reserve Fund is used accumulate funds and no spending occurs from the fund. Transfers are made to Utility Capital Projects Funds

XX.372-0000 Availability Fees

Fees collected in association to new service connections. Required to be accounted for in a Capital Reserve Fund by State Statute

XX.375-0000 Source Water Development Fund

Surcharge collected from monthly utility billing. Amounts are accounted for in the Reserve Fund for transparency in both the amount collected and use.

Once a Watauga River Intake Project Ordinance Fund is adopted by Council the reserves will be transferred and accounted for there.

Capital Reserve Notes:

Article 8 § 162A-200 through § 162A-215 System Development Fees

Article 3 § 159-18 Capital Reserve Funds

Article 3 § 159-19 Amendments

Beech Mountain Ordinance No. 2019-07 Capital Reserve Fund Ordinance

Utility Capital Reserve

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025-2026 Budget	YTD 3/31/2026	%	Proposed 2026-2027 Budget
Contributions								
Availability Fees 32-372-0000	-	-	33,755	27,523	61,339	96,822	1.58	100,000
Transfer from 30-Fund 32-3xx-xxxx		21,548						
Total								
Uses								
Transfer to 30-Fund 32-720-9101	-	-	-	-	-	-	-	-
Transfer to 85-Fund 32-720-9102	-	-	-	37,600	-	-	-	-
Contributions over/(under)	-	21,548	33,755	(10,077)	61,339	96,822		100,000
Capital Reserve Balance YTD as of	3/31/2026							
Available Reserve Balance	129,879							

** This has not happened, technically to the statute it needs too. Town Ordinance approved February 2019

Capital Reserve Notes:

- Article 8 § 162A-200 through § 162A-215 System Development Fees
- Article 3 § 159-18 Capital Reserve Funds
- Article 3 § 159-19 Amendments
- Beech Mountain Ordinance No. 2019-07 Capital Reserve Fund Ordinance

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

Water Utility Capital Improvement Program Summary												
Fiscal Year Ending												
Capital Funding												
Projected												
2027 2028 2029 2030 2031												
Transfer From Utility Operating Bud		291,272	375,000	25,000	140,000	-						-
Availability Fees From Capital Reser		-	-	-	-	-						-
Appropriated Capital Reserves		-	-	15,000	-	-						-
Debt Financing		-	-	725,000	-	-						-
Grant Funding		-	-	-	-	-						-
Total Capital Funding		\$ 291,272	\$ 375,000	\$ 765,000	\$ 140,000	\$ -						\$ -

Capital Expenditures																	
		Actual		Actual		Actual		Actual		Current Budget		YTD		Proposed Budget		Projected	
Account #	Department	2022	2023	2024	2025	2026	3/31/2026	%	2027	2028	2029	2030	2031				
30-720-7400	Utility Admin	-	50,000	6,000	-	-	-	-	-	-	-	-	-				
30-812-7400	Water Maintenance	40,000	50,000	13,302	-	60,000	-	-	126,000	120,000	25,000	-	-				
30-822-7400	Wastewater	30,000	325,000	50,000	60,000	60,000	-	-	80,000	-	-	65,000	-				
30-852-7400	Taps & System-CO	-	461,802	-	295,000	295,000	-	-	85,272	75,000	725,000	75,000	-				
30-852-7401	T&S-Infill & Inflow	50,000	-	-	-	-	-	-	-	20,000	-	-	-				
30-852-7403	T&S-Fire Hydrants	32,000	-	-	20,000	20,000	-	-	-	15,000	15,000	-	-				
30-852-7405	T&S-Meter Replacement	141,250	-	-	15,000	15,000	-	-	-	145,000	-	-	-				
Total Capital Outlay		\$ 293,250	\$ 886,802	\$ 69,302	\$ 390,000	\$ 450,000	\$ -	\$ -	\$ 291,272	\$ 375,000	\$ 765,000	\$ 140,000	\$ -				

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

Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
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Note:

§ 159-18. Capital reserve funds.

Any local government or public authority may establish and maintain a capital reserve fund for any purposes for which it may issue bonds. A capital reserve fund shall be established by resolution or ordinance of the governing board which shall state (i) the purposes for which the fund is created, (ii) the approximate periods of time during which the moneys are to be accumulated for each purpose, (iii) the approximate amounts to be accumulated for each purpose. and (iv) the sources from which moneys for each purpose will be derived. (1943, c. 593, ss. 3,

§ 159-19. Amendments.

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

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

Water Treatment Department Capital Improvement Program													
Fiscal Year Ending													
Capital Funding													
Budget													
Projected													
2027 2028 2029 2030 2031													
transfer From Utility Operating Budget		126,000	120,000	25,000	-	-							
Availability Fees													
Appropriated Reserves													
Debt Financing													
Grant Funding													
Total Capital Funding		\$ 126,000	\$ 120,000	\$ 25,000	\$ -	\$ -							

Capital Expenditures														
Budget Account		Actual	Actual	Actual	Actual	Current Budget	YTD	Proposed Budget		Projected				
2022	2023	2024	2025	2026	3/31/2026	%	2027	2028	2029	2030	2031			
30.812-7400	Capital Outlay	40,000	50,000	13,302	-	60,000	-	-	126,000	120,000	25,000	-	-	
Total Capital Outlay		40,000	50,000	13,302	-	60,000			126,000	120,000	25,000	-	-	
Item/Project Description														
Filter Media replacement (1 filter)						25,000			25,000	25,000	25,000			
Saturator Rebuild						15,000			10,000					
Parkway Pump Station Pump Replacement						20,000			40,000	40,000				
Parkway Pump Station Roof Replacement									15,000					
PRV Site Propane Backup Heat									6,000					
Listening Device		5000												
WTP Turbidimeters		20000												
2x Additional radio read site		15000	20000							25,000				
Benchtop meters replacement WTP/Turbidimeter Upgrad			30000											
2024 1/2 ton crew truck														
Meadows tank measurement system				13302		-								
Summit Pump Replacement									30,000	30,000				

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

Detail Listing**Item/Project Description****30.812-7400****2026-2027**

PRV Station Heater (propane)
WTP Filter media/repair
Saturator Rebuild
Parkway Pumps Restoration
Summit Pumps Restoration
Parkway Pumping Station Roof replacement

2025-2026

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

2024-2025

2x Additional radio read site

2024 1/2 ton crew truck

Additional Budget Justification

Backup heat system for new PRV stations demonstrated as a great need during the winter of 2026.
Addition of WTP filter media spent as normal from common operations
Refurbishment of 1 saturator unit inside WTP. 3 units total with degredable media inside
Replacement of 1 of 2 pumps due to age and failures
replacement of 1 of 2 pumps in the Summit pump station due to age and failures
Replacement of failing roof system and block building repairs.

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.

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.

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					
										2027	2028	2029	2030	2031	
Capital Funding										Transfer From Utility Operating Budget	80,000	-	-	65,000	-
										Capital Reserve Fund					
										Appropriated Reserve					
										Debt Financing					
										Grant Funding					
Total Capital Funding										\$ 80,000	\$ -	\$ -	\$ 65,000	\$ -	

Capital Expenditures		Actual	Actual	Actual	Actual	Current Budget	YTD	Proposed Budget			Projected		
Budget Account		2022	2023	2024	2025	2026	3/31/2026	%	2027	2028	2029	2030	2031
30.822-7400	Capital Outlay	30,000	70,000	325,000	50,000	60,000	0		80,000	0	0	65,000	0
Total Capital Outlay		\$ 30,000	\$ 70,000	\$ 325,000	\$ 50,000	\$ 60,000	\$ -		\$ 80,000	\$ -	\$ -	\$ 65,000	\$ -
Item/Project Description													
Samplers		30,000											
Sewer flow monitoring?			15,000										
Klonteska Fence			5,000										
Pond Creek Overflow Weirs			25,000	30,000									
2022 Dodge 1500				45,000								65,000	
OZ lift station Move sewer camera			25,000										
Update to UV Disinfection System					50,000								
Sewer Station restoration (Klonteska, Golfview)									80,000				
Grassy Gap Forest Service Tree Removal						50,000							
Grassy Gap Door repair, paints, ficia board repairs						10,000							

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

Detail Listing**Item/Project Description****2026-2027**

Sewer Lift Station Restoration (Klonteska, Golfview)

Additional Budget Justification

Interior station coatings, replacement of rusting pipework, floats, electrical. The last 2 of 5 stations to be updated.

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.

2024-2025Grassy 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

	Fiscal Year Ending Projected				
	2027	2028	2029	2030	2031
Transfer From Utility Operating Budget	85,272	255,000		75,000	-
Capital Reserve Fund					
Appropriated Reserves			15,000		
Debt Financing			725,000		
Grant Funding					
Total Capital Funding	\$ 85,272	\$ 255,000	\$740,000	\$ 75,000	\$ -

Capital Expenditures		Actual	Actual	Actual	Actual	Current Budget	YTD		Proposed Budget	Projected			
Budget Account		2022	2023	2024	2025	2026	3/31/2026	%	2027	2028	2029	2030	2031
30.852-7400	Capital Outlay	300,000	-	461,802	-	295,000	-	0%	-	75,000	725,000	75,000	-
30.852-7401	Infill & Inflow	-	50,000	-	-	-	-		-	20,000	-	-	-
30.852-7403	Fire Hydrants	28,000	32,000	-	-	20,000	-	0%	-	15,000	15,000	-	-
30.852-7405	Meter Replacement	117,500	141,250	-	-	15,000	-	0%	85,272	145,000	-	-	-
						244,250		0%					
Total Capital Outlay		\$ 445,500	\$ 223,250	\$ 461,802	\$ -	\$ 330,000	\$ -	0%	\$ 85,272	\$ 255,000	\$ 740,000	\$ 75,000	\$ -
Item/Project Description													
30-852-7400													
	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							
	2026 Sterling Vac Truck										650,000		
	Meadows Tank Painting (found in the Water CIP) Only if TDA grant		50,000										
	2016 case backhoe 590N					20,000							
	30-852-7401												
	Pipe & Acs												
	MH REPAIR/Cleaning	20,000	20,000			20,000				20,000			
	30-852-7403												
	Hydrants & Acs												
	Hydrants & Acs												
	Hydrants & Acs	8,000	12,000			15,000				15,000	15,000		
	Hydrant							-					
	30-852-7405												
	Meter Register												
	Meter Register/ Antenna	10,000	12,000										
	Meter							-					
	2" Meters												
	Taps Replace Project	107,500	129,250			229,250			85,272	145,000			
	Meter Replacement					15,000							

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

Detail Listing**Item/Project Description****Additional Budget Justification****2026-2027****30-852-7405**

Service line Replacement Program

Goal of 150 service lines replaced annually.

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.

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**

Page Break

Town of Beech Mountain
Sanitation Department

Sanitation Fund		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027
									Budget
Income									
Interest Income									
35-329-0000	Interest on Investments	351	8,231	12,363	11,195	500	7,454	1491%	500
Total Interest Income		\$ 351	\$ 8,231	\$ 12,363	\$ 11,195	\$ 500	\$ 7,454	1491%	\$ 500
Miscellaneous Income									
35-335-0000	Recycling Revenue	7,270	4,546	3,974	5,277	5,000	6,303	126%	5,000
35-335-0001	Non-Utility Sanitation Fee	19,590	22,420	16,160	13,215	12,600	-	0%	12,600
35-335-0002	Center One Time Use	2,975	1,165	1,170	7,805	-			-
Total Miscellaneous Income		\$ 29,835	\$ 28,131	\$ 21,304	\$ 26,297	\$ 17,600	\$ 6,303	36%	\$ 17,600
State Revenue									
35-345-0000	Solid Waste Disposal Tax	452	529		133	370	-	0%	200
Total State Revenue		\$ 452	\$ 529	\$ -	\$ 133	\$ 370	\$ -	0%	\$ 200
Fees									
35-359-0000	Sanitation Fee Revenue	720,887	675,820	762,092	839,103	994,648	638,490	64%	941,891
35-359-0003	Sanitation Penalties	16,300	9,797	11,577	1,127	8,000	9,976	125%	10,000
Total Fees		\$ 737,187	\$ 685,617	\$ 773,669	\$ 840,230	\$ 1,002,648	\$ 648,466	65%	\$ 951,891
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		-	-	-	-	-		162,933
Total Proceeds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ 162,933
Transfers									
35-399-0000	Fund Balance Appropriated	-			-	-	-		-
35-399-0002	Transfer from Capital Project		1,513	-	-	-	-		-
Total Transfers		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Total Sanitation Fund Revenue		\$ 767,825	\$ 722,508	\$ 876,678	\$ 908,666	\$ 1,021,118	\$ 662,223	65%	\$ 1,133,124

Town of Beech Mountain
Sanitation Department

										Proposed
		2022	2023	2024	2025	2025-2026	YTD			2026-2027
Sanitation Expenditures		Actual	Actual	Actual	Actual	Budget	3/31/2026	%		Budget
Personnel										
35-580-0200	Salaries	333,633	353,237	382,350	343,057	379,219	208,566	55%		249,111
35-580-0201	Longevity pay	2,750	2,500	3,500	-	8,397	-	0%		7,823
35-580-0202	Incentive pay	3,000	3,150	3,500	-	3,150	2,450	78%		2,800
35-580-0210	Part Time Wages	0	3,581	1,245	1,790	-	2,227			-
35-580-0220	Over Time Wages	21,010	16,073	20,159	16,517	20,000	9,394	47%		20,000
35-580-0900	Fica	27,773	28,353	30,656	26,910	31,424	16,495	52%		21,400
35-580-0901	Hep B Shots	0		-	-	600	-	0%		600
35-580-0902	Employee Insurance	89,497	101,766	83,277	79,175	91,539	49,322	54%		75,623
35-580-0903	Runout Period Claims	0		-	-	-	-			-
35-580-1000	State Retirement (ORBIT)	39,965	46,721	140,749	48,760	55,864	33,056	59%		42,240
35-580-1001	401(k)	15,490	17,555	19,250	15,021	22,323	10,236	46%		14,947
Total Personnel		\$ 533,118	\$ 572,936	\$ 684,686	\$ 531,228	\$ 612,517	\$ 331,746	54%		\$ 434,543
Utilities, Bldg & Grnds										
35-580-1100	Phone	219	239	257	238	238	178	75%	\$	300
35-580-1200	Data Processing	1144	263	-	2,782	500	547	109%	\$	500
35-580-1300	Utilities	7973	10,942	11,906	13,441	11,281	10,287	91%	\$	1,000
35-580-1600	Building Maintenance	878	368	4,824	783	2,000	66	3%	\$	6,000
Total Utilities, Bldg & Grnds		\$ 9,995	\$ 11,812	\$ 16,988	\$ 17,244	\$ 14,019	\$ 11,078	79%		\$ 7,800
Supplies										
35-580-3300	Supplies and Materials	8,939	8,705	5,418	3,863	10,000	4,589	46%	\$	10,000
35-580-3600	Uniforms	9,350	9,670	9,012	6,261	5,945	6,294	106%	\$	6,000
Total Supplies		\$ 18,289	\$ 18,375	\$ 14,430	\$ 10,124	\$ 15,945	\$ 10,883	68%		\$ 16,000
Contract Services										
35-580-4200	Contract Services	42,940	2,357	1,645	5,306	6,500	4,707	72%	\$	6,500
35-580-4220	Advertising/Notifications		\$ 335							\$ -
Total Contract Services		\$ 42,940	\$ 2,357	\$ 1,645	\$ 5,306	\$ 6,500	\$ 4,707	72%		\$ 6,500
Misc Expenses										
35-580-5400	Insurance	24,747	5,199	13,824	12,675	12,675	11,433	90%	\$	19,000
35-580-5702	Asset Disposal Loss	-	-	-	-	-	-	0%	\$	-
35-580-5705	Comm Landfill Fees	45,648	54,095	50,930	48,983	53,100	37,872	71%	\$	50,000
35-580-5900	Depreciation Expense	139,279	141,769	121,013	-	-	-			-
Total Misc Expenses		\$ 209,674	\$ 201,063	\$ 185,767	\$ 61,659	\$ 65,775	\$ 49,305	75%		\$ 69,000

Town of Beech Mountain
Sanitation Department

		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027
									Budget
Vehicle Expenses									
35-580-6101	Gas & Fuel	22,249	26,533	18,023	16,821	15,000	12,355	82%	\$ 15,000
35-580-6201	Vehicle Maintenance	15,223	15,435	23,181	35,525	23,000	31,816	138%	\$ 60,000
Total Vehicle Expenses		\$ 37,472	\$ 41,968	\$ 41,204	\$ 52,346	\$ 38,000	\$ 44,171	116%	\$ 75,000
Capital Outlay									
35-580-7400	Capital Outlay	-	-	-	8,506	161,051	235,057		\$ 260,000
35-580-7401	New Facility				-	-	-		\$ -
Total Capital Outlay		\$ -	\$ -	\$ -	\$ 8,506	\$ 161,051	\$ 235,057	146%	\$ 260,000
Debt Principal & Interest									
35-580-8400	Debt - Principal	-		45,090	90,241	92,681	92,681		\$ 93,462
35-580-8401	Debt - Interest	16,539		17,855	16,985	14,629	14,628		\$ 12,977
Total Debt Principal & Interest		\$ 16,539	\$ -	\$ 62,945	\$ 107,226	\$ 107,310	\$ 107,309	100%	\$ 106,440
Transfers to Other Funds									
35-580-9100	Transfer to Fund Balance		-		-	-	-		\$ 157,842
35-580-9101	Transfer to Capital Project	14,383	-		-	-	-		\$ -
Total Transfers to Other Funds		\$ 14,383	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 157,842
Contingency									
35-580-9400	Contingency	-		-	-	-	-		-
Total Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Total Sanitation Fund Expenditures		\$ 882,409	\$ 848,511	\$ 1,007,665	\$ 793,637	\$ 1,021,117	\$ 794,257	78%	\$ 1,133,124
Variance		\$ (114,584)	\$ (126,003)	\$ (130,987)	\$ 115,028	\$ 0	\$ (132,034)		\$ (0)

Account Code	Account Title	Details/Note
Revenue		
35-329-0000	Interest on Investments	A conservation estimate. Talk is rates will go down
35-335-0000	Recycling Revenue	Recycling Revenue
35-335-0001	NON UTILITY SANITATION	Non Utility account holders Convenance Ctr Fees
35-335-0002	Conv Ctr One Use	
35-345-0000	Solid Waste Disposal Tax	State Shared Revenues distributed quarterly
35-359-0000	Sanitation Fee Revenue	Collection Fees
35-359-0003	Sanitation Penalties	Bear Bin fines, code enforcement Sanitation issues, other fines and penalties
35-383-0000	Gain on Sale of Fixed Asset	
35-393-0000	Proceeds Lease/Purchase	
35-399-0000	Fund Balance Appropriated	
35-399-0001	Transfer from General Fund	
35-399-0002	Transfer from Capital Projects	
Expenditure		
35-580-0000	Sanitation	
35-580-0200	Salaries	
35-580-0201	Longevity Pay	
35-580-0202	Incentive Pay	
35-580-0210	Part Time Wages	
35-580-0220	Over Time Wages	
35-580-0900	Fica	
35-580-0901	Hep B Shots	2 current employees at 300 each.
35-580-0902	Employee Insurance	
35-580-0903	Runout Period Claims	
35-580-1000	State Retirement (ORBIT)	Increased 0.75% from 12.10% to 12.85% of wages; employees contribute 6% of gross pay.
35-580-1001	401(k)	
35-580-1100	PHONE	annual phone expense
35-580-1200	Data Processing	PC Requirements
35-580-1300	Utilities	Water 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, 220 boots, hats, hoodies, rain/snow gear, annual uniforms
35-580-4200	Contract Services	Fence repairs, compactor tech services, video surveillance service; Republic fees removed in 2023.
35-580-4220	Advertise/Notifications	public advertisement
35-580-5400	Insurance	Insurance coverage for department vehicles and assets.
35-580-5702	Asset Disposal Loss	
35-580-5705	Comm Landfill Fees	Watauga Landfill solid waste tonnage charges. Budgeted for 900 tons 2026 at \$59/ton
35-580-5900	Depreciation Expense	
35-580-6101	Gas & Fuel	Based on Previous year usage
35-580-6201	Vehicle Maintenance	Standard maintenance, tires, chains, repairs, on all sanitation vehicles (8 vehicles)
35-580-7400	Capital Outlay	
35-580-7401	Capital Outlay - PWorks Bldg	
35-580-8400	Debt - Principal	Debt payments total \$151,990 (existing \$90,990, proposed \$61,000) with interest totaling \$40,635.
35-580-8401	Debt - Interest	
35-580-9100	Transfer to Fund Balance	Reserve fund for vehicle replacement expenses. (8 Vehicles)
35-580-9101	Transfer to Capital Proje	

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

Detail Listing**Item/Project Description****Additional Budget Justification****2026-2027**

2026 Garbage Truck Curbside collection New curbside garbage truck
Replacement Garbage Container (x10) Annual replacement of 1 of 10 waste containers operated by sanitation. 10 year rotation.

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) Annual replacement of 1 of 10 waste containers operated by sanitation. 10 year rotation.
(prior FY requests)

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.
2024 International Swap 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.

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
		2022	2023	2024	2025	2025-2026	YTD		2026-2027
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	Budget
Revenue									
Interest Revenue									
65-327-0000	Interest on Investments	117	15	4,070	2,995	1,000	976	98%	500
Total Interest Revenue		\$ 117	\$ 15	\$ 4,070	\$ 2,995	\$ 1,000	\$ 976	98%	\$ 500
Miscellaneous Revenue									
65-335-0000	Miscellaneous Revenue	-	3,089	-	16,662	-	-	0%	-
Total Miscellaneous Revenue		\$ -	\$ 3,089	\$ -	\$ 16,662		\$ -		
Metered Sales & Fees									
65-371-0000	Statewide 911 Fee	87,054	71,146	-	-	35,049	-	0%	40,737
Total Metered Sales & Fees		\$ 87,054	\$ 71,146	\$ -	\$ -	\$ 35,049	\$ -	0%	\$ 40,737
Transfers									
65-399-0000	911 - Transfer From Reserve		40,911	-	-	58,000	-		98,443
65-398-0001	Transfer Fr General Fund			-	3,205				-
Total Transfers		\$ -	\$ 40,911	\$ -	\$ 3,205	\$ 58,000	\$ -	0%	\$ 98,443
Total E911 Revenue		\$ 87,171	\$ 115,161	\$ 4,070	\$ 22,861	\$ 94,049	\$ 976	1%	\$ 139,680

**Town of Beech Mountain
Emergency Telephone System**

		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027
									Budget
Expenditures									
Utilities, Bldg & Grnds									
65-410-1100	Telephone	13,122	20,000	8,779	8,179	22,000	6,762	31%	22,660
65-410-1101	Postage			-	-		-		-
65-410-1200	Data Processing	6,000	12,800	9,000	9,000	12,800	9,081	71%	13,184
65-410-1400	Training	1,069	4,000	2,376	1,509	4,000	905	23%	4,120
65-410-1600	Repairs & Maintenance	1,000	9,500	888	2,231	9,500	30,589	322%	9,785
Total Utilities, Bldg & Grnds		\$ 21,191	\$ 46,300	\$ 21,044	\$ 20,920	\$ 48,300	\$ 47,338	98%	\$ 49,749
Supplies									
65-410-3300	Supplies and Materials	1,324	2,400	174	-	2,400	520	22%	2,472
Total Supplies		\$ 1,324	\$ 2,400	\$ 174	\$ -	\$ 2,400	\$ 520	22%	\$ 2,472
Contract Services									
65-410-4200	Contract Services	43,988	16,057	46,572	15,596	35,349	24,450	69%	36,409
Total Contract Services		\$ 43,988	\$ 16,057	\$ 46,572	\$ 15,596	\$ 35,349	\$ 24,450	69%	\$ 36,409
Misc Expenses									
65-410-5400	Insurance	-	-	-	-	-	-		-
Total Misc Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Capital Outlay									
65-410-7400	Capital Outlay		16,800	960	23,784	8,000	-		51,050
Total Capital Outlay		\$ -	\$ 16,800	\$ 960	\$ 23,784	\$ 8,000	\$ -	0%	\$ 51,050
Transfers to Other Funds									
65-410-9100	Transfer to Fund Balance	-	-	-	-	-	-		-
Total Transfers to Other Funds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Total E911 Expenditures		\$ 66,503	\$ 81,557	\$ 68,749	\$ 60,300	\$ 94,049	\$ 72,308	77%	\$ 139,680
Variance		\$ 20,668	\$ 33,604	\$ (64,679)	\$ (37,439)	\$ -	\$ (71,332)		\$ (0)

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

Account Code	Account Title	Details/Note
65-410-0000	E-911	
65-410-1100	Telephone	Covers 911 phone services: Skyline membership, SkyBest, and Watauga County reimbursement share.
65-410-1101	Postage	
65-410-1200	Data Processing	Covers annual IT contract and two 911 workstations; upgrades follow a 5-year NC 911 Board plan.
65-410-1400	Training	Covers EMD, EFD, EPD recertifications, initial telecommunicator certification, and advanced training.
65-410-1600	Repairs & Maintenance	Line item covers any repairs needed to the communications center or equipment.
65-410-3300	Supplies and Materials	Covers communications supplies such as printer paper, notepads, cartridges, pens, and more.
65-410-3302	DP Lease Payments	
65-410-4200	Contract Services	Covers annual service agreements: CAD, AMS, MDS, paging, phone/recorder, and EMD/EFD/EPD.
65-410-5400	Insurance	
65-410-7400	Capital Outlay	Line item covers the cost of replacing 911 server(s)
65-410-7402	Reserve for Future Lease	
65-410-7403	Reserve for Wireless Cha	
65-410-9100	Transfer to General Fund	

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														
										Fiscal Year Ending Projected				
Capital Funding										2027	2028	2029	2030	2031
NC E911 Grant														
Appropriated Fund Balance										9,200	47,200	2,200	26,000	-
Debt Financing														
Grant Funding														
Total Capital Funding										\$ 9,200	\$ 47,200	\$ 2,200	\$ 26,000	\$ -

Capital Expenditures													
		Fiscal Year Ending				Current Budget		YTD		Proposed Budget		Fiscal Year Ending Projected	
Budget Account		2022	2023	2024	2025	2026	3/31/2026	%	2027	2028	2029	2030	2031
65.410-7400	Capital Outlay	-	-	-	10,200	-	-	-	9,200	47,200	2,200	26,000	-
Total Capital Outlay		\$ -	\$ -	\$ -	\$ 10,200	\$ -	\$ -		\$ 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**

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
<u>2023-2024</u>	
New 911 Servers	Replacing aging server, last upgrades in 2017 - 5 year upgrade schedule.
New 911 Chairs	Replace the chairs that are worn out.
<u>2024-2025</u>	
New Portable Radios	The radios will be purchased via a 100% grant refund by the NC 911 Board awarded this year.
<u>2025-2026</u>	
New 911 Server(s)	Replacing 911 server(s). 5 year upgrade schedule
New 911 Chairs	Replace the chairs that are worn out.
<u>2026-2027</u>	
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.
<u>2027-2028</u>	
New 911 Chairs	New 911 chairs for the mandated backup site per NC 911.
<u>2028-2029</u>	
New 911 Voice Recorder Log	Replacing 911 voice recorder log per NC 911 - 5 year upgrade schedule.

**Town of Beech Mountain
Special Revenue Fund**

Special Revenue Fund									
		2022	2023	2024	2025	2026	YTD		2026-2027
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	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		100	5,000	-	0%	12,500
25-330-1000	Shop with a COP				-		12,915		-
25-331-0000	BEEHCOP Promotions	7,939	9,223	5,000	3,475		2,378		-
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	\$ 3,575	\$ 15,500	\$ 15,293	\$ 1	12,500
Expenditures									
25-510-0001	Federal Forfeiture Program	-			-		-		-
25-510-0002	Other				-		-		-
25-510-0003	Shop with a COP				18,600		11,158		-
25-510-0004	BEEHCOP Promotions	1,958	3,617	5,000	4,717	5,000	2,247	45%	5,000
25-510-9100	Transfer to 10 Fund	257,146		92,558	-	10,500	1,529	0	7,500
Total Special Revenue Expenditures		\$ 259,104	\$ 3,617	\$ 97,558	\$ 23,317	\$ 15,500	\$ 14,934	\$ 1	12,500
Variance		\$ 48,965	\$ 88,748	\$ -	\$ (19,742)	\$ -	\$ 359		\$ -