

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA**  
**2022-2023 BUDGET ORDINANCE**  
**#2023-01**

**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, 2022, and ending June 30, 2023, to meet the appropriations as set forth in Subsection C below. All fees, commissions and sums paid to or collected by any Town official, officer or agent for any service performed by such official, officer or agent in his official capacity shall insure to the benefit of the Town and become Town funds.

Local Revenue:

Current Year's Property Taxes	\$ 6,702,493
Prior Year's Property Taxes	55,000
Vehicle Tax	75,000
Interest on Taxes	15,500
Interest on Investments	3,000
Rent Income	6,000
Recreation Income	60,000
Hold Harmless Funds	285,000
Fire Department Revenue	110,000
Program Grants	367,558
State Franchise Tax	255,000
Cable TV Franchise Tax	27,000
Beer and Wine Tax	1,450
Powell Bill	125,500
Local Sales Tax	1,750,000
Building Inspection Fees	60,000
Planning & Zoning Fees	6,700
Installment Loan Proceeds	520,000
Other Revenue	151,500
Fund Balance Appropriated	-
Transfer from TDA – Salaries	<u>106,500</u>
<b>TOTAL GENERAL FUND REVENUE</b>	<b><u>\$10,683,201</u></b>

**B. AD VALOREM TAX LEVY.** There is hereby levied for the fiscal year 2022-2023 an ad valorem property tax on all property in the Town of Beech Mountain as of January 1, 2022, at a rate of .68¢ 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 2021-2022 fiscal year of ninety-nine percent (99%) of the levy. Whereas 2022 is a property revaluation year for both Avery and Watauga Counties and pursuant to N.C.G.S. 159-11 the revenue neutral ad valorem property tax rate is 40.5 cents per one hundred dollars of property valuation.

**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, 2022 and ending June 30, 2023. In administering the programs authorized under this Ordinance, the Town Manager is authorized to make transfers from one appropriation to another within the same fund. Any such transfer shall be reported to the Town Council at its next regular meeting and shall be recorded in the minutes of that meeting. The Town Manager is authorized to make expenditures of \$10,000 or less from contingency appropriations by transfer to departments and agencies. Any such expenditure shall be reported to the Town Council at its next regular meeting and recorded in the minutes of that meeting. The Town Manager may establish personnel positions which may become necessary within the funds provided in this Ordinance or amendments thereto.

Administration	\$4,301,966
Tax Collection	54,797
Visitor Center	236,412
Police	1,404,204
Fire	967,661
Special Projects	-
Building Inspections	236,488
Planning	150,057
Vehicle Maintenance	196,152
Public Works	2,204,342
Recreation	<u>931,122</u>
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$10,683,201</u></b>

**SECTION 2. WATER AND SEWER FUND.0**

**A. REVENUES.** It is estimated that the revenues of the funds as listed below will be available during the fiscal year beginning July 1, 2022 and ending June 30, 2023, 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	\$1,000
Metered Sales	2,719,898
Connection Fees	16,000
Reconnect Fees	1,500
Other Revenue	61,500
Installment Loan Proceeds	250,000
Source Water Development	215,027
Availability Fees	150,000
BMTDA Grant	50,000
Fund Balance Appropriated	-
<b>TOTAL REVENUES</b>	<b><u>\$3,464,925</u></b>

**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 administrating 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	\$2,037,509
Water Treatment	972,769
Wastewater Treatment	350,173
Taps and Systems Maintenance	<u>104,474</u>

**TOTAL WATER & SEWER FUND APPROPRIATIONS** **\$3,464,925**

**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	751,800
Recycling Revenue	7,500
Solid Waste Disposal Tax	350
Other	35,150
Fund Balance Appropriated	64,002
<b>TOTAL REVENUES</b>	<b><u>\$ 858,802</u></b>

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

Operations Appropriation	\$ 749,836
Debt Service	<u>108,966</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 858,802</u></b>

**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	71,146
9-1-1 Transfer from Reserve	40,911
Other	15
<b>TOTAL REVENUES</b>	<b><u>\$ 112,072</u></b>

- 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	<b><u>\$ 112,072</u></b>
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**SECTION 5. SPECIAL REVENUE FUND**

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

BEEHCOP Promotions	\$5,000
BEEHCOP Promotions Fund Balance Appropriated	<u>92,558</u>
TOTAL REVENUES	<u>\$97,558</u>

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

All Line Items: Total Appropriations	<u>\$97,558</u>
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Ordained this, the 14th day of June 2022.

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Barry Kaufman, Mayor

ATTEST:

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Tamara Mercer, Beech Mountain Town Clerk