

Town of Beech Mountain

Annual Budget 2024-2025



Mayor

Weidner Abernethy

Council Members

Kelly Melang

Alan Villanova

Art Beckman

M.W. Stanford

Town Manager

Robert Pudney

May 14th Town Council Meeting Revised 5/6/2024

Table of Contents

Beech Mountain Overview Section
Budget Ordinance Section

2024-2025 Budget Message
2024-2025 Budget Ordinance
Capital Project Ordinances

Schedule of Fees

2024-2025 Fee Schedule

Town of Beech Mountain Fund and Departmental Budget

Tax Base and Rate Information	5
Fund Balance	6
Summary of Salary & Benefits Expenditures	7
General Fund Debt Summary	9
Utility Debt Summary	10
Sanitation Debt Summary	11
Total Debt all Funds	12
General Fund Budget	
Projected Revenues	13
Administration Proposed Budget	17
Tax Proposed Budget	22
Visitor Center	24
Police Department Proposed Budget	26
Fire Department Proposed Budget	30
Building Inspections Proposed Budget	36
Planning Department Proposed Budget	39
Vehicle Maintenance Proposed Budget	42
Public Works Department Proposed Budget	44
Recreation Department Proposed Budget	48
General Fund Budget Summary	53
General Fund Capital Outlay	
Prioritized General Fund Listing	56
General Fund 5 year Capital Budget Summary	57
Administration 5 year Capital Improvement	58
Visitor Center Capital Budget	60
Police Department 5 year Capital Budget	62
Fire Department 5 year Capital Budget	64
Building Inspections 5 year Capital Budget	66
Planning Department 5 year Capital Budget	68
Vehicle Maintenance 5 year Capital Budget	70
Public Works Department 5 year Capital Budget	72
Recreation Department 5 year Capital Budget	74

Water Utility Fund

Projected Revenue	77
Administration Proposed Budget	79
Water Treatment Proposed Budget	82
Waste Water Treatment	85
Taps & Systems Proposed Budget	88
Water Utility Fund Summary	91

Utility Fund Capital Outlay

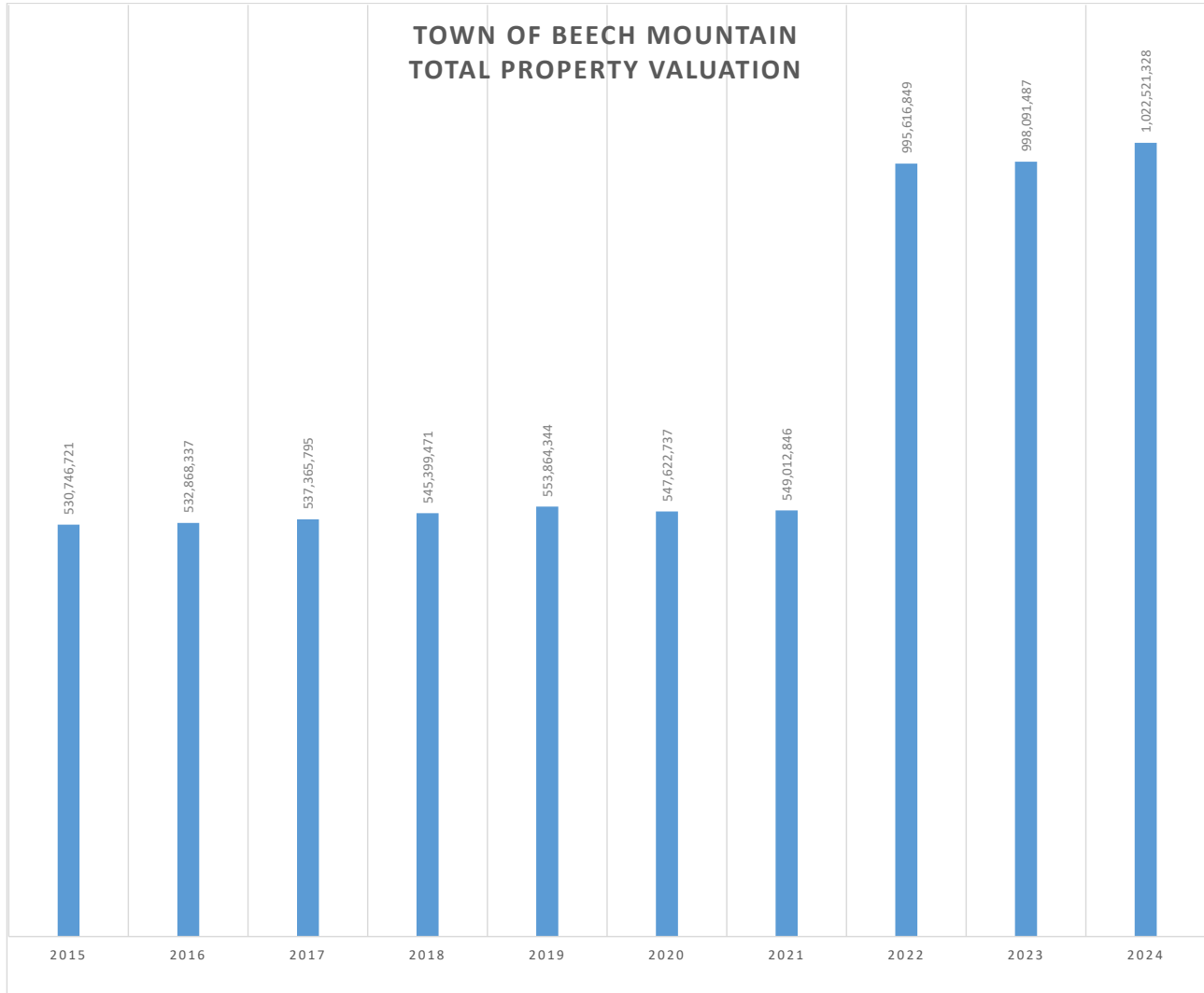
Prioritized Utility Fund	96
Water Utility Fund 5 year Capital Budget Summary	97
Administration 5 year Capital Budget	98
Water Treatment 5 year Capital Budget	100
Waste Water Treatment 5 year Capital Budget	102
Taps & System 5 year Capital Budget	104
Capital Reserve	93

Sanitation Fund

Sanitation Projected Revenue	107
Sanitation Proposed Budget	108
Sanitation Capital Outlay	111

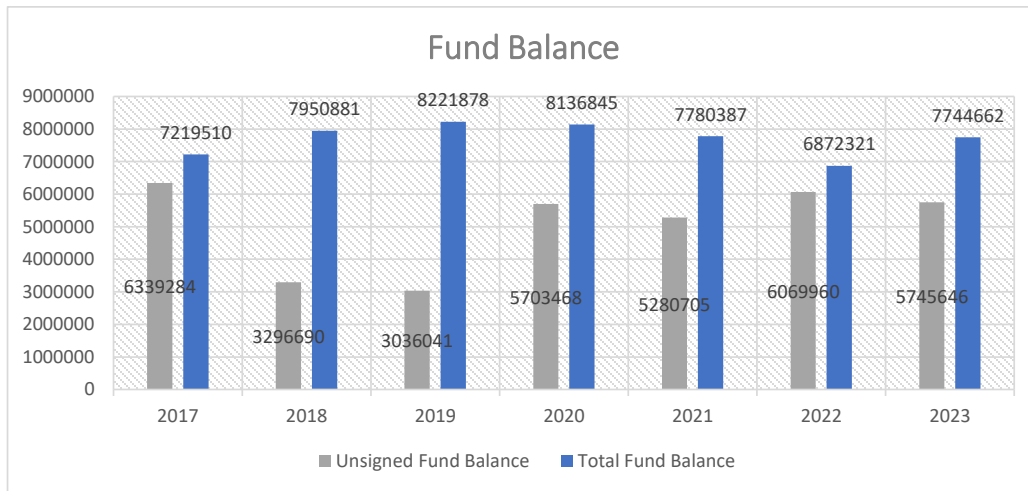
Emergency Telephone System

Emergency Telephone System Projected Revenues	113
Emergency Telephone System Proposed Budget	114
Emergency Telephone System Capital Outlay	116
Special Police Fund Budget	118



2023 General Fund Fund Balance

	<u>2022</u>	<u>2023</u>
Nonspendable Amounts:		
Inventories	78,298	85,330
Prepays	20,799	19,421
Restricted:		
Stabilization of State Statute	603,264	679,265
Uninsured Claims	100,000	40,000
Assigned:		
Subsequent Year's Expenditures		1,175,000
Unassigned:	6,069,960	5,745,646
Total Fund Balance	<u>6,872,321</u>	<u>7,744,662</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	\$ 3,329,959	78.20%
xxx-0201	Longevity pay	81,419	75.31%
xxx-0202	Bonus pay	16,700	76.08%
xxx-0210	Part Time	143,120	100.00%
xxx-0220	Over Time	51,000	50.50%
xxx-0230	LEO Separation Allowance	14,373	
xxx-0240	Field Training Officer pay	<u>1,600</u>	100.00%
		\$ 3,638,171	78.27%

<u>General Fund Employee Benefits</u>			
xxx-0900	Social Security	\$ 281,995	78.49%
xxx-0902	Employee Insurance	538,354	74.86%
xxx-1000	Local Government Retirement	480,253	77.75%
xxx-1001	401K	<u>183,511</u>	83.82%
		\$ 1,484,113	77.50%

<u>Utility Salaries and Wages</u>			
xxx-0200	Salaries and Regular Wages	\$ 523,221	12.29%
xxx-0201	Longevity pay	19,337	17.89%
xxx-0202	Bonus pay	2,250	10.25%
xxx-0220	Over Time Wages	<u>30,000</u>	29.70%
		\$ 574,808	12.37%

<u>Utility Employee Benefits</u>			
xxx-0900	Social Security	\$ 43,973	12.24%
xxx-0902	Employee Insurance	92,390	12.85%
xxx-1000	Local Government Retirement	78,174	12.66%
xxx-1001	401k	<u>18,422</u>	8.41%
		\$ 232,959	12.16%

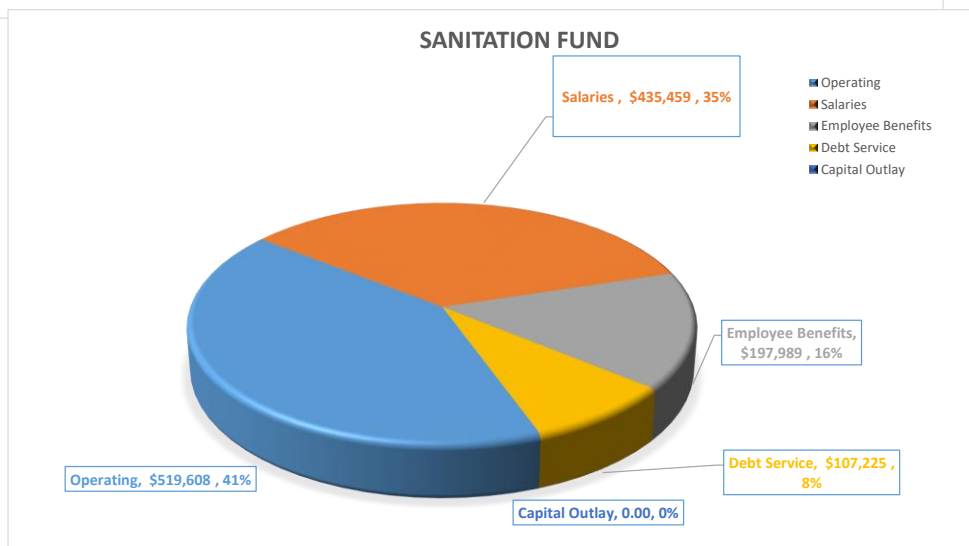
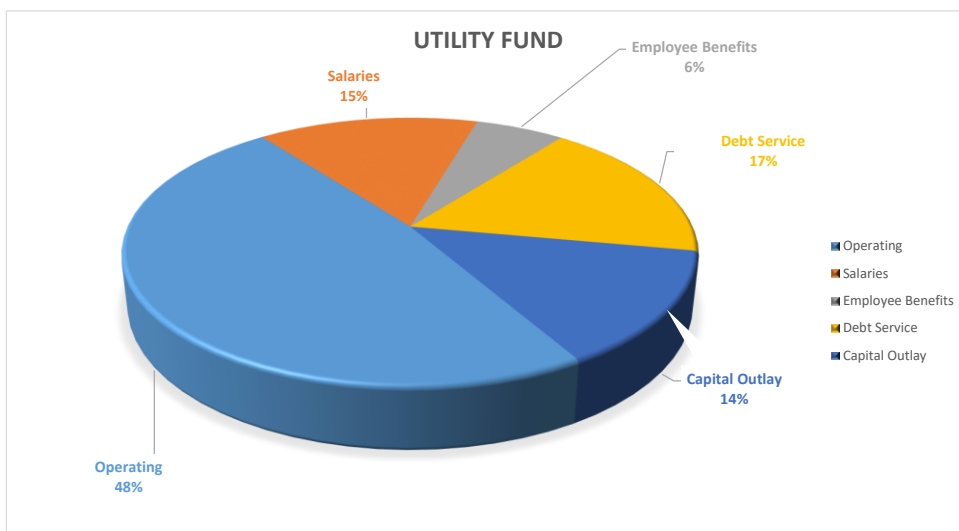
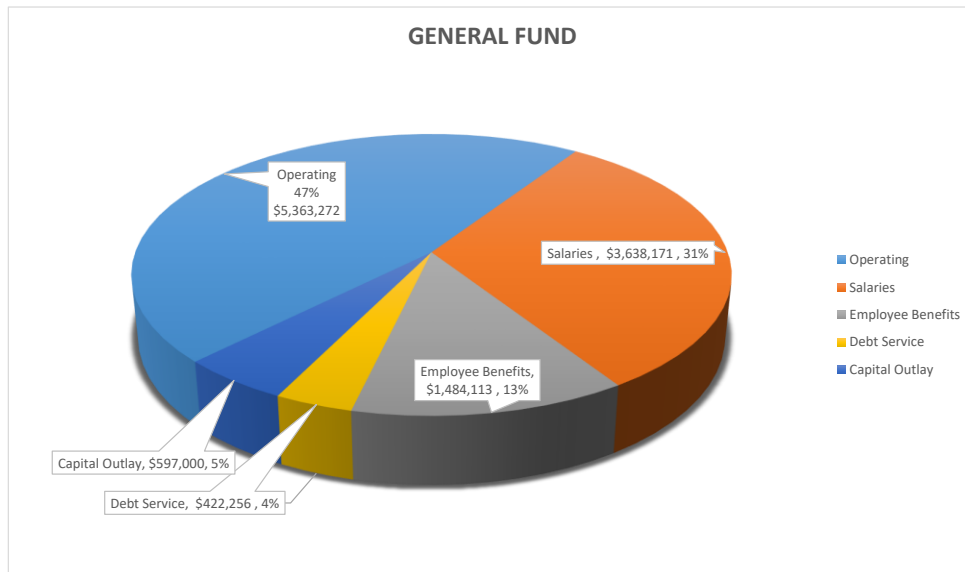
<u>Sanitation Salaries and Wages</u>			
xxx-0200	Salaries and Regular Wages	\$ 405,106	9.51%
xxx-0201	Longevity pay	7,353	6.80%
xxx-0202	Bonus pay	3,000	13.67%
xxx-0210	Part Time Wages	-	0.00%
xxx-0220	Over Time Wages	<u>20,000</u>	19.80%
		\$ 435,459	9.37%

<u>Sanitation Employee Benefits</u>			
xxx-0900	Social Security	\$ 33,313	9.27%
xxx-0902	Employee Insurance	88,450	12.30%
xxx-1000	Local Government Retirement	59,222	9.59%
xxx-1001	401k	<u>17,004</u>	7.77%
		\$ 197,989	10.34%

<u>Totals all Funds Salaries and Wages</u>			
XXX-0200	Salaries and Regular Wages	\$ 4,258,286	
XXX-0201	Longevity pay	108,109	
XXX-0202	Bonus pay	21,950	
XXX-0210	Part Time	143,120	
XXX-0220	Over Time	101,000	
XXX-0230	LEO Separation Allowance	14,373	
XXX-0240	Field Training Officer pay	<u>1,600</u>	
		\$ 4,648,438	

<u>Employee Benefits</u>			
xxx-0900	Social Security	\$ 359,280	
xxx-0902	Employee Insurance	719,194	
xxx-1000	Local Government Retirement	617,650	
xxx-1001	401K	<u>218,937</u>	
		\$ 1,915,061	

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		2025	2026	2027	2028	2029	2030-2040
General Fund Debt Service Requirements							
11% Police Depart, 39% Public Works, 3% Recreation, 14% Utility, 33% Sanitation							
2022 Equipment Loan 54% total of \$920,000							
Date: July 2021							
Acct XXXXXX Rate 1.27%, 5 Years, Payoff July 2026							
Pay	Balance	200,614	100,940	100,940			
Off In	Principal	98,424	99,674	100,940			
FY 2027	Interest	3,798	2,548	1,282			
	Total	<u>102,222</u>	<u>102,222</u>	<u>102,222</u>		-	-
Public Works Debt Service Subtotal		<u>102,222</u>	<u>102,222</u>	<u>102,222</u>		-	-
Public Works Facility							
General Fund carries 65% of Total (See also Utility & Sanitation Funds)							
Date Opened: March 2020	Balance	2,535,000	2,366,000	2,197,000	2028000	1,859,000	1,859,000
Rate: 3.56%	Principal	169,000	169,000	169,000	169000	169,000	1,859,000
	Interest	75,442	70,727	66,011	61296	56,581	311,196
	Total	<u>244,442</u>	<u>239,727</u>	<u>235,011</u>	<u>230,296</u>	<u>225,581</u>	<u>2,170,196</u>
Public Works Department Debt Service Subtotal		<u>244,442</u>	<u>239,727</u>	<u>235,011</u>	<u>230,296</u>	<u>225,581</u>	<u>2,170,196</u>
Town Hall / Visitor Center Renovation and Addition							
Date: May 2023							
Terms: 4.16% 10 years payoff							
Pay off date: 2033	Balance	495,000	440,000	385,000	330,000	275,000	-
	Principal	55,000	55,000	55,000	55,000	275,000	-
	Interest	20,592	18,304	16,016	13,728	34,320	-
	Total	<u>75,592</u>	<u>73,304</u>	<u>71,016</u>	<u>68,728</u>	<u>309,320</u>	-
Administration Department Debt Service Subtotal							
	General Fund Principal	322,424	323,674	324,940	224,000	444,000	1,859,000
	General Fund Interest	99,832	91,579	83,309	75,024	90,901	311,196
General Fund Debt Service Payment Total		<u>422,256</u>	<u>415,253</u>	<u>408,249</u>	<u>299,024</u>	<u>534,901</u>	<u>2,170,196</u>

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

Sanitation Fund Debt Service Requirements

<u>Sanitation Dept</u>	2025	2026	2027	2028	2029	2030-2040
2022 Equipment Loan 32.5% total of \$920,000						
Date: July 2021						
Acct XXXXXX Rate 1.27%, 5 Years, Payoff July 2026						
Pay	Balance	181,659	121,869	61,319	-	-
Off In	Principal	59,790	60,550	61,319	-	-
FY 2027	Interest	2,307	1,548	779	-	-
	Total	62,097	62,098	62,098	-	-
Sanitation Debt Service Subtotal		62,097	62,098	62,098	-	-

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

Date: July 2021

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

Pay	Balance	468,000	436,800	405,600	374,400	343,200	312,000
Off In	Principal	31,200	31,200	31,200	31,200	31,200	312,000
FY 2027	Interest	13,928	13,057	12,187	11,316	10,446	57,450
	Total	45,128	44,257	43,387	42,516	41,646	369,450
Sanitation Debt Service Subtotal		45,128	44,257	43,387	42,516	41,646	369,450
Sanitation Fund Principal		90,990	91,750	92,519	31,200	31,200	312,000
Sanitation Fund Interest		16,235	14,605	12,966	11,316	10,446	57,450
Sanitation Fund Debt Service Payment Total		107,225	106,355	105,485	42,516	41,646	369,450

Town of Beech Mountain
Summary of Total Debt all Funds

	2025	2026	2027	2028	2029	2030-2040	Total all years
General Fund Principal	322,424	323,674	324,940	224,000	444,000	1,859,000	3,498,038
General Fund Interest	99,832	91,579	83,309	75,024	90,901	311,196	751,841
General Fund Debt Service Payment Total	422,256	415,253	408,249	299,024	534,901	2,170,196	4,249,879
Utility Fund Principal	449,974	453,299	455,628	431,402	3,278,600	3,096,865	8,165,769
Utility Fund Interest	223,819	216,689	206,454	196,147	459,408	1,968,064	3,270,580
Utility Fund Debt Service Payment Total	673,793	669,988	662,082	627,549	3,738,008	5,064,929	11,436,349
Sanitation Fund Principal	90,990	91,750	92,519	31,200	31,200	312,000	649,659
Sanitation Fund Interest	16,235	14,605	12,966	11,316	10,446	57,450	123,018
Sanitation Fund Debt Service Payment Total	107,225	106,355	105,485	42,516	41,646	369,450	772,677
Total All Funds Principal	863,388	868,723	873,087	686,602	3,753,800	5,267,865	12,313,466
Total All Funds Interest	339,886	322,873	302,729	282,487	560,755	2,336,710	4,145,439
Total All Funds Debt Payments	1,203,274	1,191,596	1,175,816	969,089	4,314,555	7,604,575	16,458,905

**Town of Beech Mountain
General Fund Revenue**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2024	%	2024-2025
									Budget
Tax Revenue									
10.301-0000	Ad Val Tax - Current Year	3,927,351	3,971,725	3,990,602	6,635,701	6,357,843	6,239,189	98%	6,579,364
10.301-0001	Ad Val Tax - Prior Years	110,478	56,654	23,614	105,987	75,000	44,978	60%	75,000
10.302.0000	Vehicle Tax	78,675	110,850	128,246	146,874	79,500	110,005	138%	110,000
Total Tax Revenue		\$ 4,116,504	\$ 4,139,228	\$ 4,142,462	\$ 6,888,562	\$ 6,512,343	\$ 6,394,172	98%	\$ 6,764,364
Interest Income									
10.317-0000	Interest on Taxes	41,926	23,936	20,019	35,592	15500	23,597	152%	22,000
10.329-0000	Interest on Investments	109,958	3,662	11,130	307,684	10000	361,239	3612%	25,000
Total Interest Income		151,884	27,598	\$ 31,149	\$ 343,276	\$ 25,500	\$ 384,836	1509%	\$ 47,000
Miscellaneous Income									
10.331-0000	Rental Income	6,000	6,000	5,500	6,000	6,000	4,500	75%	6,000
10.335-0000	Miscellaneous Revenue	38,127	93,653	24,757	70,324	40,000	6,246	16%	25,000
10.335-0001	Paid Parking Revenue	-	-	26,753	33,258	25,000	42,113	168%	28,000
10.335-0002	CARES Act Funding/ARP	28,208	118,444	0					
10.335-0003	Rec Ctr Fees & Contribution	35,276	59,364	72,372	75,076	65,000	63,363	97%	75,000
10.335-0004	Hold Harmless Funds	278,523	285,566	301,557	334,867	285,000	251,311	88%	325,000
10.335-0005	Transfer from TDA - Admin	15,295	36,377	41,242	37,699	32,000	21,855	68%	32,000
10.335-0009	Fines and Penalties	5,300	7,616	15,001	20,871	7,500	24,403	325%	22,000
10.335-0010	Law Enforcement Vest Grant	950		1,000					
10.335-0011	Special Events Income	27,064	32,106	43,714	43,113	13,500	30,427	225%	35,000
10.335-0012	Equip Upgrade Grant	-							
10.335-0014	Fire Dept. Revenue	94,367	102,005	118,849	147,753	100,000	119,884	120%	104,000
10.335.0016	Misc Grants	55,459	157,326	112,096					
10.335-0017	Town Merchandise	665	604	150					-
10.335-0019	NC DOT Streetscape Grant	287,214				-	-		-
Total Miscellaneous Income		\$ 872,447	\$ 899,060	\$ 762,992	\$ 768,961	\$ 574,000	\$ 564,102	98%	\$ 652,000

**Town of Beech Mountain
General Fund Revenue**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2024	%	2024-2025
									Budget
State Revenue									
10.336-0000	Tax Advertising Cost	815	1,128	551	1,275	1,000	471	47%	750
10.337-0000	Utility Sales Tax	283,713	270,896	276,124	296,276	255,000	207,773	81%	275,000
10.337-0001	Cable TV Franchise Tax	28,414	29,226	47,585	58,262	27,000	23,709	88%	32,000
10.341-0000	Beer and Wine Tax	1,454	1,403	2,671	3,077	1,450		0%	2,200
10.343-0000	State Street Aid - Powell Bill	111,393	99,406	125,505	124,649	125,500	137,839	110%	136,000
10.345-0000	Local Sales Tax	1,446,235	1,559,629	1,768,022	1,908,571	1,750,000	1,623,158	93%	2,420,754
Total State Revenue		\$ 1,872,024	\$ 1,961,689	\$ 2,220,458	\$ 2,392,110	\$ 2,159,950	\$ 1,992,950	92%	\$ 2,866,704
Fees									
10.355-0000	Building Inspection Fees	25,719	46,565	78,527	113,833	60,000	79,235	132%	75,000
10.357-0000	Planning and Zoning Fees	2,540	5,140	9,572	9,360	6,200	3,535	57%	6,000
Total Fees		28,259	51,705	88,099	123,193	66,200	82,770	125%	81,000
Gains/Losses									
10.383-0000	Sale of Fixed Assets	20,118	15,253	102,769	60,100	25,000	32,560	130%	50,000
Total Gains/Losses		\$ 20,118	\$ 15,253	102,769	60,100	25,000	\$ 32,560	130%	50,000
Proceeds									
10.393-0001	Proceeds - Lease/Purchase			492,496		550,000	-	0%	
10.397-0002	Donations to Shane Park	89,212	4,094	45,000	-		-		-
Total Proceeds		\$ 89,212	\$ 4,094	492,496	-	550,000	\$ -	#DIV/0!	-
Transfers									
10.399-0000	Fund Balance Appropriated					1,175,000		0%	530,490
10.399-0002	Health Ins & Rx Claims Reimburse	68,519	3,603						
10.399-0003	Transfer From 25 Fund	-	257,146		92,558				
10.399-0004	Transfer From Capital Projects	-	-	-	8,196				
10.399-0008	Transfer From TDA - Grants	7,500	323,862	769,386	321,873	337,000	422,003	125%	380,000
10.399-0009	Transfer From TDA (Admin Salaries)	41,908	68,985	114,529	94,067	125,000	70,614	56%	175,000
Total Transfers		\$ 117,927	\$ 653,596	\$ 883,915	\$ 516,694	\$ 1,637,000	\$ 492,617	95%	\$ 1,085,490
TOTAL REVENUE		7,268,374	7,752,225	8,724,340	11,092,896	11,549,993	9,944,007	86%	11,546,558

301-0000 Ad Val Tax - Current Year

Avery County property valuation \$135,639,481. Source Avery County Tax Administrator
Watauga County property valuation \$886,881,847. Source Watauga County Tax Administrator
Total town valuation \$1,022,521,328
Rate per \$100 value \$.65. Budgeting 98% of total tax levy. Budgeted 99%

329-0000 Investment Income

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

331-0000 Rental Income

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

335-0000 Miscellaneous Revenue

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

335-0002 CARES/ARP

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

10.335-0003 Rec Ctr Fees & Contribution

Memberships, daily use fees, facility amenities reservation

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

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

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

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

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

10.335-0005 Transfer from TDA - Admin

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

10.335-0009 Fines and Penalties

All code violation fines imposed

10.335-0010 Law Enforcement Vest Grant

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

10.335-0011 Special Events Income

Charges and fees for Recreation sponsored events

10.335-0012 Equip Upgrade Grant

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

10.335-0014 Fire Dept. Revenue

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

10.335-0017 Town Merchandise

Flag, caps, t-shirts and other apparel

10.335.0016 Misc. Grants

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

10.335-0019 NC DOT Streetscape Grant

No grants are currently in the system from NCDOT

10.336-0000 Tax Advertising Cost

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

10.337-0000 State Franchise Tax

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

10.337-0001 Cable TV Franchise Tax

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

10.341-0000 Beer and Wine Tax

State shared revenue on taxed beer and wine sales

10.343-0000 State Street Aid - Powell Bill

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

10.345-0000 Local Sales Tax

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

10.355-0000 Building Inspection Fees

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

10.357-0000 Planning and Zoning Fees

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

10.383-0000 Sale of Fixed Assets

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

10.397-0002 Donations to Shane Park

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

10.399-0000 Fund Balance Appropriated

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

10.399-0002 Health Ins & Rx Claims Reimburse

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

10.399-0008 Transferred From TDA

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

399-0009 Transfer from TDA (Admin Salaries)

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

**Town of Beech Mountain
Administration**

Administration									
		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2024	%	2024-2025
									Budget
Personnel									
10.410-0200	Salaries	141,481	218,875	224,109	260,965	411,547	169,566	41%	411,778
10.410-0201	Longevity pay	375	1,451	1,201	1,451	1,250		0%	4,140
10.410.0202	Incentive pay	450	839	1,130	1,319	750	1,319	176%	1,050
10.410-0210	Part Time Wages	-	25,532	3,164			7,614	-	15,000
10.410-0220	Overtime Wages	42	807	1,377	1,577		2,886	-	-
10.410-0900	FICA	11,358	18,040	18,324	19,543	31,636	13,493	43%	33,046
10.410-0901	Car/Phone Allowance	400	-	-					-
10.410-0902	Employee Insurance	19,338	26,124	39,305	43,753	59,552	21,956	37%	48,690
10.410-0903	Runout Period Claims	2,955	7,586	-					-
10.410-1000	State Retirement - ORBIT	11,188	21,229	24,417	32,075	51,714	19,199	37%	55,198
10.410-1001	401(k)	7,723	11,280	10,293	11,684	18,110	25,239	139%	19,730
Total Personnel		\$ 195,308	\$ 331,762	\$ 323,321	\$ 372,367	\$ 574,559	\$ 261,272	45%	\$ 588,632
Utilities, Bldg & Grnds									
10.410-1100	Telephone	4,893	7,356	9,405	8,721	8,500	7,161	84%	10,000
10.410-1101	Postage	4,797	2,875	-1,532	3,096	1,000	3,072	307%	1,000
10.410-1200	Data Processing	6,748	2,422	6,258	5,284	5,000	3,161	63%	23,500
10.410-1300	Utilities	22,583	21,359	23,904	31,364	29,000	24,190	83%	25,000
10.410-1400	Staff Development	8,115	2,890	6,084	6,762	5,500	3,548	65%	9,000
10.410-1402	Council Expense	11,309	872	1,544	1,201	2,500	5,023	201%	3,000
10.410-1403	Employee Awards	3,671	3,751	5,461	2,910	5,000	3,649	73%	5,000
10.410-1601	Bldg & Grounds Maintenance	19,555	13,843	6,666	14,253	98,166	1,954	2%	90,000
10.410-1602	Landscaping	40,742	32,888	236	-	2,000			
Total Utilities, Bldg & Grnds		\$ 122,412	\$ 88,255	\$ 58,028	\$ 73,591	\$ 156,666	\$ 51,758	33%	\$ 166,500
Supplies									
10.410-3300	Supplies & Materials	14,704	11,277	16,669	14,030	12,000	9,837	82%	13,500
10.410-3303	Christmas Lights	10,039	6,555						
Total Supplies		\$ 24,743	\$ 17,832	\$ 16,669	\$ 14,030	\$ 12,000	\$ 9,837	82%	\$ 13,500

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	3/31/2024	%	2024-2025
									Budget
Contract Services									
10.410-4201	Contract Services	132,796	111,151	70,875	124,284	69,000	147,341	214%	90,000
10.410-4210	Professional Services	155,061	125,376	90,704	116,641	80,000	67,207	84%	105,000
10.410-4220	Advertise/Notifications	15,652	3,895	2,884	7,045	3,000	7,271	242%	10,000
Total Contract Services		\$ 303,509	\$ 240,422	\$ 164,463	\$ 247,970	\$ 152,000	\$ 221,819	146%	\$ 205,000
Misc Expenses									
10.410-4300	Election Expense	6,847	-	6,035		12,000	1,765	15%	-
10.410-4310	Sales Tax Reimb Expense	952,214	928,330	1,085,235	1,232,022	1,110,000	1,013,717	91%	1,200,000
10.410-5300	Dues & Subscriptions	2,909	2,869	1,768	2,662	2,500	3,241	130%	4,500
10.410-5400	Insurance	27,245	25,525	24,669	31,487	39,000	36,318	93%	45,000
10.410-5401	Employment Security Commiss	4,028	1,174	2,426	3,241	2,500	3,545	142%	3,000
10.410-5701	Bank Service Charges	0	-	21,707	14,619	17,000	8,353	49%	8,500
10.410.5750	Miscellaneous Expense	35,027	32,341	-	-		-		-
Total Misc Expenses		1,028,270	\$ 990,239	1,141,839.43	\$ 1,284,031	\$ 1,183,000	1,066,939	90%	\$ 1,261,000
Capital Outlay									
10.410-7400	Capital Outlay	56,320	14,207	121,791	88,100				
10.410-7401	Special Projects	-	-				-		
Total Capital Outlay		\$ 56,320	\$ 14,207	\$ 121,791	\$ 88,100		\$ -		\$ -
Debt Principal & Interest									
10.410-8400	Debt (Principal)	-	-	-	-	55,000	-	-	322,424
10.410-8401	Debt (Interest)	-	-	-	-	22,880	-	-	99,832
Total Debt Principal & Interest			\$ -	\$ -	\$ -	\$ 77,880	\$ -		\$ 422,256

**Town of Beech Mountain
Administration**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	3/31/2024	%	2024-2025
									Budget
Transfers to Other Funds									
10.410-9100	Trsf to Water/Sewer Fund	-	-	-	-		-		-
10.410-9101	Trsf to Fund Balance	-	-	-			-	-	
10.410-9102	Trsf to Sanitation Fund	-	-	-			-		-
10.410-9104	Trsf Occupancy Tx to TDA	-	-	-			-	-	-
10.410-9105	Trsf to Cap Projects (Capital Outlay	-	-	77,910	364,848	1,648,565	1,344,925		597,000
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	2,000	1,000	1,000	1,000	1,000	100%	1,000
Total Transfers to Other Funds		\$ 1,000	\$ 2,000	\$ 78,910	\$ 365,848	\$ 1,649,565	\$ 1,345,925	82%	\$ 598,000
Contingency									
10.410-9400	Contingency	-	-	-	-		-		-
Total Contingency			\$ -	\$ -			\$ -		\$ -
Total Administration		\$ 1,731,562	\$ 1,684,717	\$ 1,905,022	\$ 2,445,937	\$ 3,805,670	\$ 2,957,550	78%	\$ 3,254,888

410-0200 - Salaries

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

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

Department Personnel

Town Manager salary shared with Fire Department

Finance Director

Grant Coordinator/Accounting - position vacant

Town Clerk

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

Administrative Assistant

Mayor and Council members stipend

10.410-0201 -Longevity

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

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

10.410.0202 - Incentive Pay

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

10.410-0210 - Part Time Pay

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

10.410-0900 - FICA

Social Security and Medicare payroll tax, Employer share

10.410-0901 - Car/Phone Allowance

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

10.410-0902 - Employee Health Insurance

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

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

10.410-1000 -State Retirement(Orbit)

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

10.410-1001 - 401k

Town matches employee contributions up to 6%

10.410-1100 -Telephone

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

10.410-1101 - Postage

All metered mail for administration

10.410-1200 -Data Processing

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

some are other departments other than Admin.

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

10.410-1300 - Utilities

Electricity and propane for admin portion of town hall

10.410-1400 - Staff Development

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

10.410-1402 - Council Expense

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

10.410-1403 Employee Awards

Employee retirement recognition, Christmas lunch, special employee functions

10.410-1601 - Building and Grounds Maintenance

To cover related expenditures to the building addition and renovation project to include but not limited to temporary office space,

relocation of employees, internet, office equipment and such. Office desk, computer and chair for new work station.

10.410-1602 - Landscaping

Moved to Recreation Budget 10-621

10.410-3300 - Materials and Supplies

Office supplies, desk chairs and other office needs

10.410-3303 - Christmas Lights

Moved to Recreation Budget 10-621

10.410-4201 Contract Services

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

10.410-4210 - Professional Services

Legal fees, administration share of General Fund Audit fees

10.410-4300 - Election Expense

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

10.410-4310 - Sales Tax Reimbursement

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

10.410-5300 Dues and Subscriptions

Dues for various employee professional organization, local newspapers

10.410-5400 - Property & Liability/Workers Comp

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

10.410-5401 - Employment Security Comm

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

10.410-5701 - Bank Service Fees

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

10.410-9101 Transfer to Fund Balance

Inflation hedge.

10.410-9105 - Transfer to Capital Projects Fund

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

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

Total Budget is \$11,549,993 less \$1,175,000 Appropriated Fund Balance Town Hall project, less \$550,000 loan proceeds Town Hall project, less \$1,648,565

Capital Outlay equals \$8,176,428 operating budget.

10.410-9202 - Avery County Humane Society

Has not been budgeted for the past few years.

10.410-9205 - Beech Mtn Historical Society

To support the mission of the Beech Mountain Historical Society

**Town of Beech Mountain
Tax Collection**

Tax Collections		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2024	%	2024-2025 Budget
Personnel									
10.460-0200	Salaries	28,264	29,049	29,771.45	36,083	35,372	28,422	80%	37,262
10.460-0201	Longevity pay	250	250	250	250	250		0%	1,128
10.460.0202	Incentive pay	150	150	150	175	150	175	117%	150
10.460-0900	FICA	2,182	2,189	2,336.88	2,744	2,737	2,152	79%	2,948
10.460-0902	Employee Insurance	4,292	3,947	3,046.16	3,710	3,743	2,970	79%	3,994
10.460-0903	Runout Period Claims	92	-	-					-
10.460-1000	State (ORBIT) Retirement	2,552	2,971	3,414.10	4,529	2,092	3,266	156%	5,241
10.460-1001	401(k)	1,580	1,689	1,709.24	1,935	2,146	1,611	75%	2,312
Total Personnel		\$ 39,362	\$ 40,244	\$ 40,678	\$ 49,426	\$ 46,490	\$ 38,596	83%	\$ 53,037
Utilities, Bldg & Grnds									
10.460-1101	Postage	2,832	2,373	2,112.27	\$ 2,265	2,700		0%	\$ 2,700
10.460-1200	Data Processing	1,417	2,245	422.81	\$ 1,034	1,200	499	42%	\$ 1,200
10.460-1400	Staff Development	465		617.01	\$ 403	1,500		0%	\$ 1,000
Total Utilities, Bldg & Grnds		\$ 4,714	\$ 4,618	\$ 3,152	\$ 3,702	\$ 5,400	\$ 499	9%	\$ 4,900
Supplies									
10.460-3300	Supplies and Materials	270	-	39	19	250	4,687	####	4,000
Total Supplies		\$ 270	\$ -	\$ 39	\$ 19	\$ 250	\$ 4,687	####	\$ 4,000
Contract Service									
10.460-4200	Collection Cost	483	3,743	-	2,834	2,000	1395	70%	1,750
10.460-4201	Contract Services	1,177	-	5,617	2,229	3,500		0%	2,500
Total Contract Services		\$ 1,660	\$ 3,743	\$ 5,617	\$ 5,063	\$ 5,500	\$ 1,395	25%	\$ 4,250
Misc Expenses									
10.460-5400	Insurance P&L/WC	\$ 1,557	\$ 1,143	\$ 1,102	1,009	1,500		0%	\$ 1,500
10.460-5701	Refund of Pr Yr Taxes		-		-			-	-
Total Misc Expenses		\$ 1,557	\$ 1,143	\$ 1,102	\$ 1,009	\$ 1,500	\$ -	0%	\$ 1,500
Capital Outlay									
10.460-7400	Capital Outlay						-	-	
TOTAL Capital Outlay			\$ -		\$ -		\$ -		\$ -
TOTAL Tax Collections		\$ 47,562	\$ 49,749	\$ 50,588	\$ 59,219	\$ 59,140	\$ 45,177	76%	\$ 67,687

460-0200 -Salary

5% COLA, amount below year over year actual CIP increase. Some positions may have been increased by 2022 Pay and Classification

Department Personnel

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

460-1000 - Retirement

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

460-1400 - Staff Development

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

10.460-4201 Contract Services

Cost of sending out annual tax statements, reminder notices

10.460-5400 - Insurance P&L/WC

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

**Town of Beech Mountain
Visitor Center**

Visitor Center		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2024	%	2024-2025 Budget
Personnel									
10.470-0200	Salaries	89,263	85,686	108,173	126,762	213,420	103,225	48%	146,014
10.470-0201	Longevity pay	500	750	750	750	750		0%	3,263
10.470-0202	Incentive pay	600	300	1,200	1,400	550	1,400	255%	1,400
10.470-0220	Part time wages	-	-	31,907	42,864		37,615		72,266
10.470.0901	FICA	6,846	8,427	10,844	12,733	15,173	10,473	69%	15,190
10.470-0902	Employee Insurance	11,063	21,643	24,352	24,907	22,964	16,259	71%	20,264
10.470-0903	Runout Period Claims	-	-	-		-			
10.470-1000	State (ORBIT) Retirement	7,798	8,685	12,251	15,938	18,036	14,146	78%	23,529
10.470-1001	401(k)	4,069	3,615	3,888	4,089	6,316	6,065	96%	6,742
Total Personnel		\$ 120,138	\$ 129,106	\$ 193,365	\$ 229,443	\$ 277,209	\$ 189,183	68%	\$ 288,669
Utilities, Bldg & Grnds									
10.470-1100	Phone	947	-	654	2506	3300	1,897	57%	3,000
10.470-1101	Postage	0	-	131	635	3000	131	4%	1,000
10.470-1200	Data Processing	917	370	184	7747	2500	1,545	62%	2,500
10.470-1400	Staff Development	877	591	-	3,047	6,000	4,943		7,000
10.470-1601	Building Mainteneace	-	-	583	121	2,000		0%	27,000
Total Utilities, Bldg & Grnds		\$ 2,741	\$ 961	\$ 1,552	\$ 14,056	\$ 16,800	\$ 8,516	51%	\$ 40,500
Supplies									
10.470-3300	Supplies and Materials	180	418	497	1,274	2,500	590	24%	2,000
Total Supplies		\$ 180	\$ 418	\$ 497	\$ 1,274	\$ 2,500	\$ 590	24%	\$ 2,000
Contract Service									
10.470-4200	Contract Services	-	-	2,831	6,958	7,000	164	2%	7,000
10.470-4201	Advertising & Marketing	125	6,900	2,594	460	3,500	864	25%	1,500
Total Contract Services		\$ 125	\$ 6,900	\$ 5,425	\$ 7,418	\$ 10,500	\$ 1,028	10%	\$ 8,500
Misc Expenses									
10.470-5308	Association Dues/Subscriptions								\$ 2,000
10.470-5400	Insurance P&L/Workers Comp	\$ 1,557	\$ 1,113	\$ 1,395	\$ 4,460	\$ 1,400	\$ 1,306	93%	\$ 1,500
Total Misc Expenses		\$ 1,557	\$ 1,113	\$ 1,395	\$ 4,460	\$ 1,400	\$ 1,306	93%	\$ 3,500
Capital Outlay									
10.470-7400	Capital Outlay	-	-	70,823			-		
Total Capital Outlay		\$ -	\$ -	\$ 70,823		\$ -	\$ -		\$ -
TOTAL Visitor Center		\$ 124,741	\$ 138,498	\$ 273,057	\$ 256,651	\$ 308,409	\$ 200,623	65%	\$ 343,169

**Town of Beech Mountain
Visitor Center**

470-0200 - Salary

5% COLA, amount below year over year actual CIP increase.

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

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

Department Personnel

Community and Economic Development Director

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

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

470-1000 - Retirement

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

470-1200--Data Processing

Nordic - Yearly software and maintenance

470-1400--Staff Training/Travel

Economic Development Recertification Sept., Nov., Dec., Jan., Governors Conference, travel to meetings

470-1601--Building Maintenance

\$25,000 will be funded by a grant awarded to the Town from the TDA for furniture, displays and products needed to equip the Visitor C

470-3300--Supplies and Materials

Copier and supplies to support Community and Economic Development

470-4200 - Contract Services

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

470-4201 - Advertising & Marketing

General marketing of the Town of Beech Mountain and Community and Economic Development

470-5308 - Association Dues and Subscriptions

Fees and subscriptions to support Community and Economic Development

**Town of Beech Mountain
Police Department**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2024	%	2024-2025
									Budget
Personnel									
10.510-0200	Salaries	620,610	638,134	651,254	775,178	818,532	610,945	75%	855,456
10.510-0201	Longevity pay	8,250	6,500	6,250	6,000	7,250		0%	22,966
10.510-0202	Incentive pay	3,750	3,600	4,200	4,550	4,500	5,250	117%	4,200
10.510.0210	Part Time Wages	2,526	-	-	570	10,000		0%	10,000
10.510-0220	Over Time Wages	24,385	25,543	26,735	35,411	25,000	27,913	112%	25,000
10.510-0230	LEO Separation Allowance	2,088	6,965	14,373	14,373	14,373	10,503	73%	14,373
10.510.0240	Field Training Officer Pay	1,200	1,595	600	1,000	1,600	2,000	125%	1,600
10.510-0900	Fica	48,740	50,979	54,491	62,351	67,416	48,423	72%	71,420
10.510-0902	Employee Insurance	121,763	118,856	122,767	146,634	154,065	99,973	65%	143,338
10.510-0903	Runout Period Claims	18,009	-	-	-	-			-
10.510-1000	State (ORBIT) Retirement	61,496	71,589	80,788	106,959	120,306	78,630	65%	132,796
10.510-1001	401(k)	33,119	34,209	32,935	37,609	81,093	30,746	38%	86,065
Total Personnel		\$ 945,935	\$ 957,970	\$ 994,393	\$ 1,190,635	\$ 1,304,135	\$ 914,383	70%	\$ 1,367,214
Utilities, Bldg & Grnds									
10.510-1100	Telephone	7,734	7,922	11,888.43	11,109	12,240	8,262	68%	12,240
10.510-1101	Postage	7	34	138.35	95	500	75	15%	500
10.510-1200	Data Processing/IT Support	3,001	2,704	2,048.47	5,871	8,300	2,756	33%	8,300
10.510-1300	Utilities	18,932	16,192	17,362.54	18,562	22,000	12,350	56%	22,000
10.510-1400	Staff Development	8,175	2,902	6,403.28	4,060	8,500	5,348	63%	8,500
10.510.1600	Building Maintenance	282	3,957	2,402.64	1,334	5,000	2,098	42%	5,000
Total Utilities, Bldg & Grnds		\$ 38,131	\$ 33,711	\$ 40,244	\$ 41,031	\$ 56,540	\$ 30,889	55%	\$ 56,540
Supplies									
10.510-3300	Supplies & Materials	12,487	3,879	13,468	8,210	12,000	8,562	71%	12,000
10.510-3350	LEO/Training Supplies	7,115	4,892	11,975	7,277	10,600	6,013	57%	12,600
10.510-3399	Rube Donated Funds				46,860			#DIV/0!	-
10.510-3400	Investigations	-	313	2,811	235	1,500	933	62%	2,000
10.510-3600	Uniforms	5,937	6,493	6,337	11,537	12,000	11,058	92%	14,000
Total Supplies		25,539	15,577	34,590	74,119	36,100	26,566	74%	40,600

Town of Beech Mountain
Police Department

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Budget	Actual	Actual	Budget	3/31/2024	%	2024-2025
									Budget
Contract Services									
10.510-4200	Contract Services	19,737	22,323	19,787	19,815	22,000	26,605	121%	22,000
10.510-4250	Towing Services-New	-	-	-	-	-	3,300		8,000
		\$ 19,737	\$ 22,323	\$ 19,787	\$ 19,815	\$ 22,000	\$ 29,905	151%	\$ 30,000
Misc Expenses									
10.510-5300	Dues & Subscriptions	384	235	200	344	500	209	42%	500
10.510-5400	Printing and Publications	211	2,034	200	634	3,000	8,411	280%	3,000
10.510-5500	Insurance	15,568	15,357	19,484	25,352	24,000	19,923	83%	24,000
10.510-5700	Immunizations	-	-	-	-	-	-		
10.510-5701	Pre-employment Screening	1,875	1,430	728	3,495	3,000	1,500	50%	3,000
	Total Misc Expenses	18,039	19,056	20,612	29,825	30,500	30,043	99%	30,500
Vehicle Expenses									
10.510-6100	Gas & Fuel	16,399	16,890	30,227	25,212	30,000	22,029	73%	30,000
10.510-6200	Vehicle Maintenance	15,186	22,512	44,557	33,873	40,000	40,914	102%	50,000
	Total Vehicle Expenses	31,585	39,402	74,784	59,085	70,000	62,943	90%	80,000
Capital Outlay									
10.510-7400	Capital Outlay	44,705	187,804	198,486	109,313				
10.510-7401	DCI Rent	300					-		
	Total Capital Outlay	45,005	187,804	198,486	109,313	-	-		-
Debt Principal & Interest									
10.510-8400	Principal	-	-	-	-	-	20,410		
10.510-8401	Interest	-	-	-	-	-	1,056		
	Total Debt Principal & Interest	-	-	-	-	-	21,466	-	
Transfers to Other Funds									
10.510-9101	Trsf to Reserve for E-911	-	-	2,572	11,872		-		-
	Total Transfers to Other Funds	-	-	11,872	11,872	-	-		-
	Total Police Department	1,123,970	1,275,843	1,382,896	1,535,695	1,519,275	1,116,195	73%	1,604,854

510-0200 Salaries

5% COLA, amount below year over year actual CIP increase. Some positions may have been increased by 2022 Pay and Classification Study

Department Personnel

Chief of Police

Captain

(2) Sergeants

(6) Patrol Officers

Communications Administrator

Communications Supervisor

Telecommunicator II

(2) Telecommunicator I

510-1000 Retirement

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

510-0210 Part Time Wages

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

510-0220 Overtime Wages

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

510-0240 Field Training Officer Pay

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

510-1100 Telephone

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

510-1101 Postage

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

510-1200 Data Processing

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

510-1300 Utilities

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

510-1400 Staff Development

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

510-1600 Building Maintenance

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

510-3300 Office Supplies

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

510-3350 LEO/Training Supplies

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

510-3400 Investigations

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

510-3600 Uniforms

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

510-3399 Rube Mordian Funds

Line item is funds that was bequeathed to the Police Department.

510-4200 Contract Services

Line item covers our services for programs such as Southern Software-RMS (Report Software), Rambler- report sharing system among other LEO Agencies, DCI - Division of Criminal Information, Smith & Rogers Attorneys - Law Enforcement specific attorneys available 24/7, Mobile link for the Generator, Creekside-sub for IT support - Hourly, Website Maintenance, Code Red (Reverse 911), Wreck Draw-Accident diagram, High Country Council of Gov. - Hourly and etc..

510-4250 Towing Services

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

510-5300 Dues & Subscriptions

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

510-5400 Printing & Publications

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

510-5701 Pre-employment Screening

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

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

510-6100 Gas & Fuel

Line item covers the cost of gas for the year.

510-6200 Vehicle Maintenance

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

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

**Town of Beech Mountain
Fire Department**

Fire									
		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2024	%	2024-2025
									Budget
Personnel									
10.515-0200	Salaries	69,537	142,888	148,219	161,021	177,755	131,669	74%	189,163
10.515-0201	Longevity pay	750	1,799	1,799	1,799	2,000		0%	11,770
10.515-0202	Incentive pay	300	511	520	606	600	606	101%	600
10.515-0210	Part Time Wages	-	-	-	-	-	-		-
10.515-0900	Fica	5,113	10,830	11,657	12,161	13,797	9,774	71%	15,417
10.515-0902	Employee Insurance	10,277	15,581	11,657	16,107	18,968	11,590	61%	20,264
10.515-0903	Runout Period Claims	214	-	15,284		-			-
10.515-1000	State (ORBIT) Retirement	6,086	14,658	17,025	20,391	23,158	15,161	65%	27,408
10.515-1001	401(k)	1,988	6,562	6,631	7,199	8,116	5,794	71%	9,069
10.515-1002	Volunteer Pension	4,060	3,720	3,030	3,480	3,500		0%	3,500
Total Personnel		\$ 98,325	\$ 196,549	\$ 212,791	\$ 222,764	\$ 247,894	\$ 174,594	70%	\$ 277,191
Utilities, Bldg & Grnds									
10.515-1100	Telephone	4,008	4,522	5,141	6,267	5,000	3,776	76%	5,000
10.515-1101	Postage	1,910	717	30	8	1,500	31	2%	1,000
10.515-1200	Data Processing	4,212	4,238	1,291	3,344	4,000	2,083	52%	4,000
10.515-1300	Utilities	9,181	11,232	13,995	15,467	12,000	11,094	92%	12,000
10.515-1400	Staff Development	7,456	2,349	3,963	3,636	4,000	4,586	115%	4,000
10.515-1600	Repairs & Maintenance	11,683	13,190	9,140	4,690	15,000	3,499	23%	8,000
10.515-1601	Building Repairs & Maint.	2,931	2,703	6,703	3,234	5,000	6,346	127%	5,000
Total Utilities, Bldg & Grnds		\$ 41,381	\$ 38,951	\$ 40,263	\$ 36,646	\$ 46,500	\$ 31,415	68%	\$ 39,000
Supplies									
10.515-3200	Printing & Stationary	-	5,618	2,227	-	3,500	195	6%	3,500
10.515-3300	Supplies & Materials	3442	2,438	19,740	4,493	10,000	5,808	58%	10,000
10.515-3301	Equipment	68833	64,876	45,272	101,850	70,000	90,370	129%	80,000
10.515-3600	Uniforms	1165	845	646	1,154	1,000	1,010	101%	1,000
Total Supplies		\$ 73,439	\$ 73,777	\$ 67,885	\$ 107,497	\$ 84,500	\$ 97,383	115%	\$ 94,500
Contract Services									
10.515-4200	Contract Services	4,470	5,675	64,514	454,888	489,414	328,374	67%	495,000
Total Contract Services		\$ 4,470	\$ 5,675	\$ 64,514	\$ 454,888	\$ 489,414	\$ 328,374	67%	\$ 495,000

**Town of Beech Mountain
Fire Department**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2024	%	2024-2025
									Budget
Misc Expenses									
10.515-5300	Dues & Subscriptions	2,822	2,200	2,900	2,318	4,000	4,985	125%	2,500
10.515-5400	Insurance	27,908	34,434	20,885	34,391	30,000	20,290	68%	30,000
10.515-5700	Immunizations	1,573	672	600	660	800	690	86%	800
Total Misc Expenses		\$ 32,303	\$ 37,306	\$ 24,385	\$ 37,369	\$ 34,800	\$ 25,965	75%	\$ 33,300
Vehicle Expenses									
10.515-6100	Gas and Fuel	3,270	3,964	6,975	8,899	7,250	6,712	93%	8,000
10.515-6200	Vehicle Maintenance	16,303	15,705	13,391	13,441	15,000	13,198	88%	15,000
Total Vehicle Expenses		\$ 19,573	\$ 19,669	\$ 20,367	\$ 22,340	\$ 22,250	\$ 19,910	89%	\$ 23,000
Capital Outlay									
10.515-7400	Capital Outlay	7,500	-	24,563					
Total Capital Outlay		\$ 7,500	\$ -	\$ 24,563	\$ -		\$ -		\$ -
Debt Principal & Interest									
10.515-8400	Debt (Principal)/BMVFD	32,712	32,712	45,952.20	29,072	29,000	30,370	105%	29,000
10.515-8401	Debt (Interest)/BMVFD	30,288	30,288	17,047.80	14,152	14,000	12,854	92%	14,000
Total Debt Principal & Interest		\$ 63,000	\$ 63,000	\$ 63,000	\$ 43,224	\$ 43,000	\$ 43,224	101%	\$ 43,000
Transfers to Other Funds									
10.515-9100	Contribution to VFD	27,000	27,000	32,000	32,000	32,000	32,000	100%	32,000
10.515-9400	Contingency				-				-
Total Transfers to Other Funds		\$ 27,000	\$ 27,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	100%	\$ 32,000
Total Fire Department		\$ 366,990	\$ 461,927	\$ 549,768	\$ 956,728	\$ 1,000,358	\$ 752,865	75%	\$ 1,036,991

10-515-0200 Salaries

5% COLA, amount below year over year actual CIP increase. Some positions may have been increased by 2022 Pay and Classification Study

Department Personnel

Fire Chief - Shared with Town Manager

Assistant Fire Chief

10-515-1000 State (Orbit) Retirement

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

10-515-1002 Volunteer Pension

Payment to the State for the Volunteer Firefighters Pension.

10-515-1101 Postage

Funding for normal postage as well as three newsletters.

10-515-1200 Data Processing

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

10-515-1300 Utilities

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

10-515-1400 Staff Development

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

10-515-1600 Repairs and Maintenance

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

10-515-1601 Building Repairs and Maintenance

Repairs and General Maintenance for two Fire Stations.

10-515-3200 Printing and Stationary

Newsletters, Post Cards, Flyers for Public Information.

10-515-3300 Supplies and Materials

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

10 -515-3301 Equipment

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

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

NC Grant contributes up to \$40,000.00

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

10-515-3600 Uniforms

Dress uniforms, Badges, Patches for 10 volunteer members.

10-515-4200 Contract Services

AED's, Lifepack Monitor, LUCAS2, FH / ESO Records Management and EMS Contract with Watauga C County (\$458,414.00 6.9% CPI)

10 -515-5300 Dues & Subscriptions

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

10 -515-5400 Insurance

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

Death and Disability Insurance for Volunteer Members through Watauga County.

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

10-515-5700 Immunizations

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

10-515-6100 Gas and Fuel

Diesel Fuel and Gasoline to operate nine vehicles.

10-515-6200 Vehicle Maintenance

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

10 -515-8400 Debt Principal

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

10 -515-8401 Debt Interest

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

10 -515-9100 Contribution to VFD

Funding for the Volunteer Firefighter's Stipend.

**Town of Beech Mountain
Special Projects Department**

Special Projects									
		2018	2019	2020	2021	2022	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2024	%	2024-2025
									Budget
Personnel									
10.530-0200	Salaries	28,475	65,344	69,925					-
10.530-0201	Longevity pay	1,250	1,250	1,250					-
10.530-0202	Incentive pay	-	300	300					-
10.530-0900	Fica	1,977	5,117	5,217					-
10.530-0902	Employee Insurance	2,862	10,327	11,908					-
10.530-0903	Runout Period Claims	-	-	92					-
10.530-1000	State (ORBIT) Retirement	2,050	5,017	6,370					-
10.530-1001	401(k)	1,304	2,228	4,040					-
Total Personnel		\$ 37,917	\$ 89,583	\$ 99,103	\$ -		\$ -		\$ -
Utilities, Bldg & Grnds									
10.530-1100	Telephone	200	480	679					
10.530-1101	Postage	-	100	0					
10.530-1200	Data Processing	-	500	1417					
10.530-1400	Staff Development	-	1,000	103					
Total Utilities, Bldg & Grnds		\$ 200	\$ 2,080	\$ 2,198	\$ -		\$ -		\$ -
Supplies									
10.530-3200	Printing & Stationary	-	500	0					-
10.530-3300	Supplies & Materials	175	250	90					
10.530-3600	Uniforms								
Total Supplies		\$ 175	\$ 750	\$ 90	\$ -		\$ -		\$ -

**Town of Beech Mountain
Special Projects Department**

		2018	2019	2020	2021	2022	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	3/31/2024	%	2024-2025 Budget
Contract Services									
10.530-4200	Contract Service	-	2,000	-			-		
10.530-4210	Professional Services								-
Total Contract Services		\$ -	\$ 2,000	\$ -	\$ -		\$ -		\$ -
Misc Expenses									
10.530-5300	Dues & Subscriptions	-	200	-			-		
10.530.5400	Insurance			1,557					
Total Misc Expenses		\$ -	\$ 200	\$ 1,557	\$ -		\$ -		\$ -
Vehicle Expenses									
10.530-6100	Gas & Fuel	-	600	250					
10.530-6200	Vehicle Maintenance	-							
Total Vehicle Expenses		\$ -	\$ 600	\$ 250	\$ -		\$ -		\$ -
Capital Outlay									
10.530-7400	Capital Outlay	2,693	-	17,454					-
Total Capital Outlay		\$ 2,693	\$ -	\$ 17,454	\$ -		\$ -		\$ -
TOTAL Special Projects		\$ 40,985	\$ 95,213	\$ 120,652	\$ -		\$ -		\$ -

**Town of Beech Mountain
Building Inspections Department**

Building Inspections									
		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2024	%	2024-2025
									Budget
Personnel									
10.540-0200	Salaries	24,307	69,015	119,051	128,461	172,995	71,585	41%	177,527
10.540-0201	Longevity pay	250	250	500	750	750		0%	1,861
10.540-0202	Incentive pay	450	150	1,050	1,225	1,050	875	83%	1,050
10.540-0210	Part Time wages	40,315	26,663	16,966	13,772		7,678	#DIV/0!	-
10.540-0220	Overtime wages	206	870	2,649	2,866		3,378	#DIV/0!	-
10.540-0900	Fica	5,006	6,134	10,960	11,138	13,372	6,271	47%	13,803
10.540-0902	Employee Insurance	3,339	9,801	15,671	19,583	20,194	11,877	59%	24,729
10.540-0903	Runout Period Claims	414	-	-					-
10.540-1000	State (ORBIT) Retirement	2,379	6,912	13,635	16,552	19,035	8,731	46%	20,929
10.540-1001	401(k)	1,141	3,570	6,757	7,306	6,671	3,768	56%	6,925
Total Personnel		\$ 77,809	\$ 123,365	\$ 187,239	\$ 201,653	\$ 234,067	\$ 114,163	49%	\$ 246,824
Utilities, Bldg & Grnds									
10.540-1100	Telephone	1,160	958	1,743	2,280	2,250	1,417	63%	2,500
10.540-1101	Postage	-	105	576	358	275		0%	250
10.540-1200	Data Processing	4,465	2,892	1,974	3,459	5,400	1,306	24%	5,400
10.540-1400	Staff Development	1,080	779	3,949	2,459	4,000	781	20%	4,125
Total Utilities, Bldg & Grnds		\$ 6,705	\$ 4,734	\$ 8,242	\$ 8,556	\$ 11,925	\$ 3,504	29%	\$ 12,275
Supplies									
10.540-3200	Printing & Stationary	761	1,264	287	147	250	44	18%	225
10.540-3300	Supplies & Materials	1,196	1,413	2,200	1,436	1,750	1,351	77%	2,000
10.540-3600	Uniforms	-	70	-	106	250	706	282%	500
Total Supplies		\$ 1,957	\$ 2,747	\$ 2,487	\$ 1,689	\$ 2,250	\$ 2,101	93%	\$ 2,725
Contract Services									
10.540-4200	Contract Service	6,068	1,109	2,825	4,006	4,250	2,328	55%	4,000
Total Contract Services		\$ 6,068	\$ 1,109	\$ 2,825	\$ 4,006	\$ 4,250	\$ 2,328	55%	\$ 4,000

**Town of Beech Mountain
Building Inspections Department**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	3/31/2024	%	2024-2025
									Budget
Misc Expenses									
10.540-5300	Dues & Subscriptions	336	-	154	706	650	981	151%	800
10.540-5400	Insurance-P&L/Workers Comp	1,557	1,429	1934	4,152	3,000	2,791	93%	4,150
Total Misc Expenses		\$ 1,893	\$ 1,429	\$ 2,088	\$ 4,858	\$ 3,650	\$ 3,772	103%	\$ 4,950
Vehicle Expenses									
10.540-6100	Gas & Fuel	389	368	1,017	1,802	1,550	857	55%	1,550
10.540-6200	Vehicle Maintenance	456	281	564	1,252	2,000	198	10%	1,500
Total Vehicle Expenses		\$ 845	\$ 649	\$ 1,581	\$ 3,054	\$ 3,550	\$ 1,055	30%	\$ 3,050
Capital Outlay									
10.540-7400	Capital Outlay	-	-	-	-	-	-	-	-
Total Capital Outlay		-	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
TOTAL Building Inspections		\$ 95,276	\$ 134,033	\$ 204,462	\$ 223,816	\$ 259,692	\$ 126,923	49%	\$ 273,824

10.540-0200 Salaries

5% COLA, amount below year over year actual CIP increase. Some positions may have been increased by 2022 Pay and Classification Study

Department Personnel

(1) Building Inspector/Code Official and (1) Code Official/Building Inspector

Administrative Assistant - Shared with Admin Department and Planning Department

Part time consultant

10.540-1000 Employee Retirement

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

10.540-1100: Telephone

Adjusted for increases in telephone costs

10.540-1101: Postage

Postage for CPR List and other required Building and Inspection Notifications

10.540-1200: Data Processing

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

10.540-1400: Staff Development

Staff development costs adjusted for training and continuing education of inspectors

10.540-3200: Printing & Stationary

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

10.540-3300: Supplies & Materials

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

10.540-3600: Uniforms

Uniforms and Personal Protective Equipment (PPE) for Inspectors

10.540-4200: Contract Services

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

10.540-5300: Dues and Subscriptions

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

10.540-6100: Gas & Fuel

**Town of Beech Mountain
Planning Department**

Planning										Proposed
		2020	2021	2022	2023	2024	YTD			2024-2025
		Actual	Actual	Actual	Actual	Budget	3/31/2024	%		Budget
Personnel										
10.541-0200	Salaries	78,437	64,026	67,227	76,627	79,764	58,289	73%		83,752
10.541-0201	Longevity pay	500	250	250	500	500		0%		1,610
10.541-0202	Incentive pay	450	300	300	350	300	350	117%		300
10.541-0210	Part Time Wages	12,078	-	-	-	-	-	-		-
10.541-0220	Over Time Wages	1,539	-	-	-	-	-	-		-
10.541-0900	Fica	6,921	6,078	5,176	5,619	6,163	4,093	66%		6,553
10.541-0902	Employee Insurance	18,177	16,324	15,600	16,660	14,457	10,935	76%		15,476
10.541-0903	Runout Period Claims	884	-	-						-
10.541-1000	State (ORBIT) Retirement	7,201	6,594	7,645	9,645	10,344	6,702	65%		11,650
10.541-1001	401(k)	637	156	130	130	2,683	95	4%		2,853
10.541-1005	Board Member Pay	1,470	60	480	690	2,700	-	0%		2,700
Total Personnel		\$ 128,293	\$ 93,788	\$ 96,808	\$ 110,221	\$ 116,911	\$ 80,464	69%		\$ 124,894
Utilities, Bldg & Grnds										
10.541-1100	Telephone	876	639	639	1,065	1,200	941	78%		755
10.541-1101	Postage	4684	61	1009	1,532	3,250	421	13%		3,000
10.541-1200	Data Processing	3009	2,892	916	1,524	1,500	523	35%		2,225
10.541-1400	Staff Development	2459	1,813	585	1,892	2,750	1598	58%		2,750
Total Utilities, Bldg & Grnds		\$ 11,028	\$ 5,405	\$ 3,148	\$ 6,013	\$ 8,700	\$ 3,483	40%		\$ 8,730
Supplies										
10.541-3200	Printing & Stationery	4,949	636	1,670	648	2,000	694	35%		1,500
10.541-3300	Supplies & Materials	3,091	214	1,043	2,010	4,500	530	12%		4,250
Total Supplies		\$ 8,040	\$ 850	\$ 2,713	\$ 2,658	\$ 6,500	\$ 1,224	19%		\$ 5,750

Town of Beech Mountain
Planning Department

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	3/31/2024	%	2024-2025
									Budget
Contract Services									
10.541-4200	Contract Services	9,766	4,842	1,619	11,265	15,000	781	5%	30,000
10.541-4203	Summer Intern - Exp Reimb	296	-	-		5,000	-		5,000
Total Contract Services		\$ 10,061	\$ 4,842	\$ 1,619	\$ 11,265	\$ 20,000	\$ 781	4%	\$ 35,000
Misc Expenses									
10.541-5300	Dues & Subscriptions	751	671	630	843	1,000	271	27%	1,250
10.541-5400	Insurance	1,557	1,429	2,177	2,496	3,000	2,791	93%	3,550
Total Misc Expenses		\$ 2,308	\$ 2,100	\$ 2,807	\$ 3,339	\$ 4,000	\$ 3,062	77%	\$ 4,800
Vehicle Expenses									
10.541-6100	Gas & Fuel	91	32	349	-	300	130	43%	300
10.541-6200	Vehicle Maintenance	981	1,051	1,443	1,974	1,500	101	7%	1,250
Total Vehicle Expenses		\$ 1,072	\$ 1,083	\$ 1,792	\$ 1,974	\$ 1,800	\$ 231	13%	\$ 1,550
Capital Outlay									
10.541-7400	Capital Outlay	307,283	60,240	-	-		-		
Total Capital Outlay		\$ 307,283	\$ 60,240	\$ -	\$ -		\$ -		\$ -
TOTAL Planning		\$ 468,085	\$ 168,308	\$ 108,886	\$ 135,470	\$ 157,911	\$ 89,245	57%	\$ 180,724

10.541-0202 Salaries

5% COLA, amount below year over year actual CIP increase. Some positions may have been increased by 2022 Pay and Classification Study

Department Personnel

Planning and Inspections Director

Program Support Specialist - Shared with Admin Department

10.541-1000 State (ORBIT) Retirement

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

10.541-1100: Telephone

No expected increase in telephone

10.541-1101: Postage

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

10.541-1200: Data Processing

IT support with Nordic PC

10.541-1400: Staff Development

Planning and Inspections related certification, training, and continuing education

10.541-3200: Printing & Stationery

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

10.541-3300: Supplies and Materials

New and replacement tools and office equipment/furniture

10.541-4200: Contract Services

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

Other contract services

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

10.541-4203: Summer Intern

Expect to obtain a summer intern if possible

10.541-5300: Dues and Subscriptions

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

10.541-6100: Gas & Fuel

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

10.541-6200: Vehicle Maintenance

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

No major maintenance expenses anticipated

**Town of Beech Mountain
Vehicle Maintenance Department**

Vehicle Maintenance									
		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2024	%	2024-2025 Budget
Personnel									
10.555-0200	Salaries	42,766	55,921	85,298	77,454	109,576	58,078	53%	102,735
10.555-0201	Longevity pay	750	750	1,000	750	1,500		0%	2,694
10.555-0202	Incentive pay	300	300	600	525	600	525	88%	600
10.555-0220	Over Time Wages	899	6,188	6,281	2,329		4,666		-
10.555-0900	Fica	3,371	4,562	7,182	6,013	8,543	4,678	55%	8,111
10.555-0902	Employee Insurance	15,870	13,503	20,774	13,450	11,482	13,371	116%	15,974
10.555-0903	Runout Period Claims	6,429	-	-					-
10.555-1000	State (ORBIT) Retirement	4,139	6,119	10,465	10,176	14,339	7,216	50%	14,420
10.555-1001	401(k)	758	3,076	3,288	3,805	3,719	3,765	101%	3,531
Total Personnel		\$ 75,282	\$ 90,419	\$ 134,889	\$ 114,502	\$ 149,759	\$ 92,299	62%	\$ 148,065
Utilities, Bldg & Grnds									
10.555-1100	Phone	-	-	219	239	240	198	83%	280
10.555-1200	Data Processing	1,822	941	4,409	10,056	1,000	736	74%	1,000
10.555-1300	Utilities	13,290	16,118	4672		-			
10.555-1600	Building Maintenance	5,914	1,436	1183	1,349	2,000	3938	197%	2,000
10.555-3000	Gas & Fuel	68,310	72,647	129031	116,540	97,000	97073	100%	132,204
10.555-3100	Repair Parts	6,894	9,279	33892	1,411	38,356	18851	49%	50,000
Total Utilities, Bldg & Grnds		\$ 96,232	\$ 100,421	\$ 173,406	\$ 129,595	\$ 138,596	\$ 120,796	87%	\$ 185,484
Supplies									
10.555-3300	Supplies & Materials	14,036	12,497	13,872	13,936	15,250	4,637	30%	15,250
10.555-3600	Uniforms	1,313	1,287	2,124	2,089	1,951	1,465	75%	1,000
10.555-3700	Shop Tools	1,708	9,310	15,844	21,070	17,000	4,940	29%	15,000
Total Supplies		\$ 17,056	\$ 23,094	\$ 31,840	\$ 37,095	\$ 34,201	\$ 11,042	32%	\$ 31,250
Misc Expenses									
10.555-5400	Property & Liab/WC	-	3,216	-	3,369	5,500	5,097	93%	8,407
Total Misc Expenses			\$ 3,216	\$ -	\$ 3,369	\$ 5,500	\$ 5,097	93%	0%
Capital Outlay									
10.555-7400	Capital Outlay	4,203	14,606	3,844	53,373				
Total Capital Outlay		\$ 4,203	\$ 14,606	\$ 3,844	\$ 53,373	\$ -	\$ -		\$ -
Transfers to Other Funds									
10.555-9000	Gas & Fuel Income	(69,334)	(71,772)	(128,985)	(117,226)	(97,000)	(98,921)	102%	(95,000)
10.555-9001	Maintenance Income	(7,216)	(14,850)	(11,132)	(12,672)	(38,356)	(47,919)	125%	(50,000)
Total Transfers to Other Funds		\$ (76,550)	\$ (86,622)	\$ (140,117)	\$ (129,898)	\$ (135,356)	\$ (146,840)	108%	\$ (145,000)
TOTAL Vehicle Maintenance		\$ 116,223	\$ 145,134	\$ 203,862	\$ 208,036	\$ 192,700	\$ 82,394	43%	\$ 219,799

10.555.0200 Salaries

5% COLA, amount below year over year actual CIP increase. Some positions may have been increased by 2022 Pay and Classification Study

Department Personnel

Fleet Superintendent

Maintenance Crew

10.555-1000 State (ORBIT) Retirement

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

10.555-1100 Phone

Paid for in PW

10.555-1200 Data Processing

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

10.555-1300 Utilities

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

10.555-1600 Building Maintenance

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

10.555-3000 Gas and Fuel (PURCHASE)

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

10.555-3100 Repair Parts

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

10.555-3300 Supplies and Materials

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

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

10.555-36000 Uniforms

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

10.555-7400 Capital Outlay

(description in attached document)

10.555-3700 Shop Tools

Replacements and additional tools for shop service department.

10.555-9000 Gas and Fuel (INCOME)

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

10.555-9001 Maintenance Income

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

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

**Town of Beech Mountain
Public Works Department**

Public Works Department									
		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2024	%	2024-2025
									Budget
Personnel									
10.560-0200	Salaries	416,656	525,923	597,288	742,204	814,741	597,120	73%	847,773
10.560-0201	Longevity pay	4,917	6,250	5,750	7,000	7,500		0%	21,834
10.560-0202	Incentive pay	2,800	3,450	4,950	5,600	4,800	5,950	124%	4,800
10.560-0210	Part time wages	27,487	28,548	33,428	11,916	70,000	29,511	42%	70,000
10.560-0220	Over Time wages	37,016	41,035	43,585	50,997	26,000	56,145	216%	26,000
10.560-0900	Fica	36,169	44,729	52,856	60,278	70,613	50,369	71%	74,236
10.560-0902	Employee Insurance	78,475	136,068	145,372	146,645	159,614	114,207	72%	163,104
10.560-0903	Runout Period Claims	8,151	-	-	-	-			-
10.560-1000	State (ORBIT) Retirement	40,816	57,496	73,077	99,194	109,530	74,922	68%	122,258
10.560-1001	401(k)	11,784	18,969	31,159	38,441	28,364	34,112	120%	29,922
Total Personnel		\$ 664,271	\$ 862,468	\$ 987,464	\$ 1,162,275	\$ 1,291,162	\$ 962,336	75%	\$ 1,359,927
Utilities, Bldg & Grnds									
10.560-1100	Telephone	2,671	3,500	10,642	11,274	12,056	8,369	69%	11,600
10.560-1200	Data Processing	2,266	2,007	3,485	2,998	3,000	1,839	61%	3,000
10.560-1300	Utilities	12,308	8,977	44,977	55,332	40,925	43,596	107%	42,000
10.560-1400	Staff Development	1,209	465	2,544	4,619	3,000	178	6%	3,000
10.560-1600	Repairs & Maintenance	16,247	10,888	2,784	6,690	10,000	1,660	17%	10,000
10.560-1601	Building Maintenance	18,970	11,163	5,558	11,803	11,710	24,790	212%	12,000
Total Utilities, Bldg & Grnds		\$ 53,671	\$ 37,000	\$ 69,990	\$ 92,716	\$ 80,691	\$ 80,432	100%	\$ 81,600
Supplies									
10.560-3300	Supplies & Materials	132,983	188,387	188,708	212,043	235,000	317,516	135%	120,000
10.560-3301	Signs	1,168	1,909	6,161	3,072	6,000	2,347	39%	6,000
10.560-3303	Road Striping	8,912	52,705	33,378	3,900	67,500	34,918	52%	67,500
10.560-3600	Uniforms	6,876	10,915	10,564	8,099	9,000	4,776	53%	6,000
Total Supplies		\$ 149,940	\$ 253,916	\$ 238,811	\$ 227,114	\$ 317,500	\$ 359,557	113%	\$ 199,500
Contract Services									
10.560-4200	Contract Services	46,014	70,788	80,695	92,845	78,928	53,316	68%	80,000
10.560-4202	Land Lease	-	-	-	-	-	27,000		54,000
10.560-4210	Professional Services	14,362	817	261	-	5,500	-	0%	5,500
Total Contract Services		\$ 60,376	\$ 71,605	\$ 80,957	\$ 92,845	\$ 84,428	\$ 80,316	95%	\$ 139,500

**Town of Beech Mountain
Public Works Department**

		2020	2021	2022	2023	2024	YTD			Proposed
		Actual	Actual	Actual	Budget	Budget	3/31/2024	%		2024-2025
										Budget
Misc Expenses										
10.560-5400	Insurance	24,504	28,581	36,820	44,628	55,000	51,641	94%		55,000
Total Misc Expenses		\$ 24,504	\$ 28,581	\$ 36,820	\$ 44,628	\$ 55,000	\$ 51,641	94%		\$ 55,000
Vehicle Expenses										
10.560-6100	Gas & Fuel	21,332	25,324	43,954	45,253	40,769	35,381	87%		43,093
10.560-6200	Vehicle Maintenance	116,244	90,970	96,151	71,793	105,205	98,819	94%		105,205
Total Vehicle Expenses		\$ 137,576	\$ 116,294	\$ 140,105	\$ 117,046	\$ 145,974	\$ 134,200	92%		\$ 148,298
Capital Outlay										
10.560-7400	Capital Outlay	821,557	136,991	409,005	234,420		-			
10.560-7402	Road Stabilization	59,993	81,440	61,101	160,221	120,000	166,222	139%		120,000
10.560-7404	Culvert Replacement	20,317	1,830	13,402	19,261	50,000	29,849	60%		50,000
10.560-7408	Resurfacing	185,672	998,585	935,179	665,030	800,000	11,094	1%		1,200,000
10.560-7409	Road Salt									200,000
Total Capital Outlay		\$ 1,087,540	\$ 1,218,846	\$ 1,418,687	\$ 1,078,932	\$ 970,000	\$ 207,165	21%		\$ 1,570,000
Debt Principal & Interest										
10.560-8400	Debt (Principal)	58,972	229,263	200,402	350,560	260,417	298,990	115%		see admin
10.560-8401	Debt (Interest)	3,960	96,970	90,275	110,334	84,890	86,887	102%		see admin
Total Debt Principal & Interest		\$ 62,932	\$ 326,233	\$ 290,677	\$ 460,894	\$ 345,307	\$ 385,877	112%		\$ -
Transfers to Other Funds										
10.560-9001	Interfund Revenue		-		-		-			-
Total Transfers to Other Funds			\$ -	\$ -	\$ -		\$ -			\$ -
Total Public Works		\$ 2,240,810	\$ 2,914,943	\$ 3,263,510	\$ 3,276,450	\$ 3,290,062	\$ 2,261,524	69%		\$ 3,553,825

10.560.0200 Salaries

5% COLA, amount below year over year actual CIP increase. Some positions may have been increased by 2022 Pay and Classification Study

Department Personnel

Public Works Operations Manager

Public Services Administrative Manager

Maintenance Crew Leader II

(2) Maintenance Crew Leader I

(2) Heavy Equipment Operator

Building Maintenance

(7) Maintenance Crew

Administrative Assistant

(5) Seasonal Maintenance Crew

10.560-1000 State Retirement

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

10.560-1100 Telephone

All telephone expenses for Public works. Based on 2023 FY expenditures

10.560-1200 Data Processing

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

10.560-1300 Utilities

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

10.560-1400 Staff Development

Training and education for maintenance crew staff.

10.560-1600 Repair and Maintenance

Repairs for damages incurred throughout the year.

10.560-1601 Building Maintenance

Building maintenance annual needs.

10.560-3300 Supplies and Materials

\$30K for chains for all snow removal equipment

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

10.560-3301 Signs

Roadway sign repairs and replacement.

10.560-3303 Road Striping

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

10.560-3600 Uniforms

Uniforms, workwear, PPE for all PW employees.

10.560-4200 Contract Services

Pest control, consumptive contracts, Mowing and grounds Maintenance

10.560.4210 Professional Services

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

10-560-6100 Gas and Fuel

Gasoline and Diesel Expense for Public Works

10.560.6200 Vehicle Maintenance

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

10-560-7400 Capital Outlay

(description in attached document)

10-560-7402 Road Stabilization

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

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

200,000 for annual purchase and delivery of 1500 tons of salt. Up 50% in tonnage from previous FY

10.560-8400 Debt (Principal)

Includes equipment loan, Public Works Facility loan.

See Debt Section for detail.

**Town of Beech Mountain
Recreation Department**

Recreation		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2024	%	2024-2025
									Budget
Personnel									
10.621-0200	Salaries	279,902	299,653	328,566	434,617	457,217	331,996	73%	478,499
10.621-0201	Longevity pay	2,500	3,250	2,750	3,250	4,000		0%	10,153
10.621-0202	Incentive pay	1,800	1,800	2,700	3,500	2,700	3,500	130%	2,700
10.621-0210	Part Time wages	3,247	16,964	51,591	25,920	41,184	18,758	46%	48,120
10.621-0220	Over Time wages	1,022	459	111	3,130	1,000	3,433	343%	1,000
10.621-0900	Fica	21,945	24,007	30,291	35,557	38,640	26,520	69%	41,270
10.621-0902	Employee Insurance	52,895	59,108	60,533	72,677	76,248	52,167	68%	82,521
10.621-0903	Runout Period Claims	1,401	-	-					-
10.621-1000	State (ORBIT) Retirement	24,046	30,691	37,402	54,977	59,567	38,903	65%	66,824
10.621-1001	401(k)	10,962	15,093	15,258	19,913	15,448	15,630	101%	16,362
10.621-1005	Board Member Pay	330	150	405	210	500		0%	500
Total Personnel		\$ 400,050	\$ 451,175	\$ 529,607	\$ 653,751	\$ 696,504	\$ 490,907	70%	\$ 747,948
Utilities, Bldg & Grnds									
10.621-1100	Telephone	5,851	7,137	8,068	9,883	9,000	7,708	86%	9,500
10.621-1101	Postage	373	83	163	97	300	29	10%	200
10.621-1200	Data Processing	8,952	5,162	7,916	4,345	5,000	2,551	51%	6,300
10.621-1300	Utilities	32,208	35,630	40,678	50,733	41,000	42,650	104%	42,000
10.621-1400	Staff Development	3,611	1,484	2,749	5,065	1,100	488	44%	800
10.621-1601	Building & Grounds Maint	43,728	131,999	40,629	29,036	28,000	21,409	76%	20,000
10.621-1602	Landscaping	3,159	1,367	29,438	21,690	33,000	18,271	55%	30,000
Total Utilities, Bldg & Grnds		\$ 97,881	\$ 182,862	\$ 129,642	\$ 120,849	\$ 117,400	\$ 93,106	79%	\$ 108,800
Supplies									
10.621-3300	Supplies & Materials	15,731	17,894	17,430	16,634	18,000	7,258	40%	18,000
10.621-3301	Equipment	5,900	6,084	4,517	5,122	4,400	11,612	264%	6,200
10.621-3302	Christmas Lights	-	-	5,824	5,000	6,000	1,473	25%	26,000
10.621-3303	Trail Maintenance Supplies	5,296	7,682	8,221	2,864	6,500	3,234	50%	15,000
10.621-3304	Signs	-	-	5,693	3,685	-			
10.621-3305	Sled Hill Supplies	11,750	9,460	3,618	2,869	3,000	1,756	59%	5,000
10.621-3600	Uniforms	795	2,177	-		3,000	1,744	58%	2,800
Total Supplies		\$ 39,472	\$ 43,297	\$ 45,303	\$ 36,174	\$ 40,900	\$ 27,077	66%	\$ 73,000

**Town of Beech Mountain
Recreation Department**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	3/31/2024	%	2024-2025
									Budget
Contract Services									
10.621-4201	Contract Services	47,810	41,753	37,160	52,131	36,000	28,316	79%	23,950
10.621-4202	Programming	9,126	4,871	7,146	5,483	8,000	6,146	77%	8,000
10.621-4203	Fitness/Wellness	404	1,984	14,167	12,030	10,500	5,309	51%	6,000
10.621-4204	Special Event Expense	8,545	5,718	12,820	13,800	8,000	4,802	60%	6,500
10.621-4205	Special Projects	-	18,378	-921		-	-		-
10.621-4210	Professional Services								
Total Contract Services		\$ 65,884	\$ 72,704	\$ 70,371	\$ 83,444	\$ 62,500	\$ 44,573	71%	\$ 44,450
Misc Expenses									
10.621-5300	Dues & Subscriptions	1,023	1,421	2,073	2,016	1,900	2,010	106%	1,300
10.621-5400	Insurance	15,651	14,292	14,626	20,097	18,000	16,803	93%	18,000
10.621-5700	Advertising	6,484	2,325	423	1,402	1,500	1,459	97%	1,500
10.621-5701	Credit Card Fee	2,684	(367)	2,059	(7)	-			-
Total Misc Expenses		\$ 25,842	\$ 17,671	\$ 19,180	\$ 23,508	\$ 21,400	\$ 20,272	95%	\$ 20,800
Vehicle Expenses									
10.621-6100	Gas & Fuel	2,917	3,895	7,667	9,259	8,000	5,365	67%	8,500
10.621-6200	Vehicle Maintenance	9,188	15,699	6,268	7,295	4,000	9,845	246%	7,300
Total Vehicle Expenses		\$ 12,105	\$ 19,594	\$ 13,934	\$ 16,554	\$ 12,000	\$ 15,210	127%	\$ 15,800
Capital Outlay									
10.621-7400	Capital Outlay	276,299	348,223	932,871	108,066				
Total Capital Outlay		\$ 276,299	\$ 348,223	\$ 932,871	\$ 108,066	\$ -	\$ -		\$ -
Debt Principal & Interest									
10.621-8400	Debt (Principal)	-	-	-	5,704	5,773	6,013	104%	See admin
10.621-8401	Debt (Interest)	-	-	-	372	299	312	104%	See admin
Total Debt Principal & Interest			\$ -	\$ -	\$ 6,076	\$ 6,072	\$ 6,325	104%	\$ -
Total Recreation		\$ 917,533	\$ 1,135,526	\$ 1,740,909	\$ 1,048,422	\$ 956,776	\$ 697,470	73%	\$ 1,010,798

10.621.0200 - Salaries

5% COLA, amount below year over year actual CIP increase. Some positions may have been increased by 2022 Pay and Classification Study

Department Personnel

Recreation Director

Assistant Recreation Director

Outdoor Recreation Supervisor

Activities Coordinator

Fitness Coordinator

(5) Outdoor Maintenance Crew

(2) Seasonal personnel

(7) Seasonal Summer Camp Staff

10.621-1000 - State (ORBIT) Retirement

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

10.621.1100

We have added Economic Development staff to the office.

10.621-1101

\$300 for increased marketing and mailers and sending out membership renewal letters.

10.621-1200 - Data Processing

Nordic PC determined the cost. Maintenance on workstations, software, replacement of hardware and software. All software subscriptions.

10.621-1300 Utilities

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

10.621-1400 - Staff Development

Continuing education classes for staff, fitness certifications to be kept up to date.

10.621-1601 - Building Maintenance

\$12,200 - Annual maintenance of building and park facilities. Staining Buckeye playground and walking deck with replacement of deck boards.

Painting concrete floors at bathroom facilities. Nordic PC upgrading the internet across the building \$7800.

10.621-1602 Landscaping

Mulching and landscaping for all parks and facilities maintained by Recreation Department. Our department oversees all roadside/streetscape landscaping and the old convenience center site. **Full budget line will be covered by TDA .**

10.621-3300 Supplies

Replacement water jugs for the cooler in weight room - \$1500. Triple-T Pumping provides a porta-a-john at Emerald Outback Trailhead - \$1000. All janitorial equipment for BRC, Shane Park, Lake Coffey and Bark Park restrooms, also includes supplies for BRC.

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

10.621-3301 - Equipment

\$2000 for upkeep and replacement of items such as chainsaw blades, skill saw, miscellaneous items, hand tools, screws/nails/glue and protective gear.

The snow plow that we use on sidewalks and Town Hall needs replacing - \$2400. New chainsaw, \$1800.

10.621.3302 - Christmas Lights

We want to expand lights on roadside corners and parks. **\$20,000 will be covered by TDA.**

10.621-3303 - Trail Maintenance Supplies

Replacing bridges on UPC trail. \$2500 is for miscellaneous repairs on trails. **TDA will give \$5,000 towards budget**

10.621-3305 - Sled Hill Supplies

Cost of maintaining the sled hill operations. Fence rails need repair. Safety signs to be replaced. Installing SnowMax \$3000.

10.621-3600- Uniforms

\$500 outdoor crew boot stipend, \$1300 outdoor crew pants, \$1200 for staff uniforms (shirts/polos).

10.621-4201 - Contract Services

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

A-1 Termite - \$300. Bus and driver for summer camp - \$7500. US Bank finance for cardio equipment - \$4370. Sharp Electronics printer - \$680, Our software to operate all financials and program registration is Rec Desk, the yearly contract is - \$3100.

10-621-4202 - Programming

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

10-621-4203 - Fitness Wellness

Leg Press \$4000. \$1000 for replacing annual equipment such as yoga pads, bands and straps, clamps and other small fitness items.

10.621-4204 - Special Events

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

10.621-5300 - Dues & Subscriptions

Staff yearly dues. \$420 for Zumba membership, \$680 for Adobe Creative Suite, \$600 Constant Contact, \$120 Amazon Prime.

10.621-5700 - Advertising

Continuing to market for memberships and special events.

10.621-6100 - Gas and Fuel

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

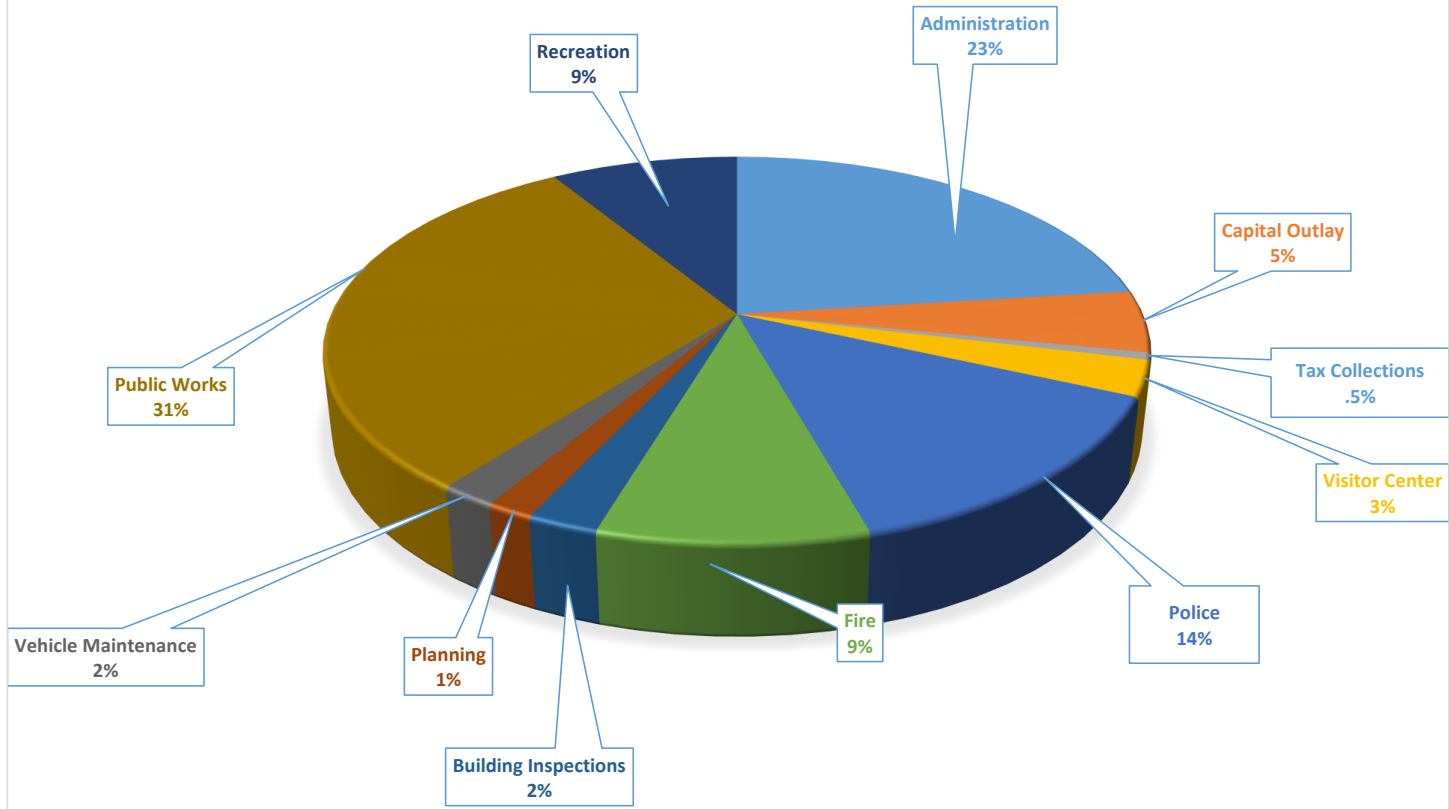
10.621-6200 - Vehicle Maintenance

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

**Town of Beech Mountain
General Fund Summary**

	2020	2021	2022	2023	2024	2024 YTD		Proposed
	Actual	Actual	Actual	Actual	Budget	3/31/2024	%	2024-2025
								Budget
General Fund Revenue	\$ 7,268,374	\$ 7,752,225	\$ 8,724,340	\$ 11,092,896	\$ 11,549,993	\$ 9,944,007	86%	\$ 11,546,558
Administration	1,731,562	1,684,717	1,905,022	2,445,937	3,805,670	2,957,550	78%	\$ 3,254,888
Tax Collections	47,562	49,749	50,588	59,219	59,140	45,177	76%	\$ 67,687
Visitor Center	124,741	138,498	273,057	256,651	308,409	200,623	65%	\$ 343,169
Police	1,123,970	1,275,843	1,382,896	1,535,695	1,519,275	1,116,195	73%	\$ 1,604,854
Fire	366,990	461,927	549,768	956,728	1,000,358	752,865	75%	\$ 1,036,991
Special Projects	120,652	-	-	-	-	-		\$ -
Building Inspections	95,276	134,033	204,462	223,816	259,692	126,923	49%	\$ 273,824
Planning	468,085	168,308	108,886	135,470	157,911	89,245	57%	\$ 180,724
Vehicle Maintenance	116,223	145,134	203,862	208,036	192,700	82,394	43%	\$ 219,799
Public Works	2,240,810	2,914,943	3,263,510	3,276,450	3,290,062	2,261,524	69%	\$ 3,553,825
Recreation	917,533	1,135,526	1,740,909	1,048,422	956,776	697,470	73%	\$ 1,010,798
Total Expenditures	\$ 7,353,406	\$ 8,108,677	\$ 9,682,958	\$ 10,146,424	\$ 11,549,993	\$ 8,329,966	72%	\$ 11,546,558
Variance	\$ (85,032)	\$ (356,453)	\$ (958,618)	\$ 946,471	\$ -	\$ 1,614,041		\$ (0)

GENERAL FUND BUDGETED EXPENDITURES & CAPITAL OUTLAY FY 2024



General Fund Capital Outlay

Prioritized Listing

<u>Requested Item and Amount</u> <u>2024-2025</u>	<u>Justification for Request</u>	<u>Department</u>
Two (2) New Patrol Vehicles	\$90,000 Dodge Durango patrol vehicles to replace aged fleet	Police Department
Two (2) Emergency Equipment Upfitting	\$35,000 Equipping vehicles for patrol uses	Police Department
AMSIG Message Board	\$15,000 Messaging Board for traffic control paid by the TDA	Police Department
SRT Kevlar Vests	\$9,000 Two vests for special operations	Police Department
Heated Pressure washer	\$5,000 Cleaning	Police Department
New Vehicle	\$39,000 To replace the 2012 Jeep Cherokee	Inspections
Truck for Outdoor crew	\$80,000 A need a larger dump body truck for outdoor recreation crew. Chevy 3500.	Recreation
2024 International Dump Truck	\$220,000 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.	Public Works
2024 Service Utility Van	\$80,000 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.	Public Works
Renovation of old Public Works	\$500,000 Upgrades to the previous public works buildings for continued functionality due to aging and building failures. Upgrades	Public Works
Paving Old PW parking area	\$80,000 included are door repairs, electrical system repairs, structural improvements, and visual presentation of the facility. In conjunction with the old PW renovation, repaving of the parking lot area on that site.	Public Works
Additional Shop Lift 12,000 lb.	\$15,000 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.	Vehicle Maintenance
Tire Balancer	\$16,000 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.	Vehicle Maintenance
Trench Compactor	\$50,000 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	Public Works
Sweeper attachment for Skid Steer	\$8,000 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	Public Works
Exhaust Repair Package	\$14,000 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.	Vehicle Maintenance
Salt storage Facility Phase 1, Land Purchase and Preparation	\$160,000 Phase 1- Purchase of Property and land preparation, full detail for entire package is the construction of a 600 ton capacity salt storage building in the area r sites to remove debris after project completion 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, attac the cut area from dropping over time. 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. (\$350,000 total project cost est. 2024)	Public Works

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

General Fund Summary Capital Improvement Program												
								Fiscal Year Ending				
Capital Funding								Projected				
								2025	2026	2027	2028	2029
Transfer From General Fund								597,000	585,000	395,000	125,000	125,000
Appropriated Fund Balance								-	-	-	-	-
Debt Financing								-	-	1,100,000	330,000	300,000
Grant Funding								215,100	47,000	-	2,500,000	-
Total Capital Funding								\$ 812,100	\$ 632,000	\$ 1,495,000	\$ 2,955,000	\$ 425,000

Capital Expenditures							Budget	Projected				
Account #	Department	2020	2021	2022	2023	2024	3/31/2024	2025	2026	2027	2028	2029
10.410-7400	GF Administration	31,000		100,000	116,663	-	-	-	-	-	-	-
10.410-7401	GF Administration-SP	-	-	-	-	-	-	-	-	-	-	-
10.470-7400	Visitor Center			30,000	800,000	1,359,565	985,152	-	-	-	-	-
10.510-7400	Police Department	103,861		41,879	146,658	107,000	85,406	154,000	125,000	125,000	125,000	125,000
10.515-7400	Fire Department	-		35,000				-	70,000	1,100,000	-	-
10.540-7400	Inspections Dept			-				45,000	-	-	-	-
10.541-7400	Planning Dept	-	-	-				12,000	-	50,000	-	-
10.555-7400	Vehicle Maintenance	-	53,373		53,373	10,000	8,926	45,000	-	-	-	-
10.560-7400	Public Works	131,000	215,000	397,000	205,000	210,543	219,896	298,000	390,000	220,000	330,000	300,000
10.621-7400	Recreation	297,173	126,605	297,173	116,633	303,200	45,545	258,100	47,000	-	2,500,000	-
Total Capital Outlay		\$ 563,034	\$ 394,978	\$ 901,052		\$ 1,438,327	\$ 1,344,925	\$ 812,100	\$ 632,000	\$ 1,495,000	\$ 2,955,000	\$ 425,000

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

Detail Listing

Item/Project Description

Additional Budget Justification

Detail Listing

Item/Project Description **Additional Budget Justification**

2024-2025

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				
										2025	2026	2027	2028	2029
Transfer From General Fund										139,000	125,000	\$ 125,000	\$ 125,000	\$ 125,000
Appropriated Fund Balance														
Debt Financing														
Grant Funding										15,000				
Total Capital Funding										\$ 154,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Capital Expenditures														
Budget Account	Capital Outlay	2020	2021	2022	2023	Budget 2024	YTD 3/31/2024	%	Projected					
10.510-7400	Capital Outlay	20,913	-	103,861	146,658	107,000	85,406	80%	2025	2026	2027	2028	2029	
Total Capital Outlay		\$ 20,913	\$ -	\$ 103,861	\$ 146,658	\$ 107,000	\$ 85,406	80%	\$ 154,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	
Detail Listing														
Item/Project Description														
2019-2020														
2020 Dodge Pickup 1/2 with Special Project														
Portable information sign		14,505												
2 AEDs														
3 Computer Workstations		6,408												
Southern Software Server														
2020-2021														
2 Portable Radar Signs (Radar sign Inc.)														
2021-2022														
2021 Dodge Durango Patrol Vehicle				34,202										
Vehicle Upfit - emergency equipment				3,902										
1 In Car Camera (Digital Ally MC800)				65,757										
2022-2023														
Vehicle Normal rotation					38,000									
New vehicle equipment					9,500									
Computer server					6,600									
Mooridian Funds					92,558									
2023-2024														
2-New Vehicles - 2024 Dodge Durango						86,000	85,406							
2-Vehicle Upfits - emergency equipment						21,000	-							
2025-2029														
2-New Vehicles - Dodge Durango									90,000	90,000	90,000	90,000	90,000	
2-Vehicle Upfits - emergency equipment									35,000	35,000	35,000	35,000	35,000	
1 - AMSIG Message Board									15,000					
2 - SRT Kevlar Vests									9,000					
1 - Heated Pressure Washer									5,000					

Item/Project Description	Additional Budget Justification	Detail Listing
2024-2025		
New Vehicles & Emergency Equip.	Upfit \$107,000,	Replace - 2 - 2017 Ford Expeditions, reached serviceability, worn out. 2 - vehicle upfits.
AMSIG Message Board		Both vehicles are in excess of 100, 000 miles and reached serviceability for emergency vehicle use per the GSA Federal Vehicle standards.
SRT Kevlar Vests		Portable message board used for various events and other functions for all town departments. Funded by the TDA.
Heated Pressure Washer		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 equipemet. Expenditure will be 50/50 with the BMVFD.
2025-2026		
New Vehicles & Emergency Equip.	Upfit \$107,000	Replace -2- 2017 Ford Expedition and a 2019 Dodge pick-up, reached serviceability for repairs, worn out. 2 vehicle upfits.
2026-2027		
New Vehicles & Emergency Equip.	Upfit \$107,000	Replace -2- 2017 Ford Expedition and 2019 Dodge pick-up, reached serviceability for repairs, worn out. 2-vehicle upfit.

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

Fire Department Capital Improvement Program														
										Fiscal Year Ending				
Capital Funding										Projected				
										2025	2026	2027	2028	2029
Transfer From General Fund											70,000			
Appropriated Fund Balance														
Debt Financing												1,100,000		
Grant Funding														
Total Capital Funding										\$ -	\$ 70,000	\$ 1,100,000	\$ -	\$ -
Capital Expenditures														
Budget Account		Actual				Budget	YTD	Projected						
		2020	2021	2022	2023	2024	3/31/2024	%	2025	2026	2027	2028	2029	
10.515-7400	Capital Outlay	-	0		-	-	-			70,000	1,100,000	-	-	
	Transfer to Fund Reserves													
Total Capital Outlay		\$ -	\$ -	\$ -	-	\$ -	\$ -		\$ -	\$ 70,000	\$ 1,100,000	\$ -	\$ -	
Item/Project Description														
Quick Response Vehicle 9505														
Station Generator St #1														
Station #2 Generator														
Paving Station 1														
Heater Replacement, Sta. 1														
Medical Response Apparatus, Replace 9501														
Furnace, Station #2														
Exterior Repairs Station #1														
Tanker 9301 Replacement														
				35,000							1,100,000			

Town of Beech Mountain
Notes for Fire Department
Capital Improvement Program

Detail Listing

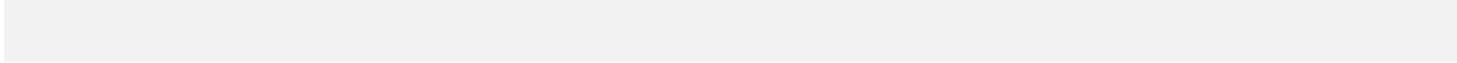
Item/Project Description

Additional Budget Justification

2027

Tanker 9301 Replacement

Existing apparatus has expired, replacement parts are not available.



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

Detail Listing

Item/Project Description

Additional Budget Justification

2023-2024

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

2024-2025

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.

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														
										Fiscal Year Ending Projected				
Capital Funding										2025	2026	2027	2028	2029
Transfer From General Fund										298,000	390,000	220,000	-	
Appropriated Fund Balance														
Debt Financing													330,000	300,000
Grant Funding														
Total Capital Funding										\$ 298,000	\$ 390,000	\$ 220,000	\$ 330,000	\$ 300,000
Capital Expenditures														
Budget Account		2020	2021	2022	2023	Budget 2024	YTD 3/31/2024	%	Projected					
		2020	2021	2022	2023	2024	3/31/2024	%	2025	2026	2027	2028	2029	
10.560-7400	Capital Outlay	0	131,000	215,000	89,336	210,543	219,896	104%	298,000	390,000	220,000	330,000	300,000	
Total Capital Outlay		-	131,000	215,000	89,336	210,543	219,896	1	298,000	390,000	220,000	330,000	300,000	
Detail Listing														
Item/Project Description:														
<u>10-560-7400</u>														
Sweeper attachment for Skid Steer														
Trench Compactor														
Truck, Trailer and Small Excavator														
(2) Salt Spreader Hoppers														
Truck, Trailer and Small Excavator														
Roadway Reflectors														
Traffic Flow gates/Wind breaker at transfer Dock														
Salt storage Facility, machine, and land purchase														
10 Ft Plow for Case Backhoe														
Renovation of old PW														
Paving Old PW parking area														
NEW Snowplow to replace old plow on F450														
2024 Ton Class Truck														
2026 Ford F250														
2026 Ford F150														
2027 Ford F250 3/4 TON TRUCK														
2028 Ford F250 3/4 TON TRUCK														
2021 Ford Ranger														
2027 Ford F450 TON TRUCK														
2024 International Swap Loader														
2024 2 ton class Dump truck														
2029 John Deer 160 CLC Excavator Trackhoe														
2017 CAT 910M Loader														
2023 CAT Backhoe 420														
2027 Ford Tractor with side arm mower														
2021 Massey Ferguson Tractor														
2026 Flat Bed 40DLA Low Boy Trailer 20'														
2026 Buffalo Blower (Street Blower														

Detail Listing**Item/Project Description****Additional Budget Justification****10-560-7400****2024-2025**

Sweeper attachment for Skid Steer

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

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

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 Construciton 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 vehile 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**

Capital Expenditures	Actual				Budget 2024	YTD 3/31/2024	%	Projected				
	2020	2021	2022	2023				2025	2026	2027	2028	2029
2022 - 2023												
Truck for outdoor crew				37,830								
Dog Park renovation				29,603								
UTV				23,601								
Trailer				7,570								
Wayfinding signs				23,000								
Disc Golf baskets				5,000								
2023-2024												
Bark Park swing set + maintenance					50,000	45545						
Recreation Website upgrade + maintenance					12,000							
timing system for bike/run races					10,000							
e-bikes for rent + maintenance					35,000							
AC/Boiler Repair for BRC					196,200							
2024 - 2025												
Truck for outdoor crew								70,000				
New Vermeer skid steer, TDA funded								52,000				
Sled hill groomer TDA funded								17,500				
Boat Dock TDA funded								8,600				
Resurface Buckeye playground TDA funded								110,000				
2025 - 2026												
Shane Park Pavilion/electric + maintenance									47,000			
Resurface gym flooring												
New Storage building for Outdoor Rec crew												
2027 and Beyond												
New Recreation Center on top of Beech											2,500,000	

**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)

2025-2030

New Outdoor crew storage building
New recreation center near bark park area
resurface buckeye gym floor
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,
floor will be 19 years old, cracking is occurring
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
Utility Revenue

Water Fund Revenue		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2024	%	2024-2025 Budget
Interest Income									
30.329-0000	Interest on Investments	17,410	301	1,938	45,389	10,000	44,479	445%	10,000
Total Interest Income		\$ 17,410	\$ 301	\$ 1,938	\$ 45,389	\$ 10,000	\$ 44,479	445%	\$ 10,000
Miscellaneous Income									
30.335-0000	Miscellaneous Income	3,237	101,406	9,592	11,163	10,000	1,487	15%	2,500
Total Miscellaneous Income		\$ 3,237	\$ 101,406	\$ 9,592	\$ 11,163	\$ 10,000	\$ 1,487	15%	\$ 2,500
Metered Sales & Fees									
30.371-0001	Metered Sales - Water	1,247,180	1,335,920	1,453,855	1,597,671	1,627,317	1,344,738	83%	1,708,700
30.371-0002	Metered Sales - Sewer	1,093,050	1,167,502	1,270,367	1,409,778	1,381,799	1,159,699	84%	1,450,900
30.371-0003	Water/Sewer Penalties	3,452	32,155	32,964	35,162	25,000	25,824	103%	25,000
30.372-000	Availability Fees	33,755	-	208,899	398,680	150,000	217,063	145%	150,000
30.373-0000	Tap Fees	20,000	48,000	80,876	90,500	26,000	75,000	288%	20,000
30.374-0000	Reconnection Fees	0	-	0	-	1,500	-	0%	-
30.375-0000	Source Water Development	74,206	-	153,927	215,347	276,480	203,173	73%	276,480
Total Metered Sales & Fees		\$ 2,471,643	\$ 2,583,577	\$ 3,200,888	\$ 3,747,138	\$ 3,488,096	\$ 3,025,497	87%	\$ 3,631,080
Gains/Losses									
30.383-0000	Gain on Sale of Assets	334	-	-	775	-	-	-	-
Total Gains/Losses		\$ 334	\$ -	\$ -	\$ 775	\$ -	\$ -		\$ -
Proceeds									
30.393-0001	State Revolving/ Loan Proceeds	-	-	-	-	-	-	-	-
30.395-0000	Prior Period Adjustment	-	-	9,668	-	-	-	-	-
Total Proceeds		\$ -	\$ -	\$ 9,668	\$ -	\$ -	\$ -	0%	\$ -
Transfers									
30.399-0000	Fund Balance Appropriated	-	-	-	-	-	-	-	234,633
30.399-0003	Trsf from Res Water/Sewer I	-	-	-	-	-	-	-	-
30.336-0000	Transfer from General (TDA)	-	-	-	-	-	-	-	-
30-336-0001	Transfer from Capital Project	-	37,600	-	105,375	-	-	-	-
Total Transfers		\$ -	\$ 37,600	\$ -	\$ 105,375	\$ -	\$ -		\$ 234,633
TOTAL REVENUE		\$ 2,492,624	\$ 2,722,884	\$ 3,222,086	\$ 3,909,840	\$ 3,508,096	\$ 3,071,463	88%	\$ 3,878,213

30.329-0000 Interest on Investments

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

30.335-0000 Miscellaneous Income

Late fees and other uncategorized revenue.

371-0001 Metered Sales - Water

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

371-0002 Metered Sales - Sewer

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

30.371-0003 Water/Sewer Penalties

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

30.372-0000 Availability Fees

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

30.373-0000 Connection Fees

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

30.374-0000 Reconnection Fees

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

30.375-0000 Source Water Development Fee

This source of revenue originally was set to be for the development of the Watauga River Intake and has since been changed. Also changed is the naming of the fee and the associated project name from "Watauga River Intake" to "Source Water Development". Amount increases from \$7.00 per account per year to \$9.00 in this budget year. Entire amount is considered non-operating funds and are transferred to the Source Water Development Fund (Fund 85).

30.383-0000 Gain on Sale of Assets

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

30.399-0000 Fund Balance Appropriated

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

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

30.336-0000 Transfer from General Fund

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

30-336-0001 Transfer from Capital Project

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

30-399-0000 Appropriated reserves

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

**Town of Beech Mountain
Utility Administration**

Administration		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2024	%	2024-2025
									Budget
Personnel									
30.720-0200	Salaries	269,073	142,035	147,774.52	174,281	124,436	132,773	107%	130,780
30.720-0201	Longevity pay	2,500	2,375	2,375.00	2,125	1,500		0%	7,433
30.720-0202	Incentive pay	1,350	750	750	875	450	875	194%	450
30.720-0220	Over Time Wages	11,092	2,397	3,369.55	7,994		5,958		
30.720-0900	Fica	21,861	11,147	11,938.82	13,593	9,668	10,005	103%	10,608
30.720-0902	Employee Insurance	25,428	28,621	27,405.13	29,626	18,200	13,666	75%	19,470
30.720-0903	Runout Period Claims	6,788	10,333	0					
30.720-1000	State (ORBIT) Retirement	24,932	15,272	17,560.30	23,022	16,228	15,977	98%	18,858
30.720-1001	401(k)	12,507	6,304	6,212.70	8,149	5,164	8,230	159%	4,355
Total Personnel		\$ 375,531	\$ 219,234	\$ 217,386	\$ 259,665	\$ 175,646	\$ 187,484	107%	\$ 191,953
Utilities, Bldg & Grnds									
30.720-1100	Telephone	1,416	1,184	2,457	2,052	2,272	3,321	146%	2,272
30.720-1101	Postage	12,641	10,754	14,607	12,870	11,241	9,238	82%	11,241
30.720-1200	Data Processing	3,937	680	4,763	7,099	5,000	14,935	299%	5,000
30.720-1400	Staff Development	4,561	5,356	10,038	7,954	7,000	12,277	175%	7,000
Total Utilities, Bldg & Grnds		\$ 22,555	\$ 17,974	\$ 31,866	\$ 29,975	\$ 25,513	\$ 39,771	156%	\$ 25,513
Supplies									
30.720-3300	Supplies & Materials	1,298	778	1,661	1,350	3,000	1700	57%	3,000
30.720-3600	Uniforms	2,232	1,370	850	1,205	500	501	100%	500
Total Supplies		\$ 3,530	\$ 2,148	\$ 2,511	\$ 2,555	\$ 3,500	\$ 2,201	63%	\$ 3,500
Contract Services									
30.720-4200	Contract Services	19,026	32,938	17,387.43	43,401	7,500	29,112	388%	7,500
30.720-4210	Professional Services	67,263	30,325	119,209.05	22,032	60,000	8,000	13%	60,000
30.720-4220	Advertise/Notifications	-	844	4,053.40	5,362	3,500	4,124	118%	3,500
Total Contract Services		\$ 86,288	\$ 64,107	\$ 140,650	\$ 70,795	\$ 71,000	\$ 41,236	58%	\$ 71,000

**Town of Beech Mountain
Utility Administration**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	3/31/2024	%	2024-2025
									Budget
Misc Expenses									
30.720-5400	Insurance P&L/WC	47,874	41,145	48,455	42,982	70,000	65,344	93%	70,000
30.720-5700	Immunizations	-	-	0	-	-	-	-	-
30.720-5701	Bank Fees	-	1,500	9,000	12,761	10,000	8,353	84%	10,000
30.720-5702	Asset Disposal Loss	-	-	-	-	-	-	-	-
30.720-5703	Amortization Expense	-	-	-	-	-	-	-	-
30.720-5900	Depreciation Expense	497,876	543,471	-	688,042	-	-	-	-
Total Misc Expenses		\$ 545,750	\$ 586,116	\$ 57,455	\$ 743,785	\$ 80,000	\$ 73,697	92%	\$ 80,000
Capital Outlay									
30.720-7400	Capital Outlay	-	-	-	-	-	-	-	-
30.720-7404	Transfer to Capital Reserve	107,961	-	208,899	398,680	325,000	217,063	67%	250,000
xx.xxx-7405	Trfer to Capital Reserve Capital Rep	-	-	-	-	-	-	-	\$ 175,000
Total Capital Outlay		\$ 107,961	\$ -	\$ 208,899	\$ 398,680	\$ 325,000	\$ 217,063	67%	\$ 425,000
Debt Principal & Interest									
30.720-8400	Debt (Principal)	323,986	-	-	-	447,653	85,051	19%	449,974
30.720-8401	Debt (Interest)	152,094	177,528	216,924	239,708	236,876	68,000	29%	223,819
Total Debt Principal & Interest		\$ 476,080	\$ 177,528	\$ 216,924	\$ 239,708	\$ 684,529	\$ 153,051	22%	\$ 673,793
Transfers to Other Funds									
30.720-9101	Transfer to Capital Projects	-	-	\$ 27,567	-	314,250	282,801	-	534,250
30.720-9102	Transfer to Source Water Development	-	-	\$ 153,927	\$ 215,027	\$ 276,480	\$ 203,173	73%	\$ 276,480
Total Transfers to Other Funds		\$ -	\$ -	\$ 181,494	\$ 215,027	\$ 590,730	\$ 485,974	82%	\$ 810,730
Contingency									
30.720.9200	Write off bad Debt	-	-	-	-	-	-	-	-
30.720-9400	Contingency	-	-	-	-	-	-	-	-
Total Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Total Administration		\$ 1,617,695	\$ 1,067,107	\$ 1,057,185	\$ 1,960,190	\$ 1,955,918	\$ 1,200,477	61%	\$ 2,281,490

30.720.0200 Salaries

5% COLA, amount below year over year actual CIP increase. Some positions may have been increased by 2022 Pay and Classification Study

Department Personnel

Public Utility Director

Utility billing and revenue clerk - shared with Tax Department

30.720-1000 State (ORBIT) Retirement

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

30 -720-1101 Postage

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

30 -720-1200 Data Processing

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

30.720-1400 Staff Development

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

30.720-3600 Uniforms

Uniforms, PPE, Boot and Workwear

30.720-4200 Contract Services

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

30.720-4210 Professional Services

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

CIP annual review, LWSP annual update, Well Administration.

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

30.720-8400 and 8401 Debt Service

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

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

Added Public Works Facility

30.720-9101 Transfer to Capital Projects

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

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

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

xx.xxx-7405 Trfer to Capital Reserve Capital Replacement

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

**Town of Beech Mountain
Water Treatment**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	3/31/2024	%	2024-2025 Budget
Misc Expenses									
30.812-4500	Environmental Services	10,364	6,236	7,625	12,000	12,000	4,516	38%	12,000
30.812-5300	Dues & Subscriptions	1,260	2,500	1,320	1,400	1,400	2,210	158%	1,400
30.812-5700	Permits	2,790	2,590	1,730	5,000	6,500	2,240	34%	6,500
Total Misc Expenses		\$ 14,414	\$ 11,326	\$ 10,675	\$ 18,400	\$ 19,900	\$ 8,966	45%	\$ 19,900
Vehicle Expenses									
30.812-6101	Gas & Fuel	3,230	2,803	5,587	4,550	7,020	4,470	64%	5,838
30.812-6201	Vehicle Maintenance	5,733	1,106	2,520	3,000	3,000	7,965	266%	3,000
Total Vehicle Expenses		\$ 8,963	\$ 3,909	\$ 8,107	\$ 7,550	\$ 10,020	\$ 12,435	124%	\$ 8,838
Capital Outlay									
30.812-7400	Capital Outlay	-							
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Transfers to Other Funds									
30.812-9100	Transfer to Capital Project		-	-	-		-	-	-
Total Transfers to Other Funds			\$ -	\$ -	\$ -		\$ -	-	\$ -
Total Water Maintenance		\$ 809,699	\$ 896,796	\$ 906,974	\$ 972,769	\$ 1,070,319	\$ 930,765	87%	\$ 1,094,656

30.812.0200 Salaries

5% COLA, amount below year over year actual CIP increase. Some positions may have been increased by 2022 Pay and Classification Study

Department Personnel

Chief Water Plant Operator

(4) Water Plant Treatment Operator

30.812. 1000 State (ORBIT) Retirement

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

30.812-1200 Data Processing

software license requirements, Treyus SCADA, PC requirements

30.812-1300 Electricity

Based on 2023 FY.

30.812-1600 Pump and valve Maintenance

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

30.812-1602 Tank Maintenance

Annual tank maintenance contract currently with Southern Corrosion

30.812-1603 Building Maintenance

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

30.812-3300 Supplies and Materials

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

30.812-3600 Uniforms

Uniforms, PPE, Workwear for all WTP employees

30.812-4200 Contract Services

USGS required stream monitoring annual fees and expectation of data requirements. SCADA Operations and maintenance, generator services, test calibrations. Contract repairs to equipment at pump stations and facilities,

30.812-4500 Environmental Services

All water related testing

30.812.3101 Gas & Fuel

For vehicle operation and for generator operation.

30.812.6201 Vehicle Maintenance

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

30.812.5300 Dues & Subscriptions

NCRWA Membership, NCWTFOCB Operators Certification Board, NCWOA Membership

30.812.5700 Permits

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

30.812-7400 Capital Outlay

See attached document

**Town of Beech Mountain
Waste Water Treatment**

Sewer Maintenance		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2024	%	2024-2025
									Budget
Personnel									
30.822-0200	Salaries	65,535	107,657	87,445	97,612	102,025	77,524	76%	109,309
30.822-0201	Longevity pay	750	1,500	1,000	1,250	1,250		0%	3,237
30.822-0202	Incentive pay	600	900	600	600	600	700	117%	600
30.822-0220	Over Time Wages	6,524	9,614	4,328	1,000	1,000	3,221	322%	5,000
30.822-0900	FICA	5,485	8,730	7,145	7,685	8,023	5,672	71%	9,038
30.822-0902	Employee Insurance	20,103	25,731	23,202	18,050	20,888	15,598	75%	22,322
30.822-0903	Runout Period Claims	426	-	0					-
30.822-1000	State (ORBIT) Retirement	6,644	12,020	10,494	12,156	13,466	9,329	69%	16,068
30.822-1001	401(k)	2,107	4,836	5,450	3,345	3,492	4,775	137%	3,806
Total Personnel		\$ 108,173	\$ 170,988	\$ 139,664	\$ 141,698	\$ 150,744	\$ 116,819	77%	\$ 169,381
Utilities, Bldg & Grnds									
30.822-1100	Telephone	990	899	824	700	906	1067	118%	906
30.822-1200	Data Processing	1277	803	590	800	1,000	692	69%	1,000
30.822-1300	Electricity	68575	61,051	75846	66,024	80,000	63227	79%	80,000
30.822-1600	Repairs and Maintenance	2910	19,297	27683	65,000	50,000	18213	36%	50,000
30.822-1601	Building Maintenance	5719	9,680	202	2,000	2,000	3256	163%	2,000
Total Utilities, Bldg & Grnds		\$ 79,471	\$ 91,730	\$ 105,145	\$ 134,524	\$ 133,906	\$ 86,455	65%	\$ 133,906
Supplies									
30.822-3300	Supplies and Materials	28,869	7,259	9,521	20,000	26,500	17,849	67%	20,000
30.822-3600	Uniforms	1,657	1,446	1,974	1,450	2,209	1,370	62%	2,209
Total Supplies		\$ 30,527	\$ 8,705	\$ 11,495	\$ 21,450	\$ 28,709	\$ 19,219	67%	\$ 22,209
Contract Services									
30.822-4200	Contract Services	16,664	17,334	33,263	30,000	35,000	1,585	5%	35,000
Total Contract Services		\$ 16,664	\$ 17,334	\$ 33,263	\$ 30,000	\$ 35,000	\$ 1,585	5%	\$ 35,000

**Town of Beech Mountain
Waste Water Treatment**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	3/31/2024	%	2024-2025
									Budget
Misc Expenses									
30.822-4500	Environmental Testing	10,491	10,634	12,399	14,000	14,000	10,822	77%	14,000
30.822-5700	Permits	4,690	3,009	3,893	4,000	4,000	3,720	93%	4,000
Total Misc Expenses		\$ 15,181	\$ 13,643	\$ 16,292	\$ 18,000	\$ 18,000	\$ 14,542	81%	\$ 18,000
Vehicle Expenses									
30.822-6101	Gas & Fuel	1,898	1,362	3,419	2,500	3,800	2,076	55%	2,796
30.822-6201	Vehicle Maintenance	19,814	1,121	170	2,000	2,000	1,030	52%	2,000
Total Vehicle Expenses		\$ 21,712	\$ 2,483	\$ 3,589	\$ 4,500	\$ 5,800	\$ 3,106	54%	\$ 4,796
Capital Outlay									
30.822-7400	Capital Outlay	-	-						
Total Capital Outlay			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Transfers to Other Funds									
30.822-9100	Transfer to Capital Project		-		-		-		-
Total Transfers to Other Funds		\$ -	\$ -	\$ -	\$ -		\$ -	-	\$ -
Total Sewer Maintenance		\$ 271,727	\$ 304,883	\$ 309,449	\$ 350,172	\$ 372,159	\$ 241,726	65%	\$ 383,292

30.822.0200 Salaries

5% COLA, amount below year over year actual CIP increase. Some positions may have been increased by 2022 Pay and Classification Study

Department Personnel

Chief of Waste Water Plant

Waste Water Plant Treatment Operator

30.822-1000 State (ORBIT) Retirement

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

30.822-1200 Data Processing

software license requirements, Treyus SCADA, PC requirements

30.822-1300 Electricity

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

30.822-1600 Repairs and Maintenance

30,000 for replacement lift station pumps, 5500 replace UV Bulbs set, Standard repairs

30.822-1601 Building Maintenance

Standard building upkeep for Pond Creek and Grassy Gap

30.822.3300 Supplies and Materials

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

30.812-3600 Uniforms

Uniforms, PPE, Workwear for all WWTP employees

30.822.4200 Contract Services

All contracted services including calibrations, electrical and the replacement and service of the UV Disinfection Unit

30.822-4500 Environmental Services

All water related testing

30.822.5700 Permits

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

30.822-6201 Gas and Fuel

For vehicle operation and for generator operation.

30.822-6201 Vehicle Maintenance

Required maintenance on one skid steer and light duty truck

**Town of Beech Mountain
Taps Systems Department**

Taps & System									
		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2024	%	2024-2025
									Budget
Personnel									
30.852-0200	Salaries	28,499	-	-	-	-	-		-
30.852-0201	Longevity pay	833	-	-	-	-	-		-
30.852-0202	Incentive pay	200	-	-	-	-	-		-
30.852-0220	Over Time Wages	3,167	-	-	-	-	-		-
30.852-0900	Fica	2,490	-	-	-	-	-		-
30.852-0902	Employee Insurance	4,228	-	-	-	-	-		-
30.852-0903	Runout Period Claims	2,466	-	-	-	-	-		-
30.852-1000	State Retirement (ORBIT)	2,895	-	-	-	-	-		-
30.852-1001	401(k)	433	-	-	-	-	-		-
Total Personnel		\$ 45,211	\$ -	\$ -			\$ -		\$ -
Utilities, Bldg & Grnds									
30.852-1200	Data Processing	1,277	571	418	1,200	1,200	0	0%	1,200
30.852-1600	Hydrant Repairs	18,101	18,947	1987	10,000	10,000	0	0%	10,000
30.852-1601	Pavement Replacement	630	634		10,000	10,000	245	2%	10,000
Total Utilities, Bldg & Grnds		\$ 20,007	\$ 20,152	\$ 2,405	\$ 21,200	\$ 21,200	\$ 245	1%	\$ 21,200
Supplies									
30.852-3300	Supplies and Materials	16,501	34,541	12,624	60,000	60,000	39,329	66%	60,000
30.852-3600	Uniforms	927	652	810	-	-	1,128		-
Total Supplies		\$ 17,429	\$ 35,193	\$ 13,434	\$ 60,000	\$ 60,000	\$ 40,457	67%	\$ 60,000
Contract Services									
30.852-4200	Contract Services	2,680	5,357	315	2,500	5,000	2,625	53%	5,000
30.852-4210	Professional Services		-		-	-	-		-
Total Contract Services		\$ 2,680	\$ 5,357	\$ 315	\$ 2,500	\$ 5,000	\$ 2,625	53%	\$ 5,000

**Town of Beech Mountain
Taps Systems Department**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	3/31/2024	%	2024-2025
									Budget
Vehicle Expenses									
30.852-6101	Gas & Fuel	3,217	5,460	7,705	5,776	8,500	13,538	159%	17,576
30.852-6201	Vehicle Maintenance	16,003	15,543	18,825	15,000	15,000	13,226	88%	15,000
Total Vehicle Expenses		\$ 19,220	\$ 21,003	\$ 26,530	\$ 20,776	\$ 23,500	\$ 26,764	114%	\$ 32,576
Capital Outlay									
30.852-7400	Capital Outlay	0							
30.852-7401	Infill & Inflow	519					-		
30.852-7403	Fire Hydrants	10434							
30.852-7405	Meter Replacement	9779		44,981				#####	
Total Capital Outlay		\$ 20,731	\$ -	\$ 44,981	\$ -	\$ -	\$ -	#####	\$ -
Total Taps & System		\$ 125,279	\$ 81,705	\$ 87,666	\$ 104,476	\$ 109,700	\$ 70,091	64%	\$ 118,776

30.852-1200 Data Processing

Software requirements, mobile data tablets, GPS locating

30.852-1600 Hydrant Repairs

Increased to allow for more hydrant repairs currently functional

30.852-1601 Pavement Replacement

Repair for utility cuts in paved surfaces.

30.852-3300 Supplies and Materials

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

30.852-3300 Contract Services

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

30.852.6101 Gas and Fuel

Based on previous FY history

30.852.6201 Vehicle Maintenance

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

30.852-7400 Capital Outlay

see attached document

30.853-7401 Infill and Inflow

Repair of manholes, sewer lines, and collection system repairs

30.852-7403 Fire Hydrants

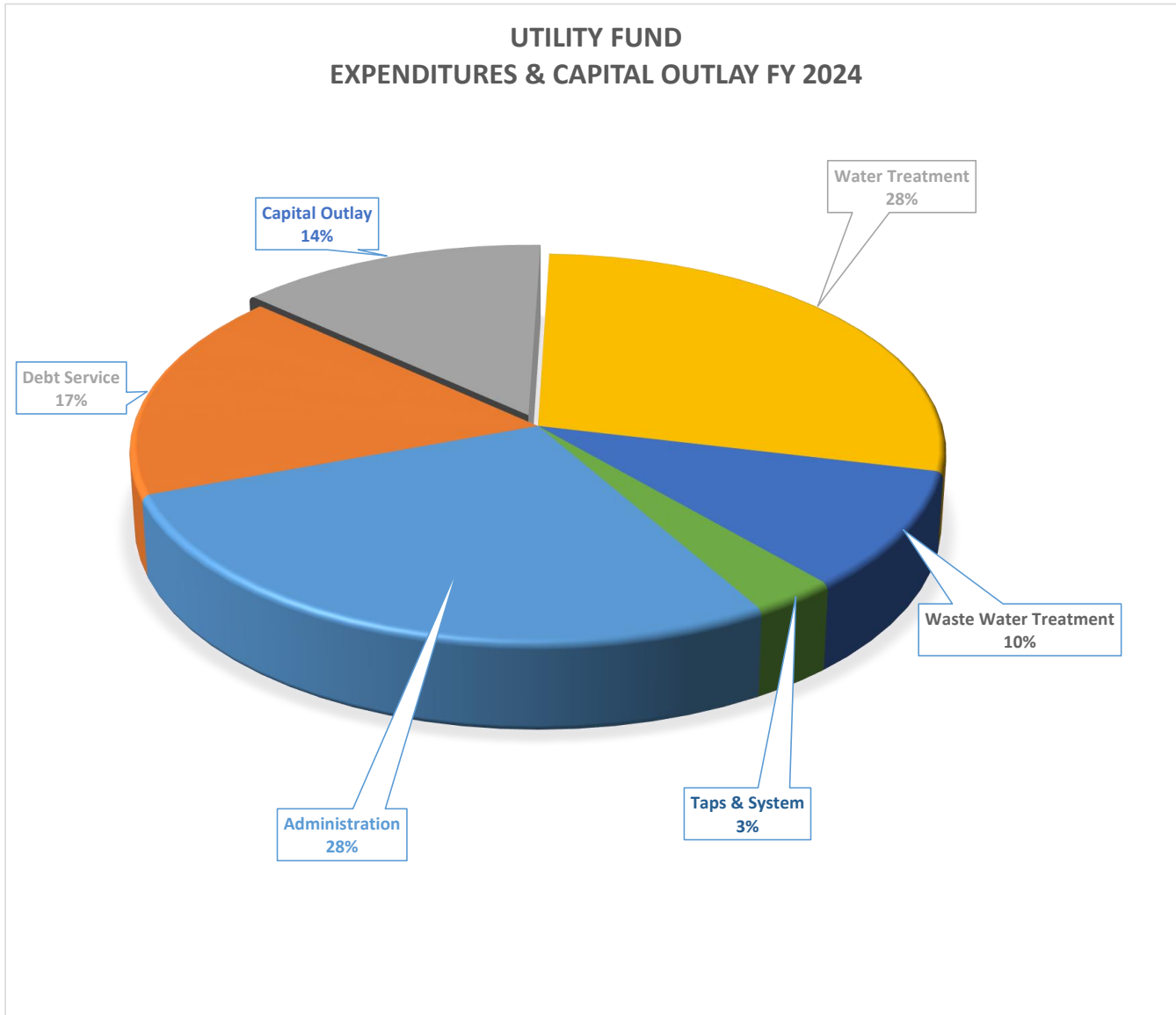
Repair and installation of fire hydrants

30.852-7405 Meter Replacement

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

**Town of Beech Mountain
Utility Fund Summary**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	YTD 3/31/2024	%	Proposed 2022-2023 Budget
Water Fund Revenue	\$ 2,492,624	\$ 2,722,884	\$ 3,222,086	\$ 3,508,096	\$ 3,508,096	\$ 3,071,463	88%	\$ 3,878,213
Administration	1,617,695	1,067,107	1,057,185	1,960,190	1,955,918	1,200,477	61%	2,281,490
Water Treatment	809,699	896,796	906,974	972,769	1,070,319	930,765	87%	1,094,656
Waste Water Treatment	271,727	304,883	309,449	350,172	372,159	241,726	65%	383,292
Taps & System	125,279	81,705	87,666	104,476	109,700	70,091	64%	118,776
Total Expenditures	\$ 2,824,399	\$ 2,350,491	\$ 2,361,273	\$ 3,387,607	\$ 3,508,096	\$ 2,443,059	70%	\$ 3,878,213
Variance	\$ (331,776)	\$ 372,393	\$ 860,814	\$ 120,489	\$ -	\$ 628,404		\$ (0)



Utility Fund Capital Reserve Fund

<u>SOURCES</u>	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	YTD 3/31/2024	%	2024-2025 Projected Budget
Transfers In										
32.399-0001 Transfer From Utility Fund (Availability Fees)			33,755	99,238	208,899	398,680	150,000	217,063		225,000
32.399-0002 Transfer From General Fund										
Total Sources	0	0	33,755	99,238	208,899	398,680	150,000	217,063		
<u>USES</u>										
Transfers Out										
XX.XXX-XXXX Transfer to Utility Capital Project Fund										
32.720-9101 Transfer to Source Water Development				37,600						
<u>Total Uses</u>	0	0	0	37,600	0	-		0		
Sources over Uses	0	0	33,755	61,638	208,899	398,680		217,063		
Capital Reserve Balances	As of 03/20/2024									
32.299-0000 Capital Reserve Utility Restricted	920,035									

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 Fund Capital Outlay

Town of Beech Mountain
Water Utility
Capital Outlay Request Summary

Prioritized Listing**2024-2025 FY****Listed project by priority of most priority to least**

<u>Listed project by priority of most priority to least</u>	<u>Cost</u>	<u>CIP Location</u>	<u>Explanatory</u>
Lift Station Maintenance (3 Pump Repairs)	60,000	Taps & System	Pump and Installation failure at 3 separate sewer lift stations
additional radio read site X2	35,000	Water Maintenance	2 Additional installations of the constant read meter gateways.
Grassy Gap Forrestry Service Tree Removal 10ft	50,000	Sewer Maintenance	The area surrounding the fence at Grassy Gap WWTP has large trees leaning into and over fences
Grassy Gap Door repair, paint, and fascia board repairs	10,000	Sewer Maintenance	Steel door failing due to rust brought on by corrosive chemicals, fascia board rot, and general finish paint needs.
2024 1/2 ton crew truck	65,000	Water Maintenance	Scheduled replacement of the 2018 Nissan Frontier still in service. Plan is to purchase a crew cab unit to allow for
Replacement of 30 fire hydrants	360,000	Taps & System	Replacement of non-functioning fire hydrants.

(prior FY requests)

2023-2024 FY

Chlorine Scale Replacement	\$5,000	Water Treatment	Replacement of failed chlorinator scale set at WTP
Meadows tank measurement system	\$5,000	Water Treatment	Upgrade to digital tanks measurement device of the Meadows tank
Update to UV disinfection system	\$50,000	Waste Water	Replacement of control modules in the existing system to the current product specs.
Ford F350 (S)	\$75,000	Taps & System	Replaces a 2012 F350
Manhole Rehabilitation	\$20,000	Taps & System	Rehabilitation on manholes that have deteriorated over time
Fire Hydrant Replacement / Repair	\$15,000	Taps & System	Repair or Replacement of defective hydrants
Meter Replacement / Repair	144,250	Taps & System	Repair or Replacement of meters that are defective.

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

Water Utility Capital Improvement Program Summary

	Fiscal Year Ending				
	Projected				
	2025	2026	2027	2028	2029
Transfer From Utility Operating Budget	534,250	774,250	-	254,250	140,000
Availability Fees From Capital Reserves	-	-	-	-	-
Appropriated Capital Reserves	-	-	179,250	-	-
Debt Financing	-	-	650,000	-	-
Grant Funding	-	-	-	-	-
Total Capital Funding	\$ 534,250	\$ 774,250	\$ 829,250	\$ 254,250	\$ 140,000

Capital Expenditures		Actual				Budget	YTD					
		2020	2021	2022	2023	2024	3/31/2024	2025	2026	2027	2028	2029
30.720-7400	Utility Admin	73,000	-	50,000	6,000	-		-	-	-	-	-
30.812-7400	Water Maintenance	-	71,000	40,000	50,000	10,000	13,302	100,000	250,000	-	-	-
30.822-7400	Wastewater		30,000	70,000	325,000	50,000	95,480	60,000	50,000	-	-	65,000
30.852-7400	Taps & System-CO	97,000	-	300,000	-	75,000	61,752	60,000	295,000	650,000	75,000	75,000
30.852-7401	T&S-Infill & Inflow	-	-	-	50,000	20,000	-	20,000	20,000	20,000	20,000	-
30.852-7403	T&S-Fire Hydrants	-	50,000	28,000	32,000	15,000	-	150,000	15,000	15,000	15,000	-
30.852-7405	T&S-Meter Replacement	-	97,500	117,500	141,500	144,250	112,267	144,250	144,250	144,250	144,250	-
Total Capital Outlay		\$ 170,000	\$ 248,500	\$ 605,500	\$ 604,500	\$ 314,250	\$ 282,801	\$ 534,250	\$ 774,250	\$ 829,250	\$ 254,250	\$ 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 Projected				
										2025	2026	2027	2028	2029
Capital Funding														
Transfer From Utility Operating Budget										100,000	250,000	-	-	-
Availability Fees														
Appropriated Reserves														
Debt Financing														
Grant Funding														
Total Capital Funding										\$ 100,000	\$ 250,000	\$ -	\$ -	\$ -
Capital Expenditures														
Budget Account		Actual				Budget	YTD	Projected						
		2020	2021	2022	2023	2024	3/31/2024	%	2025	2026	2027	2028	2029	
30.812-7400	Capital Outlay	-	71,000	40,000	50,000	10,000	13,302		100,000	250,000	-	-	-	
Total Capital Outlay		-	71,000	40,000	50,000	10,000.00	13,302.00		100,000	250,000	-	-	-	
Item/Project Description														
SH/PW 12" WATER LINE														
Nissan Pickup														
Millpond and Ashwood pumps rebuild														
Well Exploration														
Neptune Meter														
Antenna														
Listening Device														
WTP Turbidimeters														
2x Additional radio read site														
Benchtop meters replacement WTP/Turbidimeter Upgrade														
2024 1/2 ton crew truck														
Generator Installation at Meadows Pump Station														
Chlorine Scale Replacement														
Meadows tank measurement system														

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

Detail Listing**Item/Project Description****Additional Budget Justification****30.812-7400****2024-2025**

2x Additional radio read site

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

2024 1/2 ton crew truck

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

(prior FY requests)

2023-2024

Replacement of 2018 Nissan Frontier

Replacement of 2018 Nissan Frontier

Chlorine Scale Replacement

Replacement of failed chlorinator scale set at WTP

Meadows tank measurement system

Upgrade to digital tanks measurement device of the Meadows tank

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

Waste Water Treatment Department Capital Improvement Program														
Capital Funding										Fiscal Year Ending Projected				
										2025	2026	2027	2028	2029
Transfer From Utility Operating Budget										60,000	50,000	-	-	65,000
Capital Reserve Fund														
Appropriated Reserve														
Debt Financing														
Grant Funding														
Total Capital Funding										\$ 60,000	\$ 50,000	\$ -	\$ -	\$ 65,000
Capital Expenditures														
Budget Account		Actual				Budget	YTD	Projected						
		2020	2021	2022	2023	2024	3/31/2024	%	2025	2026	2027	2028	2029	
30.822-7400	Capital Outlay	-	30,000	70,000	325,000	50,000	95,480		60,000	50,000	-	-	65,000	
Total Capital Outlay		\$ -	\$ 30,000	\$ 70,000	\$ 325,000	\$ 50,000	\$ 95,480		\$ 60,000	\$ 50,000	\$ -	\$ -	\$ 65,000	
Item/Project Description														
Samplers			30,000											
Sewer flow monitoring?				15,000										
Klonteska Fence				5,000										
Pond Creek Overflow Weirs				25,000	30,000			-						
2022 Dodge 1500					45,000			-					65000	
OZ lift station Move					250,000									
sewer camera				25,000										
Update to UV Disinfection System						50,000	95480							
Grassy Gap Forresty Service Tree Removal 10ft									50000	50000				
Grassy Gap Door repair, paint, and facia board repairs									10000					

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

Taps & System Department Capital Improvement Program														
										Fiscal Year Ending Projected				
										2025	2026	2027	2028	2029
Capital Funding														
Transfer From Utility Operating Budget										374,250	474,250		254,250	75,000
Capital Reserve Fund														
Appropriated Reserves												179,250		
Debt Financing												650,000		
Grant Funding														
Total Capital Funding										\$ 374,250	\$ 474,250	\$ 829,250	\$ 254,250	\$ 75,000
Capital Expenditures														
		Actual				Budget	YTD		Projected					
Budget Account		2020	2021	2022	2023	2024	3/31/2024	%	2025	2026	2027	2028	2029	
30.852-7400	Capital Outlay	97,000	0	300,000	0	75,000	61,752	#####	60,000	295,000	650,000	75,000	75,000	
30.852-7401	Infill & Inflow	0	0	0	50,000	20,000	0		20,000	20,000	20,000	20,000	-	
30.852-7403	Fire Hydrants	0	50,000	28,000	32,000	15,000	0	0%	150,000	15,000	15,000	15,000	0	
30.852-7405	Meter Replacement	0	97,500	117,500	141,500	144,250	112,267		144,250	144,250	144,250	144,250	0	
Total Capital Outlay		\$ 97,000	\$ 147,500	\$ 445,500	\$ 223,500	\$ 254,250	\$ 174,019	78%	\$ 374,250	\$ 474,250	\$ 829,250	\$ 254,250	\$ 75,000	
Item/Project Description														
30-852-7400														
Lift Station Maintenance (3 Pump Repairs)														
Generator at Parkway														
		85,000												
Replace pinnacle water meter		12,000												
Pressure Reducing Value Lid														
St. Andrews Line Install				300000										
2023 Ford F350 With Utility Bed						75,000	61752						75,000	
2025 Ford Blue Utility F350									75,000					
2020 Chevy 7500 Dump		120,000										75,000		
2025 FREIGHTLINER DUMP (10 Speed)									200,000					
2026 Sterling Vac Truck										650,000				
2016 CASE Backhoe 590N														
1999 Power Prime Pump (Blue Tag along)									20,000					
Meadows Tank Painting (found in the Water CIP) Only if TDA grant					50,000									
30-852-7401														
Pipe & Acs														
MH REPAIR/Cleaning		20,000	20000	20,000	20,000	20,000			20,000	20,000	20,000	20,000		
30-852-7403														
Hydrants & Acs														
Hydrants & Acs														
Hydrants & Acs		8,000	30000	8,000	12,000	15,000			150,000	15,000	15,000	15,000		
Hydrant														
30-852-7405														
Meter Register														
Meter Register/ Antenna		10,000		10,000	12,000									
Meter														
2" Meters														
Taps Replace Project			97500	107,500	129,500	129,250	112267		129,250	129,250	129,250	129,250		
Meter Replacer			10000			15,000			15,000	15,000	15,000	15,000		

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

Detail Listing**Item/Project Description****Additional Budget Justification****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 Wintercrest, 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

HYRANTS REPAIRS

Repairs and replacements for 3 fire hydrants annually, assorted repairs parts
Replacement of 30 Fire hydrants. (12,000 each installed)

30-852-7405

METERS REPLACEMENT

Service line Replacement Program

Replacement of meter heads and meter bodies
Goal of 150 service lines replaced annually.

(prior FY requests)

2023-2024**30-852-7400**

Replace Sewer Service Truck

Replacement of sewer service vehicle (2012) service bed and pump lift.

30-852-7401

REPAIR MANHOLES

To repair and replace deteriorating manholes and sewer lines

30-852-7403

HYRANTS REPAIRS

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

30-852-7405

METERS REPLACEMENT

Service line Replacement Program

Replacement of meter heads and meter bodies
Goal of 150 service lines replaced annually. 10% cost increase in 2023

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

**Town of Beech Mountain
Sanitation Department**

Sanitation Fund		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2024	%	2024-2025
									Budget
Income									
Interest Income									
35.329-0000	Interest on Investments	2,882	42	351	8,231	150	9,263	6175%	500
Total Interest Income		\$ 2,882	\$ 42	\$ 351	\$ 8,231	\$ 150	\$ 9,263	6175%	\$ 500
Miscellaneous Income									
35.335-0000	Recycling Revenue	44,399	54,160	7,270	4,546	3,500	2,596	74%	5,000
35.335-0001	Non-Utility Sanitation Fee	2,590	22,814	19,590	22,420	17,000	10,830	64%	12,600
35.335-0002	Center One Time Use	-	6,370	2,975	1,165		1,170		-
Total Miscellaneous Income		\$ 46,989	\$ 83,344	\$ 29,835	\$ 28,131	\$ 20,500	\$ 14,596	71%	\$ 17,600
State Revenue									
35.345-0000	Solid Waste Disposal Tax	192	250	452	529	370		0%	370
Total State Revenue		\$ 192	\$ 250	\$ 452	\$ 529	\$ 370	\$ -	0%	\$ 370
Fees									
35.359-0000	Sanitation Fee Revenue	464,551	615,827	720,887	675,820	761,460	574,039	75%	896,000
35.359-0003	Sanitation Penalties	10,439	30,364	16,300	9,797	10,000	10,227	102%	10,000
Total Fees		\$ 474,990	\$ 646,191	\$ 737,187	\$ 685,617	\$ 771,460	\$ 584,266	76%	\$ 906,000
Gains/Losses									
35.383-0000	Gain on Sale of Fixed Assets			35,500			5,075		30,811
Total Gains/Losses			\$ -	\$ 35,500	\$ -		\$ 5,075		\$ 30,811
Proceeds									
35.393-0000	Proceeds Lease/Purchase	\$ 1,860	\$ 1,325		\$ -				\$ 305,000
Total Proceeds		\$ 1,860	\$ 1,325	\$ -	\$ -		\$ -		\$ 305,000
Transfers									
35.399-0000	Fund Balance Appropriated		-				-		
35.399-0002	Transfer from Capital Project				1,513		-		
Total Transfers		\$ -	\$ -	\$ -	\$ 1,513		\$ -	0%	\$ -
Total Sanitation Fund Revenue		\$ 526,913	\$ 731,152	\$ 803,325	\$ 724,021	\$ 792,480	\$ 613,200	77%	\$ 1,260,281

Town of Beech Mountain
Sanitation Department

		2020	2021	2022	2023	2024	YTD		Proposed
Sanitation Expenditures		Actual	Actual	Actual	Actual	Budget	3/31/2024	%	2024-2025 Budget
Personnel									
35.580-0200 Salaries		188,312	229,338	333,633	353,237	354,787	286,306	81%	405,106
35.580-0201 Longevity pay		2,250	2,750	2,750	2,500	4,000		0%	7,353
35.580-0202 Incentive pay		1,200	1,200	3,000	3,150	2,700	3,500	130%	3,000
35.580-0210 Part Time Wages		0	-	0	3,581		454		-
35.580-0220 Over Time Wages		8,954	11,759	21,010	16,073	10,000	15,785	158%	20,000
35.580-0900 Fica		14,922	17,997	27,773	28,353	28,419	22,930	81%	33,313
35.580-0901 Hep B Shots		0	-	0		600			600
35.580-0902 Employee Insurance		72,619	57,231	89,497	101,766	78,341	65,356	83%	88,450
35.580-0903 Runout Period Claims		1,897	-	0					-
35.580-1000 State Retirement (ORBIT)		17,960	24,432	39,965	46,721	47,699	34,836	73%	59,222
35.580-1001 401(k)		6,728	9,315	15,490	17,555	14,591	14,655	100%	17,004
Total Personnel		\$ 314,842	\$ 354,022	\$ 533,118	\$ 572,936	\$ 541,137	\$ 443,822	82%	\$ 634,048
Utilities, Bldg & Grnds									
35.580-1100 Phone		-	-	219	\$ 239	\$ 159	198	125%	\$ 272
35.580-1200 Data Processing		1,277	232	1144	263	500	-	0%	500
35.580-1300 Utilities		1,804	2,349	7973	10,942	9,775	9189	94%	10,952
35.580-1600 Building Maintenance		2,978	309	878	368	2,000	1447	72%	2,000
Total Utilities, Bldg & Grnds		\$ 6,059	\$ 2,890	\$ 10,214	\$ 11,812	\$ 12,434	\$ 10,834	87%	\$ 13,724
Supplies									
35.580-3300 Supplies and Materials		7,825	3,385	8,939	8,705	10,000	5,055	51%	10,000
35.580-3600 Uniforms		5,021	6,773	9,350	9,670	9,196	7,867	86%	5,000
Total Supplies		\$ 12,846	\$ 10,158	\$ 18,289	\$ 18,375	\$ 19,196	\$ 12,922	67%	\$ 15,000
Contract Services									
35.580-4200 Contract Services		20,170	27,398	42,940	2,357	2,000		0%	2,000
35.580-4220 Advertising/Notifications			\$ 274		\$ 335				
Total Contract Services		\$ 20,170	\$ 27,672	\$ 42,940	\$ 2,692	\$ 2,000	\$ -	0%	\$ 2,000
Misc Expenses									
35.580-5400 Insurance		24,520	20,704	24,747	5,199	10,000	11,416	114%	11,416
35.580-5702 Asset Disposal Loss		-	-	-	-			-	-
35.580-5705 Comm Landfill Fees		39,180	89,159	45,648	54,095	53,100	37,423	70%	54,000
35.580-5900 Depreciation Expense		46,933	53,390	139,279	141,769				-
Total Misc Expenses		\$ 110,633	\$ 163,253	\$ 209,674	\$ 201,063	\$ 63,100	\$ 48,839	77%	\$ 65,416

**Town of Beech Mountain
Sanitation Department**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2024	%	2024-2025
									Budget
Vehicle Expenses									
35.580-6101	Gas & Fuel	11,071	11,411	22,249	26,533	24,468	14,012	57%	19,468
35.580-6201	Vehicle Maintenance	17,539	8,870	15,223	15,435	25,000	19,985	80%	13,000
Total Vehicle Expenses		\$ 28,609	\$ 20,281	\$ 37,472	\$ 41,968	\$ 49,468	\$ 33,997	69%	\$ 32,468
Capital Outlay									
35.580-7400	Capital Outlay	-	-	-	-				
35.580-7401	New Facility								
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -		\$ -		\$ -
Debt Principal & Interest									
35.580-8400	Debt - Principal	-	-	-			31,200		151,990
35.580-8401	Debt - Interest	-	17,410	16,539			14,798		40,635
Total Debt Principal & Interest			\$ 17,410	\$ 16,539	\$ -		\$ 45,998	0%	\$ 192,625
Transfers to Other Funds									
35.580-9100	Transfer to Fund Balance	-	-			105,145	-		-
35.580-9201	Transfer to Capital Project	-	-	14,383			7,082		305,000
Total Transfers to Other Funds			\$ -	\$ 14,383	\$ -	\$ 105,145	\$ 7,082	49%	\$ 305,000
Contingency									
35.580-9400	Contingency		-						-
Total Contingency			\$ -	\$ -	\$ -		\$ -		\$ -
Total Sanitation Fund Expenditures		\$ 493,159	\$ 595,686	\$ 882,628	\$ 848,846	\$ 792,480	\$ 603,494	76%	\$ 1,260,281
Variance		\$ 33,754	\$ 135,466	\$ (79,303)	\$ (124,825)	\$ -	\$ 9,706		\$ 0

Sanitation Revenue Notes

359-0000 Sanitation Fee Revenue

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

35.359-0003 Sanitation Penalties

Bear fines, compliance failure

35.399-0000 Fund Balance Appropriated

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

Expenditure Notes

35.580.0200 Salaries

5% COLA, amount below year over year actual CIP increase. Some positions may have been increased by 2022 Pay and Classification Study

Department Personnel

Sanitation Crew Leader

Sanitation Equipment Operator

(4) Convenience Center Attendants

(4) Sanitation Crewmembers

35.580-0901 Hep B Shots

2 current employees at 300 each.

35.580-1000 State Retirement (ORBIT)

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

35.580-1200 Data Processing

PC Requirements

35.580-1300 Utilities

Based on 2023 expenses

35.580-1600 Building Maintenance

Maintenance to all sanitation structures

35.580-3300 Supplies and Materials

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

35.580-3600 Uniforms

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

35.580-4200 Contract Services

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

35.580-5705 Comm Landfill Fees

Watauga Landfill solid waste tonage charges. 879 tons in 2023, budgeted for 900 tons 2024 at \$59/ton

35.580-6101 Gas and Fuel

Based on Previous year usage

35.580-6201 Vehicle Maintenance

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

35.580-8400 Principle Payment

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

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

35.580-9100 Transfer to Fund Balance

Reserve fund for vehicle replacement expenses. (8 Vehicles)

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

Sanitation Department Capital Improvement Program														
Capital Funding										Fiscal Year Ending Projected				
										2025	2026	2027	2028	2029
Transfer From General Fund														
Appropriated Fund Balance										305,000	75,000	10,000	10,000	275,000
Debt Financing														
Grant Funding														
Total Capital Funding										\$ 305,000	\$ 75,000	\$ 10,000	\$ 10,000	\$ 275,000
Capital Expenditures														
		Fiscal Year Ending Actual				Budget	YTD	Fiscal Year Ending Projected						
Budget Account		2020	2021	2022	2023	2024	3/31/2024	%	2025	2026	2027	2028	2029	
35.580-7400	Capital Outlay	0	-	-	5,000	10,000	7,082		305,000	75,000	10,000	10,000	275,000	
Total Capital Outlay		\$ -	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ 7,082		\$ 305,000	\$ 75,000	\$ 10,000	\$ 10,000	\$ 275,000	
<u>Item/Project Description</u>														
new fence and gates around old convenience site					5,000									
2018 Ford F150										65,000				
2018 F450 Dump									75,000					
2024 International Swap									220,000					
2028 Western Star Cable Truck													265,000	
2020 Freightliner Cable Truck					200000									
2021 Dodge Garbage #1-S					115,900									
Replacement Garbage Container (x10)		8000			10000	10000	7082		10,000	10,000	10,000	10,000	10,000	

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

Detail Listing**Item/Project Description****Additional Budget Justification****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.

(prior FY requests)

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		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2024	%	2024-2025
									Budget
Revenue									
Interest Revenue									
65.327-0000	Interest on Investments	944	14	117	15	3,000	3,038	101%	3,000
Total Interest Revenue		\$ 944	\$ 14	\$ 117	\$ 15	\$ 3,000	\$ 3,038	101%	\$ 3,000
Miscellaneous Revenue									
65.335-0000	Miscellaneous Revenue		-	3,089	-		-	-	
Total Miscellaneous Revenue			\$ -	\$ 3,089	\$ -		\$ -	-	
Metered Sales & Fees									
65.375-0000	Statewide 911 Fee	70,298	103,065	87,054	71,146	50,161	33,441	67%	57,415
Total Metered Sales & Fees		\$ 70,298	\$ 103,065	\$ 87,054	\$ 71,146	\$ 50,161	\$ 33,441	67%	\$ 57,415
Transfers									
65.399-0000	911 - Transfer From Reserve				40,911	42,539			37,285
65.398-0001	Transfer Fr General Fund								
Total Transfers			\$ -	\$ -	\$ 40,911	\$ 42,539	\$ -	0%	\$ 37,285
Total E911 Revenue		\$ 71,242	\$ 103,079	\$ 90,260	\$ 112,072	\$ 95,700	\$ 36,479	33%	\$ 97,700

**Town of Beech Mountain
Emergency Telephone System**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	3/31/2024	%	2024-2025
									Budget
Expenditures									
Utilities, Bldg & Grnds									
65.410-1100	Telephone	16,363	14,707	13,122	20,000	20,000	6,342	32%	22,000
65.410-1101	Postage								
65.410-1200	Data Processing	437	5,123	6,000	12,800	12,800	4,500	35%	12,800
65.410-1400	Training	665	2,620	1,069	4,000	4,000	1,971	49%	4,000
65.410-1600	Repairs & Maintenance	945	400	1,000	9,500	9,500		0%	9,500
Total Utilities, Bldg & Grnds		\$ 18,410	\$ 22,850	\$ 21,191	\$ 46,300	\$ 46,300	\$ 12,813	28%	\$ 48,300
Supplies									
65.410-3300	Supplies and Materials	50	995	1,324	2,400	2,400	87	4%	2,400
Total Supplies		\$ 50	\$ 995	\$ 1,324	\$ 2,400	\$ 2,400	\$ 87	4%	\$ 2,400
Contract Services									
65.410-4200	Contract Services	35,027	43,988	16,057	46,572	47,000	18,963	41%	47,000
Total Contract Services		\$ 35,027	\$ 43,988	\$ 16,057	\$ 46,572	\$ 47,000	\$ 18,963	41%	\$ 47,000
Misc Expenses									
65.410-5400	Insurance		-			-	-		-
Total Misc Expenses			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Capital Outlay									
65.410-7400	Capital Outlay		-		16,800				
Total Capital Outlay		\$ -	\$ -	\$ -	\$ 16,800	\$ -	\$ -		\$ -
Transfers to Other Funds									
65.410-9100	Transfer to Fund Balance		-						
Total Transfers to Other Funds			\$ -	\$ -	\$ -		\$ -		\$ -
Total E911 Expenditures		\$ 53,487	\$ 67,833	\$ 38,572	\$ 112,072	\$ 95,700	\$ 31,863	28%	\$ 97,700
Variance		\$ 17,755	\$ 35,246	\$ 51,688	\$ 0	\$ 0	\$ 4,616		\$ (0)

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

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

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

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

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

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

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

Capital Outlay: 410-7400 - Line item covers the cost of 2 new portable radios.

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

**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>	
<u>New 911 Servers</u>	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 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.

Revenues

25-310-0000 Federal Forfeitures

There are none at this time

25-320-0000 NC Sales Tax on Contraband

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

25-330-0000 Police Department Donations

Donations

25-331-0000 BEEHCOP Promotions

Sales to benefit community policing

25-340-0000 NADDI Grant

National Association of Drug Diversion Investigators training Grants

Expenditures

25-510-0001 Federal Forfeiture Program

No funds for program use

25-510-0004 BEEHCOP Promotions

Used to promote Community Policing and Police benevolence activities.