

# Town of Beech Mountain

2026 Annual Budget



## Mayor

Weidner Abernethy

## Council Members

Kelly Melang

Alan Villanova

Art Beckmann

M.W. Stanford

## Town Manager

Robert Pudney

May 13th Council Meeting

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**TOWN OF BEECH MOUNTAIN  
TOTAL PROPERTY VALUATION**

\$532,868,337

\$537,365,795

\$545,399,471

\$553,864,344

\$547,622,737

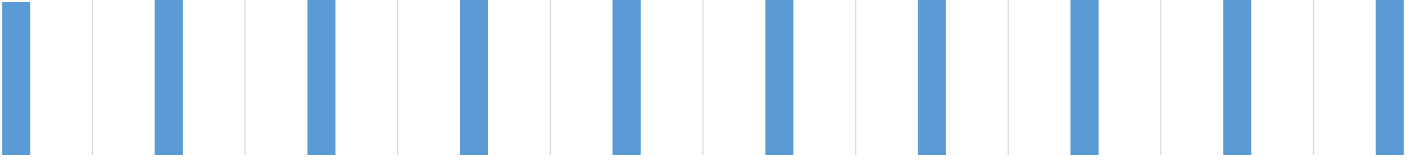
\$549,012,846

\$995,616,849

\$998,091,487

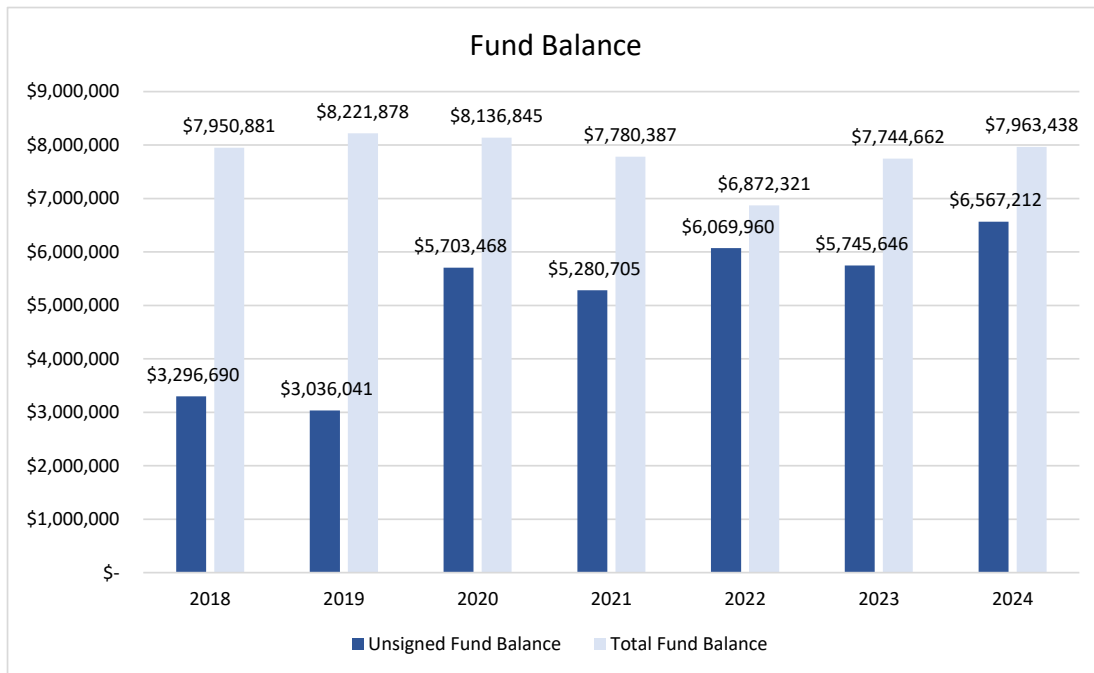
\$1,022,521,328

\$1,031,110,561



### 2025 General Fund Fund Balance

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



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

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

<b><u>General Fund Employee Benefits</u></b>			
xxx-0900	Social Security	\$ 285,515	78.74%
xxx-0902	Employee Insurance	663,980	74.69%
xxx-1000	Local Government Retirement	503,903	78.14%
xxx-1001	401K	203,668	83.11%
		<u>\$ 1,657,066</u>	77.38%

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

<b><u>Utility Employee Benefits</u></b>			
xxx-0900	Social Security	\$ 45,681	12.60%
xxx-0902	Employee Insurance	128,657	14.47%
xxx-1000	Local Government Retirement	85,082	13.19%
xxx-1001	401k	19,073	7.78%
		<u>\$ 278,492</u>	

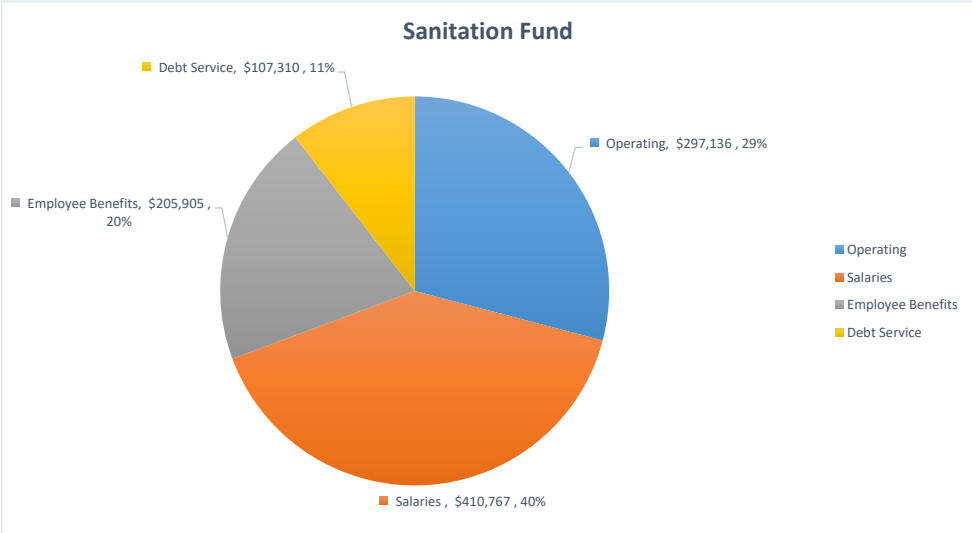
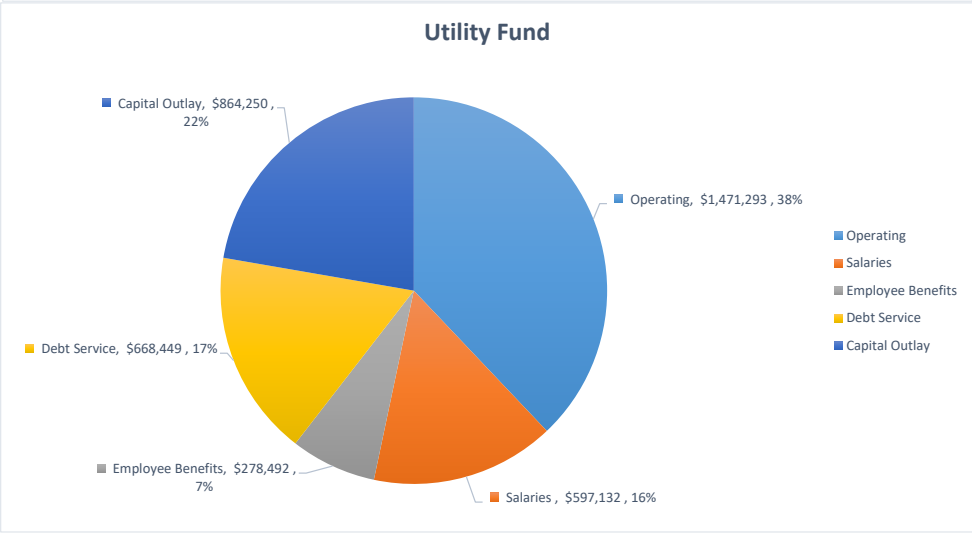
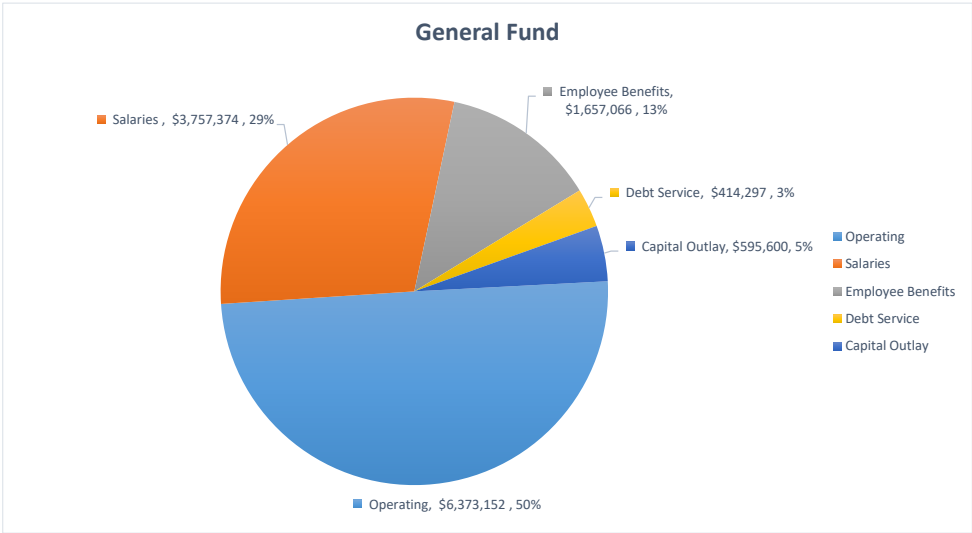
<b><u>Sanitation Salaries and Wages</u></b>			
xxx-0200	Salaries and Regular Wages	\$ 379,219	8.78%
xxx-0201	Longevity pay	8,397	6.85%
xxx-0202	Bonus pay	3,150	11.69%
xxx-0210	Part Time Wages	-	0.00%
xxx-0220	Over Time Wages	20,000	19.61%
		<u>\$ 410,767</u>	8.62%

<b><u>Sanitation Employee Benefits</u></b>			
xxx-0900	Social Security	\$ 31,424	8.67%
xxx-0902	Employee Insurance	96,294	10.83%
xxx-1000	Local Government Retirement	55,864	8.66%
xxx-1001	401k	22,323	9.11%
		<u>\$ 205,905</u>	9.62%

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

<b><u>Employee Benefits</u></b>			
xxx-0900	Social Security	\$ 362,619	
xxx-0902	Employee Insurance	888,930	
xxx-1000	Local Government Retirement	644,849	
xxx-1001	401K	245,063	
		<u>\$ 2,141,462</u>	

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



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

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

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

Note:

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

Sanitation Fund Debt Service Requirements

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

Date: July 2021

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

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

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

Date: July 2021

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

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

Town of Beech Mountain  
Summary of Total Debt all Funds

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

**Town of Beech Mountain  
General Fund Revenue**

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

**Town of Beech Mountain  
General Fund Revenue**

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

**301-0000 Ad Val Tax - Current Year**

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

**329-0000 Investment Income**

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

**331-0000 Rental Income**

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

**335-0000 Miscellaneous Revenue**

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

**335-0002 CARES/ARP**

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

**10.335-0003 Rec Ctr Fees & Contribution**

Memberships, daily use fees, facility amenities reservation

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

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

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

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

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

**10.335-0005 Transfer from TDA - Admin**

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

**10.335-0009 Fines and Penalties**

All code violation fines imposed

**10.335-0010 Law Enforcement Vest Grant**

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

**10.335-0011 Special Events Income**

Charges and fees for Recreation sponsored events

**10.335-0012 Equip Upgrade Grant**

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

**10.335-0014 Fire Dept. Revenue**

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

**10.335-0017 Town Merchandise**

Flag, caps, t-shirts and other apparel

**10.335.0016 Misc. Grants**

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

**10.335-0019 NC DOT Streetscape Grant**

No grants are currently in the system from NCDOT

**10.336-0000 Tax Advertising Cost**

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

**10.337-0000 State Franchise Tax**

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

**10.337-0001 Cable TV Franchise Tax**

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

**10.341-0000 Beer and Wine Tax**

State shared revenue on taxed beer and wine sales

**10.343-0000 State Street Aid - Powell Bill**

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

**10.345-0000 Local Sales Tax**

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

**10.355-0000 Building Inspection Fees**

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

**10.357-0000 Planning and Zoning Fees**

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

**10.383-0000 Sale of Fixed Assets**

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

**10.397-0002 Donations to Shane Park**

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

**10.399-0000 Fund Balance Appropriated**

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

**10.399-0002 Health Ins & Rx Claims Reimburse**

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

**10.399-0008 Transferred From TDA**

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

**399-0009 Transfer from TDA (Admin Salaries)**

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



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

**Town of Beech Mountain  
Administration**

		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025		2025-2026
									Budget
<b>Transfers to Other Funds</b>									
10.410-9100	Trsf to Water/Sewer Fund	-	-	-	-	-	-		
10.410-9101	Trsf to Fund Balance	-	-	-	-	-	-		35,045
10.410-9102	Trsf to Sanitation Fund	-	-	-	-	-	-		
10.410-9104	Trsf Occupancy Tx to TDA	-	-	-	-	1,100,000	618,080	56%	1,153,000
10.410-9105	Trsf to Cap Projects (Capital Outlay)	-	77,910	364,848	985,152	597,000		0%	595,600
10.410-9201	Mt. Ambulance Contribution	-	-	-	-	-			
10.410-9202	Avery Co Humane Soc Contrib	-	-	-	-	-			
10.410-9203	Watauga Co Humane Soc Contr	-	-	-	-	-	1,000		1,000
10.410-9204	Linville Rescue Squad Contr	-	-	-	-	-			
10.410-9205	Beech Mtn Historical Soc Co	2,000	1,000	1,000	1,000	1,000		0%	
<b>Total Transfers to Other Funds</b>		<b>\$ 2,000</b>	<b>\$ 78,910</b>	<b>\$ 365,848</b>	<b>\$ 986,152</b>	<b>\$ 1,698,000</b>	<b>\$ 619,080</b>	<b>36%</b>	<b>\$ 1,784,645</b>
<b>Contingency</b>									
10.410-9400	Contingency	-	-	-	-	-	-		-
<b>Total Contingency</b>		<b>\$ -</b>	<b>\$ -</b>				<b>\$ -</b>		<b>\$ -</b>
<b>Total Administration</b>		<b>\$ 1,684,717</b>	<b>\$ 1,905,022</b>	<b>\$ 2,445,937</b>	<b>\$ 3,474,380</b>	<b>\$ 4,354,888</b>	<b>\$ 2,104,645</b>	<b>48%</b>	<b>\$ 4,001,270</b>

**410-0200 - Salaries**

3% COLA proposed

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

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

**Department Personnel**

Town Manager salary shared with Fire Department

Finance Director

Grant Coordinator/Accounting - position vacant

Town Clerk

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

Administrative Assistant

Mayor and Council members stipend

**10.410-0201 -Longevity**

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

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

**10.410.0202 - Incentive Pay**

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

**10.410-0210 - Part Time Pay**

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

**10.410-0900 - FICA**

Social Security and Medicare payroll tax, Employer share

**10.410-0901 - Car/Phone Allowance**

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

**10.410-0902 - Employee Health Insurance**

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

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

**10.410-1000 -State Retirement(Orbit)**

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

**10.410-1001 - 401k**

Town matches employee contributions up to 6%

**10.410-1100 -Telephone**

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

**10.410-1101 - Postage**

All metered mail for administration

**10.410-1200 -Data Processing**

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

some are other departments other than Admin.

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

**10.410-1300 - Utilities**

Electricity and propane for admin portion of town hall

**10.410-1400 - Staff Development**

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

**10.410-1402 - Council Expense**

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

**10.410-1403 Employee Awards**

Employee retirement recognition, Christmas lunch, special employee functions

**10.410-1601 - Building and Grounds Maintenance**

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

**10.410-1602 - Landscaping**

Moved to Recreation Budget 10-621

**10.410-3300 - Materials and Supplies**

Office supplies, desk chairs and other office needs

**10.410-3303 - Christmas Lights**

Moved to Recreation Budget 10-621

**10.410-4201 Contract Services**

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

**10.410-4210 - Professional Services**

Legal fees, administration share of General Fund Audit fees

**10.410-4300 - Election Expense**

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

**10.410-4310 - Sales Tax Reimbursement**

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

**10.410-5300 Dues and Subscriptions**

Dues for various employee professional organization, local newspapers

**10.410-5400 - Property & Liability/Workers Comp**

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

**10.410-5401 - Employment Security Comm**

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

**10.410-5701 - Bank Service Fees**

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

**10-410-8400 - Principle Debt Service**

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

**10-410-8401 - Interest on Debt**

Same as 10-410-8400 Interest only

**10.410-9101 Transfer to Fund Balance**

To increase Fund Balance and protect against future unforeseen Helene expenditures

**10.410-9105 - Transfer to Capital Projects Fund**

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

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

**10.410-9202 - Avery County Humane Society**

Has not been budgeted for the past few years.

**10.410-9205 - Beech Mtn Historical Society**

To support the mission of the Beech Mountain Historical Society

**Town of Beech Mountain  
Tax Collection**

Tax Collections		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026 Budget
<b>Personnel</b>									
10.460-0200	Salaries	29,049	29,771.45	36,083	40,761.47	37,262	28,523	77%	42,218
10.460-0201	Longevity pay	250	250	250	250	1,128	-	0%	1,128
10.460.0202	Incentive pay	150	150	175	175	150	-	0%	350
10.460-0900	FICA	2,189	2,336.88	2,744	3,101.51	2,948	2,132	72%	3,343
10.460-0902	Employee Insurance	3,947	3,046.16	3,710	3,630.44	3,994	5,291	132%	4,427
10.460-0903	Runout Period Claims	-	-	-	0	-	-	-	-
10.460-1000	State (ORBIT) Retirement	2,971	3,414.10	4,529	5,270.04	5,241	3,855	74%	5,943
10.460-1001	401(k)	1,689	1,709.24	1,935	2,242.11	2,312	1,613	70%	2,622
<b>Total Personnel</b>		<b>\$ 40,244</b>	<b>\$ 40,678</b>	<b>\$ 49,426</b>	<b>\$ 55,431</b>	<b>\$ 53,037</b>	<b>\$ 41,414</b>	<b>78%</b>	<b>\$ 60,030</b>
<b>Utilities, Bldg &amp; Grnds</b>									
10.460-1101	Postage	2,373	2,112.27	\$ 2,265	293.7	2,700	2,783	103%	3,200
10.460-1200	Data Processing	2,245	422.81	\$ 1,034	680.8	1,200	246	21%	1,200
10.460-1400	Staff Development		617.01	\$ 403	797.06	1,000	-	0%	1,000
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 4,618</b>	<b>\$ 3,152</b>	<b>\$ 3,702</b>	<b>\$ 1,772</b>	<b>\$ 4,900</b>	<b>\$ 3,029</b>	<b>62%</b>	<b>\$ 5,400</b>
<b>Supplies</b>									
10.460-3300	Supplies and Materials	-	39	19	-	4,000	1,595	40%	4,000
<b>Total Supplies</b>		<b>\$ -</b>	<b>\$ 39</b>	<b>\$ 19</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 1,595</b>	<b>40%</b>	<b>\$ 4,000</b>
<b>Contract Service</b>									
10.460-4200	Collection Cost	3,743	-	2,834	6,873.11	1,750	1,433	82%	1,750
10.460-4201	Contract Services	-	5,617	2,229	600	2,500		56%	
<b>Total Contract Services</b>		<b>\$ 3,743</b>	<b>\$ 5,617</b>	<b>\$ 5,063</b>	<b>\$ 7,473</b>	<b>\$ 4,250</b>	<b>\$ 1,433</b>	<b>34%</b>	<b>\$ 1,750</b>
<b>Misc Expenses</b>									
10.460-5400	Insurance P&L/WC	\$ 1,143	\$ 1,102	1,009	1,395.36	1,500	1,404	94%	\$ 1,750
10.460-5701	Refund of Pr Yr Taxes	-		-				-	-
<b>Total Misc Expenses</b>		<b>\$ 1,143</b>	<b>\$ 1,102</b>	<b>\$ 1,009</b>	<b>\$ 1,395</b>	<b>\$ 1,500</b>	<b>\$ 1,404</b>	<b>94%</b>	<b>\$ 1,750</b>
<b>Capital Outlay</b>									
10.460-7400	Capital Outlay						-	-	
<b>TOTAL Capital Outlay</b>			<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>
<b>TOTAL Tax Collections</b>		<b>\$ 49,749</b>	<b>\$ 50,588</b>	<b>\$ 59,219</b>	<b>\$ 66,071</b>	<b>\$ 67,687</b>	<b>\$ 48,875</b>	<b>307%</b>	<b>\$ 72,930</b>

**460-0200 -Salary**

3% COLA

**Department Personnel**

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

**460-1000 - Retirement**

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

**460-1400 - Staff Development**

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

**10.460-4201 Contract Services**

Cost of sending out annual tax statements, reminder notices

**10.460-5400 - Insurance P&L/WC**

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

Town of Beech Mountain  
Visitor Center

Visitor Center		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026 Budget
<b>Personnel</b>									
10.470-0200	Salaries	85,686	108,173	126,762	140,665	146,014	98,360	67%	154,005
10.470-0201	Longevity pay	750	750	750	750	3,263	-	0%	3,827
10.470-0202	Incentive pay	300	1,200	1,400	1,400.00	1,400	-	0%	1,750
10.470-0220	Part time wages	-	31,907	42,864	52,567.23	72,266	45,707		74,434
10.470.0901	FICA	8,427	10,844	12,733	14,453.81	15,190	10,801	71%	15,978
10.470-0902	Employee Insurance	21,643	24,352	24,907	21,124.53	20,264	13,410	66%	26,952
10.470-0903	Runout Period Claims	-	-		0				
10.470-1000	State (ORBIT) Retirement	8,685	12,251	15,938	23,134.21	23,529	18,758	80%	24,820
10.470-1001	401(k)	3,615	3,888	4,089	8,311.57	6,742	5,860	87%	7,134
<b>Total Personnel</b>		<b>\$ 129,106</b>	<b>\$ 193,365</b>	<b>\$ 229,443</b>	<b>\$ 262,406</b>	<b>\$ 288,669</b>	<b>\$ 192,896</b>	<b>67%</b>	<b>\$ 308,901</b>
<b>Utilities, Bldg &amp; Grnds</b>									
10.470-1100	Phone	-	654	2506	2,492.84	3,000	1,678	56%	3,000
10.470-1101	Postage	-	131	635	175.94	1,000	35	4%	1,000
10.470-1200	Data Processing	370	184	7747	1,801.76	2,500	1,066	43%	1,200
10.470-1400	Staff Development	591	-	3,047	7,917.56	7,000	1,098		7,000
10.470-1601	Building Maintenance	-	583	121	0	27,000	-	0%	1,000
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 961</b>	<b>\$ 1,552</b>	<b>\$ 14,056</b>	<b>\$ 12,388</b>	<b>\$ 40,500</b>	<b>\$ 3,877</b>	<b>10%</b>	<b>\$ 13,200</b>
<b>Supplies</b>									
10.470-3300	Supplies and Materials	418	497	1,274	957.07	2,000	417	21%	2,000
<b>Total Supplies</b>		<b>\$ 418</b>	<b>\$ 497</b>	<b>\$ 1,274</b>	<b>\$ 957</b>	<b>\$ 2,000</b>	<b>\$ 417</b>	<b>21%</b>	<b>\$ 2,000</b>
<b>Contract Service</b>									
10.470-4200	Contract Services	-	2,831	6,958	894.1	7,000	626	9%	10,000
10.470-4201	Advertising & Marketing	6,900	2,594	460	1,774.22	1,500	1,304	87%	8,000
<b>Total Contract Services</b>		<b>\$ 6,900</b>	<b>\$ 5,425</b>	<b>\$ 7,418</b>	<b>\$ 2,668</b>	<b>\$ 8,500</b>	<b>\$ 1,930</b>	<b>23%</b>	<b>\$ 18,000</b>
<b>Misc Expenses</b>									
10.470-5308	Association Dues/Subscriptions					\$ 2,000			\$ 1,000
10.470-5400	Insurance P&L/Workers Comp	\$ 1,113	\$ 1,395	\$ 4,460	1,306.20	\$ 1,500	4,018	268%	\$ 4,100
<b>Total Misc Expenses</b>		<b>\$ 1,113</b>	<b>\$ 1,395</b>	<b>\$ 4,460</b>	<b>\$ 1,306</b>	<b>\$ 3,500</b>	<b>\$ 4,018</b>	<b>115%</b>	<b>\$ 5,100</b>
<b>Capital Outlay</b>									
10.470-7400	Capital Outlay	-	70,823	-	-	-	-		
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ 70,823</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>TOTAL Visitor Center</b>		<b>\$ 138,498</b>	<b>\$ 273,057</b>	<b>\$ 256,651</b>	<b>\$ 279,726</b>	<b>\$ 343,169</b>	<b>\$ 203,138</b>	<b>59%</b>	<b>\$ 347,201</b>

**470-0200 - Salary**

3% COLA

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

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

**Department Personnel**

Community and Economic Development Director

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

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

**470-1000 - Retirement**

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

**470-1200--Data Processing**

Nordic - Yearly software and maintenance

**470-1400--Staff Training/Travel**

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

**470-3300--Supplies and Materials**

Copier and supplies to support Community and Economic Development

**470-4200 - Contract Services**

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

**470-4201 - Advertising & Marketing**

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

**470-5308 - Association Dues and Subscriptions**

Fees and subscriptions to support Community and Economic Development



**Town of Beech Mountain  
Police Department**

		2021	2022	2023	2024	2024-2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025		2025-2026
									Budget
<b>Contract Services</b>									
10.510-4200	Contract Services	22,323	19,787	19,815	32,518	22,000	17,306	79%	97,000
10.510-4250	Towing Services-New	-	-	-	-	8,000	9,450	118%	15,000
<b>Total Contract Services</b>		<b>\$ 22,323</b>	<b>\$ 19,787</b>	<b>\$ 19,815</b>	<b>\$ 32,518</b>	<b>\$ 30,000</b>	<b>\$ 26,756</b>	<b>89%</b>	<b>\$ 112,000</b>
<b>Misc Expenses</b>									
10.510-5300	Dues & Subscriptions	235	200	344	209	500	-		500
10.510-5400	Printing and Publications	2,034	200	634	8,411	3,000	1,273		3,000
10.510-5500	Insurance	15,357	19,484	25,352	25,389	24,000	21,230	88%	24,000
10.510-5700	Immunizations	-	-	-	-	-	-		-
10.510-5701	Pre-employment Screening	1,430	728	3,495	1,500	3,000	750	25%	3,000
<b>Total Misc Expenses</b>		<b>19,056</b>	<b>20,612</b>	<b>29,825</b>	<b>35,508</b>	<b>30,500</b>	<b>23,253</b>	<b>76%</b>	<b>30,500</b>
<b>Vehicle Expenses</b>									
10.510-6100	Gas & Fuel	16,890	30,227	25,212	29,438	30,000	16,581	55%	30,000
10.510-6200	Vehicle Maintenance	22,512	44,557	33,873	50,180	50,000	32,377	65%	57,000
<b>Total Vehicle Expenses</b>		<b>39,402</b>	<b>74,784</b>	<b>59,085</b>	<b>79,618</b>	<b>80,000</b>	<b>48,958</b>	<b>61%</b>	<b>87,000</b>
<b>Capital Outlay</b>									
10.510-7400	Capital Outlay	187,804	198,486	109,313	101,408	-	146,798		-
10.510-7401	DCI Rent	-	-	-	-	-	-		-
<b>Total Capital Outlay</b>		<b>187,804</b>	<b>198,486</b>	<b>109,313</b>	<b>101,408</b>	<b>-</b>	<b>146,798</b>		<b>-</b>
<b>Debt Principal &amp; Interest</b>									
10.510-8400	Principal	-	-	-	20,410	-	20,410		20,494
10.510-8401	Interest	-	-	-	1,056	-	1,056		524
<b>Total Debt Principal &amp; Interest</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>21,466</b>	<b>-</b>	<b>21,466</b>		<b>-</b>
<b>Transfers to Other Funds</b>									
10.510-9101	Trsf to Reserve for E-911	-	2,572	11,872	-	-	-		-
<b>Total Transfers to Other Funds</b>		<b>-</b>	<b>11,872</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Police Department</b>		<b>1,275,843</b>	<b>1,382,896</b>	<b>1,535,695</b>	<b>1,595,163</b>	<b>1,604,854</b>	<b>1,232,734</b>	<b>77%</b>	<b>1,782,584</b>

**510-0200 Salaries**

3% COLA

**Department Personnel**

Chief of Police

Captain

(2) Sergeants

(6) Patrol Officers

Communications Administrator

Communications Supervisor

Telecommunicator II

(2) Telecommunicator I

**510-1000 Retirement**

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

**510-0210 Part Time Wages**

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

**510-0220 Overtime Wages**

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

**510-0240 Field Training Officer Pay**

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

**510-1100 Telephone**

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

**510-1101 Postage**

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

**510-1200 Data Processing**

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

**510-1300 Utilities**

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

**510-1400 Staff Development**

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

**510-1600 Building Maintenance**

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

**510-3300 Office Supplies**

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

**510-3350 LEO/Training Supplies**

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

**510-3400 Investigations**

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

**510-3500 K9**

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

**510-3600 Uniforms**

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

**510-3399 Rube Mordian Funds**

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

**510-4200 Contract Services**

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

**510-4250 Towing Services**

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

**510-5300 Dues & Subscriptions**

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

**510-5400 Printing & Publications**

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

**510-5701 Pre-employment Screening**

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

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

**510-6100 Gas & Fuel**

Line item covers the cost of gas for the year.

**510-6200 Vehicle Maintenance**

Line item covers the estimated cost to maintain the patrol vehicles brakes, tires, oil changes, and other various mechanical issues. Included in this are two additional vehicles: Tow truck and UTV purchased in 2022.

**Town of Beech Mountain  
Fire Department**

Fire										Proposed
		2021	2022	2023	2024	2025	YTD			2025-2026
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%		Budget
<b>Personnel</b>										
10.515-0200	Salaries	142,888	148,219	161,021	179,566	189,163	123,243	65%		194,838
10.515-0201	Longevity pay	1,799	1,799	1,799	1,799	11,770	-			11,794
10.515-0202	Incentive pay	511	520	606	606	600	-			700
10.515-0210	Part Time Wages	-	-		-	-				
10.515-0900	Fica	10,830	11,657	12,161		15,417	9,104	59%		15,861
10.515-0902	Employee Insurance	15,581	11,657	16,107	13,448	20,264	13,458	66%		26,799
10.515-0903	Runout Period Claims	-	15,284		15,453	-				
10.515-1000	State (ORBIT) Retirement	14,658	17,025	20,391	23,305	27,408	16,461	20%		31,183
10.515-1001	401(k)	6,562	6,631	7,199	7,929	9,069	5,354	0%		9,330
10.515-1002	Volunteer Pension	3,720	3,030	3,480	-	3,500				3,500
<b>Total Personnel</b>		<b>\$ 196,549</b>	<b>\$ 212,791</b>	<b>\$ 222,764</b>	<b>\$ 242,107</b>	<b>\$ 277,191</b>	<b>\$ 167,620</b>	<b>60%</b>		<b>\$ 294,004</b>
<b>Utilities, Bldg &amp; Grnds</b>										
10.515-1100	Telephone	4,522	5,141	6,267	5,220	5,000	3,339	67%		5,000
10.515-1101	Postage	717	30	8	31	1,000	-			750
10.515-1200	Data Processing	4,238	1,291	3,344	6,295	4,000	3,127	78%		4,000
10.515-1300	Utilities	11,232	13,995	15,467	14,416	12,000	11,103	93%		12,000
10.515-1400	Staff Development	2,349	3,963	3,636	5,605	4,000	3,980	100%		4,500
10.515-1600	Repairs & Maintenance	13,190	9,140	4,690	4,513	8,000	5,769	72%		7,500
10.515-1601	Building Repairs & Maint.	2,703	6,703	3,234	9,891	5,000	4,255	85%		4,500
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 38,951</b>	<b>\$ 40,263</b>	<b>\$ 36,646</b>	<b>\$ 45,971</b>	<b>\$ 39,000</b>	<b>\$ 31,573</b>	<b>81%</b>		<b>\$ 38,250</b>
<b>Supplies</b>										
10.515-3200	Printing & Stationary	5,618	2,227	-	195	3,500				2,500
10.515-3300	Supplies & Materials	2,438	19,740	4,493	6,346	10,000	36,782	368%		8,000
10.515-3301	Equipment	64,876	45,272	101,850	90,370	80,000	96,289	120%		85,000
10.515-3600	Uniforms	845	646	1,154	1,010	1,000	321	32%		1,000
<b>Total Supplies</b>		<b>\$ 73,777</b>	<b>\$ 67,885</b>	<b>\$ 107,497</b>	<b>\$ 97,921</b>	<b>\$ 94,500</b>	<b>\$ 133,392</b>	<b>141%</b>		<b>\$ 96,500</b>
<b>Contract Services</b>										
10.515-4200	Contract Services	5,675	64,514	454,888	444,294	495,000	228,968	46%		505,000
<b>Total Contract Services</b>		<b>\$ 5,675</b>	<b>\$ 64,514</b>	<b>\$ 454,888</b>	<b>\$ 444,294</b>	<b>\$ 495,000</b>	<b>\$ 228,968</b>	<b>46%</b>		<b>\$ 505,000</b>

**Town of Beech Mountain  
Fire Department**

										Proposed
		2021	2022	2023	2024	2025	YTD			2025-2026
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%		Budget
<b>Misc Expenses</b>										
10.515-5300	Dues & Subscriptions	2,200	2,900	2,318	6,160	2,500	2,280	91%		2,500
10.515-5400	Insurance	34,434	20,885	34,391	27,854	30,000	20,961	70%		30,000
10.515-5700	Immunizations	672	600	660	690	800				800
<b>Total Misc Expenses</b>		<b>\$ 37,306</b>	<b>\$ 24,385</b>	<b>\$ 37,369</b>	<b>\$ 34,704</b>	<b>\$ 33,300</b>	<b>\$ 23,241</b>	<b>70%</b>		<b>\$ 33,300</b>
<b>Vehicle Expenses</b>										
10.515-6100	Gas and Fuel	3,964	6,975	8,899	8,148	8,000	4,531	57%		8,500
10.515-6200	Vehicle Maintenance	15,705	13,391	13,441	14,163	15,000	7,626	51%		16,000
<b>Total Vehicle Expenses</b>		<b>\$ 19,669</b>	<b>\$ 20,367</b>	<b>\$ 22,340</b>	<b>\$ 22,312</b>	<b>\$ 23,000</b>	<b>\$ 12,157</b>	<b>53%</b>		<b>\$ 24,500</b>
<b>Capital Outlay</b>										
10.515-7400	Capital Outlay	-	24,563				16,260			
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ 24,563</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 16,260</b>			<b>\$ -</b>
<b>Debt Principal &amp; Interest</b>										
10.515-8400	Debt (Principal)/BMVFD	32,712	45,952.20	29,072	30,370	29,000	31,726	109%		29,000
10.515-8401	Debt (Interest)/BMVFD	30,288	17,047.80	14,152	12,584	14,000	11,498	82%		14,000
<b>Total Debt Principal &amp; Interest</b>		<b>\$ 63,000</b>	<b>\$ 63,000</b>	<b>\$ 43,224</b>	<b>\$ 42,954</b>	<b>\$ 43,000</b>	<b>\$ 43,224</b>	<b>101%</b>		<b>\$ 43,000</b>
<b>Transfers to Other Funds</b>										
10.515-9100	Contribution to VFD	27,000	32,000	32,000	32,000	32,000	32,000	100%		32,000
10.515-9400	Contingency			-	-	-				-
<b>Total Transfers to Other Funds</b>		<b>\$ 27,000</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>	<b>100%</b>		<b>\$ 32,000</b>
<b>Total Fire Department</b>		<b>\$ 461,927</b>	<b>\$ 549,768</b>	<b>\$ 956,728</b>	<b>\$ 962,262</b>	<b>\$ 1,036,991</b>	<b>\$ 688,435</b>	<b>66%</b>		<b>\$ 1,066,554</b>

**10-515-0200 Salaries**

3% COLA

**Department Personnel**

Fire Chief - Shared with Town Manager

Assistant Fire Chief

**10-515-1000 State (Orbit) Retirement**

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

**10-515-1002 Volunteer Pension**

Payment to the State for the Volunteer Firefighters Pension.

**10-515-1101 Postage**

Funding for normal postage as well as three newsletters.

**10-515-1200 Data Processing**

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

**10-515-1300 Utilities**

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

**10-515-1400 Staff Development**

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

**10-515-1600 Repairs and Maintenance**

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

**10-515-1601 Building Repairs and Maintenance**

Repairs and General Maintenance for two Fire Stations.

**10-515-3200 Printing and Stationary**

Newsletters, Post Cards, Flyers for Public Information.

**10-515-3300 Supplies and Materials**

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

**10 -515-3301 Equipment**

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

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

NC Grant contributes up to \$40,000.00

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

**10-515-3600 Uniforms**

Dress uniforms, Badges, Patches for 10 volunteer members.

**10-515-4200 Contract Services**

AED's, Life pack Monitor, LUCAS2, FH / ESO Records Management and EMS Contract with Watauga ( 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.



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

**Town of Beech Mountain  
Building Inspections Department**

<b>Building Inspections</b>									
		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>YTD</b>		<b>Proposed</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>2/28/2025</b>	<b>%</b>	<b>Budget</b>
<b>Personnel</b>							-		
10.540-0200	Salaries	69,015	<b>119,051</b>	128,461	106,403	177,527	100,334	57%	165,815
10.540-0201	Longevity pay	250	500	750	500	1,861	-		2,261
10.540-0202	Incentive pay	150	1,050	1,225	875	1,050	-		1,225
10.540-0210	Part Time wages	26,663	16,966	13,772	9,340	-	4,533		-
10.540-0220	Overtime wages	870	2,649	2,866	5,035	-	5,731		-
10.540-0900	Fica	6,134	10,960	11,138	9,143	13,803	8,150	59%	12,951
10.540-0902	Employee Insurance	9,801	15,671	19,583	17,247	24,729	11,675	47%	31,755
10.540-0903	Runout Period Claims	-	-	-	0	-	-		-
10.540-1000	State (ORBIT) Retirement	6,912	13,635	16,552	14,384	20,929	14,306	16%	23,025
10.540-1001	401(k)	3,570	6,757	7,306	5,063	6,925	3,291		7,619
<b>Total Personnel</b>		<b>\$ 123,365</b>	<b>\$ 187,239</b>	<b>\$ 201,653</b>	<b>\$ 167,990</b>	<b>\$ 246,824</b>	<b>\$ 148,020</b>	<b>60%</b>	<b>\$ 244,650</b>
<b>Utilities, Bldg &amp; Grnds</b>									
10.540-1100	Telephone	958	1,743	2,280	1,832	2,500	1,137	45%	2,500
10.540-1101	Postage	105	576	358	-	250	-		250
10.540-1200	Data Processing	2,892	1,974	3,459	1,638	5,400	310	6%	5,500
10.540-1400	Staff Development	779	3,949	2,459	960	4,125	1,044	25%	4,125
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 4,734</b>	<b>\$ 8,242</b>	<b>\$ 8,556</b>	<b>\$ 4,429</b>	<b>\$ 12,275</b>	<b>\$ 2,491</b>	<b>20%</b>	<b>\$ 12,375</b>
<b>Supplies</b>									
10.540-3200	Printing & Stationary	1,264	287	147	44	225	-		225
10.540-3300	Supplies & Materials	1,413	2200	1,436	3,888	2,000	1,211	61%	2,250
10.540-3600	Uniforms	70	-	106	724	500	-		750
<b>Total Supplies</b>		<b>\$ 2,747</b>	<b>\$ 2,487</b>	<b>\$ 1,689</b>	<b>\$ 4,656</b>	<b>\$ 2,725</b>	<b>\$ 1,211</b>	<b>44%</b>	<b>\$ 3,225</b>

**Town of Beech Mountain  
Building Inspections Department**

<b>Contract Services</b>									
10.540-4200	Contract Service	1,109	2,825	4,006	4,184	4,000	5,090	127%	4,000
<b>Total Contract Services</b>		<b>\$ 1,109</b>	<b>\$ 2,825</b>	<b>\$ 4,006</b>	<b>\$ 4,184</b>	<b>\$ 4,000</b>	<b>\$ 5,090</b>	<b>127%</b>	<b>\$ 4,000</b>
		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>YTD</b>		<b>Proposed</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>2/28/2025</b>	<b>%</b>	<b>Budget</b>
<b>Misc Expenses</b>									
10.540-5300	Dues & Subscriptions	-	154	706	1,220	800	430	54%	800
10.540-5400	Insurance-P&L/Workers Comp	1,429	1934	4,152	2,791	4,150	3,711	89%	4,150
<b>Total Misc Expenses</b>		<b>\$ 1,429</b>	<b>\$ 2,088</b>	<b>\$ 4,858</b>	<b>\$ 4,011</b>	<b>\$ 4,950</b>	<b>\$ 4,141</b>	<b>84%</b>	<b>\$ 4,950</b>
<b>Vehicle Expenses</b>									
10.540-6100	Gas & Fuel	368	1,017	1,802	1,261	1,550	709	46%	1,750
10.540-6200	Vehicle Maintenance	281	564	1,252	593	1,500	827	55%	1,500
<b>Total Vehicle Expenses</b>		<b>\$ 649</b>	<b>\$ 1,581</b>	<b>\$ 3,054</b>	<b>\$ 1,854</b>	<b>\$ 3,050</b>	<b>\$ 1,536</b>	<b>50%</b>	<b>\$ 3,250</b>
<b>Capital Outlay</b>									
10.540-7400	Capital Outlay	-	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL Building Inspections</b>		<b>\$ 134,033</b>	<b>\$ 204,462</b>	<b>\$ 223,816</b>	<b>\$ 187,125</b>	<b>\$ 273,824</b>	<b>\$ 162,489</b>	<b>59%</b>	<b>\$ 272,450</b>

**10.540-0200 Salaries**

3% COLA

**Department Personnel**

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

**10.540-1000 Employee Retirement**

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

**10.540-1100: Telephone**

Adjusted for increases in telephone costs

**10.540-1101: Postage**

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

**10.540-1200: Data Processing**

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

**10.540-1400: Staff Development**

Staff development costs adjusted for training and continuing education of inspectors

**10.540-3200: Printing & Stationary**

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

**10.540-3300: Supplies & Materials**

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

**10.540-3600: Uniforms**

Uniforms and Personal Protective Equipment (PPE) for Inspectors

**10.540-4200: Contract Services**

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

**10.540-5300: Dues and Subscriptions**

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

**10.540-6100: Gas & Fuel**

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

**10.540-6200: Vehicle Maintenance**

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

**Town of Beech Mountain  
Planning Department**

<b>Planning</b>									
		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>YTD</b>		<b>Proposed</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>2/28/2025</b>	<b>%</b>	<b>2025-2026</b>
									<b>Budget</b>
<b>Personnel</b>									
10.541-0200	Salaries	64,026	<b>67,227</b>	76,627	79,764	83,752	55,111	66%	86,265
10.541-0201	Longevity pay	250	250	500	500	1,610			1,891
10.541-0202	Incentive pay	300	300	350	350	300	-	0%	350
10.541-0210	Part Time Wages	-	-	-	-	-			-
10.541-0220	Over Time Wages	-	-	-	-	-			-
10.541-0900	Fica	6,078	5,176	5,619	5,629	6,553	3,839	59%	6,771
10.541-0902	Employee Insurance	16,324	15,600	16,660	14,580	15,476	9,818	63%	25,751
10.541-0903	Runout Period Claims	-	-	-	-	-			-
10.541-1000	State (ORBIT) Retirement	6,594	7,645	9,645	10,314	11,650	7,448	64%	12,037
10.541-1001	401(k)	156	130	130	130	2,853	85	3%	2,947
10.541-1005	Board Member Pay	60	480	690	-	2,700		0%	2,700
<b>Total Personnel</b>		<b>\$ 93,788</b>	<b>\$ 96,808</b>	<b>\$ 110,221</b>	<b>\$ 111,267</b>	<b>\$ 124,894</b>	<b>\$ 76,301</b>	<b>61%</b>	<b>\$ 138,711</b>
<b>Utilities, Bldg &amp; Grnds</b>									
10.541-1100	Telephone	639	639	1,065	1,237	755	820	109%	825
10.541-1101	Postage	61	1009	1,532	695	3,000	44	1%	2,750
10.541-1200	Data Processing	2,892	916	1,524	930	2,225	322	14%	2,500
10.541-1400	Staff Development	1,813	585	1,892	1,598	2,750	285	10%	2,500
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 5,405</b>	<b>\$ 3,148</b>	<b>\$ 6,013</b>	<b>\$ 4,459</b>	<b>\$ 8,730</b>	<b>\$ 1,471</b>	<b>17%</b>	<b>\$ 8,575</b>
<b>Supplies</b>									
10.541-3200	Printing & Stationery	636	1,670	648	822	1,500	44	3%	1,250
10.541-3300	Supplies & Materials	214	1,043	2,010	2,793	4,250	1,031	24%	4,000
<b>Total Supplies</b>		<b>\$ 850</b>	<b>\$ 2,713</b>	<b>\$ 2,658</b>	<b>\$ 3,615</b>	<b>\$ 5,750</b>	<b>\$ 1,075</b>	<b>19%</b>	<b>\$ 5,250</b>

Town of Beech Mountain  
Planning Department

		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026 Budget
<b>Contract Services</b>									
10.541-4200	Contract Services	4,842	1,619	11,265	3,629	30,000	1,918	6%	10,000
10.541-4203	Summer Intern - Exp Reimb	-	-			5,000			5,000
<b>Total Contract Services</b>		<b>\$ 4,842</b>	<b>\$ 1,619</b>	<b>\$ 11,265</b>	<b>\$ 3,629</b>	<b>\$ 35,000</b>	<b>\$ 1,918</b>	<b>5%</b>	<b>\$ 15,000</b>
<b>Misc Expenses</b>									
10.541-5300	Dues & Subscriptions	671	630	843	271	1,250	1,236	99%	2,000
10.541-5400	Insurance	1,429	2,177	2,496	2,791	3,550	2,479	70%	3,550
<b>Total Misc Expenses</b>		<b>\$ 2,100</b>	<b>\$ 2,807</b>	<b>\$ 3,339</b>	<b>\$ 3,062</b>	<b>\$ 4,800</b>	<b>\$ 3,715</b>	<b>77%</b>	<b>\$ 5,550</b>
<b>Vehicle Expenses</b>									
10.541-6100	Gas & Fuel	32	349	-	130	300	23	8%	300
10.541-6200	Vehicle Maintenance	1,051	1,443	1,974	376	1,250	939	75%	1,250
<b>Total Vehicle Expenses</b>		<b>\$ 1,083</b>	<b>\$ 1,792</b>	<b>\$ 1,974</b>	<b>\$ 506</b>	<b>\$ 1,550</b>	<b>\$ 962</b>	<b>62%</b>	<b>\$ 1,550</b>
<b>Capital Outlay</b>									
10.541-7400	Capital Outlay	60,240	-	58,850	-		12,000		
<b>Total Capital Outlay</b>		<b>\$ 60,240</b>	<b>\$ -</b>	<b>\$ 58,850</b>	<b>\$ -</b>		<b>\$ 12,000</b>		<b>\$ -</b>
<b>TOTAL Planning</b>		<b>\$ 168,308</b>	<b>\$ 108,886</b>	<b>\$ 194,320</b>	<b>\$ 126,537</b>	<b>\$ 180,724</b>	<b>\$ 97,442</b>	<b>54%</b>	<b>\$ 174,636</b>

**10.541-0202 Salaries**

3% COLA

**Department Personnel**

Planning and Inspections Director

Program Support Specialist - Shared with Admin Department

**10.541-1000 State (ORBIT) Retirement**

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

**10.541-1100: Telephone**

No expected increase in telephone

**10.541-1101: Postage**

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

**10.541-1200: Data Processing**

IT support with Nordic PC

**10.541-1400: Staff Development**

Planning and Inspections related certification, training, and continuing education

**10.541-3200: Printing & Stationery**

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

**10.541-3300: Supplies and Materials**

New and replacement tools and office equipment/furniture

**10.541-4200: Contract Services**

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

Other contract services

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

**10.541-4203: Summer Intern**

Expect to obtain a summer intern if possible

**10.541-5300: Dues and Subscriptions**

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

**10.541-6100: Gas & Fuel**

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

**10.541-6200: Vehicle Maintenance**

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

No major maintenance expenses anticipated

**Town of Beech Mountain  
Vehicle Maintenance Department**

Vehicle Maintenance									
		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	Budget
<b>Personnel</b>									
10.555-0200	Salaries	55,921	85,298	77,454	79,344	102,735	55,334	54%	105,817
10.555-0201	Longevity pay	750	1,000	750	875	2,694	-		3,061
10.555-0202	Incentive pay	300	600	525	525	600	-		700
10.555-0220	Over Time Wages	6,188	6,281	2,329	5,480	-	8,381		-
10.555-0900	Fica	4,562	7,182	6,013	6,433	8,111	4,871	60%	8,383
10.555-0902	Employee Insurance	13,503	20,774	13,450	15,398	15,974	10,253	64%	17,370
10.555-0903	Runout Period Claims	-	-	-	-	-	-		-
10.555-1000	State (ORBIT) Retirement	6,119	10,465	10,176	11,012	14,420	8,594	26%	14,903
10.555-1001	401(k)	3,076	3,288	3,805	5,089	3,531	3,791		3,649
<b>Total Personnel</b>		<b>\$ 90,419</b>	<b>\$ 134,889</b>	<b>\$ 114,502</b>	<b>\$ 124,156</b>	<b>\$ 148,065</b>	<b>\$ 91,224</b>	<b>62%</b>	<b>\$ 153,883</b>
<b>Utilities, Bldg &amp; Grnds</b>									
10.555-1100	Phone	-	219	239	257	280	158	56%	238
10.555-1200	Data Processing	941	4,409	10,056	1,846	1,000	497	50%	1,000
10.555-1300	Utilities	16,118	4672		-		248		
10.555-1600	Building Maintenance	1,436	1183	1,349	3,938	2,000	8,718	436%	2,000
10.555-3000	Gas & Fuel	72,647	129031	116,540	130,161	132,204	64,259	49%	75,589
10.555-3100	Repair Parts	9,279	33892	1,411	18,101	50,000	31,657	63%	50,000
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 100,421</b>	<b>\$ 173,406</b>	<b>\$ 129,595</b>	<b>\$ 154,303</b>	<b>\$ 185,484</b>	<b>\$ 105,537</b>	<b>57%</b>	<b>\$ 128,827</b>
<b>Supplies</b>									
10.555-3300	Supplies & Materials	12,497	13,872	13,936	5,834	15,250	8,922	59%	15,250
10.555-3700	Shop Tools	9,310	15,844	21,070	1,663	15,000	831	6%	15,000
10.555-3600	Uniforms	1,287	2,124	2,089	7,088	1,000	2,409	241%	2,153
<b>Total Supplies</b>		<b>\$ 23,094</b>	<b>\$ 31,840</b>	<b>\$ 37,095</b>	<b>\$ 14,585</b>	<b>\$ 31,250</b>	<b>\$ 12,162</b>	<b>39%</b>	<b>\$ 30,250</b>
<b>Misc Expenses</b>									
10.555-5400	Property & Liab/WC	3,216	-	3,369	5,097		3,807		8,407
<b>Total Misc Expenses</b>		<b>\$ 3,216</b>	<b>\$ -</b>	<b>\$ 3,369</b>	<b>\$ 5,097</b>	<b>\$ -</b>	<b>\$ 3,807</b>		<b>\$ 8,407</b>
<b>Capital Outlay</b>									
10.555-7400	Capital Outlay	14,606	3,844	53,373	8,926				
<b>Total Capital Outlay</b>		<b>\$ 14,606</b>	<b>\$ 3,844</b>	<b>\$ 53,373</b>	<b>\$ 8,926</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Transfers to Other Funds</b>									
10.555-9000	Gas & Fuel Income	(71,772)	(128,985)	(117,226)	(132,009)	(95,000)	(64,259)	68%	(75,589)
10.555-9001	Maintenance Income	(14,850)	(11,132)	(12,672)	(51,593)	(50,000)	(8,910)	18%	(50,000)
<b>Total Transfers to Other Funds</b>		<b>\$ (86,622)</b>	<b>\$ (140,117)</b>	<b>\$ (129,898)</b>	<b>\$ (183,602)</b>	<b>\$ (145,000)</b>	<b>\$ (73,169)</b>	<b>50%</b>	<b>\$ (125,589)</b>
<b>TOTAL Vehicle Maintenance</b>		<b>\$ 145,134</b>	<b>\$ 203,862</b>	<b>\$ 208,036</b>	<b>\$ 123,466</b>	<b>\$ 219,799</b>	<b>\$ 139,561</b>	<b>63%</b>	<b>\$ 195,778</b>

**10.555.0200 Salaries**

3% COLA

**Department Personnel**

Fleet Superintendent

Maintenance Crew

**10.555-1000 State (ORBIT) Retirement**

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

**10.555-1100 Phone**

Paid for in PW

**10.555-1200 Data Processing**

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

**10.555-1300 Utilities**

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

**10.555-1600 Building Maintenance**

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

**10.555-3000 Gas and Fuel (PURCHASE)**

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

**10.555-3100 Repair Parts**

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

**10.555-3300 Supplies and Materials**

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

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

**10.555-36000 Uniforms**

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

**10.555-7400 Capital Outlay**

(description in attached document)

**10.555-3700 Shop Tools**

Replacements and additional tools for shop service department.

**10.555-9000 Gas and Fuel (INCOME)**

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

**10.555-9001 Maintenance Income**

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

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

**Town of Beech Mountain  
Public Works Department**

<b>Public Works Department</b>									
		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>YTD</b>		<b>Proposed</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>2/28/2025</b>	<b>%</b>	<b>2025-2026</b>
									<b>Budget</b>
<b>Personnel</b>									
10.560-0200	Salaries	525,923	597,288	742,204	814,680	\$ 847,773	568,111	67%	875,264
10.560-0201	Longevity pay	6,250	5,750	7,000	7,250	21,834			24,869
10.560-0202	Incentive pay	3,450	4,950	5,600	5,950	4,800			5,600
10.560-0210	Part time wages	28,548	33,428	11,916	36,605	70,000	13,269	19%	28,000
10.560-0220	Over Time wages	41,035	43,585	50,997	63,141	26,000	66,141	254%	26,000
10.560-0900	Fica	44,729	52,856	60,278	67,873	74,236	47,538	64%	73,420
10.560-0902	Employee Insurance	136,068	145,372	146,645	152,685	163,104	104,840	64%	207,908
10.560-0903	Runout Period Claims	-	-		-	-			-
10.560-1000	State (ORBIT) Retirement	57,496	73,077	99,194	113,544	122,258	85,507	70%	126,518
10.560-1001	401(k)	18,969	31,159	38,441	46,366	29,922	33,838	113%	30,952
<b>Total Personnel</b>		<b>\$ 862,468</b>	<b>\$ 987,464</b>	<b>\$ 1,162,275</b>	<b>\$ 1,308,094</b>	<b>\$ 1,359,927</b>	<b>\$ 919,244</b>	<b>68%</b>	<b>\$ 1,398,530</b>
<b>Utilities, Bldg &amp; Grnds</b>									
10.560-1100	Telephone	3,500	10,642	11,274	10,799	11,600	6,462	56%	9,084
10.560-1200	Data Processing	2,007	3,485	2,998	3,698	3,000	2,602	87%	17,500
10.560-1300	Utilities	8,977	44,977	55,332	54,076	42,000	38,455	92%	62,291
10.560-1400	Staff Development	465	2,544	4,619	178	3,000			3,000
10.560-1600	Repairs & Maintenance	10,888	2,784	6,690	2,924	10,000	12,790	128%	20,000
10.560-1601	Building Maintenance	11,163	5,558	11,803	25,907	12,000	6,753	56%	12,000
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 37,000</b>	<b>\$ 69,990</b>	<b>\$ 92,716</b>	<b>\$ 97,583</b>	<b>\$ 81,600</b>	<b>\$ 67,062</b>	<b>82%</b>	<b>\$ 123,875</b>
<b>Supplies</b>									
10.560-3300	Supplies & Materials	188,387	188,708	212,043	365,822	120,000	205,869	172%	120,000
10.560-3301	Signs	1,909	6,161	3,072	2,347	6,000	4,353	73%	2,000
10.560-3303	Road Striping	52,705	33,378	3,900	44,062	67,500			67,500
10.560-3600	Uniforms	10,915	10,564	8,099	5,867	6,000	3,281	55%	6,000
<b>Total Supplies</b>		<b>\$ 253,916</b>	<b>\$ 238,811</b>	<b>\$ 227,114</b>	<b>\$ 418,098</b>	<b>\$ 199,500</b>	<b>\$ 213,503</b>	<b>107%</b>	<b>\$ 195,500</b>
<b>Contract Services</b>									
10.560-4200	Contract Services	70,788	80,695	92,845	78,682	80,000	71,636	90%	80,000
10.560-4202	Land Lease	-	-	-	40,500	54,000	36,563	68%	54,000
10.560-4210	Professional Services	817	261	-	-	5,500	3,895	71%	5,500
<b>Total Contract Services</b>		<b>\$ 71,605</b>	<b>\$ 80,957</b>	<b>\$ 92,845</b>	<b>\$ 119,182</b>	<b>\$ 139,500</b>	<b>\$ 112,094</b>	<b>80%</b>	<b>\$ 139,500</b>

**Town of Beech Mountain  
Public Works Department**

		2021	2022	2023	2024	2025	YTD			Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025			2025-2026
										Budget
<b>Misc Expenses</b>										
10.560-5400	Insurance	28,581	36,820	44,628	51,641	55,000	48,594	88%		48,584
<b>Total Misc Expenses</b>		<b>\$ 28,581</b>	<b>\$ 36,820</b>	<b>\$ 44,628</b>	<b>\$ 51,641</b>	<b>\$ 55,000</b>	<b>\$ 48,594</b>	<b>88%</b>		<b>\$ 48,584</b>
<b>Vehicle Expenses</b>										
10.560-6100	Gas & Fuel	25,324	43,954	45,253	76,941	43,093	24,299	56%		34,016
10.560-6200	Vehicle Maintenance	90,970	96,151	71,793	124,343	105,205	90,144	86%		110,000
<b>Total Vehicle Expenses</b>		<b>\$ 116,294</b>	<b>\$ 140,105</b>	<b>\$ 117,046</b>	<b>\$ 201,284</b>	<b>\$ 148,298</b>	<b>\$ 114,443</b>	<b>77%</b>		<b>\$ 144,016</b>
<b>Capital Outlay</b>										
10.560-7400	Capital Outlay	136,991	409,005	234,420	219,479		186,300			
10.560-7402	Road Stabilization	81,440	61,101	160,221	251,800	120,000	172,260	144%		
10.560-7404	Culvert Replacement	1,830	13,402	19,261	37,102	50,000	16,520	33%		
10.560-7408	Resurfacing	998,585	935,179	665,030	769,884	1,200,000	187,300	16%		1,000,000
10.560-7409	Road Salt					200,000	133,355			440,000
<b>Total Capital Outlay</b>		<b>\$ 1,218,846</b>	<b>\$ 1,418,687</b>	<b>\$ 1,078,932</b>	<b>\$ 1,278,265</b>	<b>\$ 1,570,000</b>	<b>\$ 695,735</b>	<b>44%</b>		<b>\$ 1,440,000</b>
<b>Debt Principal &amp; Interest</b>										
10.560-8400	Debt (Principal)	229,263	200,402	350,560	208,749		70,949			241,660
10.560-8401	Debt (Interest)	96,970	90,275	110,334	69,032		3,673			72,584
<b>Total Debt Principal &amp; Interest</b>		<b>\$ 326,233</b>	<b>\$ 290,677</b>	<b>\$ 460,894</b>	<b>\$ 277,781</b>	<b>\$ -</b>	<b>\$ 74,622</b>			<b>\$ 314,244</b>
<b>Transfers to Other Funds</b>										
10.560-9001	Interfund Revenue	-	-	-	-		-			-
<b>Total Transfers to Other Funds</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>			<b>\$ -</b>
<b>Total Public Works</b>		<b>\$ 2,914,943</b>	<b>\$ 3,263,510</b>	<b>\$ 3,276,450</b>	<b>\$ 3,751,928</b>	<b>\$ 3,553,825</b>	<b>\$ 2,245,297</b>	<b>63%</b>		<b>\$ 3,804,248</b>

**10.560.0200 Salaries**

3% COLA

**Department Personnel**

Public Works Operations Manager

Public Services Administrative Manager

Maintenance Crew Leader II

(2) Maintenance Crew Leader I

(2) Heavy Equipment Operator

Building Maintenance

(7) Maintenance Crew

Administrative Assistant

(5) Seasonal Maintenance Crew

**10.560-1000 State Retirement**

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

**10.560-1100 Telephone**

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

**10.560-1200 Data Processing**

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

**10.560-1300 Utilities**

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

**10.560-1400 Staff Development**

Training and education for maintenance crew staff.

**10.560-1600 Repair and Maintenance**

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

**10.560-1601 Building Maintenance**

Building maintenance annual needs.

**10.560-3300 Supplies and Materials**

\$30K for chains for all snow removal equipment

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

**10.560-3301 Signs**

Roadway sign repairs and replacement.

**10.560-3303 Road Striping**

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

**10.560-3600 Uniforms**

Uniforms, workwear, PPE for all PW employees.

**10.560-4200 Contract Services**

Pest control, consumptive contracts, Mowing and grounds Maintenance

**10.560.4210 Professional Services**

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

**10-560-6100 Gas and Fuel**

Gasoline and Diesel Expense for Public Works

**10.560.6200 Vehicle Maintenance**

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

**10-560-7400 Capital Outlay**

(description in attached document)

**10-560-7402 Road Stabilization**

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

**10-560-7404 Culvert Replacement**

Removal and replacement of Town maintained drain pipes

**10-560-7408 Resurfacing**

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

**10.560-7409 Road Salt**

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

**10.560-8400 Debt (Principal)**

Includes equipment loan, Public Works Facility loan.

See Debt Section for detail.

**Town of Beech Mountain  
Recreation Department**

Recreation		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026 Budget
<b>Personnel</b>									
10.621-0200	Salaries	299,653	328,566	434,617	450,098	478,499	321,495	67%	491,578
10.621-0201	Longevity pay	3,250	2,750	3,250	3,750	10,152			11,864
10.621-0202	Incentive pay	1,800	2,700	3,500	3,500	2,700			3,150
10.621-0210	Part Time wages	16,964	51,591	25,920	26,488	48,120	19,434	40%	40,120
10.621-0220	Over Time wages	459	111	3,130	3,906	1,000	2,356	236%	1,000
10.621-0900	Fica	24,007	30,291	35,557	36,192	41,270	25,618	62%	41,900
10.621-0902	Employee Insurance	59,108	60,533	72,677	70,789	82,521	50,211	61%	92,099
10.621-0903	Runout Period Claims	-	-	-	-	-	-		-
10.621-1000	State (ORBIT) Retirement	30,691	37,402	54,977	58,793	66,824	43,191	65%	68,896
10.621-1001	401(k)	15,093	15,258	19,913	21,236	16,362	14,644	90%	16,870
10.621-1005	Board Member Pay	150	405	210		500		0%	
<b>Total Personnel</b>		<b>\$ 451,175</b>	<b>\$ 529,607</b>	<b>\$ 653,751</b>	<b>\$ 674,751</b>	<b>\$ 747,947</b>	<b>\$ 476,949</b>	<b>64%</b>	<b>\$ 767,477</b>
<b>Utilities, Bldg &amp; Grnds</b>									
10.621-1100	Telephone	7,137	8,068	9,883	10,054	9,500	7,555	80%	9,500
10.621-1101	Postage	83	163	97	29	200			100
10.621-1200	Data Processing	5,162	7,916	4,345	5,090	6,300	10,457	166%	8,800
10.621-1300	Utilities	35,630	40,678	50,733	52,212	42,000	34,407	82%	42,000
10.621-1400	Staff Development	1,484	2,749	5,065	695	800	143	18%	1,000
10.621-1601	Building & Grounds Maint	131,999	40,629	29,036	27,420	20,000	4,634	23%	13,000
10.621-1602	Landscaping	1,367	29,438	21,690	32,537	30,000	13,397	45%	30,000
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 182,862</b>	<b>\$ 129,642</b>	<b>\$ 120,849</b>	<b>\$ 128,036</b>	<b>\$ 108,800</b>	<b>\$ 70,593</b>	<b>65%</b>	<b>\$ 104,400</b>
<b>Supplies</b>									
10.621-3300	Supplies & Materials	17,894	17,430	16,634	9,881	18,000	13,322	74%	16,700
10.621-3301	Equipment	6,084	4,517	5,122	12,340	6,200	5,041	81%	5,000
10.621-3302	Christmas Lights	-	5,824	5,000	1,473	26,000	78,165	301%	72,050
10.621-3303	Trail Maintenance Supplies	7,682	8,221	2,864	13,739	15,000	6,894	46%	15,000
10.621-3304	Signs	-	5,693	3,685	1,843				
10.621-3305	Sled Hill Supplies	9,460	3,618	2,869	2,920	5,000	4,769	95%	5,000
10.621-3600	Uniforms	2,177	-			2,800	1,003	36%	2,800
<b>Total Supplies</b>		<b>\$ 43,297</b>	<b>\$ 45,303</b>	<b>\$ 36,174</b>	<b>\$ 42,195</b>	<b>\$ 73,000</b>	<b>\$ 109,194</b>	<b>150%</b>	<b>\$ 116,550</b>

**Town of Beech Mountain  
Recreation Department**

		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>YTD</b>		<b>Proposed</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>2/28/2025</b>	<b>%</b>	<b>2025-2026</b>
									<b>Budget</b>
<b>Contract Services</b>									
10.621-4201	Contract Services	41,753	37,160	52,131	45,321	23,950	36,589	153%	31,780
10.621-4202	Programming	4,871	7,146	5,483	8,888	8,000	11,479	143%	10,000
10.621-4203	Fitness/Wellness	1,984	14,167	12,030	9,542	6,000	1,744	29%	2,000
10.621-4204	Special Event Expense	5,718	12,820	13,800	6,976	6,500	2,536	39%	5,000
10.621-4205	Special Projects	18,378	-921			-			-
10.621-4210	Professional Services								
<b>Total Contract Services</b>		<b>\$ 72,704</b>	<b>\$ 70,371</b>	<b>\$ 83,444</b>	<b>\$ 70,727</b>	<b>\$ 44,450</b>	<b>\$ 52,348</b>	<b>118%</b>	<b>\$ 48,780</b>
<b>Misc Expenses</b>									
10.621-5300	Dues & Subscriptions	1,421	2,073	2,016	2,832	1,300	1,778	137%	1,300
10.621-5400	Insurance	14,292	14,626	20,097	16,803	18,000	17,651	98%	18,000
10.621-5700	Advertising	2,325	423	1,402	2,086	1,500	417	28%	600
10.621-5701	Credit Card Fee	(367)	2,059	(7)		-	15		
<b>Total Misc Expenses</b>		<b>\$ 17,671</b>	<b>\$ 19,180</b>	<b>\$ 23,508</b>	<b>\$ 21,721</b>	<b>\$ 20,800</b>	<b>\$ 19,861</b>	<b>95%</b>	<b>\$ 19,900</b>
<b>Vehicle Expenses</b>									
10.621-6100	Gas & Fuel	3,895	7,667	9,259	7,738	8,500	5,751	68%	9,500
10.621-6200	Vehicle Maintenance	15,699	6,268	7,295	10,649	7,300	6,435	88%	7,500
<b>Total Vehicle Expenses</b>		<b>\$ 19,594</b>	<b>\$ 13,934</b>	<b>\$ 16,554</b>	<b>\$ 18,387</b>	<b>\$ 15,800</b>	<b>\$ 12,186</b>	<b>77%</b>	<b>\$ 17,000</b>
<b>Capital Outlay</b>									
10.621-7400	Capital Outlay	348,223	932,871	108,066	241,580		235,684		
<b>Total Capital Outlay</b>		<b>\$ 348,223</b>	<b>\$ 932,871</b>	<b>\$ 108,066</b>	<b>\$ 241,580</b>	<b>\$ -</b>	<b>\$ 235,684</b>		<b>\$ -</b>
<b>Debt Principal &amp; Interest</b>									
10.621-8400	Debt (Principal)	-	-	5,704	6,013		6,013		5,589
10.621-8401	Debt (Interest)	-	-	372	312		312		143
<b>Total Debt Principal &amp; Interest</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,076</b>	<b>\$ 6,325</b>	<b>\$ -</b>	<b>\$ 6,325</b>		<b>\$ 5,732</b>
<b>Total Recreation</b>		<b>\$ 1,135,526</b>	<b>\$ 1,740,909</b>	<b>\$ 1,048,422</b>	<b>\$ 1,203,722</b>	<b>\$ 1,010,797</b>	<b>\$ 983,139</b>	<b>97%</b>	<b>\$ 1,079,839</b>

**10.621.0200 - Salaries**

3% COLA

**Department Personnel**

Recreation Director

Assistant Recreation Director

Outdoor Recreation Supervisor

Activities Coordinator

Fitness Coordinator

(5) Outdoor Maintenance Crew

(2) Seasonal personnel

(7) Seasonal Summer Camp Staff

**10.621-1000 - State (ORBIT) Retirement**

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

**10.621.1100**

No increase is needed.

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

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

**10.621-1300 Utilities**

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

**10-621-1400 -Staff Development**

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

**10-621-1601 - Building Maintenance**

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

**10.621-1602 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. ***\$15k covered by TDA*** .**10.621-3300 Supplies**

Replacement water jugs for the cooler in weight

room - \$1500. Portable Restroom at Emerald

Outback Trailhead - \$1200. All janitorial equipment

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

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

**10-621-3301 - Equipment**

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

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

**10-621-3305 - Sled Hill Supplies**

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

**10-621-3600- Uniforms**

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

**10-621-4201 - Contract Services**

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

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

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

**10-621-4202 - Programming**

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

**10-621-4203 - Fitness Wellness**

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

**10.621-4204 - Special Events**

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

**10.621-5300 - Dues & Subscriptions**

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

**10.621-5700 - Advertising**

Continuing to market for memberships and special events.

**10.621-6100 - Gas and Fuel**

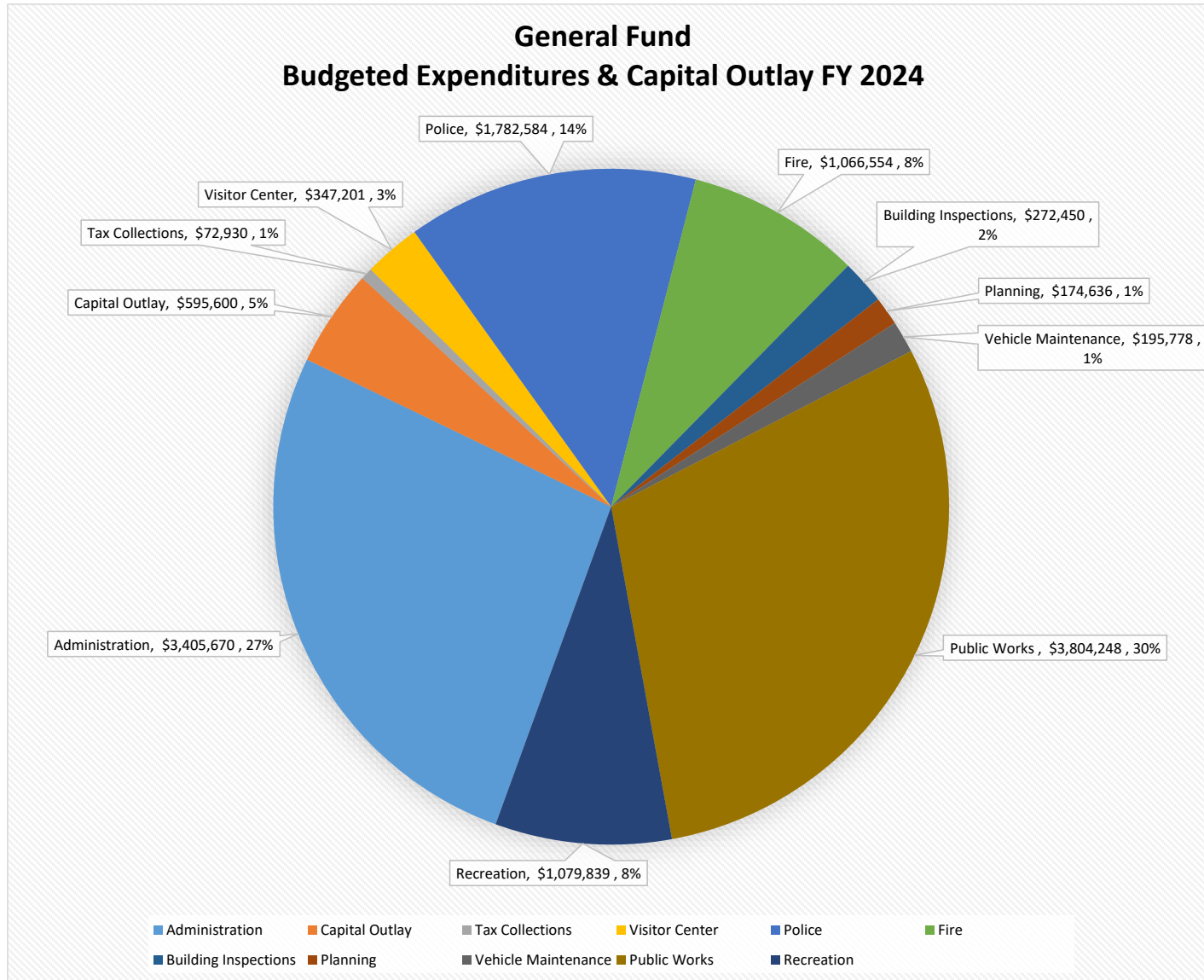
We've increased for added trail equipment such as excavator and UTV and a new truck.

**10.621-6200 - Vehicle Maintenance**

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

**Town of Beech Mountain  
General Fund Summary**

	2021	2022	2023	2024	2025	2025 YTD		Proposed
	Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026
								Budget
<b>General Fund Revenue</b>	\$ 7,752,225	\$ 8,724,341	\$ 11,092,896	\$ 11,959,291	\$ 12,646,558	\$ 9,823,270	78%	\$ 12,797,490
<b>Administration</b>	1,684,717	1,905,022	2,445,937	3,474,380	4,354,888	2,104,645	48%	\$ 4,001,270
<b>Tax Collections</b>	49,749	50,588	59,219	66,071	67,687	48,875	72%	\$ 72,930
<b>Visitor Center</b>	138,498	273,057	256,651	279,726	343,169	203,138	59%	\$ 347,201
<b>Police</b>	1,275,843	1,382,896	1,535,695	1,595,163	1,604,854	1,232,734	77%	\$ 1,782,584
<b>Fire</b>	461,927	549,768	956,728	962,262	1,036,991	688,435	66%	\$ 1,066,554
<b>Special Projects</b>	40,985	95,213	120,652	-	-	-		\$ -
<b>Building Inspections</b>	134,033	204,462	223,816	187,125	273,824	162,489	59%	\$ 272,450
<b>Planning</b>	168,308	108,886	194,320	126,537	180,724	97,442	54%	\$ 174,636
<b>Vehicle Maintenance</b>	145,134	203,862	208,036	123,466	219,799	139,561	63%	\$ 195,778
<b>Public Works</b>	2,914,943	3,263,510	3,276,450	3,751,928	3,553,825	2,245,297	63%	\$ 3,804,248
<b>Recreation</b>	1,135,526	1,740,909	1,048,422	1,203,722	1,010,797	983,139	97%	\$ 1,079,839
<b>Total Expenditures</b>	\$ 8,149,662	\$ 9,778,171	\$ 10,325,926	\$ 11,770,380	\$ 12,646,558	\$ 7,905,755	63%	\$ 12,797,489
<b>Variance</b>	\$ (397,437)	\$ (1,053,831)	\$ 766,969	\$ 188,911	0	\$ 1,917,515		0



## General Fund Capital Outlay

Town of Beech Mountain  
General Fund  
Summary of Capital Outlay Request

**Prioritized Listing**

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

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

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

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

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

<b>Administration Capital Improvement Program</b>														
										<b>Fiscal Year Ending</b>				
										<b>Projected</b>				
<b>Capital Funding</b>										<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Transfer From General Fund										\$ 35,700				
Appropriated Fund Balance														
Debt Financing														
Grant Funding														
<b>Total Capital Funding</b>										<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Capital Expenditures</b>															
										<b>Budget</b>	<b>YTD</b>		<b>Projected</b>		
Budget Account	2021	2022	2023	2024	2025	2/28/2025	%	2026	2027	2028	2029	2030			
10.410-7400 Capital Outlay	\$ -	100,000	116,663	-	-	-	0		-	-	-	-			
10.410-7401 Special Projects					-		0	-	-	-	-	-			
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 116,663</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Detail Listing</b>															
<b>Item/Project Description</b>															
<b>10.410-7400 - Capital Outlay</b>															
Computer Server			6,000	-											
Bark Park Way Street Lights			110,663	-											
EMS Station		100,000		-											
Starlink 6ea.								5,500							
Satellite Phones 3 ea.								4,200							
Furnace Town Hall 2 ea.								26,000							

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

**Detail Listing**

**Item/Project Description**

**Additional Budget Justification**

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

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

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



**Detail Listing**

**Item/Project Description**                      **Additional Budget Justification**

**2025-2026**

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

Town of Beech Mountain  
Police Department  
Capital Improvement Program

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

<b>Item/Project Description</b>	<b>Additional Budget Justification</b>	<b>Detail Listing</b>
<b>2024-2025</b>		
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 equipment. Expenditure will be 50/50 with the BMVFD.
<b>2025-2026</b>		
New Vehicles & Emergency Equip. Upfit \$107,000		Replace -2- 2017 Ford Expedition and a 2017 Ford Expedition, reached serviceability for repairs, worn out. 2 vehicle upfits.
<b>2026-2030</b>		
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**

<b>Fire Department Capital Improvement Program</b>												
<b>Fiscal Year Ending</b>												
<b>Capital Funding</b>												
<b>Projected</b>												
<b>2026      2027      2028      2029      2030</b>												
Transfer From General Fund		55,000										
Appropriated Fund Balance												
Debt Financing			1,100,000									
Grant Funding												
<b>Total Capital Funding</b>		<b>\$ 55,000</b>	<b>\$ 1,100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>						

<b>Capital Expenditures</b>												
<b>Actual      Budget      YTD      Projected</b>												
<b>Budget Account      2021      2022      2023      2024      2025      2/28/2025      %      2026      2027      2028      2029      2030</b>												
10.515-7400	Capital Outlay	-	35,000					55,000	1,100,000	0		
	Transfer to Fund Reserves											
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,000</b>	<b>\$ 1,100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Item/Project Description</u></b>												
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												

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

**Detail Listing**

**Item/Project Description**                      **Additional Budget Justification**

**2027**

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



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

**Detail Listing**

**Item/Project Description**

**Additional Budget Justification**

**2025-2026**

2024 New Vehicle

The 2012 Jeep Cherokee has become a maintenance problem



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

**Detail Listing**

**Item/Project Description**

**Additional Budget Justification**

Traffic Counting device

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



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

**Detail Listing**

**Item/Project Description**

**Additional Budget Justification**

**10-555-7400**

**2025-2026**

No CIP Purchasing

**2025-2026**

Tire Balancer

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

Exhaust Repair Package

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

Additional Shop Lift 12,000 lb.

(not purchased due to Helene storm in 2024)

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

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

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



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

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

Fuel Pump replacement

Covered Storage Shed

(2) Salt Spreader Hoppers

2026 Ford F350

2025 Ford Tractor with side arm mower

Multimedia System for conference room

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

Covered shelter for Salt storage lacking

replacement of aging/failing salt application sleds

Replacement of ton dump truck due to aging and failures

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

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

**2024-2025**

Sweeper attachment for Skid Steer

(not purchased due to Helene Storm)

Trench Compactor

(not purchased due to Helene Storm)

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

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

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

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

Salt storage Facility, machine, and land purchase

(Land purchased only in 2025)

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

Renovation of old PW

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

Paving Old PW parking area

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

2024 Ton Class Service Truck and body

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

2024 2-ton class dump truck

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





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

**2024-2025**

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

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

**2025-2026**

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

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

**2025-2030**

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

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

**Town of Beech Mountain  
Utility Revenue**

<b>Water Fund Revenue</b>									<b>Proposed</b>
		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>YTD</b>		<b>2025-2026</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>2/28/2025</b>	<b>%</b>	<b>Budget</b>
<b>Interest Income</b>									
30.329-0000	Interest on Investments	301	1,938	45,389	67,327	10,000	42,318	423%	15,000
<b>Total Interest Income</b>		<b>\$ 301</b>	<b>\$ 1,938</b>	<b>\$ 45,389</b>	<b>\$ 67,327</b>	<b>\$ 10,000</b>	<b>\$ 42,318</b>	<b>423%</b>	<b>\$ 15,000</b>
<b>Miscellaneous Income</b>									
30.335-0000	Miscellaneous Income	101,406	9,592	11,163	14,407	2,500	3,453	138%	3,000
<b>Total Miscellaneous Income</b>		<b>\$ 101,406</b>	<b>\$ 9,592</b>	<b>\$ 11,163</b>	<b>\$ 14,407</b>	<b>\$ 2,500</b>	<b>\$ 3,453</b>	<b>138%</b>	<b>\$ 3,000</b>
<b>Metered Sales &amp; Fees</b>									
30.371-0001	Metered Sales - Water	1,335,920	1,453,855	1,597,671	1,756,749	1,708,700	1,347,055	79%	1,900,000
30.371-0002	Metered Sales - Sewer	1,167,502	1,270,367	1,409,778	1,528,379	1,450,900	1,229,545	85%	1,600,000
30.371-0003	Water/Sewer Penalties	32,155	32,964	35,162	33,891	25,000	26,435	106%	25,000
30.372-000	Availability Fees	-	208,899	398,680	315,569	243,600	132,440	54%	100,000
30.373-0000	Tap Fees	48,000	80,876	90,500	111,000	80,000	46,000	58%	40,000
30.374-0000	Reconnection Fees	-	0						
30.375-0000	Source Water Development	-	153,927	215,347	270,484	122,880	100,489	82%	122,800
<b>Total Metered Sales &amp; Fees</b>		<b>\$ 2,583,577</b>	<b>\$ 3,200,888</b>	<b>\$ 3,747,138</b>	<b>\$ 4,016,072</b>	<b>\$ 3,631,080</b>	<b>\$ 2,881,964</b>	<b>79%</b>	<b>\$ 3,787,800</b>
<b>Gains/Losses</b>									
30.383-0000	Gain on Sale of Assets	-		775	(3,369)				
<b>Total Gains/Losses</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 775</b>	<b>\$ (3,369)</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Proceeds</b>									
30.393-0001	State Revolving/ Loan Proceeds	-							
30.395-0000	Prior Period Adjustment		\$ 9,668						
<b>Total Proceeds</b>		<b>\$ -</b>	<b>\$ 9,668</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Transfers</b>									
30.399-0000	Fund Balance Appropriated					149,633		0%	73,816
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		-			-
<b>Total Transfers</b>		<b>\$ 37,600</b>	<b>\$ -</b>	<b>\$ 105,375</b>	<b>\$ -</b>	<b>\$ 149,633</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 73,816</b>
<b>TOTAL REVENUE</b>		<b>\$ 2,722,884</b>	<b>\$ 3,222,086</b>	<b>\$ 3,909,840</b>	<b>\$ 4,094,437</b>	<b>\$ 3,793,213</b>	<b>\$ 2,927,735</b>	<b>77%</b>	<b>\$ 3,879,616</b>

**30.329-0000 Interest on Investments**

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

**30.335-0000 Miscellaneous Income**

Late fees and other uncategorized revenue.

**371-0001 Metered Sales - Water**

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

**371-0002 Metered Sales - Sewer**

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

**30.371-0003 Water/Sewer Penalties**

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

**30.372-0000 Availability Fees**

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

**30.373-0000 Connection Fees**

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

**30.374-0000 Reconnection Fees**

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

**30.375-0000 Source Water Development Fee**

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

**30.383-0000 Gain on Sale of Assets**

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

**30.399-0000 Fund Balance Appropriated**

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

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

**30.336-0000 Transfer from General Fund**

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

**30-336-0001 Transfer from Capital Project**

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

<b>Administration</b>									<b>Proposed</b>
		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>YTD</b>		<b>2025-2026</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>2/28/2025</b>	<b>%</b>	<b>Budget</b>
<b>Personnel</b>									
30.720-0200	Salaries	147,774.52	<b>174,281</b>	174,281	182,645	130,780	122,694	94%	138,540
30.720-0201	Longevity pay	2,375.00	2,125	2,125	2,250	7,433			8,030
30.720-0202	Incentive pay	750	875	875	875	450			525
30.720-0220	Over Time Wages	3,369.55	7,994	7,994	7,369		3,015		
30.720-0900	Fica	11,938.82	13,593	13,593	13,937	10,608	9,177	87%	11,253
30.720-0902	Employee Insurance	27,405.13	29,626	29,626	18,222	19,470	10,156	52%	43,077
30.720-0903	Runout Period Claims	0			-				
30.720-1000	State (ORBIT) Retirement	17,560.30	23,022	23,022	68,570	18,858	16,026	85%	20,005
30.720-1001	401(k)	6,212.70	8,149	8,149	11,264	4,355	6,983	160%	4,613
<b>Total Personnel</b>		<b>\$ 217,386</b>	<b>\$ 259,665</b>	<b>\$ 259,665</b>	<b>\$ 305,131</b>	<b>\$ 191,953</b>	<b>\$ 168,051</b>	<b>88%</b>	<b>\$ 226,043</b>
<b>Utilities, Bldg &amp; Grnds</b>									
30.720-1100	Telephone	2,457	2,052	2,052	4,393	2,272	2,946	130%	4,112
30.720-1101	Postage	14,607	12,870	12,870	11,657	11,241	7,379	66%	11,241
30.720-1200	Data Processing	4,763	7,099	7,099	18,229	5,000	15,443	309%	20,000
30.720-1400	Staff Development	10,038	7,954	7,954	18,658	7,000	4,413	63%	7,000
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 31,866</b>	<b>\$ 29,975</b>	<b>\$ 29,975</b>	<b>\$ 52,936</b>	<b>\$ 25,513</b>	<b>\$ 30,181</b>	<b>118%</b>	<b>\$ 42,353</b>
<b>Supplies</b>									
30.720-3300	Supplies & Materials	1,661	1,350	1,350	2,399	3,000	948	32%	5,000
30.720-3600	Uniforms	850	1,205	1,205	623	500	467	93%	600
<b>Total Supplies</b>		<b>\$ 2,511</b>	<b>\$ 2,555</b>	<b>\$ 2,555</b>	<b>\$ 3,022</b>	<b>\$ 3,500</b>	<b>\$ 1,415</b>	<b>40%</b>	<b>\$ 5,600</b>
<b>Contract Services</b>									
30.720-4200	Contract Services	17,387.43	43,401	43,401	34,710	7,500	40,652	542%	7,500
30.720-4210	Professional Services	119,209.05	22,032	22,032	8,000	60,000	8,085	13%	60,000
30.720-4220	Advertise/Notifications	4,053.40	5,362	5,362	4,685	3,500	1,385	40%	3,500
<b>Total Contract Services</b>		<b>\$ 140,650</b>	<b>\$ 70,795</b>	<b>\$ 70,795</b>	<b>\$ 47,395</b>	<b>\$ 71,000</b>	<b>\$ 50,122</b>	<b>71%</b>	<b>\$ 71,000</b>

**Town of Beech Mountain  
Utility Administration**

		2021	2022	2023	2024	2025	YTD	0%	Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026
									Budget
<b>Misc Expenses</b>									
30.720-5400	Insurance P&L/WC	48,455	42,982	42,982	65,344	70,000	70,239	100%	70,239
30.720-5700	Immunizations	0			-				
30.720-5701	Bank Fees	9,000	12,761	12,761	11,115	10,000	7,421	74%	10,000
30.720-5702	Asset Disposal Loss		-	-	-				
30.720-5703	Amortization Expense		-	-	-	-			-
30.720-5900	Depreciation Expense		688,042	688,042	757,349	-			-
<b>Total Misc Expenses</b>		<b>\$ 57,455</b>	<b>\$ 743,785</b>	<b>\$ 743,785</b>	<b>\$ 833,807</b>	<b>\$ 80,000</b>	<b>\$ 77,660</b>	<b>97%</b>	<b>\$ 80,239</b>
<b>Capital Outlay</b>									
30.720-7400	Capital Outlay				-				
30.720-7404	Transfer to Capital Reserve	208,899	398,680	398,680	-	250,000	132,440	53%	100,000
xx.xxx-7405	Trfer to Capital Reserve Capital Rep	-	-	-	315,569	\$ 243,600	-		\$ -
<b>Total Capital Outlay</b>		<b>\$ 208,899</b>	<b>\$ 398,680</b>	<b>\$ 398,680</b>	<b>\$ 315,569</b>	<b>\$ 493,600</b>	<b>\$ 132,440</b>	<b>27%</b>	<b>\$ 100,000</b>
<b>Debt Principal &amp; Interest</b>									
30.720-8400	Debt (Principal)				(182)	449,974	25,251	6%	457,254
30.720-8401	Debt (Interest)	216,924	239,708	239,708	222,763	223,819	36,693	16%	211,195
<b>Total Debt Principal &amp; Interest</b>		<b>\$ 216,924</b>	<b>\$ 239,708</b>	<b>\$ 239,708</b>	<b>\$ 222,582</b>	<b>\$ 673,793</b>	<b>\$ 61,944</b>	<b>9%</b>	<b>\$ 668,449</b>
<b>Transfers to Other Funds</b>									
30.720-9101	Transfer to Capital Projects	\$ 27,567				534,250			864,250
30.720-9102	Transfer to Source Water Developm	\$ 153,927	\$ 215,027	\$ 215,027	\$ 270,484	\$ 122,880	100,489	82%	\$ 122,800
<b>Total Transfers to Other Funds</b>		<b>\$ 181,494</b>	<b>\$ 215,027</b>	<b>\$ 215,027</b>	<b>\$ 270,484</b>	<b>\$ 657,130</b>	<b>\$ 100,489</b>	<b>15%</b>	<b>\$ 987,050</b>
<b>Contingency</b>									
30.720.9200	Write off bad Debt		-	-	-		-		-
30.720-9400	Contingency		-	-	-		-		-
<b>Total Contingency</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>
<b>Total Administration</b>		<b>\$ 1,057,185</b>	<b>\$ 1,960,190</b>	<b>\$ 1,960,190</b>	<b>\$ 2,050,926</b>	<b>\$ 2,196,490</b>	<b>\$ 622,302</b>	<b>28%</b>	<b>\$ 2,180,735</b>

**30.720.0200 Salaries**

3% COLA

**Department Personnel**

Public Utility Director

Utility billing and revenue clerk - shared with Tax Department

**30.720-1000 State (ORBIT) Retirement**

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

**30 -720-1101 Postage**

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

**30 -720-1200 Data Processing**

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

**30.720-1400 Staff Development**

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

**30.720-3600 Uniforms**

Uniforms, PPE, Boot and Workwear

**30.720-4200 Contract Services**

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

**30.720-4210 Professional Services**

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

CIP annual review, LWSP annual update, Well Administration.

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

**30.720-8400 and 8401 Debt Service**

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

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

Added Public Works Facility

**30.720-9101 Transfer to Capital Projects**

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

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

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

**xx.xxx-7405 Trfer to Capital Reserve Capital Replacement**

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



**Town of Beech Mountain  
Water Treatment**

		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026
									Budget
<b>Misc Expenses</b>									
30.812-4500	Environmental Services	6,236	7,625	12,000	7,551	12,000	7,801	65%	12,000
30.812-5300	Dues & Subscriptions	2,500	1,320	1,400	2,210	1,400	1,205	86%	1,400
30.812-5700	Permits	2,590	1,730	5,000	2,240	6,500	44,890	691%	6,500
<b>Total Misc Expenses</b>		<b>\$ 11,326</b>	<b>\$ 10,675</b>	<b>\$ 18,400</b>	<b>\$ 12,001</b>	<b>\$ 19,900</b>	<b>\$ 53,896</b>	<b>271%</b>	<b>\$ 19,900</b>
<b>Vehicle Expenses</b>									
30.812-6101	Gas & Fuel	2,803	5,587	4,550	5,642	5,838	6,955	119%	9,792
30.812-6201	Vehicle Maintenance	1,106	2,520	3,000	10,533	3,000	2,235	75%	4,000
<b>Total Vehicle Expenses</b>		<b>\$ 3,909</b>	<b>\$ 8,107</b>	<b>\$ 7,550</b>	<b>\$ 16,174</b>	<b>\$ 8,838</b>	<b>\$ 9,190</b>	<b>104%</b>	<b>\$ 13,792</b>
<b>Capital Outlay</b>									
30.812-7400	Capital Outlay						45,750		
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,750</b>		<b>\$ -</b>
<b>Transfers to Other Funds</b>									
30.812-9100	Transfer to Capital Project	-	-	-	-	-	-	-	-
<b>Total Transfers to Other Funds</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>
<b>Total Water Maintenance</b>		<b>\$ 896,796</b>	<b>\$ 906,974</b>	<b>\$ 972,769</b>	<b>\$ 1,300,197</b>	<b>\$ 1,094,656</b>	<b>\$ 870,012</b>	<b>79%</b>	<b>\$ 1,184,325</b>

**30.812.0200 Salaries**

3% COLA

**Department Personnel**

Chief Water Plant Operator

(4) Water Plant Treatment Operator

**30.812.1000 State (ORBIT) Retirement**

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

**30.812-1200 Data Processing**

software license requirements, Treyus SCADA, PC requirements

**30.812-1300 Electricity**

Based on 2023 FY.

**30.812-1600 Pump and valve Maintenance**

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

**30.812-1602 Tank Maintenance**

Annual tank maintenance contract currently with Southern Corrosion

**30.812-1603 Building Maintenance**

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

**30.812-3300 Supplies and Materials**

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

**30.812-3600 Uniforms**

Uniforms, PPE, Workwear for all WTP employees

**30.812-4200 Contract Services**

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

test calibrations. Contract repairs

to equipment at pump stations

and facilities. Includes 15,000

(75%) of cost for new SCADA

service contractor

**30.812-4500 Environmental Services**

All water related testing

**30.812.3101 Gas & Fuel**

For vehicle operation and for generator operation.

**30.812.6201 Vehicle Maintenance**

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

**30.812.5300 Dues & Subscriptions**

NCRWA Membership, NCWTFOCB Operators Certification Board, NCWOA Membership

**30.812.5700 Permits**

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

**30.812-7400 Capital Outlay**

See attached document



**Town of Beech Mountain  
Waste Water Treatment**

		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>YTD</b>		<b>Proposed</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>2/28/2025</b>	<b>%</b>	<b>2025-2026</b>
									<b>Budget</b>
<b>Misc Expenses</b>									
30.822-4500	Environmental Testing	10,634	12,399	14,000	13,967	14,000	11,690	84%	14,000
30.822-5700	Permits	3,009	3,893	4,000	3,720	4,000	3,460	87%	4,000
<b>Total Misc Expenses</b>		<b>\$ 13,643</b>	<b>\$ 16,292</b>	<b>\$ 18,000</b>	<b>\$ 17,687</b>	<b>\$ 18,000</b>	<b>\$ 15,150</b>	<b>84%</b>	<b>\$ 18,000</b>
<b>Vehicle Expenses</b>									
30.822-6101	Gas & Fuel	1,362	3,419	2,500	3,081	2,796	2,123	76%	2,971
30.822-6201	Vehicle Maintenance	1,121	170	2,000	1,120	2,000	944	47%	2,000
<b>Total Vehicle Expenses</b>		<b>\$ 2,483</b>	<b>\$ 3,589</b>	<b>\$ 4,500</b>	<b>\$ 4,201</b>	<b>\$ 4,796</b>	<b>\$ 3,067</b>	<b>64%</b>	<b>\$ 4,971</b>
<b>Capital Outlay</b>									
30.822-7400	Capital Outlay	-							
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Transfers to Other Funds</b>									
30.822-9100	Transfer to Capital Project	-		-	-		-		-
<b>Total Transfers to Other Funds</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>
<b>Total Sewer Maintenance</b>		<b>\$ 304,883</b>	<b>\$ 309,449</b>	<b>\$ 350,172</b>	<b>\$ 430,875</b>	<b>\$ 383,292</b>	<b>\$ 235,890</b>	<b>62%</b>	<b>\$ 389,046</b>

**30.822.0200 Salaries**

3% COLA

**Department Personnel**

Chief of Waste Water Plant

Waste Water Plant Treatment Operator

**30.822-1000 State (ORBIT) Retirement**

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

**30.822-1200 Data Processing**

software license requirements, Treyus SCADA, PC requirements

**30.822-1300 Electricity**

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

**30.822-1600 Repairs and Maintenance**

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

**30.822-1601 Building Maintenance**

Standard building upkeep for Pond Creek and Grassy Gap

**30.822.3300 Supplies and Materials**

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

**30.812-3600 Uniforms**

Uniforms, PPE, Workwear for all WWTP employees

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

**30.822.4200 Contract Services**

**30.822-4500 Environmental Services**

All water related testing

**30.822.5700 Permits**

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

**30.822-6201 Gas and Fuel**

For vehicle operation and for generator operation.

**30.822-6201 Vehicle Maintenance**

Required maintenance on one skid steer and light duty truck

**Town of Beech Mountain  
Taps Systems Department**

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

**Town of Beech Mountain  
Taps Systems Department**

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

**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**

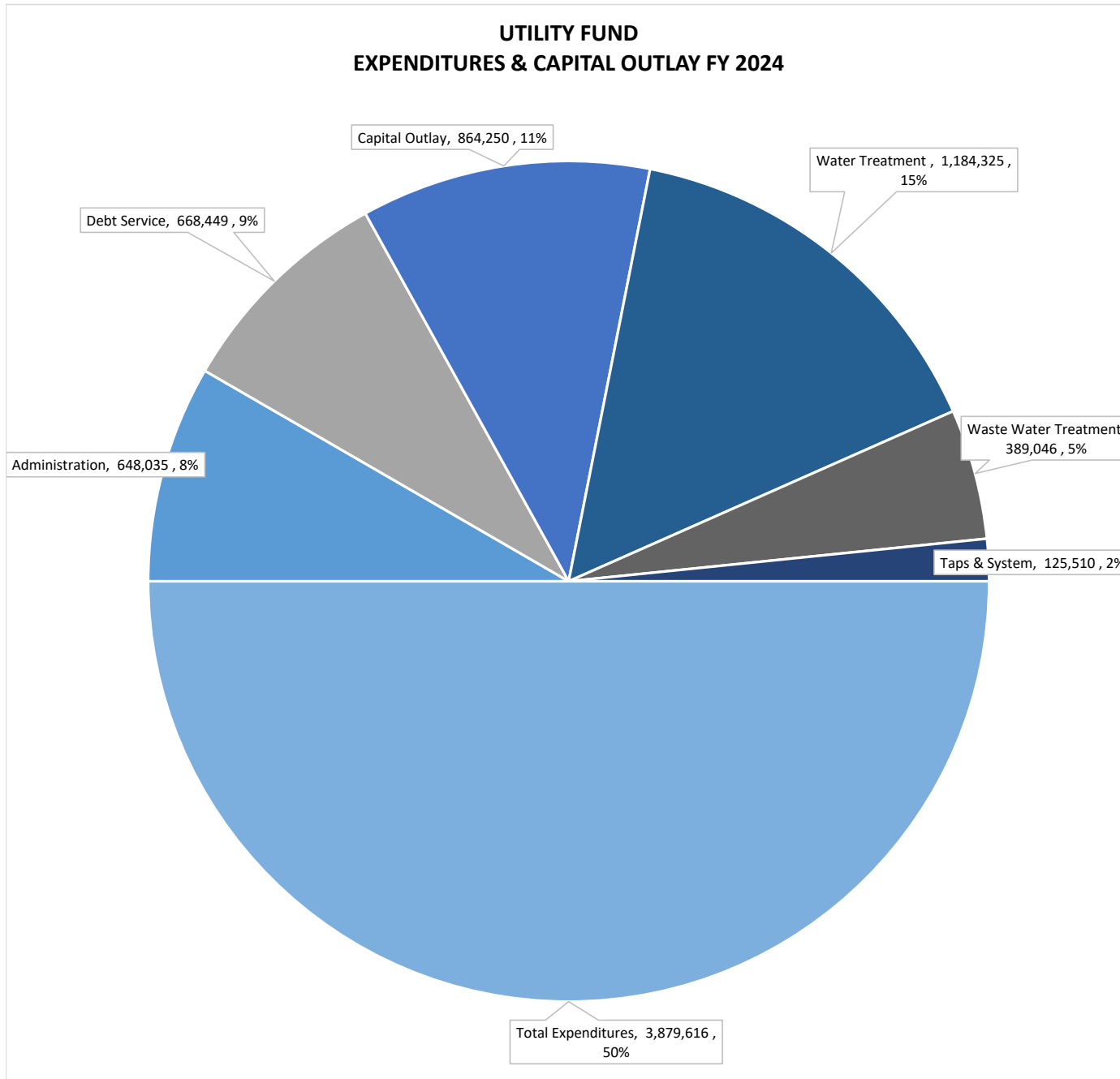
Repair and installation of fire hydrants

**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**

									Proposed
		2021	2022	2023	2024	2025	YTD		2025-2026
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	Budget
<b>Water Fund Revenue</b>		\$ 2,722,884	\$ 3,222,086	\$ 3,909,840	\$ 4,094,437	\$ 3,793,213	\$ 2,927,735	77%	\$ 3,879,616
<b>Administration</b>		1,057,185	1,960,190	1,960,190	2,050,926	2,196,490	622,302	28%	2,180,735
<b>Water Treatment</b>		896,796	906,974	972,769	1,300,197	1,094,656	870,012	79%	1,184,325
<b>Waste Water Treatment</b>		304,883	309,449	350,172	430,875	383,292	235,890	62%	389,046
<b>Taps &amp; System</b>		81,705	87,666	104,476	236,964	118,776	253,803	214%	125,510
<b>Total Expenditures</b>		\$ 2,340,569	\$ 3,264,278	\$ 3,387,607	\$ 4,018,962	\$ 3,793,213	\$ 1,982,007	52%	\$ 3,879,616
<b>Variance</b>		\$ 382,315	\$ (42,192)	\$ 522,233	\$ 75,475	\$ -	\$ 945,728		\$ 0



## Utility Fund Capital Outlay

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

<b><u>Listed project by priority of most priority to least</u></b>	<b><u>Cost</u></b>	<b><u>CIP Location</u></b>	<b><u>Explanatory</u></b>
Generator Installation at Meadows Pump Station	150,000	Water Maintenance	This site has no backup generator. Last pumping station without backup, and we rented during Helene.
Parkway Pump Station Pump Replace	15,000	Water Maintenance	Aged and wearing pump demonstrating signs of failure
Filter Media replacement (1 filter)	25,000	Water Maintenance	Wearable media installed in 2017. 1 filter of 3 total to be replaced in cycle.
2025 Diesel 4" trailer mount trash pump	10,000	Taps & System	Overhaul of motor and pump due to age and condition of the 1999 diesel trash pump
Recycle Pump WTP	20,000	Water Maintenance	Backup for common failure component
Grassy Gap Door repair, paint, and fascia board repairs	10,000	Sewer Maintenance	Steel door failing due to rust brought on by corrosive chemicals, fascia board rot, and general finish paint needs.
Grassy Gap Forrest Service Tree Removal 10ft	50,000	Sewer Maintenance	The area surrounding the fence at Grassy Gap WWTP has large trees leaning into and over fences and the
Additional radio read site	20,000	Water Maintenance	Final gateway radio read site to produce highest percentage of office read water meters
<b>2024-2025 FY</b>			
Lift Station Maintenance (3 Pump Repairs)	60,000	Taps & System	Pump and Installation failure at 3 separate sewer lift stations
additional radio read site X 2	35,000	Water Maintenance	2 Additional installations of the constant read meter gateways.
Grassy Gap Forrest Service Tree Removal 10ft	50,000	Sewer Maintenance	The area surrounding the fence at Grassy Gap WWTP has large trees leaning into and over fences
Grassy Gap Door repair, paint, and fascia board repairs	10,000	Sewer Maintenance	Steel door failing due to rust brought on by corrosive chemicals, fascia board rot, and general finish paint needs.
2024 1/2 ton crew truck	65,000	Water Maintenance	Scheduled replacement of the 2018 Nissan Frontier still in service. Plan is to purchase a crew cab unit to allow for
Replacement of 30 fire hydrants	360,000	Taps & System	Replacement of non-functioning fire hydrants.

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

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

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



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

<b>Water Treatment Department Capital Improvement Program</b>														
										<b>Fiscal Year Ending Projected</b>				
										2026	2027	2028	2029	2030
<b>Capital Funding</b>														
Transfer From Utility Operating Budget										230,000	45,000	25,000	-	-
Availability Fees														
Appropriated Reserves														
Debt Financing														
Grant Funding														
<b>Total Capital Funding</b>										<b>\$ 230,000</b>	<b>\$ 45,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital Expenditures</b>														
Budget Account		Actual				Budget			YTD Projected					
		2021	2022	2023	2024	2025	2/28/2025	%	2026	2027	2028	2029	2030	
30.812-7400	Capital Outlay	71,000	40,000	50,000	13,302	-	-	-	230,000	45,000	25,000	-	-	
<b>Total Capital Outlay</b>		<b>71,000</b>	<b>40,000</b>	<b>50,000</b>	<b>13,302</b>	<b>-</b>			<b>230,000</b>	<b>45,000</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	
<b>Item/Project Description</b>														
Base form Software											20,000			
SH/PW 12" WATER LINE														
Nissan Pickup														
Filter Media replacement (1 filter)										25,000	25,000	25,000		
Recycle Pump WTP										15,000				
Parkway Pump Station Pump Replace										20,000				
Well Exploration										50,000				
Neptune Meter										6,000				
Antenna										15,000				
Listening Device											5,000			
WTP Turbidimeters											20,000			
2x Additional radio read site											15,000	20,000		
Benchtop meters replacement WTP/Turbidimeter Upgrade												-		
2024 1/2 ton crew truck												-		
Generator Installation at Meadows Pump Station												150,000		
Chlorine Scale Replacement														
Meadows tank measurement system													13,302	

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

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

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

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

**2024-2025**

2x Additional radio read site

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

2024 1/2 ton crew truck

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

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

**Waste Water Treatment Department Capital Improvement Program**

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

Capital Expenditures		Actual				Budget	YTD	Projected					
		2021	2022	2023	2024	2025	2/28/2025	%	2026	2027	2028	2029	2030
Budget Account													
30.822-7400	Capital Outlay	-	30,000	70,000	325,000	50,000	95,480		60,000	50,000	-	-	65,000
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 70,000</b>	<b>\$ 325,000</b>	<b>\$ 50,000</b>	<b>\$ 95,480</b>		<b>\$ 60,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,000</b>
<b>Item/Project Description</b>													
	Samplers		30,000										
	Sewer flow monitoring?			15,000									
	Klonteska Fence			5,000									
	Pond Creek Overflow Weirs			25,000	30,000		-						
	2022 Dodge 1500				45,000		-						65,000
	OZ lift station Move				250,000								
	sewer camera			25,000									
	Update to UV Disinfection System					50,000	95,480						
	Grassy Gap Forrest Service Tree Removal 10ft								50,000	50,000			
	Grassy Gap Door repair, paint, and fascia board repairs								10,000				

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

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

Grassy Gap Forrest Service Tree Removal 10ft

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

Grassy Gap Door repair, paint, and facia board repairs

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

**2024-2025**

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

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

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

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

**2023-2024**

Update to UV disinfection system

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

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

**Taps & System Department Capital Improvement Program**

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

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

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

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

Repair Manholes

To repair and replace deteriorating manholes and sewer lines

**30-852-7403**

Hydrants Repairs

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

**30-852-7405**

Meters Replacement

Replacement of meter heads and meter bodies

Service line Replacement Program

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

(prior FY requests)

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

Lift Station Maintenance (3 Pump Repairs)

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

**30-852-7401**

MH Repair/Cleaning

To repair and replace deteriorating manholes and sewer lines

**30-852-7403**

Hydrants Repairs

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

**30-852-7405**

Meters Replacement

Replacement of meter heads and meter bodies

Service line Replacement Program

Goal of 150 service lines replaced annually.

Hydrants Repairs

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

**30-852-7405**

Meters Replacement

Replacement of meter heads and meter bodies

Service line Replacement Program

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

Town of Beech Mountain  
Sanitation Department

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

**Town of Beech Mountain  
Sanitation Department**

		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026
<b>Sanitation Expenditures</b>									Budget
<b>Personnel</b>									
35.580-0200	Salaries	229,338	333,633	353,237	382,350	368,174	223,223	61%	379,219
35.580-0201	Longevity pay	2,750	2,750	2,500	3,500	7,165	-	0%	8,397
35.580-0202	Incentive pay	1,200	3,000	3,150	3,500	2,700	-	0%	3,150
35.580-0210	Part Time Wages	-	0	3,581	1,245	-	1011		-
35.580-0220	Over Time Wages	11,759	21,010	16,073	20,159	20,000	10,831	54%	20,000
35.580-0900	Fica	17,997	27,773	28,353	30,656	30,450	17,504	57%	31,424
35.580-0901	Hep B Shots	-	0	-	-	600			600
35.580-0902	Employee Insurance	57,231	89,497	101,766	83,277	80,463	50,385	63%	96,294
35.580-0903	Runout Period Claims	-	0	-	-	-	-		-
35.580-1000	State Retirement (ORBIT)	24,432	39,965	46,721	140,749	54,133	31,928	59%	55,864
35.580-1001	401(k)	9,315	15,490	17,555	19,250	15,527	9,873	64%	22,323
<b>Total Personnel</b>		<b>\$ 354,022</b>	<b>\$ 533,118</b>	<b>\$ 572,936</b>	<b>\$ 684,686</b>	<b>\$ 579,212</b>	<b>\$ 344,755</b>	<b>60%</b>	<b>\$ 617,271</b>
<b>Utilities, Bldg &amp; Grnds</b>									
35.580-1100	Phone	-	219	\$ 239	\$ 257	\$ 272	158	58%	\$ 238
35.580-1200	Data Processing	232	1144	263	-	500	350	70%	500
35.580-1300	Utilities	2,349	7973	10,942	11,906	10,952	8,306	76%	11,281
35.580-1600	Building Maintenance	309	878	368	4,824	2,000	783	39%	2,000
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 2,890</b>	<b>\$ 10,214</b>	<b>\$ 11,812</b>	<b>\$ 16,988</b>	<b>\$ 13,724</b>	<b>\$ 9,597</b>	<b>70%</b>	<b>\$ 14,019</b>
<b>Supplies</b>									
35.580-3300	Supplies and Materials	3,385	8,939	8,705	5,418	10,000	560	6%	10,000
35.580-3600	Uniforms	6,773	9,350	9,670	9,012	5,000	4,459	89%	5,945
<b>Total Supplies</b>		<b>\$ 10,158</b>	<b>\$ 18,289</b>	<b>\$ 18,375</b>	<b>\$ 14,430</b>	<b>\$ 15,000</b>	<b>\$ 5,019</b>	<b>33%</b>	<b>\$ 15,945</b>
<b>Contract Services</b>									
35.580-4200	Contract Services	27,398	42,940	2,357	1,645	2,000	2,698	135%	6,500
35.580-4220	Advertising/Notifications	\$ 274		\$ 335					
<b>Total Contract Services</b>		<b>\$ 27,672</b>	<b>\$ 42,940</b>	<b>\$ 2,692</b>	<b>\$ 1,645</b>	<b>\$ 2,000</b>	<b>\$ 2,698</b>	<b>135%</b>	<b>\$ 6,500</b>
<b>Misc Expenses</b>									
35.580-5400	Insurance	20,704	24,747	5,199	13,824	11,416	12,675	111%	12,675
35.580-5702	Asset Disposal Loss	-	-	-	-	-		0%	-
35.580-5705	Comm Landfill Fees	89,159	45,648	54,095	50,930	54,000	30,133	56%	53,100
35.580-5900	Depreciation Expense	53,390	139,279	141,769	121,013	-			-
<b>Total Misc Expenses</b>		<b>\$ 163,253</b>	<b>\$ 209,674</b>	<b>\$ 201,063</b>	<b>\$ 185,767</b>	<b>\$ 65,416</b>	<b>\$ 42,808</b>	<b>65%</b>	<b>\$ 65,775</b>

**Town of Beech Mountain  
Sanitation Department**

		2021	2022	2023	2024	2025	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	2/28/2025	%	2025-2026
									Budget
<b>Vehicle Expenses</b>									
35.580-6101	Gas & Fuel	11,411	22,249	26,533	18,023	19,468	9,178	47%	15,000
35.580-6201	Vehicle Maintenance	8,870	15,223	15,435	23,181	13,000	12,709	98%	23,000
<b>Total Vehicle Expenses</b>		<b>\$ 20,281</b>	<b>\$ 37,472</b>	<b>\$ 41,968</b>	<b>\$ 41,204</b>	<b>\$ 32,468</b>	<b>\$ 21,887</b>	<b>67%</b>	<b>\$ 38,000</b>
<b>Capital Outlay</b>									
35.580-7400	Capital Outlay	-	-	-	-	-	-	-	-
35.580-7401	New Facility	-	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
<b>Debt Principal &amp; Interest</b>									
35.580-8400	Debt - Principal	-	-	-	45,090	151,990	59,041	-	92,681
35.580-8401	Debt - Interest	17,410	16,539	-	17,855	40,635	3,057	-	14,629
<b>Total Debt Principal &amp; Interest</b>		<b>\$ 17,410</b>	<b>\$ 16,539</b>	<b>\$ -</b>	<b>\$ 62,945</b>	<b>\$ 192,625</b>	<b>\$ 62,098</b>	<b>32%</b>	<b>\$ 107,310</b>
<b>Transfers to Other Funds</b>									
35.580-9100	Transfer to Fund Balance	-	-	-	-	68,436	-	-	46,297
35.580-9201	Transfer to Capital Project	-	14,383	-	-	305,000	-	-	110,000
<b>Total Transfers to Other Funds</b>		<b>\$ -</b>	<b>\$ 14,383</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 373,436</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 156,297</b>
<b>Contingency</b>									
35.580-9400	Contingency	-	-	-	-	-	-	-	-
<b>Total Contingency</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
<b>Total Sanitation Fund Expenditures</b>		<b>\$ 595,686</b>	<b>\$ 882,628</b>	<b>\$ 848,846</b>	<b>\$ 1,007,665</b>	<b>\$ 1,273,881</b>	<b>\$ 488,862</b>	<b>38%</b>	<b>\$ 1,021,118</b>
<b>Variance</b>		<b>\$ 135,466</b>	<b>\$ (79,303)</b>	<b>\$ (124,825)</b>	<b>\$ (130,987)</b>	<b>\$ (0)</b>	<b>\$ 91,488</b>	<b>-</b>	<b>\$ (0)</b>

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

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

**35.359-0003 Sanitation Penalties**

Bear fines, compliance failure

**35.399-0000 Fund Balance Appropriated**

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

**Expenditure Notes****35.580.0200 Salaries**

3% COLA

**Department Personnel**

Sanitation Crew Leader

Sanitation Equipment Operator

(4) Convenience Center Attendants

(4) Sanitation Crewmembers

**35.580-0901 Hep B Shots**

2 current employees at 300 each.

**35.580-1000 State Retirement (ORBIT)**

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

**35.580-1200 Data Processing**

PC Requirements

**35.580-1300 Utilities**

Based on 2023 expenses

**35.580-1600 Building Maintenance**

Maintenance to all sanitation structures

**35.580-3300 Supplies and Materials**

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

**35.580-3600 Uniforms**

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

**35.580-4200 Contract Services**

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

**35.580-5705 Comm Landfill Fees**

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

**35.580-6101 Gas and Fuel**

Based on Previous year usage

**35.580-6201 Vehicle Maintenance**

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

**35.580-8400 Principle Payment**

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

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

**35.580-9100 Transfer to Fund Balance**

Reserve fund for vehicle replacement expenses. (8 Vehicles)



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

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

2025 F450 Dump

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

Replacement Garbage Container (x10)  
(prior FY requests)

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

**2024-2025**

2024 F450 Dump

Scheduled Replacement of this unit. Shows extreme wear, tear and rust. Considered unreliable. Used for bulk hauling locally, and as backup in case of compactor truck failure, as well as special pickup and brush and limb truck. Also used as plow vehicle in winter.

2024 International Swap

Replacement 1 year prior to planned replacement. Shows extreme rust and wear, multiple maintenance visits to outside our shop. Also used as a main unit for salt application. Proven unreliable.

Replacement Garbage Container (x10)

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

**2023-2024**

Replace Garbage Container (10 cans)

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

**Town of Beech Mountain  
Emergency Telephone System**

<b>Emergency Telephone System</b>									<b>Proposed</b>
		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>YTD</b>		<b>2025-2026</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>2/28/2025</b>	<b>%</b>	<b>Budget</b>
<b>Revenue</b>									
<b>Interest Revenue</b>									
65.327-0000	Interest on Investments	14	117	15	4,070	1,000	2,535	254%	1,000
<b>Total Interest Revenue</b>		<b>\$ 14</b>	<b>\$ 117</b>	<b>\$ 15</b>	<b>\$ 4,070</b>	<b>\$ 1,000</b>	<b>\$ 2,535</b>	<b>254%</b>	<b>\$ 1,000</b>
<b>Miscellaneous Revenue</b>									
65.335-0000	Miscellaneous Revenue	-	3,089	-	-	-	-	0%	
<b>Total Miscellaneous Revenue</b>		<b>\$ -</b>	<b>\$ 3,089</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>		
<b>Metered Sales &amp; Fees</b>									
65.375-0000	Statewide 911 Fee	103,065	87,054	71,146		50,161	4,180	8%	46,700
<b>Total Metered Sales &amp; Fees</b>		<b>\$ 103,065</b>	<b>\$ 87,054</b>	<b>\$ 71,146</b>	<b>\$ -</b>	<b>\$ 50,161</b>	<b>\$ 4,180</b>	<b>8%</b>	<b>\$ 46,700</b>
<b>Transfers</b>									
65.399-0000	911 - Transfer From Reserve			40,911	-	96,700			50,000
<b>65.398-0001</b>	Transfer Fr General Fund				-				
<b>Total Transfers</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,911</b>	<b>\$ -</b>	<b>\$ 96,700</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 50,000</b>
<b>Total E911 Revenue</b>		<b>\$ 103,079</b>	<b>\$ 90,260</b>	<b>\$ 112,072</b>	<b>\$ 4,070</b>	<b>\$ 147,861</b>	<b>\$ 6,715</b>	<b>5%</b>	<b>\$ 97,700</b>

**Town of Beech Mountain  
Emergency Telephone System**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
<b><u>2023-2024</u></b>	
<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.
<b><u>2024-2025</u></b>	
New Portable Radios	The radios will be purchased via a 100% grant refund by the NC 911 Board awarded this year.
<b><u>2025-2026</u></b>	
New 911 Server(s)	Replacing 911 server(s). 5 year upgrade schedule
New 911 Chairs	Replace the chairs that are worn out.
<b><u>2026-2027</u></b>	
New 911 Computer Equipment	Computers, monitors, keyboards, and etc.. (2 workstations) last upgrade 2023. 3 year upgrade schedule.
New 911 Chairs	Replace the chairs that are worn out.
New 911 Furniture/Console cabinets	Replacing 911 furniture/console cabinets per NC 911 upgrade schedule.
<b><u>2027-2028</u></b>	
New 911 Chairs	New 911 chairs for the mandated backup site per NC 911.
<b><u>2028-2029</u></b>	
New 911 Voice Recorder Log	Peplacing 911 voice recorder log per NC 911 - 5 year upgrade schedule.

**Town of Beech Mountain  
Special Revenue Fund**

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

**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.