

Town of Beech Mountain

Annual Budget 2023-2024



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Excerpts from

2020-2035

Beech Mountain Comprehensive Plan



A Comprehensive Plan for the Future
Growth and Development of the
Town of Beech Mountain, North Carolina
2020-2035



CHAPTER 2

Vision

What is a Vision Statement?

A vision statement is a declaration and affirmation of what citizens, leaders, and stakeholders want the community to become in the future. Effective vision statements provide a compelling description of the state and function of a Town once it has implemented its plan. This vision is both the “anchor” and the motivation of the plan, providing a very attractive image toward which the Town is attracted and guided by the strategic plan. This vision encompasses the communities’ aspirations and values as developed in public meetings held by the Planning Board in Summer, 2011. The Town’s Vision was reviewed and affirmed in the Summer of 2018 through a series of public meetings and a resident survey.

Beech Mountain Vision Statement

In 2035...

Beech Mountain thrives as a unique four-season resort community serving residents and tourists with quality recreational opportunities, attractions, services and the splendor of a true mountain experience.

Visitors are drawn to Eastern America’s Highest Town for its climate, its natural and built beauty, and its renowned recreational amenities, invigorating the Town’s economy. While visitors enthusiastically appraise their time spent in Beech Mountain, residents (both year-round and seasonal) truly enjoy the special experience and charm of a town that has grown in quality but has consistently maintained its most prized resource- its natural environment.

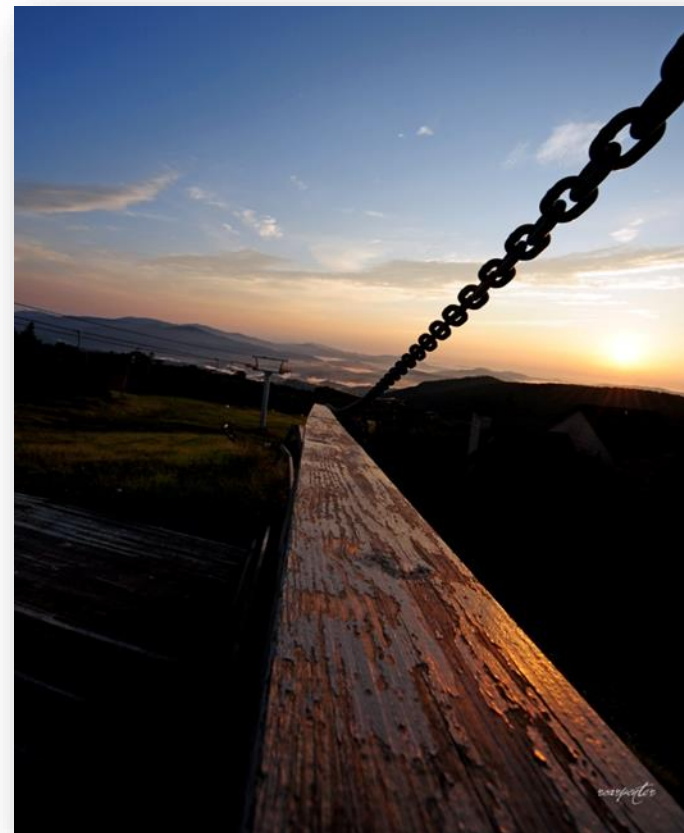


Figure 1: Photo Credit - Renee Carpenter



The Town seeks to attain and retain this Vision by committing itself to the following general principles:

- Town leadership encourages participation in and **promotes recreational amenities and attractions**. The Town recognizes recreation as crucial to the economy of the town and critical to the wellbeing of its residents. The Town further recognizes the benefits of a healthy and active lifestyle for visitors and residents alike.
- The Town **supports Managed Growth**, providing for orderly progress. In doing so, the Town has maintained and retained its sense of place and its identity as a unique resort community. New development is design conscious and of high quality—enhancing and accentuating the existing favorable qualities of the Town. Simultaneously, an emphasis is placed on improving those features that detract from the Town’s character.
- **The Town is committed to the safety and welfare of its residents and visitors**. Essential services such as police and fire protection are well funded and capable, ensuring that the community remains safe, clean, and welcoming.
- The Town seeks to **maintain a synergistic relationship** with Beech Mountain Resort, Beech Mountain Club and other town businesses.
- **The Town is committed to protecting the environment and ecology of the area**. Based on a well-founded appreciation for the natural environment on which its success as a resort destination rests, Beech Mountain restricts to a minimum any artificial growth which would destroy that which nature has provided. The Town emphasizes its natural surroundings of

forestland, wildlife and natural streams, and grows in a manner that stresses compatibility with nature.

- **Proper planning, maintenance, and scheduled improvements for Town infrastructure** have resulted in a system of roads, water, and sewer that is top notch. Town leadership is dedicated to committing the financial resources necessary to ensure that infrastructure meets current and future demands placed upon it by housing, accommodations and commercial business.
- As a good steward of public property, **the Town leverages public property and assets to better serve the community**. By capitalizing on existing facilities and to providing more and better facilities when and where needed, the Town enables its departments to flourish in their functions of serving the needs of the community.





CHAPTER 4

Existing Conditions, Trends, and Projections

Demographics

To plan for the future of Beech Mountain, it is critical to know about the Town's population. First and foremost is the straightforward question of growth. How much growth will the Town see? How many people will we have to accommodate? But other questions about our population also carry great weight. What kinds of people make Beech Mountain their home or vacation destination? What kind of housing, recreation, and employment choices do they make? It is important to understand who our population is and how their characteristics will change over the coming decades. The answers to questions such as these will set the background for our Town's plans for the future.

More than just a mechanism to support planning for growth, demographics are also important to consider because many of the decisions that the Town makes, consciously or unconsciously, can make a drastic impact on the level of growth that the town will see in the future. It is important to remember that other scenarios than those presented are possible. By planning to increase density the town could experience levels of growth even greater than in the build-out scenario. By concentrating that density in specific locations and modifying land

use controls to allow for compact development, such density could theoretically be achieved without compromising open spaces and environmental characteristics. On the other hand, the Town could drastically limit growth by imposing more severe land usage restrictions and regulations as an alternative means to protecting the town's character and environment.

Current Population Statistics

Baseline Figures

The figures below provide a snapshot of basic and critical current population figures for Beech Mountain:

322 - Number of full-time residents (2017 US Census Population Estimates prepared by the North Carolina Office of State Budget & Management)

Approximately **5179** - Estimated number of seasonal or second home residents (Beech Mtn. est. based on 2.24 persons per housing unit)

2312 - Number of Housing Units (2010 US Census plus Town Building records)

- For seasonal, recreational, occasional use: **2074**
- Full time occupied: **154**

5422 - Number of Parcels of Land (2018 Avery and Watauga County Tax Data)



Demographic Projections for Beech Mountain

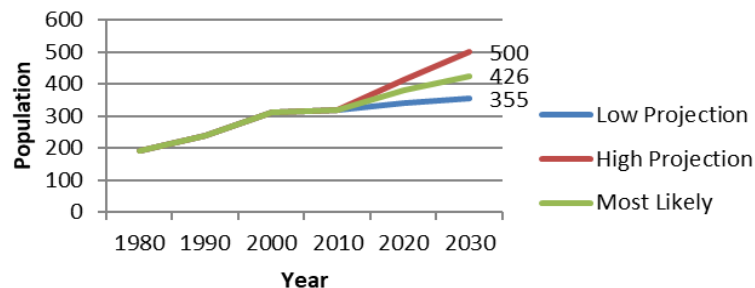
As a vacation resort community, Beech Mountain has relatively few full-time residents. But full-time residents only portray a fraction of the picture of Beech Mountain's true population. Beech Mountain's unique situation as a resort community demands that demographic trends for Beech Mountain be analyzed in different ways and that different factors be taken into account. Because Census figures focus on year-round residents, analyzing housing and building trends is one method of accounting for the fact that the majority of homes on Beech Mountain are second homes or vacation homes.

For purposes of forecasting growth, two factors are focused upon in this analysis:

- Population and its contributing factors
- Construction trends

Town of Beech Mountain, Projected Full Time Resident Population Growth

Source: Census 1980, 1990, 2000, 2010 Summary File 1, prepared by the U.S. Census Bureau (<http://factfinder.census.gov>); Projections by Town of Beech Mtn. based on a linear trend line



Projected Growth Scenario

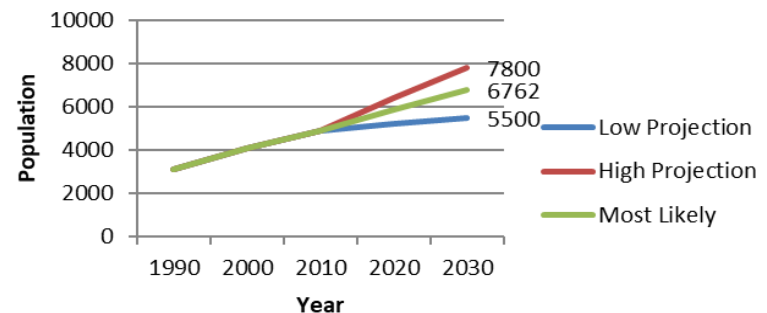
This scenario forecasts as closely as possible the growth that Beech Mountain will encounter over the coming decades. It takes into account current growth rates and projects them into the future. The following charts illustrate that *Beech Mountain will likely have approximately 425 full time and nearly 7000 part time residents by 2030.*

Many factors were considered in developing these estimates, and these considerations will likely determine whether the actual population change over this period errs towards high-growth or low-growth projection. Considerations support a conclusion that steady, robust growth will resume in Beech Mountain in the future include:

- Retirement age baby boomers (people born between 1946-1964). Much of the land and housing in Beech Mountain is

Town of Beech Mountain, Projected Seasonal Resident Population Growth

Source: Estimated by Town of Beech Mtn. based on current figure of 2.24 persons per housing unit and a linear trend of housing units per decade



owned by people who are planning to one day “retire to the mountains”

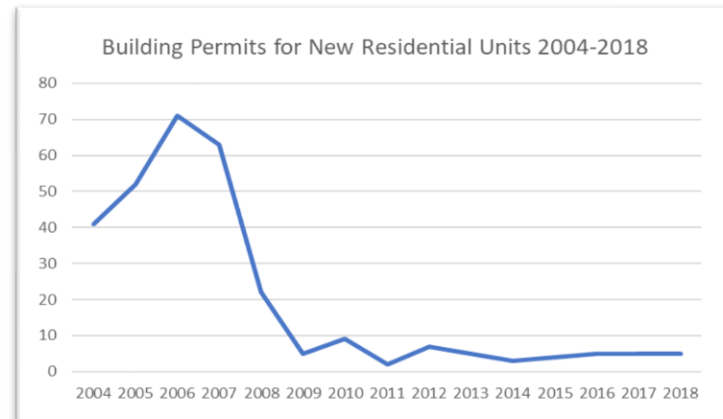
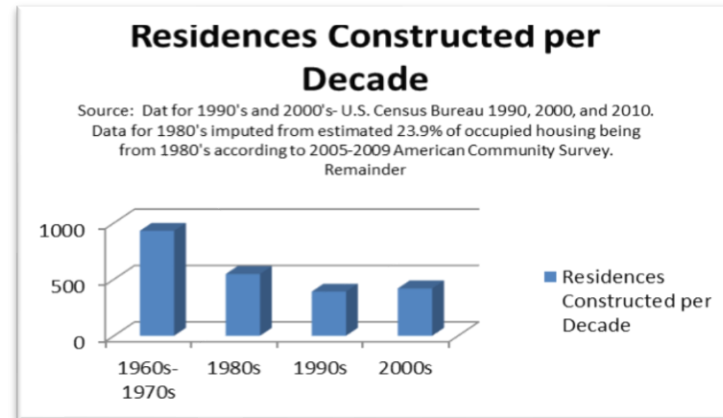
- Rise in number of independently wealthy individuals
- Advent of internet and telecommuting allows individuals to live where they desire, rather than being tied to a work location
- Continued growth in nearby major cities (Charlotte, Piedmont Triad, Tri- Cities, Triangle) and in the State of North Carolina as a whole
- Land and Housing competitively priced for the High Country area of North Carolina

However, there are several factors and trends that will serve to limit Beech Mountain’s population growth in the future, including:

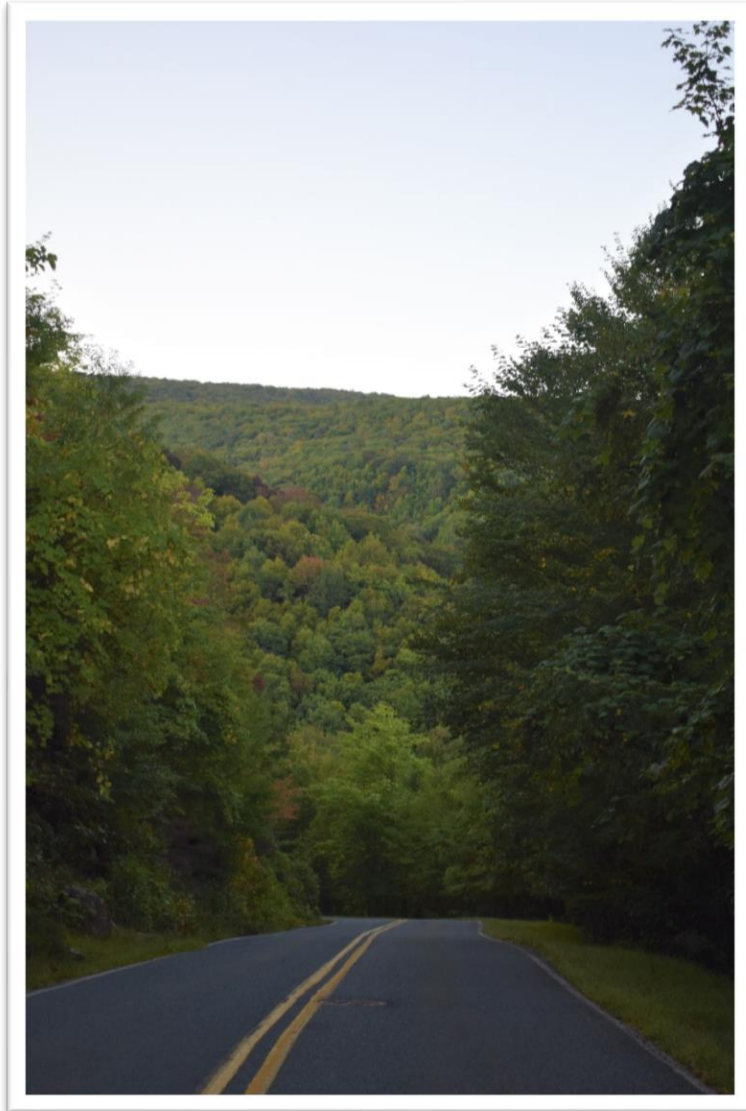
- Aging of current population. The age structure of Beech Mountain’s residents is very top-heavy, meaning there is a disproportionate number of individuals at the high end of the age spectrum, without a sufficient number of persons in younger age categories to replace them.
- The baby boomer generation has already peaked. The average baby boomer has passed retirement age.
- Competing developments, such as Eagle’s Nest, Diamond Ridge, Linville Ridge, etc. that may offer better infrastructure and amenities as the middle class diminishes.

One of the largest factors to consider in this analysis is the long-term impact of the economic recession beginning in 2006. Although recent figures show a sharp decline in the construction of new homes, it is reasonable to predict that the overall growth trend will continue in the future. Even with downturns in the economy and its related impacts on construction, the decade of 2000-2010 taken as a whole echoed the pattern of growth that the Town has experienced since its inception. The first chart below illustrates the sharp curtailing in construction at

the latter half of the 2000’s, but the second chart documents the overall high and consistent level of development that has occurred here over the last 40 years.







Background

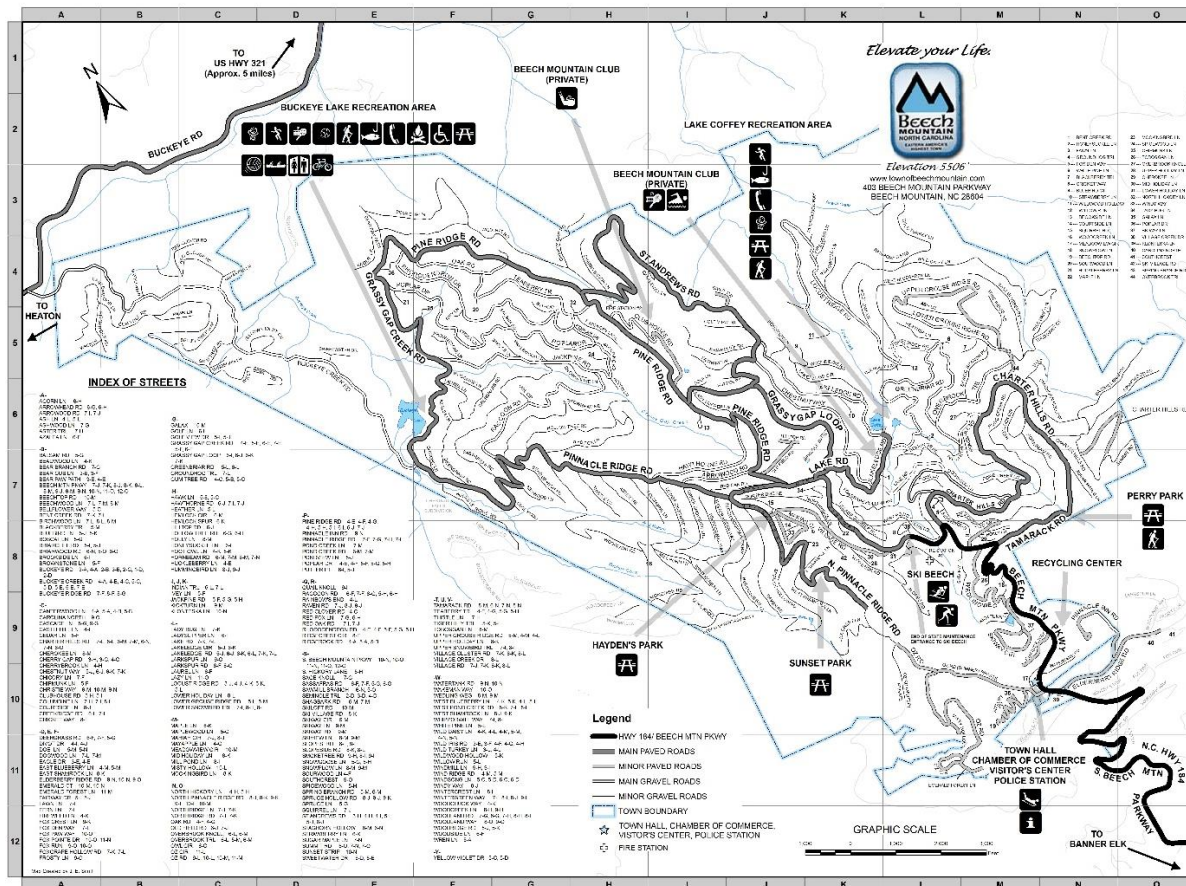
Transportation in Beech Mountain presents an extremely unique set of challenges and opportunities. Unlike most cities and towns, addressing congestion and traffic flow are not major concerns here. While Beech Mountain may be, to a large extent, immune from the major traffic concerns facing other areas, there are an abundant set of different problems with which Beech Mountain is faced. From dealing with our extreme terrain and weather, to maintaining and managing a vast network of paved and unpaved roads, the challenges here rival those of anywhere else.

Safe, convenient, and efficient transportation have major impacts on the overall quality of life of an area. They also form one of the most essential and fundamental functions of the Town. While there can be much debate over the long-term importance of such Town functions as zoning regulation or aesthetic or economic policies or programs, there is little dispute that without maintaining its road infrastructure, the Town would decline.



Beech Mountain Roads Map

SEE APPENDIX FOR FULL SIZE MAP



ROAD STATISTICS

65.62 MILES OF MAINTAINED ROADS

- 45.23 miles stone or gravel
- 20.39 miles hard surfaced

198 ROADS

.2 miles of road per capita

*Highest ratio in the State of North Carolina!!

For comparison:

BLOWING ROCK- .024 mi. per capita

BANNER ELK- .011 mi. per capita

ASHEVILLE- .004 mi. per capita

BOONE- .002 mi. per capita

Source: NCDOT Powell Bill Data 2011

Beech Mountain receives only \$1669.32 per mile of maintained road in State Powell Bill funding. For comparison, Boone receives \$9783.05 per mile.

Requires approximately 8,000 tons of ABC gravel for road stabilization per year



Transportation Goals, Policies, and Strategies

Goal T.G1: Provide a top level of service on our transportation infrastructure within Beech Mountain

Maintaining our Town's roads in a high state of usability and functionality is a top priority. The following policies and programs aim to achieve this goal.

Policy T.G1.P1: Improve Roads in a manner that enables the efficient use of resources

Providing paved roads encourages development, and Beech Mountain has been no exception to this general rule. Early development under the Carolina Caribbean Corporation was centered around Beech Mountain Parkway, then the Town's only paved route. The paving of Pine Ridge/ Pinnacle Ridge Roads in the early 2000's led to the expansion of the Town in that direction and opened up a whole new flurry of development of new residences in the Westridge and Laurel Gap neighborhoods of Beech Mountain.

When considering future infrastructure projects on Beech Mountain, the town should consider where it wants growth to occur (See Land Use, Chapter 5). Rather than pave outlying roads in the hopes of encouraging new development, consideration should be given to encouraging more infill development for the efficient use of infrastructure resources. Paving the roads in the areas of town that are currently developed would be more efficient because there is already heavy use and demand on these roads. These roads would also be easier to maintain because they are closer in and they are contiguous to other paved roads. Consideration should also be given to the ability to create paved linkages and connections from existing paved routes.

Strategy T.G1.P1.S1: Continue to implement gravel and pavement maintenance schedule

The Beech Mountain Public Works Department has currently implemented a gravelling and paving rotation program. It is the goal of the program to ensure that every gravel road surface is maintained at least once every 3-5 years and more highly traveled roads are maintained even more often. Regarding paved roads, the program tries to ensure they are resurfaced approximately every 20 years. Again, more traveled roads and those in greatest disrepair may receive attention more often. In addition to scheduled maintenance, roads in disrepair receive patching, grading, and repair as needed.

This program could be improved by utilizing more advanced analysis techniques to make sure that efforts and funds address the correct roads at the right times. Such analysis could be based on many factors including usage, condition, cost, etc.

Strategy T.G1.P1.S2: Look for ways to improve multi-modal connectivity between major destinations

Beech Mountain's sinuous and winding roads can be difficult to navigate. It can take quite a long time to get to a place that is actually geographically very close. Where possible, Beech Mountain should pursue initiatives that will help increase connectivity and decrease travel times.



records regarding the location and condition of our signs. This data could be used to better monitor the signs and to implement replacement programs.

Strategy T.G3.S6: Identify steep drop offs and emplace guard rails

There are several places on our roads where the shoulder drops off precipitously from the edge of the road. These locations should be identified, and guard rails emplaced to help prevent serious accidents.

Strategy T.G3.S7: Consider emplacing low impact (or no impact) methods of regulating speed at various locations throughout town

Beech Mountain has a town-wide speed limit of 25 mph, which is adequate to promote safety on our roads. However, there are several locations where the design of the road, its grade, lack of curves, etc. contribute to a situation where it is easy to exceed the speed limit without intending to do so. The Town should consider methods of better regulating speed at these locations by using devices or techniques such as “rumble strips,” flashing lights on speed limit signs, or painting of the roadway, among others. Because past experience has shown “speed bumps” to be impractical solutions for Beech Mountain, the type of device used should be one that would accomplish its objective of limiting vehicle speed and ensuring public safety while also minimizing impact on vehicles, snow plows, and emergency equipment.



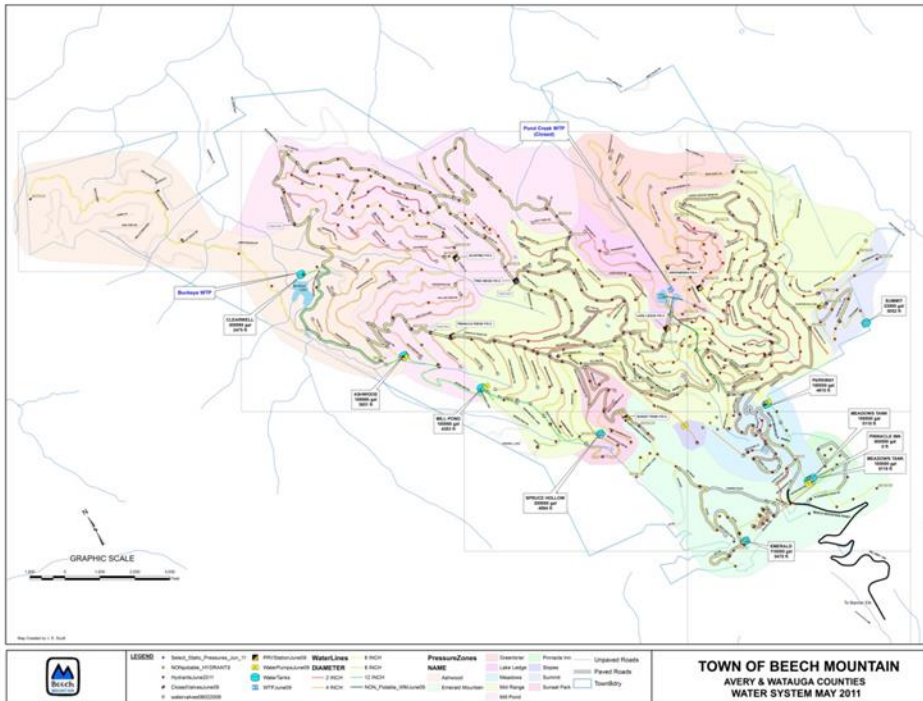
Background

It has been said that water will be the oil of the next century. Like oil, the availability of clean, potable water is finite, and our growing population will stretch the available sources to their maximum capacity. However, unlike oil, water is an essential, indispensable element of human existence for which we cannot find a substitute. It is no exaggeration to say that without a functional water and sewer system, the Town of Beech Mountain would cease to exist. Our utilities systems, so easily taken for granted, are what have made the idea of a thriving town atop one of North Carolina's highest mountains a reality as opposed to an impossible dream.

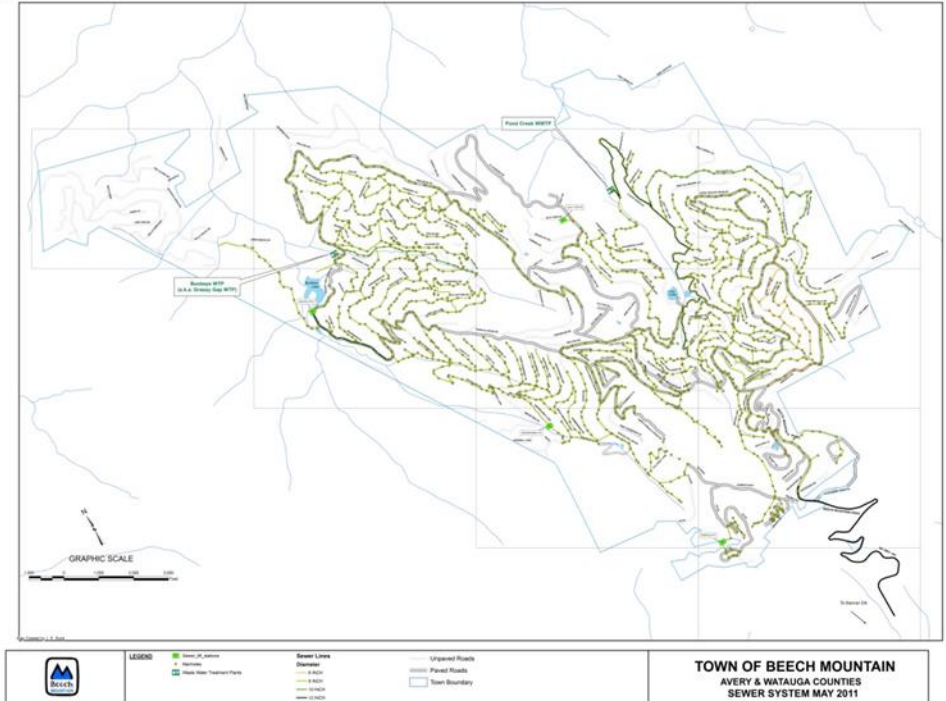
The continued modernization and improvement of our water system is therefore clearly one of the Town's highest priorities for the future and is a fundamental building block without which no other element of this plan has meaning. However, the engineering analysis and calculations required to recommend specific actions necessary and procedures to follow is beyond the scope of this plan. This work has been performed in the existing Beech Mountain Water and Sewer Study prepared by Rothrock Engineering in 2011 and earlier studies. The purpose of this section of the plan, therefore, is not to supersede or supplant any of that analysis, but rather to incorporate that study's goals and findings into a more general document, comprehensible by the layperson. It is also to look at the water and sewer system and the specific projects recommended by the engineering study from a planning perspective – to focus on specific projects and future plans



Beech Mountain Water and Sewer Systems



Water System



Sewer System

System Statistics

- 68.5 MILES OF WATER LINE/55.16 MILES OF SEWER LINE
- 361 HYDRANTS
- 9 WATER TANKS
- ESTIMATED 500+ VALVES
- APPROXIMATELY 1700 MANHOLES
- 6 MAJOR WATER PUMP STATIONS/4 SEWER LIFT STATIONS/5 PRESSURE REDUCING STATIONS
- 1 WATER TREATMENT FACILITY
- 2 WASTE WATER TREATMENT FACILITIES
- 1 WATER RESERVOIR - BUCKEYE LAKE



Water and Sewer: Goals, Objectives & Recommended Strategies and Policies

Goal WS1: Adequate Water and Sewer Capacity for our Town's Future

Buckeye Lake Reservoir has three levels of water intakes, at 6 ½ feet, 13 ½ feet, and 23 ½ feet below full pond. During a moderate drought in the Summer of 2010, water level at its lowest was a mere 18" above the bottom intake. This amounted to a water supply reserve of less than 20 days at the current rates of withdrawal. This experience made obvious the peril that a similar or worse drought could impose, especially when considered in light of potential increases in demand in coming years. It is clear that action is needed to ensure that both our water and sewer systems have the capacity to meet the demands that future growth will place upon them.

The Town's goals in the area of providing for these basic necessities are simple and straightforward:

- To provide Capacity for water and sewer that will be adequate for our Town's future,
- To ensure that the quality of these resources is high, and
- To ensure that these resources are provided with the highest level of efficiency possible.

Policy WS.G1.P1: Promote conservation of Water Resources

An effective way to ensure that our water and sewer capacities are adequate is to conserve and be more judicious in our use of resources.

Continue and strengthen our mandatory conservation measures during drought

Better education regarding conservation practices, better dissemination of conservation requirements, and better enforcement of requirements are three ways to help the system be more effective.

Billing structure

Ensure that the Town's billing structure remains organized in such a way that conservation is rewarded, and overuse is penalized.

Other conservation methods

The town could also take measures to encourage environmental conservation practices. We can promote and encourage the use of water conservation technology such as rain barrels, low flush volume toilets, and low volume shower heads. To encourage the use of these items during construction, the Town could leverage building permit fee reductions.



Policy WS.G1.P2: Replace undersized waterlines

The adequacy of water issue can also be approached from a fire fighting and public safety context. The town has several areas where the primary water lines are 2 inches in diameter. Modern practices no longer use 2-inch water pipe for utility applications because they generally do not provide ideal flow rates for firefighting.

As the town pursues strategies of replacing its water lines these lines should receive weighted priority.

Policy WS.G1.P3: Continue Focus on Expanding Capacity of Water and Sewer Treatment Plants

Finally, expanding the capacity of our water and sewer treatment facilities will be a major step towards ensuring our services are adequate to meet needs.

A June 2009 study predicted that the water plant's demand would exceed capacity in 2012. While that has not yet occurred, it is still clear that additional capacity must be developed. As the Town develops and grows, it is clear that they must move ahead with preparation and planning to increase plant capacity in some manner.

Likewise, the Grassy Gap Waste Water Treatment Plant will exceed its useful life expectancy in 2024 and when replaced should be sized to meet future demand.



Goal WS.G2: Superior Water Quality

It is the goal of the town to provide water that is as pristine as our mountain surroundings.

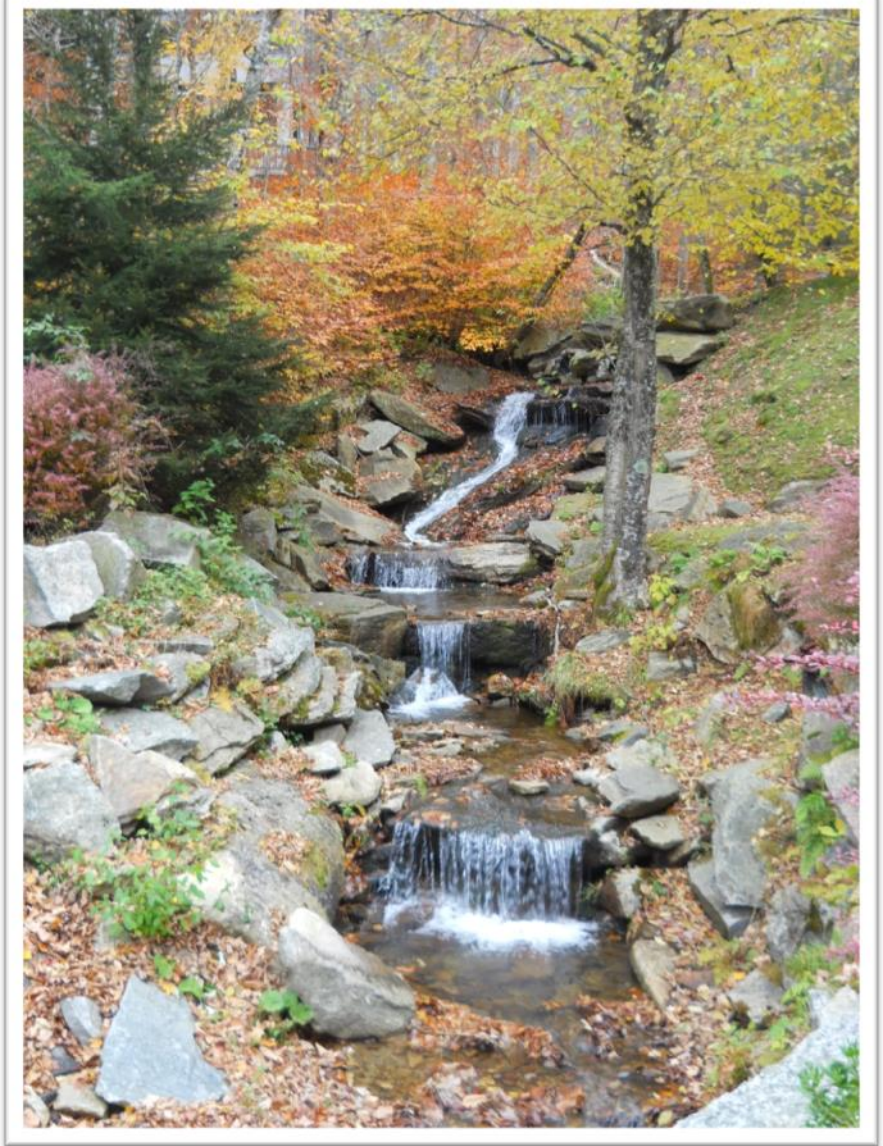
Policy WS.G2.P1: Protect the Town's watersheds and watercourses

One of the best ways to maintain the town's exceptional water quality is to protect and improve the quality of the water before it even enters the system. This method requires the least amount of construction and infrastructure costs and also benefits wildlife and the environment.

One method of protecting our streams and lakes is through enforcement of the town's watershed protection program as mandated by the North Carolina Department of Environment and Natural Resources. Under this program, there are various watershed classifications within the Town, and sets of rules apply to each based upon the proximity to the reservoir.

Within the Watershed Overlay Districts, land use is intended to remain undeveloped. Single Family uses are intended to be limited to one per acre (in the WS-II districts) and one per two acres (in the WS-II C district). All other uses are to be limited to a maximum of 6%- 12% built upon area.

Although at first glance this program seems highly restrictive, there is one large exception that makes it have relatively low impact within Beech Mountain's town limits. This exception is that platted lots existing at the time of the enactment of the watershed laws (1993) are exempt from the regulations if used for single family purposes. Almost all of the area within the Town of Beech Mountain that lies in a watershed district was divided into platted lots prior to 1993 and is zoned for single family usage. However, a large percentage of the watersheds lie outside the town's jurisdiction, and these areas contain the largest amount



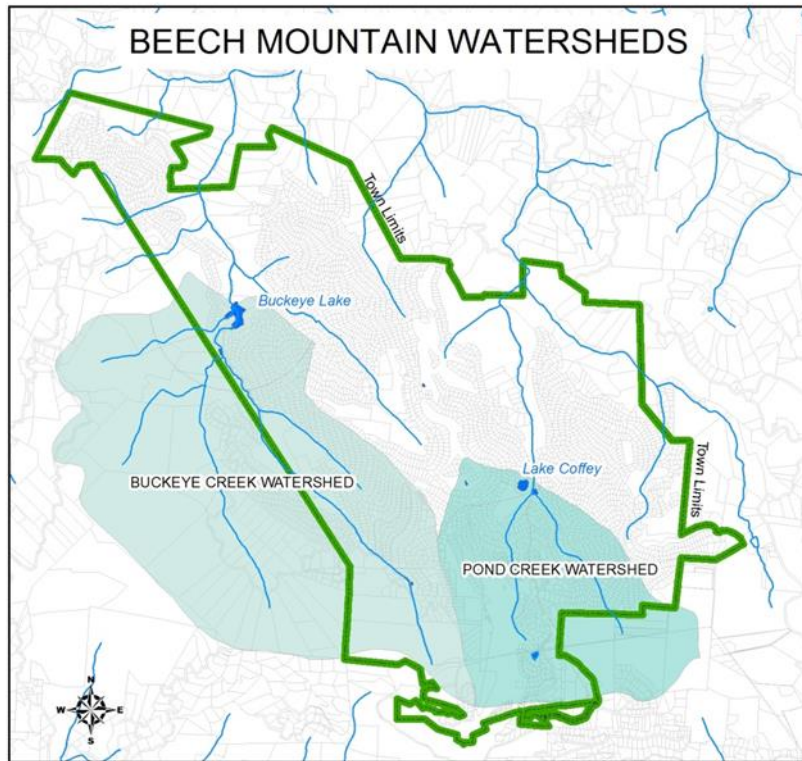
developable land to which the Watershed Act's regulations would apply. Although these areas are not within the town's regulatory purview, the Town should be vigilant to ensure that standards are upheld in these outlying areas that directly affect the Town's water source.

Another benefit of the watershed rules to the town is that they also grant the town the more general power to prohibit any activities,

situations, or structures that pose a threat to water quality, such as inadequate on-site sewage systems or improper disposal of garbage or junk.

The town also enforces state laws regarding setbacks and buffers from streams. Currently our ordinances specify that, "no new development activities may occur within 30' of a perennial watercourse indicated on the most recent versions of USGS 1:24,000 (7.5 minute) scale topographic maps or as determined by Town of Beech Mountain studies." There are actually few "perennial" watercourses within the town, because at our high elevation we are at the source waters for streams, and our watercourses tend to have flows that are often seasonal or intermittent. Beech Mountain should, as the ordinance stipulates, undertake our own studies to determine more accurately which streams actually do make a large influence on our water quality and need to be protected.

A final way of protecting our water sources is to identify areas of significant erosion or other pollution and to undertake streambank or shoreline stabilization and restoration. The town should conduct studies to determine if there are any areas here that would benefit from these processes.



Policy WS.G2.P2: Where feasible, the Town should utilize Best Management Practices (BMP's) to better manage Stormwater. One of the most significant sources of pollution in water sources comes directly from the stormwater that washes into them from our streets, parking lots, and other impervious surfaces.

In 2007 the town received a Clean Water Management Trust Fund grant to perform a stormwater inventory and basin study for the town. The study did not extend to the entire town but was confined to a specific identified target area with known stormwater issues.



Products of the study included a GIS database of stormwater data and recommendations to retrofit several sites with Best Management Practices. The study recognized that in improved stormwater management there was potential to significantly enhance the water quality of our streams.

It is recommended that future work expand the scope of this study to include more of the Town. It is also recommended that the town seek sources of funding to implement some of the study's other recommendations, including upsizing several conveyances and culverts, and possibly constructing a stormwater wetland.

Policy WS.G2.P3: Systematically and incrementally work toward the replacement of the town's entire water line and sewer line infrastructure.

It is difficult to get clean water out of a rusty, dirty old pipe. Our aging network of water and sewer lines bring problems with efficiency and quality as well as the issues with water leakage and flow rate mentioned above. It should be a long-term goal of the town to work toward the eventual replacement of all of the water and sewer pipes in our system. This far reaching goal should be approached piece by piece, little by little, in a systematic fashion wherein the situations identified as worst are replaced first. The Rothrock study laid out the steps to take in this regard.

Goal WS.G3: Efficiency in the Delivery of Services

The Town not only needs to provide utility services of adequate quantity and high quality, but it needs to do so in a manner that is economically efficient.

Policy WS.G3.P1: Continue to work towards reducing non-revenue water

Non-revenue water (NRW) is water that is produced at the water plant but is not "accounted for" in the utility billing. This NRW is derived from a number of sources, including: inaccuracies in metering, system loss, leakage, billing adjustments, as well as other sources.

The Rothrock Water and Sewer Study revealed a staggering amount of water unaccounted for in the Beech Mountain Utilities System. In 2010, the Town treated 119,663,000 gallons of water, but only billed for 39,631,000 gallons. That means roughly 67% of the water that was pumped into our system was unaccounted for. Addressing this issue has been a priority for the Town over the past several years, which has resulted in significant reduction of NRW.

The study found that the unaccounted-for water is mostly the result of *systematic* leaks that exist system wide. In other words, this is not a matter of simply locating and fixing a few major leaks, but rather it is the result of the accumulation of hundreds or even thousands of small leaks throughout the entire system. The water system is becoming quite aged- being originally constructed in the 1960s- and it is estimated that at least some leakage is present at nearly every tap and coupling.

It was also estimated that one of the largest sources of this problem was not actually water loss at all, but rather inaccurate or non-functioning water meters. The town has already taken a major step towards correcting this by undertaking a major project of replacing every meter in the



town with new “radio read” meters in 2011. Early results have shown a significantly improved accountability for water use and a reduction in work-hours required for meter reading.

Policy WS.G3.P2: Reduce amount of Inflow and Infiltration

Mirroring the problem of unaccounted- for water, *inflow and infiltration* are major obstacles to our sewer system being able to handle and process the amount of sewage it receives. Inflow and infiltration is the problem of water seepage into the sewer system, increasing the volume of water that must be treated at the town’s plants.

Many manholes inspected during the water and sewer study showed severe disrepair and age, while it was evident that many others were of substandard construction in the first place. Many manholes had gaping holes in their sidewalls or were lacking any semblance of a seal at the connection between the manhole and the pipe entrance.

The town needs to continue with plans to incrementally replace the sewer lines and manholes system-wide, beginning with those in the worst condition or in the areas with the most severe problems.

Policy WS.G3.P3: Capitalize upon GIS technology to efficiently manage Town infrastructure

Geographic Information Systems (GIS) are a technology that allows for the mapping and analysis of Geographic Information. In a GIS, attributes about data can be stored in databases that accompany the spatially mapped feature. This allows GIS to be used as a functional and complete record keeping system for system infrastructure. But much more than just a computer map or a digital record keeping system, GIS also enables that data to be robustly analyzed by considering its spatial characteristics and other attributes. GIS can answer questions like “Where are the oldest sections of pipe?”, “What structures are currently located within 50’ of Buckeye Creek?” or “What manholes are located in the TR-280 Sewer Basin?”. It also allows data of various themes to be layered upon each other to make more complicated analysis.

The benefits of GIS are tremendous. It enables easy access to information on the town’s water and sewer assets, that in turn allow us to make better decisions regarding the maintenance and improvement of the system. It enables efficient delivery of utility services by helping the town determine where to focus its efforts.

Beech Mountain originally had a GIS system developed by a consultant engineering firm in 2001, but without a staff member who knew how to operate and update the GIS, and without anyone who was familiar with how to use its data, the system was not kept up to date. In 2011, the Town took a major step towards keeping its system accurate by purchasing a sub-meter Global Positioning System (GPS) to utilize for collecting data.

Beech Mountain recognizes the potential of its GIS. The town needs to ensure that qualified personnel are retained that understand how to use the technology and that can explain it to others. Furthermore, the data in the GIS needs to be better disseminated among various entities who need to know about our utilities systems, such as the staff of various departments and the towns governing decision makers.



Policy WS.G3.P4: Continue to utilize effective long-term budgeting tools to prepare for the costs of necessary improvements to the utility system

To undertake the major infrastructure improvements that our system needs will be expensive. The town will continue to prepare and adhere to multiple year financing tools such as Capital Improvement Plans to accurately forecast and prepare for future expenditures.

Strategy WS.G3.P4.S1: Continue to focus on projects in the 5-year Capital Improvements Plan

The Capital Improvements Plan should guide capital improvement projects throughout the course of the period of the plan. Although there will certainly be projects that come up from time to time, it is important that the CIP be a guiding document for project planning and implementation.

Discussion and Conclusion

It will be no small matter to ensure that our water and sewer infrastructure is sufficient for our town's future, but the undertaking is essential to the success of the town. The town has received a number of excellent guidelines and recommendations for improvement of the water and sewer systems provided through various technical engineering studies. The town should continue to follow the recommendations of the study, especially those deemed of critical importance.



Background

One of the most fundamental and critical goals of a town is to keep its citizens safe. Some of the ways that a government entity can accomplish this goal are through 1) Operational Capability (providing adequate staff and equipment to carry out mitigation activities and emergency response); 2) Hazard Avoidance (Taking precautionary steps ahead of time to reduce the risk of a hazard and reduce the impact of an event should it occur); and 3) Emergency Response- (Planning ahead of time to develop strategies and a course of action should an event occur). Beech Mountain participates with Watauga County in the development and maintenance of a county-wide Hazard Mitigation Plan and has formally adopted this plan. The intent of the Beech Mountain Comprehensive Plan in this regard is to, where appropriate, supplement the county-wide plan with more detailed planning and information specifically for Beech Mountain as well as recommend the development of more detailed planning processes and documents where the level of detail exceeds the scope of a Comprehensive Plan. Such detailed plans shall be incorporated to this document as appendices as they are developed.



Goal PS.G1: provide sufficient Operational Capability to respond to emergencies in Beech Mountain

This goal is about continuing to ensure that the Town of Beech Mountain has the manpower and equipment necessary to react to emergencies and to keep the Town of Beech Mountain safe. The main areas in which the Town provides this capability that will be discussed are Police and Fire Services.

Police Services

The town's police department is assigned to protect and serve the citizens of Beech Mountain. In our small town, the Beech Mountain Police Department provides services and personalized assistance that most larger jurisdictions are unable to provide. Given that a large percentage of our homes are seasonal in nature, a strong and effective police department is essential to protect people's investments while they are away. Also, our Police Department provides needed services to our large elderly population by conducting house checks. Beech Mountain Police Department's services are well tailored to the needs of our community and to ensuring that Beech Mountain remains a tranquil and safe environment for living, visiting and recreating.

The officers of the Beech Mountain Police Department have considerable experience, with many officers having served for longer than ten years. To meet the requirements posed by certain large events or emergencies, the department also participates in several mutual aid agreements with surrounding jurisdictions which enable it to scale up in personnel as needed.

The department also operates a dispatch center that provides Emergency 9-1-1 services to the residents of Beech Mountain and also to the surrounding areas. The dispatch center functions as a communications center to coordinate emergency service efforts and enables rapid and effective deployment of resources to aid in emergencies, providing better and quicker help to the citizens of Beech Mountain in times of need.

The current leadership of the Beech Mountain Police Department has identified that one of its major long-term objectives is the development of personnel. While they realize the need to "keep up with the times" technologically, they see no glaring needs at least for the immediate future. But in terms of personnel, they have realized challenges that lay ahead. As the police department moves forward, it will be necessary to ensure that new officers are adequately trained and experienced to replace officers that are nearing retirement.

Fire Services

The Beech Mountain Volunteer Fire Department has a long and proud history of protecting the properties of Beech Mountain. The Department was formed in 1972 by a group of local residents with a vision of providing Fire Protection to our friends and neighbors. This commitment continues today.

Although the Fire Department is a separate entity from the town, it has recently worked with the Town of Beech Mountain in creating what can be considered a "combination" department, with the addition of a full time paid staff member as well as the sharing of operational expenses.

The mission of the organization is: ***"To provide the highest level of life and property safety through the extension of Fire Prevention, Fire Suppression, Emergency Medical Response and Public Education consistent with the prudent utilization of funds and community resources."***

In addition to the Fire Department's ability to respond under all conditions, it is also actively engaged in the community with Fire and Life Safety as one of its primary goals. The Beech Mountain Volunteer Fire Department provides the residents and visitors with a full range of programs and services.



Recognizing that fire prevention is one of the keys to a safe community, the Beech Mountain Volunteer Fire Department continues to implement a Public Education campaign encouraging the proper use of fireplaces, heaters, smoke alarms and carbon monoxide detectors.

Services Other than Police or Fire/ EMT

Other related emergency services provided by the town include clearing trees from roads for emergency access, evacuating citizens in time of danger, operating shelters when needed, searching for lost people and assisting with EMS and rescue squad when requested.

Currently, no EMS station is located in Beech Mountain. When required, EMS services are provided by Avery County Medics, the nearest station being located at Banner Elk. Many of Beech Mountain's firefighters have had Emergency Medical Technician (EMT) training, and several have extensive medical experience.

Policy PS.G1.P1: Ensure our emergency services/ public safety departments are adequately staffed

Strategy PS.G1.P1.S1

Increase recruiting efforts and network to increase the number of fire and EMT volunteers to ensure response times are not increased with the growth of town. Continue to recruit outside of Beech Mountain's corporate boundaries to attract volunteers from a larger pool of potential members. Continue and strengthen the Town's policy of encouraging employees to participate as volunteers in emergency services programs. Continue the incentives the Town provides to volunteers.

Strategy PS.G1.P1.S2

Regularly evaluate the required human resources for Public Safety Services to ensure adequate personnel are available for response. Recruit full-time paid emergency service personnel with significant additional population growth. Additional personnel (and respondents to emergencies in general) greatly improve ISO ratings.

Strategy PS.G1.P1.S3

Explore options for increasing public safety staff to allow a minimum of two full-time staff members to be on duty at all times. As the town continues to grow, hire additional personnel as necessary to maintain the current level of service.

Policy PS.G1.P2: Ensure our departments receive the best training available to enable them to accomplish their missions.

Strategy PS.G1.P2.S1: Establish a career Training Officer

Policy PS.G1.P3: Ensure our emergency services are provided with the equipment and resources to accomplish their missions.

Strategy PS.G1.P3.S1

Establish a joint Police and Fire Headquarters. Further develop a facilities plan for emergency services/ public safety departments to identify needs related to future growth as well as to maintain current facilities. *Consider the emplacement of substations in locations dictated by growth.*



Strategy PS.G1.S5

Continue to ensure adequate water supply for fire- fighting capability throughout Beech Mountain. This involves continuing the ongoing project of monitoring hydrants and replacing defective ones. Also, install new hydrants where they are necessary. Ensure all water lines are large enough and pressurized enough to provided adequate flow to all hydrants.

Strategy PS.G1.S6

Continue current capital improvement plan strategy for replacing emergency service vehicles and other equipment on a regular basis.

Strategy PS.G1.S7

Continue implementation of communication improvements and interoperability. As communication technology rapidly evolves, multiple means of communication as well as consolidation of emergency services communication platforms should be discussed. The town should encourage use of new technologies and efficiencies for our future communication needs. Planning and budgeting for future communication systems is critical to the operational capability of our public safety and emergency services entities.

Goal PS.G2: be a safer community by Avoiding and Mitigating Hazards

The purpose of this section is to put forth precautionary steps ahead of time to reduce the risk of a hazard and reduce the impact of an event should it occur.

Identification of Dangers

One of the first steps in this process is to identify and prioritize the hazards that could potentially threaten Beech Mountain. These hazards can be both natural or human-caused. Using the Watauga County Hazard Mitigation Plan as a guideline, we have identified the following as potential natural hazards that could threaten Beech Mountain. We have also included human-caused hazards that may potentially pose dangers to Beech Mountain.

Policy PS.G2.P1: Avoid/ Mitigate Natural Hazards

The Watauga County Hazard Mitigation Plan and the High Country Regional Hazard Mitigation Plan go into much more depth on the causes of the Natural Hazards that affect our region, major historical occurrences of these events, and also the probability of future occurrences. In the next section, we intend to discuss how some of these hazards pose special threats to the Town of Beech Mountain.

Hurricanes and Severe Storms

The strong winds and heavy rains that accompany hurricanes that hit our Atlantic Seaboard can often penetrate well into the interior of the continent. Although Beech Mountain is hundreds of miles from the nearest ocean, it nevertheless is at risk from the impacts of hurricanes as well as other severe storms. According to the National Hurricane Center's historical storm track records, 15 hurricane or tropical storm tracks have passed within 75 miles of the High Country region since 1850. Other severe thunderstorms are much more common, and can bring comparable amounts of damage, especially from the associated high winds. At Beech Mountain's elevation, the risk of dangerously high winds is even greater.



Strategy PS.G2.P1.S1

Continue to strictly enforce the North Carolina State Building Code's regulations for construction in high wind zones.

Strategy PS.G2.P1.S2

Maintain appropriate riparian buffers and continue policies to promote green space. These policies have the effect of naturally filtering and channeling water to avoid flood conditions.

Strategy PS.G2.P1.S3

Acquire unbuildable properties from willing landowners through N.C. Clean Water Management Trust Fund to develop as a park or greenway.

Blizzards and Winter Storms

Beech Mountain is at an especially high risk for blizzards and winter storms. Our high altitude brings lower temperatures than surrounding areas and often brings us snow when surrounding areas receive none. In fact, Beech Mountain averages nearly 85 inches of snowfall per year (according to the National Weather Reporting station data). Nearby Boone by comparison receives only approximately 40 inches. Recent winters have brought even more snow than usual, with a record 137.6 inches falling on Beech Mountain during winter 2009-2010. Snow of this capacity brings multiple dangers that warrant consideration such as treacherous driving conditions that can cause car accidents and serious injuries. Beech Mountain's steep, winding roads can be impassable for days, making it difficult or impossible to get off of the mountain. In these conditions, people can be isolated and "snowed in" for long periods of time without adequate food, water, or other supplies. Snow and ice also often are accompanied by power outages, which can be extremely dangerous for those who depend on electricity to heat their home during the frigid temperatures. Finally, snow and ice can be a hindrance to emergency services, making it more difficult to respond to fires, medical emergencies, etc.

Strategy PS.G2.P1.S5

Continue and strengthen our road clearing program

Drought

As previously discussed, Beech Mountain is in need of expanding the capacity of its raw water supply. The consequences of a drought upon our water supply were drastically evident in the summer of 2010, when dry periods resulted in our water supply being considerably reduced. Without the acquisition of a more plentiful water supply severe drought could pose a major obstacle to the town continuing to function.

Strategy PS.G2.P1.S6

Secure a more abundant source of water for the Town's raw water intake.

Strategy PS.G2.P1.S7

Continue the Town's mandatory water shortage conservation regulations program.



Strategy PS.G2.P1.S8

Educate people about the importance of conservation.

Strategy PS.G2.P1.S9

Encourage people to use natural landscaping that has low water requirements.

Landslides

Landslides are the gravity-driven downward and outward movement of slope-forming soil, rock, and vegetation. Landslides may be triggered by both natural and human-caused changes in the environment, including heavy rain, rapid snow melt, steepening of slopes due to construction or erosion, earthquakes, volcanic eruptions, and changes in groundwater levels. The North Carolina Geological Survey recently conducted an in-depth study of slope stability and landslide hazards for Watauga County which identified Beech Mountain's steepest slopes as unstable or in the high threshold for instability.

Landslides can cause extreme damage to homes and property and pose a special risk to properties located on steep slopes. Many of Beech Mountain's homes have been built on extremely steep slopes.

Strategy PS.G2.P1.S10

Consider developing a steep slopes overlay that would restrict development on the most dangerous steep slopes.

Strategy PS.G2.P1.S11

Ensure the Towns culverts and storm drainage systems are well functioning. This will help to ensure soil is well drained and does not become saturated and ripe for landslide events.

Strategy PS.G2.P1.S12

Continue to enforce Erosion Control regulations, especially the requirement for ground cover, in order prevent soil situations that are prone to landslides.

Flooding

Flooding can pose a great risk to human life as well as cause considerable property damage. Although there are no FEMA recognized flood zones within the Town of Beech Mountain (according to the latest Flood Insurance Rate Maps), there are several locations that nevertheless could be inundated during or after severe rain events.

Strategy PS.G2.P1.S13

Beech Mountain should continue to correct, divert, and mitigate flood prone areas with specificity and devise corrective response plans for floods in these areas so as to eliminate the hazard.



Road wash-outs

Closely tied to flooding and landslides are the hazards associated with road wash outs. Severe flooding or landslide events can block or destroy road passageways in ways that could impede transportation for indeterminable periods of time.

Strategy PS.G2.P1.S14

Educate citizens about the dangers of crossing inundated roadways. People should be aware that even what appears to be a small amount of swift flowing water can sweep away a vehicle or a person.

Strategy PS.G2.P1.S15

As mentioned in Strategy T.G2.S3, the Town should pursue alternate access routes for emergency purposes. A landslide or flood blocking Beech Mountain Parkway could be very problematic if alternative access routes were not available.

Earthquakes

It is a little-known fact that Beech Mountain lies within an area identified as being at risk for earthquakes. While FEMA classifies the western North Carolina mountains as being in Seismic Design Category B (defined as areas that could experience moderate shaking), the North Carolina State Building Code identifies Watauga and Avery counties as being within Seismic Design Category C (areas that could experience strong shaking). Coupled with our steep slopes and rocky soils, strong shaking could result in considerable damage.

Strategy PS.G2.P1.S16

Ensure that new construction meets the appropriate North Carolina State Building Code standards for seismic design.

Strategy PS.G2.P1.S17

Educate citizens of actions to take during an earthquake event.

Tree Damage

Our Town's beautiful forests are one of the reasons that people love Beech Mountain. However, these trees can pose considerable hazards to people and property. Ice storms in particular load trees with tremendous weight, to which they often succumb.

Strategy PS.G2.S18

Evaluate Town Tree regulations to ensure that cutting trees to promote safety is allowed.

Strategy PS.G2.S19

Promote the removal of diseased and damaged trees. Ensure that property owners are aware of the danger they pose.

Policy PS.G2.P2: Avoid/ Mitigate Human-Caused Hazards or Dangers

Wildfire

Wildfires are a natural occurrence in woodland areas, and their occurrence is actually healthy for the ecosystem in many ways. However, when human settlement has encroached into forested areas, wildfires can have devastating results. Beech Mountain is highly vulnerable to wildfires for several



reasons. First, we are a town that is almost totally situated in the dangerous “urban-woodland interface” where wildfires are most dangerous. Second, fires travel faster up mountain slopes. Third, settlement in this area for the past half of a century has prevented natural wildfires from burning up fuel sources. Beech Mountain has abundant sources of fuel that could be ignited during an outbreak. Finally, the dry conditions posed by recent droughts have the area primed for the outbreak of fire.

Strategy PS.G2.P2.S1

Put out information to the public that informs them of fire risk conditions. Beech Mountain Volunteer Fire Department currently participates in the “Firewise” program to educate the public on the danger of fires and best methods for fire prevention.

Strategy PS.G2.P2.S2

Create fire breaks in sections of high-risk forest.

Strategy PS.G2.P2.S3

Perform wildfire training exercises and ensure fire department members have wildfire training.

Strategy PS.G2.P2.S4

Encourage homeowners to clear brush from around their homes.

Strategy PS.G2.P2.S5

Promote the use of fire-resistant landscaping and building materials.

Property Theft

Beech Mountain is a very safe community. However, crime is a possibility even here. There are several reasons why property theft is one form of crime that poses a special threat to Beech Mountain. Beech Mountain is home to many high-end homes that are vacant for much of the year. Often, these homes are located in isolated areas that are remote from neighbors or other concerned citizens. For these reasons it is important to address theft as a potential threat to the community and to take proactive steps to prevent it just as other natural or man-made hazards.

Strategy PS.G2.P2.S7

Implement neighborhood watch programs.

Strategy PS.G2.P2.S8

Encourage the use of home security systems.

Strategy PS.G2.P2.S9

Maintain the Town’s address numbering standards and ensure 911 addresses are visible from the road.



Automobile Accidents

Statistics would most likely show that the greatest danger posed to the residents and visitors of Beech Mountain is that of automobile accidents. Many factors combine to make driving on our roads hazardous. Our roads are steep and curvy, and require lots of situational awareness to traverse safely. Brakes often go out on our steep hills, leaving vehicles without a way to stop without a collision. Our shoulders often have steep and treacherous drop-offs. Besides all this, the weather and the elements conspire to make conditions even worse. Snow and ice in the winter cause vehicles to lose traction. Poor visibility from fog and clouds is common at this altitude. Any efforts to mitigate these hazards would be well deserved.

Strategy PS.G2.P2.S10

Continue the town's signage upgrade program, which will replace current road signs with high visibility/ high reflectivity signs.

Strategy PS.G2.P2.S11

Develop a plan for creating new GIS layer to map roads or areas of a road that retain water that could lead to loss of control of automobiles. Correspondingly, keeping drains cleaned or constructing more drains in town areas in order to have a greater capacity to carry water off roads.

Structure Fire

As discussed above, wildfires are a threat in Beech Mountain. If a large wildfire was to occur, it is likely that it would threaten many of Beech Mountain's structures. Furthermore, the age of some of Beech Mountain's homes also puts them at high risk for structure fires. The town could take several measures to avoid structure fires or mitigate their impact should they occur.

Strategy PS.G2.P2.S12

Perform routine fire inspections of commercial structures as provided for in the NC State Fire Code.

Strategy PS.G2.P2.S13

Continue the Beech Mountain Volunteer Fire Department's "Firewise" education program to teach homeowners important measures they can take to keep their houses safe, such as testing fire alarms and discussing actions during a fire.

Power Failure/ Fuel Shortage

Our modern society is heavily dependent upon fuel and electricity for our everyday activities. Fuel and electricity are also crucial to our ability to provide emergency services and to react to threats. Unfortunately, our supply of electric and fuel are finite, and can sometimes be interrupted. It is critical as we progress into the future to have a plan in place that details how to respond to severe reductions or complete absence of fuel and power availability.

Strategy PS.G2.P2.S14

Watauga County is currently in the process of developing a fuel and electric shortage plan that details how the county will react to a crises and how limited supplies of fuel and power will be allocated in an emergency. Beech Mountain should support and participate in that plan's recommendations.



Strategy PS.G2.P2.S15

Look for possibilities for alternative energy sources. Ensure our laws and regulations do not unduly prevent the use of suitable alternative energy techniques.

Strategy PS.G2.P2.S16

Bury power lines when feasible.

Strategy PS.G2.P2.S17

Encourage the planting of appropriate vegetation only under or near power transmission lines.

Goal PS.G3: The Town shall be prepared for emergencies by updating, monitoring, and improving Emergency Response Plans and Procedures

Despite the best efforts to avoid hazards and to mitigate their impact, crises can and will occur. The final goal identified for the Town as it relates to Public Safety is to be prepared for emergencies when they do strike.

Policy PS.G3.P1: The Town will address the emergencies and hazards herein identified through an orderly, systematic approach

In approaching the hazards and challenges with which Beech Mountain is faced, the Town should proceed with a well laid out process to methodically and efficiently prepare ourselves for these challenges. This process should include three phases for dealing with each hazard:

Planning and Preparation, Response, and Recovery.

1. **Planning and Preparation-** This document has intended to lay the groundwork for the planning and preparation phase of hazard response. It has identified the hazards with which we contend and has set forth some initial recommendations that the Town should consider to handle them. Following through on these recommendations is the next step towards completion of this phase. Of course, once completed, the Planning and Preparation for hazard response should be continually re-evaluated to determine if circumstances have changed or if the plans can be improved.
2. **Response-** The response phase is when the “rubber meets the road” – when the responding agencies take physical steps to react to a threat or danger. The Town currently has working response plans for various situations. These plans should likewise be monitored and evaluated and improved when appropriate.
3. **Recovery-** This is the phase of an emergency that is least thought about and therefore it is a phase that response agencies are often unprepared for. This phase involves salvage, repair, clean-up, and general assistance that goes on after an initial threat has been eliminated. This process is often very difficult and time consuming and can be fraught with many unforeseen issues and challenges. The Town has not conducted any planning to this point regarding procedures for Recovery operations and should do so in the near future.



Strategy PS.G3.P1.S1

Develop a thorough Emergency Evacuation Plan for the Town of Beech Mountain. Such a plan should be developed in the near future. This plan should take into account the difficulties of evacuating people over our spread-out jurisdiction and account for the fact that there are only two ways into and out of the town. This plan should also have a mechanism to check to ensure no one is left behind. This plan should be flexible in scale, such that it would succeed when there are 500 people on the mountain or when there are 10,000.

A portion of the evacuation plan should cover the emergency medical evacuation of critically injured persons. In this regard, the Town should maintain sites identified as area helicopter landing zones for use in emergencies. It is especially crucial that this be done because of Beech Mountain's remote location from major hospitals and delay in advanced life support transport services.

Strategy PS.G3.P1.S2

Develop our capabilities to communicate to citizens in an emergency. Continue the "Reverse 911" program and look into other ways to communicate emergency information, especially of the need to evacuate. Consider cooperating with the Beech Mountain Club to use its golf course evacuation siren in situations of an extreme emergency, along with fire sirens at the local fire stations.

Strategy PS.G3.P1.S3

Maintain Buckeye Recreation Center as a Level II Red Cross Shelter and monitor for opportunities to improve.

Strategy PS.G3.P1.S4

Continue to refine the Fire Response Plans for each of Beech Mountain's major commercial structures and multi-family complexes. As of 2018, the Fire Department has completed an initial Fire "Pre-Plan" for all commercial buildings. This process should be continued and built upon to improve both these plans and their usefulness during response actions. Specifically, future work should encourage the use of technology to better capture and communicate this information to "on site" personnel during an emergency.

Strategy PS.G3.P1.S5

Develop a program to deliver essential supplies to people stranded in winter storms.

Strategy PS.G3.P1.S6

Create maps with hazard overlays to identify areas most susceptible to hazards.

Conclusion:

It is hoped that this chapter provides a roadmap to ensuring that the Town of Beech Mountain continues to provide excellent services in the realm of public safety. With operational capability, steps taken to mitigate hazards, and emergency response plans created, the Town should be well prepared to handle foreseeable crises and protect the safety and welfare of its citizens and visitors.



Inventory of Existing Facilities

Buckeye Recreation Center

The prize asset of Beech Mountain's recreational offerings is Buckeye Recreation Center. Completed in 2006, Buckeye Recreation Center is Beech Mountain's state of the art recreation facility established for the Town's citizens and guests. It is an approximately 23,000 square foot facility with various top-notch amenities including:

Buckeye Recreation Center



Basketball Court/Gymnasium

Buckeye Recreation Center boasts a state-of-the-art gymnasium that offers basketball, volleyball, ping pong, air hockey, bad mitten, indoor walking track and more.



Multi-Purpose Room

Buckeye's multi-purpose room is available for rental and is an ideal location for parties, meetings, reunions, etc.



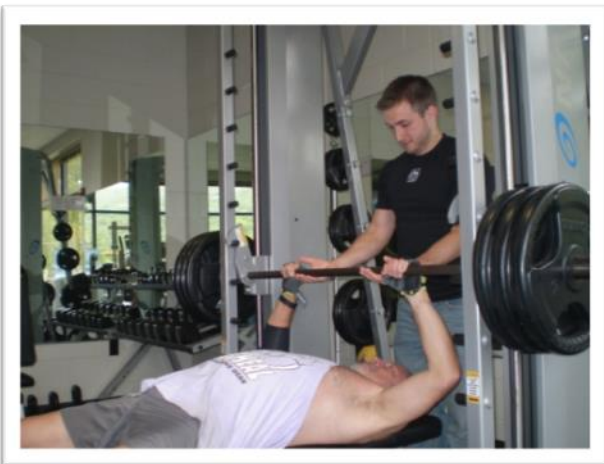
Indoor Tennis courts

With the only indoor tennis court on Beech Mountain, Buckeye is the perfect place to come enjoy a game, even in the cold of winter. Ball machine and complementary rackets are available.



Fitness Room

In the fitness room you will find free weights, cardio, Nautilus equipment and an ideal location to get a great workout.



Kids Playroom

The kid's playroom offers a fun and stimulating environment with soft play equipment for children ages seven and under.



Lobby

The lobby offers such complimentary services to the community and its guests such as satellite television, wireless internet, games, puzzles and a lending library.



Outdoor Tennis Courts

Buckeye Recreation Center has two outdoor, paved tennis courts available on a first come-first serve basis. Complimentary loaner rackets are available.



Walking Track

With gorgeous panoramic views, the walking track circumnavigates Buckeye Recreation and connects directly to Falls Trail.



Softball Field

The softball field can also claim expansive mountain views and is perfect for a fun family pick-up game or group get together.



Picnic Area

The picnic area overlooks beautiful Buckeye Lake and is available on a first come-first serve basis through the recreation center.



Kitchen

Buckeye offers a full catering kitchen with the rental of the multi-purpose room, making it a perfect location for events.



Children's Playground

The playground at Buckeye is the only public playground of its kind on Beech Mountain. Comparable to a low ropes course it can provide hours of fun for all ages.





Buckeye Lake

Buckeye Lake is the town's municipal drinking water reservoir, which has also been classified to allow recreational use. It is a beautiful 6.5-acre mountain lake surrounded by over 60 acres of land. Buckeye Lake offers the following amenities:

- Picnic Shelter
- Restrooms
- Fishing Areas and Access Trails
- Campfire Area
- Canoes/Paddle Boats

Lake Coffey

Lake Coffey is a small mountain lake nestled near the Beech Mountain Club facilities off of Lakeledge Road. It is also one of Beech Mountain's signature neighborhood parks. Lake Coffey is a great place to fish as it is stocked regularly with mountain trout. Lake Coffey Park is also a great place for exercise with its ¼ mile walking track circumnavigating the lake and its outdoor basketball court. It is also a popular hiking trail head, as it serves as the junction for Beech Mountain's premier Upper and Lower Pond Creek Trails. Lake Coffey is also the home to the free annual Kiddo Fishing Derby. Lake Coffey offers the following amenities:

- Fishing and Fishing Pier
- Walking Track
- Basketball Court



Bark Park

Beech Mountain boasts one of the most beautiful dog parks in the High Country. With its panoramic views, large and small dog play areas, walking path and covered picnic shelter, it is one of the premiere recreational areas on Beech Mountain.



Beech Community Sledding Hill

Beech Mountain is home to the High Country's only free, publicly maintained and groomed (complete with artificial snow making) community sledding hill. The sledding hill park is open (weather permitting) throughout much of the winter. Located atop Beech Mountain near the Town Hall and Chamber of Commerce/Visitors Center, this is a wonderful winter park complete with holiday music and ample outdoor winter recreational opportunity. The sledding hill is for children under 12 years of age or younger.



Neighborhood Parks

In addition to these larger parks and facilities, Beech Mountain has numerous neighborhood parks that are located throughout the residential areas and roadways on Beech Mountain. These areas are a great place to stop and have lunch, read a book, or just sit and enjoy the view.

- Hayden's Park
- Sunset Park
- Perry Park
- Fireman's Park
- Parkway Overlook

Perry Park



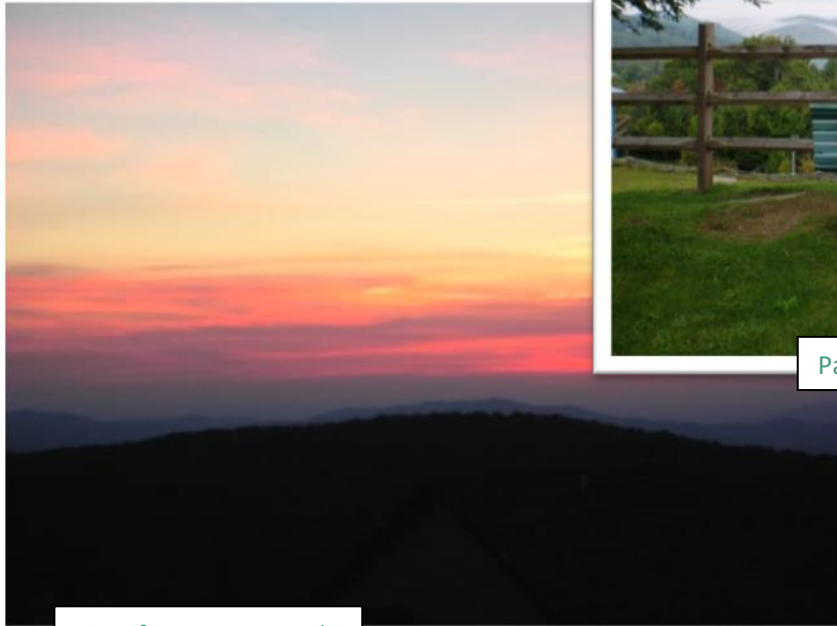
Parkway Overlook



Hayden's Park



View from Sunset Park



Town Hiking Trails

The Town of Beech Mountain maintains over 30 miles of hiking trails, which have become a tremendous recreational asset. The trails include:

Falls Trail

Falls trail is a very popular trail due to its ease of access from Buckeye Recreation Center. It is a roughly 1.25-mile loop that includes terrain that once served as a railroad for the logging industry in the first half of the 20th century. The slope is easy to moderate, making this a very family friendly hike. Along the trail is a beautiful natural waterfall near the convergence of Grassy Gap Creek and Buckeye Creek.

Grassy Gap Creek Trail

Grassy Gap Creek Trail is an important connection between many of the Town's other hiking trails and the Buckeye Recreation Area. The trail follows the path of Grassy Gap Creek from Hawthorne Road to Pine Ridge Road near the Recreation Center.

Lower Pond Creek Trail

Lower Pond Creek Trail connects with Upper Pond Creek at Lake Coffey. This is a single track strenuous hiking trail that follows Pond Creek to Locust Ridge Road. Lower Pond Creek is one mile, but the terrain is steep. On the trail one can see water cascading over rocks and many small and large waterfalls. The trail is strenuous but well worth the effort.

Upper Pond Creek Trail

Upper Pond Creek has been designated as a nature trail. Different stations are located along the trail with interesting information regarding the ecosystem, flora and fauna

Wild Iris Loop Trail

Best described as an easy family friendly woodland trail, Wild Iris Trail is two miles in length with only a moderate elevation change along the way. Beginning at Cherry Gap, the trail heads north toward Bear Paw Path. At Bear Paw the trail loops back around making its way to connect again at the one-mile point.

Sassafras Trail

This trail is a leisurely walk through the woods on a gravel roadway built 40 years ago as part of the Beech Mountain Resort by Carolina Caribbean. To date no development has occurred over this one-mile beautiful, wooded pathway with almost an even grade all the way through to Jackpine, a distance of one mile.

Other prominent trails include:

Red Fox/ Arrowhead Loop Trail

Smoketree Trail

Westerly Hills Trail



The EMERALD OUTBACK

Emerald Outback

Among all the Town's hiking trails, the "Emerald Outback" deserves special discussion. Began in 2011 as a public-private partnership between the Town and a local landowner/ development company (Emerald Opportunities, Inc.), a gorgeous, flowing network of multiuse trails have been developed. The trails are situated between 4,700 and 5,000 feet in elevation, giving them astounding views of the Elk River Valley and unique terrain and vegetation that is unlike any other in the area. The trails have been extremely successful and have drawn hikers and mountain bikers to Beech Mountain from the local region and beyond.



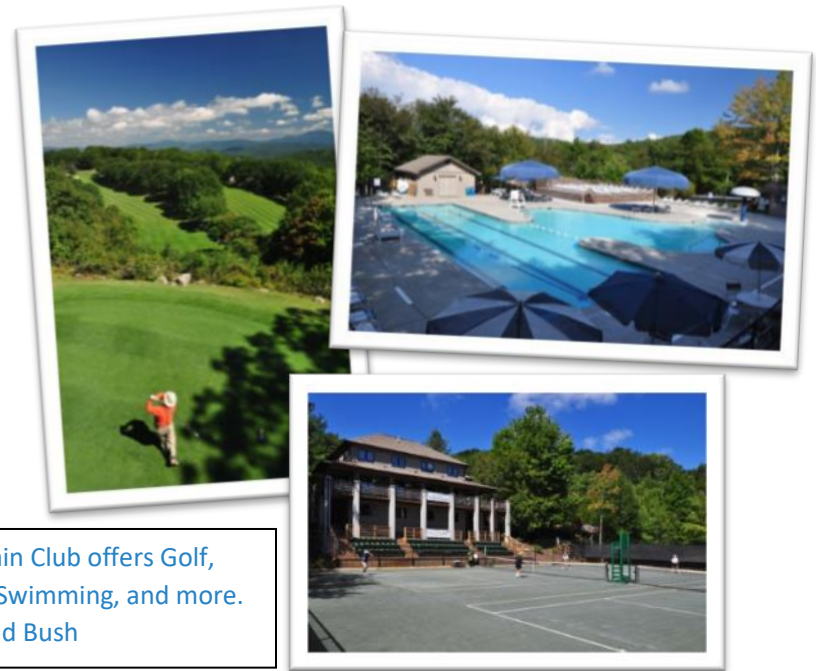
Other Recreational Facilities

Beech Mountain Club

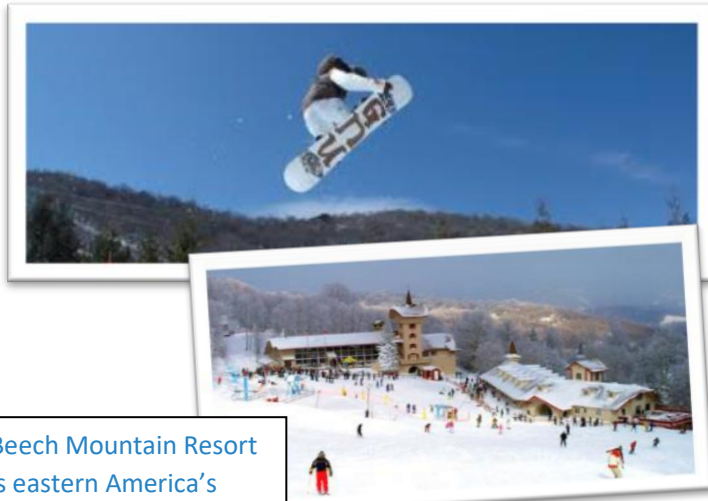
Beech Mountain Club is a private membership club providing a rich diversity of comforts and activities set against the scenic, mile-high backdrop of the North Carolina, Tennessee and Virginia mountains. Members and their guests can spend their days playing an 18-hole championship golf course or enjoying premium quality tennis facilities; swim in an outdoor heated pool; take a guided trip or hike; workout in the wellness center; or relax and dine in the clubhouse or one of the more casual seasonal cafes.

Amenities:

- 5 New Pickleball Courts
- Fitness Classroom
- 10 Tennis Courts
- Outdoor Pavilion
- Fire Pit
- Summer Camp
- Bocce Ball



The Beech Mountain Club offers Golf, Tennis, Pickleball, Swimming, and more.
—Photo Credit: Todd Bush



Beech Mountain Resort is eastern America's highest ski resort

Beech Mountain Resort

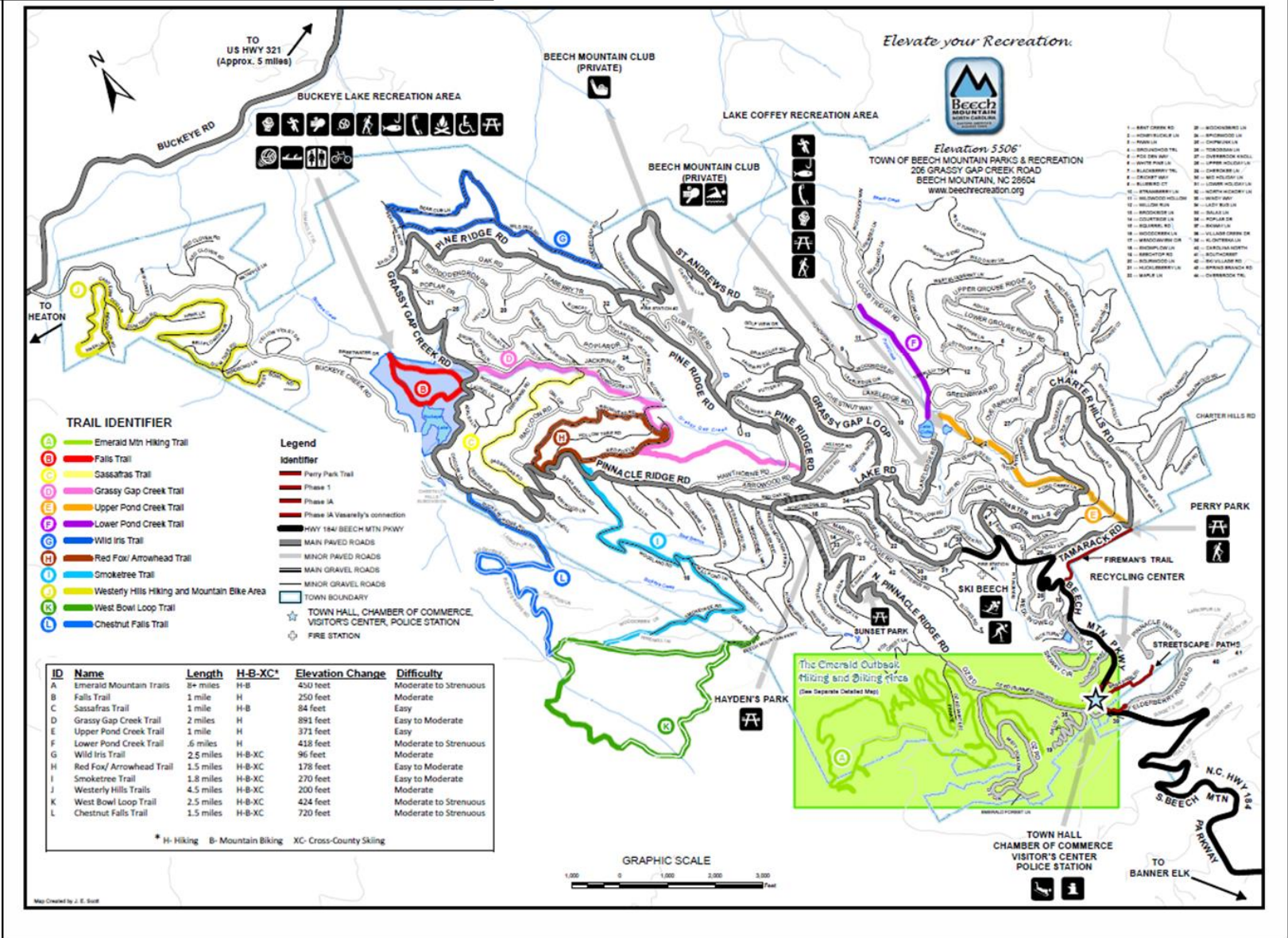
Beech Mountain Resort opened in 1967 and is the highest ski area in Eastern America. It contains over 95 skiable acres, with a vertical rise of 830 feet. The ski mountain has 17 trails, two terrain parks, and ice skating for skiers, ice skaters, and snowboarders of diverse ability and tastes. It also has four restaurants, two sport shops, and a full rental facility. At a peak elevation of 5506' feet it is Eastern America's Highest Ski Resort and often has more and better snow than other resorts in the region.

Additional Amenities:

- Snow Tubing
- Brewery
- 5506' Skybar



BEECH MOUNTAIN'S CURRENT TRAIL SYSTEM



TOWN OF BEECH MOUNTAIN
2024 ANNUAL BUDGET
CONTENTS OF BUDGET ORDINANCE SECTION

- Manager's Budget Message
- 2024 Budget Ordinance
- Active Capital Project Ordinances with Year-to-Date Budget Results

Council Members

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

**Town Manager**

Bob Pudney

Town Attorney

Stacy C. Eggers IV

FY 2023 – 2024

The Honorable Barry Kaufman, Mayor
Town Council Members
Town of Beech Mountain Taxpayers

Dear Mayor, Town Council Members and Town Taxpayers:

I am pleased to submit for your consideration the proposed budget for Fiscal Year 2023-2024 for the Town of Beech Mountain. This proposal meets with the direction provided by the elected officials at the Town Budget Retreat held on January 25, 2023, as well as the April 18, 2023, Budget Workshop. This Budget proposal continues the Town Councils multi-year initiative to improve town Infrastructure, Beautification, Road maintenance and improvement and to provide essential services to the residents and visitors to the Town.

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

OVERVIEW

The General Fund Budget for FY 2023-2024 is proposed at \$11,549,993 which includes \$1,648,565 of capital expenditures, primarily for the construction of the Town Hall / Visitor Center expansion and Police Patrol vehicles and equipment. The actual Operating Budget is \$8,176,428. This proposal continues the 24-hour Emergency Medical Services Paramedic Ambulance at Fire Station #2. There is a transfer from Fund Balance of \$1,175,000 that is 100% of the Town Hall / Visitor Center Expansion project which includes a TDA grant of \$425,000, \$700,000 carryover from the FY 2022-2023 Budget with a \$50,000 as a new appropriation in this budget. The Balance of the project is funded by a second TDA Grant of \$175,000 plus a \$550,000 loan. There is no Fund Balance proposed for other Capital outlays or Operating expenses in FY 2023-2024.

TOWN SERVICES

The Town of Beech Mountain continues the commitment in providing essential services for FY 2023-2024 to include Police and E911 Communication services, Fire and Emergency Medical Services, Planning and Zoning, Code Enforcement, Building Inspections and Permitting, Public Works, Roads and Drainage, Administration, Finance, Tax Collections, Solid Waste and Recycling, Parks and Recreation, Potable Water and Sanitation, as well as Tourism and Economic Development. The Town of Beech Mountain is a Full-service municipality.

Council Members

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GENERAL FUND

The proposed tax rate for FY2023-2024 has been reduced from \$.068 to \$.065 per \$100.00 of assessed valuation. This is the second year the tax rate has been reduced (\$.0732 - \$.065) for a two-year reduction of \$.008 per \$100.00 assessed valuation. This rate is based upon a tax valuation of \$998,091,487.00 with a collection rate of 98%.

SALARIES AND BENEFITS

This proposed budget includes a 5% Cost-of-living adjustment (COLA) for all current employees with no Merit raises anticipated. Due to the continued increase in inflation as well as the current marketplace for skilled employees a Consumer Price Index (CPI) rate of 6.7 was used to base this request.

In 2022 the Town contracted with the MAPS Group to conduct a comprehensive Pay Plan analysis and study to include a municipal employee market analysis and competitive pay range plan to serve the Town going forward ten years of more. This Budget adopts the plan as submitted by the MAPS group with no new employee positions added to the current town workforce. The estimated cost to implement this plan is \$87,203 which may be offset with the implementation of the proposed COLA.

The Employee Medical Insurance Plan, MedCost, has increased premiums by 5.5% for FY 2023-2024. The Employee contribution for dependent care has been increased to 50% of the premium. This is the third year of the program to increase the cost share between the Town and the employees for dependent care coverage.

CAPITAL EXPENDITURES

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

FY 2023-2024 has limited Capital Expenditures due to the Town Council's priority to lower the Ad Valorem Tax rate. The requested Capital is required to maintain current operations, other essential Capital equipment has been moved forward into future budgets, this will negatively affect Town finances going forward.

Council Members

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GENERAL FUND CAPITAL

Police Patrol Vehicles with Equipment	\$ 107,000.00
Mobile Truck Mounted Air Compressor	\$ 10,000.00
Snowplow Blade	\$ 10,000.00
Town Hall / Visitor Center Construction	\$1,359,565.00
Parks and Recreation	
Park Pavilion (TDA Funded)	\$ 55,000.00
Swing Set (TDA Funded)	\$ 50,000.00
Website Design (TDA Funded)	\$ 12,000.00
Timing System (TDA Funded)	\$ 10,000.00
E Bikes Rentals (TDA Funded)	\$ 35,000.00

WATER UTILITY

Chlorine Scale	\$ 5,000.00
Tank Measurement System	\$ 5,000.00
UV Disinfection System Upgrade	\$ 50,000.00
Pickup Truck	\$ 75,000.00
Manhole Repairs	\$ 20,000.00
Fire Hydrants	\$ 15,000.00
Tap Replacement Project	\$ 129,250.00
Meter Replacements	\$ 15,000.00

SANITATION

Garbage Container Replacements	\$ 10,000.00
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ADMINISTRATION

Continued funding is proposed for a Grants Coordinator in the Finance Department, approved in the FY 2022-2023 Budget. This position will be critical for the complex reporting and record-keeping requirements after funds are received. Currently the Town has over \$29 million dollars of requested grant funding that when realized will require extensive fiscal management and reporting. The Town is embarking on a \$15 million General Obligation Bond initiative for critical source water improvements, this will require specific financial accounting and reporting to meet all expected legal requirements.

Administration of the Ski Loft Road infrastructure project, Town Hall / Visitor Center expansion project will require additional financial accounting, auditing and

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administration during this period as well.

PARKS AND RECREATION

The Parks and Recreation Department continues to be responsible for all roadway plantings, decorations, beautification, and holiday lighting in addition to the regular Parks and Recreation offerings, the operation of the Paid Public Parking Lot has been added to this department's responsibilities. The Revenue from the Paid Parking Lot is accounted for in this department's budget.

User fee increases for programs and facility uses have been proposed.

PLANNING AND BUILDING INSPECTIONS

An increase in Building Permit and Inspection fees is proposed. The Town is again experiencing an increase in new construction, remodeling of existing properties and Code Enforcement cases. These fee increases are proposed to help offset the additional costs of administering these services.

PUBLIC WORKS

Funding for Gravel Road maintenance, Culvert replacement and Paving repairs has been moved from the Capital budget to the Operating budget for Public Works. These expenditures do not meet the definition of Capital expenses and are more closely aligned with maintenance expenses.

A reduction of 20% in Paving maintenance has been proposed as directed. This reduction will require more patching of existing pavement resulting in a less attractive drivability after extensive utility work.

FIRE DEPARTMENT

Funding to continue a full-time 24-hour Emergency Advanced Life Support Paramedic Ambulance is included. This is through a contract with Watauga County and includes a contractual increase based upon the annual CPI index.

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UTILITIES

Increase in the Water minimum rate by 10% per the Water Rate Study schedule.

Increase in the Sewer minimum rate by 10% per the Sewer Rate Study schedule.

Increased Source Water surcharge to \$9.00 per month. These funds are transferred to the Utility Source Water Development Fund.

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

Continued funding for the engineering and planned development for the Lake Coffey / Lake Santis source water reservoir.

Approximately \$29 million dollars of direct grant funding has been requested from the State and Federal governments for this project. A decision is expected during FY 2023-2024.

SANITATION

An increase in the monthly Sanitation Fee of \$3.75 per month is proposed. There was no increase in FY 2022-2023 as the Town was finalizing the Commercial franchise with Republic Services for dumpster services. With a full year of operation and analysis this increase is warranted to account for the actual tonnage of solid waste and the increase in tipping fees per ton by Watauga County.

A reduction in full-time staffing of the Convenience Center and other efficiencies allow this increase to be as low as possible.

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CONCLUSION

The Town Council set high expectations for continued service levels to the Town taxpayers and visitors with a mandate to lower the ad valorem tax rate with focus on replacing the aging infrastructure and beautifying the town. The Council directed an employee Pay Plan study to ensure the Town was competitive in the municipal marketplace in attracting qualified personnel and to retain essential employees through planning, implementation, and sound fiscal control. I believe this budget proposal meets those directions from the elected officials.

I appreciate the direction and leadership provided by the Mayor and Town Council in providing a clear and measurable vision and direction for the future of the Town of Beech Mountain. This Budget proposal is a collective effort by the Team of Department Directors, Employees, Board and Committee Members, the Public and Business here in our Town. Without the cooperation and input from all concerned we would not be able to move the Town forward. A special thanks and appreciation to Steve Smith, our Finance Director, for his knowledge, leadership, and direction through this complex process.

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

Sincerely.

Bob Pudney, Town Manager.

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**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
FY 2024 BUDGET ORDINANCE**

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

SECTION 1. GENERAL FUND.

A. REVENUES. It is estimated that the revenues as listed below will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024, to meet the appropriations as set forth in Subsection C below. All fees, commissions and sums paid to or collected by any Town official, officer or agent for any service performed by such official, officer or agent in his official capacity shall insure to the benefit of the Town and become Town funds.

Local Revenue:

Current Year's Property Taxes	\$ 6,357,843
Prior Year's Property Taxes	75,000
Vehicle Tax	79,500
Interest on Taxes	15,500
Interest on Investments	10,000
Rent Income	6,000
Recreation Income	103,500
Hold Harmless Funds	285,000
Fire Department Revenue	100,000
Program Grants	337,000
State Franchise Tax	255,000
Cable TV Franchise Tax	27,000
Beer and Wine Tax	1,450
Powell Bill	125,500
Local Sales Tax	1,750,000
Building Inspection Fees	60,000
Planning & Zoning Fees	6,200
Installment Loan Proceeds	550,000
Other Revenue	105,500
Fund Balance Appropriated	1,175,000
Transfer from TDA – Salaries	125,000
TOTAL GENERAL FUND REVENUE	<u>\$11,549,993</u>

B. AD VALOREM TAX LEVY. There is hereby levied for the fiscal year 2023-2024 an ad valorem property tax on all property in the Town of Beech Mountain as of January 1, 2023, at a rate of .65¢ on each hundred dollars (\$100.00) assessed value pursuant to and in accordance with the Machinery Act of Chapter 105 of the North Carolina General Statutes and other applicable laws. Property shall be assessed at one hundred percent (100%) of its true value. The estimated revenues from the ad valorem property tax set out in Section 1-A of this Ordinance are based on an estimated collection during the 2021-2022 fiscal year of ninety-eight percent (98%) of the levy.

C. APPROPRIATIONS. The following amounts are hereby appropriated to the Town Manager for the operation of the Town of Beech Mountain and its departments and agencies for the fiscal year beginning July 1, 2023 and ending June 30, 2024. In administering the programs authorized under this Ordinance, the Town Manager is authorized to make transfers from one appropriation to another within the same fund. Any such transfer shall be reported to the Town Council at its next regular meeting and shall be recorded in the minutes of that meeting. The Town Manager is authorized to make expenditures of \$10,000 or less from contingency appropriations by transfer to departments and agencies. Any such expenditure shall be reported to the Town Council at its next regular meeting and recorded in the minutes of that meeting. The Town Manager may establish personnel positions which may become necessary within the funds provided in this Ordinance or amendments thereto.

Administration	\$3,805,671
Tax Collection	59,140
Visitor Center	308,409
Police	1,519,274
Fire	1,000,357
Special Projects	-
Building Inspections	259,692
Planning	157,912
Vehicle Maintenance	192,700
Public Works	3,290,061
Recreation	<u>956,777</u>
TOTAL APPROPRIATIONS	<u>\$ 11,549,993</u>

SECTION 2. WATER AND SEWER FUND.

- A. REVENUES.** It is estimated that the revenues of the funds as listed below will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024, to meet the appropriations approved for operations of the Town of Beech Mountain Water and Sewer Fund as set forth in Section 2-B below.

Interest on Investments	\$ 10,000
Metered Sales	3,009,116
Connection Fees	26,000
Reconnect Fees	1,500
Other Revenue	35,000
Installment Loan Proceeds	
Source Water Development	276,480
Availability Fees	150,000

TOTAL REVENUES	<u>\$3,508,096</u>
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- B. APPROPRIATIONS.** The following amounts are hereby appropriated to the Town Manager for the operation of the Town of Beech Mountain Water and Sewer for the fiscal year. In administering the programs authorized under this Ordinance, the Town Manager is authorized to make transfers from one appropriation to another within the same fund. Any such transfer shall be reported in accordance with the provisions of Section 1-C of this Ordinance. The Town Manager is authorized to make expenditures of \$10,000 or less from the contingency appropriation by transfer to the appropriate line item within the same fund. Any such expenditure shall be reported to the Town Council in accordance with the provisions of Section 1-C of this Ordinance.

Water and Sewer Administration	\$1,955,918
Water Treatment	1,070,318
Wastewater Treatment	372,159
Taps and Systems Maintenance	<u>109,701</u>

TOTAL WATER & SEWER FUND APPROPRIATIONS	<u>\$3,508,096</u>
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SECTION 3. SANITATION FUND.

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

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

Sanitation User Fees	\$ 771,460
Recycling Revenue	3,500
Solid Waste Disposal Tax	370
Other	17,150
 TOTAL REVENUES	 <u>\$ 792,480</u>

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

All Line Items: Total Appropriation	<u>\$ 792,480</u>
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SECTION 4. 9-1-1 EMERGENCY TELEPHONE FUND.

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

9-1-1 Subscriber Fees	50,161
9-1-1 Transfer from Reserve	42,539
Other	3,000
 TOTAL REVENUES	 <u>\$ 95,700</u>

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

All Line Items: Total Appropriations	<u>\$ 95,700</u>
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SECTION 5. SPECIAL REVENUE FUND

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

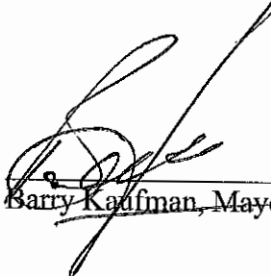
BEEHCOP Promotions	<u>\$5,000</u>
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TOTAL REVENUES	<u>\$5,000</u>
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B. APPROPRIATIONS. The following amount is hereby appropriated to the Town Manager for the operation of the Special Revenue Fund for the fiscal year.

All Line Items: Total Appropriations	<u>\$5,000</u>
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Ordained this, the 13th day of June 2023


Barry Kaufman, Mayor

ATTEST:


Tamara Mercer, Beech Mountain Town Clerk



Town of Beech Mountain
Capital Project Budget Ordinances

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

As of June 30st, 2023 the following Capital Project Budget Ordinances are open

Source Water Development Capital Project Ordinance No. 2020-03

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

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

Service Line Replacement Capital Project Ordinance No. 2022-05

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



Ordinance

Town of Beech Mountain
North Carolina

Date: 05/12/2020

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

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

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

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

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

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

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

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

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

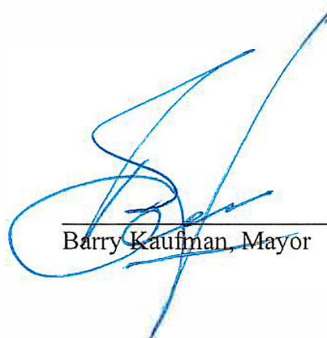
Section 6: Funds may be advanced from the General Fund for the purpose of making payments as due.

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

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


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

Adopted this 12th day of May 2020.



Barry Kaufman, Mayor

ATTEST:



Tamara Mercer, Town Clerk



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

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

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

Amend the name of the Capital Project:

To:

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

APPROVED THIS THE 9TH DAY of March 2021

Tamara Mercer, Clerk

Barry Kaufman, Mayor

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

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

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

A. EXPENDITURES

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

a. Source Water Development Capital Project

1. Pinnacle Ridge Well Construction \$270,000

TOTAL CHANGES TO EXPENDITURES \$270,000

B. REVENUES:

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

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

TOTAL CHANGES TO REVENUES \$270,000

APPROVED THIS THE 11TH DAY of April 2023

Tamara Mercer, Clerk

Barry Kaufman, Mayor

TOWN OF BEECH MOUNTAIN
PROJECT YEAR TO DATE BUDGET SUMMARY
85-FUND SOURCE WATER WATER DEVELOPMENT

<u>Revenues</u>	<u>Budgeted Revenues</u>	<u>Jun-20</u>	<u>Jun-21</u>	<u>Jun-22</u>	<u>YTD FY 2023</u>	<u>Total</u>	<u>Budget Variance</u>
85-335-0000 Miscellaneous Revenue			100	184	188	472	(472)
85-350-0000 Source Water Capital Fee	124,200					-	124,200
85-399-0001 Transfer from General Fund						-	-
85-399-0002 Transfer from Water Utility	260,376	74,206	153,467	153,927	143,493	525,094	(264,718)
85-399-0003 Transfer from Capital Reserve	270,000						
	654,576	74,206	153,567	154,111	143,681	525,566	(140,990)
<u>Expenditures</u>	<u>Expenditures Budget</u>						
85-850-1600 Lake Coffee Construction Cost	-					-	-
85-850-1601 Pine Ridge Well Construction	270,000					-	270,000
85-850-1699 Well Exploration					39,880	39,880	(39,880)
85-850-2010 Surveying & Engineering	200,000	21,889	29,876	124,152	11,808	187,725	12,275
85-850-3010 Permitting	10,000					-	10,000
85-850-3011 Constr Admin / Observation						-	-
85-850-3012 Administration	3,576	1,672				1,672	1,904
85-850-3014 Legal Public Relations	126,000	4,203	2,230	450	450	7,333	118,667
85-850-4000 Consulting	45,000	380	141			521	44,479
85-850-9100 Transfer to Water Utility						-	-
	654,576	28,144	32,248	124,602	52,138	237,131	417,445
Revenue over / (under)	-	46,062	121,320	29,509	91,543	288,434	(558,434)

Council Members

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



Town Manager

Bob Pudney

Town Attorney

Stacy C. Eggers IV

**Budget Ordinance No. 2021-06
TOWN OF BEECH MOUNTAIN**

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

**2022 Sewer Main Improvement Project
Capital Project Budget Ordinance
DWI # SRP-W-0185**

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

Section 1. The project authorized is the construction of the **2022 Sewer Main Improvement Project** to be financed by a State Reserve Project Loan. The project will rehabilitate or replace approximately 25,800 LF of sewer main including reconnections and manhole improvements. Roads included in this project are Ski Loft Rd, Meadowview Circle, Christie Way, Greenbriar Rd, Chestnut Way, Clubhouse Rd, and Lakeledge Circle. This project also includes a partial investigation of the Grassy Gap Creek Outfall line to identify inflow and infiltration through manhole inspection and CCTV pipe inspection.

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

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

Surveying & Engineering Design	\$155,500
Sewer Main Condition Assessment	248,912
Construction Administration/Observation	86,100
Construction	2,248,588
Contingency	114,800
Legal, Permits, & Advertising Fees	16,100
2% Loan Administration Fee	57,400
Total	\$2,927,400

Council Members

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Weidner Abernethy
Kelly Melang
Erin Gonyea



Town Manager

Bob Pudney

Town Attorney

Stacy C. Eggers IV

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

NC Dept. of Environmental Quality SRP Loan	\$2,870,000
Town of Beech Mountain Capital Reserves	<u>57,400</u>
Total	\$2,927,400

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

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

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

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

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

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

Barry Kaufman, Mayor

ATTEST:

Tamara Mercer, Town Clerk

(Seal)

TOWN OF BEECH MOUNTAIN
PROJECT YEAR TO DATE BUDGET SUMMARY
86-FUND 2022 SEWER MAIN IMPROVEMENT

		Budgeted		YTD		Budget
<u>Revenues</u>		<u>Revenues</u>	<u>Jun-22</u>	<u>FY 2023</u>	<u>Total</u>	<u>Variance</u>
86-370-0000	State Revolving Loan Funds	2,870,000	-	-	-	-
86-399-0001	Transfer from 30 Fund	57,400	-	-	-	-
		2,927,400				
		Expenditures				
<u>Expenditures</u>		<u>Budget</u>				
86-822-1600	Construction Cost	2,248,588	83,329	600	83,929	2,164,659
86-822-2010	Design & Engineering	155,500	93,107	72,288	165,395	(9,895)
86-822-2011	Sewer Line Assessment	248,912	85,026	36,156	121,182	127,730
86-822-3011	Construction Admin & Observat	86,100		-	-	86,100
86-822-3012	Contingency	114,800		-	-	114,800
86-822-3013	2% Loan Admin Fee	57,400		-	-	57,400
86-822-3601	Legal, Permits & Advert Cost	16,100		680	680	15,420
		2,927,400	261,462	109,724	371,186	2,556,214
Revenue over / (under)		-	(261,462)	(109,724)	(371,186)	(2,556,214)

Council Members

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



Town Manager

Bob Pudney

Town Attorney

Stacy C. Eggers IV

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

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

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

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

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

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

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

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

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

Council Members

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



Town Manager

Bob Pudney

Town Attorney

Stacy C. Eggers IV

this project:

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

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

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

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

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

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

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

Barry Kaufman, Mayor

ATTEST:

Tamara Mercer, Town Clerk

(Seal)

TOWN OF BEECH MOUNTAIN
PROJECT YEAR TO DATE BUDGET SUMMARY
87-FUND 2022 WATER MAIN IMPROVEMENT

		Budgeted		YTD		Budget
<u>Revenues</u>		<u>Revenues</u>	<u>Jun-22</u>	<u>FY 2023</u>	<u>Total</u>	<u>Variance</u>
87-370-0000	State Revolving Loan Funds	2,971,530	-	-	-	-
87-399-0001	Transfer from 30 Fund	-	-	-	-	-
		2,971,530				
		Expenditures				
<u>Expenditures</u>		<u>Budget</u>				
87-812-1600	Construction Cost	2,480,765			-	2,480,765
87-812-2010	Design & Engineering	215,500	75,960	82,931	158,891	56,609
87-812-3011	Construction Admin & Observat	86,100			-	86,100
87-812-3012	Contingency	114,800			-	114,800
87-812-3013	2% Loan Admin Fee	58,265			-	58,265
87-812-3601	Legal, Permits & Advert Cost	16,100			-	16,100
		2,971,530	75,960	82,931	158,891	2,812,639
Revenue over / (under)		-	(75,960)	(82,931)	(158,891)	(2,812,639)



Ordinance

Town of Beech Mountain
North Carolina

Date: 07/12/2022

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

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

Capital Project Budget Ordinance

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Adopted this 11th day of April 2023.

Barry Kaufman, Mayor

ATTEST:

Tamara Mercer, Town Clerk

Town Seal

TOWN OF BEECH MOUNTAIN
PROJECT YEAR TO DATE BUDGET SUMMARY
84-FUND 2022 SERVICE LINE REPLACEMENT

		Budgeted		YTD		Budget
<u>Revenues</u>		<u>Revenues</u>	<u>Jun-22</u>	<u>FY 2023</u>	<u>Total</u>	<u>Variance</u>
84-370-0000	American Rescue Plan Funds	1,000,000	-	-	-	-
87-399-0001	Transfer from 30 Fund	-	-	-	-	-
		1,000,000				
		Expenditures				
<u>Expenditures</u>		<u>Budget</u>				
84-852-1600	Construction Cost	947,000	-	-	-	947,000
84-852-2010	Design & Engineering	10,500	-	8,560	8,560	1,940
84-852-3011	Construction Admin & Observat	25,000	-	-	-	25,000
84-852-3012	Contingency	15,000	-	-	-	15,000
84-852-3601	Legal, Permits & Advert Cost	2,500	-	-	-	2,500
		1,000,000	-	8,560	8,560	991,440
Revenue over / (under)		-	-	(8,560)	(8,560)	(991,440)



Ordinance

Town of Beech Mountain
North Carolina
Date: 4/11/2023

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

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

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

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

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

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

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

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

Adopted this 12th day of July 2022 at Beech Mountain, North Carolina.

Barry Kaufman, Mayor

ATTEST:

Tamara Mercer, Town Clerk

(Seal)

TOWN OF BEECH MOUNTAIN
PROJECT YEAR TO DATE BUDGET SUMMARY
XX-FUND TOWN HALL & VISITOR CENTER ADDITION

AS OF MAY 4TH, 2023 TOWN HALL & VISITOR CENTER ADDITION PROJECT FUND HAS NOT BEEN FULLY DEVELOPED. INFORMATION CONCERNING CURRENT EXPENDITURES TOWARDS THE PROJECT CAN BE FOUND PAGE 56 OF THE GENERAL FUND CAPITAL OUTLAY SECTION.

TOWN OF BEECH MOUNTAIN
FY 2024
FEE SCHEDULE

Administration		
Type of Service	Unit Description / Detail	2023-2024
Office/Administrative		
Maps	Town and Hiking / Biking Maps	\$1.00
Copy and Print Fees	8 1/2 x 11 Black and White	\$0.50
Copy and Print Fees	8 1/2 x 11 Color	\$0.75
Copy and Print Fees	8 1/2 x14 Black and White	\$0.75
Copy and Print Fees	11 x 17 Black & White	\$1.25
Large Maps	Per Sq. Ft.	\$1.25
Aerial Photography On Photo Paper	Per Sq. Ft.	\$2.75
Fax – To Send	First page	\$2.75
Fax – To Send	Second page and each page thereafter	\$0.75
Fax – To Receive	First page	\$1.25
Fax – To Receive	Second page and each page thereafter	\$0.75
Cd – Compact Disk	Per cd	\$0.75
Mailing Labels From Tax Department	All current mailing labels held by tax department	\$90.00
Council Room Rental	Per hour	\$35.00
Council Room Rental – Clean Up Fee	Charged if group does not clean room after use	Cleaning service cost
Returned Check	Insufficient funds	\$30.00
Notary	Fee charged per signature – NCGS 10B-31 & 10B-32	\$10.00
Public Information Requests	NCGS Chapter 132-1: A special service charge may be required for extensive information	See admin fee(s)
Special Events		
Special Event Permit	Up to 100 person, \$ 91.37	No Charge
Special Event Permit	101 – 499 persons, \$ 91.37	\$50
Special Event Permit	500 – 1,000 persons, \$ 91.37	\$100
Special Event Permit	Over 1,000 persons, \$ 91.37	\$200
Parking		
Parking Fees	Per Hour – One hour minimum	\$3
Parking Fees	Per Day – Twelve Hour Period	\$25
Parking Fees	Overnight – Twenty-Four Hour Period	\$50
Electric Vehicle Charging Station	Recharge	No Charge
Same Day Violation Payment	Not to exceed 3 times in a twelve-month period	\$25
Regular Violation	If not paid the same day – Due within thirty days	\$50
Past Due Violations	Late Fee outstanding 31 days or more – Additional	\$25

Tax		
Type of Service	Unit Description / Detail	2023-2024
Tax Rates/Penalties		
Millage Rate	Per \$100 of Value	\$0.65
Millage Rate Penalty	On January 6 th interest added on delinquent tax amount	2%
Millage Rate Penalty	On first of every month after first month of delinquency tax amount will be assessed interest	0.75%
Occupancy Tax – Avery County	NCGS legislation	6%
Occupancy Tax – Watauga County	NCGS legislation	6%
Occupancy Tax Penalty	Charged each month of delinquency	5% with Monthly Max of \$25
Other		
Tax Labels	Mailing addresses on labels	\$90
Advertisement Fee	Ad valorem penalty for nonpayment requires posting in newspaper of general circulation. Fee is determined at time of advertisement.	TBD Annually
Online Payment	Merchant fee	3%

Parks and Recreation		
Type of Service	Unit Description / Detail	2023-2024
Passes		
Daily All-Inclusive Pass	Fee for Non Pass-Holders	\$10
Household Annual Pass (up to four, additional \$25/Individual)	Resident	\$300
Household Annual Pass (up to four, additional \$25/Individual)	Non-Resident	\$400
Individual Annual Pass	Resident	\$175
Individual Annual Pass	Non-Resident	\$300
Household Week (Includes 2, each additional \$5/Individual)	Buckeye Recreation Center	\$50
Individual Week Pass	Buckeye Recreation Center	\$35
Personal Training		
Personal Training	Single Session ½ Hour – Member	\$40
Personal Training	Ten Sessions ½ Hour – Member	\$350
Personal Training	Single Session 1 Hour – Member	\$75
Personal Training	Ten Sessions 1 Hour – Member	\$450
Personal Training	Single Session ½ Hour – Non-Member	\$75
Personal Training	Ten Sessions ½ Hour – Non-Member	\$450
Personal Training	Single Session 1 Hour – Non-Member	\$100
Personal Training	Ten Sessions 1 Hour – Non-Member	\$550
Rentals/Events		
Pavilion Rental	Day Rental	\$50
Facility Room Rental	4 Hour Rental	\$75
Facility Room Rental	8 Hour Rental	\$125
Facility Room Rental	Per Hour	\$40
Facility Room Rental – After Hours	Per hour on all room/area rental types	100
Facility Room Rental Security Deposit	Refundable deposit	\$100
Set-up Fee	Optional fee	\$50
Special Event	4 Hour Rental	\$175
Special Event	8 Hour Rental	\$300
Special Event Deposit	Refundable Deposit	\$300
Wedding Event	8 Hour Rental	\$500
Wedding Event	Weekend Rental	\$1,000
Wedding Event	Refundable Deposit	\$500
BRC Events	Rate to be determined by Recreation Director	TBD
Gymnasium Rental	8 Hour Rental	\$375
Gymnasium Rental Security Deposit	Buckeye Recreation Center	\$625

Parks and Recreation		
Type of Service	Unit Description / Detail	2023-2024
Summer Camp		
Summer Camp	Weekly	\$175
Summer Camp	Daily	\$50
Summer Camp Junior Counselor	Weekly	\$100
Other		
Fitness Class	Non Pass Holder	\$15
Mountain Bike Lessons	Hourly	\$50
Mountain Bike Guide	Hourly	\$15
Tennis Ball Machine	Buckeye Recreation Center	\$15
Shane Park Overnight Camping	Per Night	\$40
Parks and Recreation Committee Compensation	Per meeting pay for committee member attendance	\$25
Sled Hill Parking Lot		
Parking Fees	Per Hour – One hour minimum	\$3
Parking Fees	Per Day – Twelve Hour Period	\$25
Parking Fees	Overnight – Twenty-Four Hour Period	\$50
Electric Vehicle Charging Station	Recharge	No Charge
Same Day Violation Payment	Not to exceed 3 times in a twelve-month period	\$25
Regular Violation	If not paid the same day – Due within thirty days	\$50
Past Due Violations	Late Fee outstanding 31 days or more – Additional	\$25

Utilities – Water and Sewer

Type of Service	Unit Description / Detail	2023-2024
Water Rates		
Water – Monthly All Rate Categories	Source Water Development – Capital	\$9.00
Water – Monthly Residential Rate	Base to 3,000 gallons	\$54.40
Water – Monthly Residential Rate	Per 1,000 gallons for 3,000 to 4,999 range	\$5.00
Water – Monthly Residential Rate	Per 1,000 gallons for 5,000 to 9,999 range	\$6.50
Water – Monthly Residential Rate	Per 1,000 gallons for 10,000 to 999,999 range	\$7.50
Water – Monthly Commercial Rate	Base to 3,000 gallons	\$54.40
Water – Monthly Commercial Rate	Per 1,000 gallons for 3,000 to 4,999 range	\$5.00
Water – Monthly Commercial Rate	Per 1,000 gallons for 5,000 to 9,999 range	\$6.50
Water – Monthly Commercial Rate	Per 1,000 gallons for 10,000 to 999,999 range	\$7.50
Water – Monthly Out of Town Residential Rate	Current rate times two	\$108.80
Water – Monthly Out of Town Commercial Rate	Current rate times two	\$108.80
Water Tap Fee		\$2,000
System Development Fee (<i>Water</i>)	Determined by “Intended Use” Calculator	100% of max allowance
Water – Deposit Residential	Required deposit amount is the same for out of Town accounts	\$150
Water – Deposit Commercial	Required deposit amount is the same for out of Town accounts	\$175
Water – Owners of More Than One Dwelling	House, business, apartment, dwelling unit or establishment on one water meter regardless of the status of the dwellings. Water rate per consumption according to the meter reading, or minimum rates times the number of dwellings.	See Description

Utilities – Water and Sewer

Type of Service	Unit Description / Detail	2023-2024
Sewer Rates		
Sewer – Monthly Residential Rate	Base to 3,000 gallons	\$54.40
Sewer – Monthly Residential Rate	Per 1,000 gallons for 3,000 to 4,999 range	\$5.00
Sewer – Monthly Residential Rate	Per 1,000 gallons for 5,000 to 9,999 range	\$6.50
Sewer – Monthly Residential Rate	Per 1,000 gallons for 10,000 to 999,999 range	\$7.50
Sewer – Monthly Commercial Rate	Base to 3,000 gallons	\$54.40
Sewer – Monthly Commercial Rate	Per 1,000 gallons for 3,000 to 4,999 range	\$5.00
Sewer – Monthly Commercial Rate	Per 1,000 gallons for 5,000 to 9,999 range	\$6.50
Sewer – Monthly Commercial Rate	Per 1,000 gallons for 10,000 to 999,999 range	\$7.50
Sewer – Monthly Out of Town Residential Rate	Current rate times two	\$108.80
Sewer – Monthly Out of Town Commercial Rate	Current rate times two	\$108.80
Sewer Tap Fee		\$2,000.00
System Development Fee (<i>Sewer</i>)	Determined by “Intended Use” Calculator	100% of max allowance
Sewer – Deposit Residential	Required deposit amount is the same for out of Town accounts	\$150
Sewer – Deposit Commercial	Required deposit amount is the same for out of Town accounts	\$175
Sewer – Owners of More Than One Dwelling	House, business, apartment, dwelling unit or establishment on one sewer line regardless of the status of the dwellings. Sewer rate charged for each dwelling unit using the Town's system.	See Description

Utilities – Water and Sewer		
Type of Service	Unit Description / Detail	2023-2024
Data Collection Fees		
Water Data Log	1 free annually (rolling forward calendar measurement), thereafter \$25	\$30
Rereading Meter	Free for first reading, apply fee within 12 month period thereafter	\$25
Water Meter Flow Test	Tested in House	\$75
Water Meter Calibration	Sent to Factory for Testing	\$125
Other		
Sprinkler System	Accounts for sprinkler systems only shall not be billed a minimum charge, with the exception where negligence occurs	See Description
Water Bill Adjustment	Leak adjustment form completed and approved by staff. 15% reduction to water charges for billing period exceeding \$500 in which the number of gallons recorded on the water meter for the billing period in question must be at least twice the average gallons consumed above the previous 12 months	See Description
Sewer Bill Adjustment	Leak adjustment form completed and approved by staff. Bill reduced to average sewer charge or sewer minimum, whichever greater.	See Description
Online Payment	Merchant fee	5.95

Utilities – Water and Sewer

Type of Service	Unit Description / Detail	2023-2024
Water Shortage Violations		
Water Shortage Mandatory Reductions (<i>Stages 2 and 3</i>)	First violation	Warning
Water Shortage Mandatory Reductions (<i>Stages 2 and 3</i>)	Second violation	\$250
Water Shortage Mandatory Reductions (<i>Stages 2 and 3</i>)	Third violation – Discontinuation of Service	Discontinue Service
Water Shortage Emergency Reductions	First violation	\$250
Water Shortage Emergency Reductions	Second violation – Discontinuation of Service	Discontinue Service
Water Shortage Emergency Reductions	Third violation – Discontinuation of Service	Discontinue Service
Water Shortage Water Rationing	First violation	\$500
Water Shortage Water Rationing	Second violation – Discontinuation of Service	Discontinue Service
Water Shortage Rationing	Third violation – Discontinuation of Service	Discontinue Service
Water Shortage – Drought Surcharge Stage 3	Current rate times 1.5	\$67.44
Water Shortage – Drought Surcharge Stage 4	Current rate times 2	\$89.92
Water Shortage – Drought Surcharge Stage 5	Current rate times 5	\$224.80

Utilities – Water and Sewer		
Type of Service	Unit Description / Detail	2023-2024
General Violations		
Cross Connection – Enforcement Procedures	§ 51.119 Enforcement by civil penalty	See Description
Enforcement Procedures – Water Disconnect (<i>Disconnection of Meter</i>)	§ 51.134 (A) The town may disconnect the water meter of a customer after service has been discontinued due to reason in divisions (A), (B), (G), (H), (J), (K), (L) or (M) set forth in § 51.133 above.1 Subject to the provisions of § 51.135 below, the meter will only be reconnected after the customer has: (1) Corrected the conditions which were responsible for the disconnection of the meter. (2) Paid the appropriate reconnection fee as set forth herein, plus all other unpaid charges.	See Description
	(B) If an owner requests disconnection or is cut off for good cause (e.g. Non-payment of the bill) and then is reconnected at the same address within one year of disconnection, the reconnection charge shall be the appropriate base charge times the number of months disconnected plus \$100. If disconnection is for a period of longer than one year or is sold to a new owner during a period of disconnection, the fee for reconnection shall be in the amount required for a new connection.	
Enforcement Procedures – Utility	Penalty for chapter of ordinances where penalty is not prescribed, § 11.01	See Description
Utility Billing Late Fee	Applied to water, sewer, recycling, and garbage pickup charges	1.5%/mo.+\$15.00
Water Nonpayment	Service discontinued due to delinquent account. Account brought current and deposit of equal to twice the basic deposit required prior to reconnection of service.	See Description
Sewer Nonpayment	Service discontinued due to delinquent account. Account brought current and deposit of equal to twice the basic deposit required prior to reconnection of service.	See Description
Water Cut On/off Fee – Customer Request	Monday thru Friday during business hours	\$50
Water Cut On/off Fee – Customer Request	Holiday, weekend, and after hours	\$100
Water Cut On Fee	Due to failure to pay bill, prevent fraud by customer, violation of utility code or disconnection of electric service	\$50

Sanitation		
Type of Service	Unit Description / Detail	2023-2024
General		
Weekly Solid Waste Disposal	Monthly	35
Recycling Permit	Yearly	\$60
Additional Special Pickup	Additional past allotment	\$50
Additional Special Pickup	Additional Leaf Bagged per Bag past allotment	\$10
Dumpster Customer Special Access to Convenience Center	Per trip	\$250
Other Sanitation Fee	Hourly rate for 2 workers and 1 truck	\$80
Convenience Center Permit	Non-Utility Customer – Yearly	\$525
Violations		
Sanitation Penalties – First Offense in 12 months	Chapter 50, § 50.99 penalty	\$100
Sanitation Penalties – Second Offense in 12 months	Chapter 50, § 50.99 penalty	\$350
Sanitation Penalties – Third Offense in 12 months	Chapter 50, § 50.99 penalty	\$500
Sanitation Penalties – Fourth or Subsequent Offense in 12 months	Chapter 50, § 50.99 penalty	\$500 + Discontinue Service

Planning and Inspections		
Type of Service		2023-2024
Utilities (No Commercial Multiplier This Section)		
Sewer Tap Fee	(no multiplier)	\$2000
Water Tap Fee	(no multiplier)	\$2000
Pavement Cut	(no multiplier)	\$1000
System Development Fees (No Commercial Multiplier This Section)		
System Development Fee (<i>Water</i>)	1 bedroom, Single Family Residential	\$6760
System Development Fee (<i>Water</i>)	2 bedroom, Single Family Residential	\$6760
System Development Fee (<i>Water</i>)	3 bedroom, Single Family Residential	\$6760
System Development Fee (<i>Water</i>)	4 bedroom, Single Family Residential	\$8923
System Development Fee (<i>Water</i>)	5 bedroom, Single Family Residential	\$11154
System Development Fee (<i>Water</i>)	6 bedroom, Single Family Residential	\$13385
System Development Fee (<i>Water</i>)	Non-Single Family - Determined by "Intended Use" Calculator	100%
System Development Fee (<i>Sewer</i>)	1 bedroom, Single Family Residential	\$2508
System Development Fee (<i>Sewer</i>)	2 bedroom, Single Family Residential	\$2508
System Development Fee (<i>Sewer</i>)	3 bedroom, Single Family Residential	\$3762
System Development Fee (<i>Sewer</i>)	4 bedroom, Single Family Residential	\$5016
System Development Fee (<i>Sewer</i>)	5 bedroom, Single Family Residential	\$6720
System Development Fee (<i>Sewer</i>)	6 bedroom, Single Family Residential	\$7524
System Development Fee (<i>Sewer</i>)	Non-Single Family - Determined by "Intended Use" Calculator	100%
Administration (No Commercial Multiplier This Section)		
Homeowner Recovery Fund	For any project involving GC	\$10
Plan and Permit Review	Projects Over \$30,000 and/or requiring plans	\$75
Surcharge for Paper Permit Submittal	Use if applicant doesn't submit permit via online portal (doesn't include plans, surveys, notarized forms, etc.)	\$25
Re-Inspection after 2nd Fail	Per inspector per visit, above permit allotment (2 per inspection type)	\$50
Special Inspection Request/Emergency Inspection or Less Than 24hrs Notice	Per inspector per visit, not included in permit	\$75
Commercial Multiplier	Add 20% to any commercial permit with permit fee not already listed (does not apply to fines)	20%

Planning and Inspections		
Type of Service		2023-2024
Construction		
New Construction (Includes ALL Trades)	Per Square Foot	\$1.00
Addition (change to exterior walls/footprint, includes ALL Trades)	Per Square Foot, minimum \$100	\$0.50
Renovation/Remodel (No change to exterior walls, includes ALL Trades)	Per Square Foot, minimum \$100	\$0.25
Standalone Trades		
Building	Includes decks	\$100
Electrical		\$100
Plumbing		\$100
Mechanical		\$100
Fuel/Gas		\$100
Other		
Earthwork/Site Clearing/Grading/Walls		\$100
Driveway - Culvert Only		\$25
Driveway - Includes Culvert		\$50
Fence Permit		\$25
Semi-Temporary Sign Permit	No Commercial Multiplier	\$15
Permanent Sign Permit	No Commercial Multiplier	\$50
Demolition	Bond Required	\$50
Fire Operational Permit	As required per NCFC, no Commercial Multiplier	\$100
Manufactured Home	Under scope of NC Regulations for Manufactured Homes	\$300
Communication Towers	No Commercial Multiplier	\$1000
Zoning (No Commercial Multiplier This Section)		
Residential Zoning Permit and Compliance		\$100
Commercial Zoning Permit and Compliance		\$200
Variance Request		\$400
Administrative Review	Appeal of Administrative Decision	\$350
Change in Type of Occupancy (All)		\$250
Special Use Permit – Minor		\$350
Special Use Permit – Major		\$600
Special Use Permit – 6 Month Extension	Maximum of 2 Extensions	\$300
Subdivision – Exempt Lot Division/Combination Review		\$25
Subdivision Fees – Minor	Includes plat review	\$150
Subdivision Fees – Major		\$1000

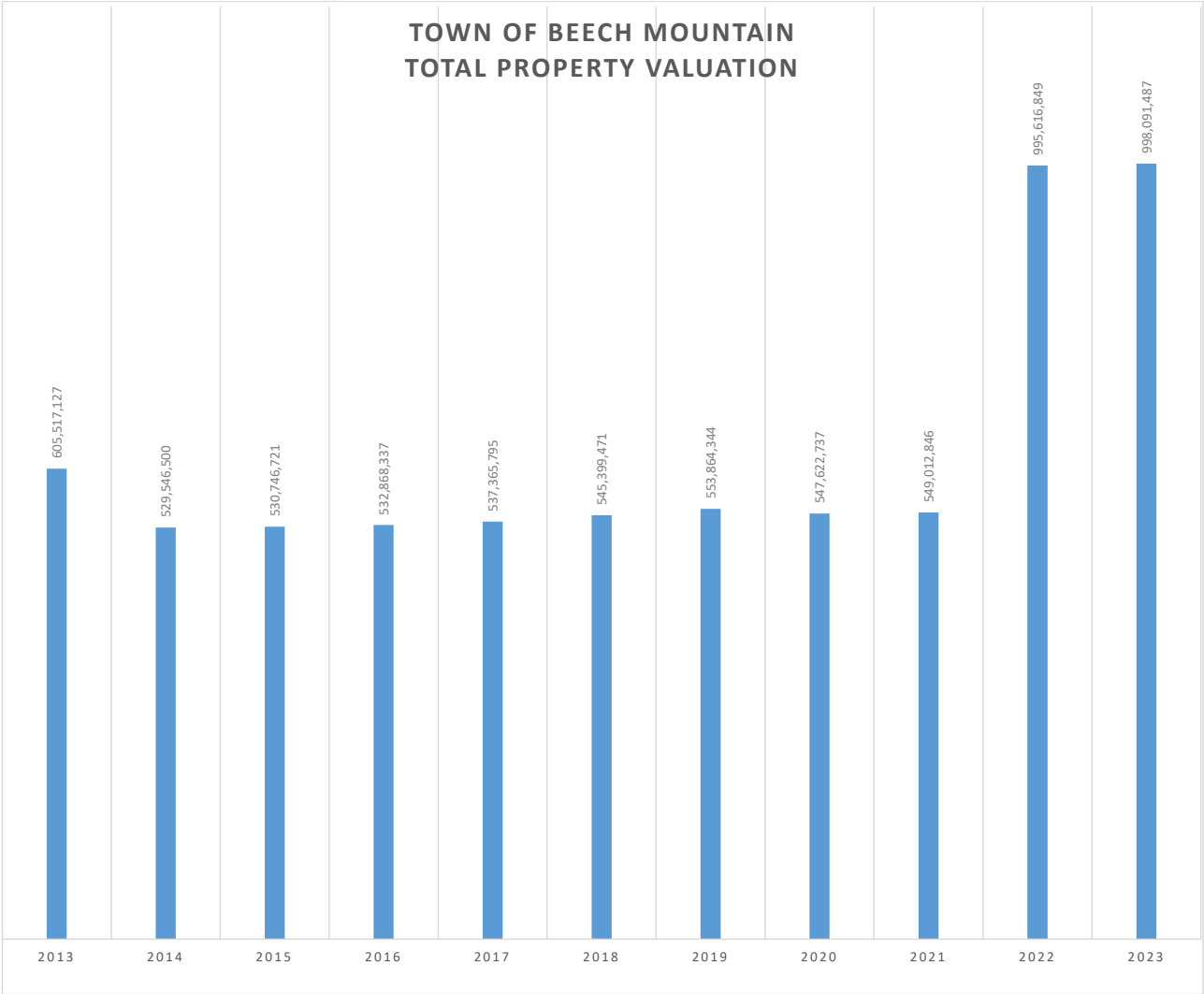
Planning and Inspections		
Type of Service		2023-2024
Plat Review		\$250
Commercial Site Plan Review – De minimis Projects		\$50
Commercial Site Plan Review		\$300
Rezoning Request		\$500
Zoning Ordinance Text Amendment	Per section or Chapter	\$250
Soil and Erosion Control		
Commercial Soil and Erosion Control Permits	Up to 5 acres	\$200
Commercial Soil and Erosion Control Permits	Over 5 acres	\$400
Rental Violations		
Failure to Maintain Smoke Detectors	§ 95.21, § 95.99 penalty	\$100
Failure to Maintain Fire Extinguishers	§ 95.22, § 95.99 penalty	\$100
Failure to Maintain Carbon Monoxide Detectors	§ 95.23, § 95.99 penalty	\$100
Failure to Submit Property Rental Affidavit of Compliance	§ 95.30, § 95.99 penalty	\$100
Failure to Maintain Land Line Telephones	§ 90.04, § 90.99 penalty	\$100
Failure to Maintain Approved Bear Resistant Receptacle	§ 50.11, § 50.99 penalty	\$100
Violations		
Work without Permit – First Offense	\$100 or Double Permit Fee, whichever greater, plus original permit fee	\$100/DPF
Work without Permit – Subsequent Offense Within 12 Months	\$300 or Double Permit Fee, whichever greater, plus original permit fee	\$300/DPF
Failure to Schedule Final Inspection		\$100
General Zoning Violation Enforcement	Chapter 11 civil penalty for building and zoning violations not otherwise specified.	\$100
Removing Notice From Condemned Building	§ 11.01	\$100
Enforcement – Failure Or Refusal To Comply With Order	To comply with Chapter 150 of Code, § 11.01	\$100
Sign Permit – Short Term Sign Violation	Civil penalty per sign	\$25

Planning and Inspections		
Type of Service		2023-2024
Soil Erosion Civil Penalties	Civil penalties	\$5000
Soil Erosion Criminal Penalties	Class 2 Misdemeanor which may include a fine not to exceed \$5,000	Up to \$5,000
Flood Damage Violation	Any person who violates this subchapter or fails to comply with any of its requirements shall, upon conviction thereof, be fined not more than \$50 or imprisoned for not more than 30 days, or both. Each day such violation continues shall be considered a separate offense.	Up to \$50
Modular Home Violation	Civil penalty per violation	\$500
Telecommunication Tower Violation(s)	Civil penalty per violation	\$100
Tree Penalty For Cutting Trees Not Meeting Permissible Criteria Set Forth In 154.360(C)	Civil penalty per tree	\$1000
Tree Penalty For All Violations Other Than Cutting Or Removal of Tree Not Meeting Permissible Criteria Set Forth In 154.360(C)	Civil penalty per tree	\$100
Clearing Building Site Prior to Obtaining Full Construction Permit	Trees that would have not otherwise been approved shall be fined as above	\$5000

Police		
Type of Service	Unit Description / Detail	2023-2024
Off-Duty Officer and Vehicle		
Off-Duty Police Officer Employment	Per hour (Minimum invoice 2 hours)	\$35/hr
Off-Duty Patrol Vehicle	Per vehicle for up to 3 hours of use (Minimum invoice 2 hours)	\$45/hr
Off-Duty Patrol Vehicle	Per vehicle per day	\$155
Registrations		
Golf Cart Registration	Individual Inspection and Permit	\$75
Golf Cart Registration	Fleet Inspection and Permitting	\$500
Dog Tag – Registration Cost	Police department issues tag	\$1
General Violations		
False Alarms	§§ 95.04, 11.01	\$100
Traffic Regulations	§ 70.99 penalty – Chapter 70 and Chapter 73	\$50
Golf Carts and Utility Vehicles	§ 70.99 penalty – Chapter 72	\$75
Protection of Children	Chapter 130	\$500
Sex Offender on Parks and Recreation Facilities	§ 130.04, NCGS 160A-174, NCGS 14.4	\$500
Dumping or Littering	NCGS § 14-3.1	\$100
Ski Pass Violation	§§ 90.02, 90.99	\$100
Noise Violation	NCGS § 14-3.1	\$100
Burning Violation	§§ 90.03, 90.99	\$500
Discharge Firearm – No Damage or Injury	Upon conviction Class 3 misdemeanor. See §§ 131.02, 131.99	\$100
Discharge Firearm – Damage or Injury	Upon conviction Class 3 misdemeanor. See §§ 131.02, 131.99	Up to \$500
Vehicle Tow		\$150
Vehicle Impound Storage Fee	Minimum 24 hrs. prorate any portion there after	\$100
Animal Violations		
Dog Tag – Failure to Register	§§ 92.17, 92.21 – Warning, followed by penalty for each such violation	\$100
Dog – Failure to Inoculate	§§ 92.18, 92.21 – Warning, followed by penalty for each such violation	\$100
Dog – Collar and Identification	§§ 92.19, 92.21 – Warning, followed by penalty for each such violation	\$100
Animal Found at Large	§§ 92.20, 92.21 – Fee + court costs and attorney fees	\$100
Dog – Excessive Barking	§§ 92.20, 92.21 – Fee + court costs and attorney fees	\$100
Dog – Chases, Threatens, or Snaps	§§ 92.20, 92.21 – Fee + court costs and attorney fees	\$100

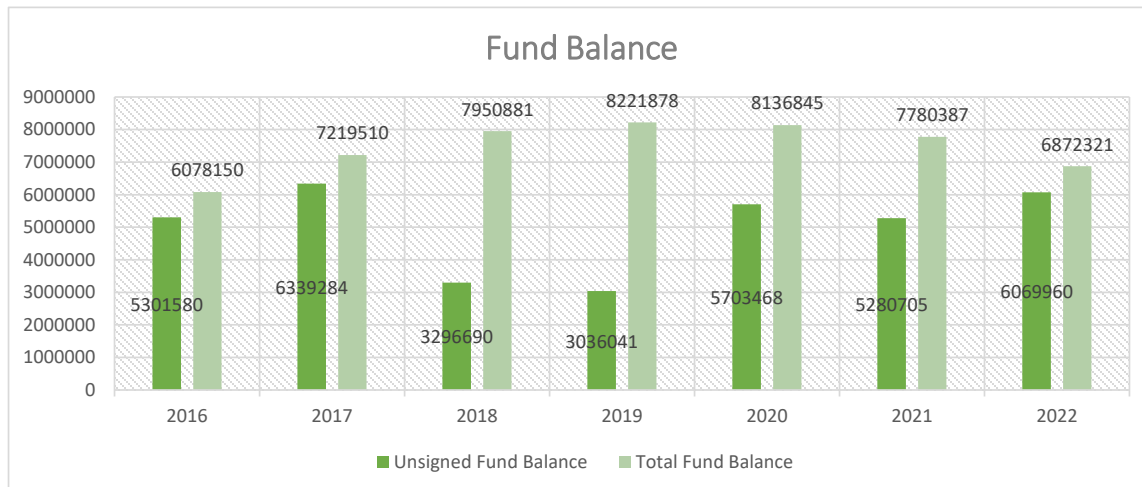
Police		
Type of Service	Unit Description / Detail	2023-2024
Dog – Caused Physical Injury	§§ 92.20, 92.21 – Fee + court costs and attorney fees	\$500
Violations		
Buckeye Lake Protection – Enforcement of Regulations	1st Violation	\$100
Buckeye Lake Protection – Enforcement of Regulations	2nd Violation	\$500
Buckeye Lake Protection – Enforcement of Regulations	3rd Violation	\$1000

TOWN OF BEECH MOUNTAIN
FUND AND DEPARTMENTAL OPERATING
BUDGET



2022 General Fund Fund Balance

	<u>2021</u>	<u>2022</u>
Nonspendable Amounts:		
Inventories	23,624	78,298
Prepays		20,799
Restricted:		
Stabilization of State Statute	655,074	603,264
Uninsured Claims	100,000	100,000
Assigned:		
Subsequent Year's Expenditures	1,720,984	
Unassigned:	5,280,705	6,069,960
Total Fund Balance	<u>7,780,387</u>	<u>6,872,321</u>



Town of Beech Mountain
Summary of Salaries and Benefits

			Percent of Category
<u>General Fund Salaries and Wages</u>			
xxx-0200	Salaries and Regular Wages	\$ 3,278,344	79.09%
xxx-0201	Longevity pay	25,750	73.84%
xxx-0202	Bonus pay	16,000	76.37%
xxx-0210	Part Time	121,184	100.00%
xxx-0220	Over Time	52,000	70.75%
xxx-0230	LEO Separation Allowance	14,373	
xxx-0240	Field Training Officer pay	1,600	100.00%
		\$ 3,509,251	79.55%

<u>General Fund Employee Benefits</u>			
xxx-0900	Social Security	\$ 267,128	79.47%
xxx-0902	Employee Insurance	541,287	76.37%
xxx-1000	Local Government Retirement	426,508	78.64%
xxx-1001	401K	172,248	83.83%
		\$ 1,407,170	78.49%

<u>Utility Salaries and Wages</u>			
xxx-0200	Salaries and Regular Wages	\$ 511,933	12.35%
xxx-0201	Longevity pay	5,125	14.70%
xxx-0202	Bonus pay	2,250	10.74%
xxx-0220	Over Time Wages	11,500	15.65%
		\$ 530,808	12.03%

<u>Utility Employee Benefits</u>			
xxx-0900	Social Security	\$ 40,607	12.08%
xxx-0902	Employee Insurance	89,103	12.57%
xxx-1000	Local Government Retirement	68,156	12.57%
xxx-1001	401k	18,631	9.07%
		\$ 216,497	12.08%

<u>Sanitation Salaries and Wages</u>			
xxx-0200	Salaries and Regular Wages	\$ 354,787	8.56%
xxx-0201	Longevity pay	4,000	11.47%
xxx-0202	Bonus pay	2,700	12.89%
xxx-0210	Part Time Wages	-	0.00%
xxx-0220	Over Time Wages	10,000	13.61%
		\$ 371,487	8.42%

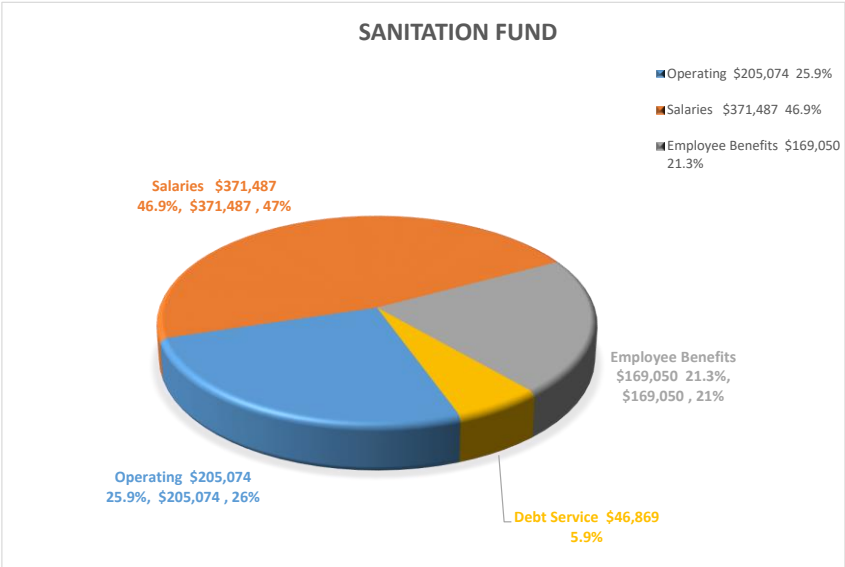
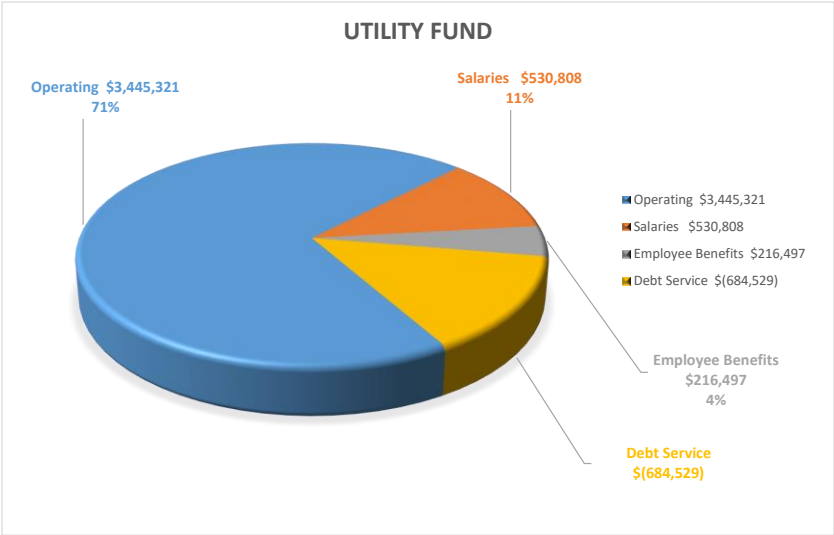
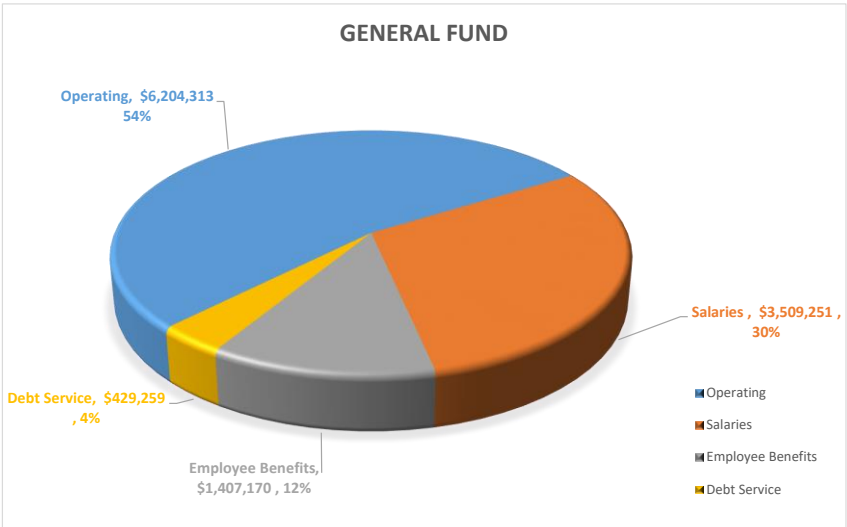
<u>Sanitation Employee Benefits</u>			
xxx-0900	Social Security	\$ 28,419	8.45%
xxx-0902	Employee Insurance	78,341	11.05%
xxx-1000	Local Government Retirement	47,699	8.79%
xxx-1001	401k	14,591	7.10%
		\$ 169,050	9.43%

Totals all Funds

<u>Salaries and Wages</u>			
XXX-0200	Salaries and Regular Wages	\$ 4,145,064	
XXX-0201	Longevity pay	34,875	
XXX-0202	Bonus pay	20,950	
XXX-0210	Part Time	121,184	
XXX-0220	Over Time	73,500	
XXX-0230	LEO Separation Allowance	14,373	
XXX-0240	Field Training Officer pay	1,600	
		\$ 4,411,546	

<u>Employee Benefits</u>			
xxx-0900	Social Security	\$ 336,154	
xxx-0902	Employee Insurance	708,731	
xxx-1000	Local Government Retirement	542,362	
xxx-1001	401K	205,470	
		\$ 1,792,717	

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



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

Sanitation Fund Debt Service RequirementsSanitation Dept

2024 2025 2026 2027 2028 2029 2030-2040

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

Date: July 2021

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

Pay	Balance	240,700	181,659	121,869	61,319	-	-
Off In	Principal	59,041	59,790	60,550	61,319	-	-
FY 2027	Interest	3,057	2,307	1,548	779	-	-
	Total	62,098	62,097	62,098	62,098	-	-
Sanitation Debt Service Subtotal		62,098	62,097	62,098	62,098	-	-

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

Date: July 2021

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

Pay	Balance	499,200	468,000	436,800	405,600	374,400	343,200	312,000
Off In	Principal	31,200	31,200	31,200	31,200	31,200	31,200	312,000
FY 2027	Interest	14,798	13,928	13,057	12,187	11,316	10,446	57,450
	Total	45,998	45,128	44,257	43,387	42,516	41,646	369,450
Sanitation Debt Service Subtotal		45,998	45,128	44,257	43,387	42,516	41,646	369,450
Sanitation Fund Principal		90,241	90,990	91,750	92,519	31,200	31,200	312,000
Sanitation Fund Interest		17,855	16,235	14,605	12,966	11,316	10,446	57,450
Sanitation Fund Debt Service Payment Total		108,096	107,225	106,355	105,485	42,516	41,646	369,450

Town of Beech Mountain
Summary of Total Debt all Funds

	2024	2025	2026	2027	2028	2029	2030-2040	Total all years
General Fund Principal	321,190	322,424	323,674	324,940	224,000	444,000	1,859,000	3,819,228
General Fund Interest	108,069	99,832	91,579	83,309	75,024	90,901	311,196	859,910
General Fund Debt Service Payment Total	429,259	422,256	415,253	408,249	299,024	534,901	2,170,196	4,679,138
Utility Fund Principal	447,653	449,974	453,299	455,628	431,402	3,278,600	3,096,865	8,613,423
Utility Fund Interest	236,876	223,819	216,689	206,454	196,147	459,408	1,968,064	3,507,456
Utility Fund Debt Service Payment Total	684,529	673,793	669,988	662,082	627,549	3,738,008	5,064,929	12,120,878
Sanitation Fund Principal	90,241	90,990	91,750	92,519	31,200	31,200	312,000	739,900
Sanitation Fund Interest	17,855	16,235	14,605	12,966	11,316	10,446	57,450	140,873
Sanitation Fund Debt Service Payment Total	108,096	107,225	106,355	105,485	42,516	41,646	369,450	880,773
Total All Funds Principal	859,084	863,388	868,723	873,087	686,602	3,753,800	5,267,865	13,172,551
Total All Funds Interest	362,800	339,886	322,873	302,729	282,487	560,755	2,336,710	4,508,239
Total All Funds Debt Payments	1,221,884	1,203,274	1,191,596	1,175,816	969,089	4,314,555	7,604,575	17,680,789

N.C.G.S. § 159-150. Sworn statement of debt; debt limitation.

eight percent (8%) of the assessed value of property subject to taxation

Assessed Value \$ 998,091,487

Debt Limitation \$ 79,847,319

Beech Mountain is at 22% of it's debt limitation

Town of Beech Mountain General Fund Revenue

[illegible]

**Town of Beech Mountain
General Fund Revenue**

		2019	2020	2021	2022	2023	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	3/31/2023	%	2023-2024
State Revenue									Budget
10.336-0000	Tax Advertising Cost	1,538	815	1,128	551	1,000	930	93%	1,000
10.337-0000	Utility Sales Tax	296,526	283,713	270,896	276,124	255,000	140,312	55%	255,000
10.337-0001	Cable TV Franchise Tax	29,512	28,414	29,226	47,585	27,000	32,665	121%	27,000
10.341-0000	Beer and Wine Tax	1,456	1,454	1,403	2,671	1,450	0	0%	1,450
10.343-0000	State Street Aid - Powell Bill	112,058	111,393	99,406	125,505	125,500	124,649	99%	125,500
10.345-0000	Local Sales Tax	1,379,959	1,446,235	1,559,629	1,768,022	1,750,000	1,182,033	68%	1,750,000
Total State Revenue		\$1,821,049	\$1,872,024	\$1,961,689	\$2,220,458	\$2,159,950	\$ 1,480,589	69%	\$ 2,159,950
Fees									
10.355-0000	Building Inspection Fees	22,889	25,719	46,565	78,527	60,000	89,569	149%	60,000
10.357-0000	Planning and Zoning Fees	3,160	2,540	5,140	9,572	6,700	6,885	103%	6,200
Total Fees		26,049	28,259	51,705	88,099	66,700	96,454	145%	66,200
Gains/Losses									
10.383-0000	Sale of Fixed Assets	32,092	20,118	15,253	102,769	50,000	26,000	52%	25,000
Total Gains/Losses		\$ 32,092	\$ 20,118	\$ 15,253	102,769	50,000	\$ 26,000	52%	25,000
Proceeds									
10.393-0001	Proceeds - Lease/Purchase	-			492,496	520,000	-		550,000
10.397-0002	Donations to Shane Park	98,836	89,212	4,094	45,000	-	-		-
Total Proceeds		\$ 98,836	\$ 89,212	\$ 4,094	492,496	520,000	\$ -	0%	550,000
Transfers									
10.399-0000	Fund Balance Appropriated					76,676			1,175,000
10.399-0002	Health Ins & Rx Claims Reimburse	5,470	68,519	3,603					
10.399-0003	Transfer From 25 Fund	-	-	257,146		92,558	92,558	100%	
10.399-0008	Transfer From TDA - Grants	2,442	7,500	323,862	769,386	366,687	41,873	11%	337,000
10.399-0009	Transfer From TDA (Admin Salaries)	36,023	41,908	68,985	114,529	106,500	72,381	68%	125,000
Total Transfers		\$ 43,935	\$ 117,927	\$ 653,596	\$ 883,915	\$ 642,421	\$ 206,812	32%	\$ 1,637,000
TOTAL REVENUE		6,720,794	7,268,374	7,752,225	8,724,340	10,902,640	9,187,872	84%	11,549,993

301-0000 Ad Val Tax - Current Year

Avery County property valuation \$135,511,387. Source Avery County Tax Administrator
Watauga County property valuation \$862,580,100. Source Watauga County Tax Administrator
Total town valuation \$998,091,487
Rate per \$100 value \$.65. Budgeting 98% of total tax levy. Budgeted 98%

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 \$1,175,000 fund balance appropriated amount is one hundred percent Town Hall/Visitor Ctr Project. The amount is made from TDA grants received of \$425,000 plus an estimated \$700,000 in the Town FY23 budget for the project to carryover with the remaining \$50,000 as a new appropriation.

The balance of the project is funded by \$175,000 grant from the TDA plus \$550,000 in loan.

No amounts of fund balance are used for other capital outlay in the FY24 budget or for operating.

10.399-0002 Health Ins & Rx Claims Reimburse

Account had meaning when employee health benefits were self insured. Continues to be shown for historical reference

10.399-0008 Transferred From TDA

Received \$150,000 towards VC expansion in FY 2022 and \$275,000 in FY 2023. Leaves \$175k for 2024 and \$162k for Recreation Dept CIP items

399-0009 Transfer from TDA (Admin Salaries)

TDA reimbursement of half the salaries and benefits for Visitor Center Coordinator and the Admin Assistant.

Administration									
		2019	2020	2021	2022	2023	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	2023-2024
									Budget
Personnel									
10.410-0200	Salaries	180,405	141,481	218,875	224,109	304,853	183,917	60%	411,547
10.410-0201	Longevity pay	500	375	1,451	1,201	1,250	1,451	116%	1,250
10.410-0202	Incentive pay	900	450	839	1,130	750	1,319	176%	750
10.410-0210	Part Time Wages	3,919	-	25,532	3,164	-	-	-	-
10.410-0220	Overtime Wages	-	42	807	1,377	-	1,038	-	-
10.410-0900	FICA	13,785	11,358	18,040	18,324	29,686	13,806	47%	31,636
10.410-0901	Car/Phone Allowance	4,560	400	-	-	-	-	-	-
10.410-0902	Employee Insurance	28,098	19,338	26,124	39,305	70,508	32,804	47%	59,552
10.410-0903	Runout Period Claims	-	2,955	7,586	-	-	-	-	-
10.410-1000	State Retirement - ORBIT	13,164	11,188	21,229	24,417	45,647	23,231	51%	51,714
10.410-1001	401(k)	9,981	7,723	11,280	10,293	12,562	8,296	66%	18,110
Total Personnel		\$ 255,312	\$ 195,308	\$ 331,762	\$ 323,321	\$ 465,256	\$ 265,862	57%	\$ 574,560
Utilities, Bldg & Grnds									
10.410-1100	Telephone	7,893	4,893	7,356	9,405	10,000	5,339	53%	8,500
10.410-1101	Postage	4,643	4,797	2,875	-1,532	1,500	763	51%	1,000
10.410-1200	Data Processing	4,788	6,748	2,422	6,258	4,200	5,284	126%	5,000
10.410-1300	Utilities	24,600	22,583	21,359	23,904	28,000	21,841	78%	29,000
10.410-1400	Staff Development	28,717	8,115	2,890	6,084	5,500	6,702	122%	5,500
10.410-1402	Council Expense	12,581	11,309	872	1,544	5,000	1,010	20%	2,500
10.410-1403	Employee Awards	3,631	3,671	3,751	5,461	7,000	2,910	42%	5,000
10.410-1601	Bldg & Grounds Maintenance	51,325	19,555	13,843	6,666	10,000	11,678	117%	98,166
10.410-1602	Landscaping	35,260	40,742	32,888	236	-	-		2,000
Total Utilities, Bldg & Grnds		\$ 173,438	\$ 122,412	\$ 88,255	\$ 58,028	\$ 71,200	\$ 55,528	78%	\$ 156,666
Supplies									
10.410-3300	Supplies & Materials	16,965	14,704	11,277	16,669	15,200	13,756	90%	12,000
10.410-3303	Christmas Lights	12,500	10,039	6,555					
Total Supplies		\$ 29,465	\$ 24,743	\$ 17,832	\$ 16,669	\$ 15,200	\$ 13,756	90%	\$ 12,000

[illegible]

410-0200 - Salaries

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

Managers salary included at 100%

Department Personnel

Town Manager salary shared with Fire Department

Finance Director

Grant Coordinator - position vacant

Town Clerk/Human Resource Clerk

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

Administrative Assistant

Mayor and Council members stipend

10.410-0201 -Longevity

Based on years of service as outlined in the town's personnel file. Available to employees starting with one full year of service

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 12.10% to 12.85% 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 . This year includes one new server, 2024 will see the replace of the second server and then replace will be every six years.

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.

10.410-1402 - Council Expense

Educational, supplies and other expense directly related to council.

10.410-1403 Employee Awards

Employee retirement recognition, Christmas lunch

10.410-1601 - Building and Grounds Maintenance

To cover related expenditures to the building addition and renovation project to include but not limited to temporary office space, relocation of employees, internet, office equipment and such. Office desk, computer and chair for new work station.

10.410-1602 - Landscaping

One year expense for after renovations

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

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.

10.410-9105 - Transfer to Capital Projects Fund

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

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

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

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

10.410-9202 - Avery County Humane Society

Has not been budgeted for the past few years.

10.410-9205 - Beech Mtn Historical Society

To support the mission of the Beech Mountain Historical Society

**Town of Beech Mountain
Tax Collection**

Tax Collections		2019	2020	2021	2022	2023	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	2023-2024 Budget
Personnel									
10.460-0200	Salaries	26,379	28,264	29,049	29,771.45	32,187	26,363	82%	35,372
10.460-0201	Longevity pay	125	250	250	250	250	250	100%	250
10.460.0202	Incentive pay	150	150	150	150	150	175	117%	150
10.460-0900	FICA	2,054	2,182	2,189	2,336.88	2,493	2,013	81%	2,737
10.460-0902	Employee Insurance	2,772	4,292	3,947	3,046.16	3,528	2,764	78%	3,743
10.460-0903	Runout Period Claims	-	92	-	-	-	-		-
10.460-1000	State (ORBIT) Retirement	2,119	2,552	2,971	3,414.10	1,851	3,353	181%	2,092
10.460-1001	401(k)	1,557	1,580	1,689	1,709.24	1,955	1,411	72%	2,146
Total Personnel		\$ 35,156	\$ 39,362	\$ 40,244	\$ 40,678	\$ 42,414	\$ 36,329	86%	\$ 46,490
Utilities, Bldg & Grnds									
10.460-1101	Postage	2,163	2,832	2,373	2,112.27	\$ 2,600	2,265	87%	\$ 2,700
10.460-1200	Data Processing	-	1,417	2,245	422.81	\$ 1,533	1,034	67%	\$ 1,200
10.460-1400	Staff Development	187	465		617.01	\$ 1,500	-	0%	\$ 1,500
Total Utilities, Bldg & Grnds		\$ 2,350	\$ 4,714	\$ 4,618	\$ 3,152	\$ 5,633	\$ 3,299	59%	\$ 5,400
Supplies									
10.460-3300	Supplies and Materials	535	270	-	39	250	-	0%	250
Total Supplies		\$ 535	\$ 270	\$ -	\$ 39	\$ 250	\$ -	0%	\$ 250
Contract Service									
10.460-4200	Collection Cost	1,080	483	3,743	-	1,500	629	42%	2,000
10.460-4201	Contract Services	-	1,177	-	5,617	3,500	2229	64%	3,500
Total Contract Services		\$ 1,080	\$ 1,660	\$ 3,743	\$ 5,617	\$ 5,000	\$ 2,858	57%	\$ 5,500
Misc Expenses									
10.460-5400	Insurance P&L/WC		\$ 1,557	\$ 1,143	\$ 1,102	\$ 1,500	1,009	67%	\$ 1,500
10.460-5701	Refund of Pr Yr Taxes	-		-		-	-		-
Total Misc Expenses		\$ -	\$ 1,557	\$ 1,143	\$ 1,102	\$ 1,500	\$ 1,009	67%	\$ 1,500
Capital Outlay									
10.460-7400	Capital Outlay	-					-	-	
TOTAL Capital Outlay		\$ -		\$ -		\$ -	\$ -		\$ -
TOTAL Tax Collections		\$ 39,121	\$ 47,562	\$ 49,749	\$ 50,588	\$ 54,797	\$ 43,495	79%	\$ 59,140

460-0200 -Salary

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

Department Personnel

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

460-1000 - Retirement

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

460-1400 - Staff Development

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

10.460-4201 Contract Services

Cost of sending out annual tax statements, reminder notices

10.460-5400 - Insurance P&L/WC

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

**Town of Beech Mountain
Visitor Center**

Visitor Center									Proposed
		2019	2020	2021	2022	2023	YTD		2023-2024
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	Budget
Personnel									
10.470-0200	Salaries	-	89,263	85,686	108,173	123,538	91,766	74%	213,420
10.470-0201	Longevity pay	-	500	750	750	750	750	100%	750
10.470-0202	Incentive pay	-	600	300	1,200	550	1,400	255%	550
10.470-0220	Part time wages	-	-	-	31,907	37,823	31,136	82%	-
10.470.0901	FICA	-	6,846	8,427	10,844	12,444	9,268	74%	15,173
10.470-0902	Employee Insurance	-	11,063	21,643	24,352	24,724	18,671	76%	22,964
10.470-0903	Runout Period Claims	-	-	-	-	-	-		-
10.470-1000	State (ORBIT) Retirement	-	7,798	8,685	12,251	15,105	11,703	77%	18,036
10.470-1001	401(k)	-	4,069	3,615	3,888	4,157	2,903	70%	6,316
Total Personnel		\$ -	\$ 120,138	\$ 129,106	\$ 193,365	\$ 219,091	\$ 167,598	76%	\$ 277,209
Utilities, Bldg & Grnds									
10.470-1100	Phone	-	947	-	654.36	2400	1,941	81%	3,300
10.470-1101	Postage	-	0	-	131.2	2000	118	6%	3,000
10.470-1200	Data Processing	-	917	370	184.34	2020	2,212	110%	2,500
10.470-1400	Staff Development	-	877	591	-	-	748		6,000
10.470-1601	Building Mainteneace	-	-	-	583	2,000	121	6%	2,000
Total Utilities, Bldg & Grnds		\$ -	\$ 2,741	\$ 961	\$ 1,553	\$ 8,420	\$ 5,139	61%	\$ 16,800
Supplies									
10.470-3300	Supplies and Materials		180	418	497	1,900	574	30%	2,500
Total Supplies		\$ -	\$ 180	\$ 418	\$ 497	\$ 1,900	\$ 574	30%	\$ 2,500
Contract Service									
10.470-4200	Contract Services	-	-	-	2,830.87	2,600	5,158	198%	7,000
10.470-4201	Advertising & Marketing	-	125	6,900	2,593.83	3,000	340	11%	3,500
Total Contract Services		\$ -	\$ 125	\$ 6,900	\$ 5,425	\$ 5,600	\$ 5,498	98%	\$ 10,500
Misc Expenses									
10.470-5400	Insurance P&L/Workers Comp	-	\$ 1,557	\$ 1,113	\$ 1,395	\$ 1,400	\$ 4,460	319%	\$ 1,400
Total Misc Expenses		\$ -	\$ 1,557	\$ 1,113	\$ 1,395	\$ 1,400	\$ 4,460	319%	\$ 1,400
Capital Outlay									
10.470-7400	Capital Outlay	-	-	-	70,823	-	-		
Total Capital Outlay		\$ -	\$ -	\$ -	\$ 70,823	\$ -	\$ -		\$ -
TOTAL Visitor Center		\$ -	\$ 124,741	\$ 138,498	\$ 273,057	\$ 236,411	\$ 183,268	78%	\$ 308,409

470-0200 - Salary

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

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

The Town will be reimbursed for one half of the Marketing Manager position from the TDA

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

Department Personnel

Economic Development Coordinator

Tourism and Marketing Administrator - 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

470-1100--Phone

Additional phoneline at BRC for the Director of Community and Economic Development

470-1101--Postage

Additional postage as it relates to projects from the Director of Community and Economic Development

470-1200--Data Processing

Nordic - All VC computer equipment and software under the Town plan

470-1400--Staff Training/Travel

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

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 - Increased from last year based on actuals

470-4201 - Advertising & Marketing

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

**Town of Beech Mountain
Police Department**

Police Department									
		2019	2020	2021	2022	2023	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	2023-2024 Budget
Personnel									
10.510-0200	Salaries	610,629	620,610	638,134	651,254	776,943	561,438	72%	818,532
10.510-0201	Longevity pay	9,000	8,250	6,500	6,250	7,500	6,000	80%	7,250
10.510-0202	Incentive pay	3,300	3,750	3,600	4,200	4,500	4,550	101%	4,500
10.510.0210	Part Time Wages	2,526	2,526	-	-	10,000	570	6%	10,000
10.510-0220	Over Time Wages	21,990	24,385	25,543	26,735	25,000	27,146	109%	25,000
10.510-0230	LEO Separation Allowance	4,524	2,088	6,965	14,373	14,373	10,503	73%	14,373
10.510.0240	Field Training Officer Pay	350	1,200	1,595	600	1,600	800	50%	1,600
10.510-0900	Fica	48,104	48,740	50,979	54,491	64,254	45,520	71%	67,416
10.510-0902	Employee Insurance	170,528	121,763	118,856	122,767	136,062	107,267	79%	154,065
10.510-0903	Runout Period Claims	-	18,009	-	-	-	-		-
10.510-1000	State (ORBIT) Retirement	52,667	61,496	71,589	80,788	103,937	78,894	76%	120,306
10.510-1001	401(k)	30,403	33,119	34,209	32,935	67,935	27,371	40%	81,093
Total Personnel		\$ 954,021	\$ 945,935	\$ 957,970	\$ 994,393	\$ 1,212,104	\$ 870,058	72%	\$ 1,304,134
Utilities, Bldg & Grnds									
10.510-1100	Telephone	8,564	7,734	7,922	11,888.43	\$ 12,000	7,803	65%	\$ 12,240
10.510-1101	Postage	64	7	34	138.35	\$ 300	76	25%	\$ 500
10.510-1200	Data Processing/IT Support	2,357	3,001	2,704	2,048.47	\$ 8,300	5,871	71%	\$ 8,300
10.510-1300	Utilities	21,203	18,932	16,192	17,362.54	\$ 22,000	14,370	65%	\$ 22,000
10.510-1400	Staff Development	3,264	8,175	2,902	6,403.28	\$ 8,500	3,128	37%	\$ 8,500
10.510.1600	Building Maintenance	4,148	282	3,957	2,402.64	\$ 5,000	40	1%	\$ 5,000
Total Utilities, Bldg & Grnds		\$ 39,600	\$ 38,131	\$ 33,711	\$ 40,244	\$ 56,100	\$ 31,288	56%	\$ 56,540
Supplies									
10.510-3300	Supplies & Materials	6,401	12,487	3,879	13,467.78	\$ 12,000	3,348	28%	\$ 12,000
10.510-3350	LEO/Training Supplies	5,397	7,115	4,892	11,974.83	\$ 10,600	4,604	43%	\$ 10,600
10.510-3400	Investigations	-	0	313	2,811.22	\$ 1,500	78	5%	\$ 1,500
10.510-3600	Uniforms	21,132	5,937	6,493	6,336.64	\$ 10,500	9,135	87%	\$ 12,000
Total Supplies		\$ 32,930	\$ 25,539	\$ 15,577	\$ 34,590	\$ 34,600	\$ 17,166	50%	\$ 36,100

510-0200 Salaries

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

Department Personnel

Chief of Police

Captain

(2) Sergeants

(6) Patrol Officers

Communications Administrator

Communications Supervisor

Telecommunicator II

(2) Telecommunicator I

510-1000 Retirement

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

Employees contribute 6% of their gross wages.

510-0210 Part Time Wages

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

510-0220 Overtime Wages

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

510-0240 Field Training Officer Pay

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

510-1100 Telephone

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

510-1101 Postage

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

510-1200 Data Processing

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

510-1300 Utilities

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

510-1400 Staff Development

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

510-1600 Building Maintenance

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

510-3300 Office Supplies

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

510-3350 LEO/Training Supplies

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

510-3400 Investigations

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

510-3600 Uniforms

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

510-4200 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), High Country Council of Gov. - Hourly and etc..

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
		2019	2020	2021	2022	2023	YTD		2023-2024
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	Budget
Personnel									
10.515-0200	Salaries	65,180	69,537	142,888	148,219	167,487	118,132	71%	177,755
10.515-0201	Longevity pay	500	750	1,799	1,799	2,000	1,799	90%	2,000
10.515-0202	Incentive pay	300	300	511	520	600	606	101%	600
10.515-0210	Part Time Wages	-	-	-	-	-	-		-
10.515-0900	Fica	4,974	5,113	10,830	0	13,012	8,972	69%	13,797
10.515-0902	Employee Insurance	18,582	10,277	15,581	11,657	19,418	12,051	62%	18,968
10.515-0903	Runout Period Claims	48	214	-	15,284	-	-		-
10.515-1000	State (ORBIT) Retirement	5,070	6,086	14,658	17,025	20,581	15,201	74%	23,158
10.515-1001	401(k)	1,997	1,988	6,562	6,631	5,664	5,261	93%	8,116
10.515-1002	Volunteer Pension	-	4,060	3,720	3,030	4,000	3,480	87%	3,500
Total Personnel		\$ 96,651	\$ 98,325	\$ 196,549	\$ 201,134	\$ 232,762	\$ 165,502	71%	\$ 247,893
Utilities, Bldg & Grnds									
10.515-1100	Telephone	4,744	4,008	4,522	5,141	5,000	4,406	88%	5,000
10.515-1101	Postage	2,144	1,910	717	30	2,000	8	0%	1,500
10.515-1200	Data Processing	964	4,212	4,238	1,291	4,000	3,296	82%	4,000
10.515-1300	Utilities	10,514	9,181	11,232	13,995	11,000	12,193	111%	12,000
10.515-1400	Staff Development	3,051	7,456	2,349	3,963	5,000	3,008	60%	4,000
10.515-1600	Repairs & Maintenance	9,569	11,683	13,190	9,140	15,000	1,050	7%	15,000
10.515-1601	Building Repairs & Maint.	3,978	2,931	2,703	6,703	6,000	2,571	43%	5,000
Total Utilities, Bldg & Grnds		\$ 34,964	\$ 41,381	\$ 38,951	\$ 40,263	\$ 48,000	\$ 26,532	55%	\$ 46,500
Supplies									
10.515-3200	Printing & Stationary	2,114	-	5,618	2,227	4,000	-	0%	3,500
10.515-3300	Supplies & Materials	7,293	3442	2,438	19,740	10,000	4,408	44%	10,000
10.515-3301	Equipment	61,968	68833	64,876	45,272	113,000	98,778	87%	70,000
10.515-3600	Uniforms	2,000	1165	845	646	1,000	1,154	115%	1,000
Total Supplies		\$ 73,375	\$ 73,439	\$ 73,777	\$ 67,885	\$ 128,000	\$ 104,340	82%	\$ 84,500
Contract Services									
10.515-4200	Contract Services	9,828	4,470	5,675	64,514	460,000	234,193	51%	489,414
Total Contract Services		\$ 9,828	\$ 4,470	\$ 5,675	\$ 64,514	\$ 460,000	\$ 234,193	51%	\$ 489,414

**Town of Beech Mountain
Fire Department**

									Proposed
		2019	2020	2021	2022	2023	YTD		2023-2024
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	Budget
Misc Expenses									
10.515-5300	Dues & Subscriptions	4,940	2,822	2,200	2,900	4,000	2,318	58%	4,000
10.515-5400	Insurance	12,611	27,908	34,434	20,885	25,000	26,775	107%	30,000
10.515-5700	Immunizations		1,573	672	600	900	660	73%	800
Total Misc Expenses		\$ 17,551	\$ 32,303	\$ 37,306	\$ 24,385	\$ 29,900	\$ 29,753	100%	\$ 34,800
Vehicle Expenses									
10.515-6100	Gas and Fuel	3,462	3,270	3,964	6,975	4,000	7,421	186%	7,250
10.515-6200	Vehicle Maintenance	7,717	16,303	15,705	13,391	15,000	12,358	82%	15,000
Total Vehicle Expenses		\$ 11,179	\$ 19,573	\$ 19,669	\$ 20,367	\$ 19,000	\$ 19,779	104%	\$ 22,250
Capital Outlay									
10.515-7400	Capital Outlay	276,966	7,500	-	24,563				
Total Capital Outlay		\$ 276,966	\$ 7,500	\$ -	\$ 24,563	\$ -	\$ -		\$ -
Debt Principal & Interest									
10.515-8400	Debt (Principal)	32,712	32,712	32,712	45,952.20	32,712	29,072	89%	29,000
10.515-8401	Debt (Interest)	30,288	30,288	30,288	17,047.80	30,288	14,152	47%	14,000
Total Debt Principal & Interest		\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000	\$ 43,224	69%	\$ 43,000
Transfers to Other Funds									
10.515-9100	Contribution to VFD	27,000	27,000	27,000	32,000	32,000	32,000	100%	32,000
10.515-9400	Contingency	-				-			-
Total Transfers to Other Funds		\$ 27,000	\$ 27,000	\$ 27,000	\$ 32,000	\$ 32,000	\$ 32,000	100%	\$ 32,000
Total Fire Department		\$ 610,514	\$ 366,990	\$ 461,927	\$ 538,111	\$ 1,012,662	\$ 655,323	65%	\$ 1,000,357

10-515-0200 Salaries

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

Department Personnel

Fire Chief - Shared with Town Manager

Assistant Fire Chief

10-515-1000 State (Orbit) Retirement

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

10-515-1002 Volunteer Pension

Payment to the State for the Volunteer Firefighters Pension.

10-515-1101 Postage

Funding for normal postage as well as three newsletters.

10-515-1200 Data Processing

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

10-515-1300 Utilities

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

10-515-1400 Staff Development

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

10-515-1600 Repairs and Maintenance

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

10-515-1601 Building Repairs and Maintenance

Repairs and General Maintenance for two Fire Stations.

10-515-3200 Printing and Stationary

Newsletters, Post Cards, Flyers for Public Information.

10-515-3300 Supplies and Materials

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

10 -515-3301 Equipment

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

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

NC State Grant contributes up to \$30,000.

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

10-515-3600 Uniforms

Dress uniforms, Badges, Patches for 10 volunteer members.

10-515-4200 Contract Services

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

10 -515-5300 Dues & Subscriptions

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

10 -515-5400 Insurance

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

Death and Disability Insurance for Volunteer Members through Watauga County.

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

10-515-5700 Immunizations

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

10-515-6100 Gas and Fuel

Diesel Fuel and Gasoline to operate nine vehicles.

10-515-6200 Vehicle Maintenance

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

10 -515-8400 Debt Principal

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

10 -515-8401 Debt Interest

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

10 -515-9100 Contribution to VFD

Funding for the Volunteer Firefighter's Stipend.

Town of Beech Mountain
Building Inspections Department

Building Inspections									
		2019	2020	2021	2022	2023	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	2023-2024
									Budget
Personnel									
10.540-0200	Salaries	69,475	24,307	69,015	119,051	134,032	96,735	72%	172,995
10.540-0201	Longevity pay	250	250	250	500	750	750	100%	750
10.540-0202	Incentive pay	300	450	150	1,050	1,050	1,225	117%	1,050
10.540-0210	Part Time wages	-	40,315	26,663	16,966	25,000	10,848	43%	-
10.540-0220	Overtime wages	-	206	870	2,649	-	1,680		-
10.540-0900	Fica	5,293	5,006	6,134	10,960	12,304	8,427	68%	13,372
10.540-0902	Employee Insurance	11,676	3,339	9,801	15,671	17,640	14,697	83%	20,194
10.540-0903	Runout Period Claims	329	414	-	-	-	-		-
10.540-1000	State (ORBIT) Retirement	5,348	2,379	6,912	13,635	16,399	12,569	77%	19,035
10.540-1001	401(k)	4,104	1,141	3,570	6,757	4,513	5,492	122%	6,671
Total Personnel		\$ 96,775	\$ 77,809	\$ 123,365	\$ 187,239	\$ 211,688	\$ 152,424	72%	\$ 234,067
Utilities, Bldg & Grnds									
10.540-1100	Telephone	489	1,160	958	1,743	1,500	1,667	111%	2,250
10.540-1101	Postage	51	-	105	576	200	252	126%	275
10.540-1200	Data Processing	1,180	4,465	2,892	1,974	5,400	3,459	64%	5,400
10.540-1400	Staff Development	2,801	1,080	779	3,949	4,250	1,928	45%	4,000
Total Utilities, Bldg & Grnds		\$ 4,521	\$ 6,705	\$ 4,734	\$ 8,242	\$ 11,350	\$ 7,306	64%	\$ 11,925
Supplies									
10.540-3200	Printing & Stationary	502	761	1,264	287	250	147	59%	250
10.540-3300	Supplies & Materials	1,925	1,196	1,413	2200	1,750	768	44%	1,750
10.540-3600	Uniforms	-	-	70	-	250	106	42%	250
Total Supplies		\$ 2,427	\$ 1,957	\$ 2,747	\$ 2,487	\$ 2,250	\$ 1,021	45%	\$ 2,250
Contract Services									
10.540-4200	Contract Service	-	6,068	1,109	2,825	4,750	1,645	35%	4,250
Total Contract Services		\$ -	\$ 6,068	\$ 1,109	\$ 2,825	\$ 4,750	\$ 1,645	35%	\$ 4,250

**Town of Beech Mountain
Building Inspections Department**

									Proposed
		2019	2020	2021	2022	2023	YTD		2023-2024
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	Budget
Misc Expenses									
10.540-5300	Dues & Subscriptions	2,310	336	-	154	750	491	65%	650
10.540-5400	Insurance-P&L/Workers Comp	-	1,557	1,429	1934	3,000	4,152	138%	3,000
Total Misc Expenses		\$ 2,310	\$ 1,893	\$ 1,429	\$ 2,088	\$ 3,750	\$ 4,643	124%	\$ 3,650
Vehicle Expenses									
10.540-6100	Gas & Fuel	693	389	368	1,017	700	1,390	199%	1,550
10.540-6200	Vehicle Maintenance	1,450	456	281	564	2,000	-	0%	2,000
Total Vehicle Expenses		\$ 2,143	\$ 845	\$ 649	\$ 1,581	\$ 2,700	\$ 1,390	51%	\$ 3,550
Capital Outlay									
10.540-7400	Capital Outlay	-	-	-	-	-	-		-
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
TOTAL Building Inspections		\$ 108,176	\$ 95,276	\$ 134,033	\$ 204,462	\$ 236,488	\$ 168,429	71%	\$ 259,692

10.540-0200 Salaries

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

Department Personnel

(2) Building Inspections

Administrative Assistant - Shared with Admin Department and Planning Department

Part time consultant

10.540-1000 Employee Retirement

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

10.540-1100: Telephone

Adjusted for increases in telephone costs

10.540-1101: Postage

Postage for CPR List and other required Building and Inspection Notifications

10.540-1200: Data Processing

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

10.540-1400: Staff Development

Staff development costs adjusted for training and continuing education of inspectors

10.540-3200: Printing & Stationary

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

10.540-3300: Supplies & Materials

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

10.540-3600: Uniforms

Uniforms and Personal Protective Equipment (PPE) for Inspectors

10.540-4200: Contract Services

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

10.540-5300: Dues and Subscriptions

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

10.540-6100: Gas & Fuel

**Town of Beech Mountain
Planning Department**

Planning									
									Proposed
		2019	2020	2021	2022	2023	YTD		2023-2024
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	Budget
Personnel									
10.541-0200	Salaries	78,622	78,437	64,026	67,227	75,966	55,514	73%	79,764
10.541-0201	Longevity pay	250	500	250	250	500	500	100%	500
10.541-0202	Incentive pay	-	450	300	300	300	350	117%	300
10.541-0210	Part Time Wages	10,048	12,078	-	-	-	-		-
10.541-0220	Over Time Wages	-	1,539	-	-	-	-		-
10.541-0900	Fica	6,593	6,921	6,078	5,176	5,873	4,087	70%	6,163
10.541-0902	Employee Insurance	34,433	18,177	16,324	15,600	16,310	12,535	77%	14,457
10.541-0903	Runout Period Claims	-	884	-	-	-	-		-
10.541-1000	State (ORBIT) Retirement	6,044	7,201	6,594	7,645	9,289	7,090	76%	10,344
10.541-1001	401(k)	1,270	637	156	130	2,556	95	4%	2,683
10.541-1005	Board Member Pay	-	1,470	60	480	2,700	690	26%	2,700
Total Personnel		\$ 137,260	\$ 128,293	\$ 93,788	\$ 96,808	\$ 113,494	\$ 80,861	71%	\$ 116,912
Utilities, Bldg & Grnds									
10.541-1100	Telephone	489	876	639	639	480	807	168%	1,200
10.541-1101	Postage	-	4684	61	1009	3,500	1528	44%	3,250
10.541-1200	Data Processing	4,372	3009	2,892	916	1,533	1524	99%	1,500
10.541-1400	Staff Development	1,753	2459	1,813	585	3,000	1892	63%	2,750
Total Utilities, Bldg & Grnds		\$ 6,614	\$ 11,028	\$ 5,405	\$ 3,148	\$ 8,513	\$ 5,751	68%	\$ 8,700
Supplies									
10.541-3200	Printing & Stationery	4,392	4,949	636	1,670	3,000	600	20%	2,000
10.541-3300	Supplies & Materials	1,820	3,091	214	1,043	5,000	2010	40%	4,500
Total Supplies		\$ 6,212	\$ 8,040	\$ 850	\$ 2,713	\$ 8,000	\$ 2,610	33%	\$ 6,500

**Town of Beech Mountain
Planning Department**

									Proposed
		2019	2020	2021	2022	2023	YTD		2023-2024
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	Budget
Contract Services									
10.541-4200	Contract Services	10,439	9,766	4,842	1,619	8,500	9,219	108%	15,000
10.541-4203	Summer Intern - Exp Reimb	-	296	-	-	5,500	-	0%	5,000
Total Contract Services		\$ 10,439	\$ 10,061	\$ 4,842	\$ 1,619	\$ 14,000	\$ 9,219	66%	\$ 20,000
Misc Expenses									
10.541-5300	Dues & Subscriptions	1,264	751	671	630	1,250	420	34%	1,000
10.541-5400	Insurance		1,557	1,429	2,177	3,000	2,496	83%	3,000
Total Misc Expenses		\$ 1,264	\$ 2,308	\$ 2,100	\$ 2,807	\$ 4,250	\$ 2,916	69%	\$ 4,000
Vehicle Expenses									
10.541-6100	Gas & Fuel	135	91	32	349	300	-	0%	300
10.541-6200	Vehicle Maintenance	-	981	1,051	1,443	1,500	1,749	117%	1,500
Total Vehicle Expenses		\$ 135	\$ 1,072	\$ 1,083	\$ 1,792	\$ 1,800	\$ 1,749	97%	\$ 1,800
Capital Outlay									
10.541-7400	Capital Outlay	8,425	307,283	60,240	-	-	-	0%	-
Total Capital Outlay		\$ 8,425	\$ 307,283	\$ 60,240	\$ -	\$ -	\$ -	0%	\$ -
TOTAL Planning		\$ 170,349	\$ 468,085	\$ 168,308	\$ 108,886	\$ 150,057	\$ 103,106	69%	\$ 157,912

10.541-0202 Salaries

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

Department Personnel

Planning and Inspections Director

Program Support Specialist - Shared with Admin Department

10.541-1000 State (ORBIT) Retirement

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

10.541-1100: Telephone

No expected increase in telephone

10.541-1101: Postage

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

10.541-1200: Data Processing

IT support with Nordic PC

10.541-1400: Staff Development

Planning and Inspections related certification, training, and continuing education

10.541-3200: Printing & Stationery

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

10.541-3300: Supplies and Materials

New and replacement tools and office equipment/furniture

10.541-4200: Contract Services

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

Other contract services

Iworq software \$1,500 per year shared with Inspections Department

10.541-4203: Summer Intern

Expect to obtain a summer intern if possible

10.541-5300: Dues and Subscriptions

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

10.541-6100: Gas & Fuel

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

10.541-6200: Vehicle Maintenance

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

No major maintenance expenses anticipated

**Town of Beech Mountain
Vehicle Maintenance Department**

Vehicle Maintenance									
		2019	2020	2021	2022	2023	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	2023-2024 Budget
Personnel									
10.555-0200	Salaries	84,320	42,766	55,921	85,298	104,358	55,667	53%	109,576
10.555-0201	Longevity pay	1,000	750	750	1,000	1,500	750	50%	1,500
10.555-0202	Incentive pay	600	300	300	600	600	525	88%	600
10.555-0220	Over Time Wages	1,852	899	6,188	6,281	500	1,428		-
10.555-0900	Fica	6,455	3,371	4,562	7,182	8,144	4,327	53%	8,543
10.555-0902	Employee Insurance	36,492	15,870	13,503	20,774	24,724	10,339	42%	11,482
10.555-0903	Runout Period Claims	-	6,429	-	-	-	-		-
10.555-1000	State (ORBIT) Retirement	6,733	4,139	6,119	10,465	12,881	7,431	58%	14,339
10.555-1001	401(k)	3,322	758	3,076	3,288	3,545	2,581	73%	3,719
Total Personnel		\$ 140,774	\$ 75,282	\$ 90,419	\$ 134,889	\$ 156,252	\$ 83,047	53%	\$ 149,759
Utilities, Bldg & Grnds									
10.555-1100	Phone	-	-	-	219	\$ 500	179	36%	\$ 240
10.555-1200	Data Processing	-	1,822	941	4409	10,500	7798	74%	1,000
10.555-1300	Utilities	16,730	13,290	16,118	4672	-	-		-
10.555-1600	Building Maintenance	549	5,914	1,436	1183	2,000	1349	67%	2,000
10.555-3000	Gas & Fuel	34,552	68,310	72,647	129031	110,500	97151	88%	97,000
10.555-3100	Repair Parts	(20,812)	6,894	9,279	33892	25,000	15748	63%	38,356
Total Utilities, Bldg & Grnds		\$ 31,019	\$ 96,232	\$ 100,421	\$ 173,406	\$ 148,500	\$ 122,226	82%	\$ 138,596
Supplies									
10.555-3300	Supplies & Materials	15,572	14,036	12,497	13,872	15,100	11,077	73%	15,250
10.555-3600	Uniforms	2,036	1,313	1,287	2,124	1,800	1,604	89%	1,951
10.555-3700	Shop Tools	-	1,708	9,310	15,844	19,000	21,070	111%	17,000
Total Supplies		\$ 17,608	\$ 17,056	\$ 23,094	\$ 31,840	\$ 35,900	\$ 33,752	94%	\$ 34,201
Misc Expenses									
10.555-5400	Property & Liab/WC	-	-	3,216	-	6,000	3,369	56%	5,500
Total Misc Expenses		\$ -	\$ -	\$ 3,216	\$ -	\$ 6,000	\$ 3,369	56%	\$ 5,500
Capital Outlay									
10.555-7400	Capital Outlay	7,495	4,203	14,606	3,844				
Total Capital Outlay		\$ 7,495	\$ 4,203	\$ 14,606	\$ 3,844	\$ -	\$ -		\$ -
Transfers to Other Funds									
10.555-9000	Gas & Fuel Income	(34,552)	(69,334)	(71,772)	(128,985)	(110,500)	(97,837)	89%	(97,000)
10.555-9001	Maintenance Income	(17,952)	(7,216)	(14,850)	(11,132)	(25,000)	(10,604)	42%	(38,356)
Total Transfers to Other Funds		\$ (52,504)	\$ (76,550)	\$ (86,622)	\$ (140,117)	\$ (135,500)	\$ (108,441)	80%	\$ (135,356)
TOTAL Vehicle Maintenance		\$ 144,392	\$ 116,223	\$ 145,134	\$ 203,862	\$ 211,152	\$ 133,952	63%	\$ 192,700

10.555.0200 Salaries

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

Department Personnel

Fleet Superintendent

Maintenance Crew

10.555-1000 State (ORBIT) Retirement

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

10.555-1100 Phone

Paid for in PW

10.555-1200 Data Processing

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

10.555-1300 Utilities

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

10.555-1600 Building Maintenance

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

10.555-3000 Gas and Fuel (PURCHASE)

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

10.555-3100 Repair Parts

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

10.555-3300 Supplies and Materials

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

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

10.555-36000 Uniforms

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

10.555-7400 Capital Outlay

(description in attached document)

10.555-3700 Shop Tools

Complete tool loading for the VM service truck, replacement tools in VM shop as needed. Gas Powered Truck Mount Air Compressor.

10.555-9000 Gas and Fuel (INCOME)

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

10.555-9001 Maintenance Income

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

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

**Town of Beech Mountain
Public Works Department**

Public Works Department									
									Proposed
		2019	2020	2021	2022	2023	YTD		2023-2024
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	Budget
Personnel									
10.560-0200	Salaries	379,682	416,656	525,923	597,288	741,291	540,952	73%	802,167
10.560-0201	Longevity pay	6,208	4,917	6,250	5,750	7,000	7,000	100%	7,500
10.560-0202	Incentive pay	2,800	2,800	3,450	4,950	4,800	5,600	117%	4,800
10.560-0210	Part time wages	-	27,487	28,548	33,428	70,000	7,353	11%	70,000
10.560-0220	Over Time wages	24,780	37,016	41,035	43,585	26,000	40,944	157%	26,000
10.560-0900	Fica	31,694	36,169	44,729	52,856	64,955	44,325	68%	69,651
10.560-0902	Employee Insurance	81,022	78,475	136,068	145,372	168,718	108,708	64%	159,614
10.560-0903	Runout Period Claims	-	8,151	-	-	-	-		-
10.560-1000	State (ORBIT) Retirement	32,414	40,816	57,496	73,077	93,763	73,831	79%	107,916
10.560-1001	401(k)	10,624	11,784	18,969	31,159	25,901	28,155	109%	27,945
Total Personnel		\$ 569,224	\$ 664,271	\$ 862,468	\$ 987,464	\$ 1,202,428	\$ 856,867	71%	\$ 1,275,592
Utilities, Bldg & Grnds									
10.560-1100	Telephone	3,641	2,671	3,500	10,642	10,000	8,889	89%	12,056
10.560-1200	Data Processing	1,818	2,266	2,007	3,485	2,720	2,998	110%	3,000
10.560-1300	Utilities	3,835	12,308	8,977	44,977	40,000	40,071	100%	40,925
10.560-1400	Staff Development	1,051	1,209	465	2,544	3,000	1,297	43%	13,000
10.560-1600	Repairs & Maintenance	9,982	16,247	10,888	2,784	10,000	6,364	64%	10,000
10.560-1601	Building Maintenance	3,084	18,970	11,163	5,558	5,000	5,246	105%	11,710
10.560-2100	Rent	-	-	-	-	-	-		-
Total Utilities, Bldg & Grnds		\$ 23,411	\$ 53,671	\$ 37,000	\$ 69,990	\$ 70,720	\$ 64,866	92%	\$ 90,691
Supplies									
10.560-3300	Supplies & Materials	103,751	132,983	188,387	188,708	233,303	193,791	83%	235,000
10.560-3301	Signs	3,508	1,168	1,909	6,161	10,000	410	4%	6,000
10.560-3303	Road Striping	9,264	8,912	52,705	33,378	67,500	3,900	6%	67,500
10.560-3600	Uniforms	7,339	6,876	10,915	10,564	14,500	6,637	46%	9,000
Total Supplies		\$ 123,862	\$ 149,940	\$ 253,916	\$ 238,811	\$ 325,303	\$ 204,738	63%	\$ 317,500
Contract Services									
10.560-4200	Contract Services	55,985	46,014	70,788	80,695	71,000	50,194	71%	78,928
10.560-4210	Professional Services	2,550	14,362	817	261	5,500	-	0%	5,500
Total Contract Services		\$ 58,535	\$ 60,376	\$ 71,605	\$ 80,957	\$ 76,500	\$ 50,194	66%	\$ 84,428

**Town of Beech Mountain
Public Works Department**

									Proposed
		2019	2020	2021	2022	2023	YTD		2023-2024
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	Budget
Misc Expenses									
10.560-5400	Insurance	-	24,504	28,581	36,820	50,000	42,322	85%	55,000
Total Misc Expenses		\$ -	\$ 24,504	\$ 28,581	\$ 36,820	\$ 50,000	\$ 42,322	85%	\$ 55,000
Vehicle Expenses									
10.560-6100	Gas & Fuel	25,737	21,332	25,324	43,954	37,538	34,227	91%	40,769
10.560-6200	Vehicle Maintenance	87,336	116,244	90,970	96,151	94,061	62,409	66%	105,205
Total Vehicle Expenses		\$ 113,073	\$ 137,576	\$ 116,294	\$ 140,105	\$ 131,599	\$ 96,636	73%	\$ 145,974
Capital Outlay									
10.560-7400	Capital Outlay	102,920	821,557	136,991	409,005		-		
10.560-7402	Road Stabilization	13,432	59,993	81,440	61,101			####	120,000
10.560-7404	Culvert Replacement	11,196	20,317	1,830	13,402			####	55,569
10.560-7408	Resurfacing	169,059	185,672	998,585	935,179			####	800,000
Total Capital Outlay		\$ 296,607	\$ 1,087,540	\$ 1,218,846	\$ 1,418,687	\$ -	\$ -	####	\$ 975,569
Debt Principal & Interest									
10.560-8400	Debt (Principal)	85,736	58,972	229,263	200,402	264,971	258,369	98%	260,417
10.560-8401	Debt (Interest)	5,224	3,960	96,970	90,275	91,123	90,692	100%	84,890
Total Debt Principal & Interest		\$ 90,960	\$ 62,932	\$ 326,233	\$ 290,677	\$ 356,094	\$ 349,061	98%	\$ 345,307
Transfers to Other Funds									
10.560-9001	Interfund Revenue	-		-		-	-		-
Total Transfers to Other Funds				\$ -	\$ -	\$ -	\$ -		\$ -
Total Public Works		\$ 1,275,672	\$ 2,240,810	\$ 2,914,943	\$ 3,263,510	\$ 2,212,644	\$ 1,664,684	75%	\$ 3,290,061

10.560.0200 Salaries

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

Department Personnel

Public Works Operations Manager

Public Services Administrative Manager

Maintenance Crew Leader II

(2) Maintenance Crew Leader I

(2) Heavy Equipment Operator

Building Maintenance

(7) Maintenance Crew

Administrative Assistant

(5) Seasonal Maintenance Crew

10.560-1000 State Retirement

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

10.560-1100 Telephone

All telephone expenses for Public works. Based on 2022 FY expenditures

10.560-1200 Data Processing

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

10.560-1300 Utilities

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

10.560-1400 Staff Development

Training and education for maintenance crew staff.

10.560-1600 Repair and Maintenance

Repairs for damages incurred throughout the year.

10.560-1601 Building Maintenance

Building maintenance annual needs. \$3500 for HVAC tool set for Building Maintenance Technician

10.560-3300 Supplies and Materials

\$135k for salt and hauling 1000 tons annual, \$30K for chains for all snow removal equipment

\$50,000 for all other operating expenses such as road repairs, guard rail repairs, construction materials, hand tools, personal protective equipment, office supplies, paint, straw, rip rap, etc. \$20,000 for continuance of roadside repairs.

10.560-3301 Signs

Roadway sign repairs and replacement.

10.560-3303 Road Striping

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

10.560-3600 Uniforms

Uniforms, workwear, PPE for all PW employees.

10.560-4200 Contract Services

Pest control, consumptive contracts, Mowing and grounds Maintenance

10.560.4210 Professional Services

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

10.560-6100 Gas and Fuel

Gasoline and Diesel Expense for Public Works

10.560.6200 Vehicle Maintenance

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

10-560-7400 Capital Outlay

(description in attached document)

10-560-7402 Road Stabilization

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

10-560-7404 Culvert Replacement

Removal and replacement of Town maintained drain pipes

10-560-7408 Resurfacing

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

10.560-8400 Debt (Principal)

Includes equipment loan, Public Works Facility loan.

See Debt Section for detail.

**Town of Beech Mountain
Recreation Department**

Recreation		2019	2020	2021	2022	2023	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	2023-2024
									Budget
Personnel									
10.621-0200	Salaries	239,939	279,902	299,653	328,566	429,493	316,626	74%	457,217
10.621-0201	Longevity pay	2,500	2,500	3,250	2,750	3,500	3,250	93%	4,000
10.621-0202	Incentive pay	1,800	1,800	1,800	2,700	2,700	3,500	130%	2,700
10.621-0210	Part Time wages	17,867	3,247	16,964	51,591	41,184	18,705	45%	41,184
10.621-0220	Over Time wages	245	1,022	459	111	-	2,947		1,000
10.621-0900	Fica	19,893	21,945	24,007	30,291	36,481	26,111	72%	38,640
10.621-0902	Employee Insurance	50,033	52,895	59,108	60,533	76,686	53,426	70%	76,248
10.621-0903	Runout Period Claims	-	1,401	-	-	-	-		-
10.621-1000	State (ORBIT) Retirement	18,061	24,046	30,691	37,402	52,719	40,678	77%	59,567
10.621-1001	401(k)	8,342	10,962	15,093	15,258	14,510	14,424	99%	15,448
10.621-1005	Board Member Pay	645	330	150	405	1,350	210	16%	500
Total Personnel		\$ 359,325	\$ 400,050	\$ 451,175	\$ 529,607	\$ 658,623	\$ 479,877	73%	\$ 696,505
Utilities, Bldg & Grnds									
10.621-1100	Telephone	6,468	5,851	7,137	8,068	9,000	7,114	79%	9,000
10.621-1101	Postage	853	373	83	163	300	97	32%	300
10.621-1200	Data Processing	6,155	8,952	5,162	7,916	5,000	4,345	87%	5,000
10.621-1300	Utilities	37,439	32,208	35,630	40,678	38,000	39,744	105%	41,000
10.621-1400	Staff Development	2,729	3,611	1,484	2,749	3,000	2,910	97%	1,100
10.621-1601	Building & Grounds Maint	30,908	43,728	131,999	40,629	30,000	23,843	79%	28,000
10.621-1602	Landscaping	3,838	3,159	1,367	29,438	33,500	9,146	27%	33,000
Total Utilities, Bldg & Grnds		\$ 88,390	\$ 97,881	\$ 182,862	\$ 129,642	\$ 118,800	\$ 87,199	73%	\$ 117,400
Supplies									
10.621-3300	Supplies & Materials	20,228	15,731	17,894	17,430	20,000	8,769	44%	18,000
10.621-3301	Equipment	927	5,900	6,084	4,517	5,100	4,027	79%	4,400
10.621-3302	Christmas Lights	-	-	-	5,824	3,000	5,000	167%	6,000
10.621-3303	Trail Maintenance Supplies	4,800	5,296	7,682	8,221	10,000	958	10%	6,500
10.621-3304	Signs	-	-	-	5,693	-	-		-
10.621-3305	Sled Hill Supplies	9,837	11,750	9,460	3,618	3,685	3,685	100%	3,000
10.621-3600	Uniforms	521	795	2,177	-	2,500	2,473	99%	3,000
Total Supplies		\$ 36,313	\$ 39,472	\$ 43,297	\$ 45,303	\$ 44,285	\$ 24,911	56%	\$ 40,900

**Town of Beech Mountain
Recreation Department**

									Proposed
		2019	2020	2021	2022	2023	YTD		2023-2024
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	Budget
Contract Services									
10.621-4201	Contract Services	45,655	47,810	41,753	37,160	47,000	39,214	83%	36,000
10.621-4202	Programming	9,049	9,126	4,871	7,146	9,000	5,149	57%	8,000
10.621-4203	Fitness/Wellness	3,398	404	1,984	14,167	18,500	10,338	56%	10,500
10.621-4204	Special Event Expense	9,389	8,545	5,718	12,820	10,000	10,805	108%	8,000
10.621-4205	Special Projects	-	-	18,378	-921	-	-		-
10.621-4210	Professional Services								
Total Contract Services		\$ 67,491	\$ 65,884	\$ 72,704	\$ 70,371	\$ 84,500	\$ 65,506	78%	\$ 62,500
Misc Expenses									
10.621-5300	Dues & Subscriptions	757	1,023	1,421	2,073	2,100	1,212	58%	1,900
10.621-5400	Insurance	14,009	15,651	14,292	14,626	23,169	20,097	87%	18,000
10.621-5700	Advertising	13,339	6,484	2,325	423	1,000	1,402	140%	1,500
10.621-5701	Credit Card Fee	1,717	2,684	(367)	2,059	-	-7		-
Total Misc Expenses		\$ 29,822	\$ 25,842	\$ 17,671	\$ 19,180	\$ 26,269	\$ 22,705	86%	\$ 21,400
Vehicle Expenses									
10.621-6100	Gas & Fuel	2,225	2,917	3,895	7,667	5,500	7,052	128%	8,000
10.621-6200	Vehicle Maintenance	4,640	9,188	15,699	6,268	4,000	7,098	177%	4,000
Total Vehicle Expenses		\$ 6,865	\$ 12,105	\$ 19,594	\$ 13,934	\$ 9,500	\$ 14,150	149%	\$ 12,000
Capital Outlay									
10.621-7400	Capital Outlay	124,601	276,299	348,223	932,871				
Total Capital Outlay		\$ 124,601	\$ 276,299	\$ 348,223	\$ 932,871	\$ -	\$ -		\$ -
Debt Principal & Interest									
10.621-8400	Debt (Principal)	131,022	-	-	-	5,704	5,704		5,773
10.621-8401	Debt (Interest)	5,228	-	-	-	372	372		299
Total Debt Principal & Interest		\$ 136,250		\$ -	\$ -	\$ 6,076	\$ 6,076		\$ 6,072
Total Recreation		\$ 849,057	\$ 917,533	\$ 1,135,526	\$ 1,740,909	\$ 948,053	\$ 700,424	74%	\$ 956,777

10.621.0200 - Salaries

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

Department Personnel

Recreation Director

Assistant Recreation Director

Outdoor Recreation Supervisor

Activities Coordinator

Fitness Coordinator

(5) Outdoor Maintenance Crew

(2) Seasonal personnel

(7) Seasonal Summer Camp Staff

10.621-1000 - State (ORBIT) Retirement

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

10.621.1100

We have added Economic Development staff to the office.

10.621-1101

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

10.621-1200 - Data Processing

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

10.621-1300 Utilities

Being open seven days a week year-round has increased our utility usage. We've built new facilities including Shane Park, Bark Park bathrooms and Lake Coffey bathroom facility.

10.621-1400 -Staff Development

Director to attend NC Directors conference and, NC/SC Parks and Recreation Conference. CPSI certification for one employee.

10.621-1601 - Building Maintenance

Boiler system and AC units are in need of updates and repairs. We need to add bollard lights to weight room for security and safety of users - \$8000. \$20,000 is for annual building upkeep.

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.

10.621-3000 Supplies

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

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

10.621-3301 - Equipment

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

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

10.621.3302 - Christmas Lights

We want to expand lights on roadside corners and parks. This includes renting lifts so we can put lights on poles and high trees.

10.621-3303 - Trail Maintenance Supplies

For better use and accessibility we are adding a staircase from parking area to the Buckeye Lake Pavilion. \$5000 is for miscellaneous repairs on trails.

10.621-3305 - Sled Hill Supplies

Cost of maintaining the sled hill operations.

10.621-3600- Uniforms

\$500 outdoor crew boot stipend, \$1500 outdoor crew pants, \$1000 for staff uniforms (shirts/polos).

10-621-4201 - Contract Services

Our mowing contract with Mile High Landscaping - \$24,000. US Bank finance for cardio equipment - \$4370. Sharp Electronics printer - \$680 and, A-1 Termite - \$300 contracts. We contract with Avery County Board of Education for a bus and driver for summer camp - \$2500.

Our software to operate all financials and program registration is Rec Desk, the yearly contract is - \$3100. \$1000 is budgeted for miscellaneous inflation charges we may experience.

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

We are needing to replace old spin bikes and add a hack squat machine with rubber protective flooring. We are adding two more outdoor pickleball nets - \$3100. \$900 is for miscellaneous equipment needed throughout the year.

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, Mud Run, and new events throughout the year.

10.621-5300 - Dues & Subscriptions

All of our staffs yearly dues. \$420 for Zumba membership, \$680 for Adobe Creative Suite, \$600 Constant Contact, \$120 Amazon Prime, Environmental Educator of North Carolina certificate \$40.

10.621-5700 - Advertising

We are going to increase our marketing and advertising for events and facilities. Other funds will come from Economic Development budget.

10.621-6100 - Gas and Fuel

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

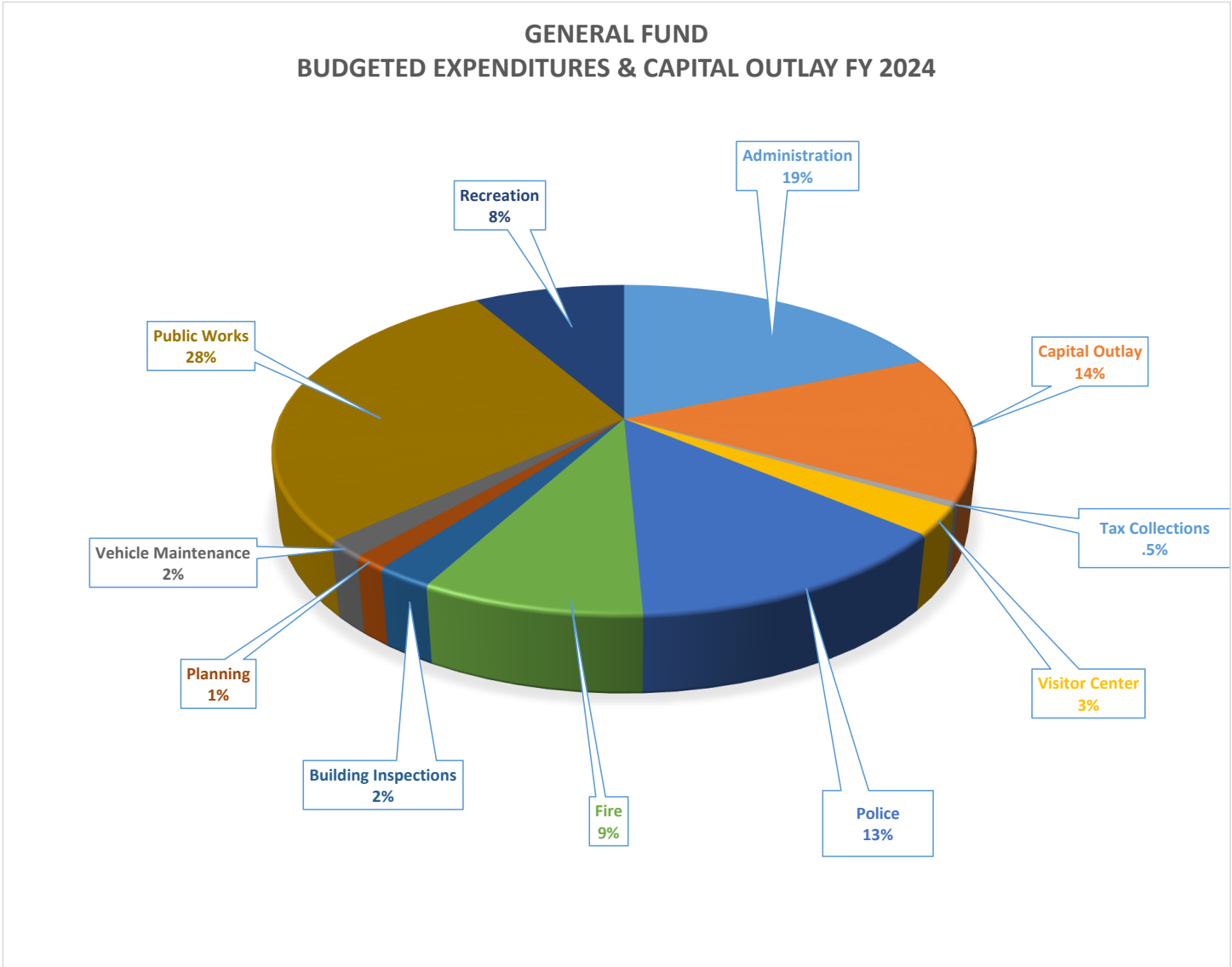
10.621-6200 - Vehicle Maintenance

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

10.621-8400/8401 Debt Principal and Interest

**Town of Beech Mountain
General Fund Summary**

		2019	2020	2021	2022	2023	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	2022-2023 Budget
General Fund Revenue		\$ 6,720,794	\$ 7,268,374	\$ 7,752,225	\$ 8,724,340	\$ 10,902,640	\$ 9,187,872	84%	\$ 11,549,993
Administration		1,956,735	1,731,562	1,684,717	1,905,022	4,436,172	2,284,749	52%	\$ 3,805,671
Tax Collections		39,121	47,562	49,749	50,588	54,797	43,495	79%	\$ 59,140
Visitor Center		-	124,741	138,498	273,057	236,411	183,268	78%	\$ 308,409
Police		1,294,330	1,123,970	1,275,843	1,382,896	1,404,204	1,012,459	72%	\$ 1,519,274
Fire		610,514	366,990	461,927	538,111	1,012,662	655,323	65%	\$ 1,000,357
Special Projects		95,213	120,652	-	-	-	-		\$ -
Building Inspections		108,176	95,276	134,033	204,462	236,488	168,429	71%	\$ 259,692
Planning		170,349	468,085	168,308	108,886	150,057	103,106	69%	\$ 157,912
Vehicle Maintenance		144,392	116,223	145,134	203,862	211,152	133,952	63%	\$ 192,700
Public Works		1,275,672	2,240,810	2,914,943	3,263,510	2,212,644	1,664,684	75%	\$ 3,290,061
Recreation		849,057	917,533	1,135,526	1,740,909	948,053	700,424	74%	\$ 956,777
Total Expenditures		\$ 6,543,559	\$ 7,353,406	\$ 8,108,677	\$ 9,671,302	\$ 10,902,640	\$ 6,949,891	64%	\$ 11,549,993
Variance		\$ 177,235	\$ (85,032)	\$ (356,453)	\$ (946,962)	\$ -	\$ 2,237,982		\$ -



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>
Visitor Center/Town Hall expansion and renovation \$1,359,565 budgeted for Fy 2024 with the reminder of \$540,435 to be budgeted in FY 2025	Visitor Center and Town Hall have become outdated and town has grown so that there is no longer space to effectively operate.	Administration Visitor Center
Two new vehicles in the Police Department outfitted for patrol 2024 Dodge Durango \$107,000	Replace -2- 2016 Ford Expedition (91,000 miles) & 2017 Ford Expedition (78,420), reached serviceability for emergency vehicle use per the GSA Federal Vehicle standards. 2 - vehicle upfits.	Police Depart
Gas Power Mobile Air Compressor mounted to the VM service truck for field use	Outfitting mobile service/repair vehicle to reduce down time	
NEW Snowplow to replace old plow on F450 \$10,000	Current plow will not make another winter	Public Works
Shane Park Shane Park Pavilion/electric Bark Park s Bark Park swing set Recreation Recreation Website upgrade timing syst timing system for bike/run races e-bikes for e-bikes for rent	We want to expand the park and offer a wedding venue and other picnic areas for rent. (Project to be 100% funded by TDA) We will add swings to the existing Bark Park playground. (Project to be 100% funded by TDA) This is to build a n attractive landing page for Beech Parks and Rec., this goes along with our marketing strategy. (Project to be 100% funded by TDA) We need a proper timing system for our annual running and bike race events. (Project to be 100% funded by TDA) A new form of rentals through the department to help expand our bike offerings to more people. (Project to be 100% funded by TDA)	Recreation

[illegible]

Town of Beech Mountain
Notes for Administration
Capital Improvement Program

Detail Listing	
<u>Item/Project Description</u>	<u>Additional Budget Justification</u>

No items requested

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

Building Expansion - \$,1332,348

Addition to the Visitor Center and the Town Hall as well as modifications and repairs to each building
 Total estimated contract cost is \$1,900,000. Beech Mountain Tourism and Development agreed to \$600,000 grant. \$150,000 of that amount was received Fy 2022 and at 06/30/2023 is in TOBM unsigned Fund Balance. Also, \$275,000 of the \$600k has been promised to the town before 06/30/2023 and will also be at 06/30 TOBM unsigned Fund Balance. The TDA will grant the remaining \$175k from their budget in FY 2024
 The town budgeted \$800k in FY 2023 and it is estimated that most of this amount will be available in FY 2024 again from TOBM Fund Balance for the project. TOBM secured a loan from Truist Bank in the amount of \$550,000 with a rate of 4.16% and a term of ten years.
 The amount budgeted is a estimated amount as of 03/15/2022 to be 70% budgeted for construction in progress for FY 2024.
 Summary:
 \$600,000 TDA grant
 \$550,000 Truist Loan
 \$750,000 TOBM funds

2024-2025

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

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

Police Department Capital Improvement Program														
										Fiscal Year Ending				
Capital Funding										Projected				
										2024	2025	2026	2027	2028
Transfer From General Fund										107,000	107,000	\$ 107,000	\$ 107,000	
Appropriated Fund Balance														
Debt Financing														
Grant Funding														
Total Capital Funding										\$ 107,000	\$ 107,000	\$ 107,000	\$ 107,000	\$ -
Capital Expenditures						Budget	YTD	Projected						
Budget Account		2019	2020	2021	2022	2023	3/31/2023	%	2024	2025	2026	2027	2028	
10.510-7400	Capital Outlay	27,420	27,420	-	103,861	146,658	78,673	54%	107,000	107,000	107,000	107,000		
Total Capital Outlay		\$ 27,420	\$ 27,420	\$ -	\$ 103,861	\$ 146,658	\$ 78,673	54%	\$ 107,000	\$ 107,000	\$ 107,000	\$ 107,000	\$ -	
Detail Listing														
Item/Project Description														
2018-2019														
New Tasers x 10		13,620												
AED's x 2		5,000												
Portable Radar Signs x 2		8,800												
2019-2020														
2020 Dodge Pickup 1/2 with Special Project														
Portable information sign			14,505											
2 AEDs														
3 Computer Workstations			6,408											
Southern Software Server														
2020-2021														
2 Portable Radar Signs (Radar sign Inc.)														
2021-2022														
2021 Dodge Durango Patrol Vehicle					34,202									
Vehicle Upfit - emergency equipment					3,902									
1 In Car Camera (Digital Ally MC800)					65,757									
2022-2023														
Vehicle Normal rotation						38,000	-							
New vehicle equipment						9,500	-							
Computer server						6,600	6,600							
Mooridian Funds						92,558	72,073							
2023-2024														
2-New Vehicles - 2024 Dodge Durango									86,000					
2-Vehicle Upfits - emergency equipment									21,000					
2024-2025														
2-New Vehicles - 2025 Dodge Durango										86,000				
2-Vehicle Upfits - emergency equipment										21,000				
2025-2026														
2-New Vehicles - 2026 Dodge Durango											86,000			
2-Vehicle Upfits - emergency equipment											21,000			
2026-2027														
2-New Vehicles - 2027 Dodge Durango												86,000		
2-Vehicle Upfits - emergency equipment												21,000		

Item/Project Description	Additional Budget Justification	Detail Listing
2023-2024		
New Vehicle & Emergency Equip. Upfit \$107,000		Replace -2- 2016 Ford Expedition (91,000 miles) & 2017 Ford Expedition (78,420), reached serviceability for emergency vehicle use per the GSA Federal Vehicle standards. 2 - vehicle upfits.
2024-2025		
New Vehicles & Emergency Equip. Upfit \$107,000		Replace - 2 - 2017 Ford Expeditions, reached serviceability, worn out. 2 - vehicle upfits.
2025-2026		
New Vehicles & Emergency Equip. Upfit \$107,000		Replace -2- 2017 Ford Expedition, reached serviceability for repairs, worn out. 2 vehicle upfits.
2026-2027		
New Vehicles & Emergency Equip. Upfit \$107,000		Replace -2- 2017 Ford Expedition, reached serviceability for repairs, worn out. 2-vehicle upfit.

Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
<u>2023-2024</u>	
Tanker 9301 Replacement	Existing apparatus has expired, replacement parts are not available.

Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
<u>2023-2024</u>	

Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
Planning Department Vehicle	Request will rotate out five year old vehicle

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

Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
2023-2024	
10-555-7400	
Gas Powered Truck Mount Air Compressor	Mobile Air Compressor mounted to the VM service truck for field use

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

Public Works Capital Improvement Program												
</												

Detail Listing	
<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
<u>2023-2024</u>	
Resurface Charter Hills from BMP, up Tamarack to BMP	2" of Milling, Full Paving all Charter Hills road, striping, reflectors (757,930 quoted price, with additional for misc patching.)
Snow Plow replacement for the F450	New snowplow for F450
Increase in Culvert Pipe purchase	Replacement of 21 crossing culverts around Charter to Tamarack prior to final paving. 30k for CH project, 20 for standard replacement.

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

Recreation Department Capital Improvement Program

	Fiscal Year Ending				
	Projected				
	2024	2025	2026	2027	2028
Transfer From General Fund			150,000		
Appropriated Fund Balance					
Debt Financing					
TDA Grant Funding	162,000			2,750,000	-
Total Capital Funding	\$ 162,000	\$ -	\$ 150,000	\$ 2,750,000	\$ -

Fiscal Year Ending						Fiscal Year Ending								
Capital Expenditures						Actual		Budget	YTD	Projected				
Budget Account		2019	2020	2021	2022	2023	3/31/2023	%	2024	2025	2026	2027	2028	
10.621-7400	Capital Outlay	159,869	274,500	117,000	299,195	101,848	126,605	42%	162,000		150,000	2,750,000	0	
Total Capital Outlay		\$ 159,869	\$ 274,500	\$ 117,000	\$ 299,195	\$ 101,848	\$ 126,605	42%	\$ 162,000	\$ -	\$ 150,000	\$ 2,750,000	\$ -	
Detail Listing														
Item/Project Description														
2019 F-350 with dump bed		34368												
Cardio Equipment		18937												
Weight room equipment		17564												
Recreational Trail project		75000	75,000											
Reliefs for Telescope		4500												
Projector and sound for Multi-purpose room		9500												
Shane Outdoor Park Part F			150,000											
Snow gun			33,000											
Bear Proof Trash Bins			4,500											
Playground by Bark Park				82,000										
Excavator for Trail building				35,000										
2021 - 2022														
Replace Jeep Liberty					35,000									
Dog Park/Sled Hill Bathroom facility-TDA					120,000									
Sled Hill Parking Lot paving (waiting on quote)-TDA					34,700									
All park benches and picnic tables (3 -4 year plan)-TDA			12000		14,600									
Sled Hill Fencing-TDA					6,900									
Tank plumbing for sled hill water supply-TDA					25,000									
Event Overflow parking paving (waiting on quote)					37,073									
Shane Park Security Camera System					9,300									
Boat Rack and new Kayaks for Buckeye Lake (Funding awarded by TDA 3/2021)					2,600									
Trail Maintenance (Funding awarded by TDA 3/2021)					5,000									
Mud Run event funds (Funding awarded by TDA 5/2021)					2,000									
Shane Park Entrance sign (Funding awarded by TDA 5/2021)					5,000									

2023-2024

Shane Park Pavilion/electric	We want to expand the park and offer a wedding venue and other picnic areas for rent. (Project to be 100% funded by TDA)
Bark Park swing set	We will add swings to the existing Bark Park playground. (Project to be 100% funded by TDA)
Recreation Website upgrade	This is to build a n attractive landing page for Beech Parks and Rec., this goes along with our marketing strategy. (Project to be 100% funded by TDA)
timing system for bike/run races	We need a proper timing system for our annual running and bike race events. (Project to be 100% funded by TDA)
e-bikes for rent	A new form of rentals through the department to help expand our bike offerings to more people. (Project to be 100% funded by TDA)

2024-2025

AC unit for Gym/Tennis	Gym needs an air-conditioning unit.
Recreation Trail Project Grant (25% match of a \$100k	for expanding trail system
New Outdoor crew storage building	Lake Coffey building needing to be replaced when Lake Coffey/Santa's lake are combined
resurface buckeye gym floor	floor will be 19 years old, cracking is occurring
New Vermeer skid steer	While expanding trails, we need to upgrade equipment
Buckeye expansion	As facility use continues to grow, we need to expand the weight room and look to build stand-alone Pickleball courts.

2025-2030

Splash Pad	Adding new recreation opportunities for residents and visors. Splash Pad is a great alternative to having a pool.
New recreation center near bark park area	want to build auxiliary rec center to bring fitness classes on top of the mountain, along with a weight room/mult-purpose room, pickleball courts
boiler replacement	The heating system for Buckeye Rec. Center will need to be replaced and updated.

Town of Beech Mountain
Utility Revenue

Water Fund Revenue									Proposed
		2019	2020	2021	2022	2023	YTD		2023-2024
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	Budget
Interest Income									
30.329-0000	Interest on Investments	36,482	17,410	301	1,938	1,000	30,196	#####	10,000
Total Interest Income		\$ 36,482	\$ 17,410	\$ 301	\$ 1,938	\$ 1,000	\$ 30,196	#####	\$ 10,000
Miscellaneous Income									
30.335-0000	Miscellaneous Income	(0)	3,237	101,406	9,592	35,000	10,913	31%	10,000
Total Miscellaneous Income		\$ (0)	\$ 3,237	\$ 101,406	\$ 9,592	\$ 35,000	\$ 10,913	31%	\$ 10,000
Metered Sales & Fees									
30.371-0001	Metered Sales - Water	1,193,915	1,247,180	1,335,920	1,453,855	1,470,261	1,217,358	83%	1,627,317
30.371-0002	Metered Sales - Sewer	1,035,106	1,093,050	1,167,502	1,270,367	1,249,637	1,066,066	85%	1,381,799
30.371-0003	Water/Sewer Penalties	3,682	3,452	32,155	32,964	25,000	28,064	112%	25,000
30.372-000	Availability Fees	21,548	33,755	-	208,899	150,000	306,759	205%	150,000
30.373-0000	Tap Fees	6,000	20,000	48,000	80,876	16,000	70,500	441%	26,000
30.374-0000	Reconnection Fees	3,030	0	-	0	1,500		0%	1,500
30.375-0000	Source Water Development	22,724	74,206	-	153,927	215,027	161,431	75%	276,480
Total Metered Sales & Fees		\$ 2,286,005	\$ 2,471,643	\$ 2,583,577	\$ 3,200,888	\$ 3,127,425	\$ 2,850,178	91%	\$ 3,488,096
Gains/Losses									
30.383-0000	Gain on Sale of Assets	2,128	334	-		1,500	-	0%	
Total Gains/Losses		\$ 2,128	\$ 334	\$ -	\$ -	\$ 1,500	\$ -		\$ -
Proceeds									
30.393-0001	State Revolving/ Loan Proceeds	-		-		250,000		0%	
30.395-0000	Prior Period Adjustment				\$ 9,668				
Total Proceeds				\$ -	\$ 9,668	\$ 250,000	\$ -	0%	\$ -
Transfers									
30.399-0000	Fund Balance Appropriated	-							
30.399-0003	Trsf from Res Water/Sewer I	-		-		-	-		-
30.336-0000	Transfer from General (TDA)	150,000		-		50,000	-	0%	
30-336-0001	Transfer from Capital Project	-		37,600		-	-		-
Total Transfers		\$ 150,000		\$ 37,600	\$ -	\$ 50,000	\$ -	0%	\$ -
TOTAL REVENUE		\$ 2,474,614	\$ 2,492,624	\$ 2,722,884	\$ 3,222,086	\$ 3,464,925	\$ 2,891,287	83%	\$ 3,508,096

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 10% increase in metered water rates. See Fee Schedule for detail

371-0002 Metered Sales - Sewer

Proposed 10% increase in metered sewer rates. 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 and the associated project name from "Watauga River Intake" to "Source Water Development". Amount increases from \$7.00 per account per year to \$9.00 in this budget year. Entire amount is considered non-operating funds and are transferred to the Source Water Development Fund (Fund 85).

30.383-0000 Gain on Sale of Assets

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

30.399-0000 Fund Balance Appropriated

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

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

30.336-0000 Transfer from General Fund

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

30.336-0001 Transfer from Capital Project

Assets are transferred when capital project is completed. We anticipate transferers to occur in FY2023 from the 88 and 89 Funds. At this time amounts are to uncertain to estimate.

Town of Beech Mountain
Utility Administration

Administration									Proposed
		2019	2020	2021	2022	2023	YTD		2023-2024
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	Budget
Personnel									
30.720-0200	Salaries	279,123	269,073	142,035	147,774.52	148,271	126,420	85%	124,436
30.720-0201	Longevity pay	2,875	2,500	2,375	2,375.00	2,125	2,125	100%	1,500
30.720-0202	Incentive pay	1,200	1,350	750	750	600	875	146%	450
30.720-0220	Over Time Wages	10,521	11,092	2,397	3,369.55		5,503		
30.720-0900	Fica	22,073	21,861	11,147	11,938.82	11,551	9,896	86%	9,668
30.720-0902	Employee Insurance	12,679	25,428	28,621	27,405.13	27,993	21,266	76%	18,200
30.720-0903	Runout Period Claims	-	6,788	10,333	0		0		
30.720-1000	State (ORBIT) Retirement	21,602	24,932	15,272	17,560.30	18,270	16,929	93%	16,228
30.720-1001	401(k)	12,021	12,507	6,304	6,212.70	5,028	5,324	106%	5,164
Total Personnel		\$ 362,094	\$ 375,531	\$ 219,234	\$ 217,386	\$ 213,838	\$ 188,338	88%	\$ 175,646
Utilities, Bldg & Grnds									
30.720-1100	Telephone	2,594	1,416	1,184	2,457	2,677	1,515	57%	2,272
30.720-1101	Postage	8,281	12,641	10,754	14,607	9,000	8,643	96%	11,241
30.720-1200	Data Processing	3,899	3,937	680	4,763	5,000	4,649	93%	5,000
30.720-1400	Staff Development	6,175	4,561	5,356	10,038	5,500	7,618	139%	7,000
Total Utilities, Bldg & Grnds		\$ 20,948	\$ 22,555	\$ 17,974	\$ 31,866	\$ 22,177	\$ 22,424	101%	\$ 25,513
Supplies									
30.720-3300	Supplies & Materials	2,425	1,298	778	1,661	3,000	555	19%	3,000
30.720-3600	Uniforms	1,290	2,232	1,370	850	500	1025	205%	500
Total Supplies		\$ 3,715	\$ 3,530	\$ 2,148	\$ 2,511	\$ 3,500	\$ 1,580	45%	\$ 3,500
Contract Services									
30.720-4200	Contract Services	23,186	19,026	32,938	17,387.43	7,500	16,388	219%	7,500
30.720-4210	Professional Services	321,355	67,263	30,325	119,209.05	74,266	29,387	40%	60,000
30.720-4220	Advertise/Notifications	-	-	844	4,053.40	3,500	2,570	73%	3,500
Total Contract Services		\$ 344,541	\$ 86,288	\$ 64,107	\$ 140,650	\$ 85,266	\$ 48,345	57%	\$ 71,000

**Town of Beech Mountain
Utility Administration**

									Proposed
		2019	2020	2021	2022	2023	YTD		2023-2024
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	Budget
Misc Expenses									
30.720-5400	Insurance P&L/WC	53,528	47,874	41,145	48,455	53,000	42,982	81%	70,000
30.720-5700	Immunizations	159	-		0				
30.720-5701	Bank Fees	2,348	-	1,500	9,000	10,000	9,737	97%	10,000
30.720-5702	Asset Disposal Loss	-	-	-		-			
30.720-5703	Amortization Expense	-	-	-		-			-
30.720-5900	Depreciation Expense	474,270	497,876	543,471		-			-
Total Misc Expenses		\$ 530,305	\$ 545,750	\$ 586,116	\$ 57,455	\$ 63,000	\$ 52,719	84%	\$ 80,000
Capital Outlay									
30.720-7400	Capital Outlay			-					
30.720-7404	Transfer to Capital Reserve		107,961	-	208,899	150,000	306,759	205%	150,000
xx.xxx-7405	Trfer to Capital Reserve Capital Replacement								\$ 175,000
Total Capital Outlay		\$ -	\$ 107,961	\$ -	\$ 208,899	\$ 150,000	\$ 306,759	205%	\$ 325,000
Debt Principal & Interest									
30.720-8400	Debt (Principal)	846,617	323,986			445,337	83,120	19%	447,653
30.720-8401	Debt (Interest)	174,700	152,094	177,528	216,924	246,863	72,380	29%	236,876
Total Debt Principal & Interest		\$ 1,021,317	\$ 476,080	\$ 177,528	\$ 216,924	\$ 692,200	\$ 155,500	22%	\$ 684,529
Transfers to Other Funds									
30.720-9101	Transfer to Capital Projects	-	-		\$ 27,567	592,500	154,252		314,250
30.720-9102	Transfer to Source Water Development				\$ 153,927	\$ 215,027	\$ 161,431		\$ 276,480
Total Transfers to Other Funds		\$ -		\$ -	\$ 181,494	\$ 807,527	\$ 315,683		\$ 590,730
Contingency									
30.720.9200	Write off bad Debt	-		-		-	-		-
30.720-9400	Contingency	-		-		-	-		-
Total Contingency		\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
Total Administration		\$ 2,282,920	\$ 1,617,695	\$ 1,067,107	\$ 1,057,185	\$ 2,037,508	\$ 1,091,348	54%	\$ 1,955,918

30.720.0200 Salaries

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

Department Personnel

Public Utility Director

Utility billing and revenue clerk - shared with Tax Department

30.720-1000 State (ORBIT) Retirement

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

30 -720-1101 Postage

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

30 -720-1200 Data Processing

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

30.720-1400 Staff Development

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

30.720-3600 Uniforms

Uniforms, PPE, Boot and Workwear

30.720-4200 Contract Services

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

30.720-4210 Professional Services

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

CIP annual review, LWSP annual update, Well Administration.

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

30.720-8400 and 8401 Debt Service

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

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

Added Public Works Facility

30.720-9101 Transfer to Capital Projects

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

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

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

xx.xxx-7405 Trfer to Capital Reserve Capital Replacement

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

**Town of Beech Mountain
Water Treatment**

Water Treatment									
									Proposed
		2019	2020	2021	2022	2023	YTD		2023-2024
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	Budget
Personnel									
30.812-0200	Salaries	102,895	148,033	161,121	213,988	239,224	174,625	73%	285,472
30.812-0201	Longevity pay	1,625	2,125	1,875	2,625	2,875	2,125	74%	2,375
30.812-0202	Incentive pay	750	1,050	750	1,350	1,350	1,575	117%	1,200
30.812-0220	Over Time Wages	14,983	29,771	22,150	21,986	10,500	19,599	187%	10,500
30.812-0900	Fica	8,651	12,833	13,581	18,101	19,427	14,468	74%	22,915
30.812-0902	Employee Insurance	70,855	44,585	41,423	46,064	53,509	48,214	90%	50,015
30.812-0903	Runout Period Claims		43,585	24,000	0		0		
30.812-1000	State (ORBIT) Retirement	9,273	15,794	18,878	26,916	30,728	24,691	80%	38,462
30.812-1001	401(k)	2,789	5,456	8,908	10,277	8,456	8,430	100%	9,975
Total Personnel		\$ 211,821	\$ 303,230	\$ 292,686	\$ 341,306	\$ 366,069	\$ 293,726	80%	\$ 420,914
Utilities, Bldg & Grnds									
30.812-1100	Telephone	7,545	5,898	6,468	6,498	6,250	5,360	86%	7,514
30.812-1200	Data Processing	924	1,597	803	2,062	2,500	3,098	124%	2,500
30.812-1300	Electricity	201,653	219,441	213,970	233,184	215,000	193,132	90%	230,000
30.812-1600	Pump & Valve Maintenance	15,138	36,010	2,621	12,409	50,000	40,363	81%	50,000
30.812-1602	Tank Maintenance	35,752	26,702	-	69,159	70,000	11,363	16%	75,000
30.812-1603	Building Maintenance	2,714	14,566	2,926	2,641	15,000	18,581	124%	15,000
Total Utilities, Bldg & Grnds		\$ 263,726	\$ 304,214	\$ 226,788	\$ 325,953	\$ 358,750	\$ 271,898	76%	\$ 380,014
Supplies									
30.812-3300	Supplies and Materials	61,060	69,635	74,856	70,337	84,000	59,749	71%	92,400
30.812-3600	Uniforms	3,303	3,051	2,836	2,917	3,000	2,488	83%	3,395
Total Supplies		\$ 64,363	\$ 72,687	\$ 77,692	\$ 73,254	\$ 87,000	\$ 62,236	72%	\$ 95,795
Contract Services									
30.812-4200	Contract Services	126,059	106,191	284,395	147,678	135,000	83,589	62%	143,676
Total Contract Services		\$ 126,059	\$ 106,191	\$ 284,395	\$ 147,678	\$ 135,000	\$ 83,589	62%	\$ 143,676

[illegible]

30.812.0200 Salaries

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

Department Personnel

Chief Water Plant Operator

(4) Water Plant Treatment Operator

30.812. 1000 State (ORBIT) Retirement

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

30.812-1200 Data Processing

software license requirements, Treyus SCADA, PC requirements

30.812-1300 Electricity

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

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, 10% Increase due to chemical prices 2023

30.812-3600 Uniforms

Uniforms, PPE, Workwear for all WTP employees

30.812-4200 Contract Services

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

30.812-4500 Environmental Services

All water related testing

30.812.3101 Gas & Fuel

For vehicle operation and for generator operation.

30.812.6201 Vehicle Maintenance

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

30.812.5300 Dues & Subscriptions

NCRWA Membership, NCWTFOCB Operators Certification Board, NCWOA Membership

30.812.5700 Permits

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

30.812-7400 Capital Outlay

See attached document

**Town of Beech Mountain
Waste Water Treatment**

Sewer Maintenance									Proposed
		2019	2020	2021	2022	2023	YTD		2023-2024
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	Budget
Personnel									
30.822-0200	Salaries	79,923	65,535	107,657	87,445	97,612	71,217	73%	102,025
30.822-0201	Longevity pay	1,750	750	1,500	1,000	1,250	1,000	80%	1,250
30.822-0202	Incentive pay	600	600	900	600	600	700	117%	600
30.822-0220	Over Time Wages	4,104	6,524	9,614	4,328	1,000	3,795	380%	1,000
30.822-0900	FICA	6,415	5,485	8,730	7,145	7,685	5,631	73%	8,023
30.822-0902	Employee Insurance	9,992	20,103	25,731	23,202	18,050	13,574	75%	20,888
30.822-0903	Runout Period Claims	-	426	-	0		0		-
30.822-1000	State (ORBIT) Retirement	6,641	6,644	12,020	10,494	12,156	9,612	79%	13,466
30.822-1001	401(k)	3,318	2,107	4,836	5,450	3,345	4,434	133%	3,492
Total Personnel		\$ 112,743	\$ 108,173	\$ 170,988	\$ 139,664	\$ 141,698	\$ 109,964	78%	\$ 150,745
Utilities, Bldg & Grnds									
30.822-1100	Telephone	3,202	990	899	824	700	684	98%	906
30.822-1200	Data Processing	331	1277	803	590	800	1042	130%	1,000
30.822-1300	Electricity	49,524	68575	61,051	75846	66,024	64182	97%	80,000
30.822-1600	Repairs and Maintenance	14,096	2910	19,297	27683	65,000	21733	33%	50,000
30.822-1601	Building Maintenance	1,813	5719	9,680	202	2,000	4596	230%	2,000
Total Utilities, Bldg & Grnds		\$ 68,966	\$ 79,471	\$ 91,730	\$ 105,145	\$ 134,524	\$ 92,237	69%	\$ 133,906
Supplies									
30.822-3300	Supplies and Materials	14,794	28,869	7,259	9,521	20,000	6,425	32%	26,500
30.822-3600	Uniforms	1,842	1,657	1,446	1,974	1,450	1,944	134%	2,209
Total Supplies		\$ 16,636	\$ 30,527	\$ 8,705	\$ 11,495	\$ 21,450	\$ 8,368	39%	\$ 28,709
Contract Services									
30.822-4200	Contract Services	12,495	16,664	17,334	33,263	30,000	31,044	103%	35,000
Total Contract Services		\$ 12,495	\$ 16,664	\$ 17,334	\$ 33,263	\$ 30,000	\$ 31,044	103%	\$ 35,000

**Town of Beech Mountain
Waste Water Treatment**

									Proposed
		2019	2020	2021	2022	2023	YTD		2023-2024
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	Budget
Misc Expenses									
30.822-4500	Environmental Testing	12,396	10,491	10,634	12,399	14,000	9,389	67%	14,000
30.822-5700	Permits	3,340	4,690	3,009	3,893	4,000	1,720	43%	4,000
Total Misc Expenses		\$ 15,736	\$ 15,181	\$ 13,643	\$ 16,292	\$ 18,000	\$ 11,109	62%	\$ 18,000
Vehicle Expenses									
30.822-6101	Gas & Fuel	1,752	1,898	1,362	3,419	2,500	2,773	111%	3,800
30.822-6201	Vehicle Maintenance	4,464	19,814	1,121	170	2,000	1,970	99%	2,000
Total Vehicle Expenses		\$ 6,216	\$ 21,712	\$ 2,483	\$ 3,589	\$ 4,500	\$ 4,743	105%	\$ 5,800
Capital Outlay									
30.822-7400	Capital Outlay	60,890	-	-					
Total Capital Outlay		\$ 60,890		\$ -	\$ -	\$ -	\$ -		\$ -
Transfers to Other Funds									
30.822-9100	Transfer to Capital Project	-		-		-	-		-
Total Transfers to Other Funds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Total Sewer Maintenance		\$ 293,682	\$ 271,727	\$ 304,883	\$ 309,449	\$ 350,172	\$ 257,465	74%	\$ 372,159

30.822.0200 Salaries

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

Department Personnel

Chief of Waste Water Plant

Waste Water Plant Treatment Operator

30.822-1000 State (ORBIT) Retirement

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

30.822-1200 Data Processing

software license requirements, Treyus SCADA, PC requirements

30.822-1300 Electricity

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

30.822-1600 Repairs and Maintenance

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

30.822-1601 Building Maintenance

Standard building upkeep for Pond Creek and Grassy Gap

30.822.3300 Supplies and Materials

22k All necessary operational supplies. Chemicals, calibrations, lab supplies and equipment, parts, reagents. All consumable needs. 10% Increase due to chemical prices 2023

4,500 Addition of roof structure over sludge containers.

30.812-3600 Uniforms

Uniforms, PPE, Workwear for all WWTP employees

30.822.4200 Contract Services

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

30.822-4500 Environmental Services

All water related testing

30.822.5700 Permits

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

30.822-6201 Gas and Fuel

For vehicle operation and for generator operation.

30.822-6201 Vehicle Maintenance

Required maintenance on one skid steer and light duty truck

**Town of Beech Mountain
Taps Systems Department**

Taps & System									
		2019	2020	2021	2022	2023	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	2023-2024 Budget
Personnel									
30.852-0200	Salaries	27,673	28,499	-	-	-	-		-
30.852-0201	Longevity pay	667	833	-	-	-	-		-
30.852-0202	Incentive pay	200	200	-	-	-	-		-
30.852-0220	Over Time Wages	746	3,167	-	-	-	-		-
30.852-0900	Fica	2,227	2,490	-	-	-	-		-
30.852-0902	Employee Insurance	20,650	4,228	-	-	-	-		-
30.852-0903	Runout Period Claims	-	2,466	-	-	-	-		-
30.852-1000	State Retirement (ORBIT)	2,249	2,895	-	-	-	-		-
30.852-1001	401(k)	468	433	-	-	-	-		-
Total Personnel		\$ 54,880	\$ 45,211	\$ -	\$ -		\$ -		\$ -
Utilities, Bldg & Grnds									
30.852-1200	Data Processing	-	1,277	571	418	1,200		0%	1,200
30.852-1600	Hydrant Repairs	924	18,101	18,947	1987	10,000		0%	10,000
30.852-1601	Pavement Replacement	-	630	634		10,000	3,200	32%	10,000
Total Utilities, Bldg & Grnds		\$ 924	\$ 20,007	\$ 20,152	\$ 2,405	\$ 21,200	\$ 3,200	15%	\$ 21,200
Supplies									
30.852-3300	Supplies and Materials	13,665	16,501	34,541	12,624	60,000	28,345	47%	60,000
30.852-3600	Uniforms	1,119	927	652	810	-	742		-
Total Supplies		\$ 14,784	\$ 17,429	\$ 35,193	\$ 13,434	\$ 60,000	\$ 29,087	48%	\$ 60,000
Contract Services									
30.852-4200	Contract Services	1,400	2,680	5,357	315	2,500	1,394	56%	5,000
30.852-4210	Professional Services	-		-		-	-		-
Total Contract Services		\$ 1,400	\$ 2,680	\$ 5,357	\$ 315	\$ 2,500	\$ 1,394	56%	\$ 5,000

**Town of Beech Mountain
Taps Systems Department**

									Proposed	
		2019	2020	2021	2022	2023	YTD		2023-2024	
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	Budget	
Vehicle Expenses										
30.852-6101	Gas & Fuel	7,255	3,217	5,460	7,705	5,776	8,595	149%	8,500	
30.852-6201	Vehicle Maintenance	16,946	16,003	15,543	18,825	15,000	9,728	65%	15,000	
Total Vehicle Expenses		\$ 24,201	\$ 19,220	\$ 21,003	\$ 26,530	\$ 20,776	\$ 18,323	88%	\$ 23,500	
Capital Outlay										
30.852-7400	Capital Outlay	187,585	0							
30.852-7401	Infill & Inflow	12,985	519				-			
30.852-7403	Fire Hydrants	-	10434							
30.852-7405	Meter Replacement	-	9779		44,981					
Total Capital Outlay		\$ 200,570	\$ 20,731	\$ -	\$ 44,981	\$ -	\$ -		\$ -	
Total Taps & System		\$ 296,759	\$ 125,279	\$ 81,705	\$ 87,666	\$ 104,476	\$ 52,004	50%	\$ 109,700	5.00%

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

adjusted due to budget history 2022

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

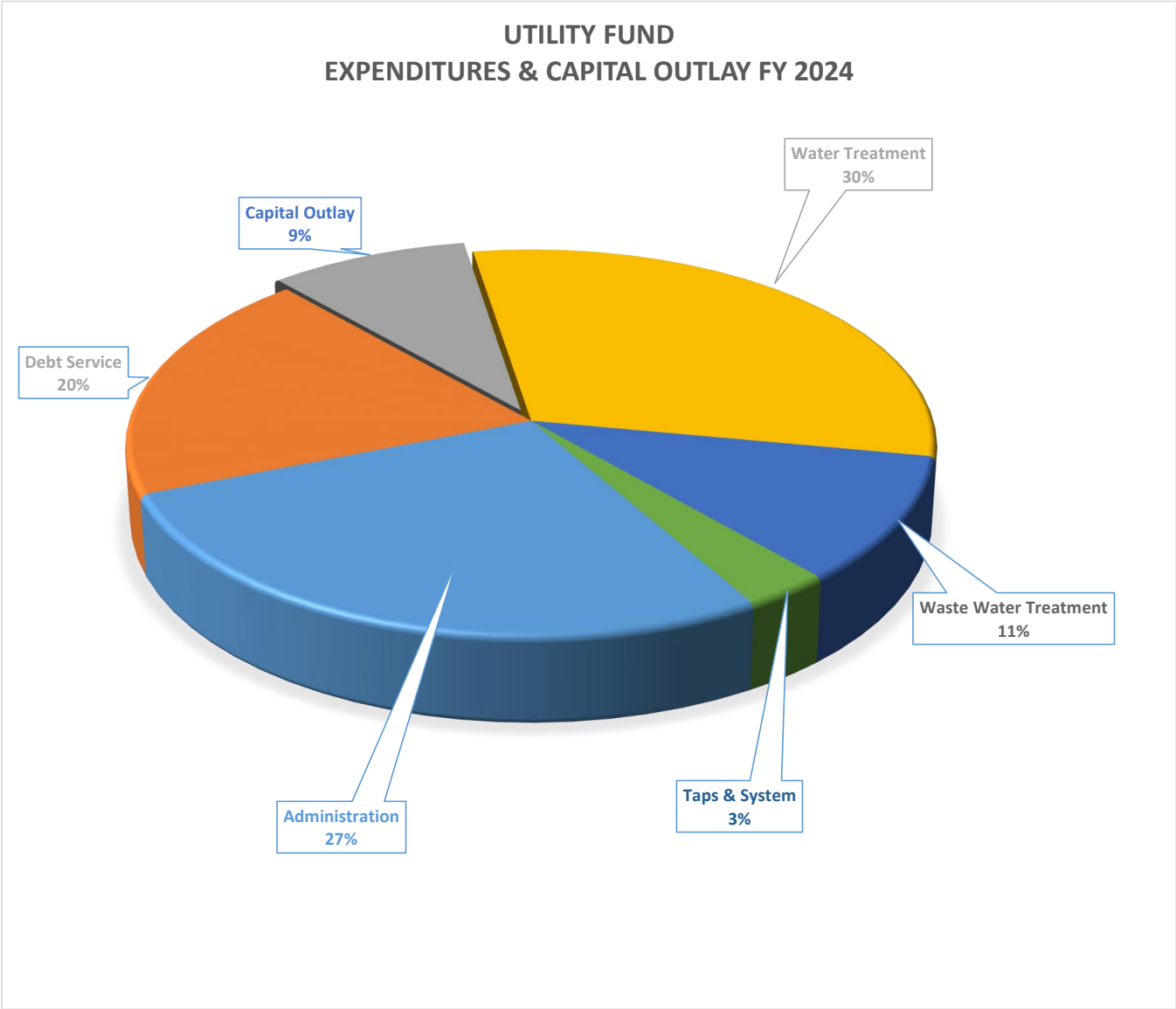
Repair and installation of fire hydrants

30.852-7405 Meter Replacement

Replacement of meter heads within the Neptune and Kamstrup systems

**Town of Beech Mountain
Utility Fund Summary**

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	YTD 3/31/2023	%	Proposed 2022-2023 Budget
Water Fund Revenue	\$ 2,474,614	\$ 2,492,624	\$ 2,722,884	\$ 3,222,086	\$ 3,464,925	\$ 2,891,287	83%	\$ 3,508,096
Administration	2,282,920	1,617,695	1,067,107	1,057,185	2,037,508	1,091,348	54%	1,955,918
Water Treatment	1,322,103	809,699	896,796	906,974	972,769	728,848	75%	1,070,318
Waste Water Treatment	293,682	271,727	304,883	309,449	350,172	257,465	74%	372,159
Taps & System	296,759	125,279	81,705	87,666	104,476	52,004	50%	109,700
Total Expenditures	\$ 4,195,464	\$ 2,824,399	\$ 2,350,491	\$ 2,361,273	\$ 3,464,925	\$ 2,129,665	61%	\$ 3,508,096
Variance	\$ (1,720,850)	\$ (331,776)	\$ 372,393	\$ 860,814	\$ -	\$ 761,622		\$ -



Utility Fund Capital Outlay

Town of Beech Mountain
Water Utility
Capital Outlay Request Summary

Prioritized Listing**2023-2024 FY****Listed project by priority of most priority to least**

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

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

Water Utility Capital Improvement Program Summary

	Fiscal Year Ending				
	Projected				
	2024	2025	2026	2027	2028
Transfer From Utility Operating Budget	314,250	604,250	254,250	179,250	254,250
Availability Fees From Capital Reserves	-	-	-	-	-
Appropriated Capital Reserves	-	-	-	-	-
Debt Financing	-	-	-	500,000	-
Grant Funding	-	-	-	-	-
Total Capital Funding	\$ 314,250	\$ 604,250	\$ 254,250	\$ 679,250	\$ 254,250

Capital Expenditures		Actual				Budget	YTD					
Account #	Department	2019	2020	2021	2022	2023	3/31/2023	2024	2025	2026	2027	2028
30.720-7400	Utility Admin	8,000	73,000	-	50,000	-		-	-	-	-	-
30.812-7400	Water Maintenance	-	-	71,000	40,000	50,000		10,000	300,000	-	-	-
30.822-7400	Wastewater	-	-	30,000	15,000	325,000	71,077	50,000	-	-	-	-
30.852-7400	Taps & System-CO	263,880	217,000	-	300,000	50,000		75,000	125,000	75,000	500,000	75,000
30.852-7401	T&S-Infill & Inflow	20,000	20,000	20,000	20,000	20,000	24,668	20,000	20,000	20,000	20,000	20,000
30.852-7403	T&S-Fire Hydrants	8,000	8,000	30,000	8,000	12,000	(4,467)	15,000	15,000	15,000	15,000	15,000
30.852-7405	T&S-Meter Replacement	10,000	10,000	107,500	117,500	141,500	62,973	144,250	144,250	144,250	144,250	144,250
Total Capital Outlay		\$ 309,880	\$ 328,000	\$ 258,500	\$ 550,500	\$ 598,500	\$ 154,251	\$ 314,250	\$ 604,250	\$ 254,250	\$ 679,250	\$ 254,250

Detail Listing

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

§ 159-18. Capital reserve funds.

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

§ 159-19. Amendments.

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

Town of Beech Mountain
Water Treatment
Notes for Capital Improvement Program

Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
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2023-2024	
Replacement of 2018 Nissan Frontier	Replacement of 2018 Nissan Frontier
Chlorine Scale Replacement	Replacement of failed chlorinator scale set at WTP
Meadows tank measurement system	Upgrade to digital tanks measurement device of the Meadows tank

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

Waste Water Treatment Department Capital Improvement Program

										Fiscal Year Ending				
										Projected				
										2024	2025	2026	2027	2028
Capital Funding														
Transfer From Utility Operating Budget										50,000				
Capital Reserve Fund														
Appropriated Reserve														
Debt Financing														
Grant Funding														
Total Capital Funding										\$ 50,000	\$ -	\$ -	\$ -	\$ -
Capital Expenditures										Projected				
Budget Account		2019	2020	2021	2022	Budget 2023	YTD 3/31/2023	%		2024	2025	2026	2027	2028
30.822-7400	Capital Outlay	-	-	30,000	15,000	325,000	80,909			50,000	-	-	-	-
Total Capital Outlay		\$ -	\$ -	\$ 30,000	\$ 15,000	\$ 325,000	\$ 80,909			\$ 50,000	\$ -	\$ -	\$ -	\$ -
Item/Project Description														
SCADA lift stations		75,000												
Samplers				30,000										
Sewer flow monitoring?					15,000									
Klonteska Fence					5,000		9,832							
Pond Creek Overflow Weirs					25,000	30,000	-							
Replace 2018 F150						45,000	-							
OZ lift station Move						250,000	71,077							
sewer camera					25,000									
Update to UV Disinfection System										50,000				

Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
<u>2023-2024</u> Update to UV disinfection system	replacement of control modules in the existing system to the current product specs.

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

Taps & System Department Capital Improvement Program

Capital Funding	Fiscal Year Ending				
	Projected				
	2024	2025	2026	2027	2028
Transfer From Utility Operating Budget	254,250	304,250	254,250	179,250	254,250
Capital Reserve Fund					
Appropriated Reserves					
Debt Financing				500,000	
Grant Funding					
Total Capital Funding	\$ 254,250	\$ 304,250	\$ 254,250	\$ 679,250	\$ 254,250

Capital Expenditures		Actual				Budget	YTD		Projected				
Budget Account		2019	2020	2021	2022	2023	3/31/2023	%	2024	2025	2026	2027	2028
30.852-7400	Capital Outlay	263,880	217,000		300,000	50,000	-	0%	75,000	125,000	75,000	500,000	75,000
30.852-7401	Infill & Inflow	20,000	20,000	20,000	20,000	20,000	24,668		20,000	20,000	20,000	20,000	20,000
30.852-7403	Fire Hydrants	8,000	8,000	30,000	8,000	12,000	(4,467)	-56%	15,000	15,000	15,000	15,000	15,000
30.852-7405	Meter Replacement	10,000	10,000	107,500	117,500	141,500	62,973		144,250	144,250	144,250	144,250	144,250
Total Capital Outlay		\$ 301,880	\$ 255,000	\$ 157,500	\$ 445,500	\$ 223,500	\$ 83,174	19%	\$ 254,250	\$ 304,250	\$ 254,250	\$ 679,250	\$ 254,250
Item/Project Description													
30-852-7400													
PUMP REPLACEMENT AT Ashwood and N		150,000											
generator at Parkway		84,880	85,000										
4x4 Dump/push Truck (Chevy Replacement of)			120,000										
replace pinnacle water meter			12,000										
Pressure Reducing Value Lid		29,000											
St. Andrews Line Install					300,000								
Ford F350 (S) 2012									75,000				
Ford F350 Dum 2020										75,000			
Chevy 5500 2020													75000
Ford F550 2021													
Freight. 2T 2011										125000			
Vac Truck 2007												500000	
Case Backhoe 2016													
Pipe Trailer 2020													
Machine Trailel 2020													
Meadows Tank Painting (found in the Water CIP) Only if TDA grant						50,000							
30-852-7401													
Pipe & Acs													
MH REPAIR/Cleaning		20000	20,000	20000	20,000	20,000	24,668		20,000	20,000	20,000	20,000	20,000
30-852-7403													
Hydrants & Acs													
Hydrants & Acs													
Hydrants & Acs		8000	8,000	30000	8,000	12,000	(4,467)		15,000	15,000	15,000	15,000	15,000
Hydrant											-		
Hydrant													
30-852-7405													
Meter Register													
Meter Register/ Antenna		10000	10,000		10,000	12,000							
Meter													
2" Meters													
Taps Replace Project				97500	107,500	129,500	62,973		129,250	129,250	129,250	129,250	129,250
Meter Replacement				10000					15,000	15,000	15,000	15,000	15,000

Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
2023-2024	
30-852-7400	
Replace Sewer Service Truck	Replacement of sewer service vehicle (2012) service bed and pump lift.
30-852-7401	
REPAIR MANHOLES	To repair and replace deteriorating manholes and sewer lines
30-852-7403	
HYRANTS REPAIRS	Repairs and replacements for 3 fire hydrants annually, assorted repairs parts
30-852-7405	
METERS REPLACEMENT	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									Proposed
		2019	2020	2021	2022	2023	YTD		2023-2024
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	Budget
Income									
Interest Income									
35.329-0000	Interest on Investments	6,883	2,882	42	351	150	5,474	3649%	150
Total Interest Income		\$ 6,883	\$ 2,882	\$ 42	\$ 351	\$ 150	\$ 5,474	3649%	\$ 150
Miscellaneous Income									
35.335-0000	Recycling Revenue	45,877	44,399	54,160	7,270	7,500	2,010	27%	3,500
35.335-0001	Non-Utility Sanitation Fee	-	2,590	22,814	19,590	20,000	17,030	85%	17,000
35.335-0002	Center One Time Use	-	-	6,370	2,975	-	65		-
Total Miscellaneous Income		\$ 45,877	\$ 46,989	\$ 83,344	\$ 29,835	\$ 27,500	\$ 19,105	69%	\$ 20,500
State Revenue									
35.345-0000	Solid Waste Disposal Tax	171	192	250	452	350	399	114%	370
Total State Revenue		\$ 171	\$ 192	\$ 250	\$ 452	\$ 350	\$ 399	114%	\$ 370
Fees									
35.359-0000	Sanitation Fee Revenue	350,200	464,551	615,827	720,887	751,800	506,375	67%	761,460
35.359-0003	Sanitation Penalties	10,114	10,439	30,364	16,300	15,000	8,516	57%	10,000
Total Fees		\$ 360,314	\$ 474,990	\$ 646,191	\$ 737,187	\$ 766,800	\$ 514,891	67%	\$ 771,460
Gains/Losses									
35.383-0000	Gain on Sale of Fixed Assets				35,500				
Total Gains/Losses		\$ -		\$ -	\$ 35,500	\$ -	\$ -		\$ -
Proceeds									
35.393-0000	Proceeds Lease/Purchase		\$ 1,860	\$ 1,325		\$ -			\$ -
Total Proceeds		\$ -	\$ 1,860	\$ 1,325	\$ -	\$ -	\$ -		\$ -
Transfers									
35.399-0000	Fund Balance Appropriated			-		64,002	-		
35.399-0001	Transfer from General Fund						-		
Total Transfers		\$ -	\$ -	\$ -	\$ -	\$ 64,002	\$ -	0%	\$ -
Total Sanitation Fund Revenue		\$ 413,245	\$ 526,913	\$ 731,152	\$ 803,325	\$ 858,802	\$ 539,869	63%	\$ 792,480

**Town of Beech Mountain
Sanitation Department**

									Proposed
		2019	2020	2021	2022	2023	YTD		2023-2024
Sanitation Expenditures		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	Budget
Personnel									
35.580-0200	Salaries	164,006	188,312	229,338	333,633	372,376	253,628	68%	354,787
35.580-0201	Longevity pay	2,250	2,250	2,750	2,750	4,250	2,500	59%	4,000
35.580-0202	Incentive pay	1,200	1,200	1,200	3,000	3,000	3,150	105%	2,700
35.580-0210	Part Time Wages	-	0	-	0		3,581		-
35.580-0220	Over Time Wages	13,395	8,954	11,759	21,010	10,000	10,367	104%	10,000
35.580-0900	Fica	13,516	14,922	17,997	27,773	29,806	20,501	69%	28,419
35.580-0901	Hep B Shots		0	-	0	900	0	0%	600
35.580-0902	Employee Insurance	27,015	72,619	57,231	89,497	94,364	78,184	83%	78,341
35.580-0903	Runout Period Claims	-	1,897	-	0		0		-
35.580-1000	State Retirement (ORBIT)	17,496	17,960	24,432	39,965	47,145	34,078	72%	47,699
35.580-1001	401(k)	4,676	6,728	9,315	15,490	15,295	12,317	81%	14,591
Total Personnel		\$ 243,554	\$ 314,842	\$ 354,022	\$ 533,118	\$ 577,136	\$ 418,306	72%	\$ 541,137
Utilities, Bldg & Grnds									
35.580-1100	Phone	-	-	-	219	\$ 250	179	72%	\$ 159
35.580-1200	Data Processing	-	1,277	232	1144	1,900	-	0%	500
35.580-1300	Utilities	1,639	1,804	2,349	7973	7,000	8407	120%	9,775
35.580-1600	Building Maintenance	7,503	2,978	309	878	2,000	282	14%	2,000
Total Utilities, Bldg & Grnds		\$ 9,142	\$ 6,059	\$ 2,890	\$ 10,214	\$ 10,900	\$ 8,869	81%	\$ 12,434
Supplies									
35.580-3300	Supplies and Materials	2,632	7,825	3,385	8,939	10,000	7,593	76%	10,000
35.580-3600	Uniforms	4,304	5,021	6,773	9,350	8,800	7,251	82%	9,196
Total Supplies		\$ 6,936	\$ 12,846	\$ 10,158	\$ 18,289	\$ 18,800	\$ 14,844	79%	\$ 19,196
Contract Services									
35.580-4200	Contract Services	24,665	20,170	27,398	42,940	25,000	2,321	9%	2,000
35.580-4220	Advertising/Notifications			\$ 274					
Total Contract Services		\$ 24,665	\$ 20,170	\$ 27,672	\$ 42,940	\$ 25,000	\$ 2,321	9%	\$ 2,000
Misc Expenses									
35.580-5400	Insurance	30,726	24,520	20,704	24,747	28,000	5,199	19%	10,000
35.580-5702	Asset Disposal Loss	-	-	-	-	-	-	-	-
35.580-5705	Comm Landfill Fees	19,651	39,180	89,159	45,648	45,000	39,476	88%	53,100
35.580-5900	Depreciation Expense	-	46,933	53,390	139,279	-	-		-
Total Misc Expenses		\$ 50,377	\$ 110,633	\$ 163,253	\$ 209,674	\$ 73,000	\$ 44,675	61%	\$ 63,100

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

1813 sanitation residential customers

35.359-0003 Sanitation Penalties

Bear fines, compliance failure

35.399-0000 Fund Balance Appropriated

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

Expenditure Notes**35.580.0200 Salaries**

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

Department Personnel

Sanitation Crew Leader

Sanitation Equipment Operator

(4) Convenience Center Attendants

(4) Sanitation Crewmembers

35.580-0901 Hep B Shots

2 current employees at 300 each.

35.580-1000 State Retirement (ORBIT)

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

35.580-1200 Data Processing

PC Requirements

35.580-1300 Utilities

Based on 2022 expenses

35.580-1600 Building Maintenance

Maintenace to all sanitation structures

35.580-3300 Supplies and Materials

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

35.580-3600 Uniforms

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

35.580-4200 Contract Services

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

35.580-5705 Comm Landfill Fees

Watauga Landfill solid waste tonage charges. 879 tons in 2022, budgeted for 900 tons 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 in 2023)

35.580-9100 Transfer to Fund Balance

Reserve fund for vehicle replacement expenses. (8 Vehicles in 2023)

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

Sanitation Department Capital Improvement Program**Capital Funding**

	Fiscal Year Ending				
	Projected				
	2024	2025	2026	2027	2028
Transfer From General Fund					
Appropriated Fund Balance	10,000	85,000	60,000	10,000	10,000
Debt Financing					
Grant Funding					
Total Capital Funding	\$ 10,000	\$ 85,000	\$ 60,000	\$ 10,000	\$ 10,000

Capital Expenditures		Fiscal Year Ending				Budget 2023	YTD 3/31/2023 %		Fiscal Year Ending				
		Actual	2019	2020	2021	2022			Projected				
Budget Account			2019	2020	2021	2022			2024	2025	2026	2027	2028
35.580-7400	Capital Outlay		215,500	8,000	-	-	330,000	-	10,000	85,000	60,000	10,000	10,000
Total Capital Outlay			\$ 215,500	\$ 8,000	\$ -	\$ -	\$ 330,000	\$ -	\$ 10,000	\$ 85,000	\$ 60,000	\$ 10,000	\$ 10,000
<u>Item/Project Description</u>													
Sanitation Truck			155,500										
F-450Ton Truck			60,000										
Dumpsters 30 yd				8,000									
New Cable Truck							200,000						
New Small Compactor Trucks							115,000						
New Recycle can							6,000						
Compactor Can							4,000						
new fence and gates around old convenience site							5,000						
Ford F150											50,000		
F450 Dump										75,000			
International Swap													
Replace Garbage Container (10 cans)									10,000	10,000	10,000	10,000	10,000

Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
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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.
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**Town of Beech Mountain
Emergency Telephone System**

		2019	2020	2021	2022	2023	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2023	%	2023-2024
									Budget
Expenditures									
Utilities, Bldg & Grnds									
65.410-1100	Telephone	14,182	16,363	14,707	13,122	20,000	5,679	28%	20,000
65.410-1101	Postage	-							
65.410-1200	Data Processing	-	437	5,123	6,000	12,800	9,000	70%	12,800
65.410-1400	Training	1,004	665	2,620	1,069	4,000	1,544	39%	4,000
65.410-1600	Repairs & Maintenance	9,414	945	400	1,000	9,500		0%	9,500
Total Utilities, Bldg & Grnds		\$ 24,600	\$ 18,410	\$ 22,850	\$ 21,191	\$ 46,300	\$ 16,223	35%	\$ 46,300
Supplies									
65.410-3300	Supplies and Materials	784	50	995	1,324	2,400	610	25%	2,400
Total Supplies		\$ 784	\$ 50	\$ 995	\$ 1,324	\$ 2,400	\$ 610	25%	\$ 2,400
Contract Services									
65.410-4200	Contract Services	34,178	35,027	43,988	16,057	46,572	15,751	34%	47,000
Total Contract Services		\$ 34,178	\$ 35,027	\$ 43,988	\$ 16,057	\$ 46,572	\$ 15,751	34%	\$ 47,000
Misc Expenses									
65.410-5400	Insurance	-		-		-	-		-
Total Misc Expenses		\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
Capital Outlay									
65.410-7400	Capital Outlay	167,358		-		16,800	1,318	1%	
Total Capital Outlay		\$ 167,358	\$ -	\$ -	\$ -	\$ 16,800	\$ 1,318	1%	\$ -
Transfers to Other Funds				-					
65.410-9100	Transfer to Fund Balance								
Total Transfers to Other Funds		\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
Total E911 Expenditures		\$ 226,920	\$ 53,487	\$ 67,833	\$ 38,572	\$ 112,072	\$ 33,902	30%	\$ 95,700
Variance		\$ (164,674)	\$ 17,755	\$ 35,246	\$ 51,688	\$ 0	\$ 14,397		\$ (0)

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

Data Processing: 410-4200 – 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 & Reco - \$26,000, Priority Dispatch - EMD,EFD,& EPD.

Capital Outlay: 410-7400 - Line item covers the upgrade of the 911 server for 2023-2024 budget year.

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

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

Emergency Telephone System Capital Improvement Program

										Fiscal Year Ending				
										Projected				
Capital Funding										2024	2025	2026	2027	2028
Transfer From General Fund														
Appropriated Fund Balance										15,200	2,200	2,200	7,200	-
Debt Financing														
Grant Funding														
Total Capital Funding										\$ 15,200	\$ 2,200	\$ 2,200	\$ 7,200	\$ -
										Fiscal Year Ending				
Capital Expenditures										Projected				
Budget Account		2019	2020	2021	2022	Budget 2023	YTD 3/31/2023	%		2024	2025	2026	2027	2028
65.410-7400	Capital Outlay	175,812	1,800	-	41,154	16,800	-			15,200	2,200	2,200	7,200	-
Total Capital Outlay		\$ 175,812	\$ 1,800	\$ -	\$ 41,154	\$ 16,800	\$ -			\$ 15,200	\$ 2,200	\$ 2,200	\$ 7,200	\$ -
Item/Project Description														
2018-2019														
	New Radio System	152,160												
	New 911 Phone Recorder	23,652												
2019-2020														
	New 911 Chairs		1,800											
2021-2022														
	New 911 Phone System				27,954									
	Upgrade the CAD, MDS, PRO QA, and 24/7 Alpha Numeric Paging				13,200									
2022-2023														
	New 911 Computer Equip									5,000				
	Upgrade the CAD, MDS, PRO QA, and 24/7 Alpha Numeric Paging					13,200								
	New 911 Chairs					3,600								
2023-2024														
	New 911 Servers									8,000				
	New 911 Chairs									2,200				

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

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
<u>2019-2020</u> New Motorola-backup radio \$95,000	The current backup radio (Motorola) is 10 years old and unreliable.
<u>2020-2021</u>	
<u>2021-2022</u> E911 Phone System – Mobile Communications-Dependent on **	5-year contract with annual cost of \$27,953.56. (Funds will come directly from the State 911 Commission. If Approved. We have funds in our reserves that will help cover the cost.) The new system will replace our current 12 + year old system.
	<u>Continuing with this project. COVID has delayed the completion.</u> ** Free 911 Phone System from the NC 911 Board / Commission The phone system above is being offered to PSAP's (Public Safety Answering Point) at zero cost to a County or a Municipality. But, in order to receive this free system we will be required to join the NC ESInet and 911 Hosted Phone System. The 911 Hosted System essentially means that we will not have any 911 Phone Servers onsite. They will be regulated, maintained, and 24/7 monitoring strictly by the NC 911 Board offsite. All funds that we would receive for 911 Phone Operations would then be withheld to fund the 911 Hosted System. GIS and Mapping will no longer be covered by 911 Fund and will be the only component that the Town will have to fund.
Upgrade the CAD, MDS, PRO QA, and 24/7 Alpha Numeric Paging	This software is used in correlation with the 911 Phone System for addressing and All Dispatch Incidents. (Emergency & Non-Emergency)
<u>2022-2023</u> New 911 Computer Equipment	Computers, monitors, keyboards, and etc.. (2 workstations) 3 year upgrade schedule.
New 911 Chairs	Replace the chairs that are worn out.
<u>2023-2024</u> New 911 Servers	Replacing aging server, last upgrades in 2017 - 5 year upgrade schedule.
New 911 Chairs	Replace the chairs that are worn out.
<u>2024-2025</u> New 911 Chairs	Replace the chairs that are worn out.
<u>2025-2026</u> New 911 Chairs	Replace the chairs that are worn out.
<u>2026-2027</u> New 911 Computer Equipment	Computers, monitors, keyboards, and etc.. (2 workstations) last upgrade 2023. 3 year upgrade schedule.
New 911 Chairs	Replace the chairs that are worn out.

[illegible]

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.