

# Town of Beech Mountain

Annual Budget 2022-2023



## Mayor

Barry Kaufman

## Council Members

Weidner Abernethy

Jimmie Accardi

Erin Gonyea

Kelly Melang

## Town Manager

Robert "Bob" Pudney

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Town of Beech Mountain  
2022-2023 Budget Ordinance

Manager's Budget Message

**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

FY 2022 -2023

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

Dear Mayor and Town Council Members:

I am pleased to submit for your consideration the proposed budget for Fiscal Year 2022 – 2023 for the Town of Beech Mountain. This proposal meets with the direction provided by the elected officials at the Town Council January 19, 2022, Budget Retreat as well as the April 20, 2022, and May 23, 2022, Budget work session. This proposal continues the aggressive plan to improve the Town's aging infrastructure as well as providing essential services to the residents and visitors of 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 2022 – 2023 is \$10,683,201 which includes \$2,323,658 of capital expenditures primarily to roads and Infrastructure improvements. This is an increase of 6.58% from the previous fiscal year. No transfer from the Unassigned Fund Balance is proposed.

**TOWN SERVICES**

The Town of Beech Mountain remains committed to providing essential services for FY 2022 – 2023 to include Police, Fire, Administration, Finance, Tax Collections, Planning and Zoning, Building Inspections and Permitting, Code Enforcement, Public Works, Road and Right-of-Way maintenance, Solid Waste and Recycling, Parks and Recreation, and Tourism and Economic Development. Of note, this Budget fully funds the full-time Emergency Services Advanced Life Support Paramedic Ambulance located at Fire Station #2.

**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

**GENERAL FUND**

The proposed tax rate for FY 2022 – 2023 has been reduced from \$.0732 to \$.068 per \$100.00 of assessed valuation. This rate is based upon a tax valuation of \$995,616,849.00 with a 99% tax collection rate. Both Watauga and Avery Counties completed a Property Re-evaluation process effective January 1, 2022. The Total Property Valuation for the Town increased 81.35%.

**SALARIES AND BENEFITS**

The proposed budget requests a 13% Cost-of-living adjustment (COLA) increase for all employees with no Merit raises. Due to the explosive rate of inflation impacting the employees, a CPI rate of 8.5% as of January 1, 2022, was used to base this request. In addition, the last Pay Plan Study was conducted in 2015, using this information in conjunction with the annual COLA increases through FY 2021 it was determined a minimum of a 13% COLA was justified. The Town Council has authorized a formal Pay Plan Study to be conducted in the fall of 2022.

The Employee Medical Insurance Plan, MedCost, has increased the premium by 9.0% for FY 2022 – 2023. The Employee contribution for dependent care is increased to 30% during this second year of a three-year process to meet the requirements set by the Town Council in FY 2021 – 2022.

The North Carolina State Retirement System has increased for General Employees from 11.35% to 12.1% of gross wages and for Law Enforcement Officers from 12.04% to 13.04% of gross wages.

**CAPITAL EXPENDITURES****General Fund**

This budget proposal follows the same format since 2020 in that all Capital Expenditures are listed separately outside the actual operating expenses. This format clearly defines all Capital costs in a transparent manner.

**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

The following amounts are included within the Capital Expenditure Section. These funds are included in the Administration Account 10.410-9105 "Transfer to Capital Projects" line item. Similar Capital Expenditures are included in the Utility and Sanitation Sections of the Budget proposal. Many of these funds are Grants from the State of North Carolina and the TDA.

**GENERAL FUND**

|            |  |
|------------|--|
| \$ 47,500  | Police Patrol Vehicle                                      |
| \$ 6,600   | Police Computer Server                                     |
| \$ 140,000 | Rubber Tire Backhoe – Public Works                         |
| \$ 40,000  | ¾ Ton Truck for Rec Outdoor Crew                           |
| \$ 6,000   | Administration Computer Server                             |
| \$ 120,000 | Gravel Road Repairs and Stabilization                      |
| \$ 18,000  | Drainage Culvert Replacements                              |
| \$ 988,000 | Paving, Repairs, Resurfacing.                              |
| \$ 800,000 | Visitor Center / Town Hall Expansion 50/50<br>TDA Funding. |

**WATER UTILITY**

|             |  |
|-------------|--|
| \$ 117,500  | Continuation of the tap's replacement ten-year program.  |
| \$1,000,000 | State Grant to replace Service Line Tap's and equipment. |
| \$ 12,000   | Fire Hydrant repairs and replacements.                   |
| \$ 12,000   | Radio Read Meters Antenna Site.                          |
| \$ 20,000   | Sewer Manhole Repairs and Maintenance.                   |
| \$ 50,000   | TDA funded Water Tank Painting.                          |
| \$ 30,000   | Benchtop Meter Replacements.                             |
| \$ 30,000   | Pond Creek Wastewater Plant Weirs.                       |
| \$ 45,000   | Replace Pickup.  |
| \$ 250,000  | Relocate OZ Sewer Lift Station                           |

**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

**ADMINISTRATION**

Funding is requested for a Grants Coordinator to secure available funding via the Federal Government as well as State and Local sources. There is a vast amount of funds and programs available, knowing where and how to apply can mean the difference in substantial funding for the Town. This position would also be responsible for the complex reporting and record keeping requirements after funds are obtained. The Town presently has over \$1,100,000.00 in grant funds approved with a potential for an additional \$14,000,000.00 applied for. Proper reporting and record management will be key to the success of these programs.

**PARKS AND RECREATION**

The Parks and Recreation Department has assumed the responsibility for the roadway plantings, decorations, and holiday lighting, one existing employee position has been transferred from Administration to the Parks and Recreation Department for this purpose.

**PLANNING AND BUILDING INSPECTIONS**

An increase in the Utility Development Fees and Building Permit Fees have been included in this budget proposal.

**PUBLIC WORKS DEPARTMENT**

A reassignment of an existing full-time position is requested to provide a comprehensive preventive maintenance program for all existing Town facilities to include buildings, service systems, emergency generators, lighting, and exterior Town facilities.

**UTILITY REVENUE**

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

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

Increased Source Water surcharge to \$7.00/month.

Availability Fees are to be transferred to the Utility Capital Reserve Fund as required by law.

Source Water surcharge is recorded In the Utility Capital Reserve Fund.

**UTILITY ADMINISTRATION**

Continued funding for the engineering and plan development for the Lake Coffey / Lake Santis 30-million-gallon reservoir.



**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

**UTILITY TAPS & SYSTEM**

Continued funding for the multi-year replacement of water service lines. A \$1,000,000.00 State Grant is included to speed the process up by an estimated 400 services to be replaced.

**SANITATION**

No changes are proposed to the Sanitation fees due to increased efficiencies.  
Continue with the Placard Control System at the Convenience Center to control costs.  
Continue with the twice per week curbside solid waste pickup.

**EMERGENCY MEDICAL SERVICES**

Funding to continue with the provision of a full-time, 24 hr. Advanced Life Support Paramedic Ambulance located at Fire Station #2 is provided. This service is through a contract with Watauga and Avery Counties.

**CONCLUSION**

The Town Council has set high expectations for the Town to meet with a continued focus on improving the aging infrastructure, improving the beautification of the Town roadways, adding facilities for the resident and visitors, providing lifesaving EMS to the community, retaining essential employees through good planning, project implementation and fiscal control. I believe this budget proposal meets those expectations.

I would like to thank the Mayor and Town Council for establishing a vision for the long-term improvements required by the Town to meet the ever-increasing needs of the community. This proposal is the collective work of all Department Directors, Community Input and Businesses who have added a special flair to our Town. A special appreciation to our Town Finance Director, Steve Smith, for guiding us all through this complex process.

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

Sincerely

Bob Pudney, Town Manager



Town of Beech Mountain  
2022-2023 Budget Ordinance  
Budget Ordinance #2023-01

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

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

**SECTION 1. GENERAL FUND.**

- A. REVENUES.** It is estimated that the revenues as listed below will be available during the fiscal year beginning July 1, 2022, and ending June 30, 2023, to meet the appropriations as set forth in Subsection C below. All fees, commissions and sums paid to or collected by any Town official, officer or agent for any service performed by such official, officer or agent in his official capacity shall insure to the benefit of the Town and become Town funds.

Local Revenue:

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

**B. AD VALOREM TAX LEVY.** There is hereby levied for the fiscal year 2022-2023 an ad valorem property tax on all property in the Town of Beech Mountain as of January 1, 2022, at a rate of .68¢ on each hundred dollars (\$100.00) assessed value pursuant to and in accordance with the Machinery Act of Chapter 105 of the North Carolina General Statutes and other applicable laws. Property shall be assessed at one hundred percent (100%) of its true value. The estimated revenues from the ad valorem property tax set out in Section 1-A of this Ordinance are based on an estimated collection during the 2021-2022 fiscal year of ninety-nine percent (99%) of the levy. Whereas 2022 is a property revaluation year for both Avery and Watauga Counties and pursuant to N.C.G.S. 159-11 the revenue neutral ad valorem property tax rate is 40.5 cents per one hundred dollars of property valuation.

**C. APPROPRIATIONS.** The following amounts are hereby appropriated to the Town Manager for the operation of the Town of Beech Mountain and its departments and agencies for the fiscal year beginning July 1, 2022 and ending June 30, 2023. In administering the programs authorized under this Ordinance, the Town Manager is authorized to make transfers from one appropriation to another within the same fund. Any such transfer shall be reported to the Town Council at its next regular meeting and shall be recorded in the minutes of that meeting. The Town Manager is authorized to make expenditures of \$10,000 or less from contingency appropriations by transfer to departments and agencies. Any such expenditure shall be reported to the Town Council at its next regular meeting and recorded in the minutes of that meeting. The Town Manager may establish personnel positions which may become necessary within the funds provided in this Ordinance or amendments thereto.

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

## SECTION 2. WATER AND SEWER FUND.0

- A. REVENUES.** It is estimated that the revenues of the funds as listed below will be available during the fiscal year beginning July 1, 2022 and ending June 30, 2023, to meet the appropriations approved for operations of the Town of Beech Mountain Water and Sewer Fund as set forth in Section 2-B below.

|                           |                           |
|---------------------------|---------------------------|
| Interest on Investments   | \$1,000                   |
| Metered Sales             | 2,719,898                 |
| Connection Fees           | 16,000                    |
| Reconnect Fees            | 1,500                     |
| Other Revenue             | 61,500                    |
| Installment Loan Proceeds | 250,000                   |
| Source Water Development  | 215,027                   |
| Availability Fees         | 150,000                   |
| BMTDA Grant               | 50,000                    |
| Fund Balance Appropriated | -                         |
| <b>TOTAL REVENUES</b>     | <b><u>\$3,464,925</u></b> |

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

|                                |                |
|--------------------------------|----------------|
| Water and Sewer Administration | \$2,037,509    |
| Water Treatment                | 972,769        |
| Wastewater Treatment           | 350,173        |
| Taps and Systems Maintenance   | <u>104,474</u> |

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

### SECTION 3. SANITATION FUND.

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

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

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

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

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

### SECTION 4. 9-1-1 EMERGENCY TELEPHONE FUND.

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

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

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

|                                      |                          |
|--------------------------------------|--------------------------|
| All Line Items: Total Appropriations | <b><u>\$ 112,072</u></b> |
|--------------------------------------|--------------------------|

## SECTION 5. SPECIAL REVENUE FUND

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

|  |               |
|--|---------------|
| BEEHCOP Promotions                           | \$5,000       |
| BEEHCOP Promotions Fund Balance Appropriated | <u>92,558</u> |

|                |                 |
|----------------|-----------------|
| TOTAL REVENUES | <u>\$97,558</u> |
|----------------|-----------------|

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

|                                      |                 |
|--------------------------------------|-----------------|
| All Line Items: Total Appropriations | <u>\$97,558</u> |
|--------------------------------------|-----------------|

Ordained this, the 14th day of June 2022.

---

Barry Kaufman, Mayor

ATTEST:

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Tamara Mercer, Beech Mountain Town Clerk



Town of Beech Mountain  
2022-2023 Budget Ordinance  
Capital Project Ordinances



Town of Beech Mountain  
Capital Project Budget Ordinances  
List of active Capital Project Budget Ordinances

As of May 31st, 2022 the following Project Budget Ordinances were open

2018 Water System Rehabilitation Capital Project Ordinance DWI #H-SRP-D-18-0126

2018 Collection System Rehabilitation Capital Project Ordinance DWI #E-SRP-W-17-0104

2019 Public Works Facility Capital Project Ordinance No. 2019-10

Source Water Development Capital Project Ordinance No. 2020-03

2022 Water System Rehabilitation Capital Project Ordinance No. 2021-10

2022 Sewer Main Improvement Capital Project Ordinance No. 2021-09

As of June 2022, the Town of Beech Mountain also had a Capital Reserve Fund active. This Fund was established for the accounting of System Development Fees.

**2018 Water System Rehabilitation Project  
(DWI # H-SRP-D-18-0126)  
Capital Project Budget Ordinance**

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 **2018 Water System Rehabilitation Project** to be financed by a State loan. The project will rehabilitate or replace approximately 16,500 LF of existing waterline with new 6-inch waterline and install approximately 100 LF of new 4-inch & 100 LF of new 2-inch waterlines and appurtenances. The improvements will be located in the Charter Hills Road area of town.

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          | \$120,000          |
| Construction Administration/Observation | 70,000             |
| Construction                            | 1,499,647          |
| Contingency                             | 74,982             |
| Legal, Permits, & Advertising Fees      | 10,000             |
| 2% Loan Administration Fee              | 34,800             |
|   | <hr/>              |
| <b>Total</b>                            | <b>\$1,809,429</b> |

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

|  |                    |
|--|--------------------|
| NC Dept. of Environmental Quality SRP Loan | \$1,774,629        |
| Town of Beech Mountain Capital Reserves    | 34,800             |
|  | <hr/>              |
| <b>Total</b>                               | <b>\$1,809,429</b> |

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 9<sup>th</sup> day of June, 2020 at Beech Mountain, North Carolina.

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Barry Kaufman, Mayor

**ATTEST:**

---

Tamara Mercer, Town Clerk

(Seal)

**2018 Collection System Rehabilitation Project  
(DWI # E-SRP-W-17-0104)  
Capital Project Budget Ordinance**

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 **2018 Water System Rehabilitation Project** to be financed by a State loan. The project will rehabilitate or replace approximately 7,800 LF of 8" gravity sewer and 9,600 LF of 12" gravity sewer. The improvements will be located in the Charter Hills Road area of town.

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          | \$115,000          |
| Construction Administration/Observation | 75,000             |
| Funding Administration                  | 10,000             |
| CCTV Pipeline Condition Assessment      | 177,500            |
| Construction                            | 1,465,900          |
| Contingency                             | 146,600            |
| Legal, Permits, & Advertising Fees      | 10,000             |
| 2% Loan Administration Fee              | 40,000             |
| <b>Total</b>                            | <b>\$2,040,000</b> |

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

|  |                    |
|--|--------------------|
| NC Dept. of Environmental Quality SRP Loan     | \$2,000,000        |
| <b>Town of Beech Mountain Capital Reserves</b> | <b>40,000</b>      |
| <b>Total</b>                                   | <b>\$2,040,000</b> |

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.

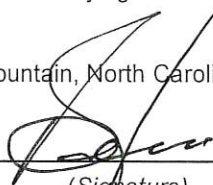
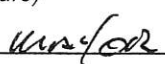
Section 6. Funds may be advanced from the Utility Fund for the purpose of making payments as due. Reimbursement requests should be made to the financing agency in an orderly and timely manner.

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 13<sup>th</sup> day of November, 2018 at Beech Mountain, North Carolina.

  
\_\_\_\_\_  
(Signature)  
  
\_\_\_\_\_  
(Title)

ATTEST:

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA  
2018 COLLECTION SYSTEM REHABILITATION PROJECT  
(DWI # E-SRP-W-17-0104)  
CAPITAL PROJECT BUDGET ORDINANCE  
AMENDMENT # 2018-01**

**TO THE ORDINANCE APPROPRIATING FUNDS FOR THE  
EXECUTION OF THE CAPITAL PROJECT**

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

**2018 COLLECTION SYSTEM CAPITAL PROJECT FUND:**

**C. EXPENDITURES**

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

|                      |                |
|----------------------|----------------|
| 1. Construction Cost | <u>200,000</u> |
|----------------------|----------------|

|  |                         |
|--|-------------------------|
| <b><u>TOTAL ADJUSTMENT TO EXPENDITURES</u></b> | <b><u>\$200,000</u></b> |
|--|-------------------------|

**D. REVENUES**

2. To provide for adjustments to revenues:

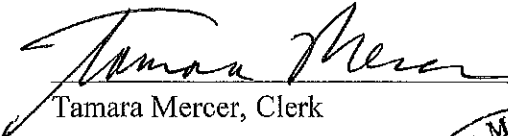
|   |                |
|---|----------------|
| 1. NC Dept. of Environmental Quality SRP Loan | <u>200,000</u> |
|---|----------------|

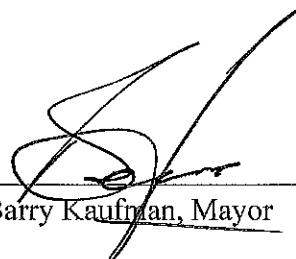
|   |                         |
|---|-------------------------|
| <b><u>TOTAL ADJUSTMENT TO REVENUE</u></b> | <b><u>\$200,000</u></b> |
|---|-------------------------|

|   |                       |
|---|-----------------------|
| <b>Original 2018 Collection System Capital Project Budget</b> | <b>\$2,040,000</b>    |
| <b>Amendment #2019-01</b>                                     | <b><u>200,000</u></b> |

|  |                           |
|--|---------------------------|
| <b>Amended 2018 Collection System Capital Project Budget</b> | <b><u>\$2,240,000</u></b> |
|--|---------------------------|

APPROVED THIS THE 14<sup>H</sup> DAY of April 2020

  
Tamara Mercer, Clerk

  
Barry Kaufman, Mayor





Ordinance

Town of Beech Mountain  
North Carolina

Date: 11/12/2019

**Ordinance No. 2019-10**  
**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA**  
**2019 PUBLIC WORKS FACILITY 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 2019 New Public Works Facility Project to be financed by a Installment Financing Agreement in the amount of \$5,200,000.00.

**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                                | \$ 4,572,000       |
| Engineering Fees                                  | 227,220            |
| Construction Admin/Observation (West Consultants) | 62,000             |
| Subsurface Investigation (S&ME)                   | 11,800             |
| Testing & Special Inspections (S&ME)              | 65,785             |
| Permit Fees                                       | 1,020              |
| Legal, Advertising, Miscellaneous                 | 2,500              |
| Furnishings                                       | 29,075             |
| Contingency 5%                                    | <u>228,600</u>     |
| Total appropriations                              | <u>\$5,200,000</u> |

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

|                             |                    |
|-----------------------------|--------------------|
| Proceeds – Installment Loan | <u>\$5,200,000</u> |
| Total estimated revenue     | <u>\$5,200,000</u> |

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

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

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

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

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

Adopted this 12<sup>th</sup> day of November 2019.

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Renee Castiglione, Mayor

ATTEST:

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Tamara Mercer, Town Clerk

*Town Seal*

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA  
2021-2022 BUDGET ORDINANCE  
AMENDMENT # 2022-04**

**TO THE ORDINANCE APPROPRIATING FUNDS FOR THE  
OPERATING EXPENSES FOR TOWN OF BEECH MOUNTAIN**

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

**A. EXPENDITURES**

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

a. General Fund:

|  |                 |
|--|-----------------|
| 1. Police Department Tow Truck                           | 80,000          |
| 2. Transfer to E911 Emergency Telephone System           | 13,757          |
| 3. Recreation Snow Gun & Infrastructure Sled #2          | 101,100         |
| 4. Transfer to New PW Facility Capital Project Ordinance | 77,910          |
| 5. Transfer to New PW Facility Capital Project Ordinance | <u>(60,000)</u> |

|                                  |                   |
|----------------------------------|-------------------|
| TOTAL ADJUSTMENT TO EXPENDITURES | <u>\$ 212,767</u> |
|----------------------------------|-------------------|

**B. REVENUES**

2. To provide for the adjustments to revenues:

b. General Fund:

|   |                 |
|---|-----------------|
| 1. Sale of non-productive Assets        | 72,000          |
| 2. Special Events Revenue               | 9,000           |
| 3. Parking Lot Revenue                  | 25,000          |
| 4. Fines and Penalties                  | 9,950           |
| 5. State Street Aid (Powell Bill Funds) | 25,505          |
| 6. TDA Grants                           | 101,100         |
| 7. Appropriated Fund Balance            | 30,212          |
| 8. Appropriated Fund Balance            | <u>(60,000)</u> |

|                             |                   |
|-----------------------------|-------------------|
| TOTAL ADJUSTMENT TO REVENUE | <u>\$ 212,767</u> |
|-----------------------------|-------------------|

|   |                     |
|---|---------------------|
| <b>C. FY 2021-2022 General Fund Original Budget</b> | <b>\$ 9,285,316</b> |
| <b>FY 2021-2022 Amendment #1</b>                    | <b>-</b>            |
| <b>FY 2021-2022 Amendment #2</b>                    | <b>529,914</b>      |
| <b>FY 2021-2022 Amendment #3</b>                    | <b>208,200</b>      |
| <b>FY 2021-2022 Amendment #4</b>                    | <b>212,767</b>      |

**FY 2021-2022 Amended Budget****\$ 10,236,197****D. EXPENDITURES**

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

a. New Public Works Facility Construction Fund:

- |  |             |
|--|-------------|
| 1. To balance budget and close out project | 59,860      |
| 2. Pinnacle Inn mediation                  | 60,000      |
| 3. Pinnacle Inn mediation                  | \$ (60,000) |

|                                  |          |
|----------------------------------|----------|
| TOTAL ADJUSTMENT TO EXPENDITURES | \$59,860 |
|----------------------------------|----------|

**E. REVENUES**

2. To provide for the adjustments to revenues:

b. Transfer from Other Funds

- |                                  |            |
|----------------------------------|------------|
| 1. Transfer from General Fund    | 77,910     |
| 2. Transfer from Utility Fund    | 27,567     |
| 3. Transfer from Sanitation Fund | 14,383     |
| 4. Transfer from General Fund    | \$(60,000) |

|                             |          |
|-----------------------------|----------|
| TOTAL ADJUSTMENT TO REVENUE | \$59,860 |
|-----------------------------|----------|

|  |                           |
|--|---------------------------|
| <b>F. Construction Ordinance No. 2019-10 Original Budget</b> | <b>\$5,200,000</b>        |
| <b>Amendment #1</b>  | <b>60,000</b>             |
| <b>Amendment #4</b>  | <b>59,860</b>             |
| <b>Construction Ordinance No. 2019-10 Amended Budget</b>     | <b><u>\$5,319,860</u></b> |

**G. EXPENDITURES**

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

a. Utility Fund

- |   |               |
|---|---------------|
| 1. Transfer to Construction Ordinance No. 2019-01 | <u>27,567</u> |
|---|---------------|

|                                  |                 |
|----------------------------------|-----------------|
| TOTAL ADJUSTMENT TO EXPENDITURES | <u>\$27,567</u> |
|----------------------------------|-----------------|

**H. REVENUES**

2. To provide for the adjustments to revenues:

b. Utility Fund

- |                          |               |
|--------------------------|---------------|
| 2. Appropriated Reserves | <u>27,567</u> |
|--------------------------|---------------|



|    |  |                            |
|----|--|----------------------------|
|    | TOTAL ADJUSTMENT TO REVENUE  | <u>\$27,567</u>            |
| I. | <b>FY 2021-2022 Water Utility Fund Original Budget</b>                 | <b>\$ 3,542,692</b>        |
|    | <b>FY 2021-2022 Amendment #1</b>                                       | <b>-</b>                   |
|    | <b>FY 2021-2022 Amendment #2</b>                                       | <b>248,912</b>             |
|    | <b>FY 2021-2022 Amendment #4</b>                                       | <b>27,567</b>              |
|    | <b>FY 2021-2022 Amended Budget</b>                                     | <b><u>\$ 3,819,171</u></b> |
| J. | EXPENDITURES   |                            |
|    | 1. To provide for the increases and /or (decreased) in existing Funds: |                            |
|    | a. Sanitation Fund   |                            |
|    | 1. Transfer to Construction Ordinance No. 2019-01                      | <u>14,383</u>              |
|    | TOTAL ADJUSTMENT TO EXPENDITURES                                       | <u>\$14,383</u>            |
| K. | REVENUES   |                            |
|    | 2. To provide for the adjustments to revenues:                         |                            |
|    | b. Sanitation Fund   |                            |
|    | 2. Appropriated Reserves   | <u>14,383</u>              |
|    | TOTAL ADJUSTMENT TO REVENUE  | <u>\$14,383</u>            |
| L. | <b>FY 2021-2022 Sanitation Fund Original Budget</b>                    | <b>\$ 1,092,479</b>        |
|    | <b>FY 2021-2022 Amendment #4</b>                                       | <b>14,383</b>              |
|    | <b>FY 2021-2022 Amended Budget</b>                                     | <b><u>\$ 1,106,862</u></b> |
| M. | EXPENDITURES   |                            |
|    | 1. To provide for the increases and /or (decreased) in existing Funds: |                            |
|    | a. E911 Emergency Telephone Service                                    |                            |
|    | 1. Transfer to Fund Balance  | <u>13,757</u>              |
|    | TOTAL ADJUSTMENT TO EXPENDITURES                                       | <u>\$13,757</u>            |
| N. | REVENUES   |                            |
|    | 2. To provide for the adjustments to revenues:                         |                            |
|    | b. E911 Emergency Telephone Service                                    |                            |
|    | 2. Transfer from General Fund Police Department                        | <u>13,757</u>              |

TOTAL ADJUSTMENT TO REVENUE

\$13,757

|    |  |                |
|----|--|----------------|
| O. | <b>FY 2021-2022 E911 Original Budget</b> | <b>88,472</b>  |
|    | <b>FY 2021-2022 Amendment # 4</b>        | <b>13,757</b>  |
|    | <b>FY 2021-2022 Amended Budget</b>       | <b>113,229</b> |

APPROVED THIS THE 8<sup>TH</sup> Day of March 2022

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Tamara Mercer, Clerk

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Barry Kaufman, Mayor



Ordinance

Town of Beech Mountain  
North Carolina

Date: 05/12/2020

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

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

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

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

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

|                            |                      |
|----------------------------|----------------------|
| Construction Costs         | \$ -                 |
| Engineering Fees           | 200,000              |
| Administration             | 3,576                |
| Permit Fees                | 10,000               |
| Legal and Public Relations | 126,000              |
| Consultants                | <u>45,000</u>        |
| <br>Total appropriations   | <br><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 12<sup>th</sup> 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 9<sup>TH</sup> DAY of March 2021

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Tamara Mercer, Clerk

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Barry Kaufman, Mayor

**Council Members**

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



**Town Manager**

Bob Pudney

**Town Attorney**

Stacy C. Eggers IV

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

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

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

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

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

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

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

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

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>      |
| <b>Total</b>                               | <b>\$2,971,530</b> |

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 9<sup>th</sup> day of November 2021 at Beech Mountain, North Carolina.

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Barry Kaufman, Mayor

**ATTEST:**

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Tamara Mercer, Town Clerk

(Seal)

**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             |
| <b>Total</b>                            | <b>\$2,927,400</b> |



**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

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>      |
| <b>Total</b>                               | <b>\$2,927,400</b> |

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 9<sup>th</sup> day of November 2021 at Beech Mountain, North Carolina.

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Barry Kaufman, Mayor

**ATTEST:**

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Tamara Mercer, Town Clerk

(Seal)



Town of Beech Mountain  
2022-2023 Budget Ordinance

Schedule of Fees

## Administration

| Type of Service                    | Unit Description / Detail  | 2020-2021             | 2021-2022             | 2022-2023             |
|------------------------------------|--|-----------------------|-----------------------|-----------------------|
| <b>Office/Administrative</b>       |  |                       |                       |                       |
| Maps                               | Town and Hiking / Biking Maps  | \$0.50                | \$0.50                | \$0.50                |
| Copy and Print Fees                | 8 1/2 x 11 Black and White   | \$0.25                | \$0.25                | \$0.25                |
| Copy and Print Fees                | 8 1/2 x 11 Color   | \$0.50                | \$0.50                | \$0.50                |
| Copy and Print Fees                | 8 1/2 x14 Black and White  | \$0.50                | \$0.50                | \$0.50                |
| Copy and Print Fees                | 11 x 17 Black & White  | \$1.00                | \$1.00                | \$1.00                |
| Large Maps                         | Per Sq. Ft.  | \$1.00                | \$1.00                | \$1.00                |
| Aerial Photography On Photo Paper  | Per Sq. Ft.  | \$2.50                | \$2.50                | \$2.50                |
| Fax – To Send                      | First page   | \$2.50                | \$2.50                | \$2.50                |
| Fax – To Send                      | Second page and each page thereafter   | \$0.50                | \$0.50                | \$0.50                |
| Fax – To Receive                   | First page   | \$1.00                | \$1.00                | \$1.00                |
| Fax – To Receive                   | Second page and each page thereafter   | \$0.50                | \$0.50                | \$0.50                |
| Cd – Compact Disk                  | Per cd   | \$0.50                | \$0.50                | \$0.50                |
| Mailing Labels From Tax Department | All current mailing labels held by tax department                                      | \$70                  | \$70                  | \$70                  |
| Council Room Rental                | Per hour   | \$20                  | \$20                  | \$20                  |
| Council Room Rental – Clean Up Fee | Charged if group does not clean room after use   | Cleaning service cost | Cleaning service cost | Cleaning service cost |
| Returned Check                     | Insufficient funds   | \$28                  | \$28                  | \$28                  |
| Notary                             | Fee charged per signature – NCGS 10B-31 & 10B-32                                       | \$5                   | \$5                   | \$5                   |
| Public Information Requests        | NCGS Chapter 132-1: A special service charge may be required for extensive information | See admin fee(s)      | See admin fee(s)      | See admin fee(s)      |
| <b>Special Events</b>              |  |                       |                       |                       |
| Special Event Permit               | Up to 100 person, § 91.37  | No Charge             | No Charge             | No Charge             |
| Special Event Permit               | 101 – 499 persons, § 91.37   | \$50                  | \$50                  | \$50                  |
| Special Event Permit               | 500 – 1,000 persons, § 91.37   | \$100                 | \$100                 | \$100                 |
| Special Event Permit               | Over 1,000 persons, § 91.37  | \$200                 | \$200                 | \$200                 |
| <b>Parking</b>                     |  |                       |                       |                       |
| Parking Fees                       | Per Hour – One hour minimum  |                       | \$3                   | \$3                   |
| Parking Fees                       | Per Day – Twelve Hour Period   |                       | \$25                  | \$25                  |
| Parking Fees                       | Overnight – Twenty-Four Hour Period  |                       | \$50                  | \$50                  |
| Electric Vehicle Charging Station  | Recharge   |                       | No Charge             | No Charge             |
| Same Day Violation Payment         | Not to exceed 3 times in a twelve-month period   |                       | \$25                  | \$25                  |
| Regular Violation                  | If not paid the same day – Due within thirty days                                      |                       | \$50                  | \$50                  |
| Past Due Violations                | Late Fee outstanding 31 days or more – Additional                                      |                       | \$25                  | \$25                  |

| Tax                            |   |                             |                             |                             |
|--------------------------------|---|-----------------------------|-----------------------------|-----------------------------|
| Type of Service                | Unit Description / Detail   | 2020-2021                   | 2021-2022                   | 2022-2023                   |
| <b>Tax Rates/Penalties</b>     |   |                             |                             |                             |
| Millage Rate                   | Per \$100 of Value  | \$0.73                      | \$0.73                      | \$0.68                      |
| Millage Rate Penalty           | On January 6 <sup>th</sup> interest added on delinquent tax amount  | 2%                          | 2%                          | 2%                          |
| Millage Rate Penalty           | On first of every month after first month of delinquency tax amount will be assessed interest                                       | 0.75%                       | 0.75%                       | 0.75%                       |
| Occupancy Tax – Avery County   | NCGS legislation  | 6%                          | 6%                          | 6%                          |
| Occupancy Tax – Watauga County | NCGS legislation  | 6%                          | 6%                          | 6%                          |
| Occupancy Tax Penalty          | Charged each month of delinquency   | 5% with Monthly Max of \$25 | 5% with Monthly Max of \$25 | 5% with Monthly Max of \$25 |
| <b>Other</b>                   |   |                             |                             |                             |
| Tax Labels                     | Mailing addresses on labels   | \$70                        | \$70                        | \$70                        |
| Advertisement Fee              | Ad valorem penalty for nonpayment requires posting in newspaper of general circulation. Fee is determined at time of advertisement. | TBD Annually                | TBD Annually                | TBD Annually                |
| Online Payment                 | Merchant fee  | 3%                          | 3%                          | 3%                          |

## Parks and Recreation

| Type of Service  | Unit Description / Detail                    | 2020-2021 | 2021-2022 | 2022-2023 |
|--|--|-----------|-----------|-----------|
| <b>Passes</b>  |  |           |           |           |
| Daily All-Inclusive Pass                                       | Fee for Non Pass-Holders                     | \$5       | \$5       | \$8       |
| Household Annual Pass (up to four, additional \$25/Individual) | Resident                                     | \$200     | \$200     | \$200     |
| Household Annual Pass (up to four, additional \$25/Individual) | Non-Resident                                 | \$300     | \$300     | \$300     |
| Individual Annual Pass   | Resident                                     | \$125     | \$125     | \$125     |
| Individual Annual Pass   | Non-Resident                                 | \$225     | \$225     | \$225     |
| Household Week (Includes 2, each additional \$5/Individual)    | Buckeye Recreation Center                    | \$30      | \$30      | \$30      |
| Individual Week Pass   | Buckeye Recreation Center                    | \$20      | \$20      | \$20      |
| <b>Personal Training</b>                                       |  |           |           |           |
| Personal Training  | Single Session ½ Hour – Member               |           | \$30      | \$30      |
| Personal Training  | Ten Sessions ½ Hour – Member                 |           | \$250     | \$250     |
| Personal Training  | Single Session 1 Hour – Member               | \$30      | \$40      | \$40      |
| Personal Training  | Ten Sessions 1 Hour – Member                 | \$250     | \$350     | \$350     |
| Personal Training  | Single Session ½ Hour – Non-Member           |           | \$40      | \$40      |
| Personal Training  | Ten Sessions ½ Hour – Non-Member             |           | \$350     | \$350     |
| Personal Training  | Single Session 1 Hour – Non-Member           | \$35      | \$50      | \$50      |
| Personal Training  | Ten Sessions 1 Hour – Non-Member             | \$300     | \$450     | \$450     |
| <b>Rentals/Events</b>  |  |           |           |           |
| Pavilion Rental  | Day Rental                                   | \$20      | \$20      | \$20      |
| Facility Room Rental   | 4 Hour Rental                                | \$60      | \$60      | \$60      |
| Facility Room Rental   | 8 Hour Rental                                | \$100     | \$100     | \$100     |
| Facility Room Rental   | Per Hour                                     | \$30      | \$30      | \$30      |
| Facility Room Rental – After Hours                             | Per hour on all room/area rental types       | \$80      | \$80      | \$80      |
| Facility Room Rental Security Deposit                          | Refundable deposit                           | \$100     | \$100     | \$100     |
| Set-up Fee   | Optional fee                                 | \$25      | \$25      | \$25      |
| Special Event  | 4 Hour Rental                                | \$125     | \$125     | \$125     |
| Special Event  | 8 Hour Rental                                | \$250     | \$250     | \$250     |
| Special Event Deposit  | Refundable Deposit                           | \$300     | \$300     | \$300     |
| Wedding Event  | 8 Hour Rental                                | \$300     | \$300     | \$300     |
| Wedding Event  | Weekend Rental                               | \$500     | \$500     | \$500     |
| Wedding Event  | Refundable Deposit                           | \$300     | \$300     | \$300     |
| BRC Events   | Rate to be determined by Recreation Director | TBD       | TBD       | TBD       |
| Gymnasium Rental   | 8 Hour Rental                                | \$300     | \$300     | \$300     |
| Gymnasium Rental Security Deposit                              | Buckeye Recreation Center                    | \$500     | \$500     | \$500     |
| <b>Summer Camp</b>   |  |           |           |           |
| Summer Camp  | Weekly                                       | \$125     | \$125     | \$125     |
| Summer Camp  | Daily  | \$35      | \$35      | \$35      |
| Summer Camp Junior Counselor                                   | Weekly                                       | \$50      | \$50      | \$50      |
| <b>Other</b>   |  |           |           |           |
| Fitness Class  | Non Pass Holder                              | \$8       | \$8       | \$8       |
| Mountain Bike Lessons  | Hourly                                       | \$40      | \$40      | \$40      |

|  |   |        |        |        |
|--|---|--------|--------|--------|
| Mountain Bike Guide                                  | Hourly  | \$10   | \$10   | \$10   |
| Tennis Ball Machine                                  | Buckeye Recreation Center                       | \$10   | \$10   | \$10   |
| Shane Park Overnight Camping                         | Per Night                                       | \$20   | \$20   | \$20   |
| Parks and Recreation Committee Compensation          | Per meeting pay for committee member attendance | \$15   | \$15   | \$15   |
| <b>Violations</b>                                    |   |        |        |        |
| Buckeye Lake Protection – Enforcement of Regulations | 1st Violation                                   | \$100  | \$100  | \$100  |
| Buckeye Lake Protection – Enforcement of Regulations | 2nd Violation                                   | \$500  | \$500  | \$500  |
| Buckeye Lake Protection – Enforcement of Regulations | 3rd Violation                                   | \$1000 | \$1000 | \$1000 |

| Utilities – Water and Sewer                  |   |                 |                       |                       |
|--|---|-----------------|-----------------------|-----------------------|
| Type of Service                              | Unit Description / Detail   | 2020-2021       | 2021-2022             | 2022-2023             |
| <b>Water Rates</b>                           |   |                 |                       |                       |
| Water – Monthly All Rate Categories          | Watauga River Intake – Capital  | \$5.00          | \$5.00                | \$7.00                |
| Water – Monthly Residential Rate             | Base to 3,000 gallons   | \$40.88         | \$44.96               | \$49.45               |
| Water – Monthly Residential Rate             | Per 1,000 gallons for 3,000 to 4,999 range  | \$5.00          | \$5.00                | \$5.00                |
| Water – Monthly Residential Rate             | Per 1,000 gallons for 5,000 to 9,999 range  | \$6.50          | \$6.50                | \$6.50                |
| Water – Monthly Residential Rate             | Per 1,000 gallons for 10,000 to 999,999 range   | \$7.50          | \$7.50                | \$7.50                |
| Water – Monthly Commercial Rate              | Base to 3,000 gallons   | \$40.88         | \$44.96               | \$49.45               |
| Water – Monthly Commercial Rate              | Per 1,000 gallons for 3,000 to 4,999 range  | \$3.75          | \$5.00                | \$5.00                |
| Water – Monthly Commercial Rate              | Per 1,000 gallons for 5,000 to 9,999 range  | \$4.00          | \$6.50                | \$6.50                |
| Water – Monthly Commercial Rate              | Per 1,000 gallons for 10,000 to 999,999 range   | \$4.25          | \$7.50                | \$7.50                |
| Water – Monthly Out of Town Residential Rate | Current rate times two  | \$81.76         | \$89.92               | \$98.90               |
| Water – Monthly Out of Town Commercial Rate  | Current rate times two  | \$81.76         | \$89.92               | \$98.90               |
| Water Tap Fee                                |   | \$1000          | \$1500                | \$1500                |
| System Development Fee ( <i>Water</i> )      | Determined by “Intended Use” Calculator   |                 | 100% of max allowance | 100% of max allowance |
| Water – Deposit Residential                  | Required deposit amount is the same for out of Town accounts  | \$50            | \$50                  | \$150                 |
| Water – Deposit Commercial                   | Required deposit amount is the same for out of Town accounts  | \$75            | \$75                  | \$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 | See Description       | See Description       |
| <b>Sewer Rates</b>                           |   |                 |                       |                       |
| Sewer – Monthly Residential Rate             | Base to 3,000 gallons   | \$40.88         | \$44.96               | \$49.45               |
| Sewer – Monthly Residential Rate             | Per 1,000 gallons for 3,000 to 4,999 range  | \$5.00          | \$5.00                | \$5.00                |
| Sewer – Monthly Residential Rate             | Per 1,000 gallons for 5,000 to 9,999 range  | \$6.50          | \$6.50                | \$6.50                |
| Sewer – Monthly Residential Rate             | Per 1,000 gallons for 10,000 to 999,999 range   | \$7.50          | \$7.50                | \$7.50                |
| Sewer – Monthly Commercial Rate              | Base to 3,000 gallons   | \$40.88         | \$44.96               | \$49.45               |
| Sewer – Monthly Commercial Rate              | Per 1,000 gallons for 3,000 to 4,999 range  | \$3.75          | \$5.00                | \$5.00                |
| Sewer – Monthly Commercial Rate              | Per 1,000 gallons for 5,000 to 9,999 range  | \$4.00          | \$6.50                | \$6.50                |
| Sewer – Monthly Commercial Rate              | Per 1,000 gallons for 10,000 to 999,999 range   | \$4.25          | \$7.50                | \$7.50                |
| Sewer – Monthly Out of Town Residential Rate | Current rate times two  | \$81.76         | \$89.92               | \$98.90               |
| Sewer – Monthly Out of Town Commercial Rate  | Current rate times two  | \$81.76         | \$89.92               | \$98.90               |
| Sewer Tap Fee                                |   | \$1000          | \$1500                | \$1500                |
| 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  | \$50            | \$50                  | \$150                 |

|   |  |                     |                     |                     |
|---|--|---------------------|---------------------|---------------------|
| Sewer – Deposit Commercial                                    | Required deposit amount is the same for out of Town accounts   | \$75                | \$75                | \$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     | See Description     | See Description     |
| <b>Data Collection Fees</b>                                   |  |                     |                     |                     |
| Water Data Log  | 1 free annually (rolling forward calendar measurement), thereafter \$25  | \$25                | \$25                | \$25                |
| Rereading Meter   | Free for first reading, apply fee within 12 month period thereafter  | \$10                | \$10                | \$10                |
| Water Meter Flow Test   | Tested in House  | \$50                | \$50                | \$50                |
| Water Meter Calibration                                       | Sent to Factory for Testing  | \$85                | \$85                | \$85                |
| <b>Other</b>  |  |                     |                     |                     |
| Sprinkler System  | Accounts for sprinkler systems only shall not be billed a minimum charge, with the exception where negligence occurs   | See Description     | See Description     | 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     | See Description     | 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     | See Description     | See Description     |
| Online Payment  | Merchant fee   | \$5.95              | \$5.95              | \$5.95              |
| <b>Water Shortage Violations</b>                              |  |                     |                     |                     |
| Water Shortage Mandatory Reductions ( <i>Stages 2 and 3</i> ) | First violation  | Warning             | Warning             | Warning             |
| Water Shortage Mandatory Reductions ( <i>Stages 2 and 3</i> ) | Second violation   | \$250               | \$250               | \$250               |
| Water Shortage Mandatory Reductions ( <i>Stages 2 and 3</i> ) | Third violation – Discontinuation of Service   | Discontinue Service | Discontinue Service | Discontinue Service |
| Water Shortage Emergency Reductions                           | First violation  | \$250               | \$250               | \$250               |
| Water Shortage Emergency Reductions                           | Second violation – Discontinuation of Service  | Discontinue Service | Discontinue Service | Discontinue Service |
| Water Shortage Emergency Reductions                           | Third violation – Discontinuation of Service   | Discontinue Service | Discontinue Service | Discontinue Service |
| Water Shortage Water Rationing                                | First violation  | \$500               | \$500               | \$500               |
| Water Shortage Water Rationing                                | Second violation – Discontinuation of Service  | Discontinue Service | Discontinue Service | Discontinue Service |
| Water Shortage Rationing                                      | Third violation – Discontinuation of Service   | Discontinue Service | Discontinue Service | Discontinue Service |
| Water Shortage – Drought Surcharge Stage 3                    | Current rate times 1.5   | \$61.32             | \$67.44             | \$67.44             |
| Water Shortage – Drought Surcharge Stage 4                    | Current rate times 2   | \$81.76             | \$89.92             | \$89.92             |
| Water Shortage – Drought Surcharge Stage 5                    | Current rate times 5   | \$204.40            | \$224.80            | \$224.80            |
| <b>General Violations</b>                                     |  |                     |                     |                     |



|   |  |                    |                      |                      |
|---|--|--------------------|----------------------|----------------------|
| Cross Connection – Enforcement Procedures                                   | § 51.119 Enforcement by civil penalty  | See<br>Description | See<br>Description   | See<br>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<br>Description | See<br>Description   | See<br>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<br>Description | See<br>Description   | See<br>Description   |
| Utility Billing Late Fee  | Applied to water, sewer, recycling, and garbage pickup charges   | 1.5% per<br>month  | 1.5%/<br>mo.+\$15.00 | 1.5%/<br>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<br>Description | See<br>Description   | See<br>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<br>Description | See<br>Description   | See<br>Description   |
| Water Cut On/off Fee – Customer Request                                     | Monday thru Friday during business hours   | \$50               | \$50                 | \$50                 |
| Water Cut On/off Fee – Customer Request                                     | Holiday, weekend, and after hours  | \$100              | \$100                | \$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               | \$50                 | \$50                 |

| Sanitation   |   |           |                                   |                                   |
|--|---|-----------|-----------------------------------|-----------------------------------|
| Type of Service  | Unit Description / Detail                     | 2020-2021 | 2021-2022                         | 2022-2023                         |
| <b>General</b>   |   |           |                                   |                                   |
| Weekly Solid Waste Disposal                                      | Monthly                                       | \$23.00   | \$31.25                           | \$31.25                           |
| Recycling Permit   | Yearly  |           | \$60                              | \$60                              |
| Additional Special Pickup  | Additional past allotment                     | \$50      | \$50                              | \$50                              |
| Additional Special Pickup  | Additional Leaf Bagged per Bag past allotment | \$10      | \$10                              | \$10                              |
| Dumpster Customer Special Access to Convenience Center           | Per trip                                      |           | \$250                             | \$250                             |
| Other Sanitation Fee   | Hourly rate for 2 workers and 1 truck         | \$80      | \$80                              | \$80                              |
| Convenience Center Permit  | Non-Utility Customer – Yearly                 | \$370     | \$470                             | \$470                             |
| <b>Violations</b>  |   |           |                                   |                                   |
| Sanitation Penalties – First Offense in 12 months                | Chapter 50, § 50.99 penalty                   |           | \$100                             | \$100                             |
| Sanitation Penalties – Second Offense in 12 months               | Chapter 50, § 50.99 penalty                   |           | \$350                             | \$350                             |
| Sanitation Penalties – Third Offense in 12 months                | Chapter 50, § 50.99 penalty                   |           | \$500                             | \$500                             |
| Sanitation Penalties – Fourth or Subsequent Offense in 12 months | Chapter 50, § 50.99 penalty                   |           | \$500 +<br>Discontinue<br>Service | \$500 +<br>Discontinue<br>Service |

## Planning and Inspections

| Type of Service   | Unit Description / Detail  | 2020-2021 | 2021-2022            | 2022-2023            |
|---|--|-----------|----------------------|----------------------|
| <b>General</b>  |  |           |                      |                      |
| Homeowner Recovery Fund                                 | For any project involving GC (no multiplier)   | \$10      | \$10                 | \$10                 |
| System Development Fee ( <i>Water</i> )                 | Determined by "Intended Use" Calculator  |           | 80% of max allowance | 80% of max allowance |
| System Development Fee ( <i>Sewer</i> )                 | Determined by "Intended Use" Calculator  |           | 80% of max allowance | 80% of max allowance |
| Sewer Tap Fee   | (no multiplier)  | \$1000    | \$1500               | \$1500               |
| Water Tap Fee   | (no multiplier)  | \$1000    | \$1500               | \$1500               |
| Pavement Cut  | (no multiplier)  | \$200     | \$1000               | \$1000               |
| Residential Driveway Permit                             |  | \$25      | \$35                 | \$35                 |
| Non-Residential Driveway Permit                         |  | \$50      | \$65                 | \$65                 |
| Inspection/Reinspection Request                         | Per Inspector Per Visit  | \$50      | \$75                 | \$75                 |
| Site Alteration or Grading Permit (retaining walls <4') | \$50 plus \$5/ft over 4'   |           | \$50                 | \$50                 |
| Non-Residential Multiplier                              | Add 10% to any non-residential permit with permit fee not already listed (does not apply to fines) |           | Permit Cost+10%      | Permit Cost+10%      |
| <b>New Construction</b>                                 |  |           |                      |                      |
| Building – Heated Construction                          | Per Square foot  | \$0.30    | \$0.40               | \$0.40               |
| Building – Unheated Construction                        | Per Square Foot  | \$0.15    | \$0.20               | \$0.20               |
| Electrical  | Per Heated Square foot   |           | \$0.20               | \$0.20               |
| Plumbing  | Per Heated Square foot   |           | \$0.10               | \$0.10               |
| Mechanical  | Per Heated Square foot   |           | \$0.10               | \$0.10               |
| Fuel/Gas  | Per Heated Square foot   |           | \$0.10               | \$0.10               |
| <b>Additions/Renovations/Alterations</b>                |  |           |                      |                      |
| Building  | \$100 up to 500sf, \$0.16/each additional sf over 500sf  | \$100     | \$100                | \$100                |
| Electrical  | \$75 up to 500sf, \$0.05/each additional sf over 500sf   |           | \$75                 | \$75                 |
| Plumbing  | \$75 up to 500sf, \$0.05/each additional sf over 500sf   |           | \$75                 | \$75                 |
| <b>Building</b>   |  |           |                      |                      |
| Repairs Under \$15,000                                  |  |           | \$50                 | \$50                 |
| Repairs Over \$15,000                                   |  |           | \$100                | \$100                |
| Detached Garage or Accessory Building Up to 500sf       | Over 500sf – see new construction fee  | \$75      | \$90                 | \$90                 |
| <b>Decks</b>  |  |           |                      |                      |
| New or replacement                                      | \$90 up to 500sf, \$0.10/each additional sf over 500sf   |           | \$90                 | \$90                 |
| Ramps or stairs   | \$50 per unit  |           | \$50                 | \$50                 |
| Railing or other concentrated replacement/repair        | Includes railing replacement, joists, etc.   |           | \$50                 | \$50                 |
| Deck roof   | \$75 up to 500sf, \$0.10/each additional sf over 500sf   |           | \$75                 | \$75                 |
| <b>Electrical</b>                                       |  |           |                      |                      |
| Repairs/Replacement                                     | \$50 per unit/device   |           | \$50                 | \$50                 |
| Plumbing/HVAC/Gas Connection                            | \$25 per unit  |           | \$25                 | \$25                 |
| <b>Plumbing</b>   |  |           |                      |                      |
| Repairs/Replacement                                     | \$50 per unit/fixture  |           | \$50                 | \$50                 |
| Water or Sewer Supply Line Repair/Replacement           | \$50 per line  |           | \$50                 | \$50                 |

|   |   |        |        |        |
|---|---|--------|--------|--------|
| <b>Mechanical</b>                                       |   |        |        |        |
| New or Replacement HVAC Unit                            | \$75 per unit   |        | \$75   | \$75   |
| Like-for-Like Change-Out                                | \$50 per unit, must be same/similar type as prior     |        | \$50   | \$50   |
| New Ductwork  | \$50, does not apply to small ductwork at new furnace |        | \$50   | \$50   |
| <b>Fuel/Gas</b>   |   |        |        |        |
| New or Replace Appliance or LP Tank                     | \$50 per appliance                                    |        | \$50   | \$50   |
| Main Fuel Line (Tank to House Branch)                   | \$50 per line, includes pressure test                 |        | \$50   | \$50   |
| Appliance Fuel Line                                     | \$25 per line, includes pressure test                 |        | \$25   | \$25   |
| HVAC Connection   | \$25 per device                                       |        | \$25   | \$25   |
| <b>Demolition</b>                                       |   |        |        |        |
| Demolition Permit (requires bond)                       | Per Square foot (minimum \$50)                        |        | \$0.05 | \$0.05 |
| Selective Demolition/Investigation Permit               |   |        | \$25   | \$25   |
| <b>Other</b>  |   |        |        |        |
| Fence Permit  | No change – not previously listed in fee schedule     | \$25   | \$25   | \$25   |
| Semi-Temporary Sign Permit                              | No change – not previously listed in fee schedule     | \$15   | \$15   | \$15   |
| Permanent Sign Permit                                   | No change – not previously listed in fee schedule     | \$50   | \$50   | \$50   |
| Manufactured Home                                       | Single wide   | \$75   | \$150  | \$150  |
| Manufactured Home                                       | Double wide   | \$100  | \$200  | \$200  |
| Manufactured Home                                       | Triple wide   | \$150  | \$300  | \$300  |
| New Modular Construction- Heated                        | Per Sq. Ft.   |        | \$0.30 | \$0.30 |
| Commercial Storage Building                             | Per Sq. Ft.   | \$0.25 | \$0.25 | \$0.25 |
| Communication Towers                                    |   | \$1000 | \$1000 | \$1000 |
| <b>Zoning</b>   |   |        |        |        |
| Residential Zoning Permit and Compliance                |   | \$130  | \$130  | \$130  |
| Non-Residential Zoning Permit and Compliance            |   | \$180  | \$200  | \$200  |
| Change Type of Occupancy (All)                          |   | \$250  | \$250  | \$250  |
| Change In Use of Structure                              | Up to 2,800 Sq. Ft.                                   | \$200  | \$200  | \$200  |
| Change In Use of Structure                              | Over 2,800 Sq. Ft.                                    | \$1100 | \$1100 | \$1100 |
| Subdivision Fees – Minor                                |   | \$100  | \$125  | \$125  |
| Subdivision Fees – Major                                |   | \$750  | \$1000 | \$1000 |
| Subdivision Fees – Per Lot                              |   | \$50   | \$75   | \$75   |
| Rezoning Request – Conventional District up to 10 Acres |   | \$300  | \$350  | \$350  |
| Rezoning Request – Conventional District over 10 Acres  | \$350 Plus \$5 per acre over 10                       |        | \$5    | \$5    |
| Rezoning Request – Conditional District up to 10 Acres  |   | \$500  | \$550  | \$550  |
| Rezoning Request – Conditional District over 10 Acres   | \$550 plus \$5 per acre over 10                       |        | \$5    | \$5    |
| Zoning Ordinance Text Amendment                         | Per section or Chapter                                |        | \$250  | \$250  |
| Variance Request  |   | \$350  | \$400  | \$400  |
| Special Use Permit – Minor                              |   | \$600  | \$350  | \$350  |
| Special Use Permit – Major                              |   | \$600  | \$600  | \$600  |
| Special Use Permit – 6 Month Extension                  | Maximum of 2 Extensions                               |        | \$300  | \$300  |
| Plat Review Minor Sub-Division                          | Requires 3 copies of the final plat with submission   | \$20   | \$50   | \$50   |
| Plat Review Up to 10 Lots                               | Up to 10 lots   | \$250  | \$225  | \$225  |
| Plat Review – Over 10 Lots                              | \$250 plus- \$50 for each lot over 10                 | \$50   | \$75   | \$75   |
| Site Plan Review – Commercial Projects up to 0.5 acre   |   | \$200  | \$250  | \$250  |

|   |   |               |               |               |
|---|---|---------------|---------------|---------------|
| Site Plan Review – Commercial Projects over 0.5 Acre      | \$250 Plus \$100 per acre of development  | \$1100        | \$100         | \$100         |
| Site Plan Review – Commercial Projects in WSWP Overlay    | Base Fee plus \$25 per acre or Part thereof   |               | \$25          | \$25          |
| Site Plan Review – De minimis Projects                    |   |               | \$50          | \$50          |
| Subdivision – Exempt Lot Division/Combination Review      |   |               | \$25          | \$25          |
| Subdivision – Major- Water Supply Watershed Review        | \$5 per acre in Watershed Overlay (min. \$50)   |               | \$5           | \$5           |
| Administrative Review                                     | Appeal of Administrative Decision   | \$300         | \$300         | \$300         |
| <b>Soil and Erosion Control</b>                           |   |               |               |               |
| Soil and Erosion Control Permit, Single Family Dwelling   |   | \$75          | \$75          | \$75          |
| Non-Residential Soil and Erosion Control Permits          | Up to 1 acre  | \$150         | \$150         | \$150         |
| Non-Residential Soil and Erosion Control Permits          | 1 to 5 acres  | \$250         | \$250         | \$250         |
| Non-Residential Soil and Erosion Control Permits          | Over 5 acres  | \$50          | \$50          | \$50          |
| <b>Office/Administrative</b>                              |   |               |               |               |
| Permit Card Replacement                                   |   | \$5           | \$5           | \$5           |
| Large Maps – Scan   | Per Sq. Ft. plus cost of media if required  |               | \$0.25        | \$0.25        |
| Large Maps – Black and White                              | Per Sq. Ft.   |               | \$0.50        | \$0.50        |
| Large Maps – Color  | Per Sq. Ft.   | \$1.00        | \$1.00        | \$1.00        |
| Aerial Photography on Photo Paper                         | Per Sq. Ft.   | \$2.50        | \$2.50        | \$2.50        |
| <b>Rental Violations</b>                                  |   |               |               |               |
| Failure to Maintain Smoke Detectors                       | § 95.21, § 95.99 penalty  | \$100         | \$100         | \$100         |
| Failure to Maintain Fire Extinguishers                    | § 95.22, § 95.99 penalty  | \$100         | \$100         | \$100         |
| Failure to Maintain Carbon Monoxide Detectors             | § 95.23, § 95.99 penalty  | \$100         | \$100         | \$100         |
| Failure to Submit Property Rental Affidavit of Compliance | § 95.30, § 95.99 penalty  | \$100         | \$100         | \$100         |
| Failure to Maintain Land Line Telephones                  | § 90.04, § 90.99 penalty  | \$100         | \$100         | \$100         |
| <b>Violations</b>   |   |               |               |               |
| Work without Permit – First Offense                       | \$100 or Double Permit Fee, whichever greater, plus original permit fee   |               | \$100/DPF     | \$100/DPF     |
| Work without Permit – Subsequent Offense Within 12 Months | \$300 or Double Permit Fee, whichever greater, plus original permit fee   |               | \$300/DPF     | \$300/DPF     |
| Failure to Schedule Final Inspection                      |   |               | \$100         | \$100         |
| General Zoning Violation Enforcement                      | Chapter 11 civil penalty for building and zoning violations not otherwise specified.  | \$100         | \$100         | \$100         |
| Removing Notice From Condemned Building                   | § 11.01   | \$100         | \$100         | \$100         |
| Enforcement – Failure Or Refusal To Comply With Order     | To comply with Chapter 150 of Code, § 11.01   | \$100         | \$100         | \$100         |
| Sign Permit – Short Term Sign Violation                   | Civil penalty per sign  | \$25          | \$25          | \$25          |
| Soil Erosion Civil Penalties                              | Civil penalties   | \$5000        | \$5000        | \$5000        |
| Soil Erosion Criminal Penalties                           | Class 2 Misdemeanor which may include a fine not to exceed \$5,000  | Up to \$5,000 | Up to \$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    | Up to \$50    | Up to \$50    |
| Modular Home Violation                                    | Civil penalty per violation   | \$500         | \$500         | \$500         |

|  |   |        |        |        |
|--|---|--------|--------|--------|
| Telecommunication Tower Violation(s)   | Civil penalty per violation   | \$100  | \$100  | \$100  |
| Tree Penalty For Cutting Trees Not Meeting Permissible Criteria Set Forth In 154.360(C)  | Civil penalty per tree  | \$1000 | \$1000 | \$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  | \$100  | \$100  |
| Clearing Building Site Prior to Obtaining Full Construction Permit   | Trees that would have not otherwise been approved shall be fined as above |        | \$5000 | \$5000 |

| Police  |  |             |             |             |
|---|--|-------------|-------------|-------------|
| Type of Service                                 | Unit Description / Detail  | 2020-2021   | 2021-2022   | 2022-2023   |
| Off-Duty Officer and Vehicle                    |  |             |             |             |
| Off-Duty Police Officer Employment              | Per hour (Minimum invoice 2 hours)                                     | \$30/hr     | \$30/hr     | \$35/hr     |
| Off-Duty Patrol Vehicle                         | Per vehicle for up to 3 hours of use (Minimum invoice 2 hours)         | \$35/hr     | \$35/hr     | \$45/hr     |
| Off-Duty Patrol Vehicle                         | Per vehicle per day  | \$125       | \$125       | \$155       |
| Registrations                                   |  |             |             |             |
| Golf Cart Registration                          | Individual Inspection and Permit                                       | \$75        | \$75        | \$75        |
| Golf Cart Registration                          | Fleet Inspection and Permitting  | \$500       | \$500       | \$500       |
| Dog Tag – Registration Cost                     | Police department issues tag   | \$1         | \$1         | \$1         |
| General Violations                              |  |             |             |             |
| False Alarms                                    | §§ 95.04, 11.01  | \$100       | \$100       | \$100       |
| Traffic Regulations                             | § 70.99 penalty – Chapter 70 and Chapter 73                            | \$50        | \$50        | \$50        |
| Through Traffic on Local Street                 | Chapter 73, Schedule VI  | \$100       | \$100       | \$100       |
| Golf Carts and Utility Vehicles                 | § 70.99 penalty – Chapter 72   | \$75        | \$75        | \$75        |
| Protection of Children                          | Chapter 130  | \$500       | \$500       | \$500       |
| Sex Offender on Parks and Recreation Facilities | § 130.04, NCGS 160A-174, NCGS 14.4                                     | \$500       | \$500       | \$500       |
| Dumping or Littering                            | NCGS § 14-3.1  | \$100       | \$100       | \$100       |
| Ski Pass Violation                              | §§ 90.02, 90.99  | \$100       | \$100       | \$100       |
| Noise Violation                                 | NCGS § 14-3.1  | \$100       | \$100       | \$100       |
| Burning Violation                               | §§ 90.03, 90.99  | \$500       | \$500       | \$500       |
| Discharge Firearm – No Damage or Injury         | Upon conviction Class 3 misdemeanor. See §§ 131.02, 131.99             | \$50        | \$50        | \$50        |
| Discharge Firearm – Damage or Injury            | Upon conviction Class 3 misdemeanor. See §§ 131.02, 131.99             | Up to \$500 | Up to \$500 | Up to \$500 |
| Vehicle Tow                                     |  |             | \$150       | \$150       |
| Vehicle Impound Storage Fee                     | Minimum 24 hrs. prorate any portion there after                        |             | \$100       | \$100       |
| Animal Violations                               |  |             |             |             |
| Dog Tag – Failure to Register                   | §§ 92.17, 92.21 – Warning, followed by penalty for each such violation | \$100       | \$100       | \$100       |
| Dog – Failure to Inoculate                      | §§ 92.18, 92.21 – Warning, followed by penalty for each such violation | \$100       | \$100       | \$100       |
| Dog – Collar and Identification                 | §§ 92.19, 92.21 – Warning, followed by penalty for each such violation | \$100       | \$100       | \$100       |
| Animal Found at Large                           | §§ 92.20, 92.21 – Fee + court costs and attorney fees                  | \$100       | \$100       | \$100       |
| Dog – Excessive Barking                         | §§ 92.20, 92.21 – Fee + court costs and attorney fees                  | \$100       | \$100       | \$100       |
| Dog – Chases, Threatens, or Snaps               | §§ 92.20, 92.21 – Fee + court costs and attorney fees                  | \$100       | \$100       | \$100       |
| Dog – Caused Physical Injury                    | §§ 92.20, 92.21 – Fee + court costs and attorney fees                  | \$500       | \$500       | \$500       |



Town of Beech Mountain  
2022-2023 Budget Ordinance

Revenue Neutral  
Property Value  
Fund Balance  
Outstanding Debt



Town of Beech Mountain  
Calculation of Revenue Neutral

### Neutral Property Tax Increase (Decrease)

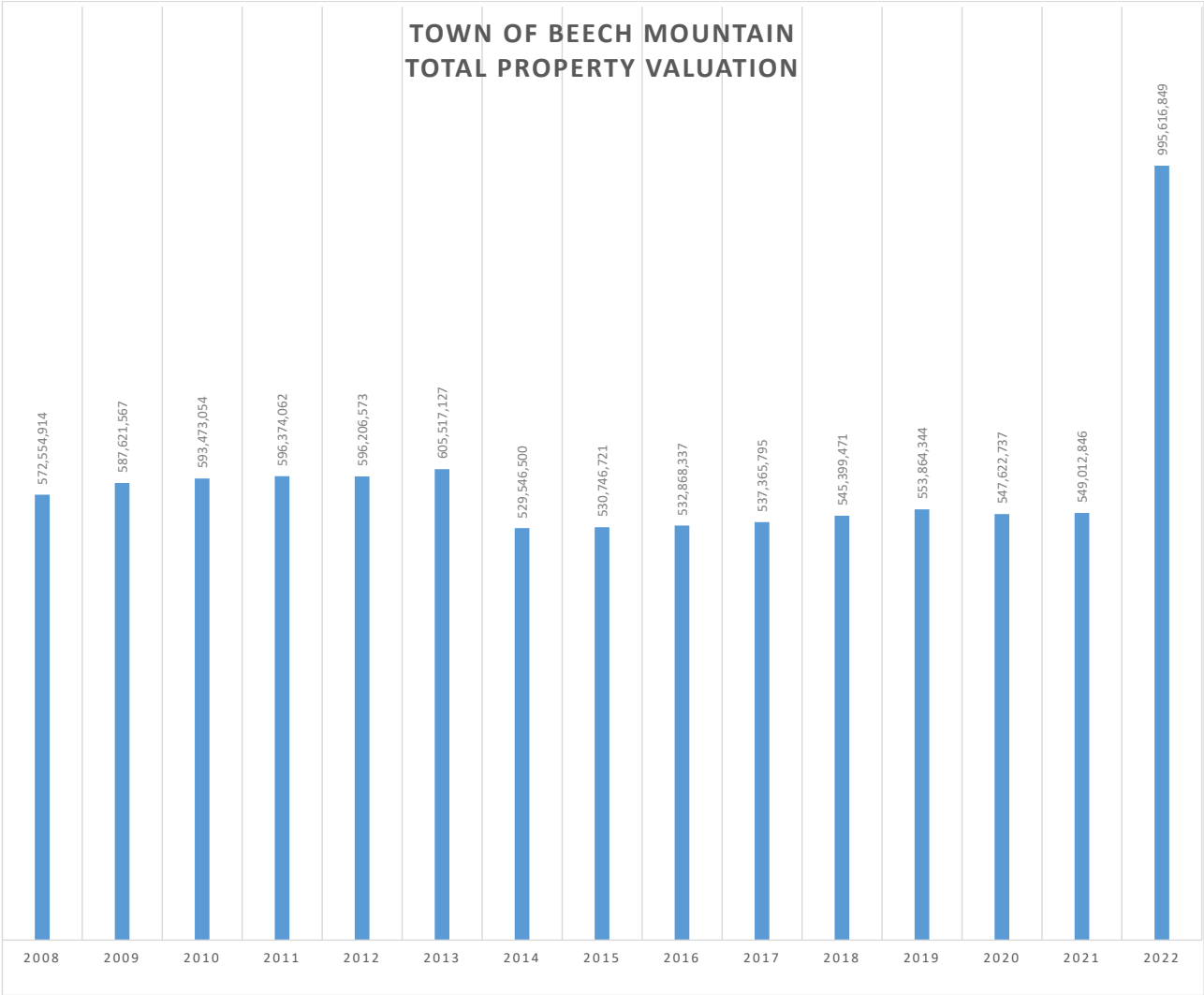
Beech Mountain

#### Revaluations as of:

January 1, 2022 and 2018

| Fiscal year  | Assessed<br>Valuation as of<br>June 30 | Annexation<br>(Deannexation) | Total Adjusted<br>for Annexation<br>or<br>Deannexation | Valuation Increase<br>(Decrease)   | Percentage<br>change  |
|--|--|------------------------------|--|--|---|
| 2022-23  | 995,616,849                            | -                            | 22-23<br>995,616,849<br>21-22<br>549,012,846           |  |   |
| 2021-22  | 549,012,846                            | -                            | 21-22<br>549,012,846                                   | 1,438,709  | 0.26%   |
| 2020-21  | 547,574,137                            | -                            | 20-21<br>547,574,137                                   | 231,559  | 0.04%   |
| 2019-20  | 547,342,578                            | -                            | 19-20<br>547,342,578<br>18-19<br>543,718,017           | 3,624,561  | 0.67%   |
| 2018-19  | 543,718,017                            |                              |  |  | 0.32% Average growth %<br>Doesn't include<br>revaluation increase<br>(decrease) |
| <hr/>  |  |                              |  |  |   |
| Last year prior to revaluation                       |  |                              |  | Tax rate   | Estimated tax levy  |
| 2021-22  | 549,012,846                            |                              |  | 0.7320   | 4,018,774   |
| <br>   |  |                              |  |  |   |
| First year of revaluation                            |  |                              |  | Tax rate to produce<br>equivalent levy   |   |
| 2022-23  | 995,616,849                            |                              |  | 0.4036   | 4,018,774   |
| <br>   |  |                              |  |  |   |
| Increase (decrease) tax rate for average growth rate |  |                              |  | Revenue neutral<br>tax rate, to be<br>included in budget<br>ordinance,<br>adjusted for<br>growth |   |
| 2022-23  | 995,616,849                            |                              |  | 0.4050   | 4,031,790   |
| <br>   |  |                              |  |  |   |
| Increase (Decrease) in Tax Levy                      |  |                              |  |  | 13,016  |
| Average Percentage Increase (Decrease)               |  |                              |  |  | 0.32%   |

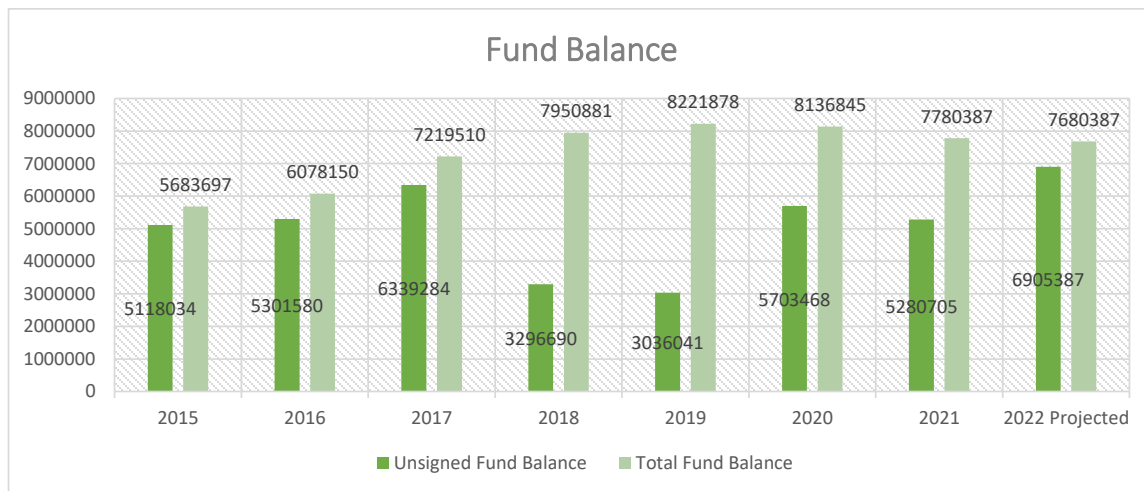
2022 Property Tax Year revenue neutral calculated tax rate is 40.5 cents per \$100 of perproperty value



Years 2008 through 2021 provided by audited financial statements. 2022 amount provided by Beech Mountain Tax Administrator. Amounts shown are by tax year.

**2021 General Fund Fund Balance**

|                                | <u>2021</u>             | <u>2022</u>             |
|--------------------------------|-------------------------|-------------------------|
| Nonspendable Amounts:          |                         |                         |
| Inventories                    | 23,624                  | 25,000                  |
| Restricted:                    |                         |                         |
| Stabilization of State Statute | 655,074                 | 650,000                 |
| Uninsured Claims               | 100,000                 | 100,000                 |
| Assigned:                      |                         |                         |
| Subsequent Year's Expenditures | 1,720,984               | -                       |
| Unassigned:                    | <u>5,280,705</u>        | <u>6,905,387</u>        |
| Total Fund Balance             | <u><u>7,780,387</u></u> | <u><u>7,680,387</u></u> |



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

|   |                            |                     | <b>Percent<br/>of Category</b> |
|---|----------------------------|---------------------|--------------------------------|
| <b><u>General Fund Salaries and Wages</u></b> |                            |                     |                                |
| xxx-0200                                      | Salaries and Regular Wages | \$ 2,971,347        | 77.60%                         |
| xxx-0201                                      | Longevity pay              | 25,000              | 70.42%                         |
| xxx-0202                                      | Bonus pay                  | 16,000              | 74.25%                         |
| xxx-0210                                      | Part Time                  | 121,184             | 100.00%                        |
| xxx-0220                                      | Over Time                  | 51,000              | 70.34%                         |
| xxx-0230                                      | LEO Separation Allowance   | 14,373              |                                |
| xxx-0240                                      | Field Training Officer pay | 1,600               | 100.00%                        |
|   |                            | <b>\$ 3,200,504</b> | 78.15%                         |

|  |                             |                     |        |
|--|-----------------------------|---------------------|--------|
| <b><u>General Fund Employee Benefits</u></b> |                             |                     |        |
| xxx-0900                                     | Social Security             | \$ 249,645          | 78.48% |
| xxx-0902                                     | Employee Insurance          | 558,318             | 74.22% |
| xxx-1000                                     | Local Government Retirement | 372,173             | 77.46% |
| xxx-1001                                     | 401K                        | 143,298             | 81.69% |
|  |                             | <b>\$ 1,323,433</b> | 76.67% |

|  |                            |                   |        |
|--|----------------------------|-------------------|--------|
| <b><u>Utility Salaries and Wages</u></b> |                            |                   |        |
| xxx-0200                                 | Salaries and Regular Wages | \$ 485,106        | 12.67% |
| xxx-0201                                 | Longevity pay              | 6,250             | 17.61% |
| xxx-0202                                 | Bonus pay                  | 2,550             | 11.83% |
| xxx-0220                                 | Over Time Wages            | 11,500            | 15.86% |
|  |                            | <b>\$ 505,406</b> | 12.34% |

|   |                             |                   |        |
|---|-----------------------------|-------------------|--------|
| <b><u>Utility Employee Benefits</u></b> |                             |                   |        |
| xxx-0900                                | Social Security             | \$ 38,664         | 12.15% |
| xxx-0902                                | Employee Insurance          | 99,552            | 13.23% |
| xxx-1000                                | Local Government Retirement | 61,154            | 12.73% |
| xxx-1001                                | 401k                        | 16,830            | 9.59%  |
|   |                             | <b>\$ 216,200</b> | 12.52% |

|   |                            |                   |        |
|---|----------------------------|-------------------|--------|
| <b><u>Sanitation Salaries and Wages</u></b> |                            |                   |        |
| xxx-0200                                    | Salaries and Regular Wages | \$ 372,376        | 9.73%  |
| xxx-0201                                    | Longevity pay              | 4,250             | 11.97% |
| xxx-0202                                    | Bonus pay                  | 3,000             | 13.92% |
| xxx-0210                                    | Part Time Wages            | -                 | 0.00%  |
| xxx-0220                                    | Over Time Wages            | 10,000            | 13.79% |
|   |                            | <b>\$ 389,626</b> | 9.51%  |

|  |                             |                   |        |
|--|-----------------------------|-------------------|--------|
| <b><u>Sanitation Employee Benefits</u></b> |                             |                   |        |
| xxx-0900                                   | Social Security             | \$ 29,806         | 9.37%  |
| xxx-0902                                   | Employee Insurance          | 94,364            | 12.54% |
| xxx-1000                                   | Local Government Retirement | 47,145            | 9.81%  |
| xxx-1001                                   | 401k                        | 15,295            | 8.72%  |
|  |                             | <b>\$ 186,610</b> | 10.81% |

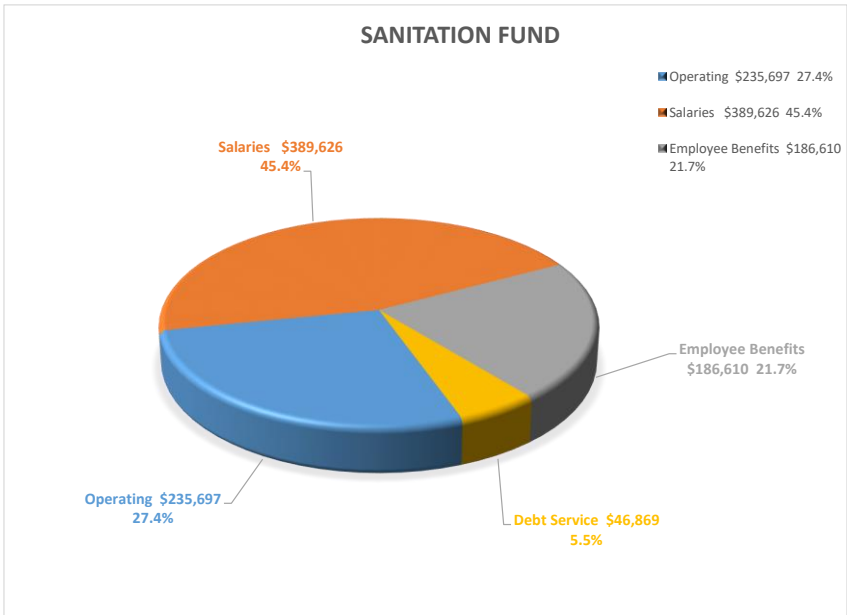
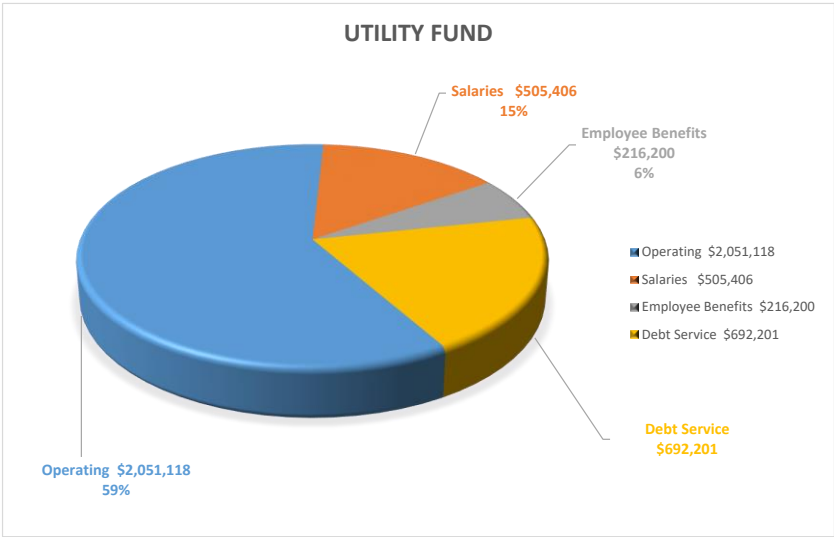
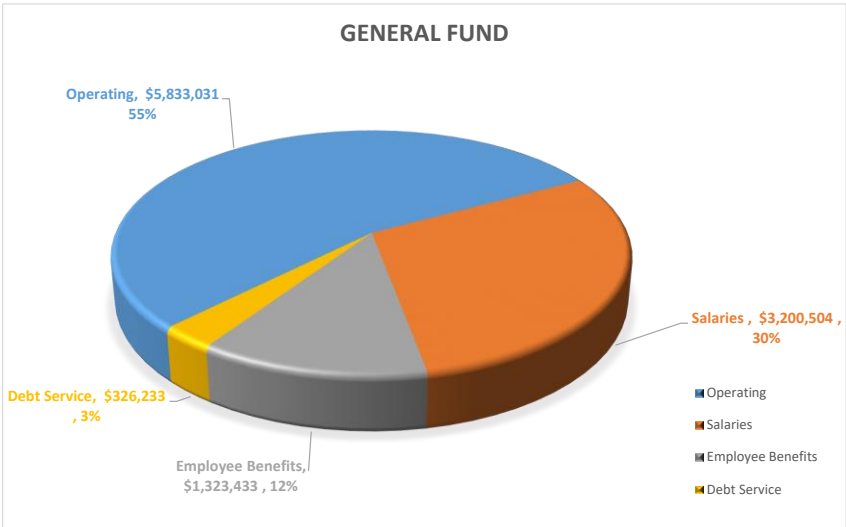
**Totals all Funds**

|                                  |                            |                     |  |
|----------------------------------|----------------------------|---------------------|--|
| <b><u>Salaries and Wages</u></b> |                            |                     |  |
| XXX-0200                         | Salaries and Regular Wages | \$ 3,828,830        |  |
| XXX-0201                         | Longevity pay              | 35,500              |  |
| XXX-0202                         | Bonus pay                  | 21,550              |  |
| XXX-0210                         | Part Time                  | 121,184             |  |
| XXX-0220                         | Over Time                  | 72,500              |  |
| XXX-0230                         | LEO Separation Allowance   | 14,373              |  |
| XXX-0240                         | Field Training Officer pay | 1,600               |  |
|                                  |                            | <b>\$ 4,095,537</b> |  |

**Employee Benefits**

|          |                             |                     |  |
|----------|-----------------------------|---------------------|--|
| xxx-0900 | Social Security             | \$ 318,115          |  |
| xxx-0902 | Employee Insurance          | 752,234             |  |
| xxx-1000 | Local Government Retirement | 480,472             |  |
| xxx-1001 | 401K                        | 175,423             |  |
|          |                             | <b>\$ 1,726,243</b> |  |

Employee Insurance includes health, vision, dental, short term disability, life policy.  
Employee Insurance is listed at the net amount, based on coverage as of February 28, 2022.



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

Town of Beech Mountain  
Annual Debt Service Requirements

|   |           |  | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2040 |
|---|-----------|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| General Fund Debt Service Requirements                                  |           |  |           |           |           |           |           |           |           |           |
| Administration Dept   |           |  |           |           |           |           |           |           |           |           |
| 2022 Equipment Loan 54% total of \$920,000                              |           |  |           |           |           |           |           |           |           |           |
| Date: July 2021   |           |  |           |           |           |           |           |           |           |           |
| Acct XXXXXX Rate 1.27%, 5 Years, Payoff July 2026                       |           |  |           |           |           |           |           |           |           |           |
| Pay   | Balance   |  | -         |           | -         | 396,229   | 299,039   | 200,614   | 100,940   | 102,222   |
| Off In  | Principal |  | -         |           | -         | 95,971    | 97,190    | 98,424    | 99,674    | 100,940   |
| FY 2027   | Interest  |  | -         |           | -         | 6,251     | 5,032     | 3,798     | 2,548     | 1,282     |
|   | Total     |  | -         |           | -         | 102,222   | 102,222   | 102,222   | 102,222   | 102,222   |
| Public Works Debt Service Subtotal                                      |           |  | -         |           | -         | 102,222   | 102,222   | 102,222   | 102,222   | 102,222   |
| Public Works Department   |           |  |           |           |           |           |           |           |           |           |
| Motor Grader and Cable Truck  |           |  |           |           |           |           |           |           |           |           |
| Date Opened: May 2017   |           |  |           |           |           |           |           |           |           |           |
| Rate 2.19%  |           |  |           |           |           |           |           |           |           |           |
| Pay   | Balance   |  | 180,817   | 121,845   | 61,582    | -         |           |           |           |           |
| Off in  | Principal |  | 58,972    | 60,263    | 61,583    | -         |           |           |           |           |
| FY 22   | Interest  |  | 3,960     | 2,668     | 1,349     | -         |           |           |           |           |
| Public Works  |           |  | 62,932    | 62,931    | 62,932    | -         |           |           |           |           |
| Public Works Facility   |           |  |           |           |           |           |           |           |           |           |
| General Fund carries 65% of Total (See also Utility & Sanitation Funds) |           |  |           |           |           |           |           |           |           |           |
| Date Opened: March 2020   | Balance   |  |           | 3,380,000 | 3,211,000 | 3,042,000 | 2,873,000 | 2,704,000 | 2,535,000 | 2,366,000 |
| Rate: 3.56%   | Principal |  |           | 169,000   | 169,000   | 169,000   | 169,000   | 169,000   | 169,000   | 2,366,000 |
|   | Interest  |  |           | 94,302    | 89,587    | 84,872    | 80,157    | 75,442    | 70,727    | 495,084   |
|   | Total     |  | -         | 263,302   | 258,587   | 253,872   | 249,157   | 244,442   | 239,727   | 2,861,084 |
| Public Works Department Debt Service Subtotal                           |           |  | -         | 263,302   | 258,587   | 253,872   | 249,157   | 244,442   | 239,727   | 2,861,084 |
| General Fund Principal  |           |  | 58,972    | 229,263   | 230,583   | 264,971   | 266,190   | 267,424   | 268,674   | 2,466,940 |
| General Fund Interest   |           |  | 3,960     | 96,970    | 90,936    | 91,123    | 85,189    | 79,240    | 73,275    | 496,366   |
| General Fund Debt Service Payment Total                                 |           |  | 62,932    | 326,233   | 321,519   | 356,094   | 351,379   | 346,664   | 341,949   | 2,963,306 |

**Town of Beech Mountain  
Utility Debt Summary**

| <b>TOWN OF BEECH MOUNTAIN</b> |                     |                 |         |           |                   |           |           |                          |         |           |   |           |           |                           |                            |                 |                          |            |
|-------------------------------|---------------------|-----------------|---------|-----------|-------------------|-----------|-----------|--------------------------|---------|-----------|---|-----------|-----------|---------------------------|----------------------------|-----------------|--------------------------|------------|
| <b>DEBT SERVICE SCHEDULE</b>  |                     |                 |         |           |                   |           |           |                          |         |           |   |           |           |                           |                            |                 |                          |            |
| <b>WATER AND SEWER FUND:</b>  |                     |                 |         |           |                   |           |           |                          |         |           |   |           |           |                           |                            |                 |                          |            |
|                               |                     | 1,992,046       |         |           | 4,300,000         |           |           | 127,880                  |         |           | 1,196,000                               |           |           | 2,200,000                 |                            |                 | 1,740,000                |            |
|                               |                     | DENR            |         |           | USDA              |           |           | Truist                   |         |           | Truist                                  |           |           | NC DEQ                    |                            |                 | NC DEQ                   |            |
|                               |                     | 2.265%          |         |           | 3.375%            |           |           | 1.27%                    |         |           | 2.79%                                   |           |           | 1.82%                     |                            |                 | 1.82%                    |            |
|                               |                     | STATE REVOLVING |         |           | REVENUE BONDS     |           |           | Jul-21                   |         |           | Matures in 2040                         |           |           | Sewer Line Rehabilitation |                            |                 | Waterline Rehabilitation |            |
|                               |                     | LOAN 7/30/07    |         |           | WATER TREAT PLANT |           |           | Equipment                |         |           | Public Works Facility                   |           |           |                           |                            |                 |                          |            |
| YEAR                          | POND CREEK WW PLANT |                 |         |           |                   |           |           | 13.9% of total \$920,000 |         |           | 23% of Total (See General & Sanitation) |           |           |                           |                            |                 |                          |            |
|                               |                     |                 |         |           |                   |           |           |                          |         |           |   |           |           |                           |                            |                 |                          |            |
|                               |                     |                 |         |           |                   |           |           |                          |         |           |   |           |           |                           |                            |                 |                          |            |
|                               | PRINCIPAL           | INTEREST        | TOTAL   | PRINCIPAL | INTEREST          | TOTAL     | PRINCIPAL | INTEREST                 | TOTAL   | PRINCIPAL | INTEREST                                | TOTAL     | PRINCIPAL | INTEREST                  | TOTAL                      | PRINCIPAL       | INTEREST                 | TOTAL      |
| 2022/2023                     | 99,602              | 13,536          | 113,138 | 64,000    | 133,549           | 197,549   | 24,935    | 1,624                    | 26,559  | 59,800    | 30,032                                  | 89,832    | 110,000   | 38,038                    | 148,038                    | 87,000          | 30,085                   | 117,085    |
| 2023/2024                     | 99,602              | 11,280          | 110,882 | 66,000    | 131,389           | 197,389   | 25,251    | 1,307                    | 26,558  | 59,800    | 28,363                                  | 88,163    | 110,000   | 36,036                    | 146,036                    | 87,000          | 28,501                   | 115,501    |
| 2024/2025                     | 99,602              | 9,024           | 108,626 | 68,000    | 129,161           | 197,161   | 25,572    | 987                      | 26,559  | 59,800    | 23,695                                  | 83,495    | 110,000   | 34,034                    | 144,034                    | 87,000          | 26,918                   | 113,918    |
| 2025/2026                     | 99,602              | 6,768           | 106,370 | 71,000    | 126,866           | 197,866   | 25,897    | 662                      | 26,559  | 59,800    | 25,026                                  | 84,826    | 110,000   | 32,032                    | 142,032                    | 87,000          | 25,334                   | 112,334    |
| 2026/2027                     | 99,602              | 4,512           | 104,114 | 73,000    | 124,470           | 197,470   | 26,226    | 333                      | 26,559  | 59,800    | 23,358                                  | 83,158    | 110,000   | 30,030                    | 140,030                    | 87,000          | 23,751                   | 110,751    |
| 2027/2028                     | 99,602              | 2,256           | 101,858 | 75,000    | 122,006           | 197,006   |           |                          |         | 59,800    | 21,689                                  | 81,489    | 110,000   | 28,028                    | 138,028                    | 87,000          | 22,168                   | 109,168    |
| 2028/2041                     | -                   | -               | -       |           |                   |           |           |                          |         | 717,600   | 133,137                                 | 850,737   | 1,430,000 | 182,182                   | 1,612,182                  | 1,131,000       | 144,089                  | 1,275,089  |
| 2028/2056                     |                     |                 |         | 3,096,865 | 1,968,064         | 5,064,929 |           |                          |         |           |   |           |           |                           |                            |                 |                          |            |
| Total                         | 597,614             | 47,376          | 644,990 | 3,513,865 | 2,735,505         | 6,249,370 | 127,881   | 4,913                    | 132,794 | 1,076,400 | 285,300                                 | 1,361,700 | 2,090,000 | 380,380                   | 2,470,380                  | 1,653,000       | 300,845                  | 1,953,845  |
|                               |                     |                 |         |           |                   |           |           |                          |         |           |   |           |           |                           |                            |                 |                          | 12,813,078 |
|                               |                     |                 |         |           |                   |           |           |                          |         |           |   |           |           |                           | <b>TOTAL DEBT PAYMENTS</b> |                 |                          |            |
|                               |                     |                 |         |           |                   |           |           |                          |         |           |   |           |           |                           | <b>PRINCIPAL</b>           | <b>INTEREST</b> | <b>WATER &amp; SEWER</b> |            |
|                               |                     |                 |         |           |                   |           |           |                          |         |           |   |           |           |                           | 2022/2023                  | 445,337         | 246,863                  | 692,201    |
|                               |                     |                 |         |           |                   |           |           |                          |         |           |   |           |           |                           | 2023/2024                  | 447,653         | 236,876                  | 684,529    |
|                               |                     |                 |         |           |                   |           |           |                          |         |           |   |           |           |                           | 2024/2025                  | 449,974         | 223,819                  | 673,793    |
|                               |                     |                 |         |           |                   |           |           |                          |         |           |   |           |           |                           | 2025/2026                  | 453,299         | 216,689                  | 669,988    |
|                               |                     |                 |         |           |                   |           |           |                          |         |           |   |           |           |                           | 2026/2027                  | 455,628         | 206,454                  | 662,082    |
|                               |                     |                 |         |           |                   |           |           |                          |         |           |   |           |           |                           | 2027/2028                  | 431,402         | 196,147                  | 627,549    |
|                               |                     |                 |         |           |                   |           |           |                          |         |           |   |           |           |                           | 2028/2041                  | 3,278,600       | 459,408                  | 3,738,008  |
|                               |                     |                 |         |           |                   |           |           |                          |         |           |   |           |           |                           | 2028/2056                  | 3,096,865       | 1,968,064                | 5,064,929  |
|                               |                     |                 |         |           |                   |           |           |                          |         |           |   |           |           |                           |                            | 9,058,760       | 3,754,319                | 12,813,078 |

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

Sanitation Fund Debt Service RequirementsSanitation Dept

| 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-2040 |
|---------|---------|---------|---------|---------|-----------|
|---------|---------|---------|---------|---------|-----------|

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

Date: July 2021

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

|                                  |           |               |               |               |               |               |          |
|----------------------------------|-----------|---------------|---------------|---------------|---------------|---------------|----------|
| Pay                              | Balance   | 299,000       | 240,700       | 181,659       | 121,869       | 61,319        | -        |
| Off In                           | Principal | 58,300        | 59,041        | 59,790        | 60,550        | 61,319        | -        |
| FY 2027                          | Interest  | 3,797         | 3,057         | 2,307         | 1,548         | 779           | -        |
| <b>Total</b>                     |           | <b>62,097</b> | <b>62,098</b> | <b>62,097</b> | <b>62,098</b> | <b>62,098</b> | <b>-</b> |
| Sanitation Debt Service Subtotal |           | 62,097        | 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   | 561,600        | 530,400        | 499,200        | 468,000        | 436,800        | 468,000        |
| Off In  | Principal | 31,200         | 31,200         | 31,200         | 31,200         | 31,200         | 468,000        |
| FY 2027   | Interest  | 15,669         | 14,798         | 13,928         | 13,057         | 12,187         | 104,456        |
| <b>Total</b>                                      |           | <b>46,869</b>  | <b>45,998</b>  | <b>45,128</b>  | <b>44,257</b>  | <b>43,387</b>  | <b>572,456</b> |
| Sanitation Debt Service Subtotal                  |           | 46,869         | 45,998         | 45,128         | 44,257         | 43,387         | 572,456        |
| Sanitation Fund Principal                         |           | 89,500         | 90,241         | 90,990         | 91,750         | 92,519         | 468,000        |
| Sanitation Fund Interest                          |           | 19,466         | 17,855         | 16,235         | 14,605         | 12,966         | 104,456        |
| <b>Sanitation Fund Debt Service Payment Total</b> |           | <b>108,966</b> | <b>108,096</b> | <b>107,225</b> | <b>106,355</b> | <b>105,485</b> | <b>572,456</b> |



|  | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2040  | Total all years |
|--|-----------|-----------|-----------|-----------|------------|-----------------|
| General Fund Principal                     | 264,971   | 266,190   | 267,424   | 268,674   | 2,466,940  | 3,534,199       |
| General Fund Interest                      | 91,123    | 85,189    | 79,240    | 73,275    | 496,366    | 825,193         |
| General Fund Debt Service Payment Total    | 356,094   | 351,379   | 346,664   | 341,949   | 2,963,306  | 4,359,392       |
| Utility Fund Principal                     | 445,337   | 447,653   | 449,974   | 453,299   | 7,262,496  | 9,058,760       |
| Utility Fund Interest                      | 246,863   | 236,876   | 223,819   | 216,689   | 2,830,072  | 3,754,319       |
| Utility Fund Debt Service Payment Total    | 692,201   | 684,529   | 673,793   | 669,988   | 10,092,567 | 12,813,078      |
| Sanitation Fund Principal                  | 89,500    | 90,241    | 90,990    | 91,750    | 92,519     | 468,000         |
| Sanitation Fund Interest                   | 19,466    | 17,855    | 16,235    | 14,605    | 12,966     | 104,456         |
| Sanitation Fund Debt Service Payment Total | 108,966   | 108,096   | 107,225   | 106,355   | 105,485    | 572,456         |
| Total All Funds Principal                  | 799,808   | 804,084   | 808,388   | 813,723   | 9,821,955  | 13,060,959      |
| Total All Funds Interest                   | 357,452   | 339,920   | 319,294   | 304,569   | 3,339,404  | 4,683,968       |
| Total All Funds Debt Payments              | 1,157,261 | 1,144,004 | 1,127,682 | 1,118,292 | 13,161,358 | 17,744,926      |

**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       \$ 995,616,849

Debt Limitation       \$ 79,649,348

Beech Mountain is at 16% of it's debt limitation



Town of Beech Mountain  
2022-2023 Budget Ordinance

Departmental Budget

**Town of Beech Mountain  
General Fund Revenue**

|                                   |                             | 2018             | 2019                | 2020                | 2021                | 2022                | YTD                 |      | Proposed            |
|-----------------------------------|-----------------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------|---------------------|
|                                   |                             | Actual           | Actual              | Actual              | Actual              | Budget              | 3/31/2022           | %    | 2022-2023<br>Budget |
| <b>Tax Revenue</b>                |                             |                  |                     |                     |                     |                     |                     |      |                     |
| 10.301-0000                       | Ad Val Tax - Current Year   | 3,774,856        | 3,809,347           | 3,927,351           | 3,971,725           | 3,928,426           | 3,884,606           | 99%  | 6,702,493           |
| 10.301-0001                       | Ad Val Tax - Prior Years    | 70,706           | 63,386              | 110,478             | 56,654              | 51,000              | 16,661              | 33%  | 55,000              |
| 10.302.0000                       | Vehicle Tax                 | 70,996           | 81,508              | 78,675              | 110,850             | 80,000              | 100,534             | 126% | 75,000              |
| <b>Total Tax Revenue</b>          |                             | <b>3,916,558</b> | <b>\$ 3,954,241</b> | <b>\$ 4,116,504</b> | <b>\$ 4,139,228</b> | <b>\$ 4,059,426</b> | <b>\$ 4,001,801</b> | 99%  | <b>\$ 6,832,493</b> |
| <b>Interest Income</b>            |                             |                  |                     |                     |                     |                     |                     |      |                     |
| 10.317-0000                       | Interest on Taxes           | 23,975           | 24,425              | 41,926              | 23,936              | 15,500              | 12,765              | 82%  | 15500               |
| 10.329-0000                       | Interest on Investments     | 69,200           | 162,245             | 109,958             | 3,662               | 1,400               | 864                 | 62%  | 3000                |
| <b>Total Interest Income</b>      |                             | <b>93,175</b>    | <b>186,670</b>      | <b>151,884</b>      | <b>27,598</b>       | <b>\$ 16,900</b>    | <b>\$ 13,629</b>    | 81%  | <b>\$ 18,500</b>    |
| <b>Miscellaneous Income</b>       |                             |                  |                     |                     |                     |                     |                     |      |                     |
| 10.331-0000                       | Rental Income               | 6,000            | 6,000               | 6,000               | 6,000               | 6,000               | 4,000               | 67%  | 6,000               |
| 10.335-0000                       | Miscellaneous Revenue       | 42,801           | 28,693              | 38,127              | 93,653              | 25,000              | 23,207              | 93%  | 25,000              |
| 10.335-0001                       | Paid Parking Revenue        | -                | -                   | -                   | -                   | -                   | 25,951              |      | 30,000              |
| 10.335-0002                       | CARES Act Funding/ARP       | -                | -                   | 28,208              | 118,444             | -                   | 0                   |      | -                   |
| 10.335-0003                       | Rec Ctr Fees & Contribution | 66,253           | 48,318              | 35,276              | 59,364              | 51,000              | 51,654              | 101% | 60,000              |
| 10.335-0004                       | Hold Harmless Funds         | 273,478          | 281,547             | 278,523             | 285,566             | 280,000             | 172,890             | 62%  | 285,000             |
| 10.335-0005                       | Transfer from TDA - Admin   | 9,731            | 12,096              | 15,295              | 36,377              | 32,000              | 34,004              | 106% | 33,000              |
| 10.335-0009                       | Fines and Penalties         | 41,618           | 24,900              | 5,300               | 7,616               | 2,500               | 13,301              | 532% | 5,000               |
| 10.335-0010                       | Law Enforcement Vest Grant  | -                | 500                 | 950                 |                     |                     | 1,000               |      |                     |
| 10.335-0011                       | Special Events Income       | 10,786           | 40,208              | 27,064              | 32,106              | 5,000               | 25,587              | 512% | 7,500               |
| 10.335-0012                       | Equip Upgrade Grant         | -                | -                   | -                   |                     |                     |                     |      |                     |
| 10.335-0014                       | Fire Dept. Revenue          | 92,969           | 107,676             | 94,367              | 102,005             | 108,000             | 89,209              | 83%  | 110,000             |
| 10.335.0016                       | Misc Grants                 | 29,711           | 7,834               | 55,459              | 157,326             | 133,500             | 100,000             | 75%  | -                   |
| 10.335-0017                       | Town Merchandise            | 175              | 150                 | 665                 | 604                 | -                   | 150                 |      | -                   |
| 10.335-0019                       | NC DOT Streetscape Grant    | 25,974           | 4,587               | 287,214             |                     |                     | -                   |      | -                   |
| <b>Total Miscellaneous Income</b> |                             | <b>573,524</b>   | <b>\$ 557,922</b>   | <b>\$ 872,447</b>   | <b>\$ 899,060</b>   | <b>\$ 643,000</b>   | <b>\$ 540,952</b>   | 84%  | <b>\$ 561,500</b>   |

**Town of Beech Mountain  
General Fund Revenue**

|                            |                                    | 2018             | 2019                | 2020                | 2021                | 2022                | YTD                 |              | Proposed            |
|----------------------------|------------------------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|---------------------|
|                            |                                    | Actual           | Actual              | Actual              | Actual              | Budget              | 3/31/2022           | %            | 2022-2023<br>Budget |
| <b>State Revenue</b>       |                                    |                  |                     |                     |                     |                     |                     |              |                     |
| 10.336-0000                | Tax Advertising Cost               | 1,437            | 1,538               | 815                 | 1,128               | 727                 | 235                 | 32%          | 1,000               |
| 10.337-0000                | State Franchise Tax                | 279,705          | 296,526             | 283,713             | 270,896             | 255,000             | 131,202             | 51%          | 255,000             |
| 10.337-0001                | Cable TV Franchise Tax             | 31,005           | 29,512              | 28,414              | 29,226              | 30,000              | 26,844              | 89%          | 27,000              |
| 10.341-0000                | Beer and Wine Tax                  | 1,438            | 1,456               | 1,454               | 1,403               | 1,450               |                     | 0%           | 1,450               |
| 10.343-0000                | State Street Aid - Powell Bill     | 113,369          | 112,058             | 111,393             | 99,406              | 100,000             | 125,505             | 126%         | 125,500             |
| 10.345-0000                | Local Sales Tax                    | 1,443,679        | 1,379,959           | 1,446,235           | 1,559,629           | 1,585,000           | 1,095,194           | 69%          | 1,750,000           |
| <b>Total State Revenue</b> |                                    | <b>1,870,634</b> | <b>\$ 1,821,049</b> | <b>\$ 1,872,024</b> | <b>\$ 1,961,689</b> | <b>\$ 1,972,177</b> | <b>\$ 1,378,980</b> | <b>70%</b>   | <b>\$ 2,159,950</b> |
| <b>Fees</b>                |                                    |                  |                     |                     |                     |                     |                     |              |                     |
| 10.355-0000                | Building Inspection Fees           | 30,414           | 22,889              | 25,719              | 46,565              | 40,000              | 53,752              | 134%         | 60,000              |
| 10.357-0000                | Planning and Zoning Fees           | 2,850            | 3,160               | 2,540               | 5,140               | 3,000               | 5,735               | 191%         | 6,700               |
| <b>Total Fees</b>          |                                    | <b>\$ 33,264</b> | <b>26,049</b>       | <b>28,259</b>       | <b>51,705</b>       | <b>43,000</b>       | <b>59,487</b>       | <b>138%</b>  | <b>66,700</b>       |
| <b>Gains/Losses</b>        |                                    |                  |                     |                     |                     |                     |                     |              |                     |
| 10.383-0000                | Sale of Fixed Assets               | 36,400           | 32,092              | 20,118              | 15,253              | 5,000               | 79,512              | 1590%        | 50,000              |
| <b>Total Gains/Losses</b>  |                                    | <b>\$ 36,400</b> | <b>\$ 32,092</b>    | <b>\$ 20,118</b>    | <b>\$ 15,253</b>    | <b>5,000</b>        | <b>\$ 79,512</b>    | <b>1590%</b> | <b>50,000</b>       |
| <b>Proceeds</b>            |                                    |                  |                     |                     |                     |                     |                     |              |                     |
| 10.393-0001                | Proceeds - Lease/Purchase          | -                | -                   |                     |                     | 448,879             | 379,317             | 85%          | 520,000             |
| 10.397-0002                | Donations to Shane Park            | -                | 98,836              | 89,212              | 4,094               | 45,000              | 45,000              |              | -                   |
| <b>Total Proceeds</b>      |                                    | <b>\$ -</b>      | <b>\$ 98,836</b>    | <b>\$ 89,212</b>    | <b>\$ 4,094</b>     | <b>493,879</b>      | <b>\$ 424,317</b>   | <b>86%</b>   | <b>520,000</b>      |
| <b>Transfers</b>           |                                    |                  |                     |                     |                     |                     |                     |              |                     |
| 10.399-0000                | Fund Balance Appropriated          | -                |                     |                     |                     | 1,866,870           |                     |              | -                   |
| 10.399-0002                | Health Ins & Rx Claims Reimburse   | 91,029           | 5,470               | 68,519              | 3,603               | -                   |                     |              |                     |
| 10.399-0003                | Transfer From 25 Fund              | -                | -                   | -                   | 257,146             | 3,200               |                     |              | 92,558              |
| 10.399-0008                | Transfer From TDA - Grants         | 44,819           | 2,442               | 7,500               | 323,862             | 809,828             | 531,135             | 66%          | 275,000             |
| 10.399-0009                | Transfer From TDA (Admin Salaries) | 37,813           | 36,023              | 41,908              | 68,985              | 110,150             | 72,860              | 66%          | 106,500             |
| <b>Total Transfers</b>     |                                    | <b>173,661</b>   | <b>\$ 43,935</b>    | <b>\$ 117,927</b>   | <b>\$ 653,596</b>   | <b>\$ 2,790,048</b> | <b>\$ 603,995</b>   | <b>22%</b>   | <b>\$ 474,058</b>   |
| <b>TOTAL REVENUE</b>       |                                    | <b>6,697,215</b> | <b>6,720,794</b>    | <b>7,268,374</b>    | <b>7,752,225</b>    | <b>10,023,430</b>   | <b>7,102,674</b>    | <b>71%</b>   | <b>10,683,201</b>   |

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

Revaluation year for both Avery and Watauga Counties is effective January 1st, 2022, new value is \$995,616,849. Avery revaluation is every four years and Watauga is every eight.

Revenue neutral calculation is based on the four years since the last revaluation in 2018 to determine natural growth versus increase in property values.

That calculation produces a revenue neutral tax rate of 40.5 cents per one hundred dollars of property value and a levy of \$4,031,790

Next revaluation will occur in Avery in 2026 and in Watauga in 2030

Tax rate is equal 68 cents per one hundred dollars of property value. Budgeted amount is 99% of total levy based on prior year collection rate.

**329-0000 Investment Income**

**Funds invested with the NC Capital management Trust. Decrease projected due to falling interest 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 2022

**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 administration 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.

**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**

\$250,0000 in unspent VC expansion \$125K TDA Contribution and \$125K town contribution

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 410-9105 determines the amount of Fund Balance being used to balance operating budget and those used for Capital Outlay. Account 410-9105 is 100% Capital Outlay for the General Fund, therefore if 399-0000 is greater than 410-9105 Fund Balance is being used to balance Operating Budget and the reverse also applies. If 399-0000 is less than account 410-9105, current year revenues are being used for the acquisition of Capital Outlay purchases.

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

Account had meaning when employee health benefits were self insured

**10.399-0008 Transferred From TDA**

Received \$150,000 towards VC expansion in FY 2022 and \$275,000 in FY 2023.

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

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

**Town of Beech Mountain  
Administration**

| <b>Administration</b>                    |                            |                   |                   |                   |                   |                   |                   |             |                   |
|--|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|-------------------|
|  |                            |                   |                   |                   |                   |                   |                   |             | <b>Proposed</b>   |
|  |                            | <b>2018</b>       | <b>2019</b>       | <b>2020</b>       | <b>2021</b>       | <b>2022</b>       | <b>YTD</b>        |             | <b>2022-2023</b>  |
|  |                            | <b>Actual</b>     | <b>Actual</b>     | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>     | <b>3/31/2022</b>  | <b>%</b>    | <b>Budget</b>     |
| <b>Personnel</b>                         |                            |                   |                   |                   |                   |                   |                   |             |                   |
| 10.410-0200                              | Salaries                   | 229,535           | 180,405           | 141,481           | 218,875           | 254,324           | 161,095           | 63%         | 386,051           |
| 10.410-0201                              | Longevity pay              | 2,000             | 500               | 375               | 1,451             | 1,250             |                   | 0%          | 1,250             |
| 10.410-0202                              | Incentive pay              | -                 | 900               | 450               | 839               | 750               | 1,130             | 151%        | 750               |
| 10.410-0210                              | Part Time Wages            | 44,906            | 3,919             | 0                 | 25,532            | 12,000            | 3,164             | 26%         | -                 |
| 10.410-0220                              | Overtime Wages             | 23                | -                 | 42                | 807               | -                 | 663               |             | -                 |
| 10.410-0900                              | FICA                       | 20,530            | 13,785            | 11,358            | 18,040            | 20,527            | 13,342            | 65%         | 29,686            |
| 10.410-0901                              | Car/Phone Allowance        | 4,560             | 4,560             | 400               |                   | -                 |                   |             | -                 |
| 10.410-0902                              | Employee Insurance         | 49,194            | 28,098            | 19,338            | 26,124            | 34,541            | 30,417            | 88%         | 70,508            |
| 10.410-0903                              | Runout Period Claims       | 707               | -                 | 2,955             | 7,586             | -                 |                   |             | -                 |
| 10.410-1000                              | State Retirement - ORBIT   | 18,369            | 13,164            | 11,188            | 21,229            | 27,867            | 18,656            | 67%         | 45,647            |
| 10.410-1001                              | 401(k)                     | 10,325            | 9,981             | 7,723             | 11,280            | 8,176             | 7,498             | 92%         | 12,562            |
| <b>Total Personnel</b>                   |                            | <b>\$ 380,147</b> | <b>\$ 255,312</b> | <b>\$ 195,308</b> | <b>\$ 331,762</b> | <b>\$ 359,435</b> | <b>\$ 235,965</b> | <b>66%</b>  | <b>\$ 546,454</b> |
| <b>Utilities, Bldg &amp; Grnds</b>       |                            |                   |                   |                   |                   |                   |                   |             |                   |
| 10.410-1100                              | Telephone                  | 7,573             | 7,893             | 4,893             | 7,356             | 6,600             | 7,048             | 107%        | 10,000            |
| 10.410-1101                              | Postage                    | 3,796             | 4,643             | 4,797             | 2,875             | 5,000             | -971              | -19%        | 1,500             |
| 10.410-1200                              | Data Processing            | 5,275             | 4,788             | 6,748             | 2,422             | 5,000             | 6,214             | 124%        | 4,200             |
| 10.410-1300                              | Utilities                  | 24,629            | 24,600            | 22,583            | 21,359            | 25,000            | 19,176            | 77%         | 28,000            |
| 10.410-1400                              | Staff Development          | 16,115            | 28,717            | 8,115             | 2,890             | 7,500             | 3,699             | 49%         | 5,500             |
| 10.410-1402                              | Council Expense            | 14,396            | 12,581            | 11,309            | 872               | 12,500            | 1,349             | 11%         | 5,000             |
| 10.410-1403                              | Employee Awards            | 1,804             | 3,631             | 3,671             | 3,751             | 7,000             | 5,461             | 78%         | 7,000             |
| 10.410-1601                              | Bldg & Grounds Maintenance | 55,856            | 51,325            | 19,555            | 13,843            | 10,000            | 3,454             | 35%         | 10,000            |
| 10.410-1602                              | Landscaping                | 23,034            | 35,260            | 40,742            | 32,888            | -                 | 0                 |             | -                 |
| <b>Total Utilities, Bldg &amp; Grnds</b> |                            | <b>\$ 152,477</b> | <b>\$ 173,438</b> | <b>\$ 122,412</b> | <b>\$ 88,255</b>  | <b>\$ 78,600</b>  | <b>\$ 45,430</b>  | <b>58%</b>  | <b>\$ 71,200</b>  |
| <b>Supplies</b>                          |                            |                   |                   |                   |                   |                   |                   |             |                   |
| 10.410-3300                              | Supplies & Materials       | 15,839            | 16,965            | 14,704            | 11,277            | 10,000            | 12,237            | 122%        | 11,000            |
| 10.410-3303                              | Christmas Lights           | -                 | 12,500            | 10,039            | 6,555             |                   |                   |             |                   |
| <b>Total Supplies</b>                    |                            | <b>\$ 15,839</b>  | <b>\$ 29,465</b>  | <b>\$ 24,743</b>  | <b>\$ 17,832</b>  | <b>\$ 10,000</b>  | <b>\$ 12,237</b>  | <b>122%</b> | <b>\$ 11,000</b>  |

[illegible]





**410-0200 - Salaries**

13% COLA, amount is calculated based on CIP index difference between January 2015 and 2022 and actual COLA increases over the same period of time.

Managers salary included at 100%

Requesting new position in the Administration office. This position will be under the Town Manager and would seek grants and other Federal and State Funding Opportunities as well as the reporting of such. Would also assist the finance officer. Position would be Temporary Full time for 2023 - 2025 with the possibility to of becoming permanent full time in 2026 in the finance office.

**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

**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 \$100/month for added health dependent care

Employee also pays a percentage for dental and vision dependent care

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

Increased by .75% from 11.35% to 12.1% of gross wages

**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. Anticipating additional due to COVID-19 cancelations prior year

**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**

General repairs and maintenance on Town Hall. Restripe parking lot last done 2018 and lines are gone.

**10.410-1602 - Landscaping**

Moved to Recreation Budget 10-621

**10.410-3300 - Materials and Supplies**

Office supplies, desk chairs and other office needs

**10.410-3303 - Christmas Lights**

Decorations for the Christmas season

**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

Also added in 2022 \$8,000 for DocUware paperless solution subscription, based on upfront 3 year subscription payment of \$22,860 which is 17.6% less than 36 month individual lease payments.

**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

**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 Fy2022 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. For 2023 Fund Balance appropriation for capital outlay is \$0.00, capital outlay debt \$520,000 and \$1,436,100 capital outlay from current budgeted funds and TDA grants \$367,558

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

To support mission of the Avery County Humane Society

**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                          |                          | 2018             | 2019             | 2020             | 2021             | 2022             | YTD              |      | Proposed            |
|--|--------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------|---------------------|
|  |                          | Actual           | Actual           | Actual           | Actual           | Budget           | 3/31/2022        | %    | 2022-2023<br>Budget |
| <b>Personnel</b>                         |                          |                  |                  |                  |                  |                  |                  |      |                     |
| 10.460-0200                              | Salaries                 | 45,220           | 26,379           | 28,264           | 29,049           | 28,485           | 22,102           | 78%  | 32,187              |
| 10.460-0201                              | Longevity pay            | 250              | 125              | 250              | 250              | 250              | 0                | 0%   | 250                 |
| 10.460.0202                              | Incentive pay            | -                | 150              | 150              | 150              | 150              | 150              | 100% | 150                 |
| 10.460-0900                              | FICA                     | 3,239            | 2,054            | 2,182            | 2,189            | 2,210            | 1,744            | 79%  | 2,493               |
| 10.460-0902                              | Employee Insurance       | 5,413            | 2,772            | 4,292            | 3,947            | 3,272            | 2,472            | 76%  | 3,528               |
| 10.460-0903                              | Runout Period Claims     | 54               | -                | 92               | -                | -                | -                |      | -                   |
| 10.460-1000                              | State (ORBIT) Retirement | 3,251            | 2,119            | 2,552            | 2,971            | 3,278            | 2,640            | 81%  | 1,851               |
| 10.460-1001                              | 401(k)                   | 2,152            | 1,557            | 1,580            | 1,689            | 1,445            | 1,249            | 86%  | 1,955               |
| <b>Total Personnel</b>                   |                          | <b>\$ 59,578</b> | <b>\$ 35,156</b> | <b>\$ 39,362</b> | <b>\$ 40,244</b> | <b>\$ 39,090</b> | <b>\$ 30,357</b> | 75%  | <b>\$ 42,414</b>    |
| <b>Utilities, Bldg &amp; Grnds</b>       |                          |                  |                  |                  |                  |                  |                  |      |                     |
| 10.460-1101                              | Postage                  | 1,093            | 2,163            | 2,832            | 2,373            | 2,600            | 2,112            | 89%  | \$ 2,600            |
| 10.460-1200                              | Data Processing          | -                | -                | 1,417            | 2,245            | 2,000            | 423              | 19%  | \$ 1,533            |
| 10.460-1400                              | Staff Development        | 407              | 187              | 465              |                  |                  | 0                | #### | \$ 1,500            |
| <b>Total Utilities, Bldg &amp; Grnds</b> |                          | <b>\$ 1,500</b>  | <b>\$ 2,350</b>  | <b>\$ 4,714</b>  | <b>\$ 4,618</b>  | <b>\$ 4,600</b>  | <b>\$ 2,535</b>  | 55%  | <b>\$ 5,633</b>     |
| <b>Supplies</b>                          |                          |                  |                  |                  |                  |                  |                  |      |                     |
| 10.460-3300                              | Supplies and Materials   | 289              | 535              | 270              | -                | 250              | 39               | #### | 250                 |
| <b>Total Supplies</b>                    |                          | <b>\$ 289</b>    | <b>\$ 535</b>    | <b>\$ 270</b>    | <b>\$ -</b>      | <b>\$ 250</b>    | <b>\$ 39</b>     | #### | <b>\$ 250</b>       |
| <b>Contract Service</b>                  |                          |                  |                  |                  |                  |                  |                  |      |                     |
| 10.460-4200                              | Collection Cost          | 701              | 1,080            | 483              | 3,743            |                  | 0                | 0%   | 1,500               |
| 10.460-4201                              | Contract Services        | 3,023            | -                | 1,177            |                  | 4,000            | 2390             | #### | 3,500               |
| <b>Total Contract Services</b>           |                          | <b>\$ 3,724</b>  | <b>\$ 1,080</b>  | <b>\$ 1,660</b>  | <b>\$ 3,743</b>  | <b>\$ 4,000</b>  | <b>\$ 2,390</b>  | 64%  | <b>\$ 5,000</b>     |
| <b>Misc Expenses</b>                     |                          |                  |                  |                  |                  |                  |                  |      |                     |
| 10.460-5400                              | Insurance P&L/WC         |                  |                  | \$ 1,557         | \$ 1,143         | \$ 1,300         | 1,102            | 96%  | \$ 1,500            |
| 10.460-5701                              | Refund of Pr Yr Taxes    | -                | -                |                  | -                |                  | 0                | -    | -                   |
| <b>Total Misc Expenses</b>               |                          | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,557</b>  | <b>\$ 1,143</b>  | <b>\$ 1,300</b>  | <b>\$ 1,102</b>  | 96%  | <b>\$ 1,500</b>     |
| <b>Capital Outlay</b>                    |                          |                  |                  |                  |                  |                  |                  |      |                     |
| 10.460-7400                              | Capital Outlay           | -                | -                |                  |                  |                  | -                | -    |                     |
| <b>TOTAL Capital Outlay</b>              |                          | <b>\$ -</b>      | <b>\$ -</b>      |                  | <b>\$ -</b>      |                  | <b>\$ -</b>      |      | <b>\$ -</b>         |
| <b>TOTAL Tax Collections</b>             |                          | <b>\$ 65,091</b> | <b>\$ 39,121</b> | <b>\$ 47,562</b> | <b>\$ 49,749</b> | <b>\$ 49,240</b> | <b>\$ 36,423</b> | 73%  | <b>\$ 54,797</b>    |

**460-0200 -Salary**

13% COLA, amount is calculated based on CIP index difference between January 2015 and 2022 and actual COLA increases over 1

**460-1000 - Retirement**

Increased by .75% from 11.35% to 12.1% of gross wages

**460-1400 - Staff Development**

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

**10.460-4201 Contract Services**

Cost of sending out annual tax statements, reminder notices

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

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

**Town of Beech Mountain  
Visitor Center**

| Visitor Center                           |                            | 2018   | 2019   | 2020       | 2021       | 2022       | YTD        |      | Proposed            |
|--|----------------------------|--------|--------|------------|------------|------------|------------|------|---------------------|
|  |                            | Actual | Actual | Actual     | Actual     | Budget     | 3/31/2022  | %    | 2022-2023<br>Budget |
| <b>Personnel</b>                         |                            |        |        |            |            |            |            |      |                     |
| 10.470-0200                              | Salaries                   |        |        | 89,263     | 85,686     | 130,383    | 78,739     | 60%  | 123,538             |
| 10.470-0201                              | Longevity pay              |        |        | 500        | 750        | 750        | 0          | 0%   | 750                 |
| 10.470-0202                              | Incentive pay              |        |        | 600        | 300        | 550        | 1,200      | 218% | 550                 |
| 10.470-0220                              | Part time wages            |        |        |            |            |            | 23,984     |      | 37,823              |
| 10.470.0901                              | FICA                       |        |        | 6,846      | 8,427      | 10,074     | 8,003      | 79%  | 12,444              |
| 10.470-0902                              | Employee Insurance         |        |        | 11,063     | 21,643     | 26,952     | 18,296     | 68%  | 24,724              |
| 10.470-0903                              | Runout Period Claims       |        |        | 0          |            | -          |            |      | -                   |
| 10.470-1000                              | State (ORBIT) Retirement   |        |        | 7,798      | 8,685      | 11,759     | 9,303      | 79%  | 15,105              |
| 10.470-1001                              | 401(k)                     |        |        | 4,069      | 3,615      | 3,450      | 2,942      | 85%  | 4,157               |
| <b>Total Personnel</b>                   |                            | \$ -   | \$ -   | \$ 120,138 | \$ 129,106 | \$ 183,918 | \$ 142,467 | 77%  | \$ 219,092          |
| <b>Utilities, Bldg &amp; Grnds</b>       |                            |        |        |            |            |            |            |      |                     |
| 10.470-1100                              | Phone                      |        |        | 947        |            | \$ 3,000   | 654        | 22%  | 2400                |
| 10.470-1101                              | Postage                    | -      |        | 0          |            | 2,000      | 19         | 1%   | 2000                |
| 10.470-1200                              | Data Processing            |        |        | 917        | 370        | 400        | 184        | 46%  | 2020                |
| 10.470-1400                              | Staff Development          |        |        | 877        | 591        | 4,000      | 0          | 0%   | 0                   |
| 10.470-1601                              | Building Mainteneace       |        |        | -          | -          | -          | 583        |      | 2,000               |
| <b>Total Utilities, Bldg &amp; Grnds</b> |                            | \$ -   | \$ -   | \$ 2,741   | \$ 961     | \$ 9,400   | \$ 1,440   | 15%  | \$ 8,420            |
| <b>Supplies</b>                          |                            |        |        |            |            |            |            |      |                     |
| 10.470-3300                              | Supplies and Materials     |        |        | 180        | 418        | 1,900      | 497        | 26%  | 1,900               |
| <b>Total Supplies</b>                    |                            | \$ -   | \$ -   | \$ 180     | \$ 418     | \$ 1,900   | \$ 497     | 26%  | \$ 1,900            |
| <b>Contract Service</b>                  |                            |        |        |            |            |            |            |      |                     |
| 10.470-4200                              | Contract Services          |        |        | -          |            | 2,600      | 1,133      | 44%  | 2,600               |
| 10.470-4201                              | Advertising & Marketing    |        |        | 125        | 6,900      | 3,000      | -          | 0%   | 3,000               |
| <b>Total Contract Services</b>           |                            | \$ -   | \$ -   | \$ 125     | \$ 6,900   | \$ 5,600   | \$ 1,133   | 20%  | \$ 5,600            |
| <b>Misc Expenses</b>                     |                            |        |        |            |            |            |            |      |                     |
| 10.470-5400                              | Insurance P&L/Workers Comp |        |        | \$ 1,557   | \$ 1,113   | \$ 1,200   | \$ 1,395   | 116% | \$ 1,400            |
| <b>Total Misc Expenses</b>               |                            | \$ -   | \$ -   | \$ 1,557   | \$ 1,113   | \$ 1,200   | \$ 1,395   | 116% | \$ 1,400            |
| <b>Capital Outlay</b>                    |                            |        |        |            |            |            |            |      |                     |
| 10.470-7400                              | Capital Outlay             |        |        |            |            |            |            | #### |                     |
| <b>Total Capital Outlay</b>              |                            | \$ -   | \$ -   | \$ -       | \$ -       | \$ -       | \$ -       | #### | \$ -                |
| <b>TOTAL Visitor Center</b>              |                            | \$ -   | \$ -   | \$ 124,741 | \$ 138,498 | \$ 202,018 | \$ 146,932 | 73%  | \$ 236,412          |

**470-0200 - Salary**

13% COLA, amount is calculated based on CIP index difference between January 2015 and 2022 and actual COLA increases over the same period of time.

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

**470-1000 - Retirement**

Increased by .75% from 11.35% to 12.1% of gross wages

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

Rural Assembly Nov 2020, Governors Conference, Congressional Summit May 2021, travel to meetings

**470-4200 - Contract Services**

Cleaning of VC once per week by outside contractors

**470-4201-- Marketing**

General marketing of the Town of Beech Mountain

**Town of Beech Mountain  
Police Department**

| <b>Police Department</b>                 |                            |                   |                   |                   |                   |                     |                   |            |                     |
|--|----------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|------------|---------------------|
|  |                            |                   |                   |                   |                   |                     |                   |            | <b>Proposed</b>     |
|  |                            | <b>2018</b>       | <b>2019</b>       | <b>2020</b>       | <b>2021</b>       | <b>2022</b>         | <b>YTD</b>        |            | <b>2022-2023</b>    |
|  |                            | <b>Actual</b>     | <b>Actual</b>     | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>       | <b>3/31/2022</b>  | <b>%</b>   | <b>Budget</b>       |
| <b>Personnel</b>                         |                            |                   |                   |                   |                   |                     |                   |            |                     |
| 10.510-0200                              | Salaries                   | 557,052           | 610,629           | 620,610           | 638,134           | 647,859             | 473,213           | 73%        | 776,943             |
| 10.510-0201                              | Longevity pay              | 8,250             | 9,000             | 8,250             | 6,500             | 6,750               | 0                 | 0%         | 7,500               |
| 10.510-0202                              | Incentive pay              | -                 | 3,300             | 3,750             | 3,600             | 4,200               | 4,200             | 100%       | 4,500               |
| 10.510.0210                              | Part Time Wages            | 19,545            | 2,526             | 2,526             | -                 | 20,000              | 0                 | 0%         | 10,000              |
| 10.510-0220                              | Over Time Wages            | 17,749            | 21,990            | 24,385            | 25,543            | 25,000              | 19,636            | 79%        | 25,000              |
| 10.510-0230                              | LEO Separation Allowance   | 4,350             | 4,524             | 2,088             | 6,965             | 14,373              | 10,503            | 73%        | 14,373              |
| 10.510.0240                              | Field Training Officer Pay | 900               | 350               | 1,200             | 1,595             | 1,600               | 600               | 38%        | 1,600               |
| 10.510-0900                              | Fica                       | 42,816            | 48,104            | 48,740            | 50,979            | 55,063              | 39,817            | 72%        | 64,254              |
| 10.510-0902                              | Employee Insurance         | 179,582           | 170,528           | 121,763           | 118,856           | 129,249             | 93,390            | 72%        | 136,062             |
| 10.510-0903                              | Runout Period Claims       | 2,851             | -                 | 18,009            |                   |                     | 0                 |            |                     |
| 10.510-1000                              | State (ORBIT) Retirement   | 45,756            | 52,667            | 61,496            | 71,589            | 81,133              | 61,218            | 75%        | 103,937             |
| 10.510-1001                              | 401(k)                     | 27,934            | 30,403            | 33,119            | 34,209            | 57,095              | 23,935            | 42%        | 67,935              |
| <b>Total Personnel</b>                   |                            | <b>\$ 906,786</b> | <b>\$ 954,021</b> | <b>\$ 945,935</b> | <b>\$ 957,970</b> | <b>\$ 1,042,322</b> | <b>\$ 726,512</b> | <b>70%</b> | <b>\$ 1,212,104</b> |
| <b>Utilities, Bldg &amp; Grnds</b>       |                            |                   |                   |                   |                   |                     |                   |            |                     |
| 10.510-1100                              | Telephone                  | 6,488             | 8,564             | 7,734             | 7,922             | 12,000              | 9,121             | 76%        | \$ 12,000           |
| 10.510-1101                              | Postage                    | 202               | 64                | 7                 | 34                | 300                 | 116               | 39%        | \$ 300              |
| 10.510-1200                              | Data Processing/IT Support | 563               | 2,357             | 3,001             | 2,704             | 3,000               | 2,048             | 68%        | \$ 8,300            |
| 10.510-1300                              | Utilities                  | 19,507            | 21,203            | 18,932            | 16,192            | 22,000              | 13,226            | 60%        | \$ 22,000           |
| 10.510-1400                              | Staff Development          | 4,880             | 3,264             | 8,175             | 2,902             | 7,000               | 5,280             | 75%        | \$ 8,500            |
| 10.510.1600                              | Building Maintenance       | 5,858             | 4,148             | 282               | 3,957             | 5,000               | 2,403             | 48%        | \$ 5,000            |
| <b>Total Utilities, Bldg &amp; Grnds</b> |                            | <b>\$ 37,498</b>  | <b>\$ 39,600</b>  | <b>\$ 38,131</b>  | <b>\$ 33,711</b>  | <b>\$ 49,300</b>    | <b>\$ 32,194</b>  | <b>65%</b> | <b>\$ 56,100</b>    |
| <b>Supplies</b>                          |                            |                   |                   |                   |                   |                     |                   |            |                     |
| 10.510-3300                              | Supplies & Materials       | 5,781             | 6,401             | 12,487            | 3,879             | 14,000              | 8,947             | 64%        | \$ 12,000           |
| 10.510-3350                              | LEO/Training Supplies      | 8,829             | 5,397             | 7,115             | 4,892             | 12,600              | 7,157             | 57%        | \$ 10,600           |
| 10.510-3400                              | Investigations             | 247               | -                 | 0                 | 313               | 750                 | 1,420             | 189%       | \$ 1,500            |
| 10.510-3600                              | Uniforms                   | 6,987             | 21,132            | 5,937             | 6,493             | 7,500               | 3,069             | 41%        | \$ 10,500           |
| <b>Total Supplies</b>                    |                            | <b>\$ 21,844</b>  | <b>\$ 32,930</b>  | <b>\$ 25,539</b>  | <b>\$ 15,577</b>  | <b>\$ 34,850</b>    | <b>\$ 20,593</b>  | <b>59%</b> | <b>\$ 34,600</b>    |



**Town of Beech Mountain  
Police Department**

|                                       |                           | 2018                | 2019                | 2020                | 2021                | 2022                | YTD               |      | Proposed            |
|---------------------------------------|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|------|---------------------|
|                                       |                           | Actual              | Actual              | Actual              | Budget              | Budget              | 3/31/2022         | %    | 2022-2023<br>Budget |
| <b>Contract Services</b>              |                           |                     |                     |                     |                     |                     |                   |      |                     |
| 10.510-4200                           | Contract Services         | 18,646              | 14,171              | 19,737              | 22,323              | 20,400              | 14,315            | 70%  | 20,400              |
| <b>Total Contract Services</b>        |                           | <b>\$ 18,646</b>    | <b>\$ 14,171</b>    | <b>\$ 19,737</b>    | <b>\$ 22,323</b>    | <b>\$ 20,400</b>    | <b>\$ 14,315</b>  | 70%  | <b>\$ 20,400</b>    |
| <b>Misc Expenses</b>                  |                           |                     |                     |                     |                     |                     |                   |      |                     |
| 10.510-5300                           | Dues & Subscriptions      | 159                 | 496                 | 384                 | 235                 | 500                 | 200               | 40%  | \$ 500              |
| 10.510-5400                           | Printing and Publications | 1,559               | 26                  | 211                 | 2,034               | 3,000               | 200               | 7%   | \$ 3,000            |
| 10.510-5500                           | Insurance                 | -                   | -                   | 15568               | 15,357              | 20,000              | 19,484            | 97%  | \$ 20,000           |
| 10.510-5700                           | Immunizations             | -                   | -                   | 0                   |                     |                     |                   |      |                     |
| 10.510-5701                           | Pre-employment Screening  | 575                 | 65                  | 1875                | 1,430               | 2,000               | 728               | 36%  | \$ 2,000            |
| <b>Total Misc Expenses</b>            |                           | <b>\$ 2,293</b>     | <b>\$ 587</b>       | <b>\$ 18,039</b>    | <b>\$ 19,056</b>    | <b>\$ 25,500</b>    | <b>\$ 20,612</b>  | 81%  | <b>\$ 25,500</b>    |
| <b>Vehicle Expenses</b>               |                           |                     |                     |                     |                     |                     |                   |      |                     |
| 10.510-6100                           | Gas & Fuel                | 16,919              | 15,880              | 16,399              | 16,890              | 17,000              | 17,456            | 103% | \$ 25,000           |
| 10.510-6200                           | Vehicle Maintenance       | 13,414              | 10,838              | 15,186              | 22,512              | 25,500              | 28,493            | 112% | \$ 30,500           |
| <b>Total Vehicle Expenses</b>         |                           | <b>\$ 30,333</b>    | <b>\$ 26,718</b>    | <b>\$ 31,585</b>    | <b>\$ 39,402</b>    | <b>\$ 42,500</b>    | <b>\$ 45,949</b>  | 108% | <b>\$ 55,500</b>    |
| <b>Capital Outlay</b>                 |                           |                     |                     |                     |                     |                     |                   |      |                     |
| 10.510-7400                           | Capital Outlay            | 103,379             | 225,703             | 44,705              | 187,804             |                     |                   |      |                     |
| 10.510-7401                           | DCI Rent                  |                     | 600                 | 300                 |                     |                     | -                 |      |                     |
| <b>Total Capital Outlay</b>           |                           | <b>\$ 103,379</b>   | <b>\$ 226,303</b>   | <b>\$ 45,005</b>    | <b>\$ 187,804</b>   | <b>\$ -</b>         | <b>\$ -</b>       |      | <b>\$ -</b>         |
| <b>Transfers to Other Funds</b>       |                           |                     |                     |                     |                     |                     |                   |      |                     |
| 10.510-9101                           | Trsf to Reserve for E-911 | -                   | -                   |                     | -                   |                     | 2,572             |      | -                   |
| <b>Total Transfers to Other Funds</b> |                           | <b>\$ -</b>         | <b>\$ -</b>         |                     | <b>\$ -</b>         |                     | <b>\$ 2,572</b>   |      | <b>\$ -</b>         |
| <b>Total Police Department</b>        |                           | <b>\$ 1,120,779</b> | <b>\$ 1,294,330</b> | <b>\$ 1,123,970</b> | <b>\$ 1,275,843</b> | <b>\$ 1,214,872</b> | <b>\$ 862,747</b> | 71%  | <b>\$ 1,404,204</b> |

**510-0200 Salaries**

13% COLA, amount is calculated based on CIP index difference between January 2015 and 2022 and actual COLA increases over the same period of time. Creating new position for Communications Administrator and adding one new Telecommunicator

**510-1000 Retirement**

Increased by .75% from 11.35% to 12.10% of gross wages for dispatchers and increased 1.0% from 12.04% to 13.04% of gross wages of LEOs

**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.

**Also, this line item has been under budgeted for numerous years. 9 patrol vehicles are no longer covered by the factory warranty, but are covered via the powertrain warranty. Routine Maintenance, Miscellaneous Vehicle Maintenance Expenditures, and Dealership/Other Repair Service.**

**Town of Beech Mountain  
Fire Department**

| Fire                                     |                           |                   |                  |                  |                   |                   |                   |            |                   |
|--|---------------------------|-------------------|------------------|------------------|-------------------|-------------------|-------------------|------------|-------------------|
|  |                           |                   |                  |                  |                   |                   |                   |            | Proposed          |
|  |                           | 2018              | 2019             | 2020             | 2021              | 2022              | YTD               |            | 2022-2023         |
|  |                           | Actual            | Actual           | Actual           | Actual            | Budget            | 3/31/2022         | %          | Budget            |
| <b>Personnel</b>                         |                           |                   |                  |                  |                   |                   |                   |            |                   |
| 10.515-0200                              | Salaries                  | 62,348            | 65,180           | 69,537           | 142,888           | 146,533           | 108,314           | 74%        | 167,487           |
| 10.515-0201                              | Longevity pay             | 500               | 500              | 750              | 1,799             | 2,000             |                   | 0%         | 2,000             |
| 10.515-0202                              | Incentive pay             | -                 | 300              | 300              | 511               | 600               | 520               | 87%        | 600               |
| 10.515-0210                              | Part Time Wages           | -                 | -                | -                |                   |                   |                   |            |                   |
| 10.515-0900                              | Fica                      | 3,057             | 4,974            | 5,113            | 10,830            | 11,409            | 8,540             | 75%        | 13,012            |
| 10.515-0902                              | Employee Insurance        | 36,335            | 18,582           | 10,277           | 15,581            | 20,007            | 11,485            | 57%        | 19,418            |
| 10.515-0903                              | Runout Period Claims      | 1,373             | 48               | 214              | -                 | -                 |                   |            | -                 |
| 10.515-1000                              | State (ORBIT) Retirement  | 4,514             | 5,070            | 6,086            | 14,658            | 16,927            | 12,938            | 76%        | 20,581            |
| 10.515-1001                              | 401(k)                    | 2,980             | 1,997            | 1,988            | 6,562             | 4,966             | 4,846             | 98%        | 5,664             |
| 10.515-1002                              | Volunteer Pension         | 3,955             | -                | 4,060            | 3,720             | 4,000             |                   | 0%         | 4,000             |
|  |                           |                   |                  |                  |                   |                   |                   |            |                   |
| <b>Total Personnel</b>                   |                           | <b>\$ 115,061</b> | <b>\$ 96,651</b> | <b>\$ 98,325</b> | <b>\$ 196,549</b> | <b>\$ 206,442</b> | <b>\$ 146,643</b> | <b>71%</b> | <b>\$ 232,761</b> |
|  |                           |                   |                  |                  |                   |                   |                   |            |                   |
| <b>Utilities, Bldg &amp; Grnds</b>       |                           |                   |                  |                  |                   |                   |                   |            |                   |
| 10.515-1100                              | Telephone                 | 5,562             | 4,744            | 4,008            | 4,522             | 5,000             | 3,907             | 78%        | 5,000             |
| 10.515-1101                              | Postage                   | 2,287             | 2,144            | 1,910            | 717               | 2,500             | 30                | 1%         | 2,000             |
| 10.515-1200                              | Data Processing           | 2,530             | 964              | 4,212            | 4,238             | 4,000             | 1,212             | 30%        | 4,000             |
| 10.515-1300                              | Utilities                 | 10,805            | 10,514           | 9,181            | 11,232            | 11,000            | 11,599            | 105%       | 11,000            |
| 10.515-1400                              | Staff Development         | 10,493            | 3,051            | 7,456            | 2,349             | 5,000             | 3,029             | 61%        | 5,000             |
| 10.515-1600                              | Repairs & Maintenance     | 13,959            | 9,569            | 11,683           | 13,190            | 14,000            | 8,979             | 64%        | 15,000            |
| 10.515-1601                              | Building Repairs & Maint. | 4,253             | 3,978            | 2,931            | 2,703             | 4,000             | 5,952             | 149%       | 6,000             |
|  |                           |                   |                  |                  |                   |                   |                   |            |                   |
| <b>Total Utilities, Bldg &amp; Grnds</b> |                           | <b>\$ 49,889</b>  | <b>\$ 34,964</b> | <b>\$ 41,381</b> | <b>\$ 38,951</b>  | <b>\$ 45,500</b>  | <b>\$ 34,708</b>  | <b>76%</b> | <b>\$ 48,000</b>  |
|  |                           |                   |                  |                  |                   |                   |                   |            |                   |
| <b>Supplies</b>                          |                           |                   |                  |                  |                   |                   |                   |            |                   |
| 10.515-3200                              | Printing & Stationary     | 4,230             | 2,114            | 0                | 5,618             | 4,000             | 2,227             | 56%        | 4,000             |
| 10.515-3300                              | Supplies & Materials      | 4,501             | 7,293            | 3442             | 2,438             | 8,000             | 18,981            | 237%       | 10,000            |
| 10.515-3301                              | Equipment                 | 56,906            | 61,968           | 68833            | 64,876            | 66,000            | 40,693            | 62%        | 68,000            |
| 10.515-3600                              | Uniforms                  | 134               | 2,000            | 1165             | 845               | 1,000             | 209               | 21%        | 1,000             |
|  |                           |                   |                  |                  |                   |                   |                   |            |                   |
| <b>Total Supplies</b>                    |                           | <b>\$ 65,771</b>  | <b>\$ 73,375</b> | <b>\$ 73,439</b> | <b>\$ 73,777</b>  | <b>\$ 79,000</b>  | <b>\$ 62,110</b>  | <b>79%</b> | <b>\$ 83,000</b>  |
|  |                           |                   |                  |                  |                   |                   |                   |            |                   |
| <b>Contract Services</b>                 |                           |                   |                  |                  |                   |                   |                   |            |                   |
| 10.515-4200                              | Contract Services         | 9,967             | 9,828            | 4,470            | 5,675             | 6,500             | 6,375             | 98%        | 460,000           |
|  |                           |                   |                  |                  |                   |                   |                   |            |                   |
| <b>Total Contract Services</b>           |                           | <b>\$ 9,967</b>   | <b>\$ 9,828</b>  | <b>\$ 4,470</b>  | <b>\$ 5,675</b>   | <b>\$ 6,500</b>   | <b>\$ 6,375</b>   | <b>98%</b> | <b>\$ 460,000</b> |

**Town of Beech Mountain  
Fire Department**

|  |                           |                   |                   |                   |                   |                   |                   |      | Proposed          |
|--|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------|-------------------|
|  |                           | 2018              | 2019              | 2020              | 2021              | 2022              | YTD               |      | 2022-2023         |
|  |                           | Actual            | Actual            | Actual            | Budget            | Budget            | 3/31/2022         | %    | Budget            |
| <b>Misc Expenses</b>                       |                           |                   |                   |                   |                   |                   |                   |      |                   |
| 10.515-5300                                | Dues & Subscriptions      | 2,653             | 4,940             | 2,822             | 2,200             | 4,000             | 2,900             | 73%  | 4,000             |
| 10.515-5400                                | Insurance                 | 19,231            | 12,611            | 27,908            | 34,434            | 25,000            | 13,828            | 55%  | 25,000            |
| 10.515-5700                                | Immunizations             | -                 |                   | 1,573             | 672               | 800               | 600               | 75%  | 900               |
|  |                           |                   |                   |                   |                   |                   |                   |      |                   |
| <b>Total Misc Expenses</b>                 |                           | <b>\$ 21,884</b>  | <b>\$ 17,551</b>  | <b>\$ 32,303</b>  | <b>\$ 37,306</b>  | <b>\$ 29,800</b>  | <b>\$ 17,328</b>  | 58%  | <b>\$ 29,900</b>  |
|  |                           |                   |                   |                   |                   |                   |                   |      |                   |
| <b>Vehicle Expenses</b>                    |                           |                   |                   |                   |                   |                   |                   |      |                   |
| 10.515-6100                                | Gas and Fuel              | 5,263             | 3,462             | 3,270             | 3,964             | 3,000             | 4,063             | 135% | 4,000             |
| 10.515-6200                                | Vehicle Maintenance       | 15,201            | 7,717             | 16,303            | 15,705            | 15,000            | 10,330            | 69%  | 15,000            |
|  |                           |                   |                   |                   |                   |                   |                   |      |                   |
| <b>Total Vehicle Expenses</b>              |                           | <b>\$ 20,464</b>  | <b>\$ 11,179</b>  | <b>\$ 19,573</b>  | <b>\$ 19,669</b>  | <b>\$ 18,000</b>  | <b>\$ 14,393</b>  | 80%  | <b>\$ 19,000</b>  |
|  |                           |                   |                   |                   |                   |                   |                   |      |                   |
| <b>Capital Outlay</b>                      |                           |                   |                   |                   |                   |                   |                   |      |                   |
| 10.515-7400                                | Capital Outlay            | -                 | 276,966           | 7,500             | -                 |                   |                   |      |                   |
|  | Transfer to Fund Reserves |                   |                   |                   |                   |                   |                   |      |                   |
| <b>Total Capital Outlay</b>                |                           | <b>\$ -</b>       | <b>\$ 276,966</b> | <b>\$ 7,500</b>   | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |      | <b>\$ -</b>       |
|  |                           |                   |                   |                   |                   |                   |                   |      |                   |
| <b>Debt Principal &amp; Interest</b>       |                           |                   |                   |                   |                   |                   |                   |      |                   |
| 10.515-8400                                | Debt (Principal)          | 32,712            | 32,712            | 32,712            | 32,712            | 32,712            | 45,952            | 140% | 32,712            |
| 10.515-8401                                | Debt (Interest)           | 30,288            | 30,288            | 30,288            | 30,288            | 30,288            | 17,048            | 56%  | 30,288            |
|  |                           |                   |                   |                   |                   |                   |                   |      |                   |
| <b>Total Debt Principal &amp; Interest</b> |                           | <b>\$ 63,000</b>  | <b>\$ 63,000</b>  | <b>\$ 63,000</b>  | <b>\$ 63,000</b>  | <b>\$ 63,000</b>  | <b>\$ 63,000</b>  |      | <b>\$ 63,000</b>  |
|  |                           |                   |                   |                   |                   |                   |                   |      |                   |
| <b>Transfers to Other Funds</b>            |                           |                   |                   |                   |                   |                   |                   |      |                   |
| 10.515-9100                                | Contribution to VFD       | 26,120            | 27,000            | 27,000            | 27,000            | 32,000            | 32,000            | 100% | 32,000            |
| 10.515-9400                                | Contingency               | -                 | -                 |                   |                   |                   |                   |      | -                 |
| <b>Total Transfers to Other Funds</b>      |                           | <b>\$ 26,120</b>  | <b>\$ 27,000</b>  | <b>\$ 27,000</b>  | <b>\$ 27,000</b>  | <b>\$ 32,000</b>  | <b>\$ 32,000</b>  | 100% | <b>\$ 32,000</b>  |
|  |                           |                   |                   |                   |                   |                   |                   |      |                   |
| <b>Total Fire Department</b>               |                           | <b>\$ 372,156</b> | <b>\$ 610,514</b> | <b>\$ 366,990</b> | <b>\$ 461,927</b> | <b>\$ 480,242</b> | <b>\$ 376,557</b> | 78%  | <b>\$ 967,661</b> |

**10-515-0200 Salaries**

13% COLA, amount is calculated based on CIP index difference between January 2015 and 2022 and actual COLA increases over the same period of time.

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

Increased by .75% from 11.35% to 12.1% of gross wages

**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.

NC Special Grants of \$35,000 and \$10,00 (\$45,000) available this year.

**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 County. (\$429,000).

**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 Year Principal payment on USDA Loans for three (3) Fire Apparatus and one (1) Fire Station.

**10 -515-8401 Debt Interest**

Current Year Dept payment for USDA Loans for three (3) Fire Apparatus 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**

| <b>Building Inspections</b>              |                          |                  |                  |                  |                   |                   |                   |            |                   |
|--|--------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|------------|-------------------|
|  |                          | <b>2018</b>      | <b>2019</b>      | <b>2020</b>      | <b>2021</b>       | <b>2022</b>       | <b>YTD</b>        |            | <b>Proposed</b>   |
|  |                          | <b>Actual</b>    | <b>Actual</b>    | <b>Actual</b>    | <b>Actual</b>     | <b>Budget</b>     | <b>3/31/2022</b>  | <b>%</b>   | <b>2022-2023</b>  |
|  |                          |                  |                  |                  |                   |                   |                   |            | <b>Budget</b>     |
| <b>Personnel</b>                         |                          |                  |                  |                  |                   |                   |                   |            |                   |
| 10.540-0200                              | Salaries                 | 52,494           | 69,475           | 24,307           | 69,015            | 117,903           | 86,407            | 73%        | 134,032           |
| 10.540-0201                              | Longevity pay            | 250              | 250              | 250              | 250               | 500               | 0                 | 0%         | 750               |
| 10.540-0202                              | Incentive pay            | -                | 300              | 450              | 150               | 1,050             | 1,050             | 100%       | 1,050             |
| 10.540-0210                              | Part Time wages          |                  |                  | 40,315           | 26,663            | 25,000            | 14,010            | 56%        | 25,000            |
| 10.540-0220                              | Overtime wages           | -                | -                | 206              | 870               |                   | 1,633             |            |                   |
| 10.540-0900                              | Fica                     | 3,871            | 5,293            | 5,006            | 6,134             | 11,051            | 8,127             | 74%        | 12,304            |
| 10.540-0902                              | Employee Insurance       | 11,954           | 11,676           | 3,339            | 9,801             | 16,335            | 12,316            | 75%        | 17,640            |
| 10.540-0903                              | Runout Period Claims     | 168              | 329              | 414              |                   |                   |                   |            |                   |
| 10.540-1000                              | State (ORBIT) Retirement | 3,785            | 5,348            | 2,379            | 6,912             | 13,524            | 10,292            | 76%        | 16,399            |
| 10.540-1001                              | 401(k)                   | 2,511            | 4,104            | 1,141            | 3,570             | 3,968             | 4,880             | 123%       | 4,513             |
| <b>Total Personnel</b>                   |                          | <b>\$ 75,031</b> | <b>\$ 96,775</b> | <b>\$ 77,809</b> | <b>\$ 123,365</b> | <b>\$ 189,331</b> | <b>\$ 138,715</b> | <b>73%</b> | <b>\$ 211,688</b> |
| <b>Utilities, Bldg &amp; Grnds</b>       |                          |                  |                  |                  |                   |                   |                   |            |                   |
| 10.540-1100                              | Telephone                | 480              | 489              | 1,160            | 958               | 1,440             | 1,564             | 109%       | 1,500             |
| 10.540-1101                              | Postage                  | -                | 51               | 0                | 105               | 200               | 450               | 225%       | 200               |
| 10.540-1200                              | Data Processing          | -                | 1,180            | 4,465            | 2,892             | 2,500             | 1,946             | 78%        | 5,400             |
| 10.540-1400                              | Staff Development        | 1,375            | 2,801            | 1,080            | 779               | 3,500             | 2,878             | 82%        | 4,250             |
| <b>Total Utilities, Bldg &amp; Grnds</b> |                          | <b>\$ 1,855</b>  | <b>\$ 4,521</b>  | <b>\$ 6,705</b>  | <b>\$ 4,734</b>   | <b>\$ 7,640</b>   | <b>\$ 6,838</b>   | <b>90%</b> | <b>\$ 11,350</b>  |
| <b>Supplies</b>                          |                          |                  |                  |                  |                   |                   |                   |            |                   |
| 10.540-3200                              | Printing & Stationary    | -                | 502              | 761              | 1,264             | 250               | 287               | 115%       | 250               |
| 10.540-3300                              | Supplies & Materials     | 2,040            | 1,925            | 1,196            | 1,413             | 1,500             | 1,462             | 97%        | 1,750             |
| 10.540-3600                              | Uniforms                 |                  |                  | -                | 70                | 250               | 0                 | 0%         | \$ 250            |
| <b>Total Supplies</b>                    |                          | <b>\$ 2,040</b>  | <b>\$ 2,427</b>  | <b>\$ 1,957</b>  | <b>\$ 2,747</b>   | <b>\$ 2,000</b>   | <b>\$ 1,749</b>   | <b>87%</b> | <b>\$ 2,250</b>   |
| <b>Contract Services</b>                 |                          |                  |                  |                  |                   |                   |                   |            |                   |
| 10.540-4200                              | Contract Service         | 15,300           |                  | 6,068            | 1,109             | 1,500             | 1,774             | 118%       | 4,750             |
| <b>Total Contract Services</b>           |                          | <b>\$ 15,300</b> | <b>\$ -</b>      | <b>\$ 6,068</b>  | <b>\$ 1,109</b>   | <b>\$ 1,500</b>   | <b>\$ 1,774</b>   |            | <b>\$ 4,750</b>   |

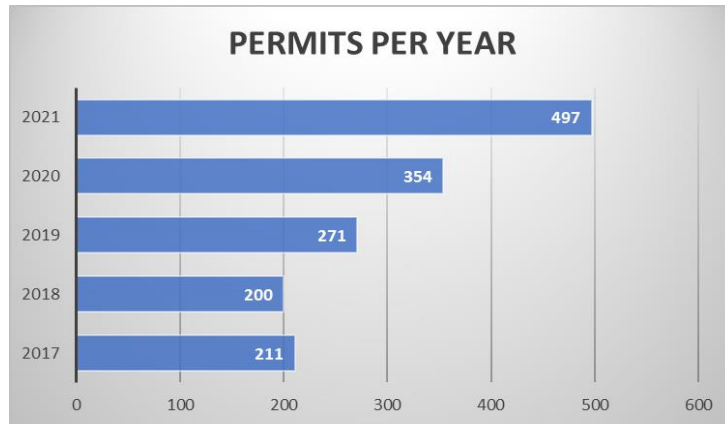
**Town of Beech Mountain**  
**Building Inspections Department**

|                                   |                            |                  |                   |                  |                   |                   |                   |          | <b>Proposed</b>   |
|-----------------------------------|----------------------------|------------------|-------------------|------------------|-------------------|-------------------|-------------------|----------|-------------------|
|                                   |                            | <b>2018</b>      | <b>2019</b>       | <b>2020</b>      | <b>2021</b>       | <b>2022</b>       | <b>YTD</b>        |          | <b>2022-2023</b>  |
|                                   |                            | <b>Actual</b>    | <b>Actual</b>     | <b>Actual</b>    | <b>Budget</b>     | <b>Budget</b>     | <b>3/31/2022</b>  | <b>%</b> | <b>Budget</b>     |
| <b>Misc Expenses</b>              |                            |                  |                   |                  |                   |                   |                   |          |                   |
| 10.540-5300                       | Dues & Subscriptions       | 145              | 2,310             | 336              | -                 | 1,000             | 120               | 12%      | 750               |
| 10.540-5400                       | Insurance-P&L/Workers Comp |                  |                   | 1,557            | 1,429             | 2,000             | 1,934             | 97%      | 3,000             |
|                                   |                            |                  |                   |                  |                   |                   |                   |          |                   |
| <b>Total Misc Expenses</b>        |                            | <b>\$ 145</b>    | <b>\$ 2,310</b>   | <b>\$ 1,893</b>  | <b>\$ 1,429</b>   | <b>\$ 3,000</b>   | <b>\$ 2,054</b>   | 68%      | <b>\$ 3,750</b>   |
|                                   |                            |                  |                   |                  |                   |                   |                   |          |                   |
| <b>Vehicle Expenses</b>           |                            |                  |                   |                  |                   |                   |                   |          |                   |
| 10.540-6100                       | Gas & Fuel                 | 635              | 693               | 389              | 368               | 400               | 520               | 130%     | 700               |
| 10.540-6200                       | Vehicle Maintenance        | 278              | 1,450             | 456              | 281               | 750               | 214               | 29%      | 2,000             |
|                                   |                            |                  |                   |                  |                   |                   |                   |          |                   |
| <b>Total Vehicle Expenses</b>     |                            | <b>\$ 913</b>    | <b>\$ 2,143</b>   | <b>\$ 845</b>    | <b>\$ 649</b>     | <b>\$ 1,150</b>   | <b>\$ 734</b>     | 64%      | <b>\$ 2,700</b>   |
|                                   |                            |                  |                   |                  |                   |                   |                   |          |                   |
| <b>Capital Outlay</b>             |                            |                  |                   |                  |                   |                   |                   |          |                   |
| 10.540-7400                       | Capital Outlay             | -                | -                 |                  | -                 |                   | -                 |          | -                 |
|                                   |                            |                  |                   |                  |                   |                   |                   |          |                   |
| <b>Total Capital Outlay</b>       |                            | <b>\$ -</b>      | <b>\$ -</b>       |                  | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |          | <b>\$ -</b>       |
|                                   |                            |                  |                   |                  |                   |                   |                   |          |                   |
| <b>TOTAL Building Inspections</b> |                            | <b>\$ 95,284</b> | <b>\$ 108,176</b> | <b>\$ 95,276</b> | <b>\$ 134,033</b> | <b>\$ 204,621</b> | <b>\$ 151,864</b> | 74%      | <b>\$ 236,488</b> |



**10.540-0200 Salaries**

13% COLA, amount is calculated based on CIP index difference between January 2015 and 2022 and actual COLA increases over the same period of time.

**10.540-1000 Employee Retirement**

Increased by .75% from 11.35% to 12.1% of gross wages

**10.540-1100: Telephone**

Increase dependent upon additional inspector

**10.540-1101: Postage**

Postage for CPR List and other Building Notifications

**10.540-1200: Data Processing**

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

**10.540-1400: Staff Development**

Increase in staff development costs due to additional inspector

**10.540-3200: Printing & Stationary**

Expect decrease in printing needs due to migration to more electronic records and files

**10.540-3300: Supplies & Materials**

New and replacement inspection tools and materials - slight increase with additional inspector

**10.540-3600: Uniforms**

Uniforms and safety equipment for Inspectors

**10.540-4200: Contract Services**

Miscellaneous contract services for inspections and special projects. \$3000 for Iworq software

**10.540-5300: Dues and Subscriptions**

Slight decrease in dues and subscriptions

**10.540-6100: Gas & Fuel**

**Town of Beech Mountain  
Planning Department**

| Planning                                 |                          |                  |                   |                   |                  |                   |                  |      |                   |
|--|--------------------------|------------------|-------------------|-------------------|------------------|-------------------|------------------|------|-------------------|
|  |                          |                  |                   |                   |                  |                   |                  |      | Proposed          |
|  |                          | 2018             | 2019              | 2020              | 2021             | 2022              | YTD              |      | 2022-2023         |
|  |                          | Actual           | Actual            | Actual            | Actual           | Budget            | 3/31/2022        | %    | Budget            |
| <b>Personnel</b>                         |                          |                  |                   |                   |                  |                   |                  |      |                   |
| 10.541-0200                              | Salaries                 | 19,124           | 78,622            | 78,437            | 64,026           | 67,227            | 49,127           | 73%  | 75,966            |
| 10.541-0201                              | Longevity pay            | 250              | 250               | 500               | 250              | 250               |                  | 0%   | 500               |
| 10.541-0202                              | Incentive pay            | -                |                   | 450               | 300              | 300               | 300              | 100% | 300               |
| 10.541-0210                              | Part Time Wages          | 14,604           | 10,048            | 12,078            | -                |                   |                  |      | -                 |
| 10.541-0220                              | Over Time Wages          | -                | -                 | 1,539             | -                |                   |                  |      |                   |
| 10.541-0900                              | Fica                     | 2,289            | 6,593             | 6,921             | 6,078            | 5,185             | 3,824            | 74%  | 5,873             |
| 10.541-0902                              | Employee Insurance       | 4,545            | 34,433            | 18,177            | 16,324           | 18,648            | 12,265           | 66%  | 16,310            |
| 10.541-0903                              | Runout Period Claims     | 54               | -                 | 884               | -                |                   |                  |      |                   |
| 10.541-1000                              | State (ORBIT) Retirement | 1,226            | 6,044             | 7,201             | 6,594            | 7,693             | 5,855            | 76%  | 9,289             |
| 10.541-1001                              | 401(k)                   | 800              | 1,270             | 637               | 156              | 2,257             | 95               | 4%   | 2,556             |
| 10.541-1005                              | Board Member Pay         | 975              |                   | 1,470             | 60               | 2,700             | 480              | 18%  | 2,700             |
|  |                          |                  |                   |                   |                  |                   |                  |      |                   |
| <b>Total Personnel</b>                   |                          | <b>\$ 43,867</b> | <b>\$ 137,260</b> | <b>\$ 128,293</b> | <b>\$ 93,788</b> | <b>\$ 104,260</b> | <b>\$ 71,946</b> | 69%  | <b>\$ 113,494</b> |
|  |                          |                  |                   |                   |                  |                   |                  |      |                   |
| <b>Utilities, Bldg &amp; Grnds</b>       |                          |                  |                   |                   |                  |                   |                  |      |                   |
| 10.541-1100                              | Telephone                | 160              | 489               | 876               | 639              | 480               | 579              | 121% | 480               |
| 10.541-1101                              | Postage                  | -                | -                 | 4684              | 61               | 3,500             | 332              | 9%   | 3,500             |
| 10.541-1200                              | Data Processing          | 138              | 4,372             | 3009              | 2,892            | 3,000             | 916              | 31%  | 1,533             |
| 10.541-1400                              | Staff Development        | 3,795            | 1,753             | 2459              | 1,813            | 3,750             | 445              | 12%  | 3,000             |
|  |                          |                  |                   |                   |                  |                   |                  |      |                   |
| <b>Total Utilities, Bldg &amp; Grnds</b> |                          | <b>\$ 4,093</b>  | <b>\$ 6,614</b>   | <b>\$ 11,028</b>  | <b>\$ 5,405</b>  | <b>\$ 10,730</b>  | <b>\$ 2,272</b>  | 21%  | <b>\$ 8,513</b>   |
|  |                          |                  |                   |                   |                  |                   |                  |      |                   |
| <b>Supplies</b>                          |                          |                  |                   |                   |                  |                   |                  |      |                   |
| 10.541-3200                              | Printing & Stationery    | 665              | 4,392             | 4,949             | 636              | 3,000             | 1,303            | 43%  | 3,000             |
| 10.541-3300                              | Supplies & Materials     | 1,762            | 1,820             | 3,091             | 214              | 3,500             | 791              | 23%  | 5,000             |
|  |                          |                  |                   |                   |                  |                   |                  |      |                   |
| <b>Total Supplies</b>                    |                          | <b>\$ 2,427</b>  | <b>\$ 6,212</b>   | <b>\$ 8,040</b>   | <b>\$ 850</b>    | <b>\$ 6,500</b>   | <b>\$ 2,094</b>  | 32%  | <b>\$ 8,000</b>   |

**Town of Beech Mountain  
Planning Department**

|                                |                           |                   |                   |                   |                   |                   |                  |             | Proposed          |
|--------------------------------|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------|-------------------|
|                                |                           | 2018              | 2019              | 2020              | 2021              | 2022              | YTD              |             | 2022-2023         |
|                                |                           | Actual            | Actual            | Actual            | Actual            | Budget            | 3/31/2022        | %           | Budget            |
| <b>Contract Services</b>       |                           |                   |                   |                   |                   |                   |                  |             |                   |
| 10.541-4200                    | Contract Services         | 475               | 10,439            | 9,766             | 4,842             | 5,000             | 1,619            | 32%         | 8,500             |
| 10.541-4203                    | Summer Intern - Exp Reimb | -                 | -                 | 296               |                   | 4,500             |                  | 0%          | 5,500             |
|                                |                           |                   |                   |                   |                   |                   |                  |             |                   |
| <b>Total Contract Services</b> |                           | <b>\$ 475</b>     | <b>\$ 10,439</b>  | <b>\$ 10,061</b>  | <b>\$ 4,842</b>   | <b>\$ 9,500</b>   | <b>\$ 1,619</b>  | <b>17%</b>  | <b>\$ 14,000</b>  |
|                                |                           |                   |                   |                   |                   |                   |                  |             |                   |
| <b>Misc Expenses</b>           |                           |                   |                   |                   |                   |                   |                  |             |                   |
| 10.541-5300                    | Dues & Subscriptions      | 790               | 1,264             | 751               | 671               | 1,250             | 152              | 12%         | 1,250             |
| 10.541-5400                    | Insurance                 |                   |                   | 1,557             | 1,429             | 2,500             | 2,177            | 87%         | 3,000             |
|                                |                           |                   |                   |                   |                   |                   |                  |             |                   |
|                                |                           | <b>\$ 790</b>     | <b>\$ 1,264</b>   | <b>\$ 2,308</b>   | <b>\$ 2,100</b>   | <b>\$ 3,750</b>   | <b>\$ 2,329</b>  | <b>62%</b>  | <b>\$ 4,250</b>   |
| <b>Total Misc Expenses</b>     |                           |                   |                   |                   |                   |                   |                  |             |                   |
|                                |                           |                   |                   |                   |                   |                   |                  |             |                   |
| <b>Vehicle Expenses</b>        |                           | 214               | 135               | 91                | 32                | 300               | 215              | 72%         | 300               |
| 10.541-6100                    | Gas & Fuel                | 204               | -                 | 981               | 1,051             | 1,250             | 1,443            | 115%        | 1,500             |
| 10.541-6200                    | Vehicle Maintenance       |                   |                   |                   |                   |                   |                  |             |                   |
|                                |                           | <b>\$ 418</b>     | <b>\$ 135</b>     | <b>\$ 1,072</b>   | <b>\$ 1,083</b>   | <b>\$ 1,550</b>   | <b>\$ 1,658</b>  | <b>107%</b> | <b>\$ 1,800</b>   |
| <b>Total Vehicle Expenses</b>  |                           |                   |                   |                   |                   |                   |                  |             |                   |
|                                |                           |                   |                   |                   |                   |                   |                  |             |                   |
| <b>Capital Outlay</b>          |                           |                   |                   |                   |                   |                   |                  |             |                   |
| 10.541-7400                    | Capital Outlay            | 57,560            | 8,425             | 307,283           | 60,240            |                   | -                | 0%          | -                 |
|                                |                           | <b>\$ 57,560</b>  | <b>\$ 8,425</b>   | <b>\$ 307,283</b> | <b>\$ 60,240</b>  | <b>\$ -</b>       | <b>\$ -</b>      | <b>0%</b>   | <b>\$ -</b>       |
| <b>Total Capital Outlay</b>    |                           |                   |                   |                   |                   |                   |                  |             |                   |
| <b>TOTAL Planning</b>          |                           | <b>\$ 109,629</b> | <b>\$ 170,349</b> | <b>\$ 468,085</b> | <b>\$ 168,308</b> | <b>\$ 136,290</b> | <b>\$ 81,918</b> | <b>60%</b>  | <b>\$ 150,057</b> |

**10.541-0202 Salaries**

13% COLA, amount is calculated based on CIP index difference between January 2015 and 2022 and actual COLA increases over the same period of time.

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

Increased by .75% from 11.35% to 12.1% of gross wages

**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**

Staff development expected to return to Pre-COVID average

**10.541-3200: Printing & Stationery**

Printed forms and stationery expected to reduce with more electronic records

Plotter paper, toner, and supply costs increasing

**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 \$3,000 for Iworq software first year then \$1,500 per year thereafter, this is shared with Inspections

**10.541-4203: Summer Intern**

Expect to obtain a summer intern if possible

**10.541-5300: Dues and Subscriptions**

Includes APA/ AICP; NCAZO; Building Inspector Certifications

**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                      |                          |                    |                    |                    |                    |                     |                    |      |                     |
|--|--------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|------|---------------------|
|  |                          | 2018               | 2019               | 2020               | 2021               | 2022                | YTD                |      | Proposed            |
|  |                          | Actual             | Actual             | Actual             | Actual             | Budget              | 3/31/2022          | %    | 2022-2023<br>Budget |
| <b>Personnel</b>                         |                          |                    |                    |                    |                    |                     |                    |      |                     |
| 10.555-0200                              | Salaries                 | 80,098             | 84,320             | 42,766             | 55,921             | 83,123              | 61,009             | 73%  | 104,358             |
| 10.555-0201                              | Longevity pay            | 1,000              | 1,000              | 750                | 750                | 750                 |                    | 0%   | 1,500               |
| 10.555-0202                              | Incentive pay            | -                  | 600                | 300                | 300                | 600                 | 600                | 100% | 600                 |
| 10.555-0220                              | Over Time Wages          | 3,976              | 1,852              | 899                | 6,188              |                     | 5,275              |      | -                   |
| 10.555-0900                              | Fica                     | 5,831              | 6,455              | 3,371              | 4,562              | 6,462               | 5,235              | 81%  | 8,144               |
| 10.555-0902                              | Employee Insurance       | 40,181             | 36,492             | 15,870             | 13,503             | 23,352              | 14,741             | 63%  | 24,724              |
| 10.555-0903                              | Runout Period Claims     | 3,550              | -                  | 6,429              | -                  |                     |                    |      |                     |
| 10.555-1000                              | State (ORBIT) Retirement | 6,104              | 6,733              | 4,139              | 6,119              | 9,588               | 7,886              | 82%  | 12,881              |
| 10.555-1001                              | 401(k)                   | 4,014              | 3,322              | 758                | 3,076              | 2,813               | 2,430              | 86%  | 3,545               |
| <b>Total Personnel</b>                   |                          | <b>\$ 144,754</b>  | <b>\$ 140,774</b>  | <b>\$ 75,282</b>   | <b>\$ 90,419</b>   | <b>\$ 126,688</b>   | <b>\$ 97,176</b>   | 107% | <b>\$ 155,752</b>   |
| <b>Utilities, Bldg &amp; Grnds</b>       |                          |                    |                    |                    |                    |                     |                    |      |                     |
| 10.555-1100                              | Phone                    | -                  | -                  | -                  | -                  | -                   | 159                |      |                     |
| 10.555-1200                              | Data Processing          | -                  | -                  | 1,822              | 941                | 3,000               | 2,549              | 85%  | 500                 |
| 10.555-1300                              | Utilities                | 13,107             | 16,730             | 13,290             | 16,118             | 27,000              | 2,244              | 8%   | -                   |
| 10.555-1600                              | Building Maintenance     | 5,488              | 549                | 5,914              | 1,436              | 2,000               | 318                | 16%  | 2,000               |
| 10.555-3000                              | Gas & Fuel               | 13,823             | 34,552             | 68,310             | 72,647             | 85,000              | 69,863             | 82%  | 110,500             |
| 10.555-3100                              | Repair Parts             | (4,446)            | (20,812)           | 6,894              | 9,279              | 20,000              | 23,499             | 117% | 25,000              |
| <b>Total Utilities, Bldg &amp; Grnds</b> |                          | <b>\$ 27,972</b>   | <b>\$ 31,019</b>   | <b>\$ 96,232</b>   | <b>\$ 100,421</b>  | <b>\$ 137,000</b>   | <b>\$ 98,632</b>   | 72%  | <b>\$ 138,000</b>   |
| <b>Supplies</b>                          |                          |                    |                    |                    |                    |                     |                    |      |                     |
| 10.555-3300                              | Supplies & Materials     | 11,434             | 15,572             | 14,036             | 12,497             | 12,000              | 10,300             | 86%  | 12,600              |
| 10.555-3600                              | Uniforms                 | 1,193              | 2,036              | 1,313              | 1,287              | 2,480               | 1,614              | 65%  | 1,800               |
| 10.555-3700                              | Shop Tools               | -                  | -                  | 1,708              | 9,310              | 15,000              | 2,885              | 19%  | 19,000              |
| <b>Total Supplies</b>                    |                          | <b>\$ 12,627</b>   | <b>\$ 17,608</b>   | <b>\$ 17,056</b>   | <b>\$ 23,094</b>   | <b>\$ 29,480</b>    | <b>\$ 14,799</b>   | 50%  | <b>\$ 33,400</b>    |
| <b>Misc Expenses</b>                     |                          |                    |                    |                    |                    |                     |                    |      |                     |
| 10.555-5400                              | Property & Liab/WC       | -                  | -                  |                    | 3,216              | 4,500               | 3,844              | 85%  | 4,500               |
| <b>Total Misc Expenses</b>               |                          | <b>\$ -</b>        | <b>\$ -</b>        |                    | <b>\$ 3,216</b>    | <b>\$ 4,500</b>     | <b>\$ 3,844</b>    | 85%  | <b>\$ 4,500</b>     |
| <b>Capital Outlay</b>                    |                          |                    |                    |                    |                    |                     |                    |      |                     |
| 10.555-7400                              | Capital Outlay           | 2,939              | 7,495              | 4,203              | 14,606             |                     |                    |      |                     |
| <b>Total Capital Outlay</b>              |                          | <b>\$ 2,939</b>    | <b>\$ 7,495</b>    | <b>\$ 4,203</b>    | <b>\$ 14,606</b>   | <b>\$ -</b>         | <b>\$ -</b>        | 0%   | <b>\$ -</b>         |
| <b>Transfers to Other Funds</b>          |                          |                    |                    |                    |                    |                     |                    |      |                     |
| 10.555-9000                              | Gas & Fuel Income        | (17,101)           | (34,552)           | (69,334)           | (71,772)           | (85,000)            | (69,817.00)        | 82%  | (110,500)           |
| 10.555-9001                              | Maintenance Income       | (19,041)           | (17,952)           | (7,216)            | (14,850)           | (20,000)            | (7,370.00)         | 37%  | (25,000)            |
| <b>Total Transfers to Other Funds</b>    |                          | <b>\$ (36,142)</b> | <b>\$ (52,504)</b> | <b>\$ (76,550)</b> | <b>\$ (86,622)</b> | <b>\$ (105,000)</b> | <b>\$ (77,187)</b> | 74%  | <b>\$ (135,500)</b> |
| <b>TOTAL Vehicle Maintenance</b>         |                          | <b>\$ 152,149</b>  | <b>\$ 144,392</b>  | <b>\$ 116,223</b>  | <b>\$ 145,134</b>  | <b>\$ 192,668</b>   | <b>\$ 137,264</b>  | 71%  | <b>\$ 196,152</b>   |

**10.555.0200 Salaries**

13% COLA, amount is calculated based on CIP index difference between January 2015 and 2022 and actual COLA increases over the same period of time.

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

Increased by .75% from 11.35% to 12.1% of gross wages

**10.555-1100 Phone**

Paid for in PW

**10.555-1200 Data Processing**

Increased to meet annual OTC diagnostic scanner software updates

**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**

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

**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.

**10.555-3700 Shop Tools**

Purchase of Commercial size tire changer for large truck tires. Replacement shop tools broken or failing.

**10.555-7400 Capital Outlay**

No capital outlay 2022-2023

**Town of Beech Mountain  
Public Works Department**

| <b>Public Works Department</b>           |                          |                   |                   |                   |                   |                     |                   |             |                     |
|--|--------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|-------------|---------------------|
|  |                          |                   |                   |                   |                   |                     |                   |             | <b>Proposed</b>     |
|  |                          | <b>2018</b>       | <b>2019</b>       | <b>2020</b>       | <b>2021</b>       | <b>2022</b>         | <b>YTD</b>        |             | <b>2022-2023</b>    |
|  |                          | <b>Actual</b>     | <b>Actual</b>     | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>       | <b>3/31/2022</b>  | <b>%</b>    | <b>Budget</b>       |
| <b>Personnel</b>                         |                          |                   |                   |                   |                   |                     |                   |             |                     |
| 10.560-0200                              | Salaries                 | 390,354           | 379,682           | 416,656           | 525,923           | 654,230             | 447,046           | 68%         | 741,291             |
| 10.560-0201                              | Longevity pay            | 7,208             | 6,208             | 4,917             | 6,250             | 6,750               | 0                 | 0%          | 7,000               |
| 10.560-0202                              | Incentive pay            | -                 | 2,800             | 2,800             | 3,450             | 4,800               | 4,950             | 103%        | 4,800               |
| 10.560-0210                              | Part time wages          | -                 | -                 | 27,487            | 28,548            | 70,000              | 29,839            | 43%         | 70,000              |
| 10.560-0220                              | Over Time wages          | 18,908            | 24,780            | 37,016            | 41,035            | 26,000              | 37,658            | 145%        | 26,000              |
| 10.560-0900                              | Fica                     | 29,659            | 31,694            | 36,169            | 44,729            | 58,276              | 40,494            | 69%         | 64,955              |
| 10.560-0902                              | Employee Insurance       | 96,897            | 81,022            | 78,475            | 136,068           | 154,104             | 115,930           | 75%         | 168,718             |
| 10.560-0903                              | Runout Period Claims     | 3,804             | -                 | 8,151             | -                 | -                   | 0                 | ####        | -                   |
| 10.560-1000                              | State (ORBIT) Retirement | 29,846            | 32,414            | 40,816            | 57,496            | 78,205              | 57,280            | 73%         | 93,763              |
| 10.560-1001                              | 401(k)                   | 19,512            | 10,624            | 11,784            | 18,969            | 23,019              | 23,429            | 102%        | 25,901              |
| <b>Total Personnel</b>                   |                          | <b>\$ 596,188</b> | <b>\$ 569,224</b> | <b>\$ 664,271</b> | <b>\$ 862,468</b> | <b>\$ 1,075,384</b> | <b>\$ 756,626</b> | <b>70%</b>  | <b>\$ 1,202,429</b> |
| <b>Utilities, Bldg &amp; Grnds</b>       |                          |                   |                   |                   |                   |                     |                   |             |                     |
| 10.560-1100                              | Telephone                | 2,335             | 3,641             | 2,671             | 3,500             | 6,000               | 8,338             | 139%        | 10,000              |
| 10.560-1200                              | Data Processing          | 930               | 1,818             | 2,266             | 2,007             | 8,000               | 3,471             | 43%         | 2,720               |
| 10.560-1300                              | Utilities                | 10,270            | 3,835             | 12,308            | 8,977             | 25,000              | 36,702            | 147%        | 40,000              |
| 10.560-1400                              | Staff Development        | 946               | 1,051             | 1,209             | 465               | 3,000               | 341               | 11%         | 3,000               |
| 10.560-1600                              | Repairs & Maintenance    | 14,873            | 9,982             | 16,247            | 10,888            | 10,000              | 2,724             | 27%         | 10,000              |
| 10.560-1601                              | Building Maintenance     | 6,005             | 3,084             | 18,970            | 11,163            | 5,000               | 5,182             | 104%        | 5,000               |
| 10.560-2100                              | Rent                     | -                 | -                 | 0                 | -                 |                     | 0                 | ####        |                     |
| <b>Total Utilities, Bldg &amp; Grnds</b> |                          | <b>\$ 35,359</b>  | <b>\$ 23,411</b>  | <b>\$ 53,671</b>  | <b>\$ 37,000</b>  | <b>\$ 57,000</b>    | <b>\$ 56,758</b>  | <b>100%</b> | <b>\$ 70,720</b>    |
| <b>Supplies</b>                          |                          |                   |                   |                   |                   |                     |                   |             |                     |
| 10.560-3300                              | Supplies & Materials     | 51,389            | 103,751           | 132,983           | 188,387           | 200,000             | 156,557           | 78%         | 210,000             |
| 10.560-3301                              | Signs                    | 828               | 3,508             | 1,168             | 1,909             | 10,000              | 5,505             | 55%         | 10,000              |
| 10.560-3303                              | Road Striping            | 4,691             | 9,264             | 8,912             | 52,705            | 50,000              | 0                 | 0%          | 67,500              |
| 10.560-3600                              | Uniforms                 | 5,747             | 7,339             | 6,876             | 10,915            | 18,500              | 8,383             | 45%         | 15,000              |
| <b>Total Supplies</b>                    |                          | <b>\$ 62,655</b>  | <b>\$ 123,862</b> | <b>\$ 149,940</b> | <b>\$ 253,916</b> | <b>\$ 278,500</b>   | <b>\$ 170,445</b> | <b>61%</b>  | <b>\$ 302,500</b>   |
| <b>Contract Services</b>                 |                          |                   |                   |                   |                   |                     |                   |             |                     |
| 10.560-4200                              | Contract Services        | 94,437            | 55,985            | 46,014            | 70,788            | 71,000              | 40,034            | 56%         | 71,000              |
| 10.560-4210                              | Professional Services    | -                 | 2,550             | 14,362            | 817               | 20,000              | 100               | 1%          | 20,000              |
| <b>Total Contract Services</b>           |                          | <b>\$ 94,437</b>  | <b>\$ 58,535</b>  | <b>\$ 60,376</b>  | <b>\$ 71,605</b>  | <b>\$ 91,000</b>    | <b>\$ 40,134</b>  | <b>44%</b>  | <b>\$ 91,000</b>    |

**Town of Beech Mountain  
Public Works Department**

|  |                     |                     |                     |                     |                     |                     |                     |             | Proposed            |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|---------------------|
|  |                     | 2018                | 2019                | 2020                | 2021                | 2022                | YTD                 |             | 2022-2023           |
|  |                     | Actual              | Actual              | Actual              | Actual              | Budget              | 3/31/2022           | %           | Budget              |
| <b>Misc Expenses</b>                       |                     |                     |                     |                     |                     |                     |                     |             |                     |
| 10.560-5400                                | Insurance           | -                   | -                   | 24,504              | 28,581              | 35,000              | 36,746              | 105%        | 50,000              |
| <b>Total Misc Expenses</b>                 |                     | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 24,504</b>    | <b>\$ 28,581</b>    | <b>\$ 35,000</b>    | <b>\$ 36,746</b>    | <b>129%</b> | <b>\$ 50,000</b>    |
| <b>Vehicle Expenses</b>                    |                     |                     |                     |                     |                     |                     |                     |             |                     |
| 10.560-6100                                | Gas & Fuel          | 24,610              | 25,737              | 21,332              | 25,324              | 35,000              | 23,757              | 94%         | 37,538              |
| 10.560-6200                                | Vehicle Maintenance | 29,895              | 87,336              | 116,244             | 90,970              | 80,000              | 70,214              | 77%         | 94,061              |
| <b>Total Vehicle Expenses</b>              |                     | <b>\$ 54,505</b>    | <b>\$ 113,073</b>   | <b>\$ 137,576</b>   | <b>\$ 116,294</b>   | <b>\$ 115,000</b>   | <b>\$ 93,971</b>    | <b>82%</b>  | <b>\$ 131,599</b>   |
| <b>Capital Outlay</b>                      |                     |                     |                     |                     |                     |                     |                     |             |                     |
| 10.560-7400                                | Capital Outlay      | 292,453             | 102,920             | 821,557             | 136,991             |                     |                     |             |                     |
| 10.560-7402                                | Road Stabilization  | 21,944              | 13,432              | 59,993              | 81,440              |                     |                     |             |                     |
| 10.560-7404                                | Culvert Replacement | 2,925               | 11,196              | 20,317              | 1,830               |                     |                     |             |                     |
| 10.560-7408                                | Resurfacing         | 261,700             | 169,059             | 185,672             | 998,585             |                     |                     |             |                     |
| <b>Total Capital Outlay</b>                |                     | <b>\$ 579,021</b>   | <b>\$ 296,607</b>   | <b>\$ 1,087,540</b> | <b>\$ 1,218,846</b> | <b>\$ -</b>         | <b>\$ -</b>         | <b>####</b> | <b>\$ -</b>         |
| <b>Debt Principal &amp; Interest</b>       |                     |                     |                     |                     |                     |                     |                     |             |                     |
| 10.560-8400                                | Debt (Principal)    | 56,564              | 85,736              | 58,972              | 229,263             | 230,583             | 169,000             | 73%         | 264,971             |
| 10.560-8401                                | Debt (Interest)     | 5,120               | 5,224               | 3,960               | 96,970              | 90,936              | 89,587              | 99%         | 91,123              |
| <b>Total Debt Principal &amp; Interest</b> |                     | <b>\$ 61,685</b>    | <b>\$ 90,960</b>    | <b>\$ 62,932</b>    | <b>\$ 326,233</b>   | <b>\$ 321,519</b>   | <b>\$ 258,587</b>   | <b>79%</b>  | <b>\$ 356,094</b>   |
| <b>Transfers to Other Funds</b>            |                     |                     |                     |                     |                     |                     |                     |             |                     |
| 10.560-9001                                | Interfund Revenue   | -                   | -                   |                     | -                   |                     | -                   |             | -                   |
| <b>Total Transfers to Other Funds</b>      |                     | <b>\$ -</b>         |                     |                     | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |             | <b>\$ -</b>         |
| <b>Total Public Works</b>                  |                     | <b>\$ 1,483,850</b> | <b>\$ 1,275,672</b> | <b>\$ 2,240,810</b> | <b>\$ 2,914,943</b> | <b>\$ 1,973,403</b> | <b>\$ 1,413,267</b> | <b>72%</b>  | <b>\$ 2,204,342</b> |



**10.560.0200 Salaries**

13% COLA, amount is calculated based on CIP index difference between January 2015 and 2022 and actual COLA increases over the same period of time.

1 additional Position as Building maintenance Technician. This position would have specific purpose of care of all town budlings, generators, HVAC, simple electrical repairs, all standard maintenance. Also required to have certified skill set in or quickly attain certifications related. Buildings would include care of Town Hall, Public Works Recreation center, Water Plants, Wastewater Plants, all 9 pump stations, 5 sewer lift stations, and small buildings which are assets of the town.

5 seasonal positions to assist and build out all crews to minimum of 3 person crews for most efficient operation during summer season.

**10.560-1000 State Retirement**

Increased by .75% from 11.35% to 12.1% of gross wages

**10.560-1100 Telephone**

adjusted due to budget history 2021

**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.

**10-560-1600 Repair and Maintenance**

Repairs for damages incurred throughout the year.

**10-560-3300 Supplies and Materials**

\$115k for salt and hauling (increase from 600 to 1000 tons annual, \$30K for chains for all snow removal equipment

\$35,000 to cover 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. 5% increase from previous annual budget

**10-560-3600 Uniforms**

adjusted due to budget history 2021

**10-560-3301 Signs**

Standard sign replacement. Purchase of tractor mount auger for sign installation needs for use on existing Tractor.

**10-560-3303 Road Striping**

12 miles annual road striping. Which will allow for all paved roads to be restriped every two years. 35% increase from 21-22 FY

**10-560-3303 Uniforms**

adjusted due to budget history 2021

**10-560-4200 Contract Services**

Pest control, consumptive contracts, Mowing and grounds Maintenance with additional mowing in 2022

**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.

**10.560.6200 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.

**10.560-8400 Debt (Principal)**

Includes financing for motor grader and new PW facility

**Town of Beech Mountain  
Recreation Department**

| Recreation                               |                            |                   |                   |                   |                   |                   |                   |            | Proposed          |
|--|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------|-------------------|
|  |                            | 2018              | 2019              | 2020              | 2021              | 2022              | YTD               |            | 2022-2023         |
|  |                            | Actual            | Actual            | Actual            | Actual            | Budget            | 3/31/2022         | %          | Budget            |
| <b>Personnel</b>                         |                            |                   |                   |                   |                   |                   |                   |            |                   |
| 10.621-0200                              | Salaries                   | 218,292           | 239,939           | 279,902           | 299,653           | 343,416           | 240,901           | 70%        | 429,493           |
| 10.621-0201                              | Longevity pay              | 2,250             | 2,500             | 2,500             | 3,250             | 3,250             |                   | 0%         | 3,500             |
| 10.621-0202                              | Incentive pay              | -                 | 1,800             | 1,800             | 1,800             | 2,700             | 2,700             | 100%       | 2,700             |
| 10.621-0210                              | Part Time wages            | 16,466            | 17,867            | 3,247             | 16,964            | 68,489            | 40,419            | 59%        | 41,184            |
| 10.621-0220                              | Over Time wages            | 199               | 245               | 1,022             | 459               |                   | 0                 |            |                   |
| 10.621-0900                              | Fica                       | 17,152            | 19,893            | 21,945            | 24,007            | 31,966            | 22,616            | 71%        | 36,481            |
| 10.621-0902                              | Employee Insurance         | 43,196            | 50,033            | 52,895            | 59,108            | 69,471            | 46,138            | 66%        | 76,686            |
| 10.621-0903                              | Runout Period Claims       | 1,486             | -                 | 1,401             | -                 | -                 | 0                 |            |                   |
| 10.621-1000                              | State (ORBIT) Retirement   | 15,308            | 18,061            | 24,046            | 30,691            | 39,619            | 28,644            | 72%        | 52,719            |
| 10.621-1001                              | 401(k)                     | 10,075            | 8,342             | 10,962            | 15,093            | 11,624            | 11,181            | 96%        | 14,509            |
| 10.621-1005                              | Board Member Pay           | 750               | 645               | 330               | 150               | 1,350             | 405               | 30%        | 1,350             |
| <b>Total Personnel</b>                   |                            | <b>\$ 325,173</b> | <b>\$ 359,325</b> | <b>\$ 400,050</b> | <b>\$ 451,175</b> | <b>\$ 571,885</b> | <b>\$ 393,004</b> | <b>69%</b> | <b>\$ 658,622</b> |
|  |                            |                   |                   |                   |                   |                   |                   |            |                   |
| <b>Utilities, Bldg &amp; Grnds</b>       |                            |                   |                   |                   |                   |                   |                   |            |                   |
| 10.621-1100                              | Telephone                  | 5,573             | 6,468             | 5,851             | 7,137             | 6,000             | 6,225             | 104%       | 9,000             |
| 10.621-1101                              | Postage                    | 10                | 853               | 373               | 83                | 400               | 2                 | 1%         | 300               |
| 10.621-1200                              | Data Processing            | 3,267             | 6,155             | 8,952             | 5,162             | 8,665             | 7,838             | 90%        | 5,000             |
| 10.621-1300                              | Utilities                  | 32,979            | 37,439            | 32,208            | 35,630            | 38,500            | 34,085            | 89%        | 38,000            |
| 10.621-1400                              | Staff Development          | 3,366             | 2,729             | 3,611             | 1,484             | 3,200             | 598               | 19%        | 3,000             |
| 10.621-1601                              | Building & Grounds Maint   | 86,350            | 30,908            | 43,728            | 131,999           | 55,195            | 29,905            | 54%        | 30,000            |
| 10.621-1602                              | Landscaping                | 1,465             | 3,838             | 3,159             | 1,367             | 33,500            | 12,782            | 38%        | 33,500            |
| <b>Total Utilities, Bldg &amp; Grnds</b> |                            | <b>\$ 133,009</b> | <b>\$ 88,390</b>  | <b>\$ 97,881</b>  | <b>\$ 182,862</b> | <b>\$ 145,460</b> | <b>\$ 91,435</b>  | <b>63%</b> | <b>\$ 118,800</b> |
|  |                            |                   |                   |                   |                   |                   |                   |            |                   |
| <b>Supplies</b>                          |                            |                   |                   |                   |                   |                   |                   |            |                   |
| 10.621-3300                              | Supplies & Materials       | 9,784             | 20,228            | 15,731            | 17,894            | 20,000            | 11,548            | 58%        | 20,000            |
| 10.621-3301                              | Equipment                  | 1,906             | 927               | 5,900             | 6,084             | 4,800             | 4,511             | 94%        | 5,100             |
| 10.621-3302                              | Christmas Lights           | -                 | -                 | -                 | -                 | 7,000             | \$ 5,824          | 83%        | 3,000             |
| 10.621-3303                              | Trail Maintenance Supplies | 2,155             | 4,800             | 5,296             | 7,682             | 10,000            | 627               | 6%         | 10,000            |
| 10.621-3304                              | Signs                      | 1,387             | -                 | -                 | -                 | -                 |                   |            |                   |
| 10.621-3305                              | Sled Hill Supplies         | 388               | 9,837             | 11,750            | 9,460             | 1,000             | 5,693             | 569%       | 1,000             |
| 10.621-3600                              | Uniforms                   | -                 | 521               | 795               | 2,177             | 1,750             | 2,843             | 162%       | 2,500             |
| <b>Total Supplies</b>                    |                            | <b>\$ 15,620</b>  | <b>\$ 36,313</b>  | <b>\$ 39,472</b>  | <b>\$ 43,297</b>  | <b>\$ 44,550</b>  | <b>\$ 31,046</b>  | <b>70%</b> | <b>\$ 41,600</b>  |

**Town of Beech Mountain  
Recreation Department**

|  |                       |                   |                   |                   |                     |                   |                   |          | <b>Proposed</b>   |
|--|-----------------------|-------------------|-------------------|-------------------|---------------------|-------------------|-------------------|----------|-------------------|
|  |                       | <b>2018</b>       | <b>2019</b>       | <b>2020</b>       | <b>2021</b>         |                   | <b>YTD</b>        |          | <b>2022-2023</b>  |
|  |                       | <b>Actual</b>     | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>       |                   | <b>3/31/2022</b>  | <b>%</b> | <b>Budget</b>     |
| <b>Contract Services</b>                   |                       |                   |                   |                   |                     |                   |                   |          |                   |
| 10.621-4201                                | Contract Services     | 19,932            | 45,655            | 47,810            | 41,753              | 45,000            | 32,198            | 72%      | 47,000            |
| 10.621-4202                                | Programming           | 8,370             | 9,049             | 9,126             | 4,871               | 8,000             | 6,637             | 83%      | 9,000             |
| 10.621-4203                                | Fitness/Wellness      | 2,035             | 3,398             | 404               | 1,984               | 12,500            | 13,827            | 111%     | 18,500            |
| 10.621-4204                                | Special Event Expense | 7,103             | 9,389             | 8,545             | 5,718               | 14,000            | 6,630             | 47%      | 10,000            |
| 10.621-4205                                | Special Projects      | 10,025            | -                 | 0                 | 18,378              |                   | 498               |          |                   |
| 10.621-4210                                | Professional Services |                   |                   |                   |                     |                   |                   |          |                   |
| <b>Total Contract Services</b>             |                       | <b>\$ 47,466</b>  | <b>\$ 67,491</b>  | <b>\$ 65,884</b>  | <b>\$ 72,704</b>    | <b>\$ 79,500</b>  | <b>\$ 59,790</b>  | 75%      | <b>\$ 84,500</b>  |
| <b>Misc Expenses</b>                       |                       |                   |                   |                   |                     |                   |                   |          |                   |
| 10.621-5300                                | Dues & Subscriptions  | 787               | 757               | 1,023             | 1,421               | 1,800             | 1,582             | 88%      | 2,100             |
| 10.621-5400                                | Insurance             | 12,098            | 14,009            | 15,651            | 14,292              | 16,000            | 14,600            | 91%      | 15,000            |
| 10.621-5700                                | Advertising           | 6,269             | 13,339            | 6,484             | 2,325               | 1,000             | 0                 | 0%       | 1,000             |
| 10.621-5701                                | Credit Card Fee       | 1,349             | 1,717             | 2,684             | (367)               | 500               | 2,060             | 412%     | -                 |
| <b>Total Misc Expenses</b>                 |                       | <b>\$ 20,503</b>  | <b>\$ 29,822</b>  | <b>\$ 25,842</b>  | <b>\$ 17,671</b>    | <b>\$ 19,300</b>  | <b>\$ 18,242</b>  | 95%      | <b>\$ 18,100</b>  |
| <b>Vehicle Expenses</b>                    |                       |                   |                   |                   |                     |                   |                   |          |                   |
| 10.621-6100                                | Gas & Fuel            | 2,737             | 2,225             | 2,917             | 3,895               | 3,500             | 3,848             | 110%     | 5,500             |
| 10.621-6200                                | Vehicle Maintenance   | 4,981             | 4,640             | 9,188             | 15,699              | 3,000             | 4,843             | 161%     | 4,000             |
| <b>Total Vehicle Expenses</b>              |                       | <b>\$ 7,717</b>   | <b>\$ 6,865</b>   | <b>\$ 12,105</b>  | <b>\$ 19,594</b>    | <b>\$ 6,500</b>   | <b>\$ 8,691</b>   | 134%     | <b>\$ 9,500</b>   |
| <b>Capital Outlay</b>                      |                       |                   |                   |                   |                     |                   |                   |          |                   |
| 10.621-7400                                | Capital Outlay        | 78,664            | 124,601           | 276,299           | 348,223             |                   |                   |          |                   |
| <b>Total Capital Outlay</b>                |                       | <b>\$ 78,664</b>  | <b>\$ 124,601</b> | <b>\$ 276,299</b> | <b>\$ 348,223</b>   | <b>\$ -</b>       | <b>\$ -</b>       | 0%       | <b>\$ -</b>       |
| <b>Debt Principal &amp; Interest</b>       |                       |                   |                   |                   |                     |                   |                   |          |                   |
| 10.621-8400                                | Debt (Principal)      | 131,022           | 131,022           | -                 | -                   |                   | -                 | 0%       | -                 |
| 10.621-8401                                | Debt (Interest)       | 10,455            | 5,228             | -                 | -                   |                   | -                 | 0%       | -                 |
| <b>Total Debt Principal &amp; Interest</b> |                       | <b>\$ 141,477</b> | <b>\$ 136,250</b> |                   | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>       | 0%       | <b>\$ -</b>       |
| <b>Total Recreation</b>                    |                       | <b>\$ 769,631</b> | <b>\$ 849,057</b> | <b>\$ 917,533</b> | <b>\$ 1,135,526</b> | <b>\$ 867,195</b> | <b>\$ 602,208</b> | 69%      | <b>\$ 931,122</b> |

**10.621.0200 - Salaries**

13% COLA, amount is calculated based on CIP index difference between January 2015 and 2022 and actual COLA increases over the same period of time.

**10.621-0210 – Part Time Wages**

6 Camp Counselors (June-August), weekend front desk staff

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

Increased by .75% from 11.35% to 12.1% of gross wages

**10-621-1200 - Data Processing**

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

**10.621-1300 Utilities**

Electricity and Propane, we are open 7 days a week year-round. Increase for added Shane Park

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

CPSI certification for one employee \$600, NC Directors conference \$500, NC/SC Parks and Recreation Conference \$500, Revenue Development and Management School \$1500

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

\$20,000 for annual building upkeep, \$8395 bollard lights to weight room

**10.621-1602 Landscaping**

\$3500 Mulching and landscape update for Buckeye , Dog Park, Shane Park, \$37K is taking over Susie Knepek's position with the town, this includes holiday lights and landscaping the roadways

\$5500 for fencing at Buckeye and Sled Hill parking lot

**10.621-3000 Supplies**

\$1500 for water cooler in weight room, Triple-T Pumping \$1000, janitorial equipment for BRC/Shane Park/Lake Coffey restroom, all supplies for BRC

CINTAS cleaning mops and disinfecting wipes

**10-621-3301 - Equipment**

\$1200 for replacement generator, \$2400 for replacement of snow plow, leaf blower and saw/drills, \$1500 for upkeep and replacement items such as chainsaw blades, protective gear

hand tools, screws/nails/glue

**10-621.3302 - Christmas Lights**

Rec department will be responsible for Christmas lighting on roadways. This was formerly a position held in another department

**10.621-3303 - Trail Maintenance Supplies**

\$1,500 two stair cases on Upper Pond, \$3000 Falls Trail Arbor, \$3500 platform and stairs on Falls Trail, \$2000 miscellaneous repairs on trails

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

Cost of maintaining the sled hill operations

**10-621-3600- Uniforms**

\$400 Outdoor Crew boot stipend, \$1050 Outdoor crew pants, \$400 indoor staff shirts/pullover

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

Mowing Contract w/Mile High Landscaping \$18,000, US Bank Finance for cardio equipment \$4370, Sharp Electronics \$167, A-1 Termite \$300,

\$480 Printer services, Kelson PM for floor buffer, \$2000 Avery County Bus and driver for summer camp,

\$2500 for RecDesk,

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

replacing yoga mats and equipment, replacement of spin bikes \$11,500, two outdoor pickleball nets \$3100. \$2,500 for Cardio equipment buyout.

**10.621-4204 - Special Events**

4th of July event(s), Beech Mtn Enduro, Halloween, easter, Holiday Market, Nerf War event, Summer/Fall events

**10.621-5300 - Dues & Subscriptions**

Budget increased due to items being coded under other line items in the past, so moved money into this line item and decreased from Contract Services and Programming.

\$420 Zumba membership, \$175 NRPA membership, \$680 for Adobe Creative Suite, \$600 Constant Contact, \$50 SmugMug, \$120 Amazon Prime, EENC Certificate \$40

**10.621-5400 - Advertising**

Decreased for '21. We aren't doing radio or newspaper ads

**10.621-6100 - Gas and Fuel**

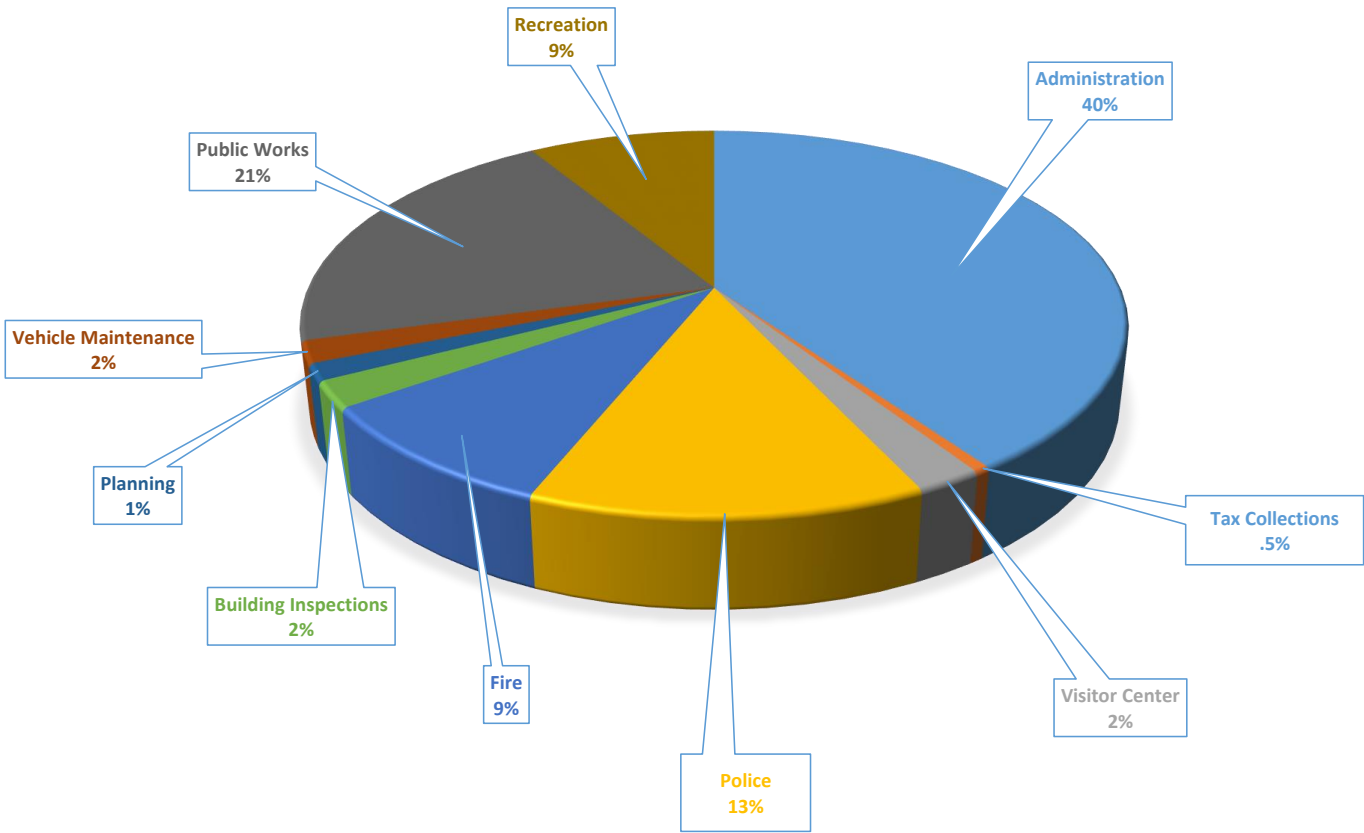
increase for added trail equipment and additional truck for outdoor crew

**10.621-6200 - Vehicle Maintenance**

**Town of Beech Mountain  
General Fund Summary**

|                             |  | 2018                | 2019                | 2020                | 2021                | 2022                 | YTD                 |     | Proposed             |
|-----------------------------|--|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|-----|----------------------|
|                             |  | Actual              | Actual              | Actual              | Actual              | Budget               | 3/31/2022           | %   | 2022-2023            |
|                             |  |                     |                     |                     |                     |                      |                     |     | Budget               |
| <b>General Fund Revenue</b> |  | <b>\$ 6,697,215</b> | <b>\$ 6,720,794</b> | <b>\$ 7,268,374</b> | <b>\$ 7,752,225</b> | <b>\$ 10,023,430</b> | <b>\$ 7,102,674</b> | 71% | <b>\$ 10,683,201</b> |
| <b>Administration</b>       |  | <b>1,726,037</b>    | <b>1,956,735</b>    | <b>1,731,562</b>    | <b>1,684,717</b>    | <b>4,702,881</b>     | <b>3,092,445</b>    | 66% | <b>4,301,966</b>     |
| <b>Tax Collections</b>      |  | <b>65,091</b>       | <b>39,121</b>       | <b>47,562</b>       | <b>49,749</b>       | <b>49,240</b>        | <b>36,423</b>       | 74% | <b>54,797</b>        |
| <b>Visitor Center</b>       |  | <b>-</b>            | <b>-</b>            | <b>124,741</b>      | <b>138,498</b>      | <b>202,018</b>       | <b>146,932</b>      | 73% | <b>236,412</b>       |
| <b>Police</b>               |  | <b>1,120,779</b>    | <b>1,294,330</b>    | <b>1,123,970</b>    | <b>1,275,843</b>    | <b>1,214,872</b>     | <b>862,747</b>      | 71% | <b>1,404,204</b>     |
| <b>Fire</b>                 |  | <b>372,156</b>      | <b>610,514</b>      | <b>366,990</b>      | <b>461,927</b>      | <b>480,242</b>       | <b>376,557</b>      | 78% | <b>967,661</b>       |
| <b>Special Projects</b>     |  | <b>40,985</b>       | <b>95,213</b>       | <b>120,652</b>      | <b>-</b>            | <b>-</b>             | <b>-</b>            |     | <b>-</b>             |
| <b>Building Inspections</b> |  | <b>95,284</b>       | <b>108,176</b>      | <b>95,276</b>       | <b>134,033</b>      | <b>204,621</b>       | <b>151,864</b>      | 74% | <b>236,488</b>       |
| <b>Planning</b>             |  | <b>109,629</b>      | <b>170,349</b>      | <b>468,085</b>      | <b>168,308</b>      | <b>136,290</b>       | <b>81,918</b>       | 60% | <b>150,057</b>       |
| <b>Vehicle Maintenance</b>  |  | <b>152,149</b>      | <b>144,392</b>      | <b>116,223</b>      | <b>145,134</b>      | <b>192,668</b>       | <b>137,264</b>      | 71% | <b>196,152</b>       |
| <b>Public Works</b>         |  | <b>1,483,850</b>    | <b>1,275,672</b>    | <b>2,240,810</b>    | <b>2,914,943</b>    | <b>1,973,403</b>     | <b>1,413,267</b>    | 72% | <b>2,204,342</b>     |
| <b>Recreation</b>           |  | <b>769,631</b>      | <b>849,057</b>      | <b>917,533</b>      | <b>1,135,526</b>    | <b>867,195</b>       | <b>602,208</b>      | 69% | <b>931,122</b>       |
| <b>Total Expenditures</b>   |  | <b>\$ 5,935,592</b> | <b>\$ 6,543,559</b> | <b>\$ 7,353,406</b> | <b>\$ 8,108,677</b> | <b>\$ 10,023,430</b> | <b>\$ 6,901,625</b> | 69% | <b>\$ 10,683,201</b> |
| <b>Variance</b>             |  | <b>\$ 761,623</b>   | <b>\$ 177,235</b>   | <b>\$ (85,032)</b>  | <b>\$ (356,453)</b> | <b>\$ -</b>          | <b>\$ 201,049</b>   |     | <b>\$ (0)</b>        |

GENERAL FUND  
BUDGETED DEPARTMENT EXPENDITURES FY 2021



## General Fund Capital Outlay

Town of Beech Mountain  
General Fund  
Summary of Capital Outlay Request

**Prioritized Listing****Requested Item and Amount**

Administration Computer Server \$6,000  
 Visitor Center/Town Hall expansion and renovation \$800,000  
 New Vehicle - 2023 Dodge Durango \$38,000  
 Vehicle Upfit - emergency equipment \$9,500  
 New Server for Department (Video Evidence Recordings) \$6,600

**Moridian Funds**

Ballistic Kevlar Helmets \$11,500  
 EMD (Emergency Medical Dispatch) Protocol Tablet \$825  
 Ninja DT200 Food Air Fry & Convection Oven \$300  
 Ram Mounts for Patrol Vehicle Printers \$1,300  
 Homesteader-Enclosed Trailer \$7000  
 Traffic Cones \$4,200  
 Poly Traffic Barricades \$2,200  
 Can-Am UTV \$45,000

**Moridian Funds Subtotal \$79,558**

Rubber Tire Backhoe \$140,000  
 Truck for outdoor crew \$40,000

**Justification for Request**

Per Schedule as prepared by Nordic PC  
 Increase size of building to better service growing need 50-50 split in funding with TDA  
 Per normal rotation replaces 2017 Ford Exp  
 Outfit new vehicle  
 Per Schedule as prepared by Nordic PC

11 - ballistic Kevlar helmets for all Police Officers. (Funded by the Mooradian Fund)  
 1 - EMD Tablet for medical, fire, and police dispatch. (Funded by the Mooradian Fund)  
 1 - Dispatchers and officer food prep device. (Funded by the Mooradian Fund)  
 Multiple parts for computer and printer mounts for patrol vehicles. (Funded by the Mooradian Fund)  
 Enclosed trailer to store and transport traffic cones, traffic barricades, and various equipment. (Funded by the Mooradian Fund)  
 100 - traffic cones, will be utilized for various events. (Funded by the Mooradian Fund)  
 20 - bi-folding poly traffic barricades. (Funded by the Mooradian Fund)  
 1 - UTV/side-by-side includes upfit with emergency lights, siren, and graphics. (Funded by the Mooradian Fund)

The Caterpillar unit is worn out.  
 Responsibility increase requires additional vehicle

**Department**

Administration  
 Visitor Center  
 Police Depart

Police Department  
 Public Works





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| Detail Listing                  |  |
|---------------------------------|--|
| <u>Item/Project Description</u> | <u>Additional Budget Justification</u>             |
| Computer Server Townhall        | One Half the cost of a computer server in Townhall |



Detail Listing

| <u>Item/Project Description</u> | <u>Additional Budget Justification</u> |
|---------------------------------|--|
|---------------------------------|--|

|                  |  |
|------------------|--|
| <u>2023-2024</u> |  |
|------------------|--|

|                               |  |
|-------------------------------|--|
| Building Expansion -\$800,000 |  |
|-------------------------------|--|

|  |  |
|--|--|
|  | Increase size of building to better serve growing visits and use<br>This is a projected amount as of 04/21/2021. Funding will be a 50-50 split TDA and Town<br>FY 2022 Capital Outlay was \$300,000 with \$50,000 projected in design cost as spent.<br>This leaves \$250,000 to be reappropriated in FY 2023 along with an additional \$500,000 for construction.<br>TDA agreed to pay FY 2022 \$150,000 and FY 2023 \$275,000. |
|--|--|

| Capital Expenditures  |                |           |           |           |      | Budget    | YTD        |        | Projected  |           |           |           |        |
|---|----------------|-----------|-----------|-----------|------|-----------|------------|--------|------------|-----------|-----------|-----------|--------|
| Budget Account  |                | 2018      | 2019      | 2020      | 2021 | 2022      | 3/31/2022  | %      | 2023       | 2024      | 2025      | 2026      | 2027   |
| 10.510-7400   | Capital Outlay | 95,048    | 27,420    | 20,913    | -    | 41,879    | 103,861    | 248%   | 146,658    | 47,500    | 95,000    | 47,500    | 47,500 |
| Total Capital Outlay  |                | \$ 95,048 | \$ 27,420 | \$ 20,913 | \$ - | \$ 41,879 | \$ 103,861 | 248%   | \$ 146,658 | \$ 47,500 | \$ 95,000 | \$ 47,500 | 47,500 |
| Detail Listing  |                |           |           |           |      |           |            |        |            |           |           |           |        |
| Item/Project Description  |                |           |           |           |      |           |            |        |            |           |           |           |        |
| 17-18/ New 2017 Ford Expedition   |                | 33,533    |           |           |      |           |            |        |            |           |           |           |        |
| New Ford Expedition   |                | 33,533    |           |           |      |           |            |        |            |           |           |           |        |
| AED's x 3 for patrol vehicles   |                | 5,729     |           |           |      |           |            |        |            |           |           |           |        |
| In-Car Cameras x 2  |                | 8,020     |           |           |      |           |            |        |            |           |           |           |        |
| Motorola radio - vehicle  |                | 6,946     |           |           |      |           |            |        |            |           |           |           |        |
| Vehicle upfit- emergency equipment  |                | 7,287     |           |           |      |           |            |        |            |           |           |           |        |
| 2018-2019   |                |           |           |           |      |           |            |        |            |           |           |           |        |
| New Tasers x 10   |                |           | 13,620    |           |      |           |            |        |            |           |           |           |        |
| AED's x 2   |                |           | 5,000     |           |      |           |            |        |            |           |           |           |        |
| Portable Radar Signs x 2  |                |           | 8,800     |           |      |           |            |        |            |           |           |           |        |
| 2019-2020   |                |           |           |           |      |           |            |        |            |           |           |           |        |
| New Vehicle - 2020 Dodge Pickup 1/2 with Special Projects and Emergency Upfit |                |           |           |           |      |           |            |        |            |           |           |           |        |
| 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   |                |           |           |           |      |           | 29,279     | 34,202 |            |           |           |           |        |
| Vehicle Upfit - emergency equipment   |                |           |           |           |      |           | 8,000      | 3,902  |            |           |           |           |        |
| 1 In Car Camera (Digital Ally MC800)  |                |           |           |           |      |           | 4,600      | 65,757 |            |           |           |           |        |
| 2022-2023   |                |           |           |           |      |           |            |        |            |           |           |           |        |
| Vehicle Normal rotation   |                |           |           |           |      |           |            |        |            | 38,000    |           |           |        |
| New vehicle equipment   |                |           |           |           |      |           |            |        | 9,500      |           |           |           |        |
| Computer server   |                |           |           |           |      |           |            |        | 6,600      |           |           |           |        |
| Mooridian Funds   |                |           |           |           |      |           |            |        | 92,558     |           |           |           |        |
| 2023-2024   |                |           |           |           |      |           |            |        |            |           |           |           |        |
| New Vehicle - 2022 Ford Expedition  |                |           |           |           |      |           |            |        |            | 38,000    |           |           |        |
| Vehicle Upfit - emergency equipment   |                |           |           |           |      |           |            |        |            | 9,500     |           |           |        |
| 2024-2025   |                |           |           |           |      |           |            |        |            |           |           |           |        |
| 2-New Vehicles - 2025 Dodge Durango   |                |           |           |           |      |           |            |        |            |           | 76,000    |           |        |
| 2-Vehicle Upfits - emergency equipment  |                |           |           |           |      |           |            |        |            |           | 19,000    |           |        |

[illegible]

| Item/Project Description                               | Additional Budget Justification | Detail Listing   |
|--|---------------------------------|--|
| <b>2022-2023</b>                                       |                                 |  |
| New Server \$6,600                                     |                                 | Replace the video evidence server / last upgraded in 2017/2018.  |
| New Vehicle & Emergency Equip. Upfit \$47,000          |                                 | Replace -2015 Ford Explorer, reached serviceability for repairs, worn out. 1-vehicle upfit.                                      |
| <b><u>Grant Funded items Below</u></b>                 |                                 |  |
| Ballistic Kevlar Helmets \$11,500                      |                                 | 11 - ballistic Kevlar helmets for all Police Officers. (Funded by the Mooradian Fund)  |
| EMD (Emergency Medical Dispatch) Protocol Tablet \$825 |                                 | 1 - EMD Tablet for medical, fire, and police dispatch. (Funded by the Mooradian Fund)  |
| Ninja DT200 Food Air Fry & Convection Oven \$300       |                                 | 1 - Dispatchers and officer food prep device. (Funded by the Mooradian Fund)   |
| Ram Mounts for Patrol Vehicle Printers \$1,300         |                                 | Multiple parts for computer and printer mounts for patrol vehicles. (Funded by the Mooradian Fund)                               |
| Homesteader-Enclosed Trailer \$7000                    |                                 | Enclosed trailer to store and transport traffic cones, traffic barricades, and various equipment. (Funded by the Mooradian Fund) |
| Traffic Cones \$4,200                                  |                                 | 100 - traffic cones, will be utilized for various events. (Funded by the Mooradian Fund)   |
| Poly Traffic Barricades \$2,200                        |                                 | 20 - bi-folding poly traffic barricades. (Funded by the Mooradian Fund)  |
| Can-Am UTV \$45,000                                    |                                 | 1 - UTV/side-by-side includes upfit with emergency lights, siren, and graphics. (Funded by the Mooradian Fund)                   |
| UTV accessories \$13,000                               |                                 | Items need to be added.  |
| <b>Total of Grant Funded items</b>                     |                                 | <b>\$92,558.00</b>   |
| <b>2023-2024</b>                                       |                                 |  |
| New Vehicle & Emergency Equip. Upfit \$47,000          |                                 | Replace -2016 Ford Expedition, reached serviceability for repairs, worn out. 1-vehicle upfit.                                    |
| <b>2024-2025</b>                                       |                                 |  |
| New Vehicles & Emergency Equip. Upfit \$94,000         |                                 | Replace - 2 - 2017 Ford Expeditions, reached serviceability, worn out. 2 - vehicle upfits.                                       |
| <b>2025-2026</b>                                       |                                 |  |
| New Vehicle & Emergency Equip. Upfit \$47,000          |                                 | Replace -2017 Ford Expedition, reached serviceability for repairs, worn out. 1-vehicle upfit.                                    |
| <b>2026-2027</b>                                       |                                 |  |
| New Vehicle & Emergency Equip. Upfit \$47,000          |                                 | Replace -2017 Ford Expedition, reached serviceability for repairs, worn out. 1-vehicle upfit.                                    |





Detail Listing

| <u>Item/Project Description</u>         | <u>Additional Budget Justification</u>                            |
|---|---|
| <b><u>2023-2024</u></b>                 |   |
| Station #1 Building Exterior Renovation | Building is an eyesore needs both a functional and visual upgrade |
| Tanker 9301 Replacement                 | Unit has entered the last of its useable service life             |
|   |   |



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

Detail Listing

| <u>Item/Project Description</u> | <u>Additional Budget Justification</u> |
|---------------------------------|--|
|---------------------------------|--|

2023-2024

|                  |   |
|------------------|---|
| Vehicle \$30,000 | Current Jeep will be eight years old. This vehicle services a Administration vehicle for trips across the State |
|------------------|---|



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> |
|---------------------------------|--|
|---------------------------------|--|



| Capital Funding              | Fiscal Year Ending  |                   |             |             |             |
|------------------------------|---------------------|-------------------|-------------|-------------|-------------|
|                              | 2023                | 2024              | 2025        | 2026        | 2027        |
| Transfer From General Fund   | 1,126,000           | 138,000           | -           |             |             |
| Appropriated Fund Balance    |                     |                   |             |             |             |
| Debt Financing               | 205,000             | 771,000           |             |             |             |
| Grant Funding                |                     |                   |             |             |             |
| <b>Total Capital Funding</b> | <b>\$ 1,331,000</b> | <b>\$ 771,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

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

**Detail Listing****Item/Project Description****Additional Budget Justification****2022 - 2023**

Backhoe

Replacement of Caterpillar backhoe. Sanitation needs a backhoe for their operation part time which severely conflicts with daily road maintenance needs. The CAT machine is older and suited for their use. Public works will buy a new machine for daily

Traffic Flow gates/Wind breaker at transfer Dock

Traffic flow gates at convenience center and a wind break fence to keep trash contained during transferring container to container

road use, sanitation will buy the used machine from Public works for their use.

**2023-2024**

Renovation of old PW

Using the old PW shop building as heated space for vehicle storage. Needs electrical updates, heating updates, and office area converted into trailer storage for equipment such as Trailer Mount Information signs, pavement machine, pavement roller, pumps, trailer mount generator/light tower.

Paving Old PW parking area

Recap of deterioration on existing paved area.

3/4 Ton Service Truck(Building Tech. Vehicle)

Service Truck and tools to support new Building Maintenance Technical Position

Sign Department Trailer

5,000 lb. class trailer for use of the sign department hauling the tractor for sign replacement and installation in conjunction with the auger.

Brush Chipper

Single point of failure equipment. Used daily in Right of way maintenance and in brush collection. Can work brush crew and right of way crew at the same time for improved efficiency

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

**Recreation Department Capital Improvement Program**

| Capital Funding              | Fiscal Year Ending |                   |                   |                   |             |
|------------------------------|--------------------|-------------------|-------------------|-------------------|-------------|
|                              | Projected          |                   |                   |                   |             |
|                              | 2023               | 2024              | 2025              | 2026              | 2027        |
| Transfer From General Fund   |                    | 945,000           | 280,000           | 250,000           |             |
| Appropriated Fund Balance    |                    |                   |                   |                   |             |
| Debt Financing               | 40,000             |                   |                   |                   |             |
| Grant Funding                |                    |                   |                   |                   |             |
| <b>Total Capital Funding</b> | <b>\$ 40,000</b>   | <b>\$ 945,000</b> | <b>\$ 280,000</b> | <b>\$ 250,000</b> | <b>\$ -</b> |

| Fiscal Year Ending                         |                |           |            |            |            | Fiscal Year Ending |           |           |           |            |            |            |      |
|--|----------------|-----------|------------|------------|------------|--------------------|-----------|-----------|-----------|------------|------------|------------|------|
| Capital Expenditures                       |                |           |            |            |            | Budget             | YTD       | Projected |           |            |            |            |      |
| Budget Account                             |                | 2018      | 2019       | 2020       | 2021       | 2022               | 3/31/2022 | %         | 2023      | 2024       | 2025       | 2026       | 2027 |
| 10.621-7400                                | Capital Outlay | 78,664    | 159,869    | 274,500    | 117,000    | 297,173            | 49,087    | 42%       | 40,000    | 945,000    | 280,000    | 250,000    | 0    |
|  |                |           |            |            |            |                    |           |           |           |            |            |            |      |
| Total Capital Outlay                       |                | \$ 78,664 | \$ 159,869 | \$ 274,500 | \$ 117,000 | \$ 297,173         | \$ 49,087 | 42%       | \$ 40,000 | \$ 945,000 | \$ 280,000 | \$ 250,000 | \$ - |
|  |                |           |            |            |            |                    |           |           |           |            |            |            |      |
| Detail Listing                             |                |           |            |            |            |                    |           |           |           |            |            |            |      |
| Item/Project Description                   |                |           |            |            |            |                    |           |           |           |            |            |            |      |
| 2015-2016 Bark Park play features          |                | 4,902     |            |            |            |                    |           |           |           |            |            |            |      |
| Sled Hill pads                             |                | 10,593    |            |            |            |                    |           |           |           |            |            |            |      |
| 2017 Chevy 1500 Truck                      |                | 26,732    |            |            |            |                    |           |           |           |            |            |            |      |
| Vermeer Skid Steer/attachments             |                | 36,437    |            |            |            |                    |           |           |           |            |            |            |      |
| 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     |                    |           |           |           |            |            |            |      |



**2022-2023**

|                             |  |
|-----------------------------|--|
| Truck for Outdoor           | Need to add vehicle for expanding projects and staff. Bigger dump body truck                             |
| Trailer for equipment       | Trailer to safely transport excavator  |
| UTV/Trailer - \$19,000      | Current UTV needs to be replaced. High maintenance expense for drivetrain and electrical work in vehicle |
| Weight room expansion       | We have outgrown the weight room facility, need to expand for growing memberships and personal training  |
| Cardio Equipment on Finance | Our 4 year agreement will end, need to update cardio equipment in weight room                            |

**2023-2024**

|  |  |
|--|--|
| 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 |

**2025-2030**

|                                    |   |
|------------------------------------|---|
| Splash Pad                         | Adding new recreation opportunities for residents and visors. Splash Pad is a great alternative to having a pool.     |
| Facility Expansion - PARTF project | As facility use continues to grow, we need to expand the weight room and look to build stand-alone Pickleball courts. |
| Resurface gym flooring             | The floor is 16 years old, it needs a resurface with new lines painted and cracks sealed                              |
| AC unit for Gym/Tennis             | Nee to provide AC on courts for summer months   |

**Town of Beech Mountain  
Utility Revenue**

| <b>Water Fund Revenue</b>             |                                |                     |                     |                     |                     |                     |                     |            | <b>Proposed</b>     |
|---------------------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------|---------------------|
|                                       |                                | <b>2018</b>         | <b>2019</b>         | <b>2020</b>         | <b>2021</b>         | <b>2022</b>         | <b>YTD</b>          |            | <b>2022-2023</b>    |
|                                       |                                | <b>Actual</b>       | <b>Actual</b>       | <b>Actual</b>       | <b>Actual</b>       | <b>Budget</b>       | <b>3/31/2022</b>    | <b>%</b>   | <b>Budget</b>       |
| <b>Interest Income</b>                |                                |                     |                     |                     |                     |                     |                     |            |                     |
| 30.329-0000                           | Interest on Investments        | 21,283              | 36,482              | 17,410              | 301                 | 500                 | 159                 | 32%        | 1,000               |
| <b>Total Interest Income</b>          |                                | <b>\$ 21,283</b>    | <b>\$ 36,482</b>    | <b>\$ 17,410</b>    | <b>\$ 301</b>       | <b>\$ 500</b>       | <b>\$ 159</b>       | <b>32%</b> | <b>\$ 1,000</b>     |
| <b>Miscellaneous Income</b>           |                                |                     |                     |                     |                     |                     |                     |            |                     |
| 30.335-0000                           | Miscellaneous Income           | 3,379               | (0)                 | 3,237               | 101,406             | 46,500              | 9,868               | 21%        | 35,000              |
| <b>Total Miscellaneous Income</b>     |                                | <b>\$ 3,379</b>     | <b>\$ (0)</b>       | <b>\$ 3,237</b>     | <b>\$ 101,406</b>   | <b>\$ 46,500</b>    | <b>\$ 9,868</b>     | <b>21%</b> | <b>\$ 35,000</b>    |
| <b>Metered Sales &amp; Fees</b>       |                                |                     |                     |                     |                     |                     |                     |            |                     |
| 30.371-0001                           | Metered Sales - Water          | 1,143,759           | 1,193,915           | 1,247,180.40        | 1,335,920           | 1,274,727           | 1,100,368           | 86%        | 1,470,261           |
| 30.371-0002                           | Metered Sales - Sewer          | 975,261             | 1,035,106           | 1,093,049.84        | 1,167,502           | 1,085,874           | 959,674             | 88%        | 1,249,637           |
| 30.371-0003                           | Water/Sewer Penalties          | 4,187               | 3,682               | 3,451.96            | 32,155              | 20,000              | 25,910              | 130%       | 25,000              |
| 30.372-000                            | Availability Fees              | 20,566              | 21,548              | 33,755.00           | -                   | 72,100              | 143,906             | 200%       | 150,000             |
| 30.373-0000                           | Tap Fees                       | 3,000               | 6,000               | 20,000.00           | 48,000              | 16,000              | 59,876              | 374%       | 16,000              |
| 30.374-0000                           | Reconnection Fees              | 4,991               | 3,030               | -                   | -                   | 1,500               |                     | 0%         | 1,500               |
| 30.375-0000                           | Source Water Development       | -                   | 22,724              | 74,206.00           | -                   | 153,591             | 115,252             | 75%        | 215,027             |
| <b>Total Metered Sales &amp; Fees</b> |                                | <b>\$ 2,151,766</b> | <b>\$ 2,286,005</b> | <b>\$ 2,471,643</b> | <b>\$ 2,583,577</b> | <b>\$ 2,623,792</b> | <b>\$ 2,404,986</b> | <b>92%</b> | <b>\$ 3,127,425</b> |
| <b>Gains/Losses</b>                   |                                |                     |                     |                     |                     |                     |                     |            |                     |
| 30.383-0000                           | Gain on Sale of Assets         | -                   | 2,128               | 334                 | -                   |                     | -                   |            | 1,500               |
| <b>Total Gains/Losses</b>             |                                | <b>\$ -</b>         | <b>\$ 2,128</b>     | <b>\$ 334</b>       | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |            | <b>\$ 1,500</b>     |
| <b>Proceeds</b>                       |                                |                     |                     |                     |                     |                     |                     |            |                     |
| 30.393-0001                           | State Revolving/ Loan Proceeds | -                   | -                   |                     | -                   | 140,000             | 128,255             | 92%        | 250,000             |
| <b>Total Proceeds</b>                 |                                | <b>\$ -</b>         |                     |                     | <b>\$ -</b>         | <b>\$ 140,000</b>   | <b>\$ 128,255</b>   | <b>92%</b> | <b>\$ 250,000</b>   |
| <b>Transfers</b>                      |                                |                     |                     |                     |                     |                     |                     |            |                     |
| 30.399-0000                           | Fund Balance Appropriated      | -                   | -                   |                     |                     | 731,900             |                     | 0%         |                     |
| 30.399-0003                           | Trsf from Res Water/Sewer I    | -                   | -                   |                     | -                   |                     | -                   |            | -                   |
| 30.336-0000                           | Transfer from General (TDA)    | -                   | 150,000             |                     | -                   |                     | -                   |            | 50,000              |
| 30-336-0001                           | Transfer from Capital Project  | -                   | -                   |                     | 37,600              |                     | -                   |            | -                   |
| <b>Total Transfers</b>                |                                | <b>\$ -</b>         | <b>\$ 150,000</b>   |                     | <b>\$ 37,600</b>    | <b>\$ 731,900</b>   | <b>\$ -</b>         | <b>0%</b>  | <b>\$ 50,000</b>    |
| <b>TOTAL REVENUE</b>                  |                                | <b>\$ 2,176,428</b> | <b>\$ 2,474,614</b> | <b>\$ 2,492,624</b> | <b>\$ 2,722,884</b> | <b>\$ 3,542,692</b> | <b>\$ 2,543,268</b> | <b>72%</b> | <b>\$ 3,464,925</b> |

**30.329-0000 Interest on Investments**

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

**30.335-0000 Miscellaneous Income**

Late fees and other uncategorized revenue.

**371-0001 Metered Sales - Water**

Proposed 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 \$5.00 per account per year to \$7.00 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**

| <b>Administration</b>                    |                          | <b>2018</b>       | <b>2019</b>       | <b>2020</b>       | <b>2021</b>       | <b>2022</b>       | <b>YTD</b>        |             | <b>Proposed</b>   |
|--|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|-------------------|
|  |                          | <b>Actual</b>     | <b>Actual</b>     | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>     | <b>3/31/2022</b>  | <b>%</b>    | <b>2022-2023</b>  |
|  |                          |                   |                   |                   |                   |                   |                   |             | <b>Budget</b>     |
| <b>Personnel</b>                         |                          |                   |                   |                   |                   |                   |                   |             |                   |
| 30.720-0200                              | Salaries                 | 190,608           | 279,123           | 269,073           | 142,035           | 131,912           | 109,557           | 83%         | 148,271           |
| 30.720-0201                              | Longevity pay            | 2,750             | 2,875             | 2,500             | 2,375             | 2,125             |                   | 0%          | 2,125             |
| 30.720-0202                              | Incentive pay            | -                 | 1,200             | 1,350             | 750               | 600               | 750               | 125%        | 600               |
| 30.720-0220                              | Over Time Wages          | 3,603             | 10,521            | 11,092            | 2,397             | -                 | 2,584             |             | -                 |
| 30.720-0900                              | Fica                     | 13,978            | 22,073            | 21,861            | 11,147            | 10,300            | 8,743             | 85%         | 11,551            |
| 30.720-0902                              | Employee Insurance       | 16,895            | 12,679            | 25,428            | 28,621            | 31,250            | 20,998            | 67%         | 27,993            |
| 30.720-0903                              | Runout Period Claims     | 294               | -                 | 6,788             | 10,333            | -                 | 0                 |             | -                 |
| 30.720-1000                              | State (ORBIT) Retirement | 6,921             | 21,602            | 24,932            | 15,272            | 15,281            | 13,321            | 87%         | 18,270            |
| 30.720-1001                              | 401(k)                   | 9,035             | 12,021            | 12,507            | 6,304             | 4,483             | 4,540             | 101%        | 5,028             |
| <b>Total Personnel</b>                   |                          | <b>\$ 244,084</b> | <b>\$ 362,094</b> | <b>\$ 375,531</b> | <b>\$ 219,234</b> | <b>\$ 195,951</b> | <b>\$ 160,493</b> | <b>82%</b>  | <b>\$ 213,838</b> |
| <b>Utilities, Bldg &amp; Grnds</b>       |                          |                   |                   |                   |                   |                   |                   |             |                   |
| 30.720-1100                              | Telephone                | 1,291             | 2,594             | 1,416             | 1,184             | 1,620             | 2,088             | 129%        | 2,677             |
| 30.720-1101                              | Postage                  | 8,525             | 8,281             | 12,641            | 10,754            | 8,600             | 10,074            | 117%        | 9,000             |
| 30.720-1200                              | Data Processing          | 350               | 3,899             | 3,937             | 680               | 5,000             | 4,572             | 91%         | 5,000             |
| 30.720-1400                              | Staff Development        | 7,774             | 6,175             | 4,561             | 5,356             | 8,000             | 8,171             | 102%        | 5,500             |
| <b>Total Utilities, Bldg &amp; Grnds</b> |                          | <b>\$ 17,940</b>  | <b>\$ 20,948</b>  | <b>\$ 22,555</b>  | <b>\$ 17,974</b>  | <b>\$ 23,220</b>  | <b>\$ 24,905</b>  | <b>107%</b> | <b>\$ 22,177</b>  |
| <b>Supplies</b>                          |                          |                   |                   |                   |                   |                   |                   |             |                   |
| 30.720-3300                              | Supplies & Materials     | 4,607             | 2,425             | 1,298             | 778               | 5,000             | 343               | 7%          | 3,000             |
| 30.720-3600                              | Uniforms                 | 452               | 1,290             | 2,232             | 1,370             | 700               | 663               | 95%         | 500               |
| <b>Total Supplies</b>                    |                          | <b>\$ 5,058</b>   | <b>\$ 3,715</b>   | <b>\$ 3,530</b>   | <b>\$ 2,148</b>   | <b>\$ 5,700</b>   | <b>\$ 1,006</b>   | <b>18%</b>  | <b>\$ 3,500</b>   |
| <b>Contract Services</b>                 |                          |                   |                   |                   |                   |                   |                   |             |                   |
| 30.720-4200                              | Contract Services        | 17,170            | 23,186            | 19,026            | 32,938            | 7,500             | 10,510            | 140%        | 7,500             |
| 30.720-4210                              | Professional Services    | 46,313            | 321,355           | 67,263            | 30,325            | 230,000           | 219,192           | 95%         | 74,266            |
| 30.720-4220                              | Advertise/Notifications  | -                 | -                 | -                 | 844               | 500               | 4,053             |             | 3,500             |
| <b>Total Contract Services</b>           |                          | <b>\$ 63,482</b>  | <b>\$ 344,541</b> | <b>\$ 86,288</b>  | <b>\$ 64,107</b>  | <b>\$ 238,000</b> | <b>\$ 233,755</b> | <b>98%</b>  | <b>\$ 85,266</b>  |



**Town of Beech Mountain  
Utility Administration**

|  |                                      |                     |                     |                     |                     |                     |                     |             | <b>Proposed</b>     |
|--|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|---------------------|
|  |                                      | <b>2018</b>         | <b>2019</b>         | <b>2020</b>         | <b>2021</b>         | <b>2022</b>         | <b>YTD</b>          |             | <b>2022-2023</b>    |
|  |                                      | <b>Actual</b>       | <b>Actual</b>       | <b>Actual</b>       | <b>Budget</b>       | <b>Budget</b>       | <b>3/31/2022</b>    | <b>%</b>    | <b>Budget</b>       |
| <b>Misc Expenses</b>                       |                                      |                     |                     |                     |                     |                     |                     |             |                     |
| 30.720-5400                                | Insurance P&L/WC                     | 43,022              | 53,528              | 47,874              | 41,145              | 52,892              | 47,193              | 89%         | 53,000              |
| 30.720-5700                                | Immunizations                        | -                   | 159                 | -                   | -                   | 500                 | -                   | 0%          | -                   |
| 30.720-5701                                | Bank Fees                            | 1,650               | 2,348               | -                   | 1,500               | -                   | 8,027               | -           | 10,000              |
| 30.720-5702                                | Asset Disposal Loss                  | -                   | -                   | -                   | -                   | -                   | -                   | -           | -                   |
| 30.720-5703                                | Amortization Expense                 | -                   | -                   | -                   | -                   | -                   | -                   | -           | -                   |
| 30.720-5900                                | Depreciation Expense                 | 513,148             | 474,270             | 497,876             | 543,471             | -                   | -                   | -           | -                   |
|  |                                      |                     |                     |                     |                     |                     |                     |             |                     |
| <b>Total Misc Expenses</b>                 |                                      | <b>\$ 557,820</b>   | <b>\$ 530,305</b>   | <b>\$ 545,750</b>   | <b>\$ 586,116</b>   | <b>\$ 53,392</b>    | <b>\$ 55,220</b>    | <b>103%</b> | <b>\$ 63,000</b>    |
|  |                                      |                     |                     |                     |                     |                     |                     |             |                     |
| <b>Capital Outlay</b>                      |                                      |                     |                     |                     |                     |                     |                     |             |                     |
| 30.720-7400                                | Capital Outlay                       | -                   | -                   | -                   | 50,000              | 50,000              | -                   | 0%          | -                   |
| 30.720-7404                                | Transfer to Capital Reserve          | -                   | -                   | 107,961             | -                   | 72,100              | 143,906             | 200%        | 150,000             |
|  |                                      |                     |                     |                     |                     |                     |                     |             |                     |
| <b>Total Capital Outlay</b>                |                                      | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 107,961</b>   | <b>\$ 50,000</b>    | <b>\$ 122,100</b>   | <b>\$ 143,906</b>   | <b>118%</b> | <b>\$ 150,000</b>   |
|  |                                      |                     |                     |                     |                     |                     |                     |             |                     |
| <b>Debt Principal &amp; Interest</b>       |                                      |                     |                     |                     |                     |                     |                     |             |                     |
| 30.720-8400                                | Debt (Principal)                     | 381,536             | 846,617             | 323,986             | -                   | 438,234             | 59,800              | 14%         | 445,337             |
| 30.720-8401                                | Debt (Interest)                      | 190,394             | 174,700             | 152,094             | 177,528             | 232,093             | 39,596              | 17%         | 246,863             |
|  |                                      |                     |                     |                     |                     |                     |                     |             |                     |
| <b>Total Debt Principal &amp; Interest</b> |                                      | <b>\$ 571,930</b>   | <b>\$ 1,021,317</b> | <b>\$ 476,080</b>   | <b>\$ 177,528</b>   | <b>\$ 670,327</b>   | <b>\$ 99,396</b>    | <b>15%</b>  | <b>\$ 692,201</b>   |
|  |                                      |                     |                     |                     |                     |                     |                     |             |                     |
| <b>Transfers to Other Funds</b>            |                                      |                     |                     |                     |                     |                     |                     |             |                     |
| 30.720-9101                                | Transfer to Capital Projects         | -                   | -                   | -                   | -                   | \$ 800,500          | 491,064             | -           | 592,500             |
| 30.720-9102                                | Transfer to Source Water Development | -                   | -                   | -                   | -                   | \$ 153,591          | \$ 115,252          | -           | \$ 215,027          |
| <b>Total Transfers to Other Funds</b>      |                                      | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 954,091</b>   | <b>\$ 606,316</b>   | <b>-</b>    | <b>\$ 807,527</b>   |
|  |                                      |                     |                     |                     |                     |                     |                     |             |                     |
| <b>Contingency</b>                         |                                      |                     |                     |                     |                     |                     |                     |             |                     |
| 30.720.9200                                | Write off bad Debt                   | -                   | -                   | -                   | -                   | -                   | -                   | -           | -                   |
| 30.720-9400                                | Contingency                          | -                   | -                   | -                   | -                   | -                   | -                   | -           | -                   |
|  |                                      |                     |                     |                     |                     |                     |                     |             |                     |
| <b>Total Contingency</b>                   |                                      | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>-</b>    | <b>\$ -</b>         |
|  |                                      |                     |                     |                     |                     |                     |                     |             |                     |
| <b>Total Administration</b>                |                                      | <b>\$ 1,460,315</b> | <b>\$ 2,282,920</b> | <b>\$ 1,617,695</b> | <b>\$ 1,117,107</b> | <b>\$ 2,262,781</b> | <b>\$ 1,324,997</b> | <b>59%</b>  | <b>\$ 2,037,509</b> |

**30.720.0200 Salaries**

13% COLA, amount is calculated based on CIP index difference between January 2015 and 2022 and actual COLA increases over the same period of time.

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

Increased by .75% from 11.35% to 12.1% of gross wages

**30 -720-1101 Postage**

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

**30.720-1400 Staff Development**

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

**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, McGill (well exploratory services).

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. Starting this year 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

**Town of Beech Mountain  
Water Treatment**

| <b>Water Treatment</b>                   |                          |                   |                   |                   |                   |                   |                   |            |                   |
|--|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------|-------------------|
|  |                          | <b>2018</b>       | <b>2019</b>       | <b>2020</b>       | <b>2021</b>       | <b>2022</b>       | <b>YTD</b>        |            | <b>Proposed</b>   |
|  |                          | <b>Actual</b>     | <b>Actual</b>     | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>     | <b>3/31/2022</b>  | <b>%</b>   | <b>2022-2023</b>  |
|  |                          |                   |                   |                   |                   |                   |                   |            | <b>Budget</b>     |
| <b>Personnel</b>                         |                          |                   |                   |                   |                   |                   |                   |            |                   |
| 30.812-0200                              | Salaries                 | 138,806           | 102,895           | 148,033           | 161,121           | 214,034           | 155,577           | 73%        | 239,224           |
| 30.812-0201                              | Longevity pay            | 1,625             | 1,625             | 2,125             | 1,875             | 2,375             | 0                 | 0%         | 2,875             |
| 30.812-0202                              | Incentive pay            | -                 | 750               | 1,050             | 750               | 1,350             | 1,350             | 100%       | 1,350             |
| 30.812-0220                              | Over Time Wages          | 14,065            | 14,983            | 29,771            | 22,150            | 10,500            | 18,587            | 177%       | 10,500            |
| 30.812-0900                              | Fica                     | 10,774            | 8,651             | 12,833            | 13,581            | 17,462            | 13,398            | 77%        | 19,427            |
| 30.812-0902                              | Employee Insurance       | 57,206            | 70,855            | 44,585            | 41,423            | 57,861            | 32,984            | 57%        | 53,509            |
| 30.812-0903                              | Runout Period Claims     | 4,304             |                   | 43,585            | 24,000            | -                 |                   |            |                   |
| 30.812-1000                              | State (ORBIT) Retirement | 19,445            | 9,273             | 15,794            | 18,878            | 25,907            | 20,698            | 80%        | 30,728            |
| 30.812-1001                              | 401(k)                   | 7,352             | 2,789             | 5,456             | 8,908             | 7,601             | 7,538             | 99%        | 8,456             |
| <b>Total Personnel</b>                   |                          | <b>\$ 253,576</b> | <b>\$ 211,821</b> | <b>\$ 303,230</b> | <b>\$ 292,686</b> | <b>\$ 337,090</b> | <b>\$ 250,132</b> | <b>74%</b> | <b>\$ 366,069</b> |
| <b>Utilities, Bldg &amp; Grnds</b>       |                          |                   |                   |                   |                   |                   |                   |            |                   |
| 30.812-1100                              | Telephone                | 6,360             | 7,545             | 5,898             | 6,468             | 5,300             | 4,679             | 88%        | 6,250             |
| 30.812-1200                              | Data Processing          | 125               | 924               | 1,597             | 803               | 2,500             | 2,062             | 82%        | 2,500             |
| 30.812-1300                              | Electricity              | 181,553           | 201,653           | 219,441           | 213,970           | 200,000           | 177,647           | 89%        | 215,000           |
| 30.812-1600                              | Pump & Valve Maintenance | 19,719            | 15,138            | 36,010            | 2,621             | 50,000            | 0                 | 0%         | 50,000            |
| 30.812-1602                              | Tank Maintenance         | 55,404            | 35,752            | 26,702            | -                 | 70,000            | 69,159            | 99%        | 70,000            |
| 30.812-1603                              | Building Maintenance     | 25,144            | 2,714             | 14,566            | 2,926             | 15,000            | 2,391             | 16%        | 15,000            |
| <b>Total Utilities, Bldg &amp; Grnds</b> |                          | <b>\$ 288,306</b> | <b>\$ 263,726</b> | <b>\$ 304,214</b> | <b>\$ 226,788</b> | <b>\$ 342,800</b> | <b>\$ 255,938</b> | <b>75%</b> | <b>\$ 358,750</b> |
| <b>Supplies</b>                          |                          |                   |                   |                   |                   |                   |                   |            |                   |
| 30.812-3300                              | Supplies and Materials   | 80,091            | 61,060            | 69,635            | 74,856            | 80,000            | 51,580            | 64%        | 84,000            |
| 30.812-3600                              | Uniforms                 | 2,519             | 3,303             | 3,051             | 2,836             | 2,980             | 2,266             | 76%        | 3,000             |
| <b>Total Supplies</b>                    |                          | <b>\$ 82,609</b>  | <b>\$ 64,363</b>  | <b>\$ 72,687</b>  | <b>\$ 77,692</b>  | <b>\$ 82,980</b>  | <b>\$ 53,846</b>  | <b>65%</b> | <b>\$ 87,000</b>  |
| <b>Contract Services</b>                 |                          |                   |                   |                   |                   |                   |                   |            |                   |
| 30.812-4200                              | Contract Services        | 28,193            | 126,059           | 106,191           | 284,395           | 135,000           | 105,516           | 78%        | 135,000           |
| <b>Total Contract Services</b>           |                          | <b>\$ 28,193</b>  | <b>\$ 126,059</b> | <b>\$ 106,191</b> | <b>\$ 284,395</b> | <b>\$ 135,000</b> | <b>\$ 105,516</b> | <b>78%</b> | <b>\$ 135,000</b> |

[illegible]

**30.812.0200 Salaries**

13% COLA, amount is calculated based on CIP index difference between January 2015 and 2022 and actual COLA increases over the same period of time.  
Increased by one position during Fy 21 and after adoption of budget per Council's direction

**30.812. 1000 State (ORBIT) Retirement**

Increased by .75% from 11.35% to 12.1% of gross wages

**30.812-1200 Data Processing**

software license requirements

**30.812-1300 Electricity**

Projection based with 2.5% expected energy cost increase

**30.812-1600 Pump and valve Maintenance**

30k 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

**30.812-1603 Building Maintenance**

Continuation of replacement on existing surge protectors on power panels. Wearable part that has failed already in two locations

**30.812-3300 Supplies and Materials**

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

**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

**30.812.6201 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.

**Town of Beech Mountain  
Waste Water Treatment**

| <b>Sewer Maintenance</b>                 |                          |                   |                   |                   |                   |                   |                   |            | <b>Proposed</b>   |
|--|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------|-------------------|
|  |                          | <b>2018</b>       | <b>2019</b>       | <b>2020</b>       | <b>2021</b>       | <b>2022</b>       | <b>YTD</b>        |            | <b>2022-2023</b>  |
|  |                          | <b>Actual</b>     | <b>Actual</b>     | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>     | <b>3/31/2022</b>  | <b>%</b>   | <b>Budget</b>     |
| <b>Personnel</b>                         |                          |                   |                   |                   |                   |                   |                   |            |                   |
| 30.822-0200                              | Salaries                 | 77,234            | 79,923            | 65,535            | 107,657           | 87,961            | 63,555            | 72%        | 97,612            |
| 30.822-0201                              | Longevity pay            | 1,250             | 1,750             | 750               | 1,500             | 1,000             | 0                 | 0%         | 1,250             |
| 30.822-0202                              | Incentive pay            | -                 | 600               | 600               | 900               | 600               | 600               | 100%       | 600               |
| 30.822-0220                              | Over Time Wages          | 2,301             | 4,104             | 6,524             | 9,614             | 1,000             | 3,373             | 337%       | 1,000             |
| 30.822-0900                              | FICA                     | 5,783             | 6,415             | 5,485             | 8,730             | 6,928             | 5,229             | 75%        | 7,685             |
| 30.822-0902                              | Employee Insurance       | 15,754            | 9,992             | 20,103            | 25,731            | 18,207            | 18,927            | 104%       | 18,050            |
| 30.822-0903                              | Runout Period Claims     | 248               | -                 | 426               | -                 | -                 | -                 | -          | -                 |
| 30.822-1000                              | State (ORBIT) Retirement | 9,768             | 6,641             | 6,644             | 12,020            | 10,279            | 7,949             | 77%        | 12,156            |
| 30.822-1001                              | 401(k)                   | 3,791             | 3,318             | 2,107             | 4,836             | 3,016             | 3,960             | 131%       | 3,345             |
| <b>Total Personnel</b>                   |                          | <b>\$ 116,129</b> | <b>\$ 112,743</b> | <b>\$ 108,173</b> | <b>\$ 170,988</b> | <b>\$ 128,991</b> | <b>\$ 103,593</b> | <b>80%</b> | <b>\$ 141,699</b> |
| <b>Utilities, Bldg &amp; Grnds</b>       |                          |                   |                   |                   |                   |                   |                   |            |                   |
| 30.822-1100                              | Telephone                | 2,901             | 3,202             | 990               | 899               | 1,500             | 599               | 40%        | 700               |
| 30.822-1200                              | Data Processing          | -                 | 331               | 1277              | 803               | 500               | 590               | 118%       | 800               |
| 30.822-1300                              | Electricity              | 48,952            | 49,524            | 68,575            | 61,051            | 53,500            | 60,210            | 113%       | 66,024            |
| 30.822-1600                              | Repairs and Maintenance  | 6,803             | 14,096            | 2,910             | 19,297            | 12,000            | 4,244             | 35%        | 65,000            |
| 30.822-1601                              | Building Maintenance     | -                 | 1,813             | 5,719             | 9,680             | 2,000             | 94                | 5%         | 2,000             |
| <b>Total Utilities, Bldg &amp; Grnds</b> |                          | <b>\$ 58,656</b>  | <b>\$ 68,966</b>  | <b>\$ 79,471</b>  | <b>\$ 91,730</b>  | <b>\$ 69,500</b>  | <b>\$ 65,737</b>  | <b>95%</b> | <b>\$ 134,524</b> |
| <b>Supplies</b>                          |                          |                   |                   |                   |                   |                   |                   |            |                   |
| 30.822-3300                              | Supplies and Materials   | 20,344            | 14,794            | 28,869            | 7,259             | 20,000            | 8,945             | 45%        | 20,000            |
| 30.822-3600                              | Uniforms                 | 1,294             | 1,842             | 1,657             | 1,446             | 1,450             | 1,465             | 101%       | 1,450             |
| <b>Total Supplies</b>                    |                          | <b>\$ 21,638</b>  | <b>\$ 16,636</b>  | <b>\$ 30,527</b>  | <b>\$ 8,705</b>   | <b>\$ 21,450</b>  | <b>\$ 10,410</b>  | <b>49%</b> | <b>\$ 21,450</b>  |
| <b>Contract Services</b>                 |                          |                   |                   |                   |                   |                   |                   |            |                   |
| 30.822-4200                              | Contract Services        | 26,145            | 12,495            | 16,664            | 17,334            | 30,000            | 23,442            | 78%        | 30,000            |
| <b>Total Contract Services</b>           |                          | <b>\$ 26,145</b>  | <b>\$ 12,495</b>  | <b>\$ 16,664</b>  | <b>\$ 17,334</b>  | <b>\$ 30,000</b>  | <b>\$ 23,442</b>  | <b>78%</b> | <b>\$ 30,000</b>  |

**Town of Beech Mountain  
Waste Water Treatment**

|                                       |                             |                   |                   |                   |                   |                   |                   |            | <b>Proposed</b>   |
|---------------------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------|-------------------|
|                                       |                             | <b>2018</b>       | <b>2019</b>       | <b>2020</b>       | <b>2021</b>       | <b>2022</b>       | <b>YTD</b>        |            | <b>2022-2023</b>  |
|                                       |                             | <b>Actual</b>     | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>     | <b>Budget</b>     | <b>3/31/2022</b>  | <b>%</b>   | <b>Budget</b>     |
| <b>Misc Expenses</b>                  |                             |                   |                   |                   |                   |                   |                   |            |                   |
| 30.822-4500                           | Environmental Testing       | 14,113            | 12,396            | 10,491            | 10,634            | 14,000            | 7,139             | 51%        | 14,000            |
| 30.822-5700                           | Permits                     | 3,340             | 3,340             | 4,690             | 3,009             | 4,000             | 3,893             | 97%        | 4,000             |
|                                       |                             |                   |                   |                   |                   |                   |                   |            |                   |
| <b>Total Misc Expenses</b>            |                             | <b>\$ 17,453</b>  | <b>\$ 15,736</b>  | <b>\$ 15,181</b>  | <b>\$ 13,643</b>  | <b>\$ 18,000</b>  | <b>\$ 11,032</b>  | <b>61%</b> | <b>\$ 18,000</b>  |
|                                       |                             |                   |                   |                   |                   |                   |                   |            |                   |
| <b>Vehicle Expenses</b>               |                             |                   |                   |                   |                   |                   |                   |            |                   |
| 30.822-6101                           | Gas & Fuel                  | 1,843             | 1,752             | 1,898             | 1,362             | 2,500             | 1,698             | 68%        | 2,500             |
| 30.822-6201                           | Vehicle Maintenance         | 1,742             | 4,464             | 19,814            | 1,121             | 2,000             | 0                 | 0%         | 2,000             |
|                                       |                             |                   |                   |                   |                   |                   |                   |            |                   |
| <b>Total Vehicle Expenses</b>         |                             | <b>\$ 3,585</b>   | <b>\$ 6,216</b>   | <b>\$ 21,712</b>  | <b>\$ 2,483</b>   | <b>\$ 4,500</b>   | <b>\$ 1,698</b>   | <b>38%</b> | <b>\$ 4,500</b>   |
|                                       |                             |                   |                   |                   |                   |                   |                   |            |                   |
| <b>Capital Outlay</b>                 |                             |                   |                   |                   |                   |                   |                   |            |                   |
| 30.822-7400                           | Capital Outlay              | -                 | 60,890            | -                 | -                 |                   |                   |            |                   |
|                                       |                             |                   |                   |                   |                   |                   |                   |            |                   |
| <b>Total Capital Outlay</b>           |                             | <b>\$ -</b>       | <b>\$ 60,890</b>  |                   | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |            | <b>\$ -</b>       |
|                                       |                             |                   |                   |                   |                   |                   |                   |            |                   |
| <b>Transfers to Other Funds</b>       |                             |                   |                   |                   |                   |                   |                   |            |                   |
| 30.822-9100                           | Transfer to Capital Project | -                 | -                 |                   | -                 |                   | -                 |            | -                 |
|                                       |                             |                   |                   |                   |                   |                   |                   |            |                   |
| <b>Total Transfers to Other Funds</b> |                             | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>-</b>   | <b>\$ -</b>       |
|                                       |                             |                   |                   |                   |                   |                   |                   |            |                   |
| <b>Total Sewer Maintenance</b>        |                             | <b>\$ 243,606</b> | <b>\$ 293,682</b> | <b>\$ 271,727</b> | <b>\$ 304,883</b> | <b>\$ 272,441</b> | <b>\$ 215,912</b> | <b>79%</b> | <b>\$ 350,173</b> |

**30.822.0200 Salaries**

13% COLA, amount is calculated based on CIP index difference between January 2015 and 2022 and actual COLA increases over the same period of time.

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

Increased by .75% from 11.35% to 12.1% of gross wages

**30.822-1600 Repairs and Maintenance**

30,000 for replacement clarifier drive unit, 5500 replace UV Bulbs set, Standard repairs

Plant Right of Way (Bucket Truck due to fencing) \$20,00

**30.822-1601 Building Maintenance**

Replace Door at Grassy Gap WWTP, rusting loose

**30.822.3300 Supplies and Materials**

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

**30.822.4200 Contract Services**

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

**30.822-6201 Gas and Fuel**

adjusted due to budget history 2021 then 30% increase

**30.822-6201 Vehicle Maintenance**

Required maintenance on one skid steer will be oil change and service and half ton pickup will be four oil changes and tires.



**Town of Beech Mountain  
Taps Systems Department**

| <b>Taps &amp; System</b>                 |                          |                  |                  |                  |                  |                  |                  |            |                  |
|--|--------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------|------------------|
|  |                          | <b>2018</b>      | <b>2019</b>      | <b>2020</b>      | <b>2021</b>      | <b>2022</b>      | <b>YTD</b>       |            | <b>Proposed</b>  |
|  |                          | <b>Actual</b>    | <b>Actual</b>    | <b>Actual</b>    | <b>Actual</b>    | <b>Budget</b>    | <b>3/31/2022</b> | <b>%</b>   | <b>2022-2023</b> |
|  |                          |                  |                  |                  |                  |                  |                  |            | <b>Budget</b>    |
| <b>Personnel</b>                         |                          |                  |                  |                  |                  |                  |                  |            |                  |
| 30.852-0200                              | Salaries                 | 53,801           | 27,673           | 28,499           |                  |                  | -                |            | -                |
| 30.852-0201                              | Longevity pay            | 667              | 667              | 833              |                  |                  | -                |            | -                |
| 30.852-0202                              | Incentive pay            | -                | 200              | 200              |                  |                  | -                |            | -                |
| 30.852-0220                              | Over Time Wages          | 3,845            | 746              | 3,167            |                  |                  | -                |            | -                |
| 30.852-0900                              | Fica                     | 4,317            | 2,227            | 2,490            |                  |                  | -                |            | -                |
| 30.852-0902                              | Employee Insurance       | 9,687            | 20,650           | 4,228            |                  |                  | -                |            | -                |
| 30.852-0903                              | Runout Period Claims     | 1,738            | -                | 2,466            |                  |                  | -                |            | -                |
| 30.852-1000                              | State Retirement (ORBIT) | 9,267            | 2,249            | 2,895            |                  |                  | -                |            | -                |
| 30.852-1001                              | 401(k)                   | 2,801            | 468              | 433              |                  |                  | -                |            | -                |
| <b>Total Personnel</b>                   |                          | <b>\$ 86,122</b> | <b>\$ 54,880</b> | <b>\$ 45,211</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      |            | <b>\$ -</b>      |
| <b>Utilities, Bldg &amp; Grnds</b>       |                          |                  |                  |                  |                  |                  |                  |            |                  |
| 30.852-1200                              | Data Processing          | -                | -                | 1,277            | 571              | 1,200            | 418              | 35%        | 1,200            |
| 30.852-1600                              | Hydrant Repairs          | 1,946            | 924              | 18,101           | 18,947           | 10,000           |                  | 0%         | 10,000           |
| 30.852-1601                              | Pavement Replacement     | 1,977            | -                | 630              | 634              | 10,000           |                  | 0%         | 10,000           |
| <b>Total Utilities, Bldg &amp; Grnds</b> |                          | <b>\$ 3,923</b>  | <b>\$ 924</b>    | <b>\$ 20,007</b> | <b>\$ 20,152</b> | <b>\$ 21,200</b> | <b>\$ 418</b>    | <b>2%</b>  | <b>\$ 21,200</b> |
| <b>Supplies</b>                          |                          |                  |                  |                  |                  |                  |                  |            |                  |
| 30.852-3300                              | Supplies and Materials   | 30,027           | 13,665           | 16,501           | 34,541           | 40,000           | 34,983           | 87%        | 60,000           |
| 30.852-3600                              | Uniforms                 | 1,156            | 1,119            | 927              | 652              |                  | 623              |            | -                |
| <b>Total Supplies</b>                    |                          | <b>\$ 31,184</b> | <b>\$ 14,784</b> | <b>\$ 17,429</b> | <b>\$ 35,193</b> | <b>\$ 40,000</b> | <b>\$ 35,606</b> | <b>89%</b> | <b>\$ 60,000</b> |
| <b>Contract Services</b>                 |                          |                  |                  |                  |                  |                  |                  |            |                  |
| 30.852-4200                              | Contract Services        | -                | 1,400            | 2,680            | 5,357            | 2,500            | 315              | 13%        | 2,500            |
| 30.852-4210                              | Professional Services    | -                | -                |                  | -                |                  | -                |            | -                |
| <b>Total Contract Services</b>           |                          | <b>\$ -</b>      | <b>\$ 1,400</b>  | <b>\$ 2,680</b>  | <b>\$ 5,357</b>  | <b>\$ 2,500</b>  | <b>\$ 315</b>    | <b>13%</b> | <b>\$ 2,500</b>  |

**Town of Beech Mountain  
Taps Systems Department**

|                                |                     |                   |                   |                   |                  |                  |                  |            | <b>Proposed</b>   |
|--------------------------------|---------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|------------|-------------------|
|                                |                     | <b>2018</b>       | <b>2019</b>       | <b>2020</b>       | <b>2021</b>      | <b>2022</b>      | <b>YTD</b>       |            | <b>2022-2023</b>  |
|                                |                     | <b>Actual</b>     | <b>Actual</b>     | <b>Actual</b>     | <b>Actual</b>    | <b>Budget</b>    | <b>3/31/2022</b> | <b>%</b>   | <b>Budget</b>     |
| <b>Vehicle Expenses</b>        |                     |                   |                   |                   |                  |                  |                  |            |                   |
| 30.852-6101                    | Gas & Fuel          | 6,608             | 7,255             | 3,217             | 5,460            | 6,000            | 4,015            | 67%        | 5,774             |
| 30.852-6201                    | Vehicle Maintenance | 11,877            | 16,946            | 16,003            | 15,543           | 15,000           | 10,848           | 72%        | 15,000            |
|                                |                     |                   |                   |                   |                  |                  |                  |            |                   |
| <b>Total Vehicle Expenses</b>  |                     | <b>\$ 18,485</b>  | <b>\$ 24,201</b>  | <b>\$ 19,220</b>  | <b>\$ 21,003</b> | <b>\$ 21,000</b> | <b>\$ 14,863</b> | <b>71%</b> | <b>\$ 20,774</b>  |
|                                |                     |                   |                   |                   |                  |                  |                  |            |                   |
| <b>Capital Outlay</b>          |                     |                   |                   |                   |                  |                  |                  |            |                   |
| 30.852-7400                    | Capital Outlay      | 8,942             | 187,585           | 0                 |                  |                  |                  |            |                   |
| 30.852-7401                    | Infill & Inflow     | 38,575            | 12,985            | 519               |                  |                  | -                |            |                   |
| 30.852-7403                    | Fire Hydrants       | 3,800             | -                 | 10434             |                  |                  | -                |            |                   |
| 30.852-7405                    | Meter Replacement   | 8,156             | -                 | 9779              |                  |                  |                  |            |                   |
|                                |                     |                   |                   |                   |                  |                  |                  |            |                   |
| <b>Total Capital Outlay</b>    |                     | <b>\$ 59,473</b>  | <b>\$ 200,570</b> | <b>\$ 20,731</b>  | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      |            | <b>\$ -</b>       |
|                                |                     |                   |                   |                   |                  |                  |                  |            |                   |
| <b>Total Taps &amp; System</b> |                     | <b>\$ 199,187</b> | <b>\$ 296,759</b> | <b>\$ 125,279</b> | <b>\$ 81,705</b> | <b>\$ 84,700</b> | <b>\$ 51,202</b> | <b>60%</b> | <b>\$ 104,474</b> |

**30.852-1600 Hydrant Repairs**

Increased to allow for more hydrant repairs currently functional

**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. Projected 50% increase in materials cost

**30.852.6101 Gas and Fuel**

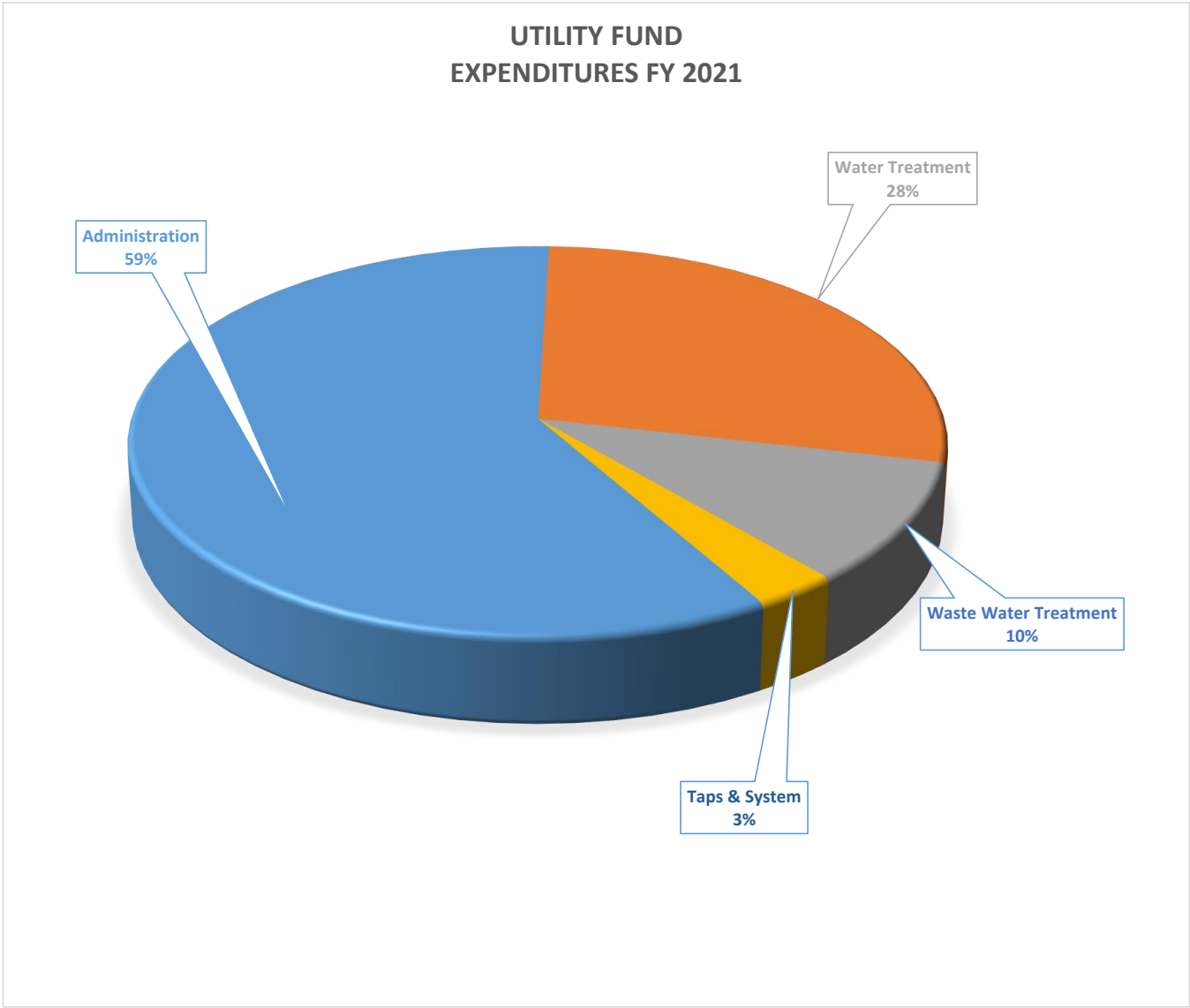
adjusted due to budget history 2021 then 30% increase

**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.

**Town of Beech Mountain  
Utility Fund Summary**

|                              | 2018<br>Actual      | 2019<br>Actual        | 2020<br>Actual      | 2021<br>Actual      | 2022<br>Budget      | YTD<br>3/31/2022    | %             | Proposed<br>2022-2023<br>Budget |
|------------------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------|---------------------------------|
| <b>Water Fund Revenue</b>    | <b>\$ 2,176,428</b> | <b>\$ 2,474,614</b>   | <b>\$ 2,492,624</b> | <b>\$ 2,722,884</b> | <b>\$ 3,542,692</b> | <b>\$ 2,543,268</b> | <b>72%</b>    | <b>\$ 3,464,925</b>             |
| <b>Administration</b>        | <b>1,460,315</b>    | <b>2,282,920</b>      | <b>1,617,695</b>    | <b>1,117,107</b>    | <b>2,262,781</b>    | <b>1,324,997</b>    | <b>58.56%</b> | <b>2,037,509</b>                |
| <b>Water Treatment</b>       | <b>668,655</b>      | <b>1,322,103</b>      | <b>809,699</b>      | <b>896,796</b>      | <b>922,770</b>      | <b>679,862</b>      | <b>73.68%</b> | <b>972,769</b>                  |
| <b>Waste Water Treatment</b> | <b>243,606</b>      | <b>293,682</b>        | <b>271,727</b>      | <b>304,883</b>      | <b>272,441</b>      | <b>215,912</b>      | <b>79.25%</b> | <b>350,173</b>                  |
| <b>Taps &amp; System</b>     | <b>199,187</b>      | <b>296,759</b>        | <b>125,279</b>      | <b>81,705</b>       | <b>84,700</b>       | <b>51,202</b>       | <b>60.45%</b> | <b>104,474</b>                  |
| <b>Total Expenditures</b>    | <b>\$ 2,571,764</b> | <b>\$ 4,195,464</b>   | <b>\$ 2,824,399</b> | <b>\$ 2,400,491</b> | <b>\$ 3,542,692</b> | <b>\$ 2,271,973</b> | <b>64%</b>    | <b>\$ 3,464,925</b>             |
| <b>Variance</b>              | <b>\$ (395,336)</b> | <b>\$ (1,720,850)</b> | <b>\$ (331,776)</b> | <b>\$ 322,393</b>   | <b>\$ -</b>         | <b>\$ 271,295</b>   |               | <b>\$ 0</b>                     |



Utility Fund Capital Outlay

**Prioritized Listing**

|   |  |                 |
|---|--|-----------------|
| Administration Computer Server \$6,000                        | Per Schedule as prepared by Nordic PC  | Administration  |
| additional radio read site \$20,000                           | Increase coverage of system  | Water Treatment |
| Benchtop meters replacement WTP/Turbidimeter Upgrade \$30,000 | Loosing Calibration accuracy, needs upgrading  | Water Treatment |
| Meadows area tank painting \$250,000                          | Paint all meadows tanks and Paint Town Logo  | Water Treatment |
| Pond Creek Overflow Weirs \$30,000                            | Unable to schedule work to be completed in budget FY. Move to this budget, Metal price increase  |                 |
| Replace 2018 F150 \$45,000                                    | Replace and repurpose 4 year old vehicle to sanitation dept  |                 |
| Move OZ lift station \$250,000                                | This sewer lift station has aged out of expected use and is giving constant problems. It is also located in the "backside" slope for the Ski resort. |                 |

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

**Water Utility Capital Improvement Program Summary****Fiscal Year Ending****Capital Funding****Projected**

|   | 2023              | 2024              | 2025             | 2026             | 2027              |
|---|-------------------|-------------------|------------------|------------------|-------------------|
| Transfer From Utility Operating Budget  | 217,500           | 302,500           | 202,500          | 117,500          | 117,500           |
| Availability Fees From Capital Reserves | -                 |                   |                  |                  |                   |
| Appropriated Capital Reserves           | 75,000            | -                 | -                | -                | -                 |
| Debt Financing                          | 250,000           | -                 | -                | -                | -                 |
| Grant Funding                           | 50,000            | -                 | -                | -                | -                 |
| <b>Total Capital Funding</b>            | <b>\$ 592,500</b> | <b>\$ 302,500</b> | <b>\$202,500</b> | <b>\$117,500</b> | <b>\$ 117,500</b> |

**Capital Expenditures****Actual****Budget****YTD**

| Account #                   | Department            | 2018              | 2019              | 2020              | 2021              | 2022              | 3/31/2022         | 2023              | 2024              | 2025              | 2026              | 2027              |
|-----------------------------|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 30.720-7400                 | Utility Admin         | 33,037            | 8,000             | 73,000            | 107,961           | 50,000            | 3,047             | 6,000             | -                 | -                 | -                 | -                 |
| 30.812-7400                 | Water Maintenance     | 213,315           | -                 | -                 | 71,000            | 40,000            | 63,646            | 50,000            | -                 | -                 | -                 | -                 |
| 30.822-7400                 | Wastewater            | -                 | 75,000            | -                 | 30,000            | 70,000            | -                 | 325,000           | 185,000           | 15,000            | -                 | -                 |
| 30.852-7400                 | Taps & System-CO      | 104,788           | 263,880           | 217,000           | 194,716           | 390,000           | 77,226            | 50,000            | -                 | 70,000            | -                 | -                 |
| 30.852-7401                 | T&S-Infill & Inflow   | -                 | 20,000            | 20,000            | 519               | 20,000            | -                 | 20,000            | -                 | -                 | -                 | -                 |
| 30.852-7403                 | T&S-Fire Hydrants     | 44,205            | 8,000             | 8,000             | 10,434            | 8,000             | -                 | 12,000            | -                 | -                 | -                 | -                 |
| 30.852-7405                 | T&S-Meter Replacement | 8,156             | 10,000            | 10,000            | 9,779             | 117,500           | -                 | 129,500           | 117,500           | 117,500           | 117,500           | 117,500           |
|                             |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
|                             |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
|                             |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| <b>Total Capital Outlay</b> |                       | <b>\$ 403,501</b> | <b>\$ 384,880</b> | <b>\$ 328,000</b> | <b>\$ 424,409</b> | <b>\$ 695,500</b> | <b>\$ 143,919</b> | <b>\$ 592,500</b> | <b>\$ 302,500</b> | <b>\$ 202,500</b> | <b>\$ 117,500</b> | <b>\$ 117,500</b> |





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

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

Computer Server in Townhall

One half the cost of a computer server in Townhall

**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.

[illegible]

Town of Beech Mountain  
Water Treatment  
Notes for Capital Improvement Program

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

2022-2023

See additional information attached

Meadows area tank painting

Paint all meadows tanks and Paint Town Logo

WTP Benchtop Meters/Turbidimeter Replacement

Loosing Calibration accuracy, needs upgrading

Additional Radio Read Site

3rd Radio read site to improve overall meter read count

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

**Waste Water Treatment Department Capital Improvement Program**

|  |                |             |                  |             |                  |                  |                  |   |  | Fiscal Year Ending |                   |                  |             |             |
|--|----------------|-------------|------------------|-------------|------------------|------------------|------------------|---|--|--------------------|-------------------|------------------|-------------|-------------|
|  |                |             |                  |             |                  |                  |                  |   |  | Projected          |                   |                  |             |             |
|  |                |             |                  |             |                  |                  |                  |   |  | 2023               | 2024              | 2025             | 2026        | 2027        |
|  |                |             |                  |             |                  |                  |                  |   |  | Capital Funding    |                   |                  |             |             |
|  |                |             |                  |             |                  |                  |                  |   |  | 2023               | 2024              | 2025             | 2026        | 2027        |
| Transfer From Utility Operating Budget |                |             |                  |             |                  |                  |                  |   |  | 75,000             | 185,000           | 15,000           |             |             |
| Capital Reserve Fund                   |                |             |                  |             |                  |                  |                  |   |  |                    |                   |                  |             |             |
| Appropriated Reserve                   |                |             |                  |             |                  |                  |                  |   |  |                    |                   |                  |             |             |
| Debt Financing                         |                |             |                  |             |                  |                  |                  |   |  | 250,000            |                   |                  |             |             |
| Grant Funding                          |                |             |                  |             |                  |                  |                  |   |  |                    |                   |                  |             |             |
| <b>Total Capital Funding</b>           |                |             |                  |             |                  |                  |                  |   |  | <b>\$ 325,000</b>  | <b>\$ 185,000</b> | <b>\$ 15,000</b> | <b>\$ -</b> | <b>\$ -</b> |
| Capital Expenditures                   |                |             |                  |             |                  |                  |                  |   |  | Projected          |                   |                  |             |             |
| Budget Account                         |                | 2018        | 2019             | 2020        | 2021             | Budget<br>2022   | YTD<br>3/31/2022 | % |  | 2023               | 2024              | 2025             | 2026        | 2027        |
| 30.822-7400                            | Capital Outlay | -           | 75,000           | 0           | 30,000           | 70,000           | -                |   |  | 325,000            | 185,000           | 15,000           | -           | -           |
|  |                |             |                  |             |                  |                  |                  |   |  |                    |                   |                  |             |             |
| <b>Total Capital Outlay</b>            |                | <b>\$ -</b> | <b>\$ 75,000</b> | <b>\$ -</b> | <b>\$ 30,000</b> | <b>\$ 70,000</b> | <b>\$ -</b>      |   |  | <b>\$ 325,000</b>  | <b>\$ 185,000</b> | <b>\$ 15,000</b> | <b>\$ -</b> | <b>\$ -</b> |
|  |                |             |                  |             |                  |                  |                  |   |  |                    |                   |                  |             |             |
| <u>Item/Project Description</u>        |                |             |                  |             |                  |                  |                  |   |  |                    |                   |                  |             |             |
| SCADA lift stations                    |                |             | 75,000           |             |                  |                  |                  |   |  |                    |                   |                  |             |             |
| Samplers                               |                |             |                  |             | 30,000           |                  |                  |   |  |                    |                   |                  |             |             |
| Sewer flow monitoring?                 |                |             |                  |             |                  | 15,000           |                  |   |  |                    |                   |                  |             |             |
| Klonteska Fence                        |                |             |                  |             |                  | 5,000            | 9,832            |   |  |                    |                   | 15,000           |             |             |
| Pond Creek Overflow Weirs              |                |             |                  |             |                  | 25,000           |                  |   |  | 30,000             |                   |                  |             |             |
| Replace 2018 F150                      |                |             |                  |             |                  |                  |                  |   |  | 45,000             |                   |                  |             |             |
| OZ lift station Move                   |                |             |                  |             |                  |                  |                  |   |  | 250,000            |                   |                  |             |             |
| sewer camera                           |                |             |                  |             |                  | 25,000           |                  |   |  |                    | 85,000            |                  |             |             |
| Update to UV Disinfection System       |                |             |                  |             |                  |                  |                  |   |  |                    | 100,000           |                  |             |             |

Detail Listing

| <u>Item/Project Description</u> | <u>Additional Budget Justification</u> |
|---------------------------------|--|
|---------------------------------|--|

2022-2023

|                           |  |
|---------------------------|--|
| Pond Creek Overflow Weirs | Unable to schedule work to be completed in budget FY. Move to this budget, Metal price increase  |
| Replace 2018 F150         | Replace and repurpose 4 year old vehicle to sanitation dept  |
| Move OZ lift station      | This sewer lift station has aged out of expected use and is giving constant problems. It is also located in the "backside" slope for the Ski resort. |

2023-2024

|              |  |
|--------------|--|
| sewer camera | Truck Mount camera unit to meet needs of sewer line inspection and evaluation<br>Had insufficient budget amount in the 21-22 FY budget |
|--------------|--|



Detail Listing

| <u>Item/Project Description</u>  | <u>Additional Budget Justification</u>         |
|----------------------------------|--|
| <b>2022-2023</b>                 |  |
| <b>30-852-7400</b>               |  |
| Meadows Tank Painting \$250,000  | Dependent on TDA grant                         |
| <b>30-852-7401</b>               |  |
| I&I \$25,000 REPAIR MANHOLES     | To repaired or replace deteriorating man holes |
| <b>30-852-7403</b>               |  |
| \$15,000 HYDRANTS REPAIRS        | non operational Hydrants                       |
| <b>30-852-7405</b>               |  |
| \$12,000 METERS REPLACEMENT      | non operational meters                         |
| Service line Replacement Program | 3rd Year goal of 150 service lines replaced.   |



**Town of Beech Mountain  
Sanitation Department**

| Sanitation Fund                      |                              | 2018              | 2019              | 2020              | 2021              | 2022                | YTD               |             | Proposed            |
|--------------------------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|-------------|---------------------|
|                                      |                              | Actual            | Actual            | Actual            | Actual            | Budget              | 3/31/2022         | %           | 2022-2023<br>Budget |
| <b>Income</b>                        |                              |                   |                   |                   |                   |                     |                   |             |                     |
| <b>Interest Income</b>               |                              |                   |                   |                   |                   |                     |                   |             |                     |
| 35.329-0000                          | Interest on Investments      | 4,363             | 6,883             | 2,882             | 42                | 150                 | 29                | 19%         | 150                 |
| <b>Total Interest Income</b>         |                              | <b>\$ 4,363</b>   | <b>\$ 6,883</b>   | <b>\$ 2,882</b>   | <b>\$ 42</b>      | <b>\$ 150</b>       | <b>\$ 29</b>      | <b>19%</b>  | <b>\$ 150</b>       |
| <b>Miscellaneous Income</b>          |                              |                   |                   |                   |                   |                     |                   |             |                     |
| 35.335-0000                          | Recycling Revenue            | 46,093            | 45,877            | 44,399            | 54,160            | 50,000              | 5,560             | 11%         | 7,500               |
| 35.335-0001                          | Non-Utility Sanitation Fee   | -                 | -                 | 2,590             | 22,814            | 12,000              | 12,450            | 104%        | 20,000              |
| 35.335-0002                          | Center One Time Use          | -                 | -                 | -                 | 6,370             | 5,000               | 2,445             | 49%         | -                   |
| <b>Total Miscellaneous Income</b>    |                              | <b>\$ 46,093</b>  | <b>\$ 45,877</b>  | <b>\$ 46,989</b>  | <b>\$ 83,344</b>  | <b>\$ 67,000</b>    | <b>\$ 20,455</b>  | <b>31%</b>  | <b>\$ 27,500</b>    |
| <b>State Revenue</b>                 |                              |                   |                   |                   |                   |                     |                   |             |                     |
| 35.345-0000                          | Solid Waste Disposal Tax     | 58                | 171               | 192               | 250               | 180                 | 325               | 181%        | 350                 |
| <b>Total State Revenue</b>           |                              | <b>\$ 58</b>      | <b>\$ 171</b>     | <b>\$ 192</b>     | <b>\$ 250</b>     | <b>\$ 180</b>       | <b>\$ 325</b>     | <b>181%</b> | <b>\$ 350</b>       |
| <b>Fees</b>                          |                              |                   |                   |                   |                   |                     |                   |             |                     |
| 35.359-0000                          | Sanitation Fee Revenue       | 348,165           | 350,200           | 464,551           | 615,827           | 697,149             | 553,918           | 79%         | 751,800             |
| 35.359-0003                          | Sanitation Penalties         | 775               | 10,114            | 10,439            | 30,364            | 13,000              | 14,843            | 114%        | 15,000              |
| <b>Total Fees</b>                    |                              | <b>\$ 348,940</b> | <b>\$ 360,314</b> | <b>\$ 474,990</b> | <b>\$ 646,191</b> | <b>\$ 710,149</b>   | <b>\$ 568,761</b> | <b>88%</b>  | <b>\$ 766,800</b>   |
| <b>Gains/Losses</b>                  |                              |                   |                   |                   |                   |                     |                   |             |                     |
| 35.383-0000                          | Gain on Sale of Fixed Assets |                   |                   |                   |                   |                     | 35,500            |             |                     |
| <b>Total Gains/Losses</b>            |                              | <b>\$ -</b>       | <b>\$ -</b>       |                   | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ 35,500</b>  |             | <b>\$ -</b>         |
| <b>Proceeds</b>                      |                              |                   |                   |                   |                   |                     |                   |             |                     |
| 35.393-0000                          | Proceeds Lease/Purchase      |                   |                   | \$ 1,860          | \$ 1,325          | \$ 315,000          | \$ 299,268        | 95%         | \$ -                |
| <b>Total Proceeds</b>                |                              | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 1,860</b>   | <b>\$ 1,325</b>   | <b>\$ 315,000</b>   | <b>\$ 299,268</b> | <b>95%</b>  | <b>\$ -</b>         |
| <b>Transfers</b>                     |                              |                   |                   |                   |                   |                     |                   |             |                     |
| 35.399-0000                          | Fund Balance Appropriated    | -                 |                   |                   | -                 |                     | -                 |             | 64,002              |
| 35.399-0001                          | Transfer from General Fund   | -                 |                   |                   |                   |                     | -                 |             |                     |
| <b>Total Transfers</b>               |                              | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>       |             | <b>\$ 64,002</b>    |
| <b>Total Sanitation Fund Revenue</b> |                              | <b>\$ 399,454</b> | <b>\$ 413,245</b> | <b>\$ 526,913</b> | <b>\$ 731,152</b> | <b>\$ 1,092,479</b> | <b>\$ 924,338</b> | <b>85%</b>  | <b>\$ 858,802</b>   |

**Town of Beech Mountain  
Sanitation Department**

|  |                           |                   |                   |                   |                   |                   |                   |             | <b>Proposed</b>   |
|--|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|-------------------|
|  |                           | <b>2018</b>       | <b>2019</b>       | <b>2020</b>       | <b>2021</b>       | <b>2022</b>       | <b>YTD</b>        |             | <b>2022-2023</b>  |
| <b>Sanitation Expenditures</b>           |                           | <b>Actual</b>     | <b>Actual</b>     | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>     | <b>3/31/2022</b>  | <b>%</b>    | <b>Budget</b>     |
| <b>Personnel</b>                         |                           |                   |                   |                   |                   |                   |                   |             |                   |
| 35.580-0200                              | Salaries                  | 158,149           | 164,006           | 188,312           | 229,338           | 337,151           | 238,570           | 71%         | 372,376           |
| 35.580-0201                              | Longevity pay             | 3,000             | 2,250             | 2,250             | 2,750             | 3,500             | -                 | 0%          | 4,250             |
| 35.580-0202                              | Incentive pay             | -                 | 1,200             | 1,200             | 1,200             | 3,000             | 3,000             | 100%        | 3,000             |
| 35.580-0210                              | Part Time Wages           | 2,586             | -                 | 0                 | -                 | -                 | -                 |             | -                 |
| 35.580-0220                              | Over Time Wages           | 5,627             | 13,395            | 8,954             | 11,759            | 4,000             | 13,729            | 343%        | 10,000            |
| 35.580-0900                              | Fica                      | 12,225            | 13,516            | 14,922            | 17,997            | 26,595            | 19,765            | 74%         | 29,806            |
| 35.580-0901                              | Hep B Shots               | -                 | -                 | 0                 | -                 | 900               | -                 | 0%          | 900               |
| 35.580-0902                              | Employee Insurance        | 54,729            | 27,015            | 72,619            | 57,231            | 77,463            | 67,184            | 87%         | 94,364            |
| 35.580-0903                              | Runout Period Claims      | 689               | -                 | 1,897             | -                 | -                 | -                 |             | -                 |
| 35.580-1000                              | State Retirement (ORBIT)  | 11,229            | 17,496            | 17,960            | 24,432            | 39,458            | 29,651            | 75%         | 47,145            |
| 35.580-1001                              | 401(k)                    | 7,924             | 4,676             | 6,728             | 9,315             | 13,646            | 10,983            | 80%         | 15,295            |
|  |                           |                   |                   |                   |                   |                   |                   |             |                   |
| <b>Total Personnel</b>                   |                           | <b>\$ 256,158</b> | <b>\$ 243,554</b> | <b>\$ 314,842</b> | <b>\$ 354,022</b> | <b>\$ 505,713</b> | <b>\$ 382,882</b> | <b>76%</b>  | <b>\$ 577,136</b> |
|  |                           |                   |                   |                   |                   |                   |                   |             |                   |
| <b>Utilities, Bldg &amp; Grnds</b>       |                           |                   |                   |                   |                   |                   |                   |             |                   |
| 35.580-1100                              | Phone                     |                   |                   |                   |                   |                   | 159               |             | \$ 250            |
| 35.580-1200                              | Data Processing           | -                 | -                 | 1,277             | 232               | 1,277             | 1,144             | 90%         | 1,900             |
| 35.580-1300                              | Utilities                 | 1,384             | 1,639             | 1,804             | 2,349             | 5,000             | 5,801             | 116%        | 7,000             |
| 35.580-1600                              | Building Maintenance      | 62                | 7,503             | 2,978             | 309               | 1,000             | 878               | 88%         | 2,000             |
|  |                           |                   |                   |                   |                   |                   |                   |             |                   |
| <b>Total Utilities, Bldg &amp; Grnds</b> |                           | <b>\$ 1,445</b>   | <b>\$ 9,142</b>   | <b>\$ 6,059</b>   | <b>\$ 2,890</b>   | <b>\$ 7,277</b>   | <b>\$ 7,982</b>   | <b>110%</b> | <b>\$ 10,900</b>  |
|  |                           |                   |                   |                   |                   |                   |                   |             |                   |
| <b>Supplies</b>                          |                           |                   |                   |                   |                   |                   |                   |             |                   |
| 35.580-3300                              | Supplies and Materials    | 4,453             | 2,632             | 7,825             | 3,385             | 10,000            | 5,115             | 51%         | 10,000            |
| 35.580-3600                              | Uniforms                  | 2,818             | 4,304             | 5,021             | 6,773             | 5,600             | 7,092             | 127%        | 8,800             |
|  |                           |                   |                   |                   |                   |                   |                   |             |                   |
| <b>Total Supplies</b>                    |                           | <b>\$ 7,271</b>   | <b>\$ 6,936</b>   | <b>\$ 12,846</b>  | <b>\$ 10,158</b>  | <b>\$ 15,600</b>  | <b>\$ 12,207</b>  | <b>78%</b>  | <b>\$ 18,800</b>  |
|  |                           |                   |                   |                   |                   |                   |                   |             |                   |
| <b>Contract Services</b>                 |                           |                   |                   |                   |                   |                   |                   |             |                   |
| 35.580-4200                              | Contract Services         | 29,232            | 24,665            | 20,170            | 27,398            | 25,000            | 42,340            | 169%        | 25,000            |
| 35.580-4220                              | Advertising/Notifications |                   |                   |                   | \$ 274            |                   |                   |             |                   |
| <b>Total Contract Services</b>           |                           | <b>\$ 29,232</b>  | <b>\$ 24,665</b>  | <b>\$ 20,170</b>  | <b>\$ 27,672</b>  | <b>\$ 25,000</b>  | <b>\$ 42,340</b>  | <b>169%</b> | <b>\$ 25,000</b>  |
|  |                           |                   |                   |                   |                   |                   |                   |             |                   |
| <b>Misc Expenses</b>                     |                           |                   |                   |                   |                   |                   |                   |             |                   |
| 35.580-5400                              | Insurance                 | 28,374            | 30,726            | 24,520            | 20,704            | 26,000            | 24,747            | 95%         | 28,000            |
| 35.580-5702                              | Asset Disposal Loss       | -                 | -                 | -                 | -                 |                   |                   | -           |                   |
| 35.580-5705                              | Comm Landfill Fees        | 12,976            | 19,651            | 39,180            | 89,159            | 70,150            | 30,159            | 43%         | 45,000            |
| 35.580-5900                              | Depreciation Expense      | 34,009            | -                 | 46,933            | 53,390            |                   | -                 |             | -                 |
|  |                           |                   |                   |                   |                   |                   |                   |             |                   |
| <b>Total Misc Expenses</b>               |                           | <b>\$ 75,359</b>  | <b>\$ 50,377</b>  | <b>\$ 110,633</b> | <b>\$ 163,253</b> | <b>\$ 96,150</b>  | <b>\$ 54,906</b>  | <b>57%</b>  | <b>\$ 73,000</b>  |



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

1790 sanitation residential customers

Town is no longer providing Commercial Pickup

All short term rentals will be required to have bear resistance bins

Curbside will go to twice a week.

Other details TBD

**35.359-0003 Sanitation Penalties**

Mostly Bear fines

**35.399-0000 Fund Balance Appropriated**

Current reserves at July 1, 2021 were \$544,026 and projecting to add \$100,000 at June 30, 2022.

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

13% COLA, amount is calculated based on CIP index difference between January 2015 and 2022 and actual COLA increases over the same period of time.

**35.580-0901 Hep B Shots**

2 current employees and 1 new attendant vaccination at 300 each.

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

Increased by .75% from 11.35% to 12.1% of gross wages

**35.580-1300 Utilities**

Increase power usage for multiple compactors and cameras at the new Center in January.

**35.580-3300 Supplies and Materials**

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

**35.580-3600 Uniforms**

625 annual per employee(4375), 7 employees, 120 boots(840), \$500 hats, hoodies, rain/snow gear

**35.580-4200 Contract Services**

Republic Services Fees for contracted commercial accounts

**35.580-5705 Comm Landfill Fees**

Watauga increased from 26 per ton to 59 per ton for solid waste, estimating 2019 data, budgeted for 1500 tons annual.

**35.580-6101 Gas and Fuel**

Based off of 2019 projection

**35.580-6201 Vehicle Maintenance**

Standard maintenance, tires, chains, repairs, secondary brake on garbage truck



Detail Listing

| <u>Item/Project Description</u> | <u>Additional Budget Justification</u> |
|---------------------------------|--|
|---------------------------------|--|

**2022-2023**

Used Backhoe Purchase from PW

Replacement of Caterpillar backhoe. Sanitation needs a backhoe for their operation part time which severely conflicts with daily road maintenance needs. The CAT machine is older and suited for their use. Public works will buy a new machine for daily road use, sanitation will buy the used machine from Public works for their use.

**2023-2024**

Swap Loader

Replacement of 2009 Swap loader vehicle due to mechanical failures



**Town of Beech Mountain  
Emergency Telephone System**

|  |                          | 2018             | 2019                | 2020             | 2021             | 2022              | YTD              |             | Proposed          |
|--|--------------------------|------------------|---------------------|------------------|------------------|-------------------|------------------|-------------|-------------------|
|  |                          | Actual           | Actual              | Actual           | Actual           | Budget            | 3/31/2022        | %           | 2022-2023         |
|  |                          |                  |                     |                  |                  |                   |                  |             | Budget            |
| <b>Expenditures</b>                      |                          |                  |                     |                  |                  |                   |                  |             |                   |
| <b>Utilities, Bldg &amp; Grnds</b>       |                          |                  |                     |                  |                  |                   |                  |             |                   |
| 65.410-1100                              | Telephone                | 14,756           | 14,182              | 16,363           | 14,707           | 20,000            | 10,536           | 72%         | 20,000            |
| 65.410-1101                              | Postage                  | -                | -                   |                  |                  | -                 |                  |             |                   |
| 65.410-1200                              | Data Processing          | -                | -                   | 437              | 5,123            | 6,000             | 6,000            | 117%        | 12,800            |
| 65.410-1400                              | Training                 | 608              | 1,004               | 665              | 2,620            | 4,000             | 1,014            | 39%         | 4,000             |
| 65.410-1600                              | Repairs & Maintenance    | 1,380            | 9,414               | 945              | 400              | 9,500             | 1,000            | 250%        | 9,500             |
| <b>Total Utilities, Bldg &amp; Grnds</b> |                          | <b>\$ 16,744</b> | <b>\$ 24,600</b>    | <b>\$ 18,410</b> | <b>\$ 22,850</b> | <b>\$ 39,500</b>  | <b>\$ 18,550</b> | <b>81%</b>  | <b>\$ 46,300</b>  |
| <b>Supplies</b>                          |                          |                  |                     |                  |                  |                   |                  |             |                   |
| 65.410-3300                              | Supplies and Materials   | 3,589            | 784                 | 50               | 995              | 2,400             | 961              | 123%        | 2,400             |
| <b>Total Supplies</b>                    |                          | <b>\$ 3,589</b>  | <b>\$ 784</b>       | <b>\$ 50</b>     | <b>\$ 995</b>    | <b>\$ 2,400</b>   | <b>\$ 961</b>    | <b>123%</b> | <b>\$ 2,400</b>   |
| <b>Contract Services</b>                 |                          |                  |                     |                  |                  |                   |                  |             |                   |
| 65.410-4200                              | Contract Services        | 36,817           | 34,178              | 35,027           | 43,988           | 46,572            | 15,670           | 36%         | 46,572            |
| <b>Total Contract Services</b>           |                          | <b>\$ 36,817</b> | <b>\$ 34,178</b>    | <b>\$ 35,027</b> | <b>\$ 43,988</b> | <b>\$ 46,572</b>  | <b>\$ 15,670</b> | <b>36%</b>  | <b>\$ 46,572</b>  |
| <b>Misc Expenses</b>                     |                          |                  |                     |                  |                  |                   |                  |             |                   |
| 65.410-5400                              | Insurance                | -                | -                   |                  | -                |                   | -                |             | -                 |
| <b>Total Misc Expenses</b>               |                          | <b>\$ -</b>      | <b>\$ -</b>         |                  | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>      |             | <b>\$ -</b>       |
| <b>Capital Outlay</b>                    |                          |                  |                     |                  |                  |                   |                  |             |                   |
| 65.410-7400                              | Capital Outlay           | 597              | 167,358             |                  | -                |                   | -                | 0%          | 16,800            |
| <b>Total Capital Outlay</b>              |                          | <b>\$ 597</b>    | <b>\$ 167,358</b>   | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>      | <b>0%</b>   | <b>\$ 16,800</b>  |
| <b>Transfers to Other Funds</b>          |                          |                  |                     |                  |                  |                   |                  |             |                   |
| 65.410-9100                              | Transfer to Fund Balance |                  |                     |                  | -                | 13,757            | 2,572            |             |                   |
| <b>Total Transfers to Other Funds</b>    |                          | <b>\$ -</b>      | <b>\$ -</b>         |                  | <b>\$ -</b>      | <b>\$ 13,757</b>  | <b>\$ 2,572</b>  |             | <b>\$ -</b>       |
| <b>Total E911 Expenditures</b>           |                          |                  |                     |                  |                  |                   |                  |             |                   |
| <b>Total E911 Expenditures</b>           |                          | <b>\$ 57,747</b> | <b>\$ 226,920</b>   | <b>\$ 53,487</b> | <b>\$ 67,833</b> | <b>\$ 102,229</b> | <b>\$ 37,753</b> | <b>56%</b>  | <b>\$ 112,072</b> |
| <b>Variance</b>                          |                          | <b>\$ 26,611</b> | <b>\$ (164,674)</b> | <b>\$ 17,755</b> | <b>\$ 35,246</b> | <b>\$ -</b>       | <b>\$ 20,293</b> |             | <b>\$ 0</b>       |



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

**Data Processi** Line item covers the annual IT contract and 2 - 911 workstation computers, monitors, keyboards, and etc... 911 workstations will be upgraded bi-annually.

**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** - No large scale projects for this 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          |                 |                  |                 |                  |
|   |                |             |                   |                 |             |                  |             |   | 2023               | 2024            | 2025             | 2026            | 2027             |
| <b>Capital Funding</b>                                      |                |             |                   |                 |             |                  |             |   |                    |                 |                  |                 |                  |
| Transfer From General Fund                                  |                |             |                   |                 |             |                  |             |   |                    |                 |                  |                 |                  |
| Appropriated Fund Balance                                   |                |             |                   |                 |             |                  |             |   | 16,800             | 8,600           | 21,800           | 3,600           | 21,800           |
| Debt Financing  |                |             |                   |                 |             |                  |             |   |                    |                 |                  |                 |                  |
| Grant Funding   |                |             |                   |                 |             |                  |             |   |                    |                 |                  |                 |                  |
| <b>Total Capital Funding</b>                                |                |             |                   |                 |             |                  |             |   | <b>\$ 16,800</b>   | <b>\$ 8,600</b> | <b>\$ 21,800</b> | <b>\$ 3,600</b> | <b>\$ 21,800</b> |
|   |                |             |                   |                 |             |                  |             |   | Fiscal Year Ending |                 |                  |                 |                  |
| <b>Capital Expenditures</b>                                 |                |             |                   |                 |             |                  |             |   | Projected          |                 |                  |                 |                  |
| Budget Account  |                | 2018        | 2019              | 2020            | 2021        | 2022             | 3/31/2022   | % | 2023               | 2024            | 2025             | 2026            | 2027             |
| 65.410-7400   | Capital Outlay | 0           | 175,812           | 1,800           | 0           | 41,154           | 0           |   | 16,800             | 8,600           | 21,800           | 3,600           | 21,800           |
| <b>Total Capital Outlay</b>                                 |                | <b>\$ -</b> | <b>\$ 175,812</b> | <b>\$ 1,800</b> | <b>\$ -</b> | <b>\$ 41,154</b> | <b>\$ -</b> |   | <b>\$ 16,800</b>   | <b>\$ 8,600</b> | <b>\$ 21,800</b> | <b>\$ 3,600</b> | <b>\$ 21,800</b> |
| <b>Item/Project Description</b>                             |                |             |                   |                 |             |                  |             |   |                    |                 |                  |                 |                  |
| <b>2016-2017</b>  |                |             |                   |                 |             |                  |             |   |                    |                 |                  |                 |                  |
| New 911 Servers   |                |             |                   |                 |             |                  |             |   |                    |                 |                  |                 |                  |
| <b>2017-2018</b>  |                |             |                   |                 |             |                  |             |   |                    |                 |                  |                 |                  |
| New Radio   |                |             |                   |                 |             |                  |             |   |                    |                 |                  |                 |                  |
| <b>2018-2019</b>  |                |             |                   |                 |             |                  |             |   |                    |                 |                  |                 |                  |
| New Radio System  |                |             | 152,160           |                 |             |                  |             |   |                    |                 |                  |                 |                  |
| New 911 Phone Recorder                                      |                |             | 23,652            |                 |             |                  |             |   |                    |                 |                  |                 |                  |
| <b>2019-2020</b>  |                |             |                   |                 |             |                  |             |   |                    |                 |                  |                 |                  |
| New 911 Chairs  |                |             |                   | 1,800           |             |                  |             |   |                    |                 |                  |                 |                  |
| <b>2021-2022</b>  |                |             |                   |                 |             |                  |             |   |                    |                 |                  |                 |                  |
| New 911 Phone System  |                |             |                   |                 |             | 27,954           |             |   |                    |                 |                  |                 |                  |
| Upgrade the CAD, MDS, PRO QA, and 24/7 Alpha Numeric Paging |                |             |                   |                 |             | 13,200           |             |   |                    |                 |                  |                 |                  |
| <b>2022-2023</b>  |                |             |                   |                 |             |                  |             |   |                    |                 |                  |                 |                  |
| New 911 Servers   |                |             |                   |                 |             |                  |             |   |                    |                 |                  |                 |                  |
| 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              |                 |                  |                 |                  |
| <b>2023-2024</b>  |                |             |                   |                 |             |                  |             |   |                    |                 |                  |                 |                  |
| New 911 Chairs  |                |             |                   |                 |             |                  |             |   |                    | 3,600           |                  |                 |                  |

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

| <u>Item/Project Description</u>  | <u>Additional Budget Justification</u>  |
|--|---|
| <b><u>2019-2020</u></b><br>New Motorola-backup radio \$95,000  | The current backup radio (Motorola) is 10 years old and unreliable.   |
| <b><u>2020-2021</u></b>  |   |
| <b><u>2021-2022</u></b><br>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.  |
|  | <b><u>Continuing with this project. COVID has delayed the completion.</u></b><br><b>** Free 911 Phone System from the NC 911 Board / Commission</b><br><b>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.</b><br><b>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.</b> |
| 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)   |
| <b><u>2022-2023</u></b><br>New 911 Chairs & New 911 Server & Computer Equip.<br>New 911 Computer Equipment | Replacing aging server, last upgrades in 2017 - 5 year upgrade schedule.<br>Computers, monitors, keyboards, and etc.. (2 workstations) 2 year upgrade schedule.   |
| Upgrade the CAD, MDS, PRO QA, and 24/7 Alpha Numeric Paging<br>New 911 Chairs                              | This software is used in correlation with the 911 Phone System for addressing and All Dispatch Incidents. (Emergency & Non-Emergency)<br>Replace the chairs that are worn out.  |
| <b><u>2023-2024</u></b><br>New 911 Chairs  | Replace the chairs that are worn out.   |
| <b><u>2024-2025</u></b><br>New 911 Computer Equipment  | Computers, monitors, keyboards, and etc.. (2 workstations) last upgrade 2023. 2 year upgrade schedule.  |
| Upgrade the CAD, MDS, PRO QA, and 24/7 Alpha Numeric Paging<br>New 911 Chairs                              | This software is used in correlation with the 911 Phone System for addressing and All Dispatch Incidents. (Emergency & Non-Emergency)<br>Replace the chairs that are worn out.  |
| <b><u>2025-2026</u></b><br>New 911 Chairs  | Replace the chairs that are worn out.   |
| <b><u>2026-2027</u></b><br>New 911 Computer Equipment  | Computers, monitors, keyboards, and etc.. (2 workstations) last upgrade 2025. 2 year upgrade schedule.  |
| Upgrade the CAD, MDS, PRO QA, and 24/7 Alpha Numeric Paging<br>New 911 Chairs                              | This software is used in correlation with the 911 Phone System for addressing and All Dispatch Incidents. (Emergency & Non-Emergency)<br>Replace the chairs that are worn out.  |



**Revenues**

**25-310-0000 Federal Forfeitures**

There are none at this time

**25-320-0000 NC Sales Tax on Contraband**

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

**25-330-0000 Police Department Donations**

Donations

**25-331-0000 BEEHCOP Promotions**

Sales to benefit community policing

**25-340-0000 NADDI Grant**

National Association of Drug Diversion Investigators training Grants

**Expenditures**

**25-510-0001 Federal Forfeiture Program**

No funds for program use

**25-510-0004 BEEHCOP Promotions**

Used to promote Community Policing and Police benevolence activities.