



**AGENDA**  
**Regular Town Council**  
**Tuesday, March 8, 2022**  
**Council Chambers 4:00 PM**

	Page
1. CALL TO ORDER	
2. ADOPTION OF AGENDA	
3. INVOCATION- DEWEY CYCLONE BRETT	
4. PLEDGE OF ALLEGIANCE	
5. PUBLIC COMMENT	
6. FEATURED LOCAL BUSINESS- SUPERLATIVE REALTY, DEBBIE CANADY	
7. CONSENT AGENDA	
7.1. Adoption of Minutes	3 - 21
<a href="#"><u>Town Council FY: 2022-2023 Budget Retreat - 19 Jan 2022 - Minutes - Pdf</u></a> <a href="#"><u>Regular Town Council - 08 Feb 2022 - Minutes - Pdf</u></a>	
7.2. 2022 C. Randolph CPA Audit and Financial Statement Contract	23 - 38
Approve Audit Contract <a href="#"><u>Output Document (Staff Report - 0617) - Pdf</u></a>	
7.3. FY 2022 Budget Ordinance Amendment # 2022-04	39 - 43
Approve Amendment #4 <a href="#"><u>Output Document (Staff Report - 0619) - Pdf</u></a>	
7.4. Declare 109 Greenbriar Rd Surplus Property	45 - 49
<a href="#"><u>Output Document (Staff Report - 0625) - Pdf</u></a>	
8. TOWN MANAGER AND STAFF REPORTS	
8.1. Finance Reports for the month of January	51 - 55
Review <a href="#"><u>Output Document (Staff Report - 0616) - Pdf</u></a>	
8.2. Fire Department Monthly Report	57 - 58
<a href="#"><u>Output Document (Staff Report - 0618) - Pdf</u></a>	
8.3. Police Department Monthly Report	59 - 61
<a href="#"><u>Output Document (Staff Report - 0620) - Pdf</u></a>	

8.4.	February 2022 Recreation Report <a href="#">Output Document (Staff Report - 0621) - Pdf</a>	63 - 65
8.5.	Planning and Inspection Report 2022-02 <a href="#">Output Document (Staff Report - 0624) - Pdf</a>	67 - 69
8.6.	TDA March Report <a href="#">Output Document (Staff Report - 0622) - Pdf</a>	71 - 74
8.7.	DOI Report February 2022 <a href="#">Output Document (Staff Report - 0623) - Pdf</a>	75 - 83
9.	TOWN COUNCIL COMMENTS	
10.	CITIZENS' AGENDA COMMENTS	
11.	ADJOURNMENT	



# MINUTES

## Town Council FY: 2022-2023 Budget Retreat Meeting

8:30 AM - Wednesday, January 19, 2022  
Council Chambers

The Town Council FY: 2022-2023 Budget Retreat of the Town of Beech Mountain was called to order on Wednesday, January 19, 2022, at 8:30 AM, in the Council Chambers, with the following members present:

**COUNCIL PRESENT:** Mayor Barry Kaufman  
Vice Mayor Jimmie Accardi  
Councilmember Weidner Abernethy  
Councilmember Kelly Melang  
Councilmember Erin Gonyea

**COUNCIL EXCUSED:**

**STAFF PRESENT:** Town Manager Bob Pudney  
Town Clerk Tamara Mercer  
Facilitator Chris May

### 1. CALL TO ORDER

### 2. WELCOME OPENING STATEMENT MAYOR KAUFMAN

2.1. Mayor Kaufman welcomed everyone and introduced Mr. Chris May, Facilitator.

### 3. PLEDGE OF ALLEGIANCE

### 4. LOCAL MUNICIPAL GOVERNMENT 101 REVIEW- CHRIS MAY, FACILITATOR

4.1. Mr. May congratulated the serving Council members on the recent elections and he reviewed Local Municipal Government 101. Highlighting that the power to regulate at the municipal level is authorized by the General Assembly at the State level but for the 100 counties across North Carolina, their authority is vested from the constitution at the Federal level. Local government towns and cities derive their authority under their State Charter as a municipality.

We are governed under the Council /Manager form of government. Other towns maybe classified as a Mayor/ Council form of government, but Beech Mountain is a Council /Manager system of administration.

**5. MAYOR, TOWN COUNCIL, & MANAGER ROLES UPDATE- COUNCIL MEMBERS & MR. MAY**

- 5.1. Mr. May stressed the autonomy as a municipality to remain fiscally responsible and the oversight compliance is monitored by the Local Government Commission. He reminded members of the resources available at the UNC School of Government. There the highly trained staff and attorneys assist Towns with any issues, and we may also access our lobbyists and resources at the NC League of Municipalities. They are an advocacy group of lobbyists and government professionals.

**6. OLD BUSINESS: PREVIOUS GOALS AND STATUS OF GOALS- BOB PUDNEY**

6.1. FY: 2021-2022 Project Report

Mr. Pudney reviewed the previous year's five top priority project lists and bucket list as follows:

1. INFRASTRUCTURE- appointed Champion Mayor Kaufman
  - a. Replaced Water and Sewer Lines. SRF project
  - b. Replaced water lines and Fire Hydrants, St. Andrews Rd.
  - c. Road Resurfacing.
  - d. Road Paving.
  - e. Road Reflectors.
  - f. Culvert Replacements.
  - g. Gravel Roads (3,000 Tons)
  - h. Water Service Line Replacements. (400)
  - i. Well Development (2)
  - j. Lake Coffey Reservoir.
  - k. Fire Hydrants, additional and maintenance.
  
2. SOLID WASTE- appointed Champion Councilmember Abernethy and Melang
  - a. Opened Convenience Center.
  - b. Commercial Dumpster Program. (Republic Services)
  - c. Twice per week Curbside pickup.
  - d. Agile route trucks.
  - e. Bear Resistant Bins for STR's.
  - f. Financial Improvements.
  
3. FACILITIES- appointed Champion Councilmember Accardi and Gonyea
  - a. Perry Park upgrade.
  - b. Shane Park opened.
  - c. Sledding Hill, Snow Guns, Well and pump improvements, Fencing and Pads.
  - d. Bark Park Bathroom.
  - e. Easy Pay Parking Lot. EV Chargers.
  - f. Opened Public Works Facility.
    - i. Salt Facility.
  - g. Landscaping Town wide.

- h. Paved LZ access; overflow parking at Buckeye.
  - i. Visitor Center Expansion.
  - j. 911 Telephone System replaced. (\$200,000 Grant).
  - k. Security Cameras, Shane Park, Sled Hill and Parking Lot.
  - l. Radio Station, AM1620.
4. EMS- appointed Champion Councilmember Abernethy
    - a. EMS Housing constructed. (Grant)
    - b. Advanced Life Support Unit at Station 2.
  5. PLAYGROUND- appointed Champion Councilmember Melang and Gonyea
    - a. Bark Park Playground including benches.
    - b. Ropes Course at Shane Park.
    - c.

2021 BUCKET LIST:

Restrooms at dog park – facilities	TDA	Underway
Paving sled hill parking at kiosk	TDA	Completed
Mountain bike trail continuous	TDA	Underway
Holiday decorations	TDA	Completed
Playground at bark park	TDA	Completed
A/C Buckeye		No action
Park benches upkeep/add		Completed
Sled hill #2		Completed
BM APP update		Completed
Rec Center Program Income		Underway
Transportation shuttle		No action
Road maintenance /Paving and Gravel		Underway
Salting and Plowing		Underway
Landscaping, right of way.		Completed
Road reflectors		Underway
Split rail fence maintenance.		No action
Lake Coffey Reservoir		Underway
Preventative Maintenance		Underway
Paving, new		Underway
Rehab Public Works old building		No action
Streetlights, Greenway		Underway
Wayfinding signs	TDA	Underway
Banners and signs	TDA	Completed
Forked trail on parkway	TDA	Underway
Accessible Trail		No action
Visitors Center expansion	TDA/Town	Underway
Buckeye Road Signs (2)	TDA	Underway (1)
Employee Benefits		Completed
Efficient Lighting		No action
Quarterly meetings with stakeholders		Underway

2021 OTHER PROJECTS:

Financial Planning Model Development.  
Town 40th Birthday Party. TDA  
Christmas Parade TDA  
Building Department Improvements, Inspector, Permits, Fees.  
Banners. TDA  
Wayfinding Signage. TDA  
Fireworks, July 4th. TDA  
Repurposed old Sledding Hill  
Town Christmas Tree  
Maple Trees  
Removed Infrastructure.  
Emerald Outback Trails, 2-year Agreement.  
Police Upgrades, \$233,000 Donation.  
Computers  
Radios  
Weapons  
Vests  
Safety Grant Awarded for Trench Box Public Works  
State Grant Awarded for Water Service Lines Public Works  
(\$1,000,000.00)

Mr. Pudney pointed out that there is a final section in the report list(2021 Other Projects) wherein projects that were not selected for last years' list but were accomplished during the year in 2021. He added that all five priorities were completed. There was discussion regarding carry over projects from last years' bucket list and the next steps. Mr. Pudney once again looks to Council to give Staff direction on the next fiscal year goals and projects.

The new EMS Station is to be funded over future years and those costs are added into the financial model as well as the annual payments to Watauga County over next 10 years, beginning July 1st of 2022.

Mr. Pudney stated that the Town received a million-dollar State funded grant for water and infrastructure. Finance Department calculated the Lake Coffey/Lake Santis Water Reservoir is 14 million dollars and through FEMA funds that will be a 70/30 split grant for the water project. More facts and estimates will be given to Council as we determine costs and funding.

The Watauga County Tax Assessors Office will release the new property re-evaluations on February 8th. The County Manager's Office will present the report to Town Council at the regularly scheduled meeting. We are expecting a substantial increase of values in real estate due to the high property sales. Staff will work on the new tax rate so ad valorem tax rate will come together after March 1st as we will remain revenue neutral. Watauga County's 8-year re-evaluation happens this year, but Avery County Tax Assessor's Office will be in 2 years.

Mr. Pudney pointed out the financial model on the screen and said the financial model displayed the calculations and input on the current projects. The base line in the General Fund and other fund balance percentage and expenditures can be manipulated by Staff and Council and project our revenues and budgets. This allows Council to see how we pay for those projects and current priorities as well as implement future projects.

Mr. Pudney reviewed how we calculate the millage rate, and he discussed the Town's position on remaining revenue neutral and explained setting the next year's tax rate. Mayor Kaufman stated Council should stay focused on current projects and once the County's Tax Office determines the property evaluations, then we can discuss the tax rate.

## **7. BRAINSTORMING, FACILITATE BUCKET LISTS & PRIORITIZE IMPORTANT ISSUES FACING THE TOWN**

- 7.1. Mr. May reviewed the previous year's champions and the top priorities and goals. Mayor Kaufman discussed the infrastructure projects, the street and roadway maintenance and road reflectors. The Lake Coffey/ Lake Santis Reservoir project. He inquired about the fire hydrants and Mr. Pudney said the fire hydrants are almost complete.

There was further discussion on the Convenience Center and garbage processes and efficiency. Short-term rentals and garbage and recycling and the software for STR identifying and tracking, safety, and cleaning. Mayor Kaufman said roadway maintenance and landscaping must be on-going.

Mr. Pudney reviewed the Visitor Center and Town Hall expansion project as well as the bathrooms, and parking areas and traffic issues. The split rail fence will be completed and can be listed under landscaping said Mr. Pudney. The old Public Works site facility and building was discussed. Efficient lighting and uniform streetlights were discussed as Vice Mayor Accardi suggested a combination of LED and auto turnoff for buildings and streetlights. He counted the number of telephone poles and streetlights and Mr. Pudney said he would work with NC DOT on efficiency and uniform lights.

Councilmember Gonyea discussed accessible trails, multi-use sidewalks and Right-of-way signs for pedestrians. Mr. Pudney noted that the new wayfinding signs were already in the works from the bucket list projects from the previous year as well as the Forked Trail easements and signage. North Fork Trail is almost completed but the lower Fork Trail area is currently underway. Staff is working with property owner easements and ROW issues. Mr. Pudney added that the accessible trail is where the parking lot is located so that area is not going to be the accessible trail location.

Councilmember Abernethy stated that his list consisted of the EMS Station and Transportation. He has reached out to Apple Cart Transport in order to implement shuttles from Beech to Sugar Mountain. He suggested we start at Buckeye Recreation Center and run shuttles eventually to Boone. Mr. Abernethy agreed that LED lighting is cost savings and the town should evaluate cost savings. The location change of the sled hill, all the new

amenities by the Bark Park has helped visitors and families walking on the road. We are addressing the issue of pedestrians' safety and aggressive drivers and will continue to budget for installing sidewalks on Beech Mountain Parkway.

Councilmember Gonyea agreed and added that the skiers are still walking with equipment to the Ski Resort, and she is concerned with distracted drivers and the pedestrians.

She agreed with continuing the landscaping and maintenance program and with addressing the old trash dump site. We should invest in decorative rock walls and more flowers and mulch.

The playground benches were added, and we await the bathroom completion at the sled hill. Ms. Gonyea said she was happy with the decision to include all the amenities in one location area, as this works great for the public. The ropes course is completed, and she would like to see the town add a small child climbing wall. Councilmember Melang agreed and she suggested the town include dry tubing in the summer.

## **8. PRIORITY BUCKET LIST ITEMS**

**8.1.** Vice Mayor Accardi prepared a bucket list and read the following suggestions:

- Paint 3 water tanks- one tank with the Town logo, the State seal or the Town seal could be painted on the tank. Mr. Pudney agreed and said we can paint the tanks in the spring.
- Beech Mountain Parkway telephone poles - Mr. Accardi counted approximately 50 poles and they are all differently lit. Various colors of lights such as orange, blue, and some are white. He requested uniform LED efficient lights be installed and address the light pollution on the main corridor. Mr. Pudney will work with Mountain Electric to replace with standard LED of the specified wattage for a unified right-of-way along Beech Mountain Parkway and be sure the fixtures are down-shine onto pavement so there is no light disbursement or pollution.
- Old Public Works dumpsite has turned into a junk site, and he suggested various ideas to implement flowers and landscaping, uniform fencing to new public works facility and a picnic area, storage or bathrooms, bob scheduled to be removed in March building
- Sidewalks and walking paths- painted and adding flower boxes and rocking chairs

There was discussion regarding the high usage area on the greenway. Mr. Pudney asked for clarification on the layout. The old Public Works site and the greenway path, the wooden fence, Wynn Park, the drainage area, rustic tables, quilted signs, and signage was discussed. Mr. Accardi continued with the suggestions as follows:

- Streetscape lighting on walking path, the greenway, and Bark Park Way
- Christmas and holiday lighting on Beech Mountain Parkway to the Ski Resort

- Buckeye Recreation Center expansion of personal training and weight room
- Hydro seeding and Landscaping
- Bark Park parking lot 3 or 4 spaces as handicap only, to which Mr. Pudney stated those parking spaces are handicap for ADA compliance
- Swing set at Bark Park Playground young families want a swing set
- Employee incentive program, not monetary recognition employee of the year, moral program colleagues to vote on, by coworkers by dept.

Councilmember Gonyea presented her suggestions as:

- Swings at Bark Park Playground
- Rock climbing wall
- Old sled hill add benches, trees, and lights
- Christmas lights on the front of Beech Mountain Parkway and down along the hill
- Guardrails for vehicle safety
- Complete multi-use path greenway connections businesses to Buckeye Lake
- Public shuttles from golf course to resort and loop to businesses

Councilmember Melan presented her suggestions as:

- Public transportation
- Pump track for mountain bikers
- Emerald Outback Trail expansion
- Cross-country trail on front side of mountain from Bark Park
- Signage to create a half-mile loop
- Landscaping include an in-house part-time landscaper
- Rockwall
- Summertime sledding dry tubing
- Speed bumps or painting a crosswalk and yellow lights at old sled hill and safety at lower Shawneehaw
- Perry Park Playground

Councilmember Abernethy presented his suggestions as:

- Public transportation- Applecart or other provider to run a shuttle from Buckeye Recreation Center stops up through Golf Club and Charter Hills Road to the Ski Resort to businesses and end up in Banner Elk. Private local companies which run shuttles are Christian Tours and Applecart.
- EMS funded
- Affordable housing for workforce
- Employee compensation for competitive labor market to provide services to guests
- NCDOT lighting consistent lighting specs
- Old Public Works Facility as greenspace use
- Sidewalks for pedestrian safety
- Beautification of Beech Mountain Parkway- a facelift and add
- Rockwalls along the corridor work with NCDOT restrictions easements

## **9. ASSIGN ROLE OF COUNCILMEMBERS & ASSIGN CHAMPIONS TO PRIORITIES**

### **9.1. Councilmembers Listed Bucket Items as follows:**

- Lake Coffey Reservoir
- Road Reflectors
- Water Wells and Development
- Convenience Center Solid Waste
- Short-term Rentals / Policy Regulation (General Assembly)
- Track Short-term Rentals
- Town-wide Landscaping
- Visitor Center Expansion
- Old Public Works Building
- Streetlights/ LED Efficient lighting
- Accessible trails- create connection between
- EMS Funding
- Regional and Local Public Transportation
- Sidewalks
- Bathrooms
- Rock Garden Landscaping
- Beautification Holiday lights, overall hydro seeding
- Water System Improvements
- Painting Water towers
- Flashing Solar lights at roadway curves
- Bark Park Rock Climbing wall & swing set
- Old Recycling Center Site Park & cleanup, remove wooden fence, redesign
- Storage Old Public Works building renovation
- Uniform Streetscape lights- 50 poles along Beech Mountain Parkway
- Buckeye Lake Recreation Center workout room expansion
- Employee incentive program and wage salary study
- Pedestrian Crossovers Yellow line crosswalks
- Mountain Bike Trail at Bark Park
- Trail Signage indicating mileage
- Inhouse full-time Landscaper
- Directional Signage
- Perry Park Playground
- Affordable Workforce Housing
- Covered Shelter & Picnic Tables
- Beech Mountain Parkway Rockwalls
- Infrastructure Improvements

### **9.2. Top Five Priorities and the assigned Champions as follows:**

- 1) EMS Station Budgeted and Completed 2021-2022 ongoing for FY: 2022-2023 -Champions assigned Councilmember Abernethy and Gonyea

2) Old Recycle Center Site Improvements Champions assigned Councilmember Melang and Kaufman

3) TOBM General Beautification Including Landscaping -Champions assigned Councilmember Melang, Accardi and Kaufman

4) Employee Pay Study and Incentive Program- Champions assigned Councilmember Gonyea and Accardi

5) Public Transportation Local and Regional- Champions assigned Councilmember Abernethy

## **10. REVIEW RESULTS ESTABLISH PROCEDURES- MR. MAY**

**10.1.** The lists and results were reviewed and discussed. Mr. Pudney outlined the procedures for the next Budget preparation steps. As the departments and manager's office estimates costs and project feasibility; the budget will be fine-tuned and brought to the next budget workshop. The fiscal year Budget calendar's schedule was reviewed. Mr. Pudney pointed out that Staff also has a wish list and those will be plotted out during the March budget department head meetings. He gave an example such as Parks and Recreation is planning a schedule as well as projecting costs for a splash pad park water feature, as well as a bump bike track. The Police Department has received the M0oradian Estate funding and will present program projects. The Public Works Utility Department continues to invest in water wells and treatment plants such as a 5,000-gallon tank at the well site. Other CIP projects may be proposed.

Mr. Pudney noted the General Fund is building and we look fiscally sound. The Town Hall expansion project includes the Police Department facility expansion. Mr. Pudney said his tenure includes the Lake Coffey/Lake Santis Reservoir Project, and therefore he wished to remain as town manager until the full planning and permitting is completed. As he wants to see the project underway, he would remain in the Town Manager Position at the pleasure of the Council, to which Mayor Kaufman noted then he will remain as Town Manager at least for the next two years. There was a general consensus of Council for Mr. Pudney to continue, and Mr. Pudney added that would be at least one year for the Lake Coffey/Lake Santis State permitting process.

## **11. TOWN COUNCIL CLOSING COMMENTS**

**11.1.** Mayor Kaufman thanked Mr. May as facilitator, and the Councilmembers for their project lists and noted the goals were aggressive goals. Mr. Pudney thanked Council for arriving at a clear direction for Staff to proceed, we will continue with the momentum. He reminded Council of the role of the TDA and some of the projects would go before the TDA board for input. Mayor Kaufman added that this was the third year together for the current Council members and he thanked them for their service.

## **12. ADJOURNMENT**

- 12.1. There being no further business, Mayor Kaufman requested a motion to adjourn at 1:40 p.m.

**Motion**

Weidner Abernethy made a motion to adjourn and Kelly Melang seconded the motion. CARRIED. unanimously.

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Town Clerk

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Mayor, Town of Beech Mountain



# MINUTES

## Regular Town Council Meeting

4:00 PM - Tuesday, February 8, 2022  
Council Chambers

The Regular Town Council of the Town of Beech Mountain was called to order on Tuesday, February 8, 2022, at 4:00 PM, in the Council Chambers, with the following members present:

**COUNCIL PRESENT:** Mayor Barry Kaufman  
Vice Mayor Jimmie Accardi  
Councilmember Weidner Abernethy  
Councilmember Kelly Melang  
Councilmember Erin Gonyea

**COUNCIL EXCUSED:**

**STAFF PRESENT:** Attorney Stacy Eggers, IV  
Town Manager Bob Pudney  
Town Clerk Tamara Mercer  
Director of Special Projects Riley Hatch

### 1. CALL TO ORDER

### 2. ADOPTION OF AGENDA

2.1. Mayor Kaufman requested a motion to adopt the agenda.

#### Motion

Weidner Abernethy made a motion to adopt the agenda and Erin Gonyea seconded the motion. CARRIED. unanimously.

### 3. INVOCATION- DEWEY CYCLONE BRETT

### 4. PLEDGE OF ALLEGIANCE

### 5. PUBLIC COMMENT

5.1. Mr. Nick Wilson of 513 Charter Hills Road stated his concern was regarding debris such as piles of limbs and leaves on the mountain and on Beech Mountain Parkway. He requested a policy change for the collection of yard debris more than four times a year.

Mr. Wilson complimented the staff on the snow removal and roadway maintenance.

## **6. CONSENT AGENDA**

- 6.1. Mayor Kaufman requested a motion to adopt the consent agenda which consisted of the of the January 11, 2022, regular meeting minutes.

### **Motion**

Kelly Melang made a motion to adopt the consent agenda of the January 11, 2022, meeting minutes and Jimmie Accardi seconded the motion. CARRIED. unanimously.

## **7. OLD BUSINESS**

- 7.1. Request for Qualifications Selection

Mayor Kaufman requested a motion for the selection of an engineering firm from among the submissions received for the Request for Qualifications (RFQ) for the design and construction monitoring for the Water Service Line Replacement Project for approximately 600 service connections. Staff recommends West Consultants, PLLC.

### **Motion**

Jimmie Accardi made a motion to contract with West Consultants, PLLC for the Water Service Line Replacement Project and Erin Gonyea seconded the motion. CARRIED. unanimously.

- 7.2. Boards and Committee Member Terms and Appointments

Mayor Kaufman noted the vacant position on the Recreation Committee under the Boards and Committee Member Terms and Appointments agenda item. In response to his request for a motion, Vice Mayor Accardi nominated Ben Swadley to the Parks and Recreation Committee and Councilmember Gonyea seconded the motion. Motion carried unanimously. 5-0

Mayor Kaufman stated there would be a change to the Chair position on the Tourism Development Authority and to replace TDA Chairman Sandy Carr, to which Vice Mayor Accardi nominated Mandy Taylor as Chairman.

### **Motion**

Jimmie Accardi made a motion to appoint Mandy Taylor as TDA Chairperson and Erin Gonyea seconded the motion. CARRIED. 4-1 (opposed: Weidner Abernethy).

## **8. FEATURED LOCAL BUSINESS- THERAPEUTIC MASSAGE OF BEECH MTN - VANNA HOLTSCLAW**

- 8.1. Ms. Vanna Holtsclaw thanked Council and noted her business is located at 405 Beech Mountain Parkway. Ms. Holtsclaw reviewed her treatments and services which are scheduled by appointment. She is from Roan Mountain and purchased the business years ago. She offers massage therapy year-round as well as mobile treatments.

## **9. NEW BUSINESS**

- 9.1. Watauga County - Tax Administrator, Larry Warren - 2022 Reappraisal Report

Mr. Pudney introduced Mr. Larry Warren, Watauga County Tax Administrator presenting the 2022 Reappraisal Report. Mr. Warren stated the last property evaluation occurred in 2014, as per the State Law, the county tax reappraisal is conducted every eight years. The County contracted with Vincent Evaluations, and he introduced Mr. Ryan Vincent, who conducted property tax field work.

Mr. Vincent said the reappraisal is a process in which all real property in the county is appraised at its current market value as of a particular date. Real property includes both land and the improvements on it, whether residential, commercial, agricultural, or industrial in nature. State Law requires all counties to conduct a reappraisal at least once every eight years.

He said the County's reappraisal distributes the overall property tax burden equitably across the county based on current market values. Market value is the most probable price a property would bring in an open and competitive market. Over time, most properties change in value, but often at different rates, depending on location.

Mr. Vincent added the Tax Office does not create market value, rather they analyze market sales to determine market patterns and trends in different locations. Market value is set by the choices of buyers and sellers in the marketplace. Mr. Vincent said the reappraisal takes effect January 1, 2022. The new market values will be used to calculate tax bills from Summer 2022 until the next reappraisal occurs. The 2022 'Reappraisal Notices' will be mailed to all Watauga County property owners at the end of March 2022. Three steps in the reappraisal process are: Collection of Physical Characteristics: Physical characteristics are collected for each property, including condition and exterior features. Sales Analysis: Property sales are studied to determine market areas, trends, and patterns.

In order to complete the reappraisal, the firm uses best practices to develop the 'Schedule of Values': Schedule of Values are developed to help appraisers correlate physical characteristics with market values. Properties and sales are analyzed to determine current property conditions, market areas, and typical sale prices for areas. Some areas of the county have seen an increase in market values, while others have experienced a decrease in value.

Some areas have changed a lot, and others by much less. He added that some areas are about the same. Mr. Vincent then presented photos of assessed property values and reappraisal changes in Boone, Blowing Rock, Powder Horn, Todd, Meat Camp, Laurel Creek, Seven Devils, Banner Elk, other properties in the County, and on Beech Mountain.

Appraised value and tax rates are two separate concerns. Mr. Vincent said the County tax appraisers evaluate market activity to determine appraised value, or market value. The tax rate is determined by the Watauga County taxing jurisdictions, based on their budget needs. The appraised value is established well before the tax rate is set and is totally independent of the tax rate. The amount of the final tax bill cannot be determined until the tax rate is set.

Mr. Vincent reviewed the steps to the appeal process:

- 1.) Review- Review the information the County has on file for your property and report any outdated or incorrect information to us.
- 2.) Compare- Compare your property value with the sale prices of similar properties using the County's free online service.
- 3.) Appeal- If all information is up to date and you still disagree with the assessed value, you can file an appeal with the Board of Equalization and Review (BOER) and schedule a hearing. After the BOER hears your appeal, you will receive written notification of your property value in the mail.

Citizens may file the appeal on-line which is supported with a valid reason. Appeals must be based on value not affordability of expected tax. There are exemptions such as a qualifying farm bill or a veteran qualifies. An appeal of the reappraisal cannot be based on your level of service provided by the town or county. A citizen will need to provide information to support the appeal. Useful documentation includes: Comparable sales or comparable sale reports from the property owner, the counties online sales database or a real estate professional or appraisal. Pictures showing the property's inner and outer features and condition, including any upgrades

- A copy of a recent fee appraisal for the property, such as one done in connection with the purchase or refinance of the property
- Damage on property maybe evidence
- Property appraisal from the bank can be used if it is recent
- Deadline is April 26th at 5:00 pm appeals filing

Attorney Eggers stated that for the county commissioners and for councils, that we are required to report the revenue to the Local Government Commission and .403% is currently the tax rate for the county and we must report a revenue neutral rate. He explained how a town remains revenue neutral and that we set the tax rate after receiving the reappraisal from the tax

administrator's office. This is the reason for the presentation and explanation of assessments and market rate sales of property.

**9.2.** 2021 Economic Impact Trail Study- Conducted in partnership between Beech Mountain Parks and Recreation and Appalachian State University

Mr. Royall introduced Dr. John Whitehead, Appalachian State Professor of Economics, who facilitated the lead study with Appalachian State students.

Dr. Whitehead provided the trail study and reviewed the report. He said Parks and recreation Director and the TDA reached out to the Department to recruit App State to conduct the field trail study and trail maintenance program. The App. State Economic Department has partnered with conducting studies in other regions in the community. This is an inexpensive study and graduates and undergrad students learn how to compile feasibility study data collections and demographics and serve as survey enumerators. It was conducted from June 1 - September 6, 2021.

The students worked on trails in-person and promoted using the QR bar code. He said this was on Beech Mountain at trail heads where people could scan the barcode and take the survey online at home. Students surveyed the trail hikers and collected the data in-person or interactively on-line. Approximately 40 trips onsite at the Emerald Mountain Outback (EMO), 500 cards were distributed, and 407 responses were captured of that, 374 trail users provided useable responses.

Dr. Whitehead highlighted the data that the respondents were between 45 and 64 years old, the age of the typical respondent. Between \$125,000 and \$150,000 was the average income of the typical respondent and 241 miles was the average distance a trail user had traveled away from their home to visit the trails of Beech Mountain. The actual range travelled of all respondents was 0 to 2000 miles. 55% of respondents are female.

Other points highlighted were: dollars spent per visitor, lodging, trail satisfaction, and that approximately 22,991 total persons visited the EMO trails during the months of June, July, and August of 2021. \$722,000 to \$2.26-million-dollars is the estimated annual economic impact of the Town of Beech Mountain trail system. Dr. Whitehead said this was estimated by applying RIMS II multipliers from the U.S. Bureau of Economic Analysis.

Dr. Whitehead noted that the study cost the Town approximately \$4,000. The monies were used towards the students' travel reimbursements and stipends. The University faculty did not receive funds as it went towards the students' costs for administering the program.

There was a question-and-answer period. Councilmember Abernethy noted the study was inconclusive information based on methodology and we need hard data, to which Dr. Whitehead noted most consultants gather data as approved by best practices and proven methodology.

**9.3.** Chapter 71: Parking and Towing Ordinance

Mayor Kaufman called for a council discussion regarding the proposed amendment. Councilmember Melang inquired as to the Town's liability of towing cars to which Attorney Eggers replied that the government possesses a certain amount of immunity and is covered by the NCLM Property and Casualty Liability Insurance policy. The purpose of the amendment is to alleviate hazards and provide safety to the public.

Mr. Pudney noted that the request has come about due to the geography on the mountain. We requested various towing companies to remove a blocked or broken-down vehicle creating hazards for emergency services to respond to emergencies, but none will respond. Staff has tried to contract with towing companies, but it does not work out, therefore we are requesting the Parking and Towing Ordinance be approved. This would allow the Police Department to address illegally parked cars, or assist in removing blocked cars, accounting, ticketing, and code citations for the Town. It has become a safety and practical problem if a fire truck is blocked, or traffic is stopped on Beech Mountain Parkway or for our snowplows to remove snow. Mr. Pudney said we will prepare a budget amendment to purchase a used tow truck. The operating expenses shall be listed under the Police Department's budget.

There was a question-and-answer period regarding citations, storage, towing procedures, safety, and Mr. Pudney recounted incidents of traffic and vehicle problems over the winter. One was a 13-car pile-up. The Staff had to use other equipment in order to move a vehicle in front of the fire truck during an emergency. This proposal allows staff to purchase the proper equipment.

In response to Vice Mayor Accardi's question, Mr. Pudney explained that we have tried to contract out vehicle towing, but none would respond. We reached out and the town cannot find a vendor who will do it. The local towing companies are not interested in traveling up the mountain to tow.

Mr. Pudney reiterated that there was an incident of a 13-vehicle pile-up for over 24-hours in which no one, no ambulance nor fire truck could get through and no one else could travel on Beech Mountain Parkway. Mayor Kaufman requested a motion vote on the matter after further discussion.

#### **Motion**

Weidner Abernethy made a motion to approve the amendment to Chapter 71: Parking and Towing Ordinance and Kelly Melang seconded the motion. CARRIED. unanimously.

#### **9.4. Amend Town Fee Schedule**

Mr. Pudney said the Fee Schedule adjustment would add \$150.00 for vehicle towing charge and \$100.00 storage fee of said vehicle. As per State Statute the citation to be issued by the Police Department.

#### **Motion**

Weidner Abernethy made a motion to approve the Fee Schedule amendment under the Police Department Schedule of Fees and Erin Gonyea seconded the motion. CARRIED. unanimously.

## 10. TOWN MANAGER AND STAFF REPORTS

### 10.1. Financial Report

In response to Councilmember Abernethy's question regarding gains and losses on page 97 of the Finance Report, Mr. Pudney replied that the 92% revenue was reported from the Public Works Water and Sewer fund. Mr. Pudney noted the report clarifies the enterprise fund and the tax revenues collected. He stated that the sources for the category of 'other' as listed would be miscellaneous 'other' sources gains and losses as noted in the General Fund. When the Town receives monies that does not fit into the line items, it is a miscellaneous catch-all phrase for revenues. Councilmember Abernethy requested that clarification, and Mr. Pudney said he would add a budget amendment, and will work on that for next month.

### 10.2. Manager's Office Report

Mr. Pudney presented the Manager's Report and reviewed the various project and status updates:

Sledding hill report:

- Record numbers of visitors on the weekends
- Great safety record
- Snowmaking is working well

Paid Parking lot:

- 100% occupied on weekends, mostly Saturdays with overflow at old Public Works
- \$16,000 net to the Town currently

Old recycling center: clean-up, building removed, and fence taken down. Mr. Pudney stated the future development will be included in the upcoming budget.

“How do I” section and “short term rental” information published to the website

Lake Coffey / Lake Santis Project: working on flow calculations needed by the resort.

EMS Station: Delay rests with Avery County, Mr. Pudney noted everything is ready to go.

Departments are preparing budget requests with specific attention to the priorities set at the next Council budget retreat.

In response to Councilmember Abernethy's question regarding the EMS Station delay, Mr. Pudney stated that we cannot control the signing of the

written agreement between Avery and Watauga counties, so it is dragging on. Watauga County is ready, but Avery County has not agreed to sign the contracts.

Attorney Eggers explained that due to government immunity we do not have a legal liability, although the agreement is in the best interest of the all the communities. This is why the commissioners should act. The new agreement frees up the already strapped medical personnel and equipment, added Mr. Pudney. The new arrangement better serves the remaining areas of Avery County. Beech Mountain pays for this EMS Station here on Beech which better serves the public. As this reduces response times and saves lives it benefits all citizens, but we shall defer to the political body as to the next course of action.

Mayor Kaufman advised to allow staff to work this out towards an amenable result.

- 10.3. Fire Department Monthly Report
- 10.4. January 2022 Recreation Report
- 10.5. Police Department Monthly Report
- 10.6. Department of Infrastructure January 22
- 10.7. TDA Report February 2022
- 10.8. Planning and Inspection Monthly Report 2022-01

## 11. TOWN COUNCIL COMMENTS

- 11.1. Vice Mayor Accardi noted the reason for rotating of chairman on the TDA was due to three out of five board members had contacted Council and requested a change.

Councilmember Gonyea said the purpose of Town Council is to be approachable and work with the various groups and the manager, so we need to work together in advancing progress. It was time for a change, and she considered what was best for the Town in the long run. She thanked staff for the snow removal and salting the roadways, as the Town was overwhelmed with crowds in last two snowstorms. The population has increased, which is reflected in the Police Department reports, the garbage amounts, and the traffic.

Councilmember Melang agreed and noted the Parks and Recreation trails report combined with at total lodging revenue by visitors, means it is important that the TDA board needs harmony and collaboration.

Councilmember Abernethy was not opposed to the TDA changes, he wanted to understand the problem first-hand. He did not have enough information. He said we need more recycling center education regarding materials accepted at the landfill. We have a high material rejection rate, which leads to loss of dollars for garbage materials. We need employees to educate

the public. The roadways are clear, and he thanked staff for maintaining the roadways.

Mayor Kaufman thanked Mrs. Carr for her time and service and said it was a hard decision to make.

**12. CITIZENS' AGENDA COMMENTS- NONE**

**13. ADJOURNMENT**

13.1. There being no further business, Mayor Kaufman requested an adjournment at 5:41 p.m.

Note: The minutes are not a verbatim transcript of the proceedings.

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Town Clerk

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Mayor, Town of Beech Mountain





## COUNCIL ACTION ITEM

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**TO:** Town Council  
**FROM:** Steve Smith  
**DATE:** March 8, 2022  
**SUBJECT:** 2022 C. Randolph CPA Audit and Financial Statement Contract

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**FOR THE PURPOSE OF:**

To secure the services of C. Randolph CPA, PLLC to conduct an audit of the Town's accounts and prepare the financial statements in accordance as presented in the body of the contract.

**ATTACHED FOR YOUR CONSIDERATION:**

Standardized N. C. Department of the Treasurer Contract to Audit Accounts

**STAFF RECOMMENDATION:**

Approve Audit Contract

**SIGNATURES:**

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Town Manager

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Town Clerk

The	Governing Board Town Council
of	Primary Government Unit Town of Beech Mountain
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A

*Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)*

and	Auditor Name C. Randolph CPA, PLLC
	Auditor Address 560 Beaver Creek School Rd., West Jefferson, NC 28694

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending 06/30/22	Audit Report Due Date 10/31/22
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*Must be within four months of FYE*

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) or the State Single Audit Implementation Act. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.

9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.)(G.S. 159-34 and 115C-447] All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to

the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the

Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and Governmental Auditing Standards, 2018 Revision (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification). **#26**

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitted-your-audit>

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

**FEEES FOR AUDIT SERVICES**

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Governmental Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by:  Auditor  Governmental Unit  Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

<b>Name:</b>	<b>Title and Unit / Company:</b>	<b>Email Address:</b>
Steven Smith	Finance Officer	ssmith@townofbeechmountain.com

OR Not Applicable  (Identification of SKE Individual not applicable for GAAS-only audit or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. Should the 75% cap provided below conflict with the cap calculated by LGC Staff based on the billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

**PRIMARY GOVERNMENT FEES**

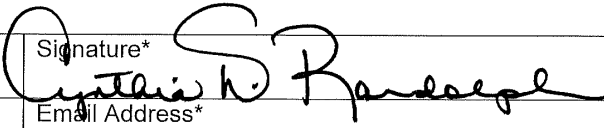
Primary Government Unit	Town of Beech Mountain
Audit Fee	\$ 9,925.00
<b>Additional Fees Not Included in Audit Fee:</b>	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$ 4,800.00
<b>75% Cap for Interim Invoice Approval</b> <i>(not applicable to hospital contracts)</i>	\$ 11,043.75

**DPCU FEES (if applicable)**

Discretely Presented Component Unit	N/A
Audit Fee	\$
<b>Additional Fees Not Included in Audit Fee:</b>	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$
<b>75% Cap for Interim Invoice Approval</b> <i>(not applicable to hospital contracts)</i>	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* C. Randolph CPA, PLLC	
Authorized Firm Representative (typed or printed)* Cynthia D. Randolph	Signature* 
Date* 9/25/2022	Email Address* cindy@crandolphcpa.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Beech Mountain	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	✓
Mayor/Chairperson (typed or printed)* Barry Kaufman	Signature* ✓
Date ✓	Email Address bkaufman@townofbeechmountain.com

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).  
Not applicable to hospital contracts.

*This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.*

Primary Governmental Unit Finance Officer* (typed or printed) Steven Smith	Signature* ✓
Date of Pre-Audit Certificate* ✓	Email Address* ssmith@townofbeechmountain.com

**SIGNATURE PAGE – DPCU  
(complete only if applicable)**

**DISCRETELY PRESENTED COMPONENT UNIT**

DPCU* N/A	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

**DPCU – PRE-AUDIT CERTIFICATE**

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).  
Not applicable to hospital contracts.

*This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.*

DPCU Finance Officer (typed or printed)* N/A	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all required signatures prior to submission.

**PRINT**

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**C. Randolph CPA, PLLC**  
*Certified Public Accountant*  
560 Beaver Creek School Rd.  
West Jefferson, North Carolina 28694  
Phone: (336) 846-3211  
Fax: (336) 846-1142

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To the Honorable Mayor and Members of the Town Council

February 25, 2022

Town of Beech Mountain  
403 Beech Mountain Parkway  
Beech Mountain, NC 28604

We are pleased to confirm our understanding of the services we are to provide Town of Beech Mountain for the year ended June 30, 2022. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Town of Beech Mountain as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Beech Mountain's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of Beech Mountain's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of Proportionate Share of Net Pension Liability (Asset) - LGERS
- 3) Schedule of Employer Contributions – LGERS
- 4) Schedule of Changes in Total Pension Liability – LEOSSA
- 5) Schedule of Total Pension Liability as a Percentage of Covered Payroll - LEOSSA

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Beech Mountain's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Individual Fund Statements and Schedules

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

- 1) Schedule of Ad Valorem Taxes Receivable
- 2) Analysis of Current Tax Levy – Town Wide Levy

#### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Town of Beech Mountain and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Town of Beech Mountain's financial statements. Our report will be addressed to the Honorable Mayor and Members of the Town Council of Town of Beech Mountain. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Town of Beech Mountain is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

#### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform

specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Beech Mountain's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

#### **Other Services**

We will also assist in preparing the financial statements and related notes of Town of Beech Mountain in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

## **Management Responsibilities**

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information. With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to

distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them. In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will locate any documents selected by us for testing.

We will provide copies of our reports to the Local Government Commission; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of C. Randolph CPA, PLLC, and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Local Government Commission or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of C. Randolph CPA, PLLC, personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Local Government Commission. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit whenever the Town is ready and to issue our reports no later than October 31, 2021. Cynthia D. Randolph is the engagement CPA and is responsible for supervising the engagement or signing the reports.

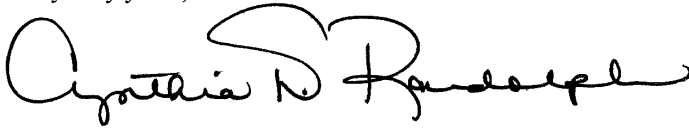
Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$14,725. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2018 peer review report accompanies this letter.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We appreciate the opportunity to be of service to Town of Beech Mountain and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Cynthia D. Randolph  
CPA

RESPONSE:

This letter correctly sets forth the understanding of Town of Beech Mountain.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



## COUNCIL ACTION ITEM

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**TO:** Town Council  
**FROM:** Steve Smith  
**DATE:** March 8, 2022  
**SUBJECT:** FY 2022 Budget Ordinance Amendment # 2022-04

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**FOR THE PURPOSE OF:**

In the General Fund Amendment #4 will provide \$80,000 appropriation for a tow truck, \$13,757 transfer to the E911 Emergency Telephone System Fund to reimburse the fund for expenditures in prior years that were rejected by the State E911 Board. \$101,100 for the completion of the new sled hill. A \$60,000 correction for the Pinnacle Inn mediation in the Public Works Construction Ordinance along with \$77,910 for the General Fund share of mediation and funds to balance and close the Construction Ordinance. The Utility Fund and Sanitation Fund will both transfer amounts of \$27,567 and \$14,383 for mediation and balancing of the Construction Ordinance. Items D through O accomplishes the task in each appropriate fund.

**STAFF RECOMMENDATION:**

Approve Amendment #4

**SIGNATURES:**

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Town Manager

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Town Clerk

**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 \$ 212,767

**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 \$ 212,767

<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

**F. Construction Ordinance No. 2019-10 Original Budget \$5,200,000**  
**Amendment #1 60,000**  
**Amendment #4 59,860**  
**Construction Ordinance No. 2019-10 Amended Budget \$5,319,860**

**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 27,567

TOTAL ADJUSTMENT TO EXPENDITURES \$27,567

**H. REVENUES**

2. To provide for the adjustments to revenues:

b. Utility Fund

- 2. Appropriated Reserves 27,567

	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>\$ 1,106,862</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

\_\_\_\_\_  
Tamara Mercer, Clerk

\_\_\_\_\_  
Barry Kaufman, Mayor





## COUNCIL ACTION ITEM

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**TO:** Town Council  
**FROM:** Preston Yates  
**DATE:** March 8, 2022  
**SUBJECT:** Declare 109 Greenbriar Rd Surplus Property

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**FOR THE PURPOSE OF:**

Request the Town Council declare Town Property at 109 Greenbriar Road, Parcel ID 1950253464000 as surplus property and authorize the Town Manager to sell this property by auction through GovDeals.com.

**SIGNATURES:**

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Town Manager

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Town Clerk

PARID: 1950253464000  
 BEECH MOUNTAIN TOWN OF,

109 GREENBRIAR RD

Parcel

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ParID	1950253464000
Tax Year	2021
SITUS Address	109 GREENBRIAR RD
City, State, Zip	, ,
Unit #	
Unit Description	
NBHD	0929 - CHARTER HILLS
Spot	
Class	EX - EXEMPT
Land Use Code	E01 - GOVERNMENT (278.1)
Living Units	0
CAMA Acres	.34
Location	6
Fronting	9
Parking Proximity	
Parking Quantity	
Parking Type	0-NONE
Zoning	BM-R2 - BM-R2
Map #	1950-25-3464-000
Route Number	
PIN Number	
Total Cards	0
Storm Name	
Field Review	
Field Review Date	
Review Notes	-
Note Code 2	-
Note 4	
Note 4	
Note 4	
Note 4	
Storm Date	
Minor / Major / Destroyed	
\$ Amount of Damage	
Habitable Y/N	
Inches of Water	
Damage Description 1	
Damage Description 2	
Damage Description 3	

Owner Mailing

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Tax Year	2021
Sequence Number	0
Owner Number	1343045
Owner	BEECH MOUNTAIN TOWN OF
Mailing Address	403 BEECH MOUNTAIN PARKWAY
City, State, Zip	BANNER ELK NC 28604-8012

Owner Details

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Owner 1	Owner 2	Owner Code (Customer #)	% Ownership	Nature of Ownership
BEECH MOUNTAIN TOWN OF		1343045		-

Owner Mailing

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Tax Year	2021
Sequence Number	0
Owner Number	1343045

Owner BEECH MOUNTAIN TOWN OF  
 Mailing Address 403 BEECH MOUNTAIN PARKWAY  
 City, State, Zip BANNER ELK NC 28604-8012

**Owner Details**

Owner 1	Owner 2	Owner Code (Customer #)	% Ownership	Nature of Ownership
BEECH MOUNTAIN TOWN OF		1343045		-

**Sales**

Sale Date	Book	Page	Sale Price	Grantor	Grantee
07-JUL-98	462	713		0	

**Sale Details**

Deed Date	07-JUL-98
Book	462
Page	713
LT #	
Instrument Type	WARRANTY DEED
Instrument No	
Grantor	
Grantee	
Sale Date	07-JUL-98
Sale Type	
Sale Validity	NO-NOT VALID
Sale Source	E-ESTIMATE
Sale Price	0
Stamp Value	
Adjustment Amount	
Adjusted Price	
Adjustment Reason	
Note 1	462/713 07/07/98 DEED
Note 2	L192 SEC C CHARTER HILLS
Note 3	
Note 4	

**Land Summary**

Line Number	Land Type	Land Code	USE Flag	Square Feet	Acres	Land Value
1	G-Gross Value	G2-SITE VALUE	N	14,810	0.34	12,000

**Land**

Line Number	1
Land Type	G-Gross Value
Land Code	G2-SITE VALUE
Square Feet	14,810
Acres	0.34
Units	
Lot Front Footage	
Lot Depth	
Override Rate	
Base Size	
Base Rate	20,000
Incremental	
Decremental	
Influence Code 1	05
Influence Code 2	
Influence Factor	-40
Zoning	
NBHD Model	35

Land Value	12,000
Use Value Flag	N
Land Change Reason	
Note	
Note 2	

Legal Description

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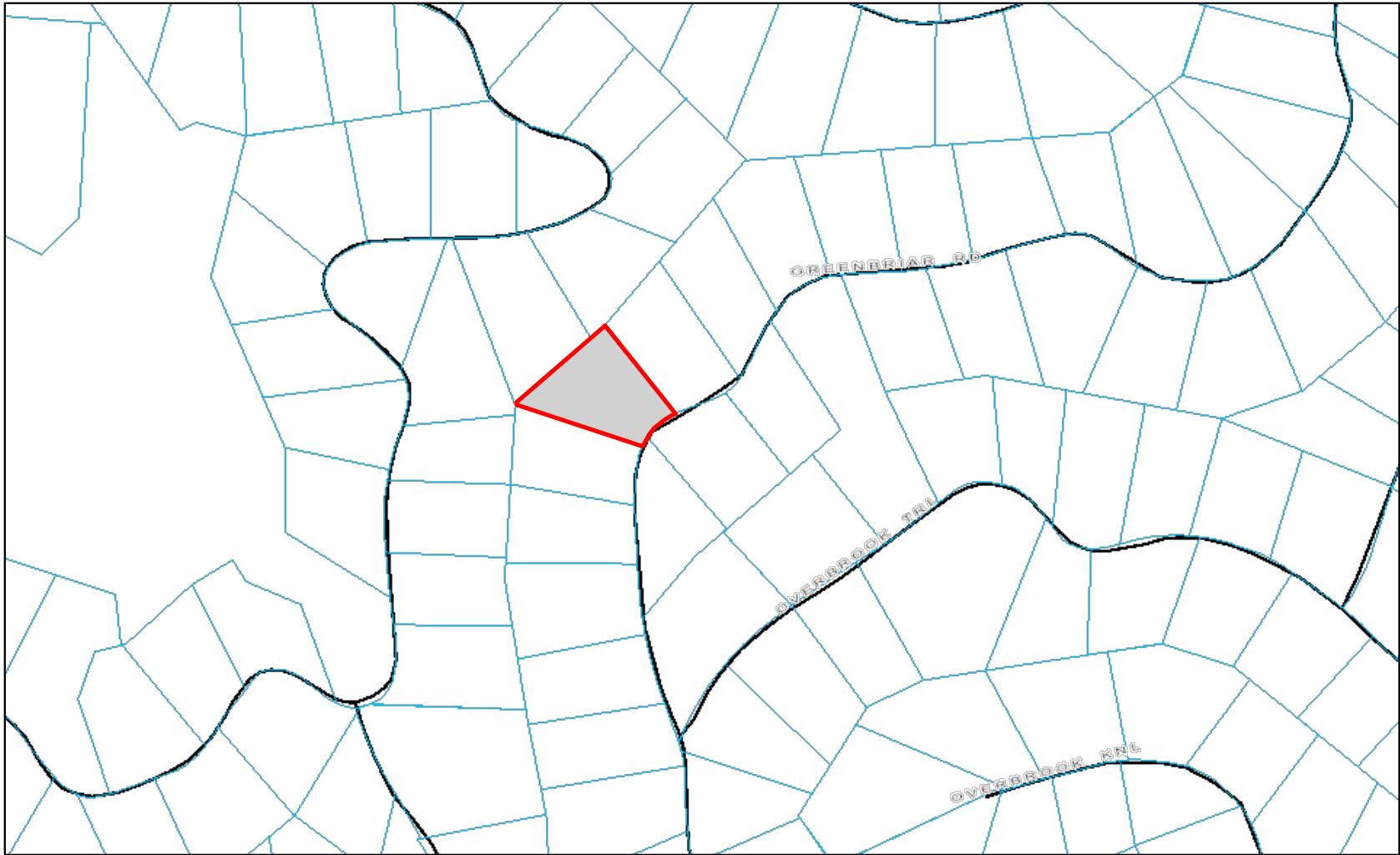
Township	09 - LAUREL CREEK
City Code	
Jurisdiction	C05 - BEECH MTN
Property Address	109 GREENBRIAR RD
Unit Desc	
Unit #	
Book	462
Page	713
Legal Desc 1	CHARTER HILLS C 192
Legal Desc 2	
Legal Desc 3	
Note 1	
Note 2	
Deeded Acres	0.340
Sq Ft	
Subd #	09A
Subdivision Name	
Subd Block	
Subd Lot	
Condo Bldg #	
Condo Unit #	
Subd Code	

Jan 1 Values

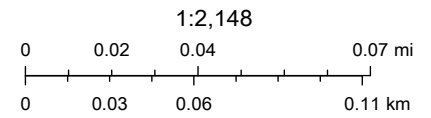
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Reason Code	
Review Date	22-AUG-01
Review Code	1
Review Reason	
Appraiser ID	RSM
Spec Proc Flag	
Appraised Land	12,000
Appraised Building	0
Appraised Total	12,000
Cost Land Value	12,000
Cost Building Value	0
Cost Total Value	12,000
Market Value	
Income Value	0
GRM Value	0
Total Residential Living Area	
Total Commercial Living Area	
Note 1	
Note 2	
Solid Waste Fee Units	
Land Use Value	
Land Deferred Value	
Land Value	12,000
Building Value	0
=====	=====
Appraisal Total	12,000
Senior Exemption	0
100% Exclusion	12,000
Partial Exclusion	0
VET Exemption	0
=====	=====
Taxable Total	0

# Watauga County Auditor



March 2, 2022



Watauga County Auditor





# REPORT

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**TO:** Town Council  
**FROM:** Steve Smith  
**DATE:** March 8, 2022  
**SUBJECT:** Finance Reports for the month of January

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**FOR THE PURPOSE OF:**

To report on the financial condition of the town and to report the progress of the Current Year Budget.

**ATTACHED FOR YOUR CONSIDERATION:**

Budget Reports for the major funds through January 2022  
Finance Report for January 2022

**STAFF RECOMMENDATION:**

Review

**SIGNATURES:**

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**Town Manager**

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**Town Clerk**

TOWN OF BEECH MOUNTAIN  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2022

10 -General Fund  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
Tax Revenue	4,059,426	393,575.56	3,800,336.41	0.00	259,089.59	93.62
Interest Income	16,900	2,411.79	6,291.05	0.00	10,608.95	37.23
Miscellaneous Income	643,000	51,439.88	414,868.25	0.00	228,131.75	64.52
State Revenue	1,972,177	159,324.51	962,942.66	0.00	1,009,234.34	48.83
Fees	43,000	2,520.20	45,018.93	0.00	( 2,018.93)	104.70
Gains/Losses	5,000	0.00	77,012.00	0.00	( 72,012.00)	1,540.24
Other	493,879	0.00	424,317.18	0.00	69,561.82	85.92
Other Sources	2,790,048	8,677.71	437,352.34	0.00	2,352,695.66	15.68
<b>TOTAL REVENUES</b>	<b>10,023,430</b>	<b>617,949.65</b>	<b>6,168,138.82</b>	<b>0.00</b>	<b>3,855,291.18</b>	<b>61.54</b>
<u>EXPENDITURE SUMMARY</u>						
Administration	1,893,641	294,910.43	1,156,032.11	0.00	737,608.89	61.05
Tax Collections	49,239	3,009.84	29,196.63	0.00	20,042.37	59.30
Vistors Center	502,018	30,787.06	155,212.75	0.00	346,805.25	30.92
Police	1,378,048	91,200.82	790,143.21	7,903.68	580,001.11	57.91
Fire	515,242	20,478.68	334,668.40	0.00	180,573.60	64.95
Special Projects	0	0.00	0.00	0.00	0.00	0.00
Building Inspections	204,621	14,724.16	120,000.52	0.00	84,620.48	58.65
Planning	136,290	7,530.97	64,619.26	0.00	71,670.74	47.41
Vehicle Maintenance	227,668	13,152.69	115,997.27	47,510.60	64,177.29	71.81
Road Maintenance	3,495,478	115,592.81	1,565,776.76	58,065.31	1,918,145.43	45.12
Recreation	1,621,185	48,855.70	1,254,023.74	37,322.70	331,175.41	79.57
<b>TOTAL EXPENDITURES</b>	<b>10,023,430</b>	<b>640,243.16</b>	<b>5,585,670.65</b>	<b>150,802.29</b>	<b>4,334,820.57</b>	<b>56.75</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>0</b>	<b>( 22,293.51)</b>	<b>582,468.17</b>	<b>( 150,802.29)</b>	<b>( 479,529.39)</b>	<b>0.00</b>

TOWN OF BEECH MOUNTAIN  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2022

30 -Water/Sewer  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
Interest Income	500	0.00	60.84	0.00	439.16	12.17
Miscellaneous Income	46,500	75.00	3,568.20	0.00	42,931.80	7.67
State Revenue	0	0.00	0.00	0.00	0.00	0.00
Metered Sales & Fees	2,623,792	242,792.00	1,667,217.51	0.00	956,574.49	63.54
Gains/Losses	0	0.00	0.00	0.00	0.00	0.00
Other	140,000	0.00	128,255.00	0.00	11,745.00	91.61
Other Sources	731,900	0.00	0.00	0.00	731,900.00	0.00
<b>TOTAL REVENUES</b>	<b>3,542,692</b>	<b>242,867.00</b>	<b>1,799,101.55</b>	<b>0.00</b>	<b>1,743,590.45</b>	<b>50.78</b>
<u>EXPENDITURE SUMMARY</u>						
W/S Administration	1,512,281	25,416.21	433,474.60	510.00	1,078,296.40	28.70
Water	1,067,770	65,250.44	623,305.12	49,973.50	400,952.88	62.45
Sewer	342,441	16,573.97	173,598.74	1,718.50	167,123.76	51.20
Taps & System	620,200	155,800.91	387,221.84	2,858.75	230,164.85	62.89
<b>TOTAL EXPENDITURES</b>	<b>3,542,692</b>	<b>263,041.53</b>	<b>1,617,600.30</b>	<b>55,060.75</b>	<b>1,876,537.89</b>	<b>47.03</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>0</b>	<b>( 20,174.53)</b>	<b>181,501.25</b>	<b>( 55,060.75)</b>	<b>( 132,947.44)</b>	<b>0.00</b>

TOWN OF BEECH MOUNTAIN  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2022

35 -Sanitation  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
Interest Income	150	0.00	10.98	0.00	139.02	7.32
Miscellaneous Income	67,000	430.00	18,762.00	0.00	48,238.00	28.00
State Revenue	180	0.00	191.96	0.00	11.96	106.64
Fees	710,149	55,121.52	456,496.91	0.00	253,652.09	64.28
Gains/Losses	0	0.00	0.00	0.00	0.00	0.00
Other	315,000	0.00	299,268.00	0.00	15,732.00	95.01
Other Sources	0	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>1,092,479</b>	<b>55,551.52</b>	<b>774,729.85</b>	<b>0.00</b>	<b>317,749.15</b>	<b>70.91</b>
<u>EXPENDITURE SUMMARY</u>						
Sanitation	1,092,479	43,943.59	615,201.46	5,426.03	471,851.51	56.81
<b>TOTAL EXPENDITURES</b>	<b>1,092,479</b>	<b>43,943.59</b>	<b>615,201.46</b>	<b>5,426.03</b>	<b>471,851.51</b>	<b>56.81</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>0</b>	<b>11,607.93</b>	<b>159,528.39</b>	<b>( 5,426.03)</b>	<b>( 154,102.36)</b>	<b>0.00</b>

**Town of Beech Mountain  
Monthly Financial Report  
Fiscal Year 2022**

<u>General Fund</u>	<u>Budget</u>	Through the reported month												58%	% of <u>Budget</u>
		<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>		
Total Revenue	9,285,316	162,358	352,659	1,047,273	798,717	1,815,670	1,373,512	617,950						6,168,139	66.43%
Total Expenditures	9,285,316	778,972	967,661	972,594	610,742	725,111	890,348	640,243						5,585,670	60.16%
Total General Fund fund balance as of July 1st	8,009,204	8,009,204	7,392,590	6,777,589	6,852,268	7,040,243	8,130,802	8,613,966						8,009,204	
Revenues Less Expenditures		(616,614)	(615,002)	74,679	187,975	1,090,559	483,164	(22,293)	-	-	-	-	-	582,469	
Estimated change to Fund Balance		7,392,590	6,777,589	6,852,268	7,040,243	8,130,802	8,613,966	8,591,673	-	-	-	-	-	8,591,673	
<b><u>Water/Sewer Enterprise Fund</u></b>															
Total Revenue	3,542,692	241,806	374,936	247,267	231,590	230,807	229,829	242,867						1,799,102	50.78%
Total Expenses	3,542,692	291,210	171,772	165,588	232,464	292,484	201,041	263,042						1,617,600	45.66%
Unrestricted Cash Reserves as July 1st	1,977,631	1,977,631	1,928,227	2,131,391	2,213,069	2,212,196	2,150,519	2,179,307						1,977,631	
Revenues Less Expenses		(49,404)	203,164	81,678	(873)	(61,677)	28,788	(20,175)	-	-	-	-	-	181,501	
Estimated Change in Cash Reserves		1,928,227	2,131,391	2,213,069	2,212,196	2,150,519	2,179,307	2,159,132	-	-	-	-	-	2,159,132	
<b><u>Sanitation Enterprise Fund</u></b>															
Total Revenue	1,092,479	82,045	335,166	72,606	67,570	100,726	61,064	55,552						774,729	70.91%
Total Expenses	1,092,479	237,162	58,866	103,273	48,992	50,649	72,317	43,944						615,202	56.31%
Unrestricted Cash Reserves as July 1st	863,360	863,360	708,243	984,543	953,877	972,455	1,022,532	1,011,279						863,360	
Revenues Less Expenses		(155,117)	276,300	(30,667)	18,578	50,077	(11,253)	11,608						159,527	
Estimated Change in Cash Reserves		708,243	984,543	953,877	972,455	1,022,532	1,011,279	1,022,887	-	-	-	-	-	1,022,887	
<b><u>Cash &amp; Investments All FUNDS</u></b>															
	<u>Fund</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>		
Branch Banking and Trust (Pooled) #1	Pooled	909,950	913,900	1,818,237	1,342,607	2,537,201	2,924,114	2,277,466							
North Carolina Capital Management Trust #2	General Fund	6,173,901	6,336,232	5,632,985	5,820,866	5,994,079	6,296,268	6,475,898							
Mountain Community - Certificates of Deposit #4	General Fund	103,359	103,359	103,359	103,359	103,359	103,359	103,359							
North Carolina Capital Management Trust #6	Utility Fund	1,207,304	1,207,314	1,207,324	1,207,335	1,207,345	1,207,346	1,207,365							
North Carolina Capital Management Trust #8	Sanitation Fund	218,171	218,235	218,237	218,239	218,371	218,372	218,374							
North Carolina Capital Management Trust #9	E911 Fund	72,989	72,989	72,990	72,991	72,992	72,993	72,993							
Total Cash & Investments		8,685,674	8,852,029	9,053,132	8,765,396	10,133,345	10,822,452	10,355,454	-	-	-	-	-		
<b><u>Transfers for the month</u></b>															
No transfers during January 2022															





# REPORT

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**TO:** Mayor and Town Council  
**FROM:** Bob Pudney  
**DATE:** March 8, 2022  
**SUBJECT:** Fire Department Monthly Report

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**SIGNATURES:**

\_\_\_\_\_  
**Town Manager**

\_\_\_\_\_  
**Town Clerk**

**BEECH MOUNTAIN FIRE DEPARTMENT  
Monthly Report  
February 28, 2022**

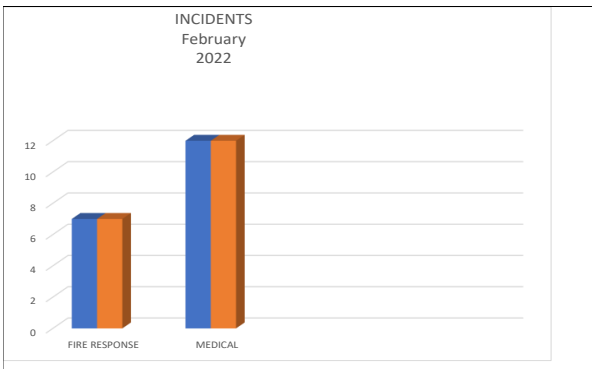
EVENT	THIS PERIOD	SAME PERIOD LAST YEAR	FISCAL YTD
FIRE CALLS	11	9	90
MEDICAL CALLS	18	9	142
FIRE SAFETY INSPECTIONS	4	0	10
PUBLIC EDUCATION	0	0	0
FIRE HYDRANT INSPECTIONS	0	0	3
TRAINING HOURS	306	212	1883
MEETINGS	6	6	41

**COMMENTS:**

Membership Recruitment Program.

Budget Prep.

NC Grants Submitted





# REPORT

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**TO:** Mayor and Town Council  
**FROM:** Tim Barnett  
**DATE:** March 8, 2022  
**SUBJECT:** Police Department Monthly Report

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**FOR THE PURPOSE OF:**  
Monthly PD report

**SIGNATURES:**

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**Town Manager**

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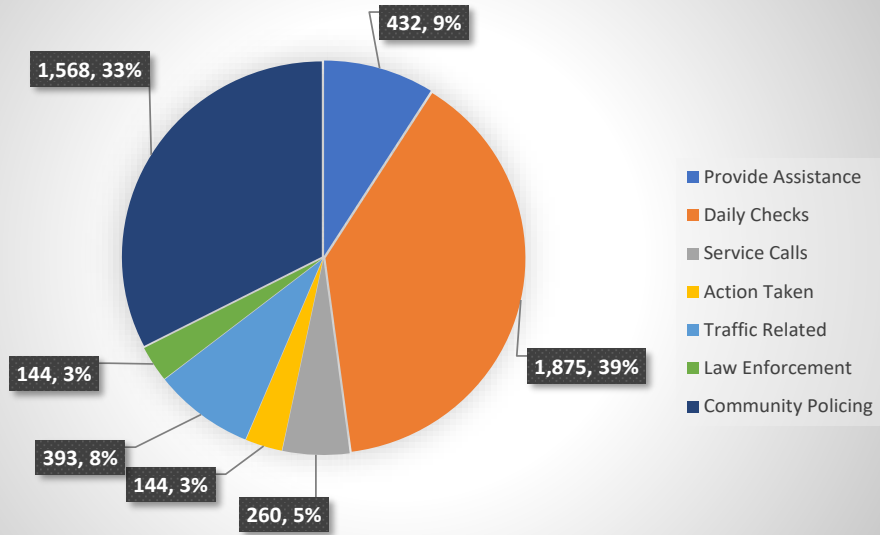
**Town Clerk**



Activity Log Yearly Summary Totals  
 Beech Mountain Police Department  
 January 1, 2022 through February 28, 2022

<i>Call Type</i>	<i>2021</i>	<i>2022</i>	<i>Call Type</i>	<i>2021</i>	<i>2022</i>
<b>Provide Assistance</b>			<b>Traffic Related</b>		
Assist Fire Department	16	7	Driving While Impaired	0	4
Assist Investigation	1	1	Improper Parking	69	68
Assist Other Agency	11	13	Stationary/Directed Patrol	11	208
Assist Town Dept/Business	0	3	Traffic Control	17	16
Assist Homeowner	5	16	Vehicle Accidents	44	22
Assist Motorist	175	170	Vehicle Stops	42	75
Assist Other Officer	53	86			
Escort	165	120	<b>Law Enforcement Calls</b>		
Assist Medical Calls	15	16	911 Hang Ups	2	13
			Alarms	16	11
<b>Daily Checks</b>			Breaking & Entering	5	9
Business Checks	1,933	1,827	Domestic Complaints	3	5
Care Track Test	0	0	Assault / Fights	4	10
Security Checks	126	7	Fire Works Violations	8	0
Residence Checks	37	32	Fraud	1	2
Welfare Check	4	9	Hit & Run	1	6
			Intoxicated/Drunk & Disruptive	4	4
<b>Service Calls</b>			Investigation	4	13
Animal Control Domestic/Wildlife	8	8	Larceny	15	4
Calls for Service	108	227	Mental Subject	1	0
Deliver Letter/Message	19	8	Missing Person	3	2
Found Property	5	5	Noise Disturbance/Loud Music	8	9
Golf Cart / UTV Inspections	0	0	Open Door/Open Window	12	11
ATV/Golf Cart Complaints	2	0	Prowler	0	0
Recreation/Town Deposit	12	12	Shots Fired/Sound of Shots Fired	2	0
COVID/mask	3	0	Subject with Gun/Weapon	0	1
			Suspicious Vehicle	11	28
<b>Action Taken</b>			Trespassing	16	8
Court	0	2	Vandalism	3	0
Felony Arrest	0	2	Continuing Investigation	7	8
Misdemeanor Arrest	5	2			
State Citations	18	15	<b>Community Policing</b>		
Town Ordinance Violations	25	7	Community Policing Contacts	524	1,566
Verbal Warning	25	54	Community Events	3	2
Warning Citations	3	5			
Warrant Service	10	2			
<b>2021 Event Totals:</b> 3,768			<b>2022 Event Totals:</b> 4,973		

## 2022 Monthly Condensed Calls







# REPORT

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**TO:** Town Manager and Town Council  
**FROM:** Sean Royall  
**DATE:** March 7, 2022  
**SUBJECT:** February 2022 Recreation Report

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**FOR THE PURPOSE OF:**  
for review by town manager and council

**SUPPORTING DOCUMENTS:**  
February 2022 Recreation report

**SIGNATURES:**

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Town Manager

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Town Clerk



## February 2022 Recreation Report

### Facility Report

Finance Report

Total Monthly Revenue	\$11,196
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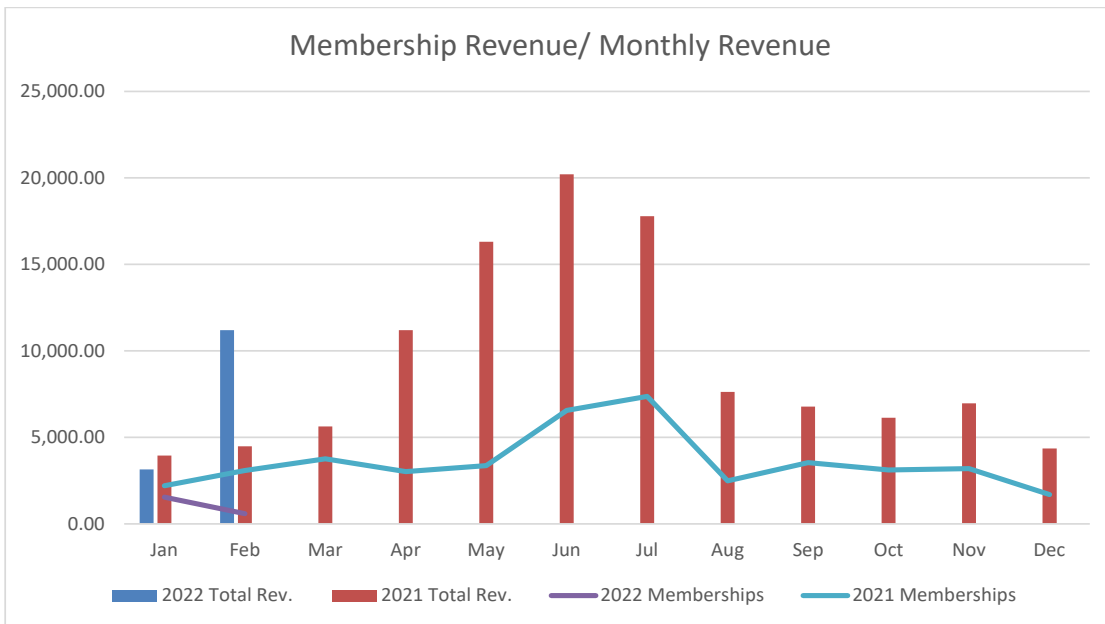
### Check-In Report

Member Visits	341
Non-Member Visits	306

### Membership Report

Total Memberships \$

Family Annual \$200	Individual Annual \$350	Week Passes \$40
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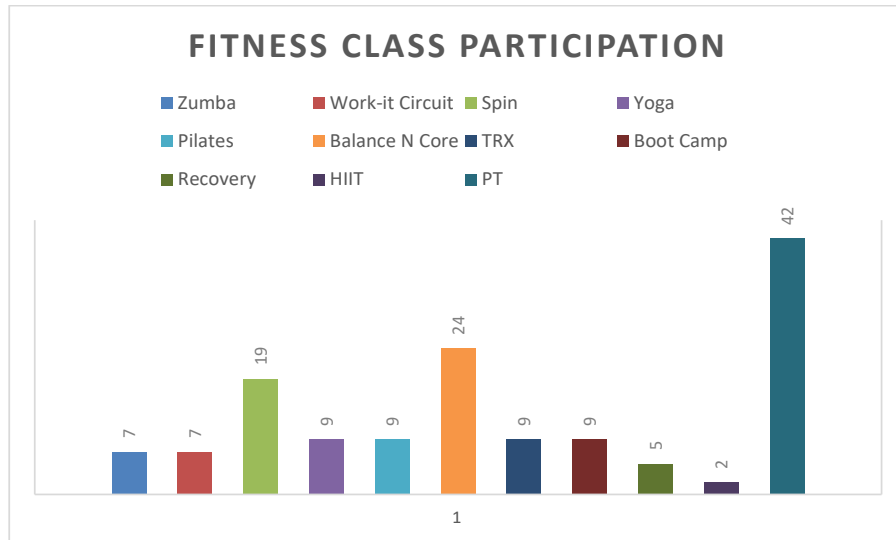
### Fitness Report

Participants:

Number of classes offered in the month/ Participants.

Zumba	5	25
Work-it Circuit	5	13
Spin	5	12
Yoga	3	13
Pilates	3	11
Balance N Core	2	3

TRX	2	3
Boot Camp	3	9
Recovery	1	5
HIIT	3	8
PT		42



Director's Notes:

- Fitness numbers were down from staff being out sick
- Sled hill and parking lot continues to be very busy
- Asphalt stamping began on EMS/Event driveway

Respectfully Submitted,

Sean Royall  
Parks and Recreation Director  
Town of Beech Mountain





# REPORT

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**TO:** Town Council  
**FROM:** Preston Yates  
**DATE:** March 8, 2022  
**SUBJECT:** Planning and Inspection Report 2022-02

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**FOR THE PURPOSE OF:**

Report of monthly activities for the Planning and Inspection Department.

**SIGNATURES:**

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**Town Manager**

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**Town Clerk**

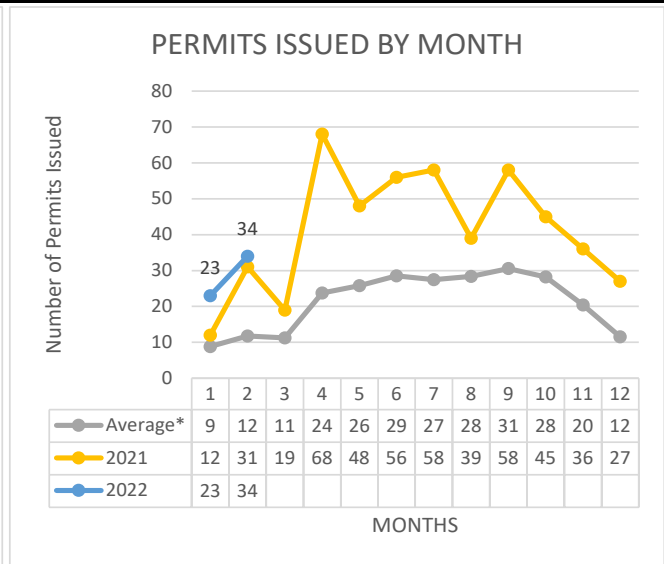
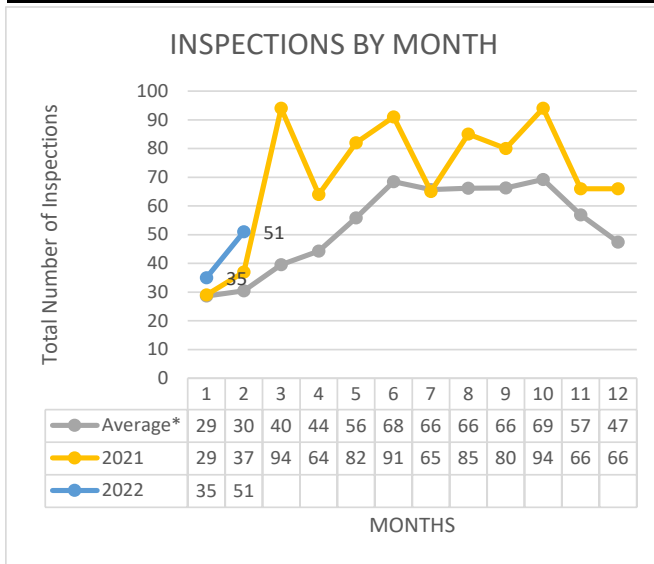
**TOWN OF BEECH MOUNTAIN**  
**Monthly Report**  
**Department of Building Inspections**  
**February-2022**

**1. Number of Inspections**

	This Month	Last Month	Same Month Last Year	This Fiscal Year to Date	Last Fiscal Year to Date	Calendar Year to Date
Building	19	14	16	288	224	434
Electrical	6	6	6	90	89	162
Plumbing	2	5	9	35	70	87
Htg/Air & Misc.	24	10	6	129	84	170

**2. Permits Issued**

No. Issued	34	23	31	320	250	497
Value	\$ 1,048,075	\$ 285,918	\$ 1,013,421	\$ 10,765,984	\$ 6,925,229	\$ 16,032,489
Permit Fees	\$ 28,621.90	\$ 12,632.20	\$ 14,034.20	\$ 240,723.25	\$ 96,054.20	\$ 320,706.65



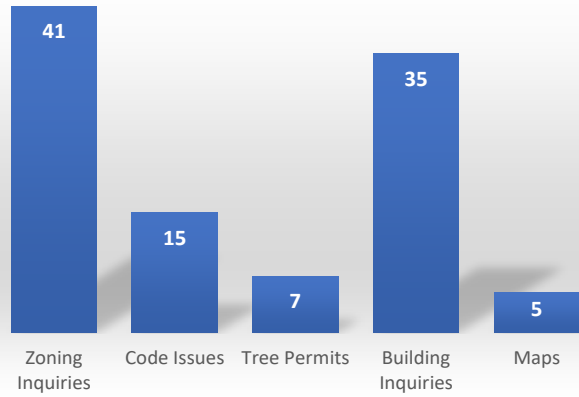
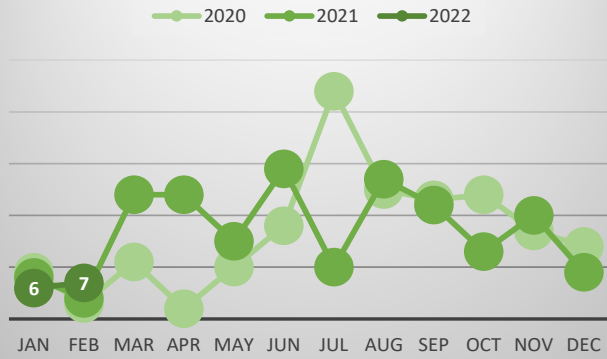
\*NOTE: Average Inspections and Permits are calculated based on a running average since April 2009

**3. Nature of Building Permits**

# of Permits	Type	Address	Total Fees	Valuation	New Bldgs FY to Date	New Bldgs Last FY
2	New Single Family		\$ 24,916.80	\$ 650,000	23	9
	New Multi-Family				0	0
	New Commercial				0	0
32	Other	Various	\$ 3,705.10	\$ 398,075		
34			\$ 28,621.90	\$ 1,048,075		

**TOWN OF BEECH MOUNTAIN**  
**PLANNING AND ZONING MONTHLY REPORT**  
 February-2022

**Tree Permits**



**Summary and Highlights**

**Building:**

Building permit issuance remains above 10-year average  
 23 New Homes permitted since July 1, 2021  
 33 New Homes permitted since January 1, 2021

**Zoning:**

Working on a batch zoning amendment of necessary changes  
 Working on two separate Special Use Permits for applicants

**Trees:**

Tree permits continue at average numbers  
 No major violations in February

**GIS/Mapping:**

Updates to several layers underway

**Planning Board:**

Elected/Reelected new officers in February  
 Planning Board to start looking at zoning updates in March

**Board of Adjustment:**

Special Use Permit approved for new Multi-Family Residential Development adjacent to Resort  
 Variance to Private Road Right-of-Way width approved for Slopes Road

**Other:**





# REPORT

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**TO:** Mayor and Town Council  
**FROM:** Kate Gavenus  
**DATE:** March 8, 2022  
**SUBJECT:** TDA March Report

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**FOR THE PURPOSE OF:**

This report provides a sampling of marketing and media coverage received by the town of Beech Mountain for February 2022, including results and economic news.

**SIGNATURES:**

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**Town Manager**

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**Town Clerk**

**Beech Mountain TDA Report  
To Town Council  
March 2022**

**Marketing/Media:**

Last month focused on working with media on the mountain. Great coverage was provided by television crews from WMBF (Myrtle Beach), WRAL (Raleigh) and WJHL (Johnson City). Many thanks to local businesses including Beech Mountain Resort, Beech Meadows Ski Shop, Brick Oven Pizzeria, Fred's General Mercantile, Mi Jalisco, 4 Seasons at Beech, and Beech Mountain Realty and Rentals, as well as Parks and Recreation for the excellent conditions on the town's sledding hill and the police department for facilitating aerial videography.

**Examples of media coverage received in February:**

**WMBF TV pre-Olympics video--**<https://www.wmbfnews.com/2022/02/07/grand-strand-today-winter-olympic-games-beech-mountain-north-carolina/>

**WMBF TV Valentine's Day at Beech Mountain--**  
<https://www.wmbfnews.com/2022/02/14/celebrating-valentines-day-beech-mountain-north-carolina/>

**Travel and Leisure ski resort towns--** <https://www.travelandleisure.com/hotels-resorts/mountain-ski-resorts/best-us-ski-towns-for-non-skiers>

**Avery Journal ASU study regarding economic boost from trails--**  
[https://www.averyjournal.com/avery/beech-mountain-presents-economic-trail-study-by-asu/article\\_2818b9b8-1b24-5903-925c-ddcb1aff71d5.html](https://www.averyjournal.com/avery/beech-mountain-presents-economic-trail-study-by-asu/article_2818b9b8-1b24-5903-925c-ddcb1aff71d5.html)

**WJHL TV viewer contest--** <https://www.wjhl.com/daytime-tri-cities/daytime-live-at-beech-mountain/>

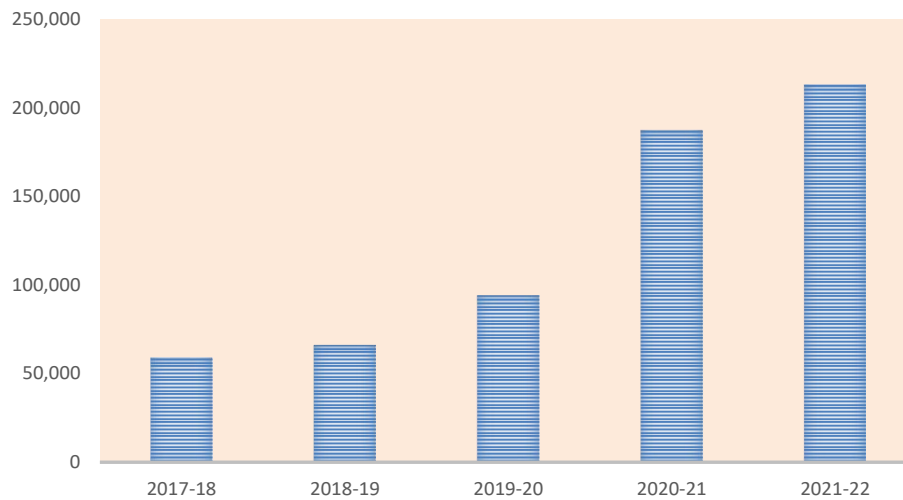
**WRAL TV skiing in NC--** <https://www.wral.com/history-skiing-in-nc/20122139/>

**Results:**

There were 1519 visitors in the Visitor Center during the month of February, which was less than the 1896 visitors received in February 2021. Occupancy tax of \$212,974 collected in the month of February (for January overnight stays), which was 13.74% more than the \$187,248 collected in February of 2021. 3056 room nights were reported to the tax office for the month of January 2022.

Total revenues for Lodging on Beech Mountain totaled \$3,922,408 for stays during the month of January 2022.

**JANUARY OCCUPANCY TAX COLLECTION OVER FIVE YEARS**



## March 2022 Economic Development News

### **On Beech Mountain:**

A new restaurant, The Slope View Café, has opened on Beech Mountain. It's located at the Top of the Beech hotel at 606 Beech Mountain Parkway. The restaurant is currently open from 7:30 am until 12:00 pm, seven days a week. They serve a breakfast menu and will be expanding into lunch hours and sandwiches in the future. The current seating capacity is forty-four, while future plans include seating for ninety-eight. There's an excellent view of the ski resort from this restaurant, which plans to operate year-round.

### **In the area:**

The lack of workforce housing has been an issue for the fifty-five businesses on Beech Mountain, just as it has for the entire High Country. A region-wide study commissioned by the High Country Association of Realtors has divulged a very tight rental market, where 99.9% of available long-term rental stock is occupied, and "there is a significant shortage of multi-family rental housing." Few homes are available for purchase, and the median list price for all homes in the region is \$475,000 (as of Oct. 2021). Further, only "6.8% of households in the region have the income to purchase a median-priced home."

This study offers some recommendations for local leaders to consider, some of which would involve re-thinking local regulations. These include allowing lot splitting, changing set-back requirements, increasing allowable density, reducing or waiving fees for construction of properties, expediting permitting/rezoning for key projects, and numerous other possible remedies.

To read the full report, click here: <https://drive.google.com/file/d/1pg-sZJoMxJbbSZfIBUUa2ujfB0I64JbB/view>



# REPORT

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**TO:** Town Council  
**FROM:** Daniel Davis  
**DATE:** March 8, 2022  
**SUBJECT:** DOI Report February 2022

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**FOR THE PURPOSE OF:**  
February report for Department of Infrastructure

**SIGNATURES:**

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**Town Manager**

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**Town Clerk**

Town of Beech Mountain  
Water Treatment Monthly Operation Report

February 2022 flow totals:           15.996 MG  
  .571 MGD AVG  
  .480 MGD MIN  
  .773 MGD MAX

All Bacteria samples taken were absent of Coliform Bacteria.

All daily tests are in compliance.

February Wastewater Report

Grassy Gap Wastewater Plant

Total Flow	2.253	MG
Average Flow	0.091	MGD
Daily Max	0.340	MGD
Daily Min	0.013	MGD
Limit	0.08	MGD

Pond Creek Wastewater Plant

Total Flow	9.56	MG
Average Flow	0.341	MGD
Daily Max	0.72	MGD
Daily Min	0.11	MGD
Limit	0.4	MGD

## Summary

Date Printed: 03/02/2022

Page 1 of 3

Work Order #	WO Status	Origin	Priority	Work Type	Work Category	Site	Source Asset	Source Location	Assigned To	Originated	Expected	Completed	Cost \$	Hour(s)
1884	Completed	PM				Fleet	2004 160 CLC Excavator Trackhoe	Public Works Shop	Whitney Spagnolo	02/01/2022	02/02/2022		0.00	0.00
1880	Completed	PM	2 - High		Other-Water Treatment	Water Treatment/Distribution System		Buckeye Water Treatment Plant	Daniel Davis	02/01/2022	02/02/2022	02/01/2022	0.00	0.00
1881	Completed	PM	2 - High		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	02/01/2022	02/03/2022	02/02/2022	0.00	0.00
1885	Completed	Non-PM	2 - High		Water Leak	Town Services	104 NORTH RIDGE RD		Water Plant	02/01/2022		02/01/2022	0.00	0.00
1887	Completed	Non-PM	2 - High		Water Leak	Town Services	105 POND CREEK RD		Water Plant	02/02/2022		02/02/2022	0.00	0.00
1920	Completed	Non-PM	2 - High		Debris Removal	Road Maintenance/Right of Way	CHERRY GAP RD		Matthew Clawson	02/18/2022		02/18/2022	0.00	0.00
1921	Completed	Non-PM	2 - High		Debris Removal	Road Maintenance/Right of Way	BEECH MOUNTAIN PKWY EXT		Daniel Davis	02/18/2022		02/18/2022	0.00	0.00
1882	Completed	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	02/01/2022	02/02/2022	02/02/2022	0.00	0.00
1888	Completed	Non-PM	3 - Medium		Water Meter Read	Town Services	100 WINTER GREEN WAY		Whitney Spagnolo	02/02/2022		02/09/2022	0.00	0.00
1890	Completed	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	02/04/2022	02/05/2022	02/08/2022	0.00	0.00
1891	Completed	Non-PM	3 - Medium		Customer Complaint	Road Maintenance/Right of Way	TAMARA CK RD		Matthew Clawson	02/04/2022		02/07/2022	0.00	0.00
1892	Completed	Non-PM	3 - Medium		Sign Reinstall-Replacement	Road Maintenance/Right of Way	MOCKIN GBIRD LN		Whitney Spagnolo	02/04/2022		02/09/2022	0.00	0.00
1893	Completed	Non-PM	3 - Medium		Oil Change	Fleet	Chevy Silverado 1500	Buckeye Rec Center	Sean McNay	02/04/2022		02/16/2022	0.00	0.00
1896	Completed	Non-PM	3 - Medium		Pothole	Road Maintenance/Right of Way	BIRCHWOOD LN		Matthew Clawson	02/04/2022		02/18/2022	0.00	0.00
1900	Completed	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	02/08/2022	02/09/2022	02/15/2022	0.00	0.00

# Summary

Date Printed: 03/02/2022

Page 2 of 3

Work Order #	WO Status	Origin	Priority	Work Type	Work Category	Site	Source Asset	Source Location	Assigned To	Originated	Expected	Completed	Cost \$	Hour(s)
1906	Completed	Non-PM	3 - Medium		Water Meter Read	Town Services	122 N PINNACLE RIDGE RD		Chrissy Bonestell	02/09/2022		02/16/2022	0.00	0.00
1911	Completed	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	02/11/2022	02/12/2022	02/15/2022	0.00	0.00
1913	Completed	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	02/15/2022	02/16/2022	02/15/2022	0.00	0.00
1916	Completed	Non-PM	3 - Medium		Water Meter Read	Town Services	100 WEDLING WEG #2		Whitney Spagnolo	02/16/2022		02/25/2022	0.00	0.00
1919	Completed	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	02/18/2022	02/19/2022	02/18/2022	0.00	0.00
1886	Completed	Non-PM	4 - Low		Customer Complaint	Town Services	720 PINE RIDGE RD		Water Plant	02/02/2022		02/02/2022	0.00	0.00
1889	Completed	Non-PM	4 - Low		Tires	Fleet	Dodge Garbage #1-S	Public Works Shop	David Clawson	02/02/2022		02/16/2022	0.00	0.00
1901	Completed	Non-PM	4 - Low		Water Leak	Town Services	228 BIRCHWOOD LN		Water Plant	02/08/2022		02/10/2022	0.00	0.00
1902	Completed	Non-PM	4 - Low		Sand	Road Maintenance/Right of Way	WILD DAISY LN		Matthew Clawson	02/08/2022		02/18/2022	0.00	0.00
1910	Completed	Non-PM	4 - Low		Water Leak	Town Services	106 RED OAK RD		Water Plant	02/10/2022		02/10/2022	0.00	0.00
1914	Completed	Non-PM	4 - Low		Clear Street of Obstruction -Debris	Road Maintenance/Right of Way	CHARTE R HILLS RD		Matthew Clawson	02/15/2022		02/15/2022	0.00	0.00
1918	Completed	Non-PM	4 - Low		Other-Taps and Systems	Town Services	219 FOXGRAPE HOLLOW		Matthew Clawson	02/17/2022		02/17/2022	0.00	0.00
1922	Completed	Non-PM	4 - Low		Asphalt Repair	Road Maintenance/Right of Way	CHARTE R HILLS RD		Daniel Davis	02/21/2022		02/23/2022	0.00	0.00
1929	Completed	Non-PM	4 - Low		Other-Taps and Systems	Town Services	107 OVERBROOK TRAIL		Matthew Clawson	02/22/2022		02/28/2022	0.00	0.00
<b>Records Selected: 29</b>												<b>Total Cost \$</b>	<b>Total Hrs</b>	
												<b>0.00</b>	<b>0.00</b>	

Report Parameters

Filter: Contains([ WO Status ], 'Completed') And Not Contains([ Source Site ], 'Parks & Rec')

## Summary

Date Printed: 03/02/2022

Page 3 of 3

Work Order #	WO Status	Origin	Priority	Work Type	Work Category	Site	Source Asset	Source Location	Assigned To	Originated	Expected	Completed	Cost \$	Hour(s)
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Search:

Advanced Filters: [ Originated ] Between '02/01/2022' And '02/28/2022'

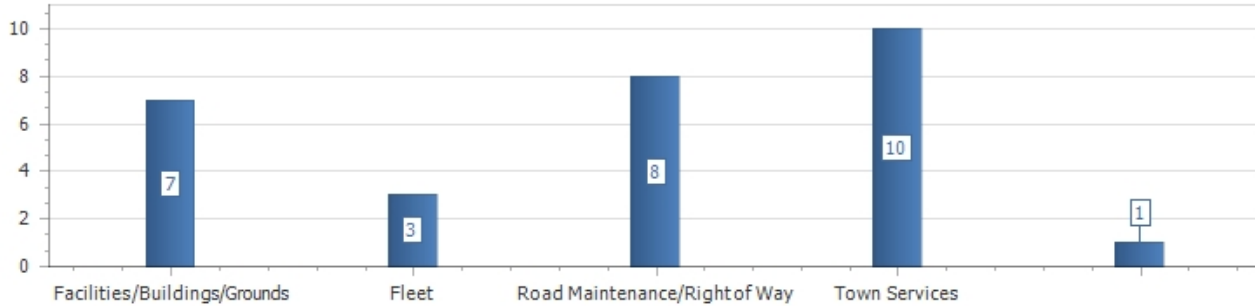
Tags:

## Completed WOs by Site Analysis

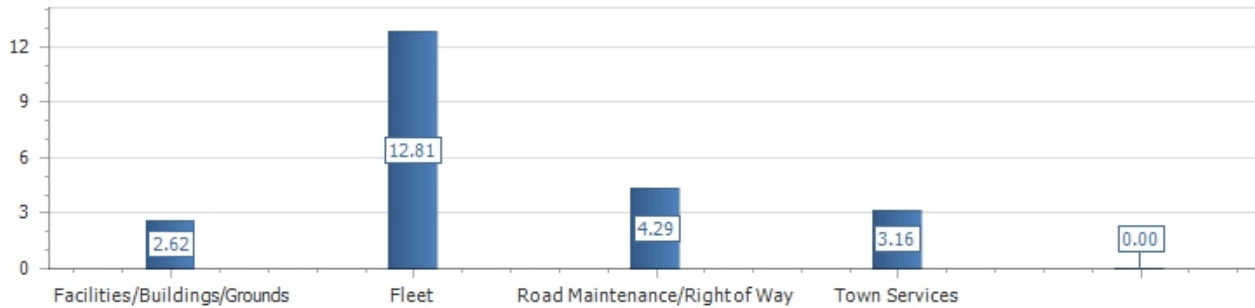
Date Printed: 03/02/2022

Page 1 of 1

### Total



### Average days to close



Site	Total	Average days to close
Facilities/Buildings/Grounds	7	2.62
Fleet	3	12.81
Road Maintenance/Right of Way	8	4.29
Town Services	10	3.16
Water Treatment/ Distribution System	1	0.00

### Report Parameters

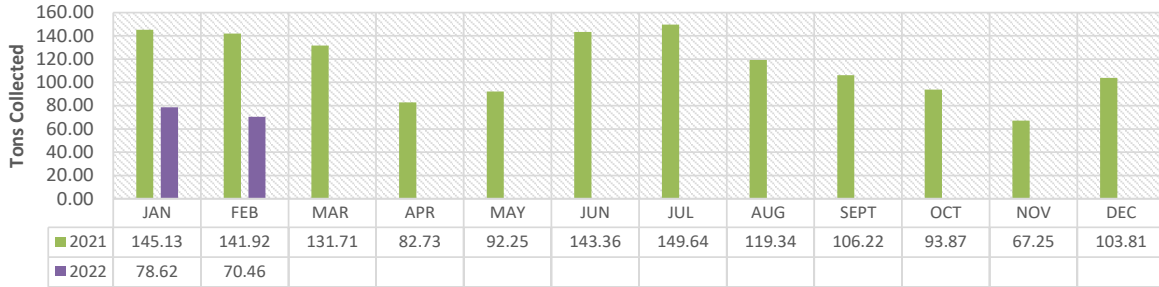
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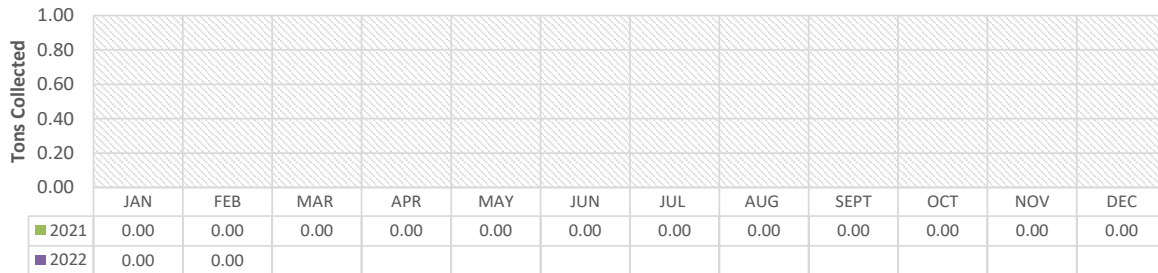
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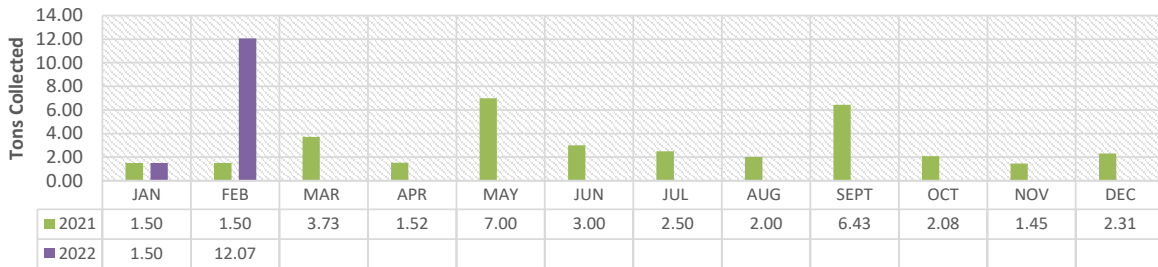
### Solid Waste



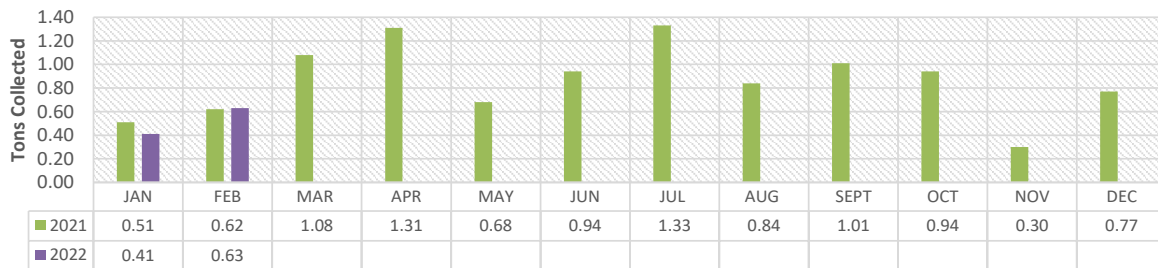
### Construction Material



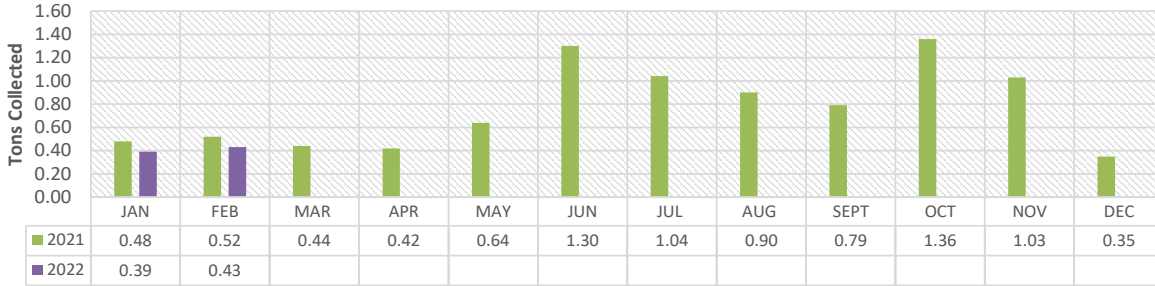
### Recycled Metal



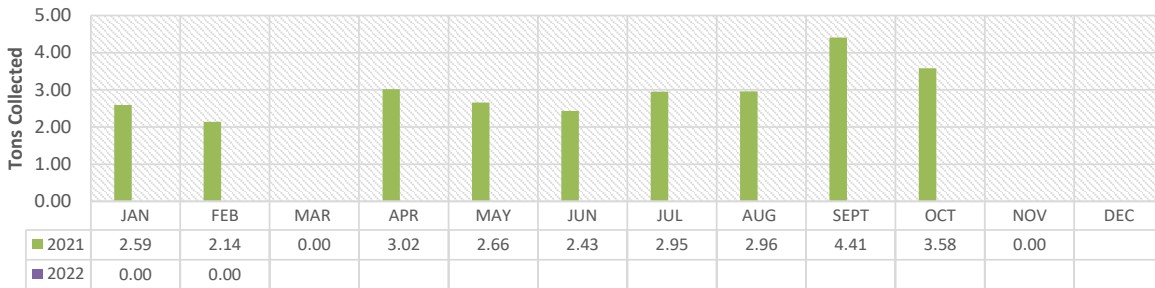
### Recycled Paper



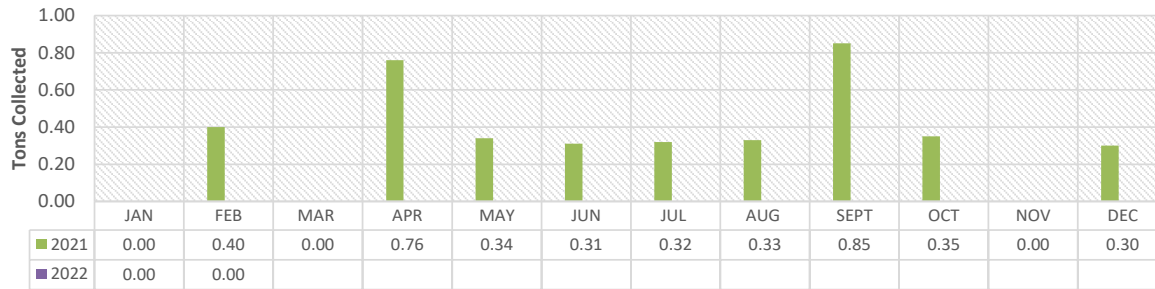
### Recycled Plastic



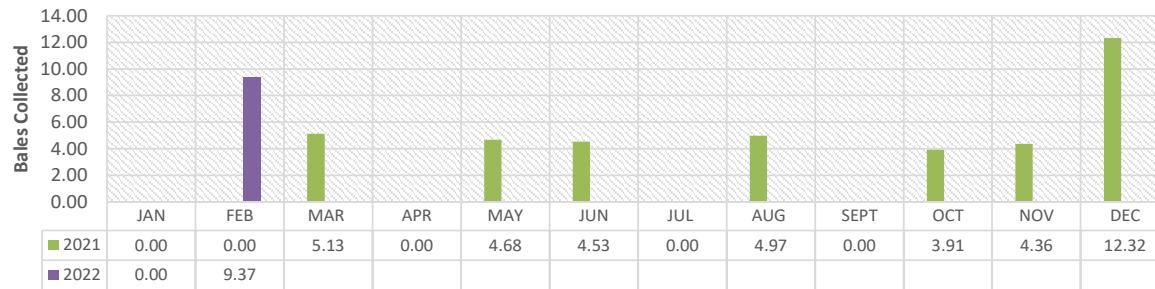
### Recycled Glass



### Recycled Aluminum



### Recycled Cardboard



Sanitation Department  
Monthly Report

2021	SOLID WASTE	CONSTRUCTION MATERIAL	-----RECYCLING-----						--ROAD MAINTENANCE--					
			RECYCLED METAL	PAPER	PLASTIC	GLASS	ALUMINUM	CARDBOARD	ROADS GRADED	STABILIZING STONE	POT HOLES REPAIRED	WASH OUTS	DITCHES PULLED	ROADWAYS MOWED
JAN	145.13	0.00	1.50	0.51	0.48	2.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
FEB	141.92	Res. Const. Day	1.50	0.62	0.52	2.14	0.40	0.00	5	25	25			0
MAR	131.71	Res. Const. Day	3.73	1.08	0.44	0.00	0.00	5.13	11	8	25	10	11	0
APR	82.73	Res. Const. Day	1.52	1.31	0.42	3.02	0.76	0.00	15	4	25	7	10	0
MAY	92.25	Res. Const. Day	7.00	0.68	0.64	2.66	0.34	4.68	20	5	20	5	10	27
JUN	143.36	Res. Const. Day	3.00	0.94	1.30	2.43	0.31	4.53	20	4	16	25	25	68
JUL	149.64	Res. Const. Day	2.50	1.33	1.04	2.95	0.32	0.00	20	2	25	25	25	2
AUG	119.34	Res. Const. Day	2.00	0.84	0.90	2.96	0.33	4.97	20	5	25	25	15	25
SEPT	106.22	Res. Const. Day	6.43	1.01	0.79	4.41	0.85	0.00	4	1	6	2	16	2
OCT	93.87	Res. Const. Day	2.08	0.94	1.36	3.58	0.35	3.91	12	2	12	5	16	20
NOV	67.25	Res. Const. Day	1.45	0.30	1.03	0.00	0.00	4.36	4	2	5	4	6	0
DEC	103.81	Res. Const. Day	2.31	0.77	0.35		0.30	12.32						
YTD TOTALS	1377.23	0.00	35.02	10.33	9.27	26.74	3.96	39.90	131.00	58	184	108	134	144
2022	SOLID WASTE	CONSTRUCTION MATERIAL	-----RECYCLING-----						--ROAD MAINTENANCE--					
			RECYCLED METAL	PAPER	PLASTIC	GLASS	ALUMINUM	CARDBOARD	ROADS GRADED	STABILIZING STONE	POT HOLES REPAIRED	WASH OUTS	DITCHES PULLED	ROADWAYS MOWED
JAN	78.62	Res. Const. Day	1.50	0.41	0.39	0.00	0.00	0.00						
FEB	70.46	Res. Const. Day	12.07	0.63	0.43	0.00	0.00	9.37			20	5	4	
MAR														
APR														
MAY														
JUN														
JUL														
AUG														
SEPT														
OCT														
NOV														
DEC														
YTD TOTALS	149.08	0.00	13.57	1.04	0.82	0.00	0.00	9.37	0.00	0	20	5	4	0