



AGENDA
Regular Town Council
Tuesday, March 9, 2021
Council Chambers 4:00 PM

Page

1. CALL TO ORDER

Beech Mountain is inviting you to a scheduled Zoom meeting.

Topic: Town Council Meeting

Time: Mar 9, 2021 04:00 PM Eastern Time (US and Canada)

Every month on the Second Tue, 9 occurrence(s)

Mar 9, 2021 04:00 PM

Apr 13, 2021 04:00 PM

May 11, 2021 04:00 PM

Jun 8, 2021 04:00 PM

Jul 13, 2021 04:00 PM

Aug 10, 2021 04:00 PM

Sep 14, 2021 04:00 PM

Oct 12, 2021 04:00 PM

Nov 9, 2021 04:00 PM

Please download and import the following iCalendar (.ics) files to your calendar system.

Monthly: https://us02web.zoom.us/meeting/tZcsce-qpiopHNZisrjNTJSvJpV5LQ-II-v8/ics?icsToken=98tyKuGrrz0sGNyUsx-FRpwqBY_oM-rxiH5ego1nlQz3CQ5nSDDgHPJ0Z55OXfH5

Join Zoom Meeting

<https://us02web.zoom.us/j/83166281362>

Meeting ID: 831 6628 1362

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2. ADOPTION OF AGENDA

3.	PLEDGE OF ALLEGIANCE	
4.	PUBLIC COMMENT	
5.	CONSENT AGENDA	
5.1.	Adoption of Minutes- Council Budget Retreat 1/28/2021 & Council regular meeting 2/9/2021 Town Council FY: 2021-2022 Budget Retreat - 28 Jan 2021 - Minutes - Pdf Regular Town Council - 09 Feb 2021 - Minutes - Pdf	5 - 27
5.2.	FY 2021 Audit and Financial Statement Preparation Approve the contract Output Document (Staff Report - 0431) - Pdf	29 - 45
5.3.	Watauga River Intake Capital Project Ordinance No. 2020-03 Approve Output Document (Staff Report - 0432) - Pdf	47 - 48
5.4.	FY 2021 Budget Ordinance Amendment #2021-03 Approve Output Document (Staff Report - 0439) - Pdf	49 - 51
5.5.	Tax Releases & Refunds That council approves the releases & refunds Output Document (Staff Report - 0440) - Pdf	53 - 58
6.	OLD BUSINESS	
7.	NEW BUSINESS	
7.1.	Reuben and Barbara Mooradian Donation Output Document (Staff Report - 0441) - Pdf	59 - 60
8.	TOWN MANAGER AND STAFF REPORTS	
8.1.	Budget and Financial Reporting for January Review Output Document (Staff Report - 0430) - Pdf	61 - 65
8.2.	Town Manager's Report and Update De-annexation Property Map Sled Hill shack & Bark Park Bathroom TOBM Playground Proposal	67 - 74
8.3.	Fire Department Monthly Report Output Document (Staff Report - 0433) - Pdf	75 - 76
8.4.	Police Department Monthly Report Output Document (Staff Report - 0434) - Pdf	77 - 79
8.5.	February Recreation Report 2021 Output Document (Staff Report - 0436) - Pdf	81 - 84

8.6.	TDA Report March 2021 Output Document (Staff Report - 0437) - Pdf	85 - 88
8.7.	Department of Infrastructure Reports Output Document (Staff Report - 0435) - Pdf	89 - 97
8.8.	Planning and Inspections Report 2021-02 Output Document (Staff Report - 0438) - Pdf Building Report 2021-02 Planning Report 2021-02	99 - 105
9.	TOWN COUNCIL COMMENTS	
10.	ADJOURNMENT	



MINUTES

Town Council FY: 2021-2022 Budget Retreat Meeting

8:30 AM - Thursday, January 28, 2021
Council Chambers

The Town Council FY: 2021-2022 Budget Retreat of the Town of Beech Mountain was called to order on Thursday, January 28, 2021, 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
Director of Special Projects Riley Hatch

1. CALL TO ORDER

2. WELCOME- OPENING STATEMENT MAYOR KAUFMAN

2.1. Mayor Kaufman welcomed everyone and encouraged the Council members and staff to keep the momentum moving forward. He noted the budget from last year and last year's accomplishments and said while working on the current year's budgets that the Town should continue to move forward and not cut back. The roads and roadway paving, the water problems, and other infrastructure issues have been neglected from past years. He said we are working on the secondary water supply. We should remain pro-active on infrastructure.

Mayor Kaufman added that although not on today's agenda, employee benefits should not be trimmed. He cited for example the Public Works crew of 16 people with 11 staff out from Coronavirus and through the snowstorm, roads were salted and plowed, and all services continued. He also gave an example of the crews working through the night when the water main broke. He saw the crews in a 20-foot-deep hole, working in the freezing water in 50-mile an hour wind. That dedication should not be overlooked and taken into consideration, when looking at cutting health benefits.

Councilmember Abernethy said he disagrees, and moving forward with employee benefit discussions, he is in favor of reducing the amount that taxpayers pay for the employee' dependents. The business owners can't afford health insurance for spouses. This is a Cadillac of insurance programs and that area needs to be cut back. Over the years the previous Councils did not cut back these expenses.

Mr. Pudney stated that at the health insurance employee committee meetings, this was discussed. The employees' concerns were for maintaining a good quality health insurance program and for consistency with the program. He noted we are looking into ways to accomplish both the Council's goals and what is important to staff. We can cost shift the total package said Mr. Pudney but this topic would be placed on another agenda.

3. PLEDGE OF ALLEGIANCE

4. LOCAL GOVERNMENT 101 QUICK REVIEW- BOB PUDNEY & CHRIS MAY

- 4.1. Mr. Pudney stated that Council's Budget Retreat is valuable to staff who look to Council for a consensus on priorities and goals. As facilitated by Mr. Chris May last year, Mr. Pudney scheduled Mr. May to again facilitate. The retreat and implementing the information gleaned from that retreat was helpful to himself last year as the new manager. Expectations and project goals were met and he looks forward to understanding what we can do better this year. Mr. May's resume is extensive as noted by Mr. Pudney.

Mr. May reviewed his history working for towns and jurisdictions across the state. In our region he was the Town Manager at Seven Devils and Blowing Rock. Last year he was requested to become the interim town manager in Southport through Covid-19. Previously he had retired as the Council of Government Executive Director for the Wilmington Cape Fear region. He recounted how the retreat discussion proceeded last year and how we benefit from our roles and responsibility discussion at that time. He also noted that we can get into the weeds when he reviews the Council's bucket list and that there would be time to flush out goals and policy issues.

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

- 5.1. Mayor Attributes - Mr. Chris May acknowledged the attributes are basically the same from last year starting with facilitator, leader, and mediator as well as the following listed attributes:

Examples given and include:

- Facilitates meeting procedures
- Approachable - important to constituents and council members and can discuss needs expectations and desires
- Representative of Council
- Open-minded- receptive to change
- Fair and represents all and facilitator for all

- Well informed
- Objective
- Communications- open to questions and openly listens
- Ambitious- moves forward not a placeholder
- Progressive
- Confident
- Vocal
- Business minded- good steward of the town's money/fiscally responsible
- Visionary
- Non-complacent
- Consistent
- Respectful - the mayor is the moderator of the topic deliberations, but he votes so has an opinion. (may not know where the mayor stands until he/she votes)
- Resourceful- learned background and has seasoned knowledge
- In-touch/ plugged in to the community and region
- Community advocate
- Champion of the town and businesses
- Marketing/enthusiastic voice of the town
- Involved in community events
- Integrity/ do and mean what you say
- Honesty/ actions match word

Councilmember Melang added a Mayor should be involved, be seen, and visible about town. Mr. May stated the list of attributes for Councilmember would overlap in that category and would include the aforementioned Mayor attributes plus:

Council member Attributes:

- Visibility in the community
- accessible to businesses
- held accountable mayor and council
- attendance at events, ribbon cuttings, and all community events
- business minded
- servant leaders in leadership
- credibility and trust
- positive attitude

Mr. Pudney noted that in retrospect to performing the job the past year, he said problem solving and finding solutions was the key as well as not kicking the can down the road.

Town Manager Attributes:

- forward thinking
- visionary large picture
- ethical
- people skills
- customer service oriented
- example of leadership

- accessible
- conflict resolution & listener
- accept constructive criticism
- knowledge of NC laws and regulations
- flexible
- earn community & employee respect

6. CITIZENS' CONCERNS AND COMMENTS-

- 6.1.** Ms. Mercer the Town Clerk stated that the Council's Budget Retreat was advertised in all regional publications and was posted on the Town's website asking for requests and for public input, for the period from December 10, 2020 through January 20, 2021 and there were none received by the Clerk's Office.

7. OLD BUSINESS- PREVIOUS GOALS AND STATUS OF GOALS

- 7.1.** 2020 Completed Projects Report
TOWN OF BEECH MOUNTAIN
COMPLETED PROJECTS
7/1/2020 – 12/31/2020

PRIORITY #1

INFRASTRUCTURE-

- Buckeye Creek Road Paving
- >100 Service Line Replacements
- 28 Fire Hydrant Repairs
- 21 New Fire Hydrants Installed
- 22,000 feet of Sewer Line Replacement
- 19,000 feet of Water Line Replacement
- Drilled 2 Drinking Water Wells
- Repaired OZ Sewer Lift Station
- Repaired Ashwood Pump Station
- Fire Station #2 Water Main Repair and Repaving
- Upgraded Neptune Meter Reading Software
- Replaced Fire Station #1 Water Service
- Constructed Organic Waste Disposal Site
- Lake Coffey Bathroom Facility
- Shane Park Facility
- Greenway Multi-use Path
- Sledding Hill #2
- Portable Message Signs
- Public Works Facility Construction (Underway)

PRIORITY #2

INFRASTRUCTURE-

ROADWAY PAVING:

- Beech Mountain Parkway
- Golfview Drive
- Hemlock Spur
- Pine Ridge Road

- Grassy Gap Road
- North Pinnacle Ridge Road
- Oz Road
- Lake Road
- Lakeledge Road
- Various spot repairs
- Salt distribution

Roadway MAINTENANCE Dept.

CULVERTS:

- Beech Mountain Parkway
- Wintergreen/Upper Snowbird Trail
- Northridge Lane
- Poplar Drive
- OZ Road retaining wall

DUDE Maintenance Management Software

Vehicle Diagnostic Scanner

PAINTING/STRIPING

- All new pavement
- All resurfacing
- ROADWAY LANDSCAPING BEAUTIFICATION
- Beech Mountain Parkway Mowing Contract
- Shoulder improvements
- Debris management
- Ditches and Gutters

PRIORITY #3

WEBSITE AND SOCIAL MEDIA COMMUNICATIONS-

- New Town Website (not completed in-progress)
- New TDA Website (TDA)
- Watauga River Intake "Let It Flow" Website
- Citizens Access Portal (On-line Payments)
- Beech TV Upgrades (TDA)
- Beech Mountain APP moved to new platform (TDA)

PRIORITY #4

COST SAVINGS

- Fuel Distribution System
- CARES Act Funding
- Grants
- Greenhouse
- Contract Labor
- Convenience Center Controls
- Streamlined Customer Service

PRIORITY #5

GRAVEL ROADS

Grading
Pothole Repairs
Gravel (100 tons)

OTHER PROJECTS:

- Replaced Furnace at Fire Station #2
- LED Lighting Fire Station #1

Parks & Recreation:

- Kids Playroom, Refurbished
- Cabinets and Countertop Replacements
- New Flooring (Fire)
- New Trail Kiosks and Maps
- Upper Pond Creek Stairs Replacement
- New Trail at Emerald Outback
- Trails Grant - Buckeye Lake Loop, Lower Pond Creek Boardwalk, Falls Trail Stairs
- Wynn Memorial Park Started

TOURISM DEVELOPMENT AUTHORITY

- Business Expansion and Attraction Tools (BEAT)
- Avery Barn Quilt Trail Re-creation
- Logo Updates
- Marketing Plan Updated
- Fall Photo Shoot
- Hi-Lo Trail Mapping and Marketing

There was discussion concerning the delay of the Town's new website and Mr. Pudney stated that the webmaster had staffing issues and that Sean Royal is working with the Staff and Councilmembers Melang and Gonyea. He hoped the launch would occur within the next month after full reviews and vetting of the new site. The campaign and websites for 'Let it Flow', the new TDA website had launched and we hope the Town's website rollout will happen in February.

The Wynn Memorial Park and monument is located at the entrance to the new Public Works Facility, which recognizes Fire Department Volunteer, Mr. Bob Wynn. Mr. Pudney explained that the stone monument and plaque was moved up the hill and we added a bench and three flag poles.

Mr. Pudney noted that existing utility customers have website portals set up for customers to pay on their accounts for billing and taxes. Customers can make their own credit card payments as opposed to the assisted pay program previously. This usage has been successful. He added that the new website will be more user friendly.

8. BRAINSTORMING, FACILITATE BUCKET LISTS, & PRIORITIZE IMPORTANT ISSUES FACING THE TOWN

8.1. Solid Waste-

Mr. Pudney reviewed the process and transition to the new Public Works facility which will require changes to operations such as the location of the new truck transfer docks and garbage containers, and the trash compactors. He pointed out that over past 3-4-5 years, the Town has encouraged single-family homeowners to stop using the residential garbage containers and the curb side pickup due to bear hits. Privately managed rentals and property owners of short-term rentals directed the STRs to have the rental people bring their garbage to the dump. Mr. Pudney pointed out the conflicts in the ordinance which doesn't allow for single family homes to remove their bins if they use the dwelling as a single-family rental, but that does not mean that it was not done, in fact bins were removed. Currently there is not an easy disposal of the renters' trash if the renter does not have a placard.

This created a conflict with the groups and tourists we invite to town and last thing they want to do is dispose of their trash, as directed by the property owner and the tourist is aggravated because they cannot dispose of the trash and this is counterproductive. The policy should reconsider curbside pickup. The reason curbside pickup was encouraged to be reduced was due to bear attacks. The answer to bear attacks on garbage is bear resistant container bins. Mr. Pudney stated that many rental properties do not have garbage bins. He reiterated this is counterproductive as visitors leave the mountain, they are aggravated, which is not good.

The secondary issue is the handling of garbage. We do not have the capacity to handle all the garbage individually. We can't remove garbage off the mountain quick enough even with 3 trips to Boone of solid waste a day. Every bag of garbage that is brought to the Convenience Center by a homeowner or a renter means we, the Town's Staff are handling it two times. We take it from them, staff must get it into compactors and then into trucks then truck the loads off to Boone. But if we have curbside pick up, we handle it one-time at curbside. Mr. Pudney explained that this model of curbside pickup is efficient and solves more problems.

The bear proof metal containers are successful in keeping bears from garbage. Property owners incur bear fines and in some cases, people have installed bear proof bins. If they have a \$800 fine, the town will waive the fines if they install a proper metal bear proof bin. There are more people on the mountain, observed Councilmember Abernethy and the problem is with renters, so rental homes should install bear proof bins. Mr. Pudney agreed that there should be a change in the rental business model and the question becomes a requirement of bear proof bins. These can be locked and relieve trash issues.

Mr. Pudney summarized that the ordinance could require bear proof bins. As written the ordinance allows either or, and we are conflict with the ordinance if the bins are removed. There is a huge increase in rental houses, and they do not have a metal bear proof bin, they have old broken wooden bins, and the property owners encourage renters to bring garbage to Convenience Center. Visitors are unhappy or do not understand the process.

There are new property owners who bought a house, and they want to get rid of the bins, the ordinance does not allow them to do that. Mr. Pudney added that we created our own problem as those single-family dwellings have to have a code compliant bin, the answer is to mandate a bear proof bin.

There was a lengthy question and answer period regarding the topic of garbage and the town's policy, fines, compliance, single-family dwellings, business and commercial properties, and costs.

(please note at a later time, Council called a special work session on this topic scheduled for February 25, 2021 at 2:00 p.m.)

- 8.2.** Mr. Pudney reviewed the infrastructure initiatives and projects over the recent, and past several years such as water and sewer line replacements and infrastructure upgrades, labor contracting for roadways, mowing, and town beautification. He stated we will continue those programs. There will be another state application for service line replacement as that infrastructure is a re-occurring program.

Councilmember Abernethy shared his positive comments regarding the roadways and the town beautification program and for that program to maintain that consistency. He suggested we could add rock walls around town if it is cost effective. There was feedback and discussion regarding the town's decorations, lights, staff and the Parks and Recreation staff members who can perform that work.

There was an in-depth discussion regarding infrastructure water and sewer line replacement and financing specifically the forecasted timeline, the town's debt model, and capital project costs. Mr. Pudney said we have currently 2 -3 million-dollar projects budgeted every year on infrastructure, so we are not patching our system or reactive to problems. We are planning ahead, and the next project will cost 3 million to address the aging the infrastructure system with future questions and planning for financing or raising substantial capital for the projected 10-million-dollar project.

Mr. Pudney stated that our roadway paving schedule was aggressive and the budgeted costs actually allowed us to complete more roadways paved than planned. We have planned for 2 phases for next year with resurfacing, which is required and to continue new paving of the gravel roads. He said as expected the issue is money, as there is not funding for all of the gravel roads. He stated that when we are replacing infrastructure lines, that instead of returning the road to gravel, the plan is to coincide with water and sewer line replacement as a general rule. For example, Hemlock Spur is a short road, and we spent more money maintaining it as the gravel road, it was more cost efficient to pave the road due to the high maintenance, so the dollar numbers made sense and we will continue to do that where we can.

Mr. Pudney stated that public outreach will be a priority not just mailings but social media campaigns as well as the notices on the Town's website. We are researching costs for installing a low powered am radio station to improve

communications to the public. Information such as local news and activities would be broadcast.

Mr. Pudney stated that on next month's meeting's agenda, we will include the Zoning Official's report for long-range planning growth as the town is close to 75% continuance occupancy. This is a noted trend wherein years past such as in 2017 it was 52% and less. Staff has been researching this trend and we are planning for the future to see if this is a current and on-going change or an anomaly. The report will be included for the February Council meeting.

Mr. Pudney discussed the impacts population growth would have on the budget, sanitation, water and sewer treatment, increased police and fire response, safety and emergency services, and planning for it next year. The local businesses are reporting the same increases. Staff believes this data is accurate. The greater concern is for EMS and maintaining services with these future projections. The reality is that the Fire Department has a 40% increase of calls for our EMS services. Mr. Pudney noted that we cannot sustain that type of increase with volunteers alone. 88% of 911 calls are for medical calls. The pandemic impact is real, and people call for local EMS, but they then refuse transport to a hospital. They want to be checked out at home.

He explained the issues with our current procedures. The Town contracts EMS services with Watauga and Avery counties and recounted how that process works with the contracts in place. The system is not working well with medical calls coming in from Beech Ski patrol which have increased and the wait times for patients might be half-hour to an hour or more. These wait time impacts our volunteers if the patients need definitive care. Avery County has the same increase of population growth, so the Beech Mountain wait times are longer. The whole system is stressed so Mr. Pudney suggested the Town needs to decide on a new path for our future medical services needs on Beech Mountain. State regulations compliance must be adhered to and we cannot just hire paramedics, so the options are as follows:

- 1) increase existing system capacity to become more efficient
- 2) private providers and contract with an ALS system
- 3) build new EMS system from scratch, that ensures total control and how integrates with our departments.

Mr. Pudney said he is working with our partners on this issue, Councilmember Abernethy agreed that the delay of healthcare to patients is agonizing so this issue should be a priority as we can do better. There was a lengthy question and answer period regarding the current system and addressing future plans.

The next topic discussed was Parks and Recreation Department. Due to Covid-19 the programs were adjusted to on-line and social distancing and the department accomplished the improvement projects within their budget. Mr. Pudney stated we used other funding mechanisms, for completing projects such as the restroom at Lake Coffee and the Bark Park improvement for example.

The partnership with the TDA has helped with budgetary needs for tourists arriving and we are reviewing this tremendous growth outside the town's budget for tourism development. He noted that the TDA can fund the proposed radio station which will be used not only for emergency situations, but events, announcements, and informational broadcasting so this is a win/win.

Sled hill #2 was installed during Covid-19 and the TDA paid for the equipment, labor, and insurance for that infrastructure. One of the goals last year was for Parks and Recreation to become more cost efficient and for users to pay for those programs and special events. We did not break even this year, as that is our goal, it requires a change in the user fee schedule. We are examining those events and programs with low attendance which may be cancelled in the future.

The next topic of discussion was the employee benefits program. Mr. Pudney said we will propose that the employee's pay a higher cost for the dependents' share of the insurance coverage, but that proposal is being worked on and will come up in the proposed budget.

The Town's water resources were addressed, Mr. Pudney said there was a draft resolution sent to the State Department for the water intake project, and it was approved. Mr. Pudney reviewed the schedule to move forward with the funding model at approximately 20-million dollars. We have drilled 2 of the 3 wells as previously approved by Council. One well was good and will produce an adequate amount of water capacity and one was not good and was sealed up. We are still performing testing on the 3rd well where we need 150,000 gallons of water a day on those ground water wells to make it work. Buckeye Lake is a surface water source, and we need more ground water to add to the water supply.

Mr. Pudney stated that another source is being worked on, he said he was contacted by Ryan Costin at the Beech Ski resort. Mr. Costin has proposed that the Ski Resort which owns Lake Santis may contribute to the Town's water. They need their water in the winter but could allow the Town to have usage in the summer. We could increase capacity by building a new pump station. The resort makes snow in winter. It melts and they recycle it back onto slopes. Mr. Pudney reviewed their process for snowmaking in the winter. They do not have enough water in winter the Town doesn't have enough water in summer. Lake Coffey as a reservoir is not feasible or cost effective to treat that amount of quantity of water. Mr. Costin has proposed that he could lease land to the town to build a new reservoir encompassing both Lake Coffey and Lake Santis for use by the town in the summer months and permit the Resort for usage in the winter.

In Mr. Pudney's opinion this is do-able, as the State requires the Buckeye Lake reservoir to release the measured water capacity downstream; the two other lakes would not have this requirement as they are off-stream. The downside are the costs but it is doable reiterated Mr. Pudney. He has contacted the State Department and their assessment was that this is

permissible and there are no release requirements since it is not in the protected watershed. He explained the design of the operation for processing and treating the water. This is in the Pond Creek watershed area. So, we are looking at all resource options to solve our water issues and adding water capacity in addition to the Watauga Water Intake project.

There was a question-and-answer period, Mr. Pudney noted there maybe an 88% increase in water capacity, and this would be a shorter term solution if Council so chooses to pursue this plan. We would perform some preliminary engineering and continue to work with the State as well as talk to Watauga County. Mr. Pudney has talked with the Beech Club and they agree with the Resort. Mr. Pudney explained the irrigation of the golf course. Building a reservoir on Lake Santis there would not need to be a sluice gate as there is no protected stream runoff so the costs will be analyzed as a water source solution.

In response to Vice Mayor Accardi's inquiry, Mr. Pudney clarified that in the usage study the average was 800,000/ half-million gallons a day and there is a loss after we treat the product, but our needed supply and capacity is increasing and we don't have the ability to put in water if a disaster strikes such as pollution enters the water system or some other disaster. This would be a remote supply solution to our water loss in the system. For example, the Ashwood tank blew up recently. In the process of repairs, we had substantial loss to the system and in the lines there was water leakage. We treat a million gallons of water a day on average, but the daily consumption fluctuates with peak usage, or breaks, or leaks, Public Works manages this and watches the data. The Watauga Water Intake would be for about 60 days of usage per year and only as secondary source in times of draught. We understand that the operational costs, energy costs, and treatment costs to pump water up the mountain from the Watauga River is expensive and therefore are researching all other sources.

Next, Mr. Pudney discussed the existing Public Works Facility and the new facility wherein we would use the current Convenience Center facility temporarily while the new facility comes on-line. The new \$398,000 bay is for vehicle and equipment storage. The equipment to be housed in the large open vehicle storage area and he explained the set-up with the new bay doors versus the old existing building. Renovation of that structure will be in this year's budget.

Mr. Pudney noted that we hope that town hall meetings can return after the pandemic. He stated that the bank at Buckeye Recreation Center is falling into the ditch. A geotechnical engineer has monitored the failing bank as it is moving. The trail and potholes there shows the base below the bank is not moving and it is the surface that is slumping off the hill, so the fill will continue to slide off. Mr. Pudney suggests we build a retaining wall. The solution is to move the walking path/track towards the tennis court fence and solve the problem of the path/track location. Mr. Pudney said he will add this item to the budgetary plan.

Next he discussed the Landing Zone. The landing zone is impossible to

keep the grass growing on it when it is used for drive-in movies and the ballpark. We can stabilize the base with grass, but it does not grow, he suggested we add pavers or we can leave it as is. The Mayor said that people wanted the look to be consistent and that is why we planted grass at that time, idea was to keep the look the same, to which Mr. Pudney agreed but it will not grow grass and is a brown sandy patch.

There was suggested ideas by Councilmember Abernethy for long-term solutions such as pavers, not just blacktop. Decorative concrete textures, the design and aesthetic appeal was noted. Road reflectors on Beech Mountain Parkway was discussed. The section of Beech Mountain Parkway outside of the town limits was discussed. Eagles Nest and the access road was discussed such as paving and improvements, there was a general consensus not to address this section of the road.

Mr. Pudney address the town manager position which he has agreed to hold until June 30th. He stated that the search was in administrative budget for a new manager's search. The options were discussed such as hiring an assistant manager for budget preparation, or to increase the manager's salary and hire an assistant, or to require the new manager to live on beech mountain or to temporarily shadow Bob to find the right fit. A Fire Chief Assistant was suggested as well for a smooth transition, to which Councilmember Gonyea said a person trained in same leadership skills and direction as the current manager should be hired. Mr. Pudney stated that the workload of the manager is not enough to justify an assistant town manager, he would work with a new town manager and that 30 days is enough to train the candidate.

There were general suggestions to get a seasoned manager to take over, and Mr. Pudney would help acclimate the new manager, with sufficient notice to hire a manager. The Council requested that Mr. Pudney add another year to his tenure in order to get past elections and perhaps a new council in place. The timelines of what may happen was discussed.

8.3. Town Council's Bucket lists-

Vice Mayor Accardi listed the following items in which he said he poled 17 full-time families and 46 individuals on the mountain as well as 9 businesses for input as what matters to his constituents. He summarized the compiled list in no particular order of importance:

1. streetlights on greenways & pedestrian safety, lanterns throughout the multi-use paths- TDA safety pedestrian lights to use State funding
2. dog park & new sled hill#2 restrooms
3. paving sled hill parking lot - overflow for Emerald Outback parking lot
4. continuing mountain bike trails
5. efficient lighting & motion sensor lighting at town buildings- turn off if dormant
6. holiday & Christmas decorations needs designated storage to preserve the materials
7. wayfinding signs past the lookout
8. playgrounds for families

9. school shuttles for kids -2 hour drive to get to Valle Crucis
10. new banners and signs tattered
11. A/C in recreation building leaks and heat in recreation center and fans
12. expand Visitor's Center facility and bathrooms
13. continue road maintenance, salting and plowing enhanced
14. continue water and sewer line repairs
15. more decorations holiday lighting
16. add park benches and parks upkeep, greenway benches

8.4. Councilmember Gonyea listed the following Bucket List:

1. infrastructure & TDA
2. landscaping/ seasonal/ trees
3. roadways
4. playground at Bark Park & bathroom for example- Banner Elk bathroom
5. roadway markers
6. aesthetically appealing split rail fences along Beech Mountain Parkway
7. roadway to Bark Park paved (Mr. Pudney stated this was done)

Councilmember Melang listed the following Bucket List:

1. sled hill
2. pedestrian multi-use pathway and greenway multi-use path to the Ski Resort
3. increase signage
4. Tennessee backway sign out from Beech Mountain Parkway
5. website and Beech Mountain app revamp
6. infrastructure

Councilmember Abernethy listed the following Bucket List:

1. infrastructure
2. beautification /landscaping
3. reduce employee benefits
4. water projects- intake and Lake Santis reservoir
5. recycling center new dumpsters and trucks, renters compliance and enforcing the ordinance
6. snow removal and salting
7. preventative maintenance
8. EMS station on Beech Mountain
9. Parks and Recreation Center programs to break even
10. transportation- Boone, Sugar, Banner Elk, to Beech Mountain bus shuttle transit system
11. restart quarterly meetings with stakeholders' businesses, before pandemic stopped those meetings

Mayor Kaufman listed the following Bucket List:

1. utilize Town's property- example property across from Fred's Store for trails for handicap accessible trail system
2. a mini business center
3. he agreed with the previous items as stated by Councilmembers

In conclusion, Mr. May reviewed all bucket list items and the Councilmembers stated which items had priority.

- Infrastructure - roads, water and sewer, and maintenance
- solid waste
- facilities
- EMS Station
- playgrounds

Mr. Pudney added that the TDA is marketing for a mini business center located in the town for an economic development project through attracting young families a pediatrician, a group healthcare facility and offering discount leases etc. for that business complex.

Mr. Pudney discussed the pedestrian walkway designed from Christy Way to the overlook area. He said the right-of-way is expensive, but they are working with the TDA. He noted the pathway site plan and the trajectory along the residential roads including Skiview Circle to Wedling Weg Way for safety and cost efficiency.

9. ASSIGN ROLE OF COUNCILMEMBERS & ASSIGN CHAMPIONS TO TOP PRIORITIES

- 9.1.** Infrastructure- Mayor Kaufman
Solid Waste - Councilmember Melang & Councilmember Abernethy
New Facilities - Vice Mayor Accardi & Councilmember Gonyea
EMS Station - Councilmember Abernethy
Playground Parks - Councilmember Gonyea & Councilmember Melang

10. REVIEW RESULTS ESTABLISH PROCEDURES- MR. MAY

10.1. Council's Bucket List- in no particular order

1. Solid Waste
2. Infrastructure
3. streetlights on greenway for pedestrian safety
4. dog park restrooms and new sled hill#2
5. paving sled hill parking lot - overflow for Emerald Outback
6. continuing mountain bike trails
7. efficient lighting motion sensor light at town buildings turn off if dormant
8. Holiday decorations storage to preserve materials/ Holiday lighting
9. wayfinding signs past the lookout
10. playground for families
11. Student school shuttle buses- 2 hour drive to get to Valle Crucis
12. new banners and signs tattered
13. A/C fans Buckeye Recreation Center
14. expand Visitor's Center and bathrooms
15. continue road maintenance, salting and plowing enhanced

16. continue water sewer line repairs
17. add park benches upkeep, greenway benches
18. infrastructure TDA
19. landscaping summertime tree trimming
20. roadways
21. playground at Bark Park
22. bathrooms at Bark Park and Sled Hill #2
23. road markers
24. aesthetically appealing split rail fences along BMP
25. roadway to Bark Park paved (complete)
26. sled hill
27. pedestrian traffic and greenway walking path to the resort
28. increase signage
29. Beech Mountain Parkway backway signage (John Merritt to design in house waiting on NCDOT permission)
30. Beech Mountain website/ Beech app revamp (in progress)
31. beautification /landscaping
32. cut employee/dependent medical insurance benefits
33. water projects- Watauga River Water Intake and Lake Santis/ Lake Coffey reservoir
34. recycling center new dumpsters and trucks enforcing ordinance
35. snow removal and salting
36. preventative maintenance
37. EMS station on Beech Mountain
38. Parks & Recreation programs cost effective/ profitable
39. transportation/transit system Beech Mountain- Banner Elk- Sugar Mountain- Boone shuttle buses
40. quarterly meetings with citizens/ stakeholders/ businesses (pandemic stopped)
41. Town's property across from Fred's Store for handicap accessible trail system
42. Economic development - mini business center (TDA)
43. Public Communications - radio station
44. Utilize Public Buildings

There was a lengthy conversation regarding the list of topics and Mr. Pudney noted that staff could address the long list of projects which in his opinion were all 'doable' and the items would be budgeted accordingly. He will begin working with the department heads aggressively as he reiterated the accomplishments and completed projects within budget from last year's Budget Retreat. We will remain fiscally conservative vowed Mr. Pudney.

11. TOWN COUNCIL CLOSING COMMENTS

- 11.1. Mr. Pudney reviewed the upcoming timeline for Council's Budget calendar for working with Staff and department heads on completing budget proposals through February and March. Presentations will be added to the meetings before the April work session scheduled for April 21, 2021 at 10:00 a.m.

12. ADJOURNMENT

- 12.1.** There being no further business, Mayor Kaufman requested a motion to adjourn at 1:50 p.m.

Motion

Erin Gonyea made a motion to adjourn the work session on the FY: 2021-2022 Annual Budget and Weidner Abernethy seconded the motion. CARRIED. unanimously.

Town Clerk

Mayor, Town of Beech Mountain



MINUTES

Regular Town Council Meeting

4:00 PM - Tuesday, February 9, 2021
Council Chambers

The Regular Town Council of the Town of Beech Mountain was called to order on Tuesday, February 9, 2021, 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
Finance Officer Steve Smith

1. CALL TO ORDER

2. ADOPTION OF AGENDA

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

Motion

Jimmie Accardi made a motion to adopt the February 9, 2021 agenda and Weidner Abernethy seconded the motion. CARRIED. unanimously.

3. PLEDGE OF ALLEGIANCE

4. PUBLIC COMMENT

4.1. Public Comments

5. CONSENT AGENDA

5.1. Adoption of Minutes- January 12, 2021

5.2. Shane Park Budget Amendment

Councilmember Melang inquired if the Shane Park budget amendment included the original plan costs to which Mayor Kaufman said 'yes this was the original cost, and the amendment closes out the project as budgeted.

Motion

Approve

5.3. FY: 2019-2020 Audit and Financial Report

Motion

Kelly Melang made a motion to adopt the consent agenda which included the Town Council minutes of January 12, 2021; the Shane Park Budget Amendment from the Finance Department; and the FY:2019-2020 Audit report from Cindy Randolph, LLC and Weidner Abernethy seconded the motion. CARRIED. unanimously.

6. NEW BUSINESS

6.1. Charter Amendment to High Country Council of Governments

Mr. Pudney presented the resolution from the High Country Council of Governments which recommends adopting the changes to their Charter as presented in the proposed language.

Motion

Kelly Melang made a motion to adopt the Charter amendment to the High Country Council of Government's Charter which updates language consistent with the current laws and established procedures and practices for the COG and Erin Gonyea seconded the motion. CARRIED. unanimously.

6.2. Town Services Planning Group Report

Mr. Pudney reviewed the Planning Group report drafted by the Town Planner, Mr. Preston Yates. He recapped the need for the report due to the increase in real estate sales and occupancy rates which were at 80 - 90% and is currently at 100% for the last six weeks. The group of Staff department heads, chaired by Mr. Yates, analyzed the effects of this continuous population and occupancy rate increases the impacts on the levels of services provided by the Town. Mr. Yates compiled the research and trends, analyzing the output from the staff provided data which has been meeting since the past summer of 2020.

Mr. Pudney noted that typically the mountain's occupancy rate on average is 52% over the year, with peaks and valleys. Usually over the summers and winters rates increase, but we have lower occupancy in the early spring and fall wherein the Town has the opportunity to re-set, complete projects, catch up and make repairs, but with the pandemic there has been an unprecedented move of people from the cities up here to the high country. This move of the

population has had an immediate impact on the town's services. Moving forward, if we have at least 75% of continuance occupancy that means increase usage and culmination of increases across all departments such as treatment of water and solid waste, police, and emergency responder calls. The TDA has corroborated this information as rental occupancy is at 100% sold out. Overtime, we must understand what this means from a planning perspective at a continuance of 75% occupancy rate over the year and how this impacts and effects service and departments across the town. Evaluating increases in personnel, vehicle traffic patterns, equipment and maintenance would need to be reflected in the budget projections and planning this gets us ahead of the curve stated Mr. Pudney.

In response to Councilmember Melang's question regarding the revenue increases received by the TDA which could off-set costs, Mr. Pudney noted that the tax revenues received by the TDA have positively increased which are set at 6% occupancy tax, but that money is restricted and is regulated by State statute and specific to what they can spend it on in the By-laws. The Town Manager's Office is meeting with the TDA putting together a shared projects list as directed by Town Council from the Council's Budget Retreat goals. We are requesting to partner with the TDA on those immediate expenditures. The increase in occupancy tax moneys cannot pay for police overtime or push snow with it, etc. said Mr. Pudney.

We do anticipate that our sales taxes revenues will increase. We receive sales tax in arrears by several months said Mr. Pudney. We anticipate an increase in sales tax, but we will not receive that for several months, whereas occupancy tax is received every 30 to 40 days. Lastly another source of revenue is from ad valorem property tax. The property sales over the last year has rocketed and there is virtually no inventory left but we have to wait for Watauga and Avery County's Tax Assessors Offices and their reevaluation in 2022 from the County appraiser to understand where property values will be headed. Council can decide either to maintain the tax rate or to increase the tax for extra revenue. Mr. Pudney reiterated that he would meet with the TDA, which has a legal criteria and those dollars can't be used for solid waste or repairing the roadways, but they can offset the costs from tourism which would free up line items in the General Fund.

In response to Councilmember Abernethy question regarding the offset costs in the budget, Mr. Pudney said the revenue streams such as the sales tax can pay expenditures and help offset those costs. There was a discussion on property taxes, personnel staff, last year's projects and this year's new projections, and funding and revenues for next year's budget. Mr. Pudney said the funding proposals will be in the budget and we will look at the partnership with the TDA, ad valorem taxes, sales tax, and other revenues in order to remain fiscally responsible, this will be listed in the budget analysis.

In response to Vice Mayor Accardi's question regarding the personnel needs, Mr. Pudney said this is for informational purposes for now in order for Council to deliberate how the data impacts growth which should help council plan for the future trends.

In response to Councilmember Gonyea's questions regarding the EMS services and specifically the ALS service, Mr. Pudney said at the retreat he mentioned Advanced Emergency Transport and the various model options we have moving forward. The most efficient cost is to increase the existing service and current system which is we partner with Avery County. It is reasonable to dedicate a Beech Mountain ambulance within the county systems and we need an advanced EMS transport to increase mobility to the mountain. Avery County has asked the town to contribute more and invest in additional resources to an ALS (advanced life support) on Beech Mountain. Mr. Pudney added, or we could work with Watauga County's private contractor to work with us, which is more expensive. The model that is most costly is if we do it ourselves.

There was further question-and-answer period of the growth needs, the growth in the surrounding areas such as Eagles Nest, incorporating the ETJ (extraterritorial jurisdiction), the Parks and Recreation Department, and the trail system. Councilmember Abernethy was concerned with removing programs that do not make money. He suggested a daycare on the mountain in the Recreation Center. Families need such a program, and a daycare can make money and we would be family friendly. To which Mr. Pudney replied that would come down to dollars and staff resources, and he questioned if that was a goal of council for the town to be in the daycare business.

He has analyzed our services provided to the community and at this increase in occupancy rates, there will be a point where the services we provide will decline with the same number of crews, personnel staff, public safety responders and Public Works capacity. Every weekend the mountain is full and sold-out staff is on overtime. Our personnel on overtime will exceed our ability to do it well as our crews are tired stated Mr. Pudney.

Mr. Pudney added that he was in negotiations with Avery County and with Watauga, the best model would be to increase the Avery County partnership system model and enhance that to benefit the town. Mayor Kaufman said in his opinion the town can facilitate partnerships with the private sector for emergency transportation. The town not in the daycare business nor transportation business. We have to consider the liability of programs too to the town. The private sector can supply services and the town can lease-out to the private sector such as daycare services, making it advantageous to both the town and the private sector.

7. TOWN MANAGER AND STAFF REPORTS

- 7.1.** Planning and Inspections Report 2021-02
- 7.2.** December 2020 Financial Report

Mr. Pudney stated that we are at the 50% benchmark in the budget and he requested that everyone turn their attention to page 158 in the Financial Revenue and Expense Report for the General Fund, he explained the reason for the Shane Park line item and budget adjustment request. The Parks and Recreation budget was listed at 91.4 %, but with the Shane Park budget adjustment submitted by the Finance Officer, this will bring that back in-line to

show the expenditures on that project is completed. That means once adjusted that department is back in-line for half the year's expenditures. We will do the same for the Planning Department, and once we submit the budget adjustment for the 'greenway multi-use path' that line item will also be adjusted to close out the project and bring that department back in-line for the year's budgeted expenditures.

In response to Councilmember Abernethy's question regarding Shane Park and the audit report, Mr. Pudney said the funds are allocated once the project is completed. Shane Park was funded at \$200,000 last year and an appropriation of the project costs were funded. Once it was built and now is completed, the budget adjustment needs to be made. The project came in under budget by \$13,000. Mr. Pudney explained where the funding came from including the public donations, the Town's portion and now this item not coming out of Parks and Recreation Department budget and it is closed out, so the Parks and Recreation Department is back in-line with the 50% mark for the rest of the year as that is accounted properly.

7.3. Department of Infrastructure Reports

7.4. Town Manager's Report

Mr. Pudney stated the Covid-19 vaccine distribution has begun and he had contacted the health department stating that we wish to put a clinic on the mountain and offered our services.

The FY: 2021-2022 Budget Retreat took place on January 28th and this information is invaluable to staff. We have begun developing the budget on the five priorities as directed by Council and we are producing those cost estimates and project options and the budget continue to be worked on at the next Council retreat in April. Some issues can be completed such as the fencing and other smaller projects that we don't need to wait on to accomplish in house.

Mr. Pudney requested a special called work session on the topic of solid waste and there was a general consensus by Council to call the special work session on February 25, 2021 at 2:00 p.m. for discussion on the topic of 'solid waste'. The Clerk will send out the appropriate notifications.

Mr. Pudney next discussed the Lake Coffey/ Lake Santis reservoir plan and estimated the costs at approximately 10 million dollars. This water source does not replace Watauga Water Intake but would put the town in a better position. It is not a secondary water source for times of draught protection. Administration has researched the preliminary plan and engineered the preliminary plan. Mr. Pudney reviewed the project costs, for building and operating the facility, and the expected production capacity. In response to Councilmember Abernethy's question, Mr. Pudney said we average about 500,000 of usage. He noted the ordinance requirements and the permit regulations. In the 2011 severe draught, Mr. Davis the Public Works Utilities Director can provide the permit water release numbers on average and in the event of a draught when those release numbers decrease.

Currently Buckeye Lake water capacity is 35 million gallons and Lake Coffey would be adding another 30 million gallons but in a different watershed and is a surface water source, so there are no release requirements to the State permit. Mr. Pudney added that the State still must sign off on such a project and then a cost analysis for building and an operation model for budgeting is what staff is researching currently. Further discussion regarding the project expenses, pumping, treating, Beech Mountain weather, and drilling water wells followed.

The Town of Beech Mountain incorporated 40 years ago and the 40th birthday celebration announcements throughout the year can be found at: https://beechmtn.com/40th/?et_fb=1&PageSpeed=off

7.5. Fire Department Monthly Report

7.6. TDA February Report-

Mr. Pudney pointed out that the TDA report included an in-depth marketing and economic report this month on the recent economic development projects. Mr. Pudney said report included the BEAT, the Business Expansion and Attraction Toolbox and the town attorney reviewed the plan. It was noted that there is very little commercial property within the Town's control but zoning and permitting was discussed referring to the list of properties owned by the town in the BEAT report under the parcel list provided.

7.7. Police Department Monthly Report

7.8. Recreation Report - January 2021

7.9. Department of Infrastructure Report

7.10. Planning and Inspections Report 2021-01

8. TOWN COUNCIL COMMENTS

8.1. Councilmember Melang referred to the business expansion report and commented that those new property owners should be encouraged to buy a bearicade. If used properly, the bear proof containers work.

Councilmember Abernethy thanked Mr. Smith for the financial reports.

Councilmember Gonyea agreed with the comments and thanked town staff, the police, and the Public Works crews who have worked all winter while the mountain has been sold out as it has not slowed down, and staff is exhausted. She noted staff at the Visitors Center is also putting in long hours.

Mayor Kaufman referred to the Town's personnel issues and Mr. Pudney said we used to have interns from various college institutes but due to Covid-19 we have not employed the interns from local college graduate programs.

Mayor Kaufman requested a motion to move into closed session.

Motion

Kelly Melang made a motion to move into closed session pursuant to NC GS 143-318.11 (a)(6) Personnel Matters and Erin Gonyea seconded the motion. CARRIED. unanimously.

9. CLOSED SESSION - PURSUANT TO NC GS 143-318.11 (A)(6) PERSONNEL MATTERS

- 9.1.** Council came out of closed session and Mayor Kaufman requested a motion to reconvene to open session and Councilmember Abernethy moved to reconvene and Councilmember Gonyea seconded the motion. The motion carried unanimously.

Mayor Kaufman stated Council discussed a personnel matter regarding Mr. Pudney, the Town Manager's salary raises of 2% merit, a 1% COLA for a total 3% increase in his salary.

Motion

Weidner Abernethy made a motion to increase the salary for Mr. Pudney, the Town Manager, by 2% merit plus a 1% COLA for a total 3% increase and Erin Gonyea seconded the motion. CARRIED. unanimously.

10. ADJOURNMENT

- 10.1.** There being no further business, Mayor Kaufman requested a motion to adjourn at 5:25 p.m.

Please note: the minutes are not a verbatim transcript of these proceedings.

Town Clerk

Mayor, Town of Beech Mountain



COUNCIL ACTION ITEM

TO: Town Council
FROM: Steve Smith
DATE: February 9, 2021
SUBJECT: FY 2021 Audit Contract

FOR THE PURPOSE OF:

To approve the contract for the fiscal year 2021 auditor and financial statement preparation. Contract presented is from C. Randolph CPA, PLLC which will be the firm's second year providing audit services and the financial statement writeup. Fee for the 2021 audit is \$14,300, this is an increase of \$400.

ATTACHED FOR YOUR CONSIDERATION:

Audit Contract for 2021

STAFF RECOMMENDATION:

Approve the contract

SIGNATURES:

Town Manager

Town Clerk

The	Governing Board Town Council
of	Primary Government Unit (or charter holder) 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 06/30/21	Audit Report Due Date 10/31/21
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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).

2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. 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 performed under the requirements found in Subpart F of 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 this due date or the audit fee, an amended contract along with a written explanation of the delay 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 along with an Audit Report Reissued Form (available on the Department of State Treasurer website). 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 charter schools or 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 28 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 charter schools or 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.

30. Applicable to charter school contracts only: No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness of the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit, or taxing power of the State or its political subdivisions.

31. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 16 for clarification). #26

32. 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/submitting-your-audit>

33. 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.

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

FEES 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:

Name:	Title and Unit / Company:	Email Address:
Steve 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 submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the billings for the last annual audit of the unit 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

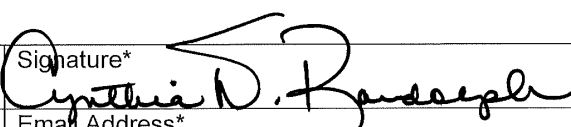
Primary Government Unit	Town of Beech Mountain
Audit Fee	\$ 9,500.00
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$ 4,800.00
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval (not applicable to hospital contracts)	\$ 10,725.00

DPCU FEES (if applicable)

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

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
C. Randolph CPA, PLLC	
Authorized Firm Representative (typed or printed)*	Signature*
Cynthia D. Randolph	
Date*	Email Address*
02/19/21	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)*	Signature*
Barry Kaufman	
Date	Email Address

Chair of Audit Committee (typed or printed, or "NA")	Signature
N/A	
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)	Signature*
Steve Smith	
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")	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)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

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

PRINT

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

To the Honorable Mayor and Members of the Town Council

February 19, 2021

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, 2021. 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, 2021. 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.

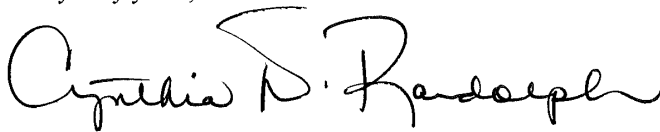
Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$14,300. Our invoices for these fees will be 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,

A handwritten signature in black ink that reads "Cynthia D. Randolph". The signature is fluid and cursive, with the first name "Cynthia" being the most prominent part.

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: _____



Koonce, Wooten & Haywood, LLP
CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's System of Quality Control

To the Owner of C. Randolph CPA, PLLC and the
Peer Review Committee, North Carolina Association
Of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of C. Randolph CPA, PLLC (the firm) in effect for the year ended October 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards* and an audit of an employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of C. Randolph CPA, PLLC in effect for the year ended October 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. C. Randolph CPA, PLLC has received a peer review rating of *pass*.

Koonce, Wooten & Haywood, LLP

Koonce, Wooten & Haywood, LLP

December 4, 2018

Raleigh
4060 Barrett Drive
Post Office Box 17806
Raleigh, North Carolina 27619

919 782 9265
919 783 8937 FAX

Durham
3500 Westgate Drive
Suite 203
Durham, North Carolina 27707

919 354 2584
919 489 8183 FAX

Pittsboro
579 West Street
Post Office Box 1399
Pittsboro, North Carolina 27312

919 542 6000
919 542 5764 FAX



COUNCIL ACTION ITEM

TO: Town Council
FROM: Steve Smith
DATE: March 9, 2021
SUBJECT: Watauga River Intake Capital Project Ordinance No. 2020-03

FOR THE PURPOSE OF:

Amendment to change the name of Ordinance No. 2020-03 Watauga River Intake Capital Project to, Source Water Development Capital Project

ATTACHED FOR YOUR CONSIDERATION:

Amendment # 2020-03.001

FINANCIAL IMPLICATIONS:

All cost associated in the development of alternatives for a additional sources of water will be captured within one capital project ordinance.

GENERAL IMPLICATIONS:

Name change is all inclusive in all aspects for a solution to a secondary water source.

STAFF RECOMMENDATION:

Approve

SIGNATURES:

Town Manager

Town Clerk

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

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

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

Amend the name of the Capital Project:

To:

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

APPROVED THIS THE 9TH DAY of March 2021

Tamara Mercer, Clerk

Barry Kaufman, Mayor



COUNCIL ACTION ITEM

TO: Town Council
FROM: Steve Smith
DATE: March 9, 2021
SUBJECT: FY 2021 Budget Ordinance Amendment #2021-03

FOR THE PURPOSE OF:

Purpose for the amendment is to make appropriation for the following items. Building of Sled Hill #2, closeout of Side Path Project and closeout of the fire damage at Buckeye Recreation Center

ATTACHED FOR YOUR CONSIDERATION:

Amendment #2021-03

FINANCIAL IMPLICATIONS:

Neutral for the most part. We do have a \$2,500 deductible on the fire damage.

STAFF RECOMMENDATION:

Approve

SIGNATURES:

Town Manager

Town Clerk

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
2020-2021 BUDGET ORDINANCE
AMENDMENT # 2021-03**

**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. Recreation Department Sled Hill #2	\$ 12,993
2. Planning Department, Side Path	58,850
3. Recreation Department Fire Damage	<u>56,331</u>

<u>TOTAL ADJUSTMENT TO EXPENDITURES</u>	<u>\$ 128,174</u>
--	--------------------------

B. REVENUES

2. To provide for adjustments to revenues:

a. General Fund:

1. Beech Mountain TDA, Sled Hill Contribution	\$ 12,993
2. Appalachian Regional Commission, Side Path Funding	50,000
3. Beech Mountain TDA, Side Path Commitment	8,850
4. NC Interlocal Risk Management	53,831
5. Appropriated Fund Balance	<u>2,500</u>

<u>TOTAL ADJUSTMENT TO REVENUE</u>	<u>\$ 128,174</u>
---	--------------------------

C. FY 2020 – 2021 General Fund Original Budget	\$7,761,632
FY 2020 – 2021 Amendment # 1	-
FY 2020 – 2021 Amendment # 2	217,753
FY 2020 – 2021 Amendment #3	<u>128,174</u>
FY 2020 – 2021 Amended Budget	<u>\$8,107,559</u>

APPROVED THIS THE 9TH DAY of March 2021

Tamara Mercer, Clerk

Barry Kaufman, Mayor



COUNCIL ACTION ITEM

TO: Mayor & Council
FROM: Rebecca Ward
DATE: March 9, 2021
SUBJECT: Tax Releases & Refunds

FOR THE PURPOSE OF:

Under G.S. 105-381 & 105-380 the governing body must approve all releases and refunds

STAFF RECOMMENDATION:

That council approves the releases & refunds

SIGNATURES:

Town Manager

Town Clerk

TOWN OF BEECH MOUNTAIN TAX OFFICE

RELEASE REQUEST

PROPERTY OWNER	LAST	FIRST	MIDDLE
	Dooley	Robert	E
ADDRESS	14101 Country Lake Dr. Pineville, NC 28134		
LOCATION	225 Charter Hills Road	COUNTY	Watauga

I HEREBY REQUEST RELEASE OF TAX UNDER G.S. 105-381 FOR THE FOLLOWING YEAR:

YEAR	ASSESSMENT		TAX AMOUNT			RECEIPT NUMBER
	TOWN	DISTRICT	TOWN	DISTRICT	TOTAL	

ACCOUNT NUMBER	
PARCEL NUMBER	1950223964000

AMOUNT OF RELEASE	\$
-------------------	----

DATE OF COUNCIL MEETING	3-9-21
-------------------------	--------

SPECIFIC REASON FOR RELEASE

Tax Administrator

Approved By

Date

REFUND REQUEST

I HEREBY REQUEST REFUND OF TAX UNDER G.S. 105-380 FOR THE FOLLOWING YEARS:

YEAR	TAX	INTEREST PENALTIES COSTS	TOTAL PAID	DATE PAID	TOTAL REFUND
2020	709.31		1418.62	11-24-20 + 12-24-20	709.31
MAKE CHECK TOTAL					709.31

SPECIFIC REASON FOR REFUND

paid twice, was Paid by tax payer + mort. company

Rebecca [Signature]

Tax Administrator

Approved By

Date

TOWN OF BEECH MOUNTAIN TAX OFFICE

RELEASE REQUEST

PROPERTY OWNER	LAST	FIRST	MIDDLE
	Herold	Bernd	
ADDRESS	2531 Beacon Crest Lane Lake Wylie, SC 29710		
LOCATION	102 Wedding Weg	COUNTY	Watauga

☒ I HEREBY REQUEST RELEASE OF TAX UNDER G.S. 105-381 FOR THE FOLLOWING YEAR:

YEAR	ASSESSMENT		TAX AMOUNT			RECEIPT NUMBER
	TOWN	DISTRICT	TOWN	DISTRICT	TOTAL	

ACCOUNT NUMBER	
PARCEL NUMBER	1950117087008

AMOUNT OF RELEASE	\$
-------------------	----

DATE OF COUNCIL MEETING	3-9-21
-------------------------	--------

SPECIFIC REASON FOR RELEASE

Tax Administrator

Approved By

Date

REFUND REQUEST

☒ I HEREBY REQUEST REFUND OF TAX UNDER G.S. 105-380 FOR THE FOLLOWING YEARS:

YEAR	TAX	INTEREST PENALTIES COSTS	TOTAL PAID	DATE PAID	TOTAL REFUND
2020	1100.93		2201.86	11-13-20 + 12-29-20	1100.93
MAKE CHECK TOTAL					1100.93

SPECIFIC REASON FOR REFUND

paid twice - paid by tax payer + mort. company

Rebecca

Tax Administrator

Approved By

Date

RELEASE REQUEST

☒ I HEREBY REQUEST RELEASE OF TAX UNDER G.S. 105-381 FOR THE FOLLOWING YEAR:

DATE OF COUNCIL MEETING	3-9-21
-------------------------	--------

RELEASE
sold property in 2019 was not suppose
to be charged per county.

Tax Administrator

Approved By

Date _____

☐ I HEREBY REQUEST REFUND OF TAX UNDER G.S. 105-380 FOR THE FOLLOWING YEARS:

SPECIFIC REASON FOR REFUND

Tax Administrator

Approved By

Date _____

RELEASE REQUEST

☒ I HEREBY REQUEST RELEASE OF TAX UNDER G.S. 105-381 FOR THE FOLLOWING YEAR:

Date _____

REFUND REQUEST

☐ I HEREBY REQUEST REFUND OF TAX UNDER G.S. 105-380 FOR THE FOLLOWING YEARS:

Date _____

I hereby request release of the tax under G.S. 105-381 for the following:

19310085418000000	\$18.81	BM Buckeye Hills W 20
1950181333000	\$27.08	Pond Crest Est 44
1941218328000	\$2377.48	1400/1402 Pine Ridge
1941219584000	\$11.28	Tract C, PB27 PG12-13
1950122948000	\$105.30	Lot 12 West Pond Creek
1941206776000	\$92.52	Remainder of DB214 PG
1941219913000	\$17401.28	1330 Pine Ridge Rd
1950349104000	\$150.43	109 Hemlock Circle

Total release amount \$20184.18

Reason for Release: The above parcels owned by the town that was billed taxes in error and was approved by the counties to be released.



Tax Administrator

Approved By

Date



REPORT

TO: Town Council
FROM: Bob Pudney
DATE: March 9, 2021
SUBJECT: Reuben and Barbara Mooradian Donation

FOR THE PURPOSE OF:

To acknowledge the Donations to the Beech Mountain Fire Department, Beech Mountain Police department and the Avery County Humane Society from the Reuben and Barbara Mooradian Estate.

SIGNATURES:

Town Manager

Town Clerk

Estate Donation to the Town of Beech Mountain Police and Fire Departments and the Avery
County Humane Society by

Chief Reuben Mooradian & Mrs. Barbara Mooradian

Chief Mooradian was born in North Attleboro, Massachusetts on February 20, 1930. He attended the College University of Missouri and enlisted in the United States Army July of 1952, serving in 8240th Unit, United Nations Partisan Forces in Korea. He then served 2 tours of duty in Vietnam and retired as a Lt. Colonel in 1971.

As a founding member of the Beech Mountain Volunteer Fire Department, he also served as the Fire Chief from 1974 to 1995 as a State Certified Firefighter II and a hazardous materials certified responder.

Chief Mooradian served as a Town Council member for over 10 years, most noteworthy as the first Mayor Pro Tem before becoming the Town Mayor.

Ms. Mooradian served as the Town Clerk and in her tenure implemented the Town's addressing system.

Chief Mooradian made his transition on September 19, 2017 and upon the passing of Ms. Mooradian, their estate bequeathed the donation checks as presented by Attorney Di Santi.



REPORT

TO: Town Council
FROM: Steve Smith
DATE: March 9, 2021
SUBJECT: Budget and Financial Reporting for January

FOR THE PURPOSE OF:

The purpose is to update Town Council as to the Town's current financial condition.

ATTACHED FOR YOUR CONSIDERATION:

January 2021 Budget and Financial Reports

STAFF RECOMMENDATION:

Review

SIGNATURES:

Town Manager

Town Clerk

2-23-2021 09:56 AM

TOWN OF BEECH MOUNTAIN
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2021

PAGE: 1

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	3,935,988	461,432.34	3,807,292.85	0.00	128,695.15	96.73
Interest Income	37,500	2,802.16	9,020.09	0.00	28,479.91	24.05
Miscellaneous Income	502,890	35,268.04	448,281.37	0.00	54,608.63	89.14
State Revenue	1,619,000	143,979.25	826,803.90	0.00	792,196.10	51.07
Miscellaneous Revenue	0	0.00	0.00	0.00	0.00	0.00
Fees	28,000	1,095.00	23,025.92	0.00	4,974.08	82.24
Gains/Losses	7,000	0.00	0.00	0.00	7,000.00	0.00
Other Sources	<u>1,849,008</u>	<u>7,943.49</u>	<u>40,424.82</u>	<u>0.00</u>	<u>1,808,583.18</u>	<u>2.19</u>
TOTAL REVENUES	7,979,386	652,520.28	5,154,848.95	0.00	2,824,537.05	64.60
<u>EXPENDITURE SUMMARY</u>						
Administration	1,637,988	170,352.17	881,511.61	6,638.00	811,696.46	50.45
Tax Collections	45,246	4,097.74	32,055.13	0.00	16,934.12	62.57
Vistors Center	149,748	13,579.28	82,426.19	0.00	67,321.81	55.04
Police	1,152,421	115,048.15	638,177.01	4,476.26	509,767.73	55.77
Fire	478,343	29,631.84	339,887.83	4,921.65	133,533.52	72.08
Special Projects	0	39.80	0.00	0.00	0.00	0.00
Building Inspections	139,038	10,598.25	60,384.54	0.00	78,653.46	43.43
Planning	148,701	12,707.74	135,642.94	0.00	13,058.06	91.22
Vehicle Maintenance	139,410	12,272.60	72,607.58	1,365.86	65,436.56	53.06
Road Maintenance	3,174,619	192,898.53	2,026,988.06	10,592.07	1,137,289.99	64.18
Recreation	<u>913,872</u>	<u>79,631.60</u>	<u>691,030.89</u>	<u>46,754.00</u>	<u>197,961.11</u>	<u>78.34</u>
TOTAL EXPENDITURES	7,979,386	640,778.10	4,960,711.78	74,747.84	3,031,652.82	62.01
REVENUE OVER/(UNDER) EXPENDITURES	0	11,742.18	194,137.17	(74,747.84)	(207,115.77)	0.00

2-23-2021 09:37 AM

TOWN OF BEECH MOUNTAIN
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2021

PAGE: 1

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	3,000	10.25	251.07	0.00	2,748.93	8.37
Miscellaneous Income	1,500	26.53	557.54	0.00	942.46	37.17
State Revenue	0	0.00	0.00	0.00	0.00	0.00
Metered Sales & Fees	2,302,774	230,939.18	1,531,047.05	0.00	771,726.95	66.49
Gains/Losses	2,500	0.00	0.00	0.00	2,500.00	0.00
Other Sources	141,246	0.00	0.00	0.00	141,246.00	0.00
TOTAL REVENUES	2,451,020	230,975.96	1,531,855.66	0.00	919,164.34	62.50
<u>EXPENDITURE SUMMARY</u>						
W/S Administration	1,026,707	23,713.10	261,437.58	0.00	765,269.42	25.46
Water	899,161	109,915.54	601,856.94	3,706.29	293,597.77	67.35
Sewer	294,452	30,810.19	214,317.50	5,957.02	74,865.48	74.57
Taps & System	230,700	15,895.90	128,651.89	864.63	101,183.48	56.14
TOTAL EXPENDITURES	2,451,020	180,334.73	1,206,263.91	10,527.94	1,234,916.15	49.62
REVENUE OVER/(UNDER) EXPENDITURES	0	50,641.23	325,591.75 (	10,527.94) (	315,751.81)	0.00

2-23-2021 09:37 AM

TOWN OF BEECH MOUNTAIN
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2021

PAGE: 1

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	850	1.85	32.65	0.00	817.35	3.84
Miscellaneous Income	47,949	5,243.70	47,411.02	0.00	537.98	98.88
State Revenue	106	0.00	122.05	0.00 (	16.05)	115.14
Fees	590,300	53,642.87	375,450.56	0.00	214,849.44	63.60
Gains/Losses	0	0.00	0.00	0.00	0.00	0.00
Other Sources	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	639,205	58,888.42	423,016.28	0.00	216,188.72	66.18
<u>EXPENDITURE SUMMARY</u>						
Sanitation	639,205	58,465.21	306,177.61	1,681.24	331,346.15	48.16
TOTAL EXPENDITURES	639,205	58,465.21	306,177.61	1,681.24	331,346.15	48.16
REVENUE OVER/(UNDER) EXPENDITURES	0	423.21	116,838.67 (	1,681.24) (	115,157.43)	0.00

**Town of Beech Mountain
Monthly Financial Report
Fiscal Year 2021**

General Fund

General Fund	Fiscal Year 2021											Through the reported month				58%	% of
	Budget	July	August	September	October	November	December	January	February	March	April	May	June	YTD	Budget		
Total Revenue	7,734,633	48,063	48,632	822,100	882,141	1,338,590	1,362,803	652,520						5,154,849	66.65%		
Total Expenditures	7,734,633	763,218	557,415	1,404,700	499,765	613,344	481,493	640,778						4,960,712	64.14%		
Total General Fund fund balance as of July 1st	8,136,845	8,136,845	7,421,690	6,912,907	6,330,307	6,712,684	7,437,930	8,319,240						8,136,845			
Revenues Less Expenditures		(715,155)	(508,783)	(582,600)	382,376	725,246	881,310	11,742						194,137			
Estimated change to Fund Balance		7,421,690	6,912,907	6,330,307	6,712,684	7,437,930	8,319,240	8,330,982	-	-	-	-	-	8,330,982			

Water/Sewer Enterprise Fund

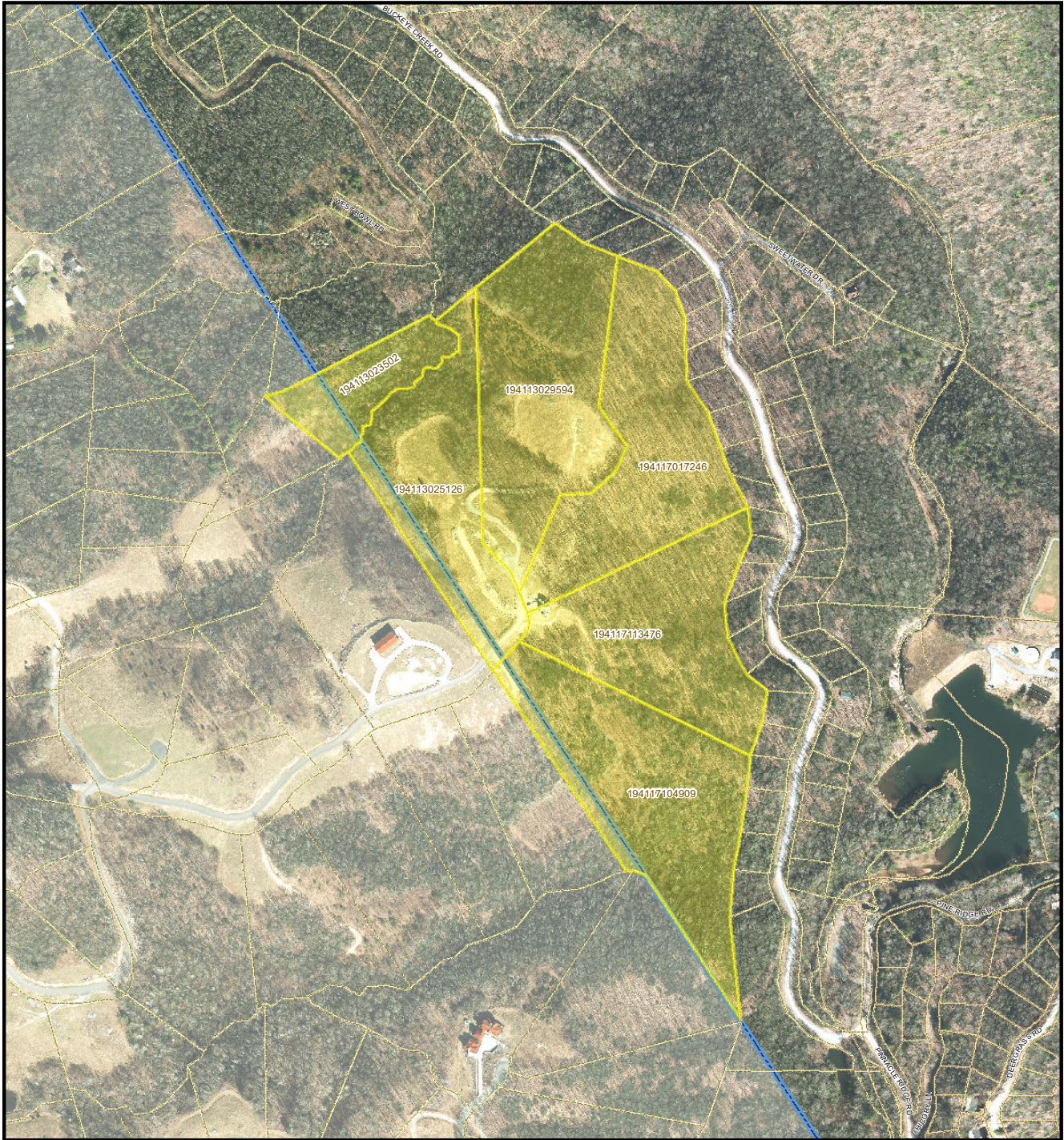
Total Revenue	2,451,020	218,315	238,783	218,215	218,043	205,067	202,457	230,976						1,531,856	62.50%
Total Expenses	2,451,020	180,814	125,944	220,911	218,336	160,656	119,269	180,335						1,206,264	49.21%
Unrestricted Cash Reserves as July 1st	1,578,959	1,578,959	1,616,460	1,729,299	1,726,604	1,726,311	1,770,722	1,853,910						1,578,959	
Revenues Less Expenses		37,501	112,840	(2,696)	(293)	44,411	83,188	50,641						325,592	
Estimated Change in Cash Reserves		1,616,460	1,729,299	1,726,604	1,726,311	1,770,722	1,853,910	1,904,551	-	-	-	-	-	1,904,551	

Cash & Investments All FUNDS

	<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	460,593	232,247	2,546,439	1,932,168	2,686,260	2,913,570	3,505,582					
North Carolina Capital Management Trust #2	General Fund	1,186,765	1,311,822	575,186	4,754,699	4,884,094	5,163,360	5,326,324					
North Carolina Capital Management Trust #3	General Fund	5,121,061	5,121,351	4,021,465	-	-	-	-					
Mountain Community - Certificates of Deposit #4	General Fund	103,750	103,750	103,359	103,359	103,359	103,359	103,359					
First Community - Savings Account #5	General Fund	508,359	508,359	508,400	508,400	508,400	508,400	508,400					
North Carolina Capital Management Trust #6	Utility Fund	366,768	366,782	366,788	1,207,205	1,207,218	1,207,234	1,207,244					
North Carolina Capital Management Trust #7	Utility Fund	840,346	840,393	840,413	-	-	-	-					
North Carolina Capital Management Trust #8	Sanitation Fund	217,891	217,960	217,964	217,966	218,029	218,030	218,032					
North Carolina Capital Management Trust #9	E911 Fund	72,975	72,979	72,983	72,984	72,984	72,985	72,985					
Total Cash & Investments		8,878,508	8,775,643	9,252,997	8,796,781	9,680,344	10,186,939	10,941,926	-	-	-	-	-

Transfers for the month

No tranferres for the month of January



Author: Preston Yates

Date: 3/8/2021

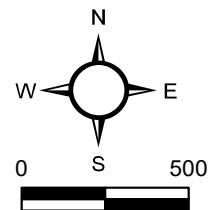
Document: \\SERVER12\Shared Folders\Company\Planning\MAPS\Projects\Beech Mountain\Beech Mountain 8x11.mxd



BEECH MOUNTAIN PROPERTY MAP

Source: Beech Mountain GIS

This product is for informational purposes and is not suitable for legal, engineering, or surveying purposes. Users of this map and the contents therein are solely responsible for interpretations made from these products. Town of Beech Mountain cannot accept any responsibility for errors, omissions, or positional accuracy. There are no warranties, expressed or implied, including the warranty of merchantability or fitness for a particular purpose, accompanying this product.

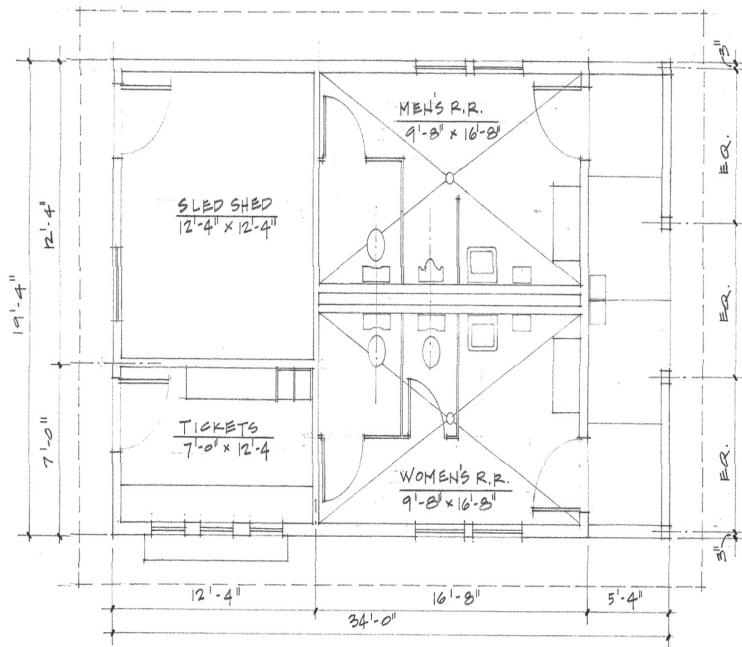


1 inch = 500 feet



EXTERIOR ELEVATION

SCALE 1/4" = 1'-0"



RESTROOM / STORAGE / PLAN

SCALE 1/4" = 1'-0"

TOWN OF BEECH MOUNTAIN	
SCALE: 1/4" = 1'-0"	APPROVED BY:
DATE: 2-19-2021	DRAWN BY: JWM
	REVISED:
NEW RESTROOM / STOR. / TICKETS BLDG.	
PLAN & EXT. ELEVATION	DRAWING NUMBER: A-1



Bark Park Playground Budget Proposal

Prepared by:

Sean Royall

Parks and Recreation Director

Purpose:

To provide additional recreation opportunities in the Beech Mountain business district area. This playground will be conveniently located near the town's dog park, hotel and restaurants and Pinnacle Inn Condominiums. The playground is in line with the town's goals as set by the Comprehensive Survey. The playground achieve goal R.G2 and R.G3. The playground planning has been in place since 2015.

Budget:

Funding is being requested by Beech Mountain's Tourism Development Authority. The unit shown in this proposal is built for ages 5-12. Additional pieces can be added for younger children. Estimates are provided by Barrs Recreation, LLC

Estimate: \$84,006.91 w/ poured in place surfacing



Design Summary

Barrs Recreation, LLC is very pleased to present this Proposal for consideration for the Town of Beech Mountain located in Beech Mountain. BCI Burke Company, LLC has been providing recreational playground equipment for over 90 years and has developed the right mix of world-class capabilities to meet the initial and continuing needs of Town of Beech Mountain. We believe our proposal will meet or exceed your project's requirements and will deliver the greatest value to you.

The following is a summary of some of the key elements of our Proposal:

- Project Name: Town of Beech Mountain
- Project Number: 405-126347-3
- User Capacity: 78
- Age Groups: Ages 5-12 years
- Dimensions: 37' 10" x 55' 9"
- Designer Name: Stevie Rosenkranz

Barrs Recreation, LLC has developed a custom playground configuration based on the requirements as they have been presented for the Town of Beech Mountain playground project. Our custom design will provide a safe and affordable playground environment that is aesthetically pleasing, full of fun for all users and uniquely satisfies your specific requirements. In addition, proposal # 405-126347-3 has been designed with a focus on safety, and is fully compliant with ASTM F1487 and CPSC playground safety standards.



REPORT

TO: Town Council
FROM: Bob Pudney
DATE: March 9, 2021
SUBJECT: Fire Department Monthly Report

SIGNATURES:

Town Manager

Town Clerk

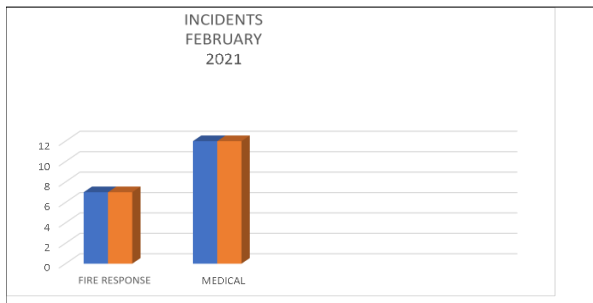
**BEECH MOUNTAIN FIRE DEPARTMENT
Monthly Report
February 28, 2021**

EVENT	THIS PERIOD	SAME PERIOD LAST YEAR	FISCAL YTD
FIRE CALLS	9	8	92
MEDICAL CALLS	18	10	112
FIRE SAFETY INSPECTIONS	1	0	4
PUBLIC EDUCATION	0	0	0
FIRE HYDRANT INSPECTIONS	0	0	4
TRAINING HOURS	306	1139	1616
MEETINGS	5	5	44

COMMENTS:

Membership Recruitment Program.

ANNUAL HOSE TESTING





REPORT

TO: Mayor and Town Council
FROM: Tim Barnett
DATE: March 9, 2021
SUBJECT: Police Department Monthly Report

SIGNATURES:

Town Manager

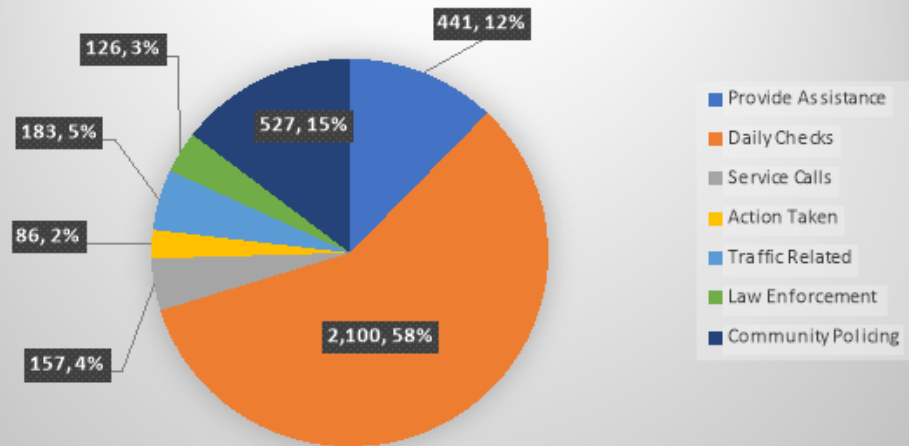
Town Clerk



Activity Log Yearly Summary Totals
 Beech Mountain Police Department
 January 1, 2021 through February 28, 2021

<i>Call Type</i>	<i>2020</i>	<i>2021</i>	<i>Call Type</i>	<i>2020</i>	<i>2021</i>
Provide Assistance			Traffic Related		
Assist Fire Department	3	16	Driving While Impaired	2	0
Assist Investigation	0	1	Improper Parking	41	69
Assist Other Agency	18	11	Stationary/Directed Patrol	65	11
Assist Town Dept/Business	3	0	Traffic Control	6	17
Assist Homeowner	4	5	Vehicle Accidents	17	44
Assist Motorist	244	175	Vehicle Stops	48	42
Assist Other Officer	41	53			
Escort	149	165	Law Enforcement Calls		
Assist Medical Calls	20	15	911 Hang Ups	4	2
			Alarms	18	16
Daily Checks			Breaking & Entering	7	5
Business Checks	1,965	1,933	Domestic Complaints	7	3
Care Track Test	0	0	Fight	0	4
Security Checks	385	126	Fire Works Violations	0	8
Residence Checks	10	37	Fraud	0	1
Welfare Check	3	4	Hit & Run	2	1
			Intoxicated/Drunk & Disruptive	6	4
Service Calls			Investigation	5	4
Animal Control Domestic/Wildlife	11	8	Larceny	2	15
Calls for Service	54	108	Mental Subject	2	1
Deliver Letter/Message	34	19	Missing Person	1	3
Found Property	3	5	Noise Disturbance/Loud Music	6	8
Golf Cart / UTV Inspections	0	0	Open Door/Open Window	7	12
ATV/Golf Cart Complaints	2	2	Prowler	0	0
Recreation/Town Deposit	10	12	Shots Fired/Sound of Shots Fired	0	2
COVID/mask	0	3	Subject with Gun/Weapon	0	0
			Suspicious Vehicle	3	11
Action Taken			Trespassing	12	16
Court	9	0	Vandalism	1	3
Felony Arrest	1	0	Continuing Investigation	5	7
Misdemeanor Arrest	1	5			
State Citations	26	18	Community Policing		
Town Ordinance Violations	3	25	Community Policing Contacts	1,014	524
Verbal Warning	37	25	Community Events	7	3
Warning Citations	3	3			
Warrant Service	14	10			
2020 Event Totals: 4,512			2021 Event Totals: 3,770		

2021 Monthly Condensed Calls





REPORT

TO: Mayor & Town Council
FROM: Sean Royall
DATE: March 9, 2021
SUBJECT: February Recreation Report 2021

FOR THE PURPOSE OF:

For review by town manager and town council

ATTACHED FOR YOUR CONSIDERATION:

February Recreation Report

SIGNATURES:

Town Manager

Town Clerk



February 2021 Recreation Report

Facility Report

Finance Report

Total Monthly Revenue	\$4,487.75
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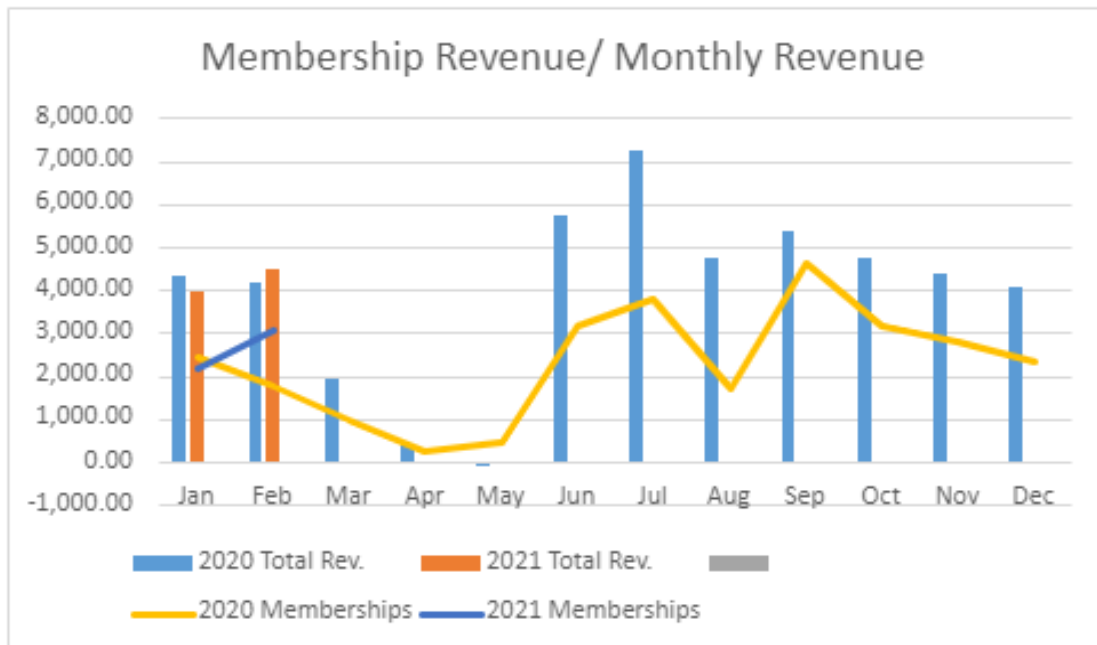
Check-In Report

Member Visits	412
Non-Member Visits	125

Membership Report

Total Memberships - \$3,087.50

Family Annual \$2,025.00		
Active	Passes Expired (not renewed)	Passes sold
109	5	11
Individual Annual \$1,012.50		
Active	Passes Expired (not renewed)	Passes sold
110	3	5
Week Passes \$50.00	Individual	Family
	1	1

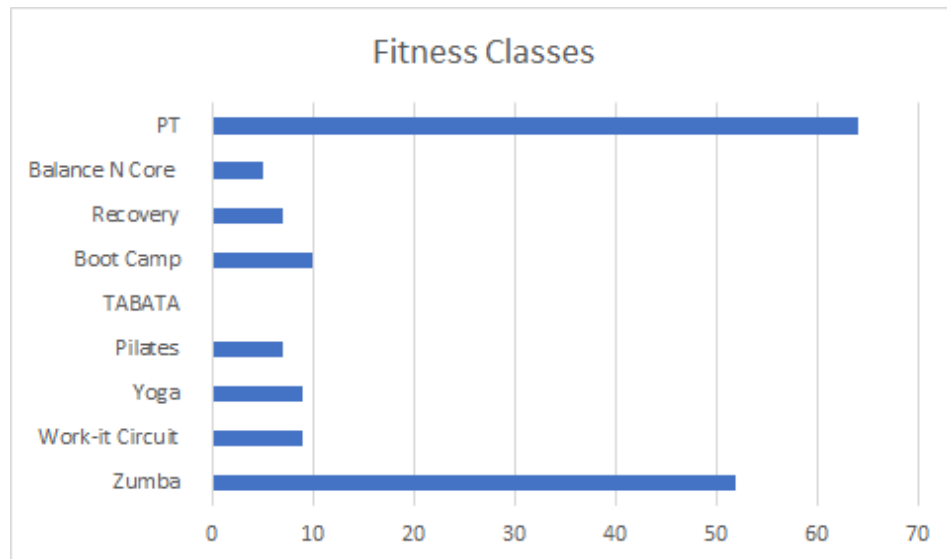


Fitness Report

Participants:

Number of classes offered in the month/ Participants

Zumba	7	25, 27
Work-it Circuit	7	9
Yoga	3	9
Pilates	3	7
TABATA	3	0
Boot Camp	4	10
Recovery	4	7
Balance N Core	4	5
PT	\$700.00	64



Event/Outdoor Report

Participants:

Emerald Outback Trail	1893
Craft Night	\$45.00/ 3
Trivia	

Director's Notes:

- Online Zumba is reaching international participation
- All Fire damage has been replaced

Respectfully Submitted,

Sean Royall
Parks and Recreation Director
Town of Beech Mountain
March 2, 2021



REPORT

TO: Mayor and Town Council
FROM: Kate Gavenus
DATE: March 9, 2021
SUBJECT: TDA Report March 2021

FOR THE PURPOSE OF:

This report summarizes marketing and development activities, along with results, from the previous month.

SIGNATURES:

Town Manager

Town Clerk

**Beech Mountain TDA Report
To Town Council
March 2021**

Marketing/Media:

We continue to promote spring and summer activities on the mountain, including the 40th anniversary of the town. The Avery County Barn Quilt Trail has received some good press and will be featured in the next edition of Carolina Mountain Life. A second piece about the Town's anniversary and history will be in the magazine, and an article will be in the High Country Press as well. The multiple routes and stops of the Hi-Lo Adventure Trail are now confirmed. Graphic design and a webpage will be completed within a month, and printed maps and promotional materials will be done in April. The quilt trail and the Hi-Lo Trail are both self-guided driving trails which bring people to the mountain for one or more days of exploration.

Here are some examples of media coverage received in February:

Quilt Trail: <https://www.hcpres.com/news/avery-county-barn-quilt-trail-re-created.html>

40th Anniversary: https://www.wataugademocrat.com/news/town-of-beech-mountain-celebrates-40-years/article_a83d4ee8-115b-5ceb-a0f8-2ede092c1f40.html

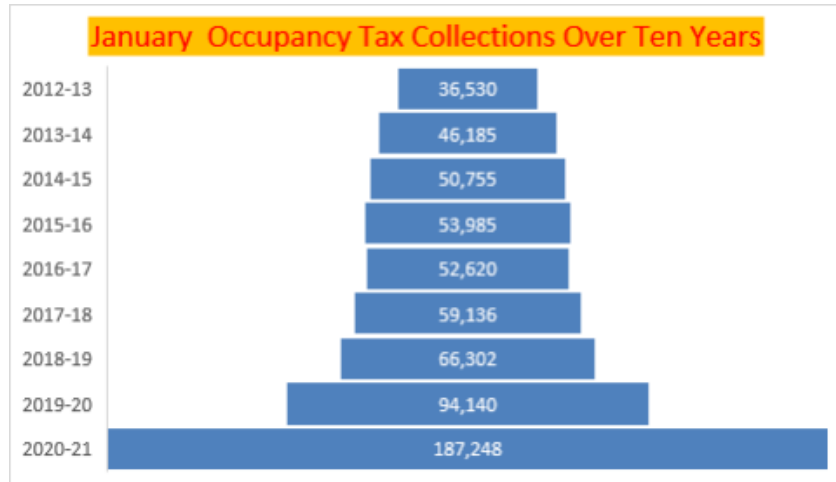
Great Skiing in the Southeast: <https://www.dcski.com/articles/1642>

Skiing in NC: <https://www.travelawaits.com/2561688/best-ski-resorts-north-carolina/>

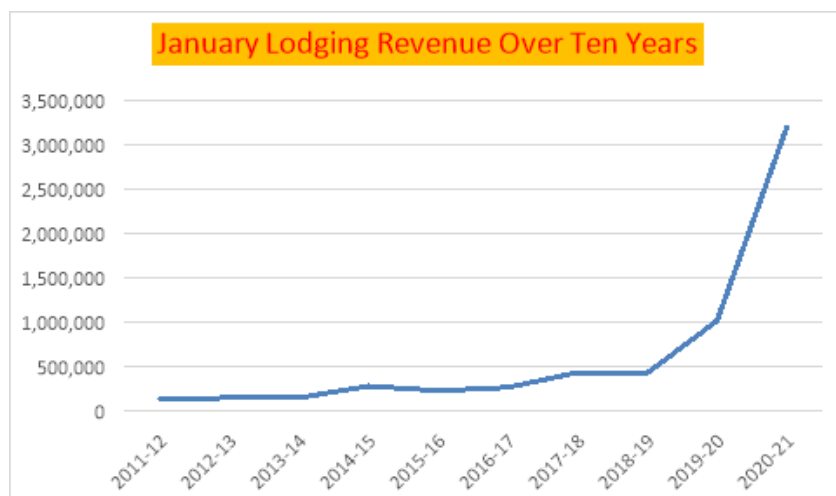
Town Sledding Hills: <https://www.wcnc.com/article/news/local/up-in-60/free-sledding-at-beech-mountain/275-2d4879dd-9e9e-470f-b873-60319bb514de>

Results:

There were **1896 visitors in the Visitor Center** during the month of February, which was fewer than the 2,407 visitors received in February 2020. **Occupancy tax of \$187,248 was received in the month of February (from January overnight stays). This was 98.90% higher than the 94,140 collected in February of 2020.** This is the highest total of any single month since the beginning of occupancy tax collections.



As occupancy tax collections have soared, so too have revenues for the lodging industry. Above, the current month's tax collection is nearly double the previous year. Below, the one-month revenues for lodging on Beech Mountain for January 2021 stays is about one-third of the revenues for the entire previous year.



Economic Development News March 2021

On Beech Mountain:

Plans for the Kat's Overlook building are being drafted. The owner will schedule a time to talk with the Town Planning and Inspections department once the plans are ready to present. The site will house a restaurant and additional commercial spaces. The owner has two other restaurants similar to what he has planned for this space.

The Archer's Inn property will begin drafting plans once determinations have been made about water/sewer needs. The site will house a restaurant and lodging. The owners are experienced restauranteurs and are planning an upscale project.

Efforts are underway to bring one or more local businesses to expand to Beech Mountain. The businesses would open a second storefront, using rented commercial space. Our tremendous visitor traffic is attractive, both in winter and in summer/fall.

In the area:

- **Structall, Inc.** maker of manufactured insulated building panels and packages, is developing a manufacturing facility outside of Newland, in the old TRW/IRC building. Their summer 2021 opening date has been extended due to unforeseen delays. This facility will begin with construction of screen doors and will hire up to thirty full-time employees.
- **O'Reilly's Auto Parts** is locating in Newland, projected opening by the end of 2021.
- **Bojangles** is under construction in Newland, projected opening in April 2021.
- A 118-room **Marriott hotel** is in the negotiating stage, to be constructed next to Lowe's Foods at Inversheil. It will add an estimated \$17 million to Sugar Mountain's tax base.



REPORT

TO: Town Council
FROM: Daniel Davis
DATE: March 9, 2021
SUBJECT: Department of Infrastructure Reports

FOR THE PURPOSE OF:
Public Works, Water, Sewer and Sanitation Monthly Report

SIGNATURES:

Town Manager

Town Clerk

Town of Beech Mountain
Water Treatment Monthly Operation Report

January 2021 flow totals:

Raw Water: 19.11 MG
.659 MGD Avg
.503 Min MGD
.901 Max MGD

Finished Water: 17.68 MG
.610 MGD Avg
.375 Min MGD
.898 Max MGD

All Bacteria samples taken were absent of Coliform Bacteria.

All daily tests are in compliance.

January Wastewater Report

Grassy Gap Wastewater Plant

Total Flow	1.612	MG
Average Flow	0.052	MGD
Daily Max	0.09	MGD
Daily Min	0.018	MGD
Limit	0.08	MGD

Pond Creek Wastewater Plant

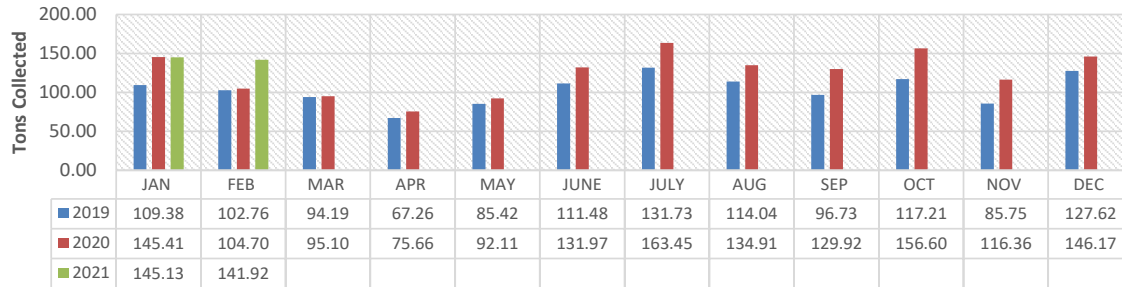
Total Flow	7.192	MG
Average Flow	0.232	MGD
Daily Max	0.468	MGD
Daily Min	0.11	MGD
Limit	0.4	MGD



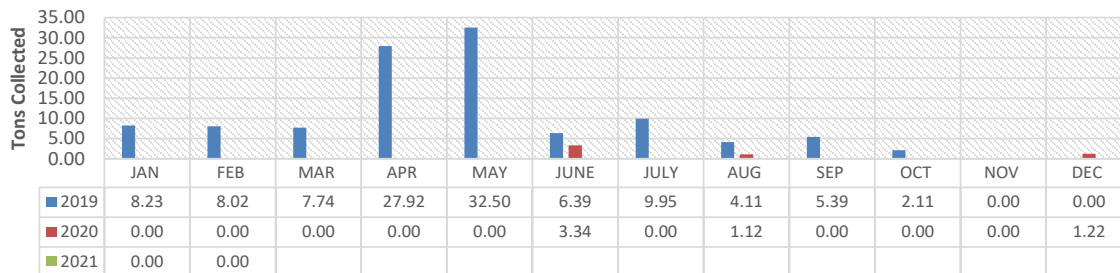
Town of Beech Mountain
Public Works Department
Monthly Report

2019	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	109.38	8.23	2.24	1.25	0.56	3.54	1.95	13.00	0	0	0	2	1	0
FEB	102.76	8.02	1.94	2.18	0.60	2.47	1.31	5.00	11	5	2	0	4	0
MAR	94.19	7.74	6.14	1.68	0.40	2.12	1.02	6.00	9	2	0	0	10	0
APR	67.26	27.92	2.90	0.00	0.95	0.00	0.00	2.00	0	0	12	1	1	0
MAY	85.42	32.50	4.60	1.51	1.03	2.96	1.54	4.00	5	2	7	4	2	11
JUNE	111.48	6.39	2.00	1.05	0.65	4.39	1.47	8.00	45	4	6	12	22	30
JULY	131.73	9.95	3.25	1.16	1.07	2.86	0.32	8.00	20	3	3	2	4	12
AUG	114.04	4.11	0.00	1.40	1.18	5.54	2.48	5.52	12	5	0	2	0	16
SEP	96.73	5.39	0.00	1.73	0.90	3.24	0.00	0.00	10	0	6	0	4	8
OCT	117.21	2.11	0.00	1.13	0.76	2.34	1.85	4.92	12	1	9	2	6	0
NOV	85.75	0.00	0.00	0.79	0.50	0.00	0.00	4.65	12	0	4	0	6	0
DEC	127.62	0.00	2.15	1.00	0.73	0.00	3.60	3.08	2	2	6	0	0	0
YTD TOTALS	1243.57	112.36	25.22	14.88	9.33	29.46	15.54	64.17	138	24	55	25	60	77
2020	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
JANUARY	145.41	0.00	1.75	0.85	0.81	2.50	0.39	0.00	10	1	4	1	2	0
FEBRUARY	104.70	0.00	0.00	0.54	0.44	1.71	0.38	6.44	0	0	6	4	1	0
MARCH	95.10	0.00	2.85	0.71	0.43	2.54	0.42	3.75	11	1	many	7	1	0
APRIL	75.66	0.00	4.20	1.06	0.69	2.14	0.56	0.00	35	2	3	7	2	0
MAY	92.11	0.00	1.75	0.99	0.52	2.26	0.42	5.05	18	1	1	1	2	1
JUNE	131.97	3.34	2.63	1.03	0.69	2.13	0.35	5.69	14	2	10	8	7	15
JULY	163.45	0.00	4.68	1.53	1.46	5.96	0.39	7.22	25	4	many	10	many	40
AUGUST	134.91	1.12	1.50	8.15	8.63	2.89	0.94	5.26	20	5	many	many	many	35
SEPTEMBER	129.92	0.00	3.00	1.72	1.31	6.45	1.21	5.55	5	2	many	0	10	0
OCTOBER	156.60	0.00	4.00	1.22	1.26	3.19	0.41	0.00	30	5	20	10	15	0
NOVEMBER	116.36	0.00	2.00	0.94	0.55	2.76	0.39	4.73	5	0	5	10	10	0
DECEMBER	146.17	1.22	2.00	0.90	0.89	2.10	0.36	3.42	0	0	0	0	0	0
YTD TOTALS	1492.36	5.68	30.36	19.64	17.68	36.63	6.22	47.11	173	23	49	58	50	91
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
JANUARY	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	
FEBRUARY	141.92	0.00	1.50	0.62	0.52	2.14	0.40	0.00	5	25	25			
MARCH														
APRIL														

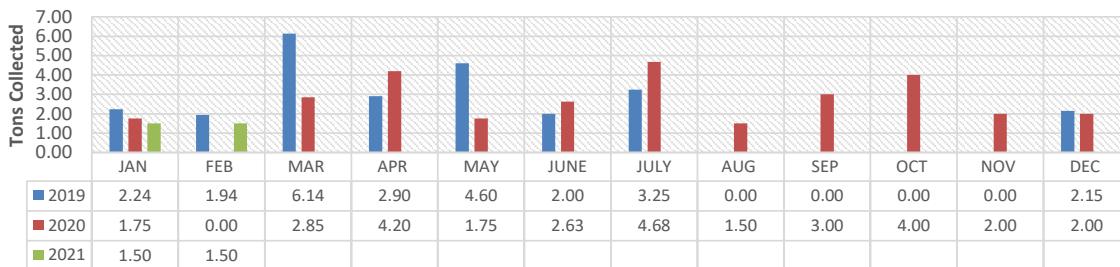
Solid Waste



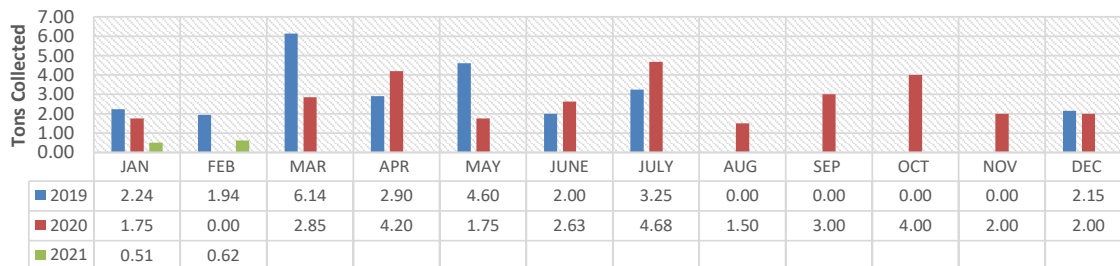
Construction Material



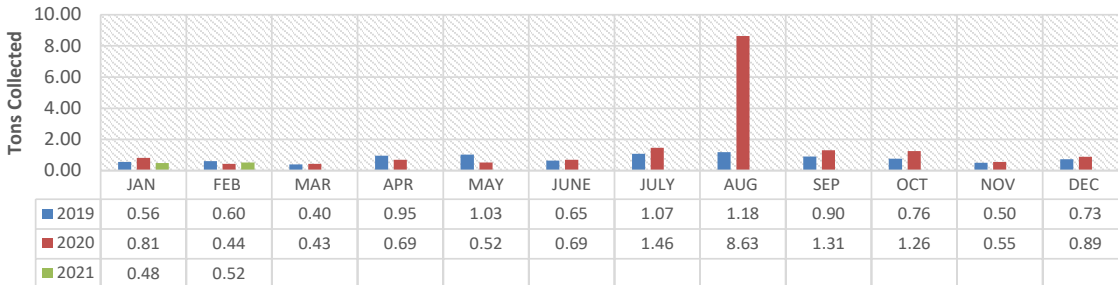
Recycled Metal



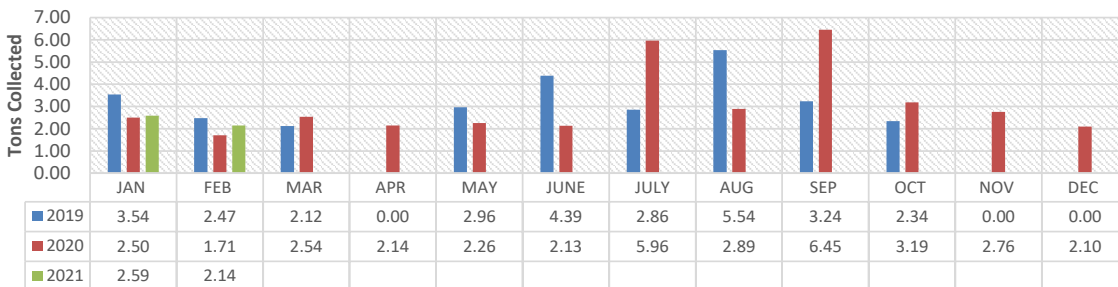
Recycled Paper



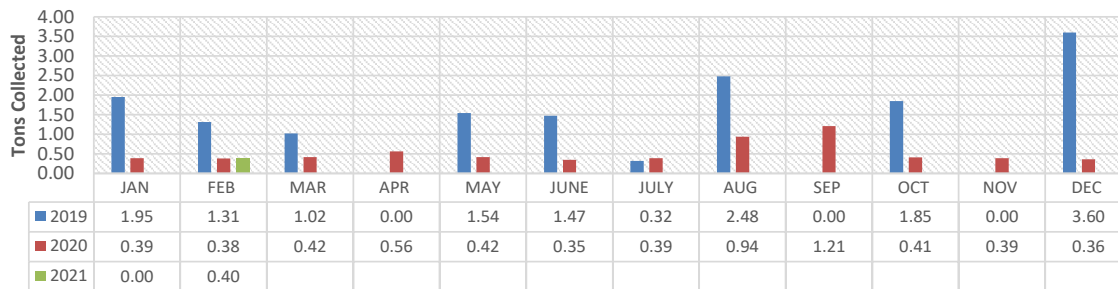
Recycled Plastic



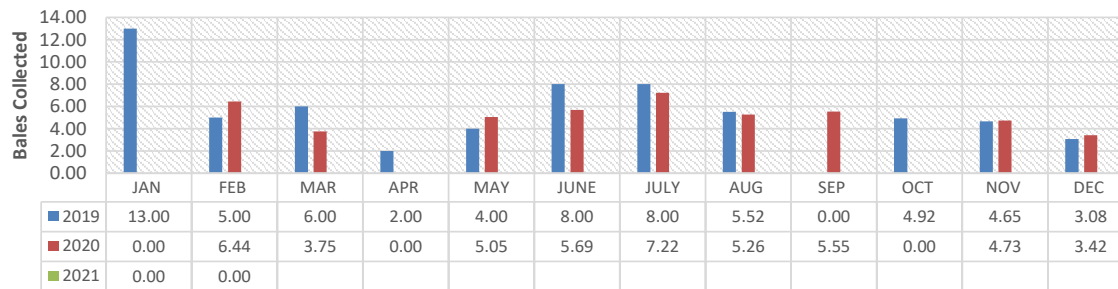
Recycled Glass



Recycled Aluminum



Recycled Cardboard

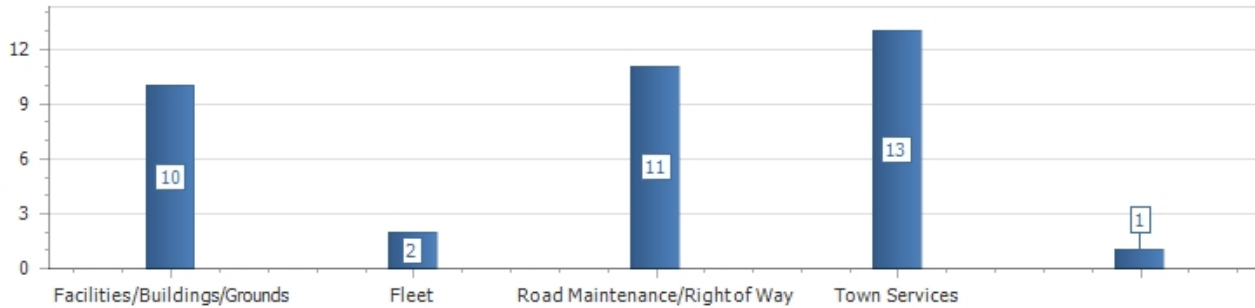


Completed WOs by Site Analysis

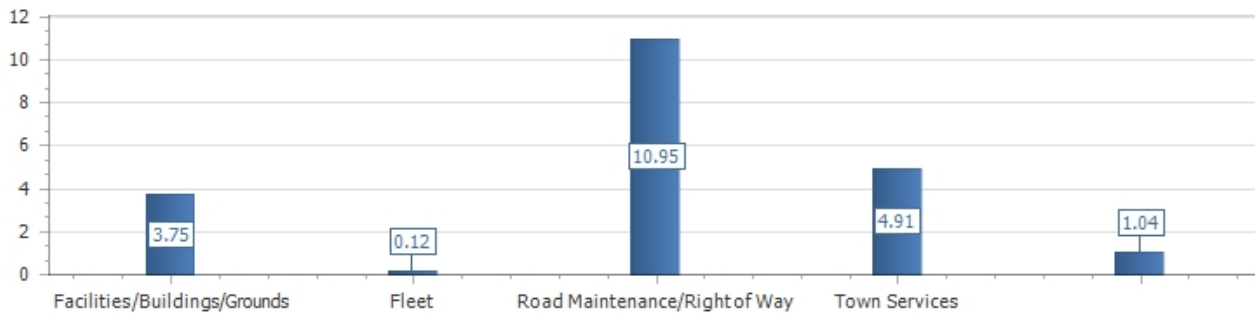
Date Printed: 03/02/2021

Page 1 of 1

Total



Average days to close



Site	Total	Average days to close
Facilities/Buildings/Grounds	10	3.75
Fleet	2	0.12
Road Maintenance/Right of Way	11	10.95
Town Services	13	4.91
Water Treatment/ Distribution System	1	1.04

Report Parameters

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

Search:

Advanced Filters: [Originated] Between '02/01/2021' And '02/28/2021'

Tags:

Summary

Date Printed: 03/02/2021

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)
1028	Completed	PM				Fleet	2004 160 CLC Excavator Trackhoe	Public Works Shop	Whitney Spagnolo	02/01/2021	02/02/2021		0.00	0.00
1030	Completed	Non-PM	2 - High		Road Maintenance	Road Maintenance/ Right of Way	Public Works Asset	Public Works Office	Whitney Spagnolo	02/01/2021		02/01/2021	0.00	0.00
1033	Completed	PM	2 - High		Custodial	Facilities/Build ings/Grounds		PW Utilities Office	Daniel Davis	02/02/2021	02/04/2021	02/02/2021	0.00	0.00
1063	Completed	Non-PM	2 - High		Water Line Locate (811)	Town Services	105 UPPER HOLIDAY E-F		Daniel Davis	02/15/2021		02/24/2021	0.00	0.00
1079	Completed	PM	2 - High		Custodial	Facilities/Build ings/Grounds		PUD PWD Office	Whitney Spagnolo	02/23/2021	02/24/2021	02/24/2021	0.00	0.00
1084	Completed	Non-PM	2 - High		Water Leak	Town Services	110 TEABER RY TRAIL		Daniel Davis	02/24/2021		03/01/2021	0.00	0.00
1026	Completed	PM	3 - Medium		Other- Water Treatment	Water Treatment/ Distribution System		Buckeye Water Treatment Plant	Daniel Davis	02/01/2021	02/02/2021	02/02/2021	0.00	0.00
1031	Completed	Non-PM	3 - Medium		Data Log	Town Services	143 POND CREEK RD		Water Plant	02/01/2021		02/03/2021	0.00	0.00
1034	Completed	PM	3 - Medium		Custodial	Facilities/Build ings/Grounds		PW Utilities Office	Daniel Davis	02/02/2021	02/03/2021	02/02/2021	0.00	0.00
1036	Completed	Non-PM	3 - Medium		Water Meter Read	Town Services	413 ST ANDREW S RD		Water Plant	02/02/2021		02/03/2021	0.00	0.00
1037	Completed	Non-PM	3 - Medium		Water Meter Read	Town Services	206 FOXGRA PE HOLLOW		Water Plant	02/02/2021		02/22/2021	0.00	0.00
1039	Completed	Non-PM	3 - Medium		Water Leak	Town Services	311 PINNACLE RIDGE RD		Water Plant	02/03/2021		02/04/2021	0.00	0.00
1042	Completed	PM	3 - Medium		Custodial	Facilities/Build ings/Grounds		PW Utilities Office	Daniel Davis	02/05/2021	02/06/2021	02/11/2021	0.00	0.00
1047	Completed	PM	3 - Medium		Custodial	Facilities/Build ings/Grounds		PW Utilities Office	Daniel Davis	02/09/2021	02/10/2021	02/11/2021	0.00	0.00
1050	Completed	Non-PM	3 - Medium		Water Meter Read	Town Services	101 OZ CIRCLE		Water Plant	02/09/2021		02/10/2021	0.00	0.00
1052	Completed	Non-PM	3 - Medium		Grading	Road Maintenance/ Right of Way	BEARPA W PATH		Matthew Clawson	02/11/2021		03/01/2021	0.00	0.00

Summary

Date Printed: 03/02/2021

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)
1053	Completed	Non-PM	3 - Medium		Water Meter Read	Town Services	102 SKIVIEW LN #1		Water Plant	02/11/2021		02/12/2021	0.00	0.00
1054	Completed	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	02/12/2021	02/13/2021	02/24/2021	0.00	0.00
1056	Completed	Non-PM	3 - Medium		Sink Hole	Road Maintenance/Right of Way	CHESTNUT WAY		Matthew Clawson	02/12/2021		03/01/2021	0.00	0.00
1058	Completed	Non-PM	3 - Medium		Road Maintenance	Road Maintenance/Right of Way	BIRCHWOOD LN		Daniel Davis	02/12/2021		02/24/2021	0.00	0.00
1059	Completed	Non-PM	3 - Medium		Pothole	Road Maintenance/Right of Way	LOCUST RIDGE RD		Daniel Davis	02/15/2021		03/01/2021	0.00	0.00
1061	Completed	Non-PM	3 - Medium		Road Maintenance	Road Maintenance/Right of Way	DOGWOOD LN		Matthew Clawson	02/15/2021		03/01/2021	0.00	0.00
1064	Completed	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	02/16/2021	02/17/2021	02/24/2021	0.00	0.00
1069	Completed	Non-PM	3 - Medium		Washout or Erosion	Road Maintenance/Right of Way	CHARTER HILLS RD		Daniel Davis	02/16/2021		02/23/2021	0.00	0.00
1072	Completed	Non-PM	3 - Medium		Water Meter Read	Town Services	128 BRIARWOOD LN		Water Plant	02/17/2021		03/01/2021	0.00	0.00
1074	Completed	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	02/19/2021	02/20/2021	02/23/2021	0.00	0.00
1076	Completed	Non-PM	3 - Medium		Water Meter Read	Town Services	104 SKIWAY LN		Water Plant	02/22/2021		03/01/2021	0.00	0.00
1078	Completed	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	02/23/2021	02/24/2021	02/23/2021	0.00	0.00
1081	Completed	Non-PM	3 - Medium		Road Maintenance	Road Maintenance/Right of Way	SKIVIEW LN		Daniel Davis	02/23/2021		03/01/2021	0.00	0.00
1083	Completed	Non-PM	3 - Medium		Road Maintenance	Road Maintenance/Right of Way	INDIAN TRL		Daniel Davis	02/24/2021		03/01/2021	0.00	0.00
1085	Completed	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	02/26/2021	02/27/2021	03/01/2021	0.00	0.00
1086	Completed	Non-PM	3 - Medium		Water Meter Read	Town Services	311 ST ANDREWS RD		Water Plant	02/26/2021		03/01/2021	0.00	0.00
1087	Completed	Non-PM	3 - Medium		Water Meter Read	Town Services	42 SLOPES RD		Water Plant	02/26/2021		03/01/2021	0.00	0.00

Summary

Date Printed: 03/02/2021

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)
1046	Completed	Non-PM	4 - Low		Customer Complaint	Town Services	149 RHODOD ENDRON DR		Water Plant	02/08/2021		02/09/2021	0.00	0.00
1060	Completed	Non-PM	4 - Low		Grading	Road Maintenance/ Right of Way	CREEKRI DGE RD		Matthew Clawson	02/15/2021		03/01/2021	0.00	0.00
1065	Completed	Non-PM	4 - Low		Road Maintenance	Road Maintenance/ Right of Way	LOWER GROUSE RIDGE RD		Matthew Clawson	02/16/2021		03/01/2021	0.00	0.00
1044	Completed	PM	5 - Spare Time		Maintenance	Fleet	Ford F150	Public Works Shop	Whitney Spagnolo	02/08/2021	02/09/2021	02/08/2021	0.00	0.00
Records Selected: 37													Total Cost \$	Total Hrs
													0.00	0.00

Report Parameters

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

Search:

Advanced Filters: [Originated] Between '02/01/2021' And '02/28/2021'

Tags:



REPORT

TO: Town Council
FROM: Preston Yates
DATE: March 9, 2021
SUBJECT: Planning and Inspections Report 2021-02

FOR THE PURPOSE OF:

Planning and Inspections Department report of monthly activities for February 2021.

SIGNATURES:

Town Manager

Town Clerk

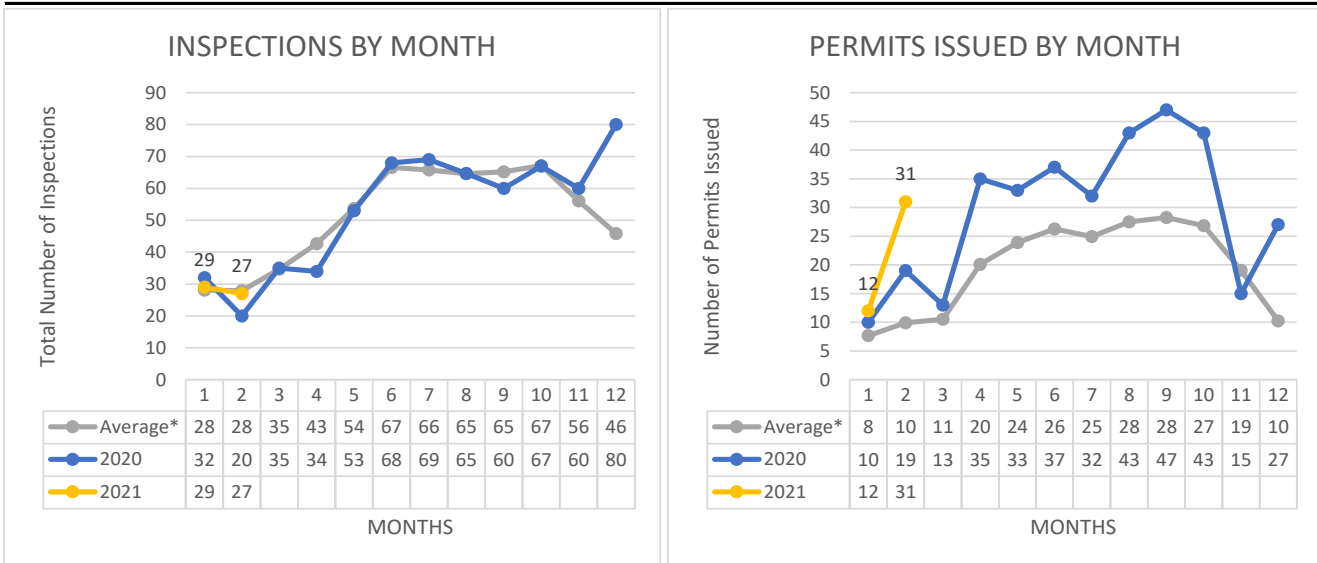
TOWN OF BEECH MOUNTAIN
Monthly Report
Department of Building Inspections
February-2021

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	9	11	7	217	179	20
Electrical	7	7	2	90	60	14
Plumbing	4	6	2	65	36	10
Htg/Air & Misc.	7	5	9	85	67	12

2. Permits Issued

No. Issued	31	12	19	250	184	43
Value	\$ 1,013,421	\$ 63,877	\$ 209,939	\$ 6,945,229	\$ 4,534,266	\$ 1,077,298
Permit Fees	\$ 14,034.20	\$ 1,335.00	\$ 1,967.12	\$ 96,054.20	\$ 53,663.36	\$ 15,369.20

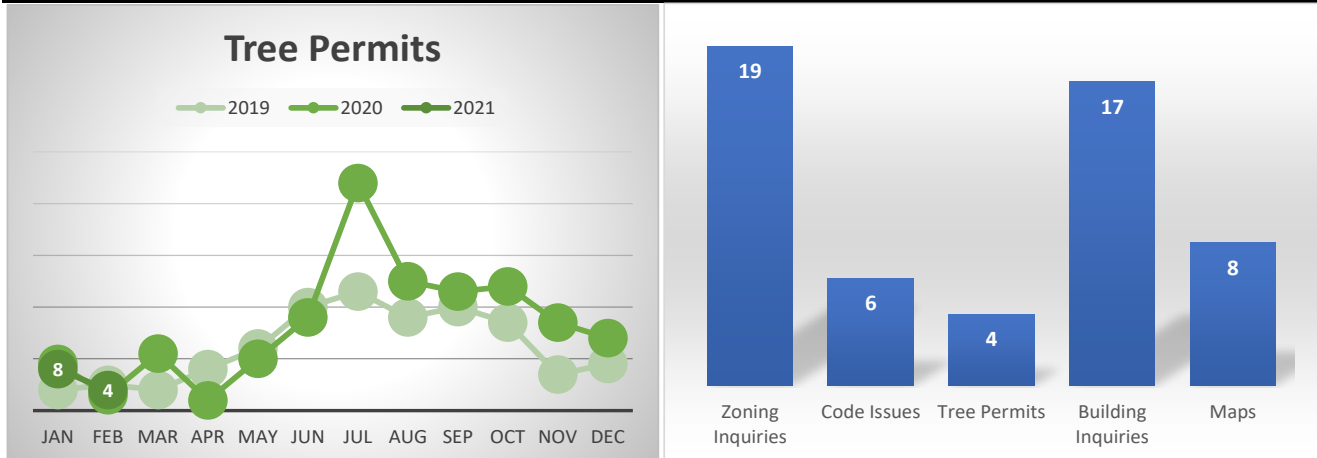


*NOTE: Average Inspections and Permits are calculated based on a running average since April 2009

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		\$ 10,435.00	\$ 430,000	9	4
	New Multi-Family				0	0
	New Commercial				0	0
29	Other	Various	\$ 3,599.20	\$ 583,421		
31			\$ 14,034.20	\$ 1,013,421		

TOWN OF BEECH MOUNTAIN
PLANNING AND ZONING MONTHLY REPORT
February-2021



Summary and Highlights

Building:	Building permit issuance for February was 300% higher than average for the month Inspections remain considerably high due to high number of active permits
Zoning:	Comprehensive overhaul of zoning ordinances underway to reflect changes in general statutes Planning Board received first drafts of ordinance changes in February
Trees:	Tree permits were consistent with seasonal averages
GIS/Mapping:	Several maps prepared for various departments Additional maps underway for active projects
Planning Board:	Planning Board resumed meetings online in February Planning Board established a set of goals and priorities for the upcoming year
Census:	Boundary and Annexation Survey (BAS) update being processed for Census Report of Building or Zoning Permits C-404 underway for Census

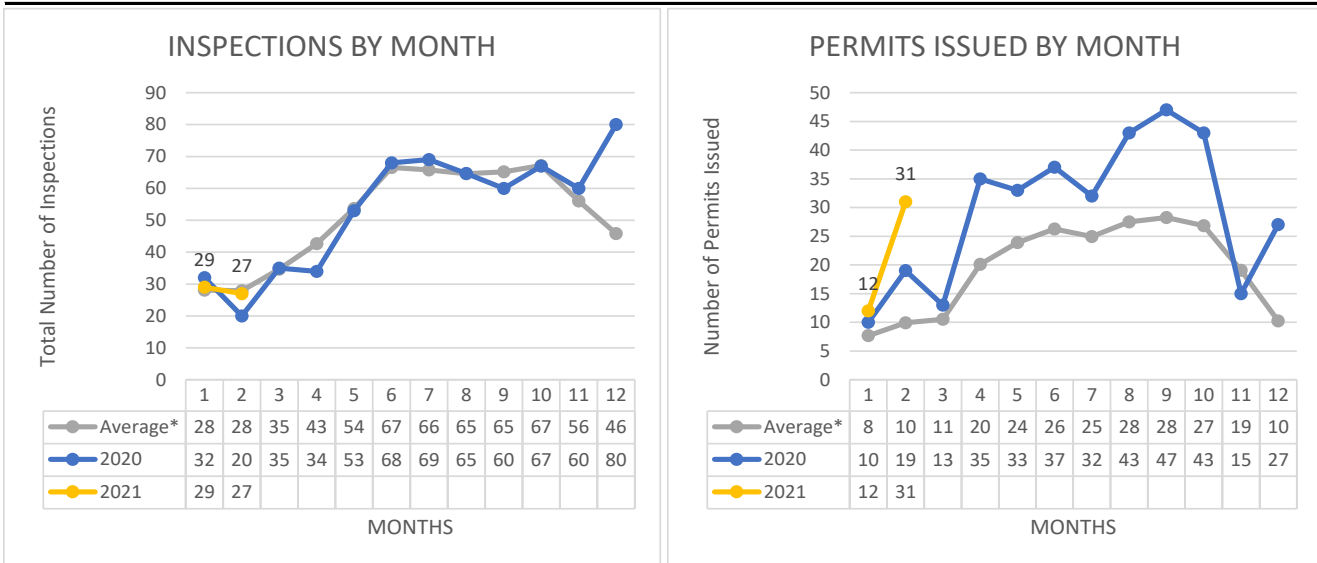
TOWN OF BEECH MOUNTAIN
Monthly Report
Department of Building Inspections
February-2021

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	9	11	7	217	179	20
Electrical	7	7	2	90	60	14
Plumbing	4	6	2	65	36	10
Htg/Air & Misc.	7	5	9	85	67	12

2. Permits Issued

No. Issued	31	12	19	250	184	43
Value	\$ 1,013,421	\$ 63,877	\$ 209,939	\$ 6,945,229	\$ 4,534,266	\$ 1,077,298
Permit Fees	\$ 14,034.20	\$ 1,335.00	\$ 1,967.12	\$ 96,054.20	\$ 53,663.36	\$ 15,369.20



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

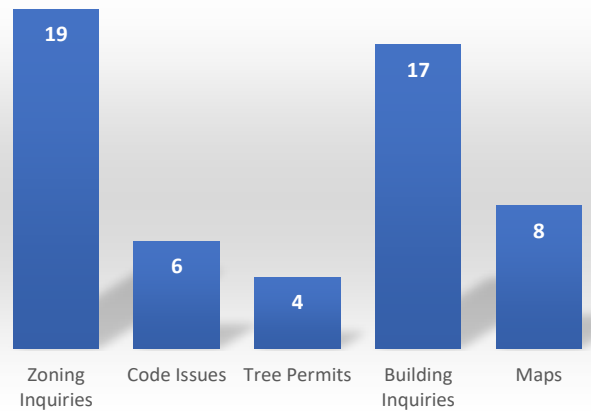
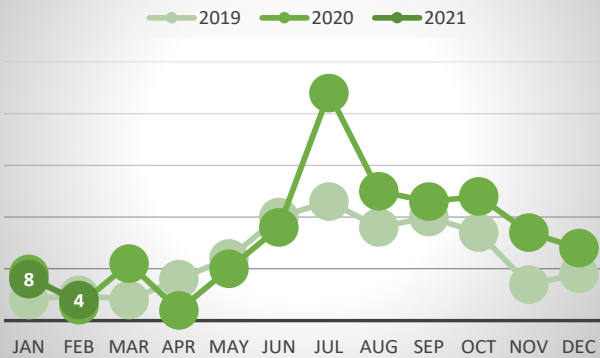
3. Nature of Building Permits

# of Permits	Type	Address	Total Fees	Valuation	New Bldgs FY to Date	New Bldgs Last FY
2	New Single Family		\$ 10,435.00	\$ 430,000	9	4
	New Multi-Family				0	0
	New Commercial				0	0
29	Other	Various	\$ 3,599.20	\$ 583,421		
31			\$ 14,034.20	\$ 1,013,421		

TOWN OF BEECH MOUNTAIN
PLANNING AND ZONING MONTHLY REPORT

February-2021

Tree Permits



Summary and Highlights

Building:

Building permit issuance for February was 300% higher than average for the month
 Inspections remain considerably high due to high number of active permits

Zoning:

Comprehensive overhaul of zoning ordinances underway to reflect changes in general statutes
 Planning Board received first drafts of ordinance changes in February

Trees:

Tree permits were consistent with seasonal averages

GIS/Mapping:

Several maps prepared for various departments
 Additional maps underway for active projects

Planning Board:

Planning Board resumed meetings online in February
 Planning Board established a set of goals and priorities for the upcoming year

Census:

Boundary and Annexation Survey (BAS) update being processed for Census
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