



**AMENDED AGENDA
Regular Town Council
Tuesday, February 11, 2025
Council Chambers 4:00 PM**

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1. CALL TO ORDER	
2. ADOPTION OF AGENDA	
3. INVOCATION- DEWEY CYCLONE BRETT	
4. PLEDGE OF ALLEGIANCE	
5. PUBLIC COMMENT	
<p>This is a time for the public to address their elected officials on issues not on the agenda. The town council is interested in hearing your concerns; however, speakers should not expect council action or deliberation on items brought forth during this public comment period. Topics requiring further investigation and action will be referred to the Town Manager and may be scheduled for a future agenda.</p>	
6. DEVELOPEMENT PRESENTATION BY JAMES R. PITTS	
7. CONSENT AGENDA	
<p>The consent agenda contains those items not expected to require discussion and can be voted upon with a single vote. Any member of the town council can request a consent agenda item to be removed for consideration under new business.</p>	
7.1. Adoption of Minutes	3 - 7
<p>Regular Town Council - 14 Jan 2025 - Minutes - Pdf</p>	
7.2. Adoption of Closed Session Minutes	
7.3. Audit and Fiinancial Statement Preparation Contract for the year ending June 30th, 2025	9 - 25
<p>Approve</p> <p>Output Document (Staff Report - 1139) - Pdf</p>	
8. OLD BUSINESS	
8.1. Proposal to create a plan for the cohesive development of the Commercial District	27 - 42
<p>Output Document (Staff Report - 1143) - Pdf</p>	
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11.	TOWN COUNCIL COMMENTS	
12.	CLOSED SESSION - PURSUANT TO NC GS 143-318.11 (A)(3) ATTORNEY CLIENT MATTERS	
13.	ADJOURNMENT	



MINUTES

Regular Town Council Meeting

4:00 PM - Tuesday, January 14, 2025
Council Chambers

The Regular Town Council of the Town of Beech Mountain was called to order on Tuesday, January 14, 2025, at 4:00 PM, in the Council Chambers, with the following members present:

COUNCIL PRESENT: Mayor Weidner Abernethy
Vice Mayor Kelly Melang
Councilmember Alan Villanova
Councilmember Art Beckmann
Councilmember M.W. Stanford

COUNCIL EXCUSED:

STAFF PRESENT: Attorney Stacy Eggers, IV
Town Manager Bob Pudney
Town Clerk Emily Haynes

1. CALL TO ORDER

1.1. Mayor Abernethy called the January 14th, 2025 meeting to order at 4:00 PM.

1.2. Mayors Message:

I would like to welcome everyone to today's meeting. I am pleased to see some new faces taking part in the town council meeting.

Officer Don Abbott spoke about the recent success of the Shop with a Cop event. The police department to multiple avenues to assist children in Avery and Watauga counties and 191 children in total were a part of this year's program. Mayor Abernethy explained the police department had a realistic goal of raising \$3,000.00 for this event and with the help of the community and organizations the Beech Mountain Police Department raised approximately \$30,000.00.

2. ADOPTION OF AGENDA

2.1. Mayor Abernethy requested a motion to adopt the amended agenda adding item 6.2 Bridge Loan Resolution.

Motion

M.W. Stanford made a motion to adopt the amended agenda Kelly Melang seconded the motion. CARRIED. unanimously.

3. INVOCATION- DEWEY CYCLONE BRETT

4. PLEDGE OF ALLEGIANCE

5. PUBLIC COMMENT

5.1. John Beeken of 108 St Andrews Road-

We are far past Helene at this point however I have to compliment you all but in particular Chief Pudney, an incredible response. What you did and how you did it versus others, is fantastic.

My second comment is also around Helene- the water shortage we are now facing. I hope we're doing everything we can with our renters to get the notice and seriousness of this matter.

6. CONSENT AGENDA

6.1. Adoption of Minutes

6.2. Bridge Loan Resolution

Motion

M.W. Stanford made a motion to approve the the consent agenda Kelly Melang seconded the motion. CARRIED. unanimously.

7. NEW BUSINESS

7.1. Trail Town Designation Program

Motion

Kelly Melang made a motion to grant permission to apply to the Trail Town Designation Program Art Beckmann seconded the motion. CARRIED. unanimously.

7.2. 2024 Audit and Financial Statements Presentation

Motion

M.W. Stanford made a motion to accept the 2024 Audit and Financial Statement Art Beckmann seconded the motion. CARRIED. unanimously.

8. TOWN MANAGER AND STAFF REPORTS

8.1. Town Manager Report:

- 1.Ski Resort traffic control changes are working.
 - a. Signage
 - b.Towing
 - c.Fire lane for fire trucks

- d. Overflow parking communications
- e. Avg 4328 cars per day past Town Hall. Sunday 1-12 we counted 6591 vehicles.

2. Town Hall / Visitor Center—progress. Interior finishing and bathroom fixtures have made progress. We are and we are waiting for the final electrical and plumbing inspections. The parking lot will be replaced in the spring. We are withholding funds to cover the cost.

3. FEMA projects –

a. Buckeye Lake – hired engineers, Mattern and Craig – sonar mapping of the debris in the lake, designing a permittable process to remove the debris and haul it away. Will include the “dry” materials near Shane Park. Applied to the Army Corp of Engineers for a waiver and expedited permit. Geotech drilling is to begin next week near Shane Park to determine the composition and quantity of the “dry” debris.

b. Buckeye Dam and water plant repairs – same engineer designing repairs.

c. Stage 2 water conservations continue- we are not seeing substantial reduction in water sales. Lake is holding with capacity.

d. Charter Hills Road – engineers designing a repair to present to FEMA.

e. Roadway, ditches and culverts – expect to make emergency repairs to blocked culverts immediately. Developing bid performance requirements to meet FEMA guidelines. Ditches will be cleaned then repaired when the roads are repaired. Rain is causing additional damage.

f. Insurance payments – we are negotiating with our insurance carrier to agree on the cost of damages. FEMA requires all insurance to be accessed before committing to any repair. \$220,000.00 insured damages.

g. Utility (water and sewer) – hired west consultants to design a package (like a SRF project) to submit for permitting and funding. This is a longer-term process due to the required design and permit process. Expect FEMA reimbursement.

h. Debris removal – negotiated an increase in per cubic yard cost (\$13.50 from \$9.50) and required at minimum of ten trucks each day with a 45-day completion date. We have seen and substantial increase in the amount of material being removed. The increase was approved by FEMA. As of yesterday, 29 trucks operating at 20,000 cubic yards of debris have been transported out of the town.

4. Hired additional finance staff to assist with required reporting and accounting.

5. Salt supplies—Due to the winter weather and low temperatures, we have had to replace our salt supply with two months to go. We ordered and took delivery

of 1000 tons.

6. Pay attention to the upcoming winter weather, specifically the extreme cold temperatures over the next 6-10 days. Protect water pipes from freezing, have fuel supplies checked. We plan to open Buckeye Recreation Center if conditions warrant.

7. Shop with a cop was a tremendous success, and \$30,000 was donated. Capt. Gary Miller headed up the project.

8. Budget retreat – January 23rd at 8:30 am.

- 8.2. November 2024 Finance and Budget Report
- 8.3. December 2024 Recreation Report
- 8.4. Fire Department Monthly Report
- 8.5. Police Department Monthly Report
- 8.6. DOI Monthly Report
- 8.7. TDA Report January 2025
- 8.8. Planning & Inspections Monthly Report 2024-12

9. TOWN COUNCIL COMMENTS

- 9.1. Councilmember Stanford- We have the budget workshop coming up- The needs post-hurricane should be our priority. MLK holiday weekend is approaching and I feel the resort and the town are prepared for the amount of people and traffic this brings.

Vice Mayor Melang- Thank you Public Works for the great jobs keeping our roads cleared during this winter season. Beech Mountain Historical Society has been named one of the ten best small-town museums. Please go to [newsweek.com](https://www.newsweek.com) and place your vote for the Beech Mountain Historical Society.

Councilmember Villanova- 2024 was an extraordinary year for Beech Mountain. I would like to thank Chief Pudney, town employees, business owners, and residents for making 2024 extraordinary. The question has been asked where the water source comes from for the sledding hill. I have confirmed with Chief Pudney that this water comes from a well and is not potable water.

Councilmember Beckmann- Great article sent out in the newsletter regarding water conservation. Simple changes- do not rinse dishes before putting them in the dishwasher, do full loads of laundry, and check for leaking faucets. STRs have received this information and we need to focus on the seriousness of water conservation. Please remember to be thankful for the town employees who continue to do a great job.

Mayor Abernethy- The upcoming budget needs to be necessities for

infrastructure and needs that have become after the hurricane. The progress that has been made to the town in the past 3 to 4 years has been incredible and we need to continue moving forward. Thank you council for always working as a team. Thank you, town employees, fire department, and residents for the incredible recovery we have made. Thank you all for attending today's meeting.

**10. CLOSED SESSION - PURSUANT TO NC GS 143-318.11 (A)(5)
ATTORNEY CLIENT MATTERS**

- 10.1.** Mayor Abernethy requested a motion to enter into closed session- Pursuant to NC GS 143-318.11 (a)(5) Attorney-Client Matters.

Motion

Kelly Melang made a motion to enter into a closed session M.W. Stanford seconded the motion. CARRIED. unanimously.

- 10.2.** Mayor Abernethy called the January regular town council meeting back to order at 6:02 PM.

- 10.3.** Mayor Abernethy requested a motion to accept the contract for the purchase of parcel ID 1941-63-9365-000 and 1941-72-0746-000.

Motion

M.W. Stanford made a motion to accept the purchase contract and Kelly Melang seconded the motion. CARRIED. unanimously.

11. ADJOURNMENT

- 11.1.** Mayor Abernethy requested a motion to adjourn at 6:03 PM.

Motion

Alan Villanova made a motion to adjourn at 6:03 PM Art Beckmann seconded the motion. CARRIED. unanimously.

Town Clerk

Mayor, Town of Beech Mountain



COUNCIL ACTION ITEM

TO: Town Council
FROM: Steve Smith
DATE: February 11, 2025
SUBJECT: Audit and Financial Statement Preparation Contract for the year ending June 30th, 2025

FOR THE PURPOSE OF:

To secure audit and financial statement preparation services for the year ending June 30th, 2025

ATTACHED FOR YOUR CONSIDERATION:

Standard Local Government Commission audit and financial statement contract proposal from Misty Watson CPA, PA

STAFF RECOMMENDATION:

Approve

SIGNATURES:

Town Manager

Town Clerk

The	Governing Board
of	Primary Government Unit
and	Discretely Presented Component Unit (DPCU) (if applicable)

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

and	Auditor Name
	Auditor Address

Hereinafter referred to as Auditor

for	Fiscal Year Ending	Date Audit Will Be Submitted to LGC
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Must be within six months of FYE

hereby agree as follows:

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

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$750,000 for a federal single audit and \$500,000 for a State 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 in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

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 Auditing 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 six months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters. If matters identified during the audit were required to be reported as described in AU-C §260.12-.14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

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 records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.

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

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

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

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

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

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

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FEEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government 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:** _____

OR Not Applicable *(Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits 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. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.

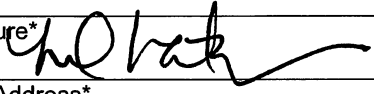
4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. 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 Unit	
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$

Discretely Presented Component Unit	
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Misty D Watson, CPA PA	
Authorized Firm Representative (typed or printed)* Misty Watson	Signature* 
Date* 01/01/25	Email Address* misty@mistywatsoncpa.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Beech Mountain	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)* Weidner Abernethy	Signature*
Date	Email Address* wabernethy@townofbeechmountain.com
Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Sum Obligated by This Transaction:	\$ 22,000
Primary Governmental Unit Finance Officer* (typed or printed) Steve Smith	Signature*
Date of Pre-Audit Certificate*	Email Address* ssmith@townofbeechmountain.com

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

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
Date DPCU Governing Board Approved Audit Contract* (Enter date in box to right)	
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.

Sum Obligated by this Transaction:	\$
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.

MISTY D WATSON, CPA, P.A.
CERTIFIED PUBLIC ACCOUNTANT
PO BOX 2122
BOONE, NORTH CAROLINA 28607
TELEPHONE (704) 907-5053

January 1, 2025

To Town Council and the Town Manager

Town of Beech Mountain
403 Beech Mountain Pkwy

Beech Mountain, NC 28604 We are pleased to confirm our understanding of the services we are to provide for Town of Beech Mountain for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Town of Beech Mountain as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) 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 (GAAS). 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 appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) LGERS Schedule of Town's Proportionate Share of Net Pension Liability
- 3) LGERS Town Contributions
- 4) LEOSSA Schedules of Changes in Total Pension Liability as a Percentage of Covered Payroll

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 GAAS, 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) Schedule of expenditures of federal and state awards
- 2) Combining and Individual fund financial statements
- 3) Budgetary Schedules
- 4) Other Schedules
- 5) Component Unit Schedules

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our

opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and 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. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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 or 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, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS 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 or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come 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. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

Significant risks include management override of controls, and revenue recognition.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. 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*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

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, *Government Auditing Standards*, and the Uniform Guidance.

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 provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures 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*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Town of Beech Mountain's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Town of Beech Mountain's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) 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, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements;

and (4) 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, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management 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. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on June 30, 2025.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards 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 schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (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 schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). 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 Scope and 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 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.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Town of Beech Mountain in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance 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 statements, schedule of expenditures of federal awards, and related notes 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.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, 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, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, 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.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Town; 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 Misty D Watson, CPA PA 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 Misty D Watson, CPA PA 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 under the State Treasurer. If we are aware that a federal awarding agency, pass-through entity, 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.

Misty Watson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately March 1, 2025.

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, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed \$22,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. 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(s). 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 engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

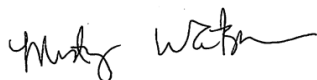
Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to Town Council of Town of Beech Mountain. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. 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 we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) 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 or on compliance, and (2) 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 Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

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 attached copy and return it to us.

Very truly yours,



Misty D Watson, CPA PA

RESPONSE:

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

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____



TO: Mayor and Council
FROM: Kate Gavenus
DATE: February 11, 2025
SUBJECT: Proposal to create a plan for the cohesive development of the Commercial District

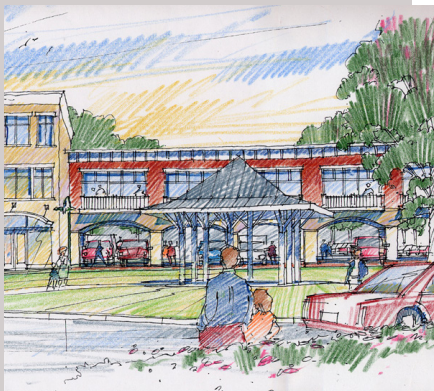
FOR THE PURPOSE OF:

The Planning and Economic Development staff recommend the acceptance of the proposal submitted by Hill Studio to create a commercial district plan for the Town of Beech Mountain.

SIGNATURES:

Town Manager

Town Clerk



Town of Beech Mountain Commercial District Master Planning Project

Beech Mountain, North Carolina

Proposal for Professional Services

Hill Studio PC
Civic By Design
Whitney Hodges
Arnett Muldrow

www.hillstudio.com

540-342-5263

120 W Campbell Avenue
Roanoke, VA 24011



HILL
STUDIO



HILL
STUDIO

Contact

Address

120 Campbell Avenue SW
Roanoke, Virginia 24011

Phone

tel: 540-342-5263

Email

davidhill@hillstudio.com

Website

www.hillstudio.com

January 31, 2025

Mr. Bob Pudney, Town Manager
Ms. Kate Gavenus, Director of Community and Economic Development
Town of Beech Mountain
403 Beech Mountain Pkwy
Beech Mountain, NC 28604

RE: Town of Beech Mountain Commercial District Master Planning Project

Dear Mr. Pudney and Ms. Gavenus:

Hill Studio is pleased to submit our proposal and professional qualifications for the Town of Beech Mountain Commercial District Master Planning Project. Beech Mountain has always been a leader in resort activities in the Mountains of North Carolina. The vision of creating this district is well-timed, and we are delighted to see you move ahead with this effort.

For this undertaking, Hill Studio has teamed with an entourage of our frequent New Urbanist partners. These include Arnett Muldrow of Greenville, South Carolina, for unique expertise with user data and economic assessment, Tom Low of Civic by Design in Charlotte, who is an unparalleled thought leader in New Urban design, and Whitney Hodges, a respected charrette planner and public engagement specialist.

Our collaborative team of planners, urban designers, architects, landscape architects, and economists offer the Town of Beech Mountain an excellent opportunity to compose a visionary downtown plan that results in continued economic growth and community sustainability.

Our team is right for Beech Mountain; with 35 years in business, Hill Studio has undertaken many new town and small area plans. Although most of our work is cited for its context sensitivity, some of these new towns have been "from scratch." We make a special effort to develop each plan using a carefully crafted community outreach effort. We employ new urbanist principles into our community design and specialized asset-based strategies to guide future development scenarios and economic resiliency. Our long-range plans are user-friendly, illustrative documents that provide a community-supported, exciting vision with quality and strategic guidance for community and land development.

We welcome the opportunity to talk further with Town officials about our experience and thoughts for Beech Mountain to help you compose a unique and meaningful process: Community – by Design.

Respectfully submitted,
HILL STUDIO

David P. Hill, ASLA
President

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Proposed Budget	15

Introduction to Hill Studio

Hill Studio is a certified micro business specializing in community planning, architecture, landscape architecture, and historic preservation. Located in Roanoke, Virginia, we have 14 professionals with demonstrated experience working with local governments, state agencies, private organizations, individuals, and non-profit entities. Our firm has completed over 2500 projects and won over 50 state and national awards for planning and design excellence. We frequently work with public projects that are assisted by federal and state funds.

Hill Studio's four departments, Community Planning, Historic Preservation, Architecture, and Landscape Architecture, are uniquely positioned to address your needs. Having these complementary disciplines in one Design Studio is a rare opportunity for our clients and a great benefit to your particular Scope of Work. The proximity of each department fosters the sharing of ideas, inspirations, and common-sense strategies that have enriched many of our projects. While the Planning Department will be the lead on your project, we are regularly utilizing each other's expertise to provide our clients with a comprehensive product.

We believe in asset-based development that builds on the unique environmental, historical, cultural, and scenic resources of a community. We work closely with our clients to recognize, establish, and creatively develop workable designs and concepts.



(Top) Proposed Medical College Village, Abingdon, VA



(Center) Conceptual renderings of Millers Hill, Roanoke, VA

(Bottom) Concept for Silver Companies' Fredericksburg, Virginia



By the numbers: **35** years in Business

Average **17** Local Government Commissions per year

Over **500** Local Government Commissions

Community Visualization



As an extension of our planning, public engagement, and design expertise, Hill Studio strives to help agencies and communities visualize unbuilt initiatives. We approach this as visual storytelling: not only conveying the facts of a project, but helping the audience engage and begin to experience the environment being envisioned. We do this by crafting visualizations that best fit each project and phase of the process. The tools we use include hand and digital rendering.

Master plan renderings for Dearington Neighborhood, Lynchburg, Virginia



Community by Design

Community. By Design - Hill Studio is very interested in working with you to imagine and complete this project. Over the last 35 years, we have assembled a team of highly-motivated, multidisciplinary specialists and continue to refine a process to transform your community. By design.

That's what we do.

Sometimes this requires reaching to hear the quietest person in the community. Sometimes, it requires a bold design statement to attract visitors. Most times, it is preserving, enhancing, and interpreting the astounding resources that are already in place to establish a revitalized town or facility that can become a destination for visitors and a welcoming environment for the existing local community. We hope you will consider us as a partner to plan, design, and seek implementation strategies for the Historic Downtown Master Plan.



Hill Studio's Floyd Downtown Revitalization (Washington Post)

Meet the Team

Your prime consultant, Hill Studio, has worked with most of our consulting partners over decades. We bring a seasoned team to you, with many collaborative experiences to draw upon for inspiration:

Arnett Muldrow

Arnett Muldrow and Hill Studio have collaborated together for two decades, with over 50 projects in Virginia and the Carolinas. As part of the Hill Studio team, Arnett Muldrow & Associates will provide an Economic Analysis and Market Study for Purcellville and its downtown. Our prior work in Purcellville includes two previous market analyses conducted in 2006 and again in 2014. Our process will incorporate the same methodology as the previous studies and will serve as foundational reference for the current project. This will include economic conditions, market trends, demographic changes, and quantifiable market opportunities. By integrating new data sources and advanced analytic tools, we will offer a detailed and accurate analysis to inform the physical master plan, drawing economic conclusions and strategies that align with the future needs of the community and downtown.

Arnett Muldrow's role will also include leveraging the brand material created for Purcellville to develop a refreshed and cohesive market position strategy. This updated marketing will be integral to the master plan, ensuring a consistent and recognizable identity for the Downtown. Our approach will involve modernizing the visual elements, incorporating messaging that aligns the brand with Purcellville's values and vision as defined in the new master plan and design guidelines.

Civic By Design

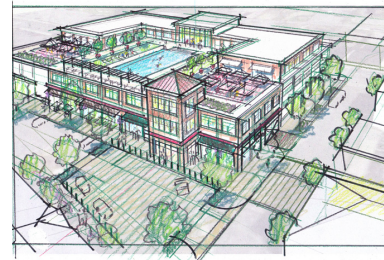
Before founding the non-profit Civic by Design, Tom Low had led Hill Studio participants on numerous DPZ charrettes, in Tennessee, Georgia, Oklahoma, and South Carolina. These included introductory explorations into farm-to-table new urbanism, and low-impact new urbanism.

Tom Low is an extraordinarily accomplished charrette master, and his primary scope will be directing the Charrette, including pre-Charrette coordination, running the charrette studio and meetings, and post-charrette documentation in the form of a scrapbook that could be used as part of the overall report. Secondly, Tom brings to Purcellville the mind of the light imprint specialist, in other words, framing the concepts for applying green infrastructure design.

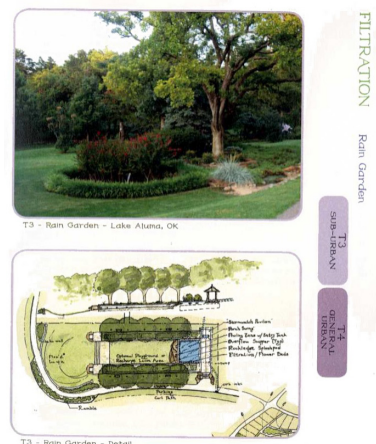
Civic By Design will provide guidance on how to manage design processes through form-based codes and guidelines. One of Civic By Design's main focus areas is urban design projects implementing with light imprint infrastructure design.



Roanoke City Market Revitalization - Hill Studio and Tom Low



Abingdon Mixed Use Infill - Hill Studio and Arnett Muldrow



Light Imprint Handbook - Tom Low and David Hill

Whitney Hodges Consulting

Whitney Hodges is an independent planner who has become known for her abilities to seek opinions across multiple community stakeholders and distill them to a consensus-building program.



The Middle Eight , Franklin, TN
- Whitney Hodges Consulting

Personnel of the Team

The integrated staff of our project team has demonstrated experience in working on small area plans and downtown revitalization for numerous clients. Our clients will attest to our creative design and development skills, as well as our outstanding ability to develop strategic, user-friendly plans that can be implemented. Our talented team members provide broad experience in environmental and demographic analysis, planning and design of facilities, economics, community planning, and working with municipal and regulatory requirements. The assigned team members and their roles in this project are listed below. A brief introduction follows, and resumes are included as an appendix.

David P. Hill, ASLA [\(LinkedIn\)](#)

Project Director and Master Planner - Hill Studio

David, the President of Hill Studio, is recognized for his creative design abilities that integrate historic preservation, architecture, urban design, community planning and landscape architecture in community plans and projects. He frequently works on community development and design projects where there is an emphasis on maintaining a special sense of place. He has worked extensively throughout Virginia to revitalize communities by integrating cultural and historic resources into successful, implementable master plans.



Whitney Hodges, AICP [\(LinkedIn\)](#)

Land Use Planner - Whitney Hodges Consulting

Whitney Hodges, AICP, is a land use planner gifted in public involvement and skilled in form-based codes. She completed her B.A. in French at the College of Charleston and holds a Master's in Public Administration from the University of Arizona. Her planning experience includes twenty years in public planning, working for the jurisdictions of Huntersville, NC; Iredell County, NC; Horry County, SC; and Johnson City, TN. In private practice, Whitney works with developers to navigate the public process and problem-solve innovative development solutions. She resides in Johnson City, TN.



Thomas E. Low, AIA AICP CNU LEED [\(LinkedIn\)](#)

Planner - Civic by Design

Thomas E. Low AIA CNU LEED AICP NCARB, currently living in Charlotte, is a registered architect and urban designer. Tom completed his Bachelors in Architecture at Virginia Tech and his Masters in Architecture in Urban Design at the University of Miami. As a pioneer in the New Urbanism movement his [award winning](#) urban design work includes master plans for new villages, neighborhoods, towns, and cities as well as infill and redevelopment plans. His work experience includes over 200 multi-day master planning design and community engagement [charrettes](#) and serving as Managing Partner of [DPZ](#) Co-Design's Charlotte office from 1995 to 2013. As Director of Civic By Design he continues to advance new urbanism best practices including the initiatives [Light Imprint](#) (one of the ["25 Great Ideas" of New Urbanism](#)) and small scale incremental school designs. "It's thrilling to collaborate with great people and experience the remarkable success of so many astoundingly beautiful and livable places in the world." For current activities please follow Civic By Design on [LinkTree](#), [Instagram](#) and [Facebook](#).



Fred Esenwein, Ph.D., RA [\(LinkedIn\)](#)

Architect and Architectural Historian - Hill Studio

Fred is an architect and historian with a passion for local histories and bringing them to life through architecture and community planning. He has partnered with underrepresented groups, which exposed him to their histories and potential. He is committed to bringing equitable design and dignified preservation in buildings and cities.



Greg Webster, PLA, LEED AP [\(LINKEDIN\)](#)

Project Landscape Architect - Hill Studio

Greg has over 2 decades of experience in master planning, landscape architecture, and wayfinding for business and technology parks, downtown urban design projects, tourist and resort facilities, and major public facilities. He specializes in green design, in particular with respect to ecological and low maintenance landscapes. Greg has worked on many of Hill Studio collaborative projects, including several small town revitalizations and public facilities.



Aaron Arnett, AICP [\(LinkedIn\)](#)

Economist - Arnett Muldrow & Associates

Aaron has over twenty years experience in a variety of planning areas including economic development, downtown planning, neighborhood planning, and historic preservation. His focus has been on helping communities realize their true economic potential through urban planning and design. He has worked extensively on downtown master plans, comprehensive planning, tourism development, and marketing plans.



Carter Smith [\(LinkedIn\)](#)

Architectural Associate - Hill Studio

Carter is an Architectural Associate with experience in a range of areas including residential, commercial, adaptive reuse and preservation and mixed-use projects. She recently received her Master of Architecture from Virginia Tech. Carter has a passion for regional architecture of Southwest Virginia which was the focus of her master's thesis.



Caitlín Adams [\(LinkedIn\)](#)

Landscape Designer and Urban Planner - Hill Studio

Caitlín spent her undergraduate years at Virginia Tech studying (1) Environmental Policy and Planning and (2) Smart and Sustainable Cities. During these years she grew passionate about the design of the built environment; understanding the enormous impact it has on the health, vibrancy, and resilience of people and the places they live in. Now, with her MLA, she has gained experience in designing places that are good for people and the environment.



Jonah Collins [\(LinkedIn\)](#)

Community Planner and GIS Specialist - Hill Studio

Jonah is a planner who received a Bachelor of Arts degree in Smart and Sustainable Cities from Virginia Tech. His background in sustainability, community engagement, and historic preservation has led him to focus on projects that incorporate environmentally-focused planning to preserve, connect, and revitalize communities new and old.



Approach and Process

The Hill Studio team believes that any master plan must be a collaborative effort involving the Town, Downtown property owners and business owners, and Town citizens. To create a Downtown Plan, we orchestrate collaboration through a series of meetings, presentations, and mini-charrettes be rooted in market realities. Our approach to master planning is based to provide context to inform the physical plan but also provide the foundation for the business development framework. Our process is described below:

Phase One: Pre-Charrette

Phase I will include detailed project organization, the review of relevant information by key Consultant team. We will visit Beech Mountain and conduct on-site analyses, Customer analyses, and conduct initial meetings with Town Staff.

Specific tasks in Phase One include:

Collection of Data and Maps:

Site Analysis: Urban and Environmental Features

- Beech Mountain Context: Town and Geographical relationships
- Scenic Potential - Photographic inventory
- Environmental Influences
- Photographic inventory
- Community Character Documentation - the buildings, streets, blocks, and public spaces, to define and to delineate their typical characteristics, with livability, current and future land uses, and future development issues in mind.
- Transportation Analysis
- Near and Future initiatives (initiatives in progress)

Customer Analysis: Data on local Beech Mountain Users

Where are users coming from:

We will use Placer.ai to determine where customers are coming from. This will allow us to take data from different times of year and visitor peaks (winter season, summer vacation, fall colors, etc.) and compare how the market changes during those peaks. This will include true visitors to the Beech Mountain community as well as local residents. Placer data also allows us to compare demographic profiles of users during these different peaks.

What are users' needs and what is their impact to Beech Mountain:

We will design a skip-logic style online survey that has different questions for different markets (leafers, summer vacationers, skiers, locals). We could get info on what their needs are, what they'd like to see with businesses/activities while they are in town, what they do when they are there, and how much money they spend on lodging/restaurants/shopping/food/ etc.

We would design and host the survey, but would rely on the Town and its relationships with local businesses to broadcast the survey out via local business and destinations social media, email lists, etc. The local businesses are likely to have the best connections to each user group, so their assistance would be critical.

Stakeholder Interviews: These interviews will include individual stakeholders such as elected officials, key business leaders, and other individuals.

Focus Group Interviews: These small roundtable interviews will include nonprofit organization leaders, property owners, neighborhood representatives, local design professionals, developers, business organizations, historic preservationists, and Town staff.

Public Outreach: - Develop project content for the Town of Beech Mountain to utilize in media outreach, website project page, project notices/ads, and other project communications. This information will garner stakeholder understanding of the project and the collaborative design approach in the Pre-Charette phase.

- Provide material to the Town for press releases and website information.
- Provide material for the town to host a page on the Town website

Public Meeting 1- During the initial kick-off meetings, we will provide a basic background presentation on the project area and new urban principles to the Town Council and other pertinent groups to present the basic concepts and scope of work.

First Mini Charrette

The first mini-charrette will produce large-scale land use strategies, land use plans, and general concepts for massing and design character.

Day One:

- Travel to Beech Mtn.
- Tour the site with the Client group.
- Review the base material and program information provided by the client.
- Introductory topic specific meetings – up to three – with Client group, and other stakeholders.
- In coordination with the Client group begin design work.

Day Two:

- Open studio design.
- Sketch concepts.
- Topic specific meetings – up to three – with Client Group, and other stakeholders.
- Review the concepts with the Client.

Day Three:

- Topic specific meetings – up to three – with Client group, and other stakeholders.
- Review the concepts with the Client.
- Closed studio production.

Day Four:

- Presentation and review of site plan sketch options to Client group and stakeholders.
- Travel home.

Phase Two: Design Refinement

With the feedback generated in the first mini-charrette, we begin refinement of the plan and program:

Post Charrette Follow-up:

- Refine the concept studies as directed in Day Four presentation.
- Prepare a presentation scrapbook (and pdf suitable for sharing via iPad, projection, etc.) of the ideas generated during the Work Sessions.

After the first mini-Charrette, we will begin to compose the master plan, based on the feedback from the Charrette, website, and other town media posts. During this period, we will continue to work with Staff on refinement of the initiatives and the plan. Specific refinements will take place with:

- Town Programming – allocation of land uses, and tabulations of future buildout, expressed in land uses (multi-story) coordinated with economic realities and including desired public uses.
- Town Design Standards – for all public ROWs, to make walkable streets, desirable public spaces, incorporating Light Imprint New Urbanism standards.
- Transect infill standards, based on land uses and existing geographical features.

During the between-charrette period, Whitney Hodges will engage key landowners and stakeholders to obtain maximum community input. The meetings will take into consideration the findings of the first charrette, and seek opinions and refinements from staff, property owners, stakeholders, Town residents and business owners.

Optional Approach and Process – Market Research

Frequently, our approach to master planning is supplemented by a market-based study to provide context to inform the physical plan but also provide the foundation for the business development framework. These optional tasks are listed below:

Phase One: Pre-Charrette

Economic Analysis: Data on Local Economy

A. Business Development Strategy Background Review

- Review relevant reports and plans particularly as they address downtown, but also economic and business development strategies for the Beech Mountain community.
- Review any business development and recruitment tools used by the Town to create a healthy business environment.

B. Pre-Charrette Economic Analysis - This focused market study will include:

- Zip code survey: We will work with local businesses in Downtown Beech Mountain to track customers during a one-week period. The data collected will provide us with an understanding of the entire market based – local, regional, and visitor.
- Market definition: Using the data collected in the zip code survey, we will establish both a primary and secondary trade area that accurately defines Downtown's trade. Upon completion of the project, we will provide individualized reports for businesses that participated in the zip code survey.
- Demographic Profile: This will include an analysis of population, income, housing, and employment for Beech Mountain as well as Downtown's primary and secondary trade areas.
- Market Analysis: This will address supply and demand, gap needs, and opportunities along the corridor for commercial, retail, dining, residential, and employment.

- Short term rental assessment looking at the greater Beech Mountain market as well as nearby peers that may have short term lodging. This could include places like Banner Elk, Linville, Boone, , etc. We will look at market performance, revenue growth, seasonality, and demand. This data will include data points and trends in demand, median revenue per listing, ADR and RevPAR, occupancy, length of stay, etc
- Market Segmentation: This study details characteristics of household group clusters in local trade areas categorized by urbanization, social and life stage segments. It will help us identify potential customers and their desired products based on their demographic groupings including age, gender, income, education, occupation, and ethnic group. This will be relevant to retail, dining, and residential opportunities.
- Capture Scenario: This will provide quantifiable space needs based on market demand identified above
- The market assessment will detail opportunities for new business, investment, and active uses to inform the physical recommendations of the master plan. It will be done in advance of the first mini-charrette to inform the urban designers and land planners as to development potential in the Downtown district.

Phase Two – Design Refinement

Market Positioning

- Economic Development Market Position: During the creative workshop, we will develop a creative market position for Downtown that leverages and aligns with the Town’s current marketing brand.
- Economic Report - All business development and economic recommendations will be presented in an implementation matrix that we call a “Strategy Board.” This condenses all strategies to one easy-to-use sheet that prioritizes actions to complete the downtown economic plan, including:
- Recruitment and retention strategies for new and expanding businesses in Downtown Beech Mountain. This would include business and entrepreneurial development, marketing, and incentives:
- Market positioning strategies including messaging and graphics to promote Downtown as a place for commerce, investment, and activity

Phase Three: Post-Charrette

We will include the Economic Analysis in the Vision Plan Report

Proposed Timeline

The Timeline below can be adjusted to meet your needs. A project that runs too slow can lose momentum, and a project that runs too fast can miss important public engagement opportunities. There are several key touchpoints for the many different visitors to Beech Mountain. We want to make sure to get the Spring sports, summer vacationers, Peepers and Winter Sports folks. You will know your citizens best and can work with us to finalize this timeline for the best fit to Beech Mountain.

This budget was composed based on the RFP, and the quality that we plan to deliver for this project. There are many ways to economize on this budget, if it is out of bounds with your municipal allocations. Hill Studio believes in open-book negotiation with staffing loads, and if selected as top offeror, according to the Virginia Public Procurement Act, we will be happy to meet with your personnel and negotiate a fee and corresponding scope that meets your needs. In 35 years of practice, Hill Studio has never walked away from a project because of an inability to reach a scope and budget that is mutually satisfactory. **NOTE: The public engagement plan task runs concurrent throughout the process and includes data gathering and public presentations.**

Task	Begin	Complete
Phase 1: Pre-Charrette	Week 1	Week 8
Customer Analysis	Week 2	Week 6
Stakeholder Meetings	Week 4	Week 6
Focus Groups	Week 6	Week 8
Public Meeting 1	Week 9	Week 9
First Mini-Charrette	Week 9	Week 9
Phase 2: Design Refinement	Week 10	Week 16
Second Mini-Charrette	Week 17	Week 17
Phase 3: Post-Charrette	Week 18	Week 26

Proposed Budget

The budget is meant as a general guideline toward fees to work. Hill Studio develops and shares detailed manhour loading charts with the client in detailed negotiation. Examples of variables in the range below are the amount of public engagement desired, whether some contacts can be Zoom, and how much Town staff is available to assist some of the tasks. The budget includes all anticipated expenses.

Proposed Budget	Hill Studio	Civic By Design	Whitney Hodges	Arnett Muldrow	Illustration	1.1 oh	Base Total	With Options
Pre-Charrette	\$9000	\$5000	\$5000	\$4360	-	\$1436	\$24796	
Optional Market Research				\$10000		\$1000		\$11000
Charrette 1	\$15000	\$9000	\$8000		\$5000	\$2200	\$39200	
Design Refinement	\$7000	\$2000	\$4000			\$600	\$13600	
Charrette 2	\$15000	\$9000	\$8000		\$5000	\$2200	\$39200	
Optional Market Positioning				\$5116		\$512		\$5628
Post Charrette	\$7000	-	-	-	-	-	\$7000	
Total Fee	\$53000	\$25000	\$25000	\$18976	\$10000	\$7898	\$124346	\$139874



COUNCIL ACTION ITEM

TO: Mayor and Town Council
FROM: Bob Pudney
DATE: February 11, 2025
SUBJECT: Budget Amendment, Sanitation Fee Schedule

FOR THE PURPOSE OF:

To amend the 2024-2025 Budget by adding a Sanitation Fee for the collection of solid waste from non-conforming trash receptacles or rule violation. Currently solid waste, placed in a non-conforming trash receptacle, as defined in Chapter 50 of the Town Code of Ordinances, or solid waste placed in conforming receptacles in violation of the rules established under Chapter 50 is not collected by the Sanitation Department. This creates a nuisance as solid waste accumulates, additional expense to the town to remediate the situation and becomes unsightly. This proposed budget amendment and fee will cover the additional cost of collection and remediation of the issue with the account holder. A "Non-Conforming Collection" fee of \$25.00 per occurrence is created. The Town Manager or their designee is authorized to adjudicate fee waivers for cause.

SIGNATURES:

Town Manager

Town Clerk



REPORT

TO: Town Council
FROM: Steve Smith
DATE: February 11, 2025
SUBJECT: December 2024 Budget and Financial Report to Council

FOR THE PURPOSE OF:

To report on budget performance YTD along with the financial condition of the Town.

ATTACHED FOR YOUR CONSIDERATION:

December 2024 Budget Report
December 2024 Financial Report

STAFF RECOMMENDATION:

Review

SIGNATURES:

Town Manager

Town Clerk

TOWN OF BEECH MOUNTAIN
REVENUE & EXPENDITURE REPORT
AS OF DECEMBER 31st, 2024

General Fund				%Year Completed	50%
		Current	YTD	Budget	% YTD
Revenue Summary	<u>Budget</u>	<u>Period</u>	Actual	Balance	Budget
Tax Revenue	7,864,364	1,537,556	5,106,436	2,757,928	65%
Investment Revenue	47,000	35,767	175,208	(128,208)	373%
Miscellaneous Revenue	652,000	42,942	2,281,316	(1,629,316)	350%
State Shared Revenue	2,866,704	420,240	1,205,510	1,661,194	42%
Fees	81,000	1,015	40,776	40,224	50%
Gains and Losses	50,000	-		50,000	0%
Other Revenues	567,000	-		567,000	0%
Other Sources	530,490	-		530,490	0%
Total Revenue	12,658,558	2,037,520	8,809,246	3,849,312	70%
Expenditure Summary					
Administration	3,542,788	306,720	1,174,877	2,367,911	33%
Tax Collection	67,687	5,206	39,357	28,330	58%
Visitors Center	343,169	27,352	162,581	180,588	47%
Police	1,758,854	261,558	1,048,541	710,313	60%
Fire	1,036,991	253,681	630,306	406,685	61%
Building Inspections	318,824	20,931	137,735	181,089	43%
Planning	192,724	11,303	85,497	107,227	44%
Vehicle Maintenance	264,799	19,679	101,736	163,063	38%
Road Maintenance	3,863,824	627,160	3,449,745	414,079	89%
Recreation	1,268,898	153,419	873,008	395,890	69%
Total Expenditures	12,658,558	1,687,008	7,703,383	4,955,175	61%
Rev Over/(Under) Expenditures	0	350,512	1,105,863		

TOWN OF BEECH MOUNTAIN
REVENUE & EXPENDITURE REPORT
AS OF DECEMBER 31st, 2024

Utility Fund				%Year Completed	50%
		Current	YTD	Budget	% YTD
Revenue Summary	<u>Budget</u>	<u>Period</u>	Actual	Balance	Budget
Investment Revenue	10,000	5,122	32,927	(22,927)	329%
Miscellaneous Revenue	27,500	120	2,987	24,513	11%
Metered Sales & Fees	3,159,600	305,189	1,740,750	1,418,850	55%
Availability Fees	243,600	-	113,904	129,696	47%
Tap Fees	80,000	-	38,000	42,000	48%
Source Water Development Fee	122,880	25,320	87,829	35,051	71%
Other Sources	149,633	-	-	149,633	0%
Total Revenue	3,793,213	335,751	2,016,396	1,776,817	53%
Expenditure Summary					
Administration	2196490	51,747	521,131	1,675,359	24%
Water Treatment	1094656	115,637	717,501	377,155	66%
Waste Water Treatment	383292	46,413	194,019	189,273	51%
Taps & System	118775	42,807	249,227	(130,452)	210%
Total Expenditures	3,793,213	256,604	1,681,878	2,111,335	44%
Rev Over/(Under) Expenditures	0	79147.21	334518.33		

TOWN OF BEECH MOUNTAIN
REVENUE & EXPENDITURE REPORT
AS OF DECEMBER 31st, 2024

Sanitation Fund				%Year Completed	50%
Revenue Summary	<u>Budget</u>	Current <u>Period</u>	YTD Actual	Budget Balance	% YTD Budget
Investment Revenue	500	930.25	5,980.19	(5,480)	1196%
Miscellaneous Revenue	40811	180	14,290	26,521	35%
State Revenue	370	-	128	242	35%
Fees	927200	70,658	415,987	511,213	45%
Other Sources	305000	-	-	305,000	0%
	<hr/>				
Total Revenue	1273881	71,768	436,385	837,496	34%
Expenditure Summary					
Sanitation	1273881	58,195	412,023	861,858	32%
	<hr/>				
Total Expenditures	1273881	58,195	412,023	861858	32%
Rev Over/(Under) Expenditures	0	13,573	24,362		

**Town of Beech Mountain
Monthly Financial Report
Fiscal Year 2025**

General Fund

	<u>Budget</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	Through the reported month 8.33%	<u>YTD</u>	% of <u>Budget</u>
Total Revenue	11,546,558	129,109	77,958	1,166,793	1,284,311	4,113,555	2,037,520								8,809,246	76.29%
Total Expenditures	11,546,558	831,184	806,742	858,772	1,668,661	1,851,016	1,687,008								7,703,383	66.72%
Unaudited General Fund fund balance as of July 1st	8,113,814	8,113,814	7,411,740	6,682,956	6,990,977	6,606,627	8,869,166								8,113,814	
Revenues Less Expenditures		(702,074)	(728,784)	308,021	(384,350)	2,262,539	350,512	-	-	-	-	-	-		1,105,864	
Estimated change to Fund Balance		7,411,740	6,682,956	6,990,977	6,606,627	8,869,166	9,219,678	-	-	-	-	-	-		9,219,678	

Water/Sewer Enterprise Fund

Total Revenue	3,793,213	356,830	364,484	312,665	321,762	324,903	335,751								2,016,395	53.16%
Total Expenses	3,793,213	282,964	239,498	182,353	430,692	289,767	256,604								1,681,878	44.34%
Unaudited Unrestricted Cash Reserves as July 1st	2,516,554	2,516,554	2,590,420	2,715,406	2,845,718	2,736,788	2,771,924								2,516,554	
Revenues Less Expenses		73,866	124,986	130,312	(108,930)	35,136	79,147	-	-	-	-	-	-		334,517	
Estimated Change in Cash Reserves		2,590,420	2,715,406	2,845,718	2,736,788	2,771,924	2,851,071	-	-	-	-	-	-		2,851,071	

Sanitation Enterprise Fund

Total Revenue	1,273,881	78,761	72,506	71,104	70,500	71,746	71,768								436,385	34.26%
Total Expenses	1,273,881	116,113	52,333	51,735	53,275	80,372	58,195								412,023	32.34%
Unaudited Unrestricted Cash Reserves as July 1st	595,585	595,585	558,233	578,406	597,775	615,000	606,374								595,585	
Revenues Less Expenses		(37,352)	20,173	19,369	17,225	(8,626)	13,573	-	-	-	-	-	-		24,362	
Estimated Change in Cash Reserves		558,233	578,406	597,775	615,000	606,374	619,947	-	-	-	-	-	-		619,947	

Book Value - 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>
1. Truist Bank (Pooled)	Pooled	1,143,152	1,181,346	910,320	1,499,037	3,745,515							
2. North Carolina Capital Management Trust	General Fund	6,227,287	6,736,647	6,286,669	5,350,517	5,659,161							
3. Mountain Community - Certificates of Deposit	General Fund	103,500	103,500	103,500	103,500	103,500							
4. North Carolina Capital Management Trust	Utility Fund	1,327,814	1,333,702	1,339,259	1,349,753	1,349,753							
5. North Carolina Capital Management Trust	Sanitation Fund	241,161	242,230	243,239	245,145	245,145							
6. North Carolina Capital Management Trust	E911 Fund	80,275	80,631	80,967	81,601	81,601							
Total Cash & Investments		9,123,189	9,678,056	8,963,954	8,629,553	11,184,675							

All accounts reconciled through reporting month

Transfers for the reported month

No transfers in November



REPORT

TO: Mayor and Town Council
FROM: Tim Barnett
DATE: February 11, 2025
SUBJECT: Police Department Monthly Report

SIGNATURES:

Town Manager

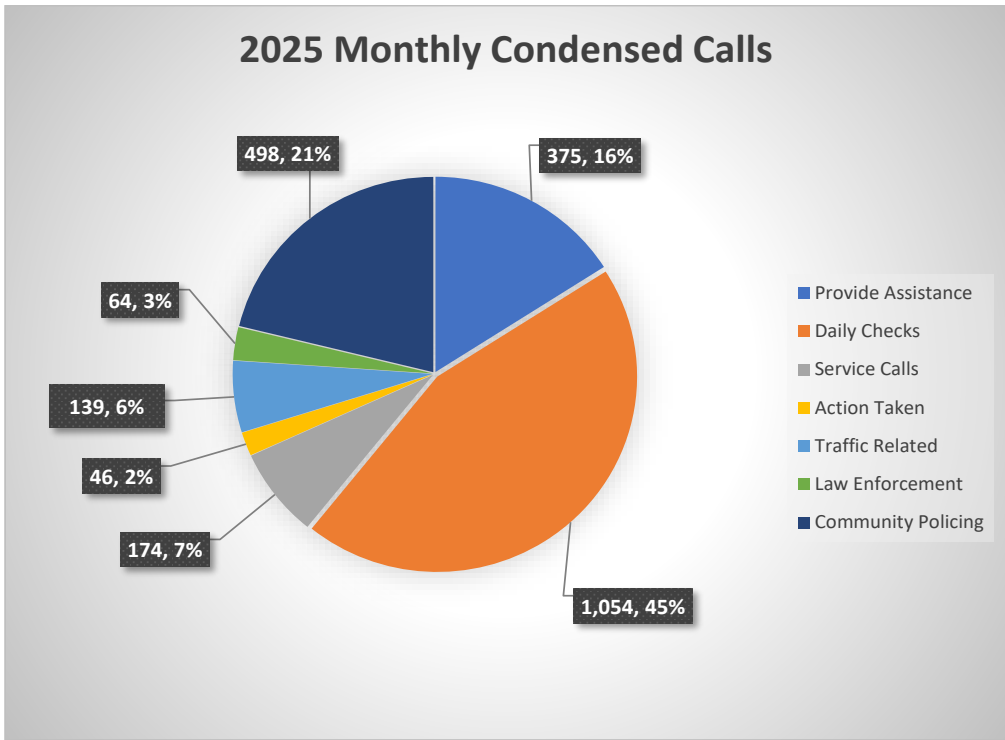
Town Clerk



Activity Log Yearly Summary Totals
 Beech Mountain Police Department
 January 1, 2025 through January 31, 2025

<i>Call Type</i>	<i>2024</i>	<i>2025</i>	<i>Call Type</i>	<i>2024</i>	<i>2025</i>
Provide Assistance			Traffic Related		
Assist Fire Department	6	2	Driving While Impaired	0	4
Assist Investigation	0	1	Improper Parking	45	46
Assist Other Agency	10	13	Stationary/Directed Patrol	36	12
Assist Town Dept/Business	2	1	Traffic Control	6	6
Assist Homeowner	4	2	Vehicle Accidents	26	19
Assist Motorist	222	166	Vehicle Stops	30	52
Assist Other Officer	44	71			
Escort	83	112	Law Enforcement Calls		
Assist Medical Calls	9	7	911 Hang Ups	6	7
			Alarms	12	9
Daily Checks			Breaking & Entering	1	3
Business Checks	806	993	Domestic Complaints	1	2
Care Track Test	0	0	Assault / Fights	3	2
Security Checks	35	56	Fire Works Violations	0	1
Residence Checks	16	3	Fraud	0	2
Welfare Check	6	2	Hit & Run	0	3
			Intoxicated/Drunk & Disruptive	1	1
Service Calls			Investigation	1	3
Animal Control Domestic/Wildlife	3	3	Larceny	6	4
Calls for Service	126	163	Mental Subject	0	0
Deliver Letter/Message	3	4	Missing Person	2	0
Found Property	0	0	Noise Disturbance/Loud Music	7	5
Golf Cart / UTV Inspections	0	0	Open Door/Open Window	2	5
ATV/Golf Cart Complaints	0	0	Prowler	3	0
Recreation/Town Deposit	5	4	Shots Fired/Sound of Shots Fired	0	2
COVID/mask	0	0	Subject with Gun/Weapon	0	0
			Suspicious Vehicle/Person/Pack.	6	12
Action Taken			Trespassing	5	2
Court	2	2	Vandalism	0	0
Felony Arrest	0	2	Continuing Investigation	7	1
Misdemeanor Arrest	3	3			
State Citations	6	6	Community Policing		
Town Ordinance Violations	7	2	Community Policing Contacts	575	498
Verbal Warning	27	27	Community Events	15	0
Warning Citations	0	0			
Warrant Service	1	4			
2024 Event Totals: 2,302			2025 Event Totals: 2,444		

2025 Monthly Condensed Calls





REPORT

TO: Mayor and Town Council
FROM: Bob Pudney
DATE: February 11, 2025
SUBJECT: Fire Department Monthly Report

SIGNATURES:

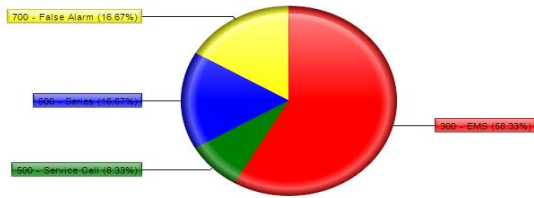
Town Manager

Town Clerk

BEECH MOUNTAIN FIRE DEPARTMENT Monthly Report January 31, 2024			
EVENT	THIS PERIOD	SAME PERIOD LAST YEAR	FISCAL YTD
FIRE CALLS	13	16	78
MEDICAL CALLS	48	36	190
FIRE SAFETY INSPECTIONS	3	0	24
PUBLIC EDUCATION	0	0	0
FIRE HYDRANT INSPECTIONS	0	0	0
TRAINING HOURS	198	218	1444
MEETINGS	8	9	41

COMMENTS:

Membership Recruitment Program.
Disaster Recovery
Winter Operations





REPORT

TO: Town Manager and Town Council
FROM: Sean Royall
DATE: February 11, 2025
SUBJECT: Recreation Report January 2025

FOR THE PURPOSE OF:

For review by town manager and town council.

ATTACHED FOR YOUR CONSIDERATION:

January 2025 Recreation Report

SIGNATURES:

Town Manager

Town Clerk



January 2025 Recreation Report

Facility Report

Finance Report

Total Monthly Revenue	\$8,462.00
Parking Lot Monthly Revenue	\$18130.10
Total Recreation Revenue	\$26,592.10

Detailed Revenue Totals

Binoculars \$7.00
 Memberships \$885.00
 Day Pass \$640.00
 Summer Camp \$6,150.00
 Rental \$75.00
 Personal Training \$700.00
 Program \$5.00

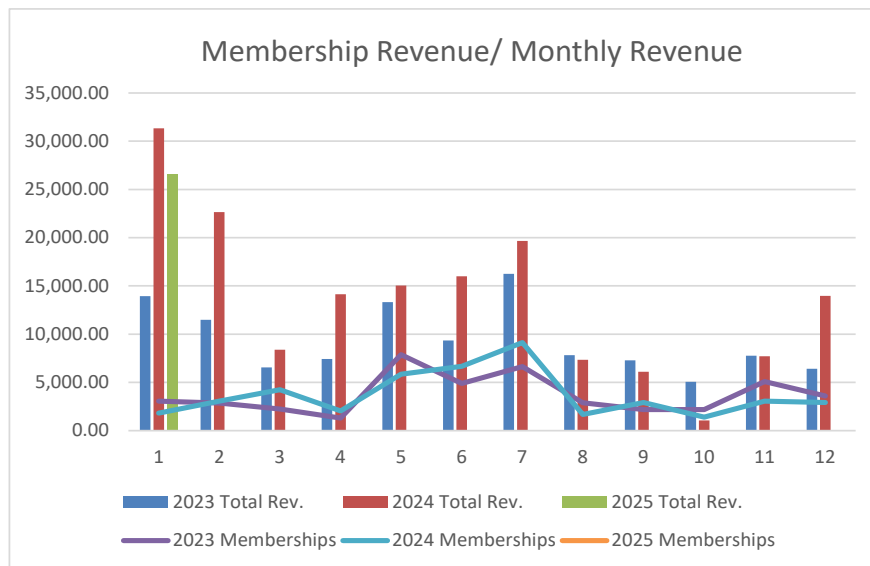
Check-In Report

Member Visits	360
Non-Member Visits	64

Membership Report

Total Memberships \$885.00

Family Annual \$400.00	Individual Annual \$350.00	Week Passes \$135.00
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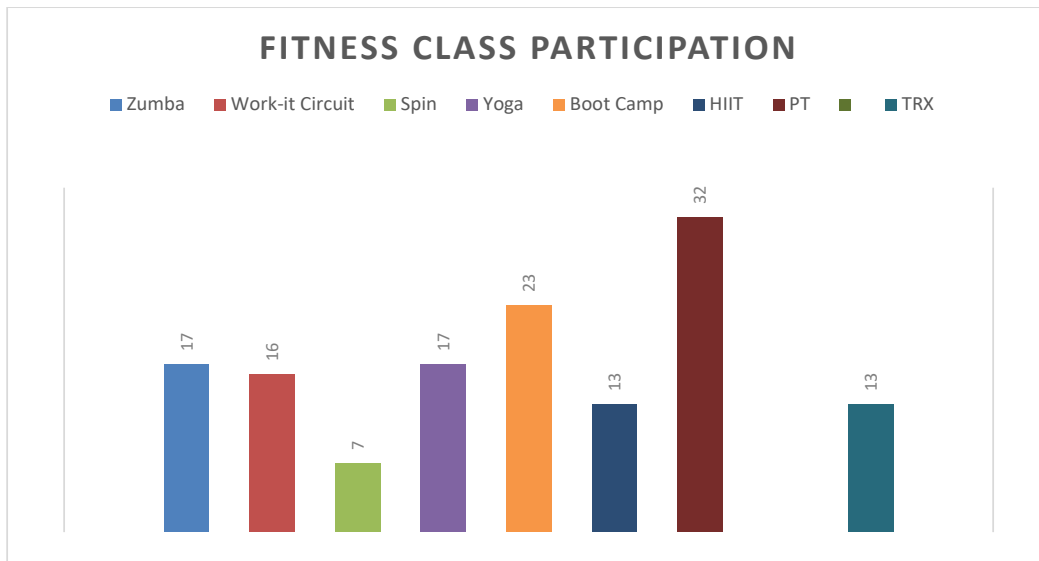


Fitness Report

Participants:

Number of classes offered in the month/ Participants.

Zumba	6	17
Work-it Circuit	6	16
Spin	6	7
Yoga	6	17
Boot Camp	9	23
HIIT	3	13
TRX	4	13
Personal Training		32



Programs:

- Switched to Edmunds
- Calendar craft night
- Parking fees were up 2300 over 2024

Director's Notes:

Respectfully Submitted,
Sean Royall
Parks and Recreation Director
Town of Beech Mountain



REPORT

TO: Town Council
FROM: Daniel Davis
DATE: February 11, 2025
SUBJECT: DOI January Report

FOR THE PURPOSE OF:
Operational reports for Public Works, Sanitation, and Utilities

SIGNATURES:

Town Manager

Town Clerk

Sanitation Department
Monthly Report

2024	SOLID WASTE	CONSTRUCTION MATERIAL	RECYCLING					ROAD MAINTENANCE					
			RECYCLED METAL	Mixed Paper and Plastic	GLASS	ALUMINUM	CARDBOARD	ROADS GRADED	STABILIZING STONE	POT HOLES REPAIRED	WASH OUTS	DITCHES PULLED	ROADWAYS MOWED
JAN	84.03	Res. Const. Day		0.29	1.32	0.25	3.68		4.00	12.00			
FEB	72.97	Res. Const. Day	2.50	0.22	1.03	0.35	3.66		2				
MAR	40.48	Res. Const. Day	2.75	0.89	0.98	0.15	0.00	27	14			6	
APR	55.96	Res. Const. Day	3.17	0.58	1.00	0.29	0.00	60	9	2	2	2	24
MAY	68.79	Res. Const. Day	2.42	1.76	1.42	0.31	3.79	35	0	0	1	4	49
JUN	62.02	Res. Const. Day	2.19	0.72	2.20	0.55	4.19	32	2	0	1	0	59
JUL	103.98	Res. Const. Day	2.77	2.15	2.50	0.46	4.14	68	3	0	5	2	11
AUG	74.65	Res. Const. Day	7.77	1.13	2.33	0.81	0.00	65	0	0	0	0	4
SEPT	55.57	Res. Const. Day	3.17	1.47	2.50	0.60	5.74	8	0	0	9	0	0
OCT	70.84	Res. Const. Day	2.92	0.67	0.00	0.00	0.00	63	5	0	1	0	0
NOV	42.10	Res. Const. Day	0.00	0.51	1.08	0.19	4.37	64	12	0	4	0	0
DEC	83.19	Res. Const. Day	0.00	1.03	0.86	0.44	4.75	0	5	0	0	0	0
YTD TOTALS	814.58	Res. Const. Day	29.66	11.42	17.22	4.40	34.32	422.00	56.00	14.00	23.00	14.00	147
2025	SOLID WASTE	CONSTRUCTION MATERIAL	RECYCLING					ROAD MAINTENANCE					
			RECYCLED METAL	Mixed Paper and Plastic	GLASS	ALUMINUM	CARDBOARD	ROADS GRADED	STABILIZING STONE	POT HOLES REPAIRED	WASH OUTS	DITCHES PULLED	ROADWAYS MOWED
JAN	73.68	Res. Const. Day	0.00	1.01	1.25	0.58	4.78	0.00	0.00	0.00	0.00	0.00	0
FEB													
MAR													
APR													
MAY													
JUN													
JUL													
AUG													
SEPT													
OCT													
NOV													
DEC													
YTD TOTALS	73.68	Res. Const. Day	0.00	1.01	1.25	0.58	4.78	0.00	0.00	0.00	0.00	0.00	0

Monthly Water and Wastewater Treatment Flow Report

Buckeye Water Treatment Plant

	Current Data January-25	Comparison to Previous year January-24
Source Water Withdrawn:	19.882 MG Total	23.898 MG Total
	0.641 MGD AVG	0.771 MGD AVG
	0.919 MGD MAX	1.061 MGD MAX
	0.430 MGD MIN	0.519 MGD MIN
Finished Water Produced:	19.378 MG Total	23.429 MG Total
	0.625 MGD AVG	0.756 MGD AVG
	0.919 MGD Max	1.052 MGD Max
	0.388 MGD Min	0.515 MGD Min

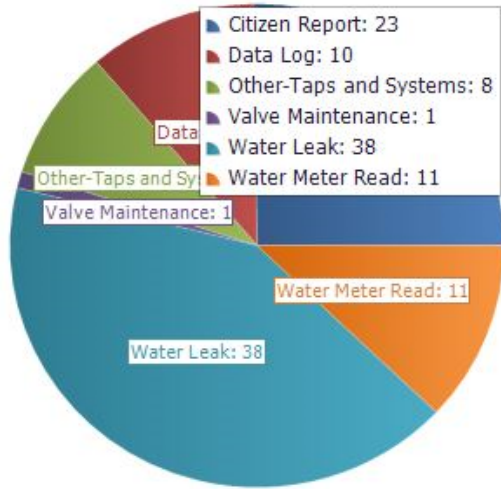
Pinnacle Well

	Current Data January-25	Comparison to Previous year January-24
Well Water Withdrawn:	0.678 MG Total	N/A MG Total
	0.023 MGD AVG	N/A MGD AVG
	0.028 MGD MAX	N/A MGD MAX
	0.013 MGD MIN	N/A MGD MIN

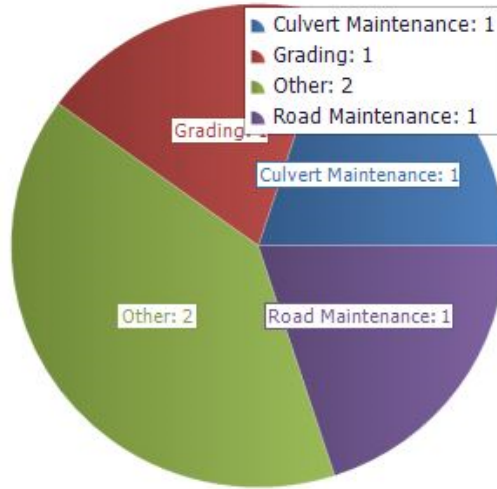
Wastewater Treatment

	Current Data January-25	Comparison to Previous year January-24
Pond Creek WWTP Effluent Flow	6.479 MG Total	8.370 MG Total
	0.209 MGD AVG	0.270 MGD AVG
	0.070 MGD MIN	0.090 MGD MIN
	0.061 MGD MAX	0.920 MGD MAX
	0.400 Permitted Daily Max	0.400 Permitted Daily Max
Grassy Gap WWTP Effluent Flow	1.457 MG Total	1.550 MG Total
	0.047 MGD AVG	0.050 MGD AVG
	0.011 MGD MIN	0.008 MGD MIN
	0.321 MGD MAX	0.393 MGD MAX
	0.080 Permitted Daily Max	0.080 Permitted Daily Max
Buckeye Water Treatment Waste Process	N/A MG Total	0.697 MG Total
	N/A MGD AVG	0.048 MGD AVG
	N/A MGD MIN	0.000 MGD MIN
	N/A MGD MAX	0.066 MGD MAX

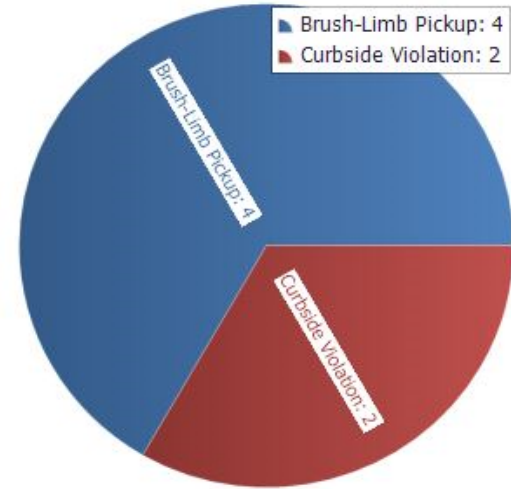
Town Services Work Orders Last 3 ...



Right Of Way Work Orders Last 31 ...



Sanitation Work Orders Last 31 D ...





REPORT

TO: Town Council
FROM: Preston Yates
DATE: February 11, 2025
SUBJECT: Planning & Inspections Monthly Report 2025-01

FOR THE PURPOSE OF:

Report of monthly activities for the Planning and Inspection Department for January, 2025.

SIGNATURES:

Town Manager

Town Clerk

TOWN OF BEECH MOUNTAIN
PLANNING AND INSPECTIONS MONTHLY REPORT
 January-2025

Summary and Highlights

Building:

Permit issuance remains above average and more than twice the number from 2024
 Many permits from January relate to storm repairs and no fees were collected
 Inspections remain above average and trend consistently with 2023

Planning Board (PB):

PB reelected Tim Holland as the Chairperson & Lesley Sinkler-Johnson as Vice Chair
 PB reviewed the proposed text amendments in January and will provide recommendation

Board of Adjustment (BOA):

BOA reelected Therese Barry as Chairperson & Fred France as Vice Chair in February
 BOA did not meet in January; there were no items for Board consideration at that time

GIS/Mapping:

15 maps produced during January and database cleaning/maintenance is progressing slowly
 New 1-foot contours obtained from NCEM and incorporated into GIS database

Regional and Transportation:

Traffic count data collection is underway on major entrance corridors
 Traffic study RFP for full-year study in development

Training:

Inspection staff are in the process of completing continuing education training

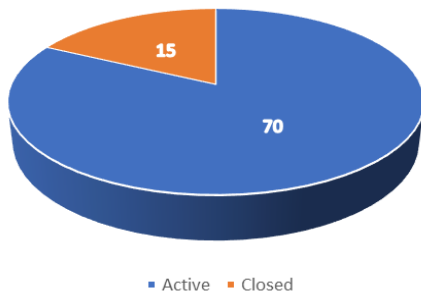
Other:

Helene Recovery efforts continue

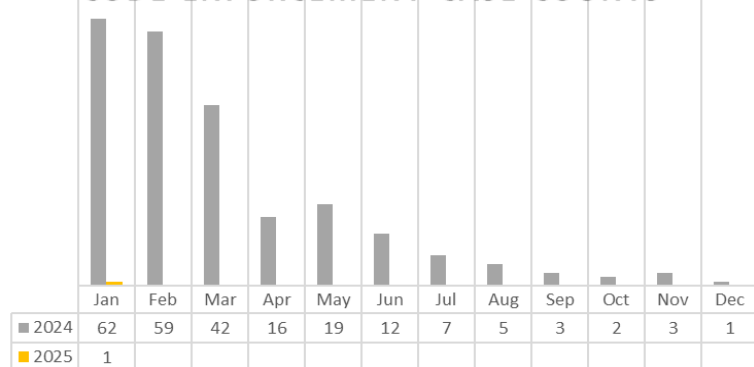
CODE ENFORCEMENT

Monthly and Quarterly Case Counts

Active and Closed Code Cases
 Nov 2024 - Jan 2024



CODE ENFORCEMENT CASE COUNTS



Code Enforcement:

1 Trash Enclosure Violations issued for Nov 24 - Jan 25 quarter
 5 Other code violations issued during this same time period
 15 Code cases closed out during this same time period

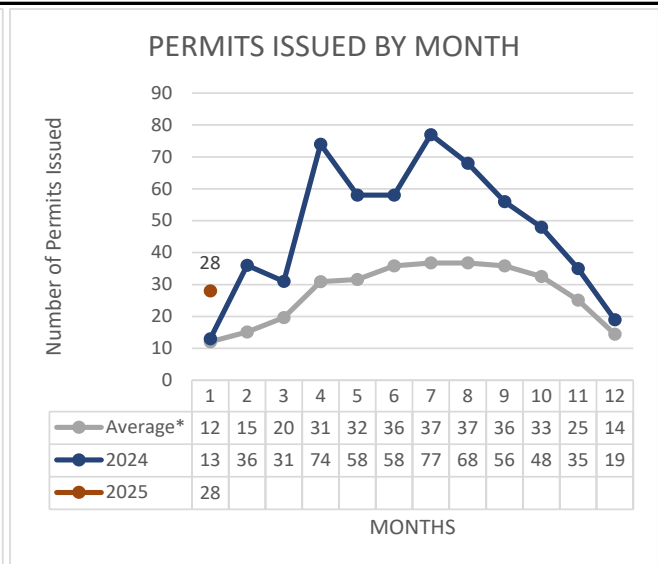
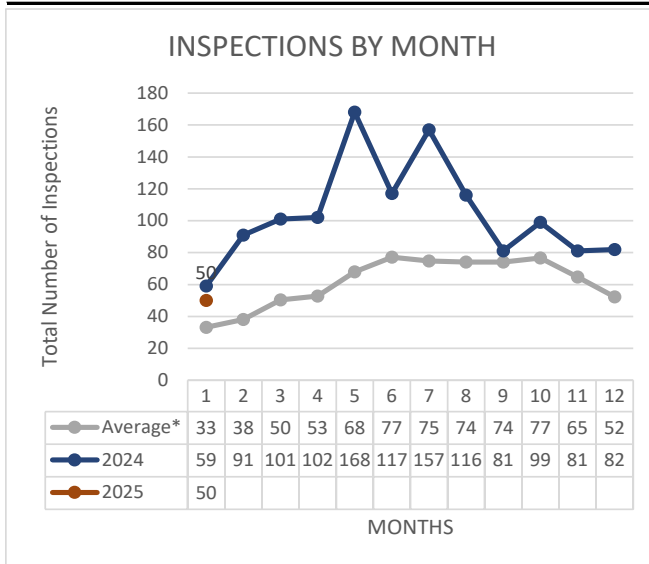
TOWN OF BEECH MOUNTAIN
Monthly Report
Planning and Inspections Department
January-2025

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	17	32	28	250	259	17
Electrical	9	17	9	154	141	9
Plumbing	9	11	6	98	90	9
Htg/Air & Misc.	15	22	16	164	205	15

2. Permits Issued

No. Issued	28	19	13	331	331	28
Value	\$ 683,874	\$ 1,633,232	\$ 672,477	\$ 7,070,305	\$ 9,772,639	\$ 683,874
Permit Fees	\$ 17,991.00	\$ 34,394.00	\$ 17,676.00	\$ 199,005.46	\$ 257,766.00	\$ 17,991.00



*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
1	New Single Family		\$ 15,198.00	\$ 250,000	10	12
	New Multi-Family				0	0
	New Commercial				1	0
27	Other	Various	\$ 2,793.00	\$ 433,874		
28			\$ 17,991.00	\$ 683,874		



REPORT

TO: Mayor and Town Council
FROM: Armando Garcia
DATE: February 11, 2025
SUBJECT: TDA Report February 2025

FOR THE PURPOSE OF:

Report provides and overview of marketing, publicity and results

SIGNATURES:

Town Manager

Town Clerk

**Beech Mountain TDA Report
To Town Council
February 2025**

January was a very active month in terms of the TDA’s marketing efforts. Messaging continued to focus on winter sports and overnight stays. Affordable family vacations and skiing, sledding and snowboarding adventures were the leading campaign themes promoted through print ads, digital and social media efforts. Other communication initiatives continued to encourage visitors to stay and shop locally. The TDA organized a three-day video and photography production to capture winter footage at the Resort and throughout Town. A second production was coordinated through our PR agency to capture assets for social media marketing.

Examples of recent media coverage received:

Travel & Leisure – North Carolina is Hiding One of the Nation’s Coolest Ski Resort

<https://www.travelandleisure.com/how-to-plan-a-ski-trip-to-beech-mountain-8775650>

Southern Living – 5 Southern Ski Resorts for a Fun and Affordable Winter Vacation

<https://www.southernliving.com/ski-resorts-in-the-south-8759165>

World Atlas – 7 Eclectic Small Towns in North Carolina

<https://www.worldatlas.com/cities/7-eclectic-small-towns-in-north-carolina.html>

Only in Our State – 10 “Hidden Gems” in NC We’ve Always Known About

<https://www.onlyinyourstate.com/nature/north-carolina/hidden-gems-loved-cant-nc>

WJHL – Beech Mountain Ski Resort Sees Attendance Boom Ahead of Cold Snap

<https://www.wjhl.com/news/local/beechn-mountain-ski-resort-sees-attendance-boom-ahead-of-cold-snap/>

Avery Journal – Beech to Apply for NC Trail Town Designation, Receives Annual Audit

https://www.averyjournal.com/news/government/beechn-to-apply-for-nc-trail-town-designation-receives-annual-audit/article_75926654-d6f7-11ef-ad47-33e1227d588b.html

Watauga Democrat – Beech Mountain PD, Other Agencies Host Shop with a Cop Event

https://www.wataugademocrat.com/community/beechn-mountain-pd-other-agencies-host-shop-with-a-cop-event/article_9b63d3ba-cf98-11ef-ac9d-6bc7565fe807.html

Results: There were 822 visitors at the Visitor Center in January, which was slightly lower than the 874 visitors received during January 2024. Occupancy tax of \$209,296 was collected in the month of January (for December overnight stays). This was 2.84% higher than the \$203,353 collected in December of 2024. 11,227 room nights were reported to the tax office for December overnight stays.

Revenues for Lodging on Beech Mountain for December 2024

\$3,495,430

