



**AGENDA**  
**Regular Town Council**  
**Tuesday, February 13, 2024**  
**Council Chambers 4:00 PM**

Page

1. CALL TO ORDER
2. ADOPTION OF AGENDA
3. INVOCATION-DEWEY CYCLONE BRETT
4. PLEDGE OF ALLEGIANCE
5. SPECIAL GUEST DR. LESLIE ALEXANDER, WATAUGA SCHOOL SUPERINTENDENT
6. TOWN EMPLOYEE RECOGNITION
7. PUBLIC COMMENT  

This is a time for the public to address their concerns to their elected officials. The purpose of public comment is to hear from citizens and is not a dialogue between the speaker and the Council. Topics addressed may be referred to the Town Manager for further investigation and potential action at a later meeting. In accordance with §30.15 of the Code of Ordinances, each speaker will be allowed up to five minutes and thirty minutes is allotted for public comment unless extended in the discretion of the Council. Speakers should make their comments from the podium and all speakers shall maintain proper decorum and in a civil manner. Speakers should not address a topic which is the subject of a public hearing on the same agenda. A signup sheet is provided prior to the meeting on the table in the lobby.
8. CONSENT AGENDA  

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.

  - 8.1. Adoption of Minutes 3 - 8  
[Regular Town Council - 09 Jan 2024 - Minutes - Pdf](#)
  - 8.2. Resolution Designation of Applicant's Agent 9 - 11  

Approve  
[Output Document \(Staff Report - 0979\) - Pdf](#)
  - 8.3. 2024 Budget Ordinance Amendment #4 13 - 15  

Approve  
[Output Document \(Staff Report - 0987\) - Pdf](#)
9. NEW BUSINESS

9.1.	Resolution 2024-08 <a href="#">Output Document (Staff Report - 0975) - Pdf</a>	17 - 19
9.2.	Appoint Chair Person and Vice Chair to the TDA  Appoint a Chairperson and Vice-Chairperson for the TDA. <a href="#">Output Document (Staff Report - 0980) - Pdf</a>	21
9.3.	American Rescue Plan Act Funding (ARPA) - Required Polices  Approve <a href="#">Output Document (Staff Report - 0984) - Pdf</a>	23 - 104
9.4.	Call for Public Hearing on Rezoning of Recently Annexed Town Property  Staff recommends that Town Council set a public hearing date for the next available Council meeting on <u>Tuesday, March 12, 2024, at 4:00 PM</u> to gather public input on the proposed rezoning. <a href="#">Output Document (Staff Report - 0981) - Pdf</a>	105 - 110
10.	TOWN MANAGER AND STAFF REPORTS	
10.1.	Finance Officer's Monthly Report  Review <a href="#">Output Document (Staff Report - 0974) - Pdf</a>	111 - 115
10.2.	Police Department Monthly Report <a href="#">Output Document (Staff Report - 0976) - Pdf</a>	117 - 119
10.3.	Fire Department Monthly Report <a href="#">Output Document (Staff Report - 0977) - Pdf</a>	121 - 122
10.4.	January 2024 Recreation Report <a href="#">Output Document (Staff Report - 0978) - Pdf</a>	123 - 125
10.5.	Department of Infrastructure Monthly Report <a href="#">Output Document (Staff Report - 0985) - Pdf</a>	127 - 132
10.6.	TDA Report February 2024 <a href="#">Output Document (Staff Report - 0986) - Pdf</a>	133 - 135
10.7.	Planning & Inspections Department Monthly Report 2024-01 <a href="#">Output Document (Staff Report - 0982) - Pdf</a>	137 - 139
11.	TOWN COUNCIL COMMENTS This is an opportunity for members of the Council to express items of concern or interest which are not otherwise on the agenda for action.	
12.	ADJOURNMENT	



# MINUTES

## Regular Town Council Meeting

4:00 PM - Tuesday, January 9, 2024  
Council Chambers

The Regular Town Council of the Town of Beech Mountain was called to order on Tuesday, January 9, 2024, 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  
Interim Town Clerk Emily Haynes  
Chief of Police Tim Barnett  
Director of Special Projects Riley Hatch

### 1. CALL TO ORDER

### 2. SPECIAL GUEST

- 2.1. Mayor Weidner Abernethy introduced Dr. Lee King and welcomed him to the meeting.

### 3. ADOPTION OF AGENDA

- 3.1. Mayor Weidner Abernethy requested a motion to adopt the agenda.

#### **Motion**

Kelly Melang made a motion to adopt the agenda Alan Villanova seconded the motion. CARRIED. unanimously.

### 4. INVOCATION- CHIEF TIM BARNETT

### 5. PLEDGE OF ALLEGIANCE

**6. PUBLIC COMMENT**

**7. COUNCILMEMBER PLAQUES PRESENTED BY MAYOR ABERNETHY**

- 7.1. Former Mayor Barry Kaufman  
Former Vice Mayor Jimmie Accardi

**8. CONSENT AGENDA**

- 8.1. Adoption of Minutes
- 8.2. Adoption of Closed Session Minutes
- 8.3. Resolution #2024-07 Accepting Loan Increase for Project No. SRP-W-0185
- 8.4. Amendment to the 2022 Sewer Main Improvement Project Capital Project Budget
- 8.5. Capital Project Budget 2022 Water System Rehabilitation Project, NCDEQ No. DWSRP WIF2023
- 8.6. 2022 Water System Rehabilitation Project, NCDEQ Project No. DWSRP WIF 2023
- 8.7. To declare Capital Budget Ordinance No. 2022-05 closed
- 8.8. Creation of Skiloft Stormwater Capital Project Budget Ordinance
- 8.9. Mayor Abernethy requested a motion to approve the consent agenda.

**Motion**

Kelly Melang made a motion to approve the consent agenda Art Beckmann seconded the motion. CARRIED. unanimously.

**9. NEW BUSINESS**

- 9.1. Public Safety Drone Purchase

**Motion**

M.W. Stanford made a motion to approve the purchase of a Public Safety Drone and Alan Villanova seconded the motion. CARRIED. unanimously.

- 9.2. Board and Committee appointments

Mayor Abernethy requested Council to nominate to the various vacancies on the Boards and Committees.

**Motion**

Art Beckmann made a motion to re-appoint Dean Roberts to the Planning Board for a three-year term expiring December 2026 and Alan Villanova seconded the motion. CARRIED.

unanimously.

**Motion**

Art Beckmann made a motion to re-appoint George Paddeck to the Planning Board for a three-year term expiring December 2026 and M.W. Stanford seconded the motion. CARRIED. unanimously.

**Motion**

Art Beckmann made a motion made a motion to nominate Tyler Hunter to fill the vacant position on the Planning Board that is expiring December 2024 and M.W. Stanford seconded the motion. CARRIED. unanimously.

**Motion**

M.W. Stanford made a motion to nominate Pete Chamberlain to fill the 1st Alternate term to the Board of Adjustment expiring December 2024 Art Beckmann seconded the motion. CARRIED. unanimously.

**Motion**

M.W. Stanford made a motion to nominate Robert McMichael for the 2nd alternate term expiring December 2026 to the Board of Adjustment and Alan Villanova seconded the motion. CARRIED. unanimously.

**Motion**

M.W. Stanford made a motion to nominate Freddy Harris for the 3rd alternate term expiring December 2026 to the Board of Adjustment and Art Beckmann seconded the motion. CARRIED. unanimously.

**Motion**

M.W. Stanford made a motion to nominate Michel Armand to serve on the Board of Adjustment for a three-year term expiring December 2026 and Alan Villanova seconded the motion. CARRIED. unanimously.

**Motion**

Kelly Melang made a motion to nominate Dawn Dagleish to serve on the TDA Board for a three-year term expiring in December 2026 and Art Beckmann seconded the motion. CARRIED. unanimously.

**Motion**

Kelly Melang made a motion to nominate Fred Pfohl to serve on the TDA Board for a three-year term expiring December 2026 and M.W. Stanford seconded the motion. CARRIED. unanimously.

### **Motion**

M.W. Stanford made a motion to nominate Jane Miller to serve on the Tree Board for a three-year term expiring December 2026 and Art Beckmann seconded the motion. CARRIED. unanimously.

### **Motion**

M.W. Stanford made a motion to nominate Francis Edwards to fill a vacant position on the Tree Board with the term expiring December 2026 and Alan Villanova seconded the motion. CARRIED. unanimously.

## **10. TOWN MANAGER AND STAFF REPORTS**

### **10.1. Town Managers comments**

1. General obligation bond – final state approval today at the LGC. Steve Smith, Finance Director, attended the meeting today at 1:30pm.
2. Pinnacle Ridge Well site is ready for testing and state permitting.
3. Lake Coffey –
  - a. Final Geotech survey results are complete, indicate a substantial amount of rock.
  - b. FEMA funding - no progress.
4. Town Hall / Visitor Center –
  - a. Weather delays holding up the roofing.
  - b. Dispatch is moving back downstairs this week.
  - c. Building and Zoning will be next with the interior renovations.
5. Uptagrove settlement – re: tree and land clearing fines. Received \$11,000.00
6. Ski loft – Contractors staging site implemented (across the street) materials ordered and some received, work to commence April 1, 2024.
7. BRIC 2024 grant – ranked 9th in the state (out of 36). We will be responding to comments made by the review committee to improve our submission. This grant is for \$15 million.
8. Budget Retreat is January 25th at 8:30 am. Please plan the entire day. The Town will provide lunch.
9. Finance – Please turn to page 60, 61 and 62. All funds are well below budget expenditure benchmark of 41.67% through November 30th.
10. Severe weather – Public Works is working around the clock to keep the roads open and the drainage clear. Thank you to the whole department.

11. No water restrictions

- 10.2. Monthly Finance Office Report
- 10.3. Fire Department Monthly Report
- 10.4. Planning & Inspections Monthly Report 2023-12
- 10.5. Police Department Monthly Report
- 10.6. Recreation Report December 2023
- 10.7. TDA Report January 2024

## 11. TOWN COUNCIL COMMENTS

- 11.1. Councilmember Alan Villanova asked if Town Manager Bob Pudney would look into the town ordinance regarding drought water restrictions. I would like the fees in the restrictions to be scaled so that those customers who are not using water will not be charged a higher rate to encourage the enforcement of those restrictions.

Councilmember Art Beckmann asked if the Town has a plan to address the traffic issue on Beech Mountain Parkway at the Beech Mountain Resort entrance? I would also like to see a way for the town or the TDA to better police the short term rentals. How can we better regulate who is renting and paying their required occupancy tax?

Councilmember M.W. Stanford Thanked the Town employees, we are in our third of four weeks of heavy visitation on the mountain. Everyone has stepped up and done a great job to make sure roads are maintained and folks are helped when broken down or needing assistance. Thank you all of our town staff for that. Secondly, How much of what we approved in the consent agenda as far as the budget amendments is grant funded? Town Manager Bob Pudney answered that 5 million dollars of grant funded dollars was incorporated in the packet that was approved tonight.

Vice Mayor Kelly Melang opened up with Happy New Year! The volume of visitors has been at an all time high and with the help of the town employees, Public Works, and Police Department it has went well. Congratulations to the those who we have appointed to the various boards and thank you for being willing our serve our town. The Budget retreat is this month and we start with a wish list, please contact us and let us know what your wish list is so we can begin making the decision that will be right for this town. One last question, Do we have an ordinance on heated driveways? Town Manager Bob Pudney answered that we do not however our driveway ordinance does address water moving from private property to public property regardless if it is from a heated driveway or not.

Mayor Weidner Abernethy thanked the Public Works department and Police Department for their hard work to keep our town running properly. Our employees do not criticize their jobs. This is a very busy time of year for Beech Mountain so hats off to those guys. Please attend the Budget Retreat and watch the process of how we potentially spend and invest the towns funds. I

have never been a big fan of the Sledding Hill because we have the resort who has invested millions of dollars but for the past two weekends I have went up to the hill and it is very poplar attraction. I hope that the businesses on Beech Mountain are reaping some rewards from the visitors of the Sledding Hill. I would also like to say thank you to our EMS, they are running call after call and they deserve a huge thank you! Last but not least we have an out-of-town guest who came all the way from Banner Elk, Mr. John Phillips thank you for attending our meeting today.

## **12. ADJOURNMENT**

**12.1.** Mayor Abernethy requested a motion for adjournment at 4:57pm.

### **Motion**

Kelly Melang made a motion to adjourn the meeting at 4:57pm and Art Beckmann seconded the motion. CARRIED. unanimously.

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Town Clerk

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Mayor, Town of Beech Mountain



## RESOLUTION

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**TO:** Beech Mountain Town Council  
**FROM:** Steve Smith  
**DATE:** February 13, 2024  
**SUBJECT:** Resolution Designation of Applicant's Agent

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**FOR THE PURPOSE OF:**

To Designate Applicant's Agent for the current FEMA BRIC grant. Needed to complete the application.

**ATTACHED FOR YOUR CONSIDERATION:**

Resolution

**STAFF RECOMMENDATION:**

Approve

**SIGNATURES:**

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Town Manager

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Town Clerk

**RESOLUTION  
DESIGNATION OF APPLICANT'S AGENT**  
North Carolina Division of Emergency Management

Organization Name (hereafter named Organization)	Disaster Number:
Applicant's State Cognizant Agency for Single Audit purposes (If Cognizant Agency is not assigned, please indicate):	
Applicant's Fiscal Year (FY) Start	
Month:	Day:
Applicant's Federal Employer's Identification Number	
Applicant's Federal Information Processing Standards (FIPS) Number	

PRIMARY AGENT	SECONDARY AGENT
Agent's Name	Agent's Name
Organization	Organization
Official Position	Official Position
Mailing Address	Mailing Address
City ,State, Zip	City ,State, Zip
Daytime Telephone	Daytime Telephone
Facsimile Number	Facsimile Number
Pager or Cellular Number	Pager or Cellular Number

BE IT RESOLVED BY the governing body of the Organization ( a public entity duly organized under the laws of the State of North Carolina) that the above-named Primary and Secondary Agents are hereby authorized to execute and file applications for federal and/or state assistance on behalf of the Organization for the purpose of obtaining certain state and federal financial assistance under the Robert T. Stafford Disaster Relief & Emergency Assistance Act, (Public Law 93-288 as amended) or as otherwise available. BE IT FURTHER RESOLVED that the above-named agents are authorized to represent and act for the Organization in all dealings with the State of North Carolina and the Federal Emergency Management Agency for all matters pertaining to such disaster assistance required by the grant agreements and **the assurances printed on the reverse side hereof.** BE IT FINALLY RESOLVED THAT the above-named agents are authorized to act severally. PASSED AND APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

GOVERNING BODY	CERTIFYING OFFICIAL
Name and Title	Name
Name and Title	Official Position
Name and Title	Daytime Telephone

**CERTIFICATION**

I, \_\_\_\_\_, (Name) duly appointed and \_\_\_\_\_ (Title) of the Governing Body, do hereby certify that the above is a true and correct copy of a resolution passed and approved by the Governing Body of \_\_\_\_\_ (Organization) on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

**Date:** \_\_\_\_\_ **Signature:** \_\_\_\_\_

Rev. 06/02

## APPLICANT ASSURANCES

The applicant hereby assures and certifies that it will comply with the FEMA regulations, policies, guidelines and requirements including OMB's Circulars No. A-95 and A-102, and FMC 74-4, as they relate to the application, acceptance and use of Federal funds for this Federally assisted project. Also, the Applicant gives assurance and certifies with respect to and as a condition for the grant that:

1. It possesses legal authority to apply for the grant, and to finance and construct the proposed facilities; that a resolution, motion or similar action has been duly adopted or passed as an official act of the applicant's governing body, authorizing the filing of the application, including all understandings and assurances contained therein, and directing and authorizing the person identified as the official representative of the applicant to act in connection with the application and to provide such additional information as may be required.
2. It will comply with the provisions of: Executive Order 11988, relating to Floodplain Management and Executive Order 11990, relating to Protection of Wetlands.
3. It will have sufficient funds available to meet the non-Federal share of the cost for construction projects. Sufficient funds will be available when construction is completed to assure effective operation and maintenance of the facility for the purpose constructed.
4. It will not enter into a construction contract(s) for the project or undertake other activities until the conditions of the grant program(s) have been met.
5. It will provide and maintain competent and adequate architectural engineering supervision and inspection at the construction site to insure that the completed work conforms with the approved plans and specifications; that it will furnish progress reports and such other information as the Federal grantor agency may need.
6. It will operate and maintain the facility in accordance with the minimum standards as may be required or prescribed by the applicable Federal, State and local agencies for the maintenance and operation of such facilities.
7. It will give the grantor agency and the Comptroller General, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the grant.
8. It will require the facility to be designed to comply with the "American Standard Specifications for Making Buildings and Facilities Accessible to, and Usable by the Physically Handicapped," Number A117.1-1961, as modified (41 CFR 101-17-7031). The applicant will be responsible for conducting inspections to insure compliance with these specifications by the contractor.
9. It will cause work on the project to be commenced within a reasonable time after receipt of notification from the approving Federal agency that funds have been approved and will see that work on the project will be prosecuted to completion with reasonable diligence.
10. It will not dispose of or encumber its title or other interests in the site and facilities during the period of Federal interest or while the Government holds bonds, whichever is the longer.
11. It agrees to comply with Section 311, P.L. 93-288 and with Title VI of the Civil Rights Act of 1964 (P.L. 83-352) and in accordance with Title VI of the Act, no person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity for which the applicant receives Federal financial assistance and will immediately take any measures necessary to effectuate this agreement. If any real property or structure is provided or improved with the aid of Federal financial assistance extended to the Applicant, this assurance shall obligate the Applicant, or in the case of any transfer of such property, any transferee, for the period during which the real property or structure is used for a purpose for which the Federal financial assistance is extended or for another purpose involving the provision of similar services or benefits.
12. It will establish safeguards to prohibit employees from using their positions for a purpose that is or gives the appearance of being motivated by a desire for private gain for themselves or others, particularly those with whom they have family, business, or other ties.
13. It will comply with the requirements of Title II and Title III of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (P.L. 91-646) which provides for fair and equitable treatment of persons displaced as a result of Federal and Federally assisted programs.
14. It will comply with all requirements imposed by the Federal grantor agency concerning special requirements of law, program requirements, and other administrative requirements approved in accordance with OMB Circular A-102, P.L. 93-288 as amended, and applicable Federal Regulations.
15. It will comply with the provisions of the Hatch Act which limit the political activity of employees.
16. It will comply with the minimum wage and maximum hours provisions of the Federal Fair Labor Standards Act, as they apply to hospital and educational institution employees of State and local governments.
17. (To the best of his/her knowledge and belief) the disaster relief work described on each Federal Emergency Management Agency (FEMA) Project Application for which Federal Financial assistance is requested is eligible in accordance with the criteria contained in 44 Code of Federal Regulations, Part 206, and applicable FEMA Handbooks.
18. The emergency or disaster relief work therein described for which Federal Assistance is requested hereunder does not or will not duplicate benefits received for the same loss from another source.
19. It will (1) provide without cost to the United States all lands, easements and rights-of-way necessary for accomplishments of the approved work; (2) hold and save the United States free from damages due to the approved work or Federal funding.
20. This assurance is given in consideration of and for the purpose of obtaining any and all Federal grants, loans, reimbursements, advances, contracts, property, discounts of other Federal financial assistance extended after the date hereof to the Applicant by FEMA, that such Federal Financial assistance will be extended in reliance on the representations and agreements made in this assurance and that the United States shall have the right to seek judicial enforcement of this assurance. This assurance is binding on the applicant, its successors, transferees, and assignees, and the person or persons whose signatures appear on the reverse as authorized to sign this assurance on behalf of the applicant.
21. It will comply with the flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973, Public Law 93-234, 87 Stat. 975, approved December 31, 1973. Section 102(a) requires, on and after March 2, 1975, the purchase of flood insurance in communities where such insurance is available as a condition for the receipt of any Federal financial assistance for construction or acquisition purposes for use in any area that has been identified by the Director, Federal Emergency Management Agency as an area having special flood hazards. The phrase "Federal financial assistance" includes any form of loan, grant, guaranty, insurance payment, rebate, subsidy, disaster assistance loan or grant, or any other form of direct or indirect Federal assistance.
22. It will comply with the insurance requirements of Section 314, PL 93-288, to obtain and maintain any other insurance as may be reasonable, adequate, and necessary to protect against further loss to any property which was replaced, restored, repaired, or constructed with this assistance.
23. It will defer funding of any projects involving flexible funding until FEMA makes a favorable environmental clearance, if this is required.
24. It will assist the Federal grantor agency in its compliance with Section 106 of the National Historic Preservation Act of 1966, as amended, (16 U.S.C. 470), Executive Order 11593, and the Archeological and Historic Preservation Act of 1966 (16 U.S.C. 469a-1 et seq.) by (a) consulting with the State Historic Preservation Officer on the conduct of investigations, as necessary, to identify properties listed in or eligible for inclusion in the National Register of Historic places that are subject to adverse effects (see 36 CFR Part 800.8) by the activity, and notifying the Federal grantor agency of the existence of any such properties, and by (b) complying with all requirements established by the Federal grantor agency to avoid or mitigate adverse effects upon such properties.
25. It will, for any repairs or construction financed herewith, comply with applicable standards of safety, decency and sanitation and in conformity with applicable codes, specifications and standards; and, will evaluate the natural hazards in areas in which the proceeds of the grant or loan are to be used and take appropriate action to mitigate such hazards, including safe land use and construction practices.

## STATE ASSURANCES

The State agrees to take any necessary action within State capabilities to require compliance with these assurances and agreements by the applicant or to assume responsibility to the Federal government for any deficiencies not resolved to the satisfaction of the Regional Director.





## ORDINANCE

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**TO:** Town Council  
**FROM:** Steve Smith  
**DATE:** February 13, 2024  
**SUBJECT:** 2024 Budget Ordinance Amendment #4

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**FOR THE PURPOSE OF:**

To provide funds for the towing of vehicles obstructing roadways and or parked illegally.

**ATTACHED FOR YOUR CONSIDERATION:**

Amendment #2024-04

**FINANCIAL IMPLICATIONS:**

This has neutral budget implications. The impound fees will offset the towing fees.

**STAFF RECOMMENDATION:**

Approve

**SIGNATURES:**

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**Town Manager**

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**Town Clerk**

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA  
 FY2024 BUDGET ORDINANCE  
 AMENDMENT # 2024-04**

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

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

A.	EXPENDITURES		
	1. To provide for increases and /or (decreases) in existing Funds:		
	a. General Fund:		
	1. Police Department-Towing Services	12,000	
		TOTAL ADJUSTMENT TO EXPENDITURES	\$12,000
B.	REVENUES		
	2. To provide for the adjustments to revenues:		
	b. General Fund:		
	1. Impound Fees	\$ 12,000	
		TOTAL ADJUSTMENT TO REVENUE	<u>\$ 12,000</u>
C.	FY 2022-2024 General Fund Original Budget	\$ 11,549,993	
	FY 2022-2024 Amendment #1	197,700	
	FY 2023-2024 Amendment #2	Voided	
	FY 2023-2024 Amendment #3	1,215,000	
	FY 2023-2024 Amendment #4	12,000	
	FY 2022-2023 General Fund Current	<u>\$ 12,974,693</u>	

APPROVED THIS THE 13th Day of February 2024

\_\_\_\_\_  
 Emily Haynes, Town Clerk

\_\_\_\_\_  
 Mayor Weidner Abernethy







# RESOLUTION

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**TO:** Mayor and Town Council  
**FROM:** Emily Haynes  
**DATE:** February 13, 2024  
**SUBJECT:** Resolution 2024-08

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**FOR THE PURPOSE OF:**  
Resolution to Support the myFutureNC Attainment Goal.

**SIGNATURES:**

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Town Manager

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Town Clerk



Resolution 2024-08

Town of Beech Mountain  
North Carolina

Date: 2/13/2024

### **Resolution to Support the myFutureNC Attainment Goal**

**WHEREAS**, myFutureNC is a statewide non-profit organization focused on educational attainment and is the result of cross-sector collaboration between North Carolina leaders in education, business and government; and

**WHEREAS**, North Carolina has the goal that 2 million North Carolinians will have a high-quality credential or postsecondary degree by 2030; and

**WHEREAS**, the Town of Beech Mountain is committed to ensuring that 79% of individuals ages 25 - 44 have a postsecondary degree or credential by 2030; and

**WHEREAS**, the Town of Beech Mountain, along with other key partners, will help advance the educational attainment of students in North Carolina; and

**WHEREAS**, the Town of Beech Mountain agrees that North Carolina faces a gap between the projected needs for citizens with high-quality credentials or postsecondary degrees and the attainment of those high-quality credentials or postsecondary degrees.

#### **NOW, THEREFORE, BE IT RESOLVED THAT:**

The Town of Beech Mountain supports and endorses the attainment goal of myFutureNC that 2 million North Carolinians should have a high-quality credential or postsecondary degree by 2030; and

The Town of Beech Mountain supports and adopts the local educational attainment goal of 13,384 individuals with a high-quality credential or postsecondary degree by 2030 in Watauga County; and

The Town of Beech Mountain along with leaders in business, education, state and local government, and community organizations will continue to foster collaboration to achieve the goal by developing an action plan, defining success with measurable outcomes, executing on the action plan, and sharing successful practices with MyFutureNC and peer communities.

**ADOPTED** by the Town of Beech Mountain Town Council on this \_\_, day of \_\_\_\_\_, 20\_\_.

**ATTEST:**

\_\_\_\_\_  
Weidner Abernethy, Mayor  
Town of Beech Mountain

\_\_\_\_\_  
Emily Haynes, Town Clerk





## COUNCIL ACTION ITEM

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**TO:** Mayor and Town Council  
**FROM:** Bob Pudney  
**DATE:** February 13, 2024  
**SUBJECT:** Appoint Chair Person and Vice Chair to the TDA

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**FOR THE PURPOSE OF:**

Town Resolution 01-12-02 creating the Tourism Development Authority (TDA) requires the Town Council to appoint a Chairperson and Vice-Chairperson from among the membership of the TDA. The current membership of the TDA effective January 9, 2024 is: Jana Greer, Dr. Donald Carringer, Leighann Cogdill, Dawn Dalglish and Fred Pfohl.

**STAFF RECOMMENDATION:**

Appoint a Chairperson and Vice-Chairperson for the TDA.

**SIGNATURES:**

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Town Manager

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Town Clerk





## RESOLUTION

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**TO:** Town Council and Staff  
**FROM:** Steve Smith  
**DATE:** February 13, 2024  
**SUBJECT:** Compliance Responsibilities under the Coronavirus State and Local Fiscal Recovery Fund

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**FOR THE PURPOSE OF:**

By excepting ARPA Funding, which to date Town of Beech Mountain has been granted \$4,103,500 the town must comply with certain provisions of the Federal Government. Parker Poe and Associates through and funded by the North Carolina League of Municipalities put together the polices and will guild staff in the implementation of the polices as required by the Federal government. Each Policy is accompanied with its own Resolution. All resolutions can be adopted by a single action by the Town Council.

**ATTACHED FOR YOUR CONSIDERATION:**

ARPA Compliance Memorandum by Parker Poe  
Allowable Costs and Cost Principles Policy  
Conflict of Interest Policy  
Eligible Use Policy  
Internal Controls for ARPA Funding Policy  
Nondiscrimination Policy  
Property Management Policy  
Record Retention Policy

**STAFF RECOMMENDATION:**

Approve

**SIGNATURES:**

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Town Manager

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Town Clerk





**M e m o r a n d u m**

**Via Email:** [ssmith@townofbeechmountain.com](mailto:ssmith@townofbeechmountain.com)

**To:** Steven Smith, Finance Officer, Town of Beech Mountain  
Emily Haynes, Town Clerk, Town of Beech Mountain

**From:** Catherine G. Clodfelter  
Alexandria G. Hill

**Date:** January 12, 2024

**Re:** Compliance Responsibilities under the Coronavirus State and Local Fiscal Recovery Fund

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This memorandum provides a high level summary of the Town of Beech Mountain’s (the “Town”) responsibilities as a condition of receiving funds under the Coronavirus State and Local Fiscal Recovery Fund (“CSLFRF”) and American Rescue Plan Act (“ARPA”) (collectively, ARPA/CSLFRF).

**I. Time to Obligate (Expend) Funds**

We understand the Town has obligated and expended some but not all of its awarded funds. The Town may use ARPA/CSLFRF funds for costs incurred between the period of March 3, 2021 and December 31, 2024. In any event, the award funds must be obligated and expended by December 31, 2026.<sup>1</sup> A recipient obligates funds by means of placing an order for property and services, entering a contract, granting a subaward, or entering similar transactions that require payment by December 31, 2024.<sup>2</sup>

**II. Compliance Requirements—Adoption of Required Policies**

The Town is a recipient of ARPA/CSLFRF funds (the “Award”).<sup>3</sup> As a recipient of ARPA/CSLFRF funds, the Town must comply with state and federal law related to

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<sup>1</sup> See 31 C.F.R. § 35.5(c).

<sup>2</sup> See 31 C.F.R. § 35.6(d).

<sup>3</sup> Title VI of the Social Security Act § 603(b)(2)(C); see also 42 U.S.C. 803(b)(2)(C).

the expenditure of the Award. Below are policies that we recommend the Town adopt and follow to aid compliance with state and federal law:

- **Eligible Use Policy**—This policy outlines the ARPA/CSLFRF eligible use categories and the Town’s commitment to making eligible use determinations for each project;
- **Cost Principles Policy**—This policy outlines the Town’s commitment to implementing internal controls and effective monitoring practice to ensure award compliance;
- **Records Retention Policy**—This policy lists the covered documents that the Town should retain as it relates to expending ARPA/CSLFRF funds;
- **Nondiscrimination Policy**—As required by the CSLFRF Award Terms and Conditions, this policy outlines the Town’s agreement to follow all federal statutes and regulations prohibiting discrimination in its administration of CSLFRF funds; and
- **Conflicts of Interest Policy**—This policy establishes the Town’s conflict of interest standard to be applied when the Town enters into a contract or makes a subaward.

We understand that many of the compliance measures outlined in these policies are already existing practices or an extension of existing policies of the Town. We recommend that the Town adopt or reaffirm the following revised policies which are based on requirements in the Treasury’s rules

In addition, we have provided two additional policies the Town may need based on its chosen projects:

- **Property Management Policy** – This policy outlines the Town’s standards for the title, use, management, and disposal of real property, equipment, and supplies acquired in whole or in part with ARPA/CSLFRF funds.
- **Internal Controls Policy** – This policy may be used to establish the Town’s internal controls that will be implemented for monitoring award compliance. This policy may be adopted by resolution or simply utilized as a tool for compliance. We have drafted an Internal Controls Policy specific to the Town’s needs. The Internal Controls Policy includes a list of suggested compliance actions.

These draft policies have been sent as email attachments, and please let us know if you need additional copies or further conversations concerning internal controls.

### **III. Eligible Use Determination**

The Town must make an eligible use determination for each project funded by ARPA/CSLFRF. The proposed Eligible Use Policy provided outlines the Town's commitment to developing and implementing effective internal controls to ensure that funding decisions fall within an eligible use category.

The Uniform Guidance provides that the eligible uses for ARPA/CSLFRF funds include:

- Replacement of lost public sector revenue;
- Responding to the far-reaching public health and negative economic impacts;
- Providing premium pay for essential workers; and
- Investing in water, sewer and broadband infrastructure.<sup>4</sup>

It is our understanding that the Town has elected for an award of funds under the Revenue Replacement category. The U.S. Department of Treasury provides a non-exhaustive list of eligible uses under the Revenue Replacement category, including: facilitating and improving government services such as health services, waste disposal, roads building and maintenance, water and sewer services, public safety services and other infrastructure.<sup>5</sup>

The Town has been supplied with an Eligibility Determination and Allowable Cost Review ("Eligibility Review") form as an attachment to the Eligible Use Policy. The Eligibility Review form documents the assessment process and the data that should be reviewed in determining whether a project falls within an eligible use category. The Eligibility Review provides a non-exhaustive yet comprehensive list of projects that typically fall under each eligible use category.

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<sup>4</sup> See 42 U.S.C. § 802(c)(1).

<sup>5</sup> 31 CFR 35.6(d); *see also* U. S. Department of Treasury, Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule p.9-11 (January 2022), available at <https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-Overview.pdf>.

#### **IV. Compliance Requirements — Procurement**

There are separate requirements for projects that require procurement of property and services.<sup>6</sup> Should any funding be used on projects that require procurement, the Town is responsible for ensuring that any procurement is consistent with State and Federal regulations as set forth in the Uniform Guidance at 2 CFR 200.318 through 2 CFR 200.327. The U.S. Department Treasury provides that the real property and equipment acquired under this program must be used in a manner consistent with 2 CFR 200.311 and 2 CFR 200.313.

The Town has been supplied with a Property Management Policy. This policy provides guidance for the title, use, management, and disposal of real property equipment, and supplies acquired in whole or in part with ARPA/CSLFRF funds.

#### **V. Conclusion**

Please let us know what questions you have now and as you move forward with your ARPA funded projects.

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<sup>6</sup> 2 C.F.R. § 200.317.



**ALLOWABLE COSTS AND COST PRINCIPLES FOR EXPENDITURE OF  
AMERICAN RESCUE PLAN ACT/CORONAVIRUS STATE AND LOCAL  
FISCAL RECOVERY FUNDS BY THE TOWN OF BEECH MOUNTAIN**

**WHEREAS**, the Town of Beech Mountain has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

**WHEREAS**, the funds may be used for projects within certain eligible categories set forth in the Town of Beech Mountain's Eligible Use Policy, to the extent authorized by state law, including, but not limited to,

- i. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
- ii. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, non-profits, impacted industries, and the public sector;
- iii. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and
- iv. Replacement of lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic; and
- v. Investment in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and storm water infrastructure, and to expand access to broadband internet; and

**WHEREAS**, the ARP/CSLFRF are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Sect. 200 (UG)

**WHEREAS**, Subpart E of the UG dictates allowable costs and cost principles for expenditure of ARP/CSLFRF funds; and

**WHEREAS**, Subpart E of the UG (specifically, 200.400) states in relevant part that:

The application of these cost principles is based on the fundamental premises that:



- a) The non-Federal entity is responsible for the efficient and effective administration of the Federal award through the application of sound management practices.
- b) The non-Federal entity assumes responsibility for administering Federal funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the Federal award.
- c) The non-Federal entity, in recognition of its own unique combination of staff, facilities, and experience, has the primary responsibility for employing whatever form of sound organization and management techniques may be necessary in order to assure proper and efficient administration of the Federal award.

**BE IT RESOLVED** that the governing board of the Town of Beech Mountain hereby adopts and enacts the following UG Allowable Costs and Cost Principles Policy for the expenditure of ARP funds.

Adopted this the \_\_\_ day of \_\_\_\_\_, 2024.

Town of Beech Mountain

\_\_\_\_\_ (seal)  
Weidner Abernethy, Mayor

\_\_\_\_\_ (seal)  
Emily Haynes,  
Town Clerk Town of  
Beech Mountain



## THE TOWN OF BEECH MOUNTAIN'S ALLOWABLE COSTS AND COSTS PRINCIPLES POLICY

### **I. Overview**

[Title 2 U.S. Code of Federal Regulations Part 200](#), Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly called Uniform Guidance (UG), specifically Subpart E, defines those items of cost that are allowable, and which are unallowable. The tests of allowability under these principles are:

- a) the costs must be reasonable;
- b) they must be allocable to eligible projects under the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF);
- c) they must be given consistent treatment through application of those generally accepted accounting principles appropriate to the circumstances; and
- d) they must conform to any limitations or exclusions set forth in these principles or in the ARP/CSLFRF grant award as to types or amounts of cost items. Unallowable items fall into two categories: expenses which are by their nature unallowable (e.g., alcohol), and unallowable activities (e.g., fund raising).

The Town of Beech Mountain shall adhere to all applicable cost principles governing the use of federal grants. This policy addresses the proper classification of both direct and indirect charges to ARP/CSLFRF funded projects and enacts procedures to ensure that proposed and actual expenditures are consistent with the ARP/CSLFRF grant award terms and all applicable federal regulations in the UG.

Responsibility for following these guidelines lies with the Finance Department, which is charged with the administration and financial oversight of the ARP/CSLFRF. Further, all local government employees and officials who are involved in obligating, administering, expending, or monitoring ARP/CSLFRF grant funded projects should be well versed with the categories of costs that are generally allowable and unallowable. Questions on the allowability of costs should be directed to the Town Clerk. As questions on allowability of certain costs may require interpretation and judgment, local government personnel are encouraged to ask for assistance in making those determinations.

### **II. General Cost Allowability Criteria**

All costs expended using ARP/CSLFRF funds must meet the following general criteria in accordance with 2 CFR § 200.403 and CSLFRF FAQ 13.5 as of July 2023:



- i. Be necessary and reasonable for the proper and efficient performance and administration of the grant program. A cost must be *necessary* to achieve a project objective. When determining whether a cost is necessary, consideration may be given to:
  - Whether the cost is needed for the proper and efficient performance of the grant project.
  - Whether the cost is identified in the approved project budget or application.
  - Whether the cost aligns with identified needs based on results and findings from a needs assessment.
  - Whether the cost addresses project goals and objectives and is based on program data.

A cost is *reasonable* if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, *reasonable* means that sound business practices were followed, and purchases were comparable to market prices. When determining reasonableness of a cost, consideration must be given to:

- Whether the cost is a type generally recognized as ordinary and necessary for the operation of the Town of Beech Mountain or the proper and efficient performance of the federal award.
  - The restraints or requirements imposed by factors, such as sound business practices; arm's-length bargaining; federal, state, and other laws and regulations; and terms and conditions of the ARP/CSLFRF award.
  - Market prices for comparable goods or services for the geographic area.
  - Whether individuals concerned acted with prudence in the circumstances considering their responsibilities to the Town of Beech Mountain, its employees, the public at large, and the federal government.
  - Whether the Town of Beech Mountain significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the ARP/CSLFRF award's cost.
- ii. Be allocable to the ARP/CSLFRF federal award. A cost is allocable to the ARP/CSLFRF award if the goods or services involved are chargeable or assignable to the ARP/CSLFRF award in accordance with the relative benefit received. This means that the ARP/CSLFRF grant program derived a benefit in proportion to the funds charged to the program.



- iii. Be authorized and not prohibited under state or local laws or regulations.
- iv. Conform to any limitations or exclusions set forth in the principles, federal laws, ARP/CSLFRF award terms, and other governing regulations as to types or amounts of cost items.
- v. Be consistent with policies, regulations, and procedures that apply uniformly to both the ARP/CSLFRF federal award and other activities of the Town of Beech Mountain.
- vi. Be accorded consistent treatment. A cost MAY NOT be assigned to a federal award as a direct cost and also be charged to a federal award as an indirect cost. And a cost must be treated consistently for both federal award and non-federal award expenditures.
- vii. Be adequately documented.
- viii. Be incurred during the approved budget period.

The Finance Director and/or Town clerk is responsible for determining cost allowability must be familiar with the Selected Items of Cost. The Finance Director and/or Town Clerk will check costs against the selected items of cost requirements to ensure the cost is allowable and that all process and documentation requirements are followed. In addition, State laws, the Town of Beech Mountain regulations, and program-specific rules may deem a cost as unallowable, and the Finance Director and/or Town Clerk must follow those non-federal rules as well.

### **III. Cost Allowability Review Process**

#### **A. Preapproval Cost Allowability Review**

Before an ARP/CSLFRF-funded project is authorized, the Town Clerk must review the proposed cost items within an estimated project budget to determine whether they are allowable and allocable and whether cost items will be charged as direct or indirect expenses. This review will occur concurrently with the review of project eligibility and *before* obligating or expending any ARP/CSLFRF funds.

- Local government personnel must submit proposed ARP/CSLFRF projects to the Finance Department for review. In addition to other required information, all proposed project submissions must delineate estimated costs by cost item.
- Along with a general review of project eligibility and conformance with other governing board management directives, the Town Clerk must review estimated costs for specific



allowable cost requirements, budget parameters, indirect rates, fringe benefit rates, and those activities/costs that require pre-approval by the US Treasury.

- If a proposed project includes a request for an unallowable cost, the Town Clerk will return the proposal to the requesting party for review and, if practicable, resubmission with corrected cost items.
- Once a proposed project budget is pre-approved by the Town Clerk, the local government personnel responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget.

#### **B. Post-expenditure Cost Allowability Review**

Once an expenditure is incurred related to an eligible project, and an invoice or other demand for payment is submitted to the Town of Beech Mountain, the Town Clerk must perform a second review to ensure that actual expenditures comprise allowable costs.

- All invoices or other demands for payment must include a breakdown by cost item. The cost items should mirror those presented in the proposed budget for the project. If an invoice or other demand for payment does not include a breakdown by cost item, the Town Clerk will return the invoice to the project manager and/or vendor, contractor, or subrecipient for correction.
- The Town Clerk must review the individual cost items listed on the invoice or other demand for payment to determine their allowability and allocability.
- If all cost items are deemed allowable and properly allocable, the Town Clerk must proceed through the local government's normal disbursement process.
- If any cost item is deemed unallowable, the Town Clerk will notify the Town of Beech Mountain that a portion of the invoice or other demand for payment will not be paid with ARP/CSLFRF funds. The Town Clerk may in their discretion, and consistent with this policy, allow an invoice or other demand for payment to be resubmitted with a revised cost allocation. If the local government remains legally obligated by contract or otherwise to pay the disallowed cost item, it must identify other local government funds to cover the disbursement. The Town of Beech Mountain's governing board must approve any allocation of other funds for this purpose.
- The Town Clerk must retain appropriate documentation of budgeted cost items per project and actual obligations and expenditures of cost items per project pursuant to and in accordance with the Town's Record Retention Policy.



**IV. Cost Transfers**

Any costs charged to the ARP/CSLFRF federal award that do not meet the allowable cost criteria must be removed from the award account and charged to an account that does not require adherence to federal UG or other applicable guidelines.

Failure to adequately follow this policy and related procedures could result in questioned costs, audit findings, potential repayment of disallowed costs and discontinuance of funding.

Adopted this the \_\_\_\_ day of \_\_\_\_\_, 2024.

Town of Beech Mountain

\_\_\_\_\_ (seal)

Weidner Abernethy, Mayor

\_\_\_\_\_ (seal)

Emily Haynes,  
Town Clerk Town of  
Beech Mountain



**EXHIBIT A**

<b>Selected Items of Cost</b>	<b>Uniform Guidance General Reference</b>	<b>Allowability</b>
Advertising and public relations costs	2 CFR § 200.421	Allowable with restrictions
Advisory councils	2 CFR § 200.422	Allowable with restrictions
Alcoholic beverages	2 CFR § 200.423	Unallowable
Alumni/ae activities	2 CFR § 200.424	Not specifically addressed
Audit services	2 CFR § 200.425	Allowable with restrictions
Bad debts	2 CFR § 200.426	Unallowable
Bonding costs	2 CFR § 200.427	Allowable with restrictions
Collection of improper payments	2 CFR § 200.428	Allowable
Commencement and convocation costs	2 CFR § 200.429	Not specifically addressed
Compensation – personal services	2 CFR § 200.430	Allowable with restrictions; Special conditions apply (e.g., § 200.430(i)(5))
Compensation – fringe benefits	2 CFR § 200.431	Allowable with restrictions
Conferences	2 CFR § 200.432	Allowable with restrictions
Contingency provisions	2 CFR § 200.433	Unallowable with exceptions



Contributions and donations	2 CFR § 200.434	Unallowable (made by non-federal entity); not reimbursable but value may be used as cost sharing or matching (made to non-federal entity)
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435	Allowable with restrictions
Depreciation	2 CFR § 200.436	Allowable with qualifications
Employee health and welfare costs	2 CFR § 200.437	Allowable with restrictions
Entertainment costs	2 CFR § 200.438	Unallowable with exceptions
Equipment and other capital expenditures	2 CFR § 200.439	Allowability based on specific requirement
Exchange rates	2 CFR § 200.440	Allowable with restrictions
Fines, penalties, damages and other settlements	2 CFR § 200.441	Unallowable with exceptions
Fund raising and investment management costs	2 CFR § 200.442	Unallowable with exceptions
Gains and losses on disposition of depreciable assets	2 CFR § 200.443	Allowable with restrictions
General costs of government	2 CFR § 200.444	Unallowable with exceptions
Goods and services for personal use	2 CFR § 200.445	Unallowable (goods/services); allowable (housing) with restrictions



Idle facilities and idle capacity	2 CFR § 200.446	Idle facilities - unallowable with exceptions; Idle capacity - allowable with restrictions
Insurance and indemnification	2 CFR § 200.447	Allowable with restrictions
Intellectual property	2 CFR § 200.448	Allowable with restrictions
Interest	2 CFR § 200.449	Allowable with restrictions
Lobbying	2 CFR § 200.450	Unallowable
Losses on other awards or contracts	2 CFR § 200.451	Unallowable (however, they are required to be included in the indirect cost rate base for allocation of indirect costs)
Maintenance and repair costs	2 CFR § 200.452	Allowable with restrictions
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453	Allowable with restrictions
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454	Allowable with restrictions; unallowable for lobbying organizations
Organization costs	2 CFR § 200.455	Unallowable except federal prior approval
Participant support costs	2 CFR § 200.456	Allowable with prior approval of the federal awarding agency
Plant and security costs	2 CFR § 200.457	Allowable; capital expenditures are subject to § 200.439



Pre-award costs	2 CFR § 200.458	Allowable if consistent with other allowabilities and with prior approval of the federal awarding agency
Professional services costs	2 CFR § 200.459	Allowable with restrictions
Proposal costs	2 CFR § 200.460	Allowable with restrictions
Publication and printing costs	2 CFR § 200.461	Allowable with restrictions
Rearrangement and reconversion costs	2 CFR § 200.462	Allowable (ordinary and normal)
Recruiting costs	2 CFR § 200.463	Allowable with restrictions
Relocation costs of employees	2 CFR § 200.464	Allowable with restrictions
Rental costs of real property and equipment	2 CFR § 200.465	Allowable with restrictions
Scholarships and student aid costs	2 CFR § 200.466	Not specifically addressed
Selling and marketing costs	2 CFR § 200.467	Unallowable with exceptions
Specialized service facilities	2 CFR § 200.468	Allowable with restrictions
Student activity costs	2 CFR § 200.469	Unallowable unless specifically provided for in the federal award
Taxes (including Value Added Tax)	2 CFR § 200.470	Allowable with restrictions
Termination costs	2 CFR § 200.471	Allowable with restrictions
Training and education costs	2 CFR § 200.472	Allowable for employee development



Transportation costs	2 CFR § 200.473	Allowable with restrictions
Travel costs	2 CFR § 200.474	Allowable with restrictions
Trustees	2 CFR § 200.475	Not specifically addressed



**RESOLUTION ADOPTING TOWN OF BEECH MOUNTAIN CONFLICT OF INTEREST POLICY FOR CORONAVIRUS STATE FISCAL RECOVERY FUND AWARD**

**WHEREAS**, the Town of Beech Mountain has received an allocation of funds from the “Coronavirus State Fiscal Recovery Fund” or “Coronavirus Local Fiscal Recovery Fund” (together “CSLFRF funds”), established pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (the “ARP/CSLFRF award”); and

**WHEREAS**, CSLFRF funds are subject to the U.S. Department of Treasury (“Treasury”) regulations, including the Final Rule, the Award Terms and Conditions, and implementing regulations at 2 C.F.R. § 200.318(c)(1); and

**WHEREAS**, pursuant to ARP/CSLFRF Award Terms and Conditions, 2 C.F.R. § 200.318(c)(1), and N.C. Gen. Stat. Ann. § 14-234, as a condition of receiving CSLFRF funds, the Town of Beech Mountain agrees to follow the Treasury and North Carolina law’s conflict of interest requirements in its administration of CSLFRF and desired to adopt a conflict of interest policy to implement such requirements;

**NOW, THEREFORE, BE IT RESOLVED**, that the Town of Beech Mountain hereby adopts and enacts the following Conflict of Interest Policy, which shall apply to the operations of any program, activity, or facility that is supported in whole, or in part, by expenditures of CSLFRF pursuant to the ARP/CSLFRF award.

Adopted this the \_\_\_ day of \_\_\_\_\_, 2024.

Town of Beech Mountain

\_\_\_\_\_ (seal)  
Weidner Abernethy, Mayor

\_\_\_\_\_ (seal)  
Emily Haynes,  
Town Clerk Town of  
Beech Mountain



## CONFLICT OF INTEREST POLICY

### APPLICABLE TO CONTRACTS AND SUBAWARDS OF THE TOWN OF BEECH MOUNTAIN SUPPORTED BY FEDERAL FINANCIAL ASSISTANCE

#### I. Scope of Policy

- a. Purpose of Policy. This Conflict of Interest Policy (“*Policy*”) establishes conflict of interest standards that (1) apply when the Town of Beech Mountain (“*Unit*”) enters into a Contract (as defined in Section II hereof) or makes a Subaward (as defined in Section II hereof), and (2) meet or exceed the requirements of North Carolina law and 2 C.F.R. § 200.318(c).
- b. Application of Policy. This Policy shall apply when the Town of Beech Mountain (1) enters into a Contract to be funded, in part or in whole, by Federal Financial Assistance to which 2 C.F.R. § 200.318(c) applies, or (2) makes any Subaward to be funded by Federal Financial Assistance to which 2 C.F.R. § 200.318(c) applies. If a federal statute, regulation, or the terms of a financial assistance agreement applicable to a particular form of Federal Financial Assistance conflicts with any provision of this Policy, such federal statute, regulation, or terms of the financial assistance agreement shall govern.

#### II. Definitions

Capitalized terms used in this Policy shall have the meanings ascribed thereto in this Section II: Any capitalized term used in this Policy but not defined in this Section II shall have the meaning set forth in 2 C.F.R. § 200.1.

- a. “*COI Point of Contact*” means the individual identified in Section III(a) of this Policy.
- b. “*Contract*” means, for the purpose of Federal Financial Assistance, a legal instrument by which the Town of Beech Mountain purchases property or services needed to carry out a program or project under a Federal award.
- c. “*Contractor*” means an entity or individual that receives a Contract.
- d. “*Covered Individual*” means a Public Officer, employee, or agent of the Town of Beech Mountain.



- e. “*Covered Nonprofit Organization*” means a nonprofit corporation, organization, or association, incorporated or otherwise, that is organized or operating in the State of North Carolina primarily for religious, charitable, scientific, literary, public health and safety, or educational purposes, excluding any board, entity, or other organization created by the State of North Carolina or any political subdivision of the State (including the Town of Beech Mountain).
- f. “*Direct Benefit*” means, with respect to a Public Officer or employee of the Town of Beech Mountain, or the spouse of any such Public Officer or employee, (i) having a ten percent (10%) ownership interest or other interest in a Contract or Subaward; (ii) deriving any income or commission directly from a Contract or Subaward; or (iii) acquiring property under a Contract or Subaward.
- g. “*Federal Financial Assistance*” means Federal financial assistance that the Town of Beech Mountain receives or administers in the form of grants, cooperative agreements, non-cash contributions or donations of property (including donated surplus property), direct appropriations, food commodities, and other Federal financial assistance (except that the term does not include loans, loan guarantees, interest subsidies, or insurance).
- h. “*Governing Board*” means the Town of Beech Mountain Board of Commissioners.
- i. “*Immediate Family Member*” means, with respect to any Covered Individual, (i) a spouse, and parents thereof, (ii) a child, and parent thereof, (iii) a parent, and spouse thereof, (iv) a sibling, and spouse thereof, (v) a grandparent and grandchild, and spouses thereof, (vi) domestic partners and parents thereof, including domestic partners of any individual in (ii) through (v) of this definition; and (vii) any individual related by blood or affinity whose close association with the Covered Individual is the equivalent of a family relationship.
- j. “*Involved in Making or Administering*” means (i) with respect to a Public Official or employee, (a) overseeing the performance of a Contract or Subaward or having authority to make decisions regarding a Contract or Subaward or to interpret a Contract or Subaward, or (b) participating in the development of specifications or terms or in the preparation or award of a Contract or Subaward, (ii) only with respect to a Public Official, being a member of a board, commission, or other body of which the Public Official is a member, taking action on the Contract or Subaward, whether or not the Public Official actually participates in that action.



- k. “*Pass-Through Entity*” means a non-Federal entity that provides a Subaward to a Subrecipient to carry out part of a Federal program.
- l. “*Public Officer*” means an individual who is elected or appointed to serve or represent the Town of Beech Mountain (including, without limitation, any member of the Governing Board), other than an employee or independent contractor of the Town of Beech Mountain.
- m. “*Recipient*” means an entity, usually but not limited to a non-Federal entity, that receives a Federal award directly from a Federal awarding agency. The term does not include Subrecipients or individuals that are beneficiaries of the award.
- n. “*Related Party*” means (i) an Immediate Family Member of a Covered Individual, (ii) a partner of a Covered Individual, or (iii) a current or potential employer (other than the Town of Beech Mountain) of a Covered Individual, of a partner of a Covered Individual, or of an Immediate Family Member of a Covered Individual.
- o. “*Subaward*” means an award provided by a Pass-Through Entity to carry out part of a Federal award received by the Pass-Through Entity. It does not include payments to a contractor or payments to a contractor or payments to an individual that is a beneficiary of a Federal program.
- p. “*Subcontract*” means mean any agreement entered into by a Subcontractor to furnish supplies or services for the performance of a Contract or a Subcontract. It includes, but is not limited to, purchase orders, and changes and modifications to purchase orders.
- q. “*Subcontractor*” means an entity that receives a Subcontract.
- r. “*Subrecipient*” means an entity, usually but not limited to a non-Federal entity, that receives a subaward from a Pass-Through Entity to carry out part of a Federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.
- s. “*Unit*” has the meaning specified in Section I hereof.

### **III. COI Point of Contact.**



- a. Appointment of COI Point of Contact. The Town Manager, an employee of the Town of Beech Mountain, shall have primary responsibility for managing the disclosure and resolution of potential or actual conflicts of interest arising under this Policy. In the event that the Town Manager is unable to serve in such capacity, the Finance Director shall assume responsibility for managing the disclosure and resolution of conflicts of interest arising under this Policy. The individual with responsibility for managing the disclosure and resolution of potential or actual conflicts of interest under this Section III(a) shall be known as the “*COI Point of Contact*”.
- b. Distribution of Policy. The COI Point of Contact shall ensure that each Covered Individual receives a copy of this Policy.

#### IV. Conflict of Interest Standards in Contracts and Subawards

- a. North Carolina Law. North Carolina law restricts the behavior of Public Officials and employees of the Town of Beech Mountain involved in contracting on behalf of the Town of Beech Mountain. The Town of Beech Mountain shall conduct the selection, award, and administration of Contracts and Subawards in accordance with the prohibitions imposed by the North Carolina General Statutes and restated in this Section III.
  - i. G.S. § 14-234(a)(1). A Public Officer or employee of the Town of Beech Mountain Involved in Making or Administering a Contract or Subaward on behalf of the Town of Beech Mountain shall not derive a Direct Benefit from such a Contract or Subaward.
  - ii. G.S. § 14-234(a)(3). No Public Officer or employee of the Town of Beech Mountain may solicit or receive any gift, favor, reward, service, or promise of reward, including but not limited to a promise of future employment, in exchange for recommending, influencing, or attempting to influence the award of a Contract or Subaward by the Town of Beech Mountain.
  - iii. G.S. § 14-234.3. If a member of the Governing Board of the Town of Beech Mountain serves as a director, officer, or governing board member of a Covered Nonprofit Organization, such member shall not (1) deliberate or vote on a Contract or Subaward between the Town of Beech Mountain and the Covered Nonprofit Corporation, (2) attempt to influence any other person who deliberates or votes on a Contract or Subaward between the Town of Beech Mountain and the Covered Nonprofit Corporation, or (3)



solicit or receive any gift, favor, reward, service, or promise of future employment, in exchange for recommending or attempting to influence the award of a Contract or Subaward to the Covered Nonprofit Organization.

- iv. G.S. § 14-234.1. A Public Officer or employee of the Town of Beech Mountain shall not, in contemplation of official action by the Public Officer or employee, or in reliance on information which was made known to the public official or employee and which has not been made public, (1) acquire a pecuniary interest in any property, transaction, or enterprise or gain any pecuniary benefit which may be affected by such information or other information, or (2) intentionally aid another in violating the provisions of this section.

b. Federal Standards.

- i. Prohibited Conflicts of Interest in Contracting. Without limiting any specific prohibition set forth in Section IV(a), a Covered Individual may not participate in the selection, award, or administration of a Contract or Subaward if such Covered Individual has a real or apparent conflict of interest.

- 1. Real Conflict of Interest. A real conflict of interest shall exist when the Covered Individual or any Related Party has a financial or other interest in or a tangible personal benefit from a firm considered for a Contract or Subaward. Exhibit A attached hereto provides a non-exhaustive list of examples of (i) financial or other interests in a firm considered for a Contract or Subaward, and (ii) tangible personal benefits from a firm considered for a Contract or Subaward.

- 2. Apparent Conflict of Interest. An apparent conflict of interest shall exist where a real conflict of interest may not exist under Section IV(b)(i)(1), but where a reasonable person with knowledge of the relevant facts would find that an existing situation or relationship creates the appearance that a Covered Individual or any Related Party has a financial or other interest in or a tangible personal benefit from a firm considered for a Contract or Subaward.

- ii. Identification and Management of Conflicts of Interest.

- 1. Duty to Disclose and Disclosure Forms



- a. Each Covered Individual expected to be or actually involved in the selection, award, or administration of a Contract or Subaward has an ongoing duty to disclose to the COI Point of Contact potential real or apparent conflicts of interest arising under this Policy.
  - b. Prior to the Town of Beech Mountain's award of a Contract or Subaward, the COI Point of Contact shall advise Covered Individuals expected to be involved in the selection, award, or administration of the Contract or Subaward of such duty.
2. Identification Prior to Award of Contract or Subaward.
  - a. Prior to the Town of Beech Mountain's award of a Contract or Subaward, the COI Point of Contact shall complete the appropriate Compliance Checklist contained in Exhibit B (for Contracts) and Exhibit D (for Subawards) attached hereto and file such Compliance Checklist in the records of the Town of Beech Mountain.
3. Management Prior to Award of Contract or Subaward
  - a. If, after completing the Compliance Checklist, the COI Point of Contact identifies a potential real or apparent conflict of interest relating to a proposed Contract or Subaward, the COI Point of Contact shall disclose such finding in writing to the Town Manager and to each member of the Governing Board. If the Governing Board desires to enter into the proposed Contract or Subaward despite the identification by the COI Point of Contact of a potential real or apparent conflict of interest, it may either:
    - i. accept the finding of the COI Point of Contact and direct the COI Point of Contact to obtain authorization to enter into the Contract or Subaward from (a) if Unit is a Recipient of Federal Financial Assistance, the Federal awarding agency with appropriate mitigation measures, or (b) if Unit is a Subrecipient of Federal Financial Assistance, from



the Pass-Through Entity that provided a Subaward to Unit; or

- ii. reject the finding of the COI Point of Contact and enter into the Contract or Subaward. In rejecting any finding of the COI Point of Contact, the Governing Board shall in writing document a justification supporting such rejection.

- b. If the COI Point of Contact does not identify a potential real or apparent conflict of interest relating to a proposed Contract or Subaward, the Town of Beech Mountain may enter into the Contract or Subaward in accordance with Beech Mountain's purchasing or subaward policy.

4. Identification After Award of Contract or Subaward.

- a. If the COI Point of Contact discovers that a real or apparent conflict of interest has arisen after the Town of Beech Mountain has entered into a Contract or Subaward, the COI Point of Contact shall, as soon as possible, disclose such finding to the Town Manager and to each member of the Governing Board. Upon discovery of such a real or apparent conflict of interest, the Town of Beech Mountain shall cease all payments under the relevant Contract or Subaward until the conflict of interest has been resolved.

5. Management After Award of Contract or Subaward.

- a. Following the receipt of such disclosure of a potential real or apparent conflict of interest pursuant to Section IV(b)(ii)(4), the Governing Board may reject the finding of the COI Point of Contact by documenting in writing a justification supporting such rejection. If the Governing Board fails to reject the finding of the COI Point of Contact within 15 days of receipt, the COI Point of Contact shall:
  - i. if Unit is a Recipient of Federal Financial Assistance funding the Contract or Subaward, disclose the conflict to the Federal awarding agency providing



such Federal Financial Assistance in accordance with 2 C.F.R. § 200.112 and/or applicable regulations of the agency, or

- ii. if Unit is a Subrecipient of Federal Financial Assistance, disclose the conflict to the Pass-Through Entity providing a Subaward to Unit in accordance with 2 C.F.R. § 200.112 and applicable regulations of the Federal awarding agency and the Pass-Through Entity.

V. **Oversight of Subrecipient's Conflict of Interest Standards**

- a. **Subrecipients of Unit Must Adopt Conflict of Interest Policy.** Prior to the Town of Beech Mountain's execution of any Subaward for which the Town of Beech Mountain serves as a Pass-Through Entity, the COI Point of Contact shall ensure that the proposed Subrecipient of Federal Financial Assistance has adopted a conflict of interest policy that satisfies the requirements of 2 C.F.R. § 200.318(c)(1), 2 C.F.R. § 200.318(c)(2), and all other applicable federal regulations.
- b. **Obligation to Disclose Subrecipient Conflicts of Interest.** The COI Point of Contact shall ensure that the legal agreement under which the Town of Beech Mountain makes a Subaward to a Subrecipient shall require such Subrecipient to disclose to the COI Point of Contact any potential real or apparent conflicts of interest that the Subrecipient identifies. Upon receipt of such disclosure, the COI Point of Contact shall disclose such information to the Federal awarding agency that funded the Subaward in accordance with that agency's disclosure policy.

VI. **Gift Standards**

- a. **Federal Standard.** Subject to the exceptions set forth in Section VI(b), a Covered Individual may not solicit or accept gratuities, favors, or anything of monetary value from a Contractor or a Subcontractor.
- b. **Exception.** Notwithstanding Section VI(a), a Covered Individual may accept an unsolicited gift from a Contractor or Subcontractor of one or more types specified below if the gift has an aggregate market value of \$20 or less per source per occasion, provided that the aggregate market value of all gifts received by the Covered Individual pursuant to this Section VI(b) does not exceed \$50 in a calendar year:



- i. honorariums for participating in meetings;
  - ii. advertising items or souvenirs of nominal value; or
  - iii. meals furnished at banquets.
- c. Internal Reporting. A Covered Individual shall report any gift accepted under Section VI(b) to the COI Point of Contact. If required by regulation of a Federal awarding agency, the COI Point of Contact shall report such gifts to the Federal awarding agency or a Pass-Through Entity for which the Town of Beech Mountain is a Subrecipient.

## VII. Violations of Policy

- a. Disciplinary Actions for Covered Individuals. Any Covered Individual that fails to disclose a real, apparent, or potential real or apparent conflict of interest arising with respect to the Covered Individual or Related Party may be subject to disciplinary action, including, but not limited to, an employee's termination or suspension of employment with or without pay, the consideration or adoption of a resolution of censure of a Public Official by the Governing Board, or termination of an agent's contract with the Town of Beech Mountain.
- b. Disciplinary Actions for Contractors and Subcontractors. the Town of Beech Mountain shall terminate any Contract with a Contractor or Subcontractor that violates any provision of this Policy.
- c. Protections for Whistleblowers. In accordance with 41 U.S.C. § 4712, the Town of Beech Mountain shall not discharge, demote, or otherwise discriminate against an employee in reprisal for disclosing to any of the list of persons or entities provided below, information that the employee reasonably believes is evidence of gross mismanagement of a federal contract or grant, a gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or grant: (i) a member of Congress or a representative of a committee of Congress; (ii) an Inspector General; (iii) the Government Accountability Office; (iv) a Treasury or other federal agency employee responsible for grant oversight or management; (v) an authorized official of the Department of Justice or other law enforcement agency; (vi) a court or grand jury; of (vii) a management official or other employee



of the Town of Beech Mountain, a Contractor, or Subcontractor who has the responsibility to investigate, discover, or address misconduct.

\*\*\*\*\*

Adopted this the \_\_\_ day of \_\_\_\_\_, 2024.

Town of Beech Mountain

\_\_\_\_\_  
(seal)  
Weidner Abernethy, Mayor

\_\_\_\_\_  
(seal)  
Emily Haynes,  
Town Clerk Town of  
Beech Mountain



**EXHIBIT A**

Examples

<b><i>Potential Examples of a “Financial or Other Interest” in a Firm or Organization Considered for a Contract or Subaward</i></b>	<b><i>Potential Examples of a “Tangible Personal Benefit” From a Firm or Organization Considered for a Contract or Subaward</i></b>
<p>Direct or indirect equity interest in a firm or organization considered for a Contract or Subaward, which may include:</p> <ul style="list-style-type: none"> <li>- Stock in a corporation.</li> <li>- Membership interest in a limited liability company.</li> <li>- Partnership interest in a general or limited partnership.</li> <li>- Any right to control the firm or organization’s affairs. For example, a controlling equity interest in an entity that controls or has the right to control a firm considered for a contract.</li> <li>- Option to purchase any equity interest in a firm or organization.</li> </ul>	<p>Opportunity to be employed by the firm considered for a contract, an affiliate of that firm, or any other firm with a relationship with the firm considered for a Contract.</p> <p>A position as a director or officer of the firm or organization, even if uncompensated.</p>
<p>Holder of any debt owed by a firm considered for a Contract or Subaward, which may include:</p> <ul style="list-style-type: none"> <li>- Secured debt (e.g., debt backed by an asset of the firm (like a firm’s building or equipment))</li> <li>- Unsecured debt (e.g., a promissory note evidencing a promise to repay a loan). <ul style="list-style-type: none"> <li>o Holder of a judgment against the firm.</li> </ul> </li> </ul>	<p>A referral of business from a firm considered for a Contract or Subaward.</p>
<p>Supplier or contractor to a firm or organization considered for a Contract or Subaward.</p>	<p>Political or social influence (e.g., a promise of appointment to an local office or position on a public board or private board).</p>



## **EXHIBIT B**

### **COMPLIANCE CHECKLIST FOR OVERSIGHT OF CONTRACT CONFLICTS OF INTEREST**

The Town of Beech Mountain (“*Unit*”) has adopted a Conflict of Interest Policy (“*Policy*”) that governs the Town of Beech Mountain’s expenditure of Federal Financial Assistance (as defined in Section II of the Policy). The Policy designates the Town Manager as the “COI Point of Contact.” The Policy requires the COI Point of Contact to complete this Compliance Checklist to identify potential real or apparent conflicts of interest in connection with proposed Contracts (as defined in Section II) and file the Checklist in the records of the Town of Beech Mountain.

#### **Instructions for Completion**

1. The COI Point of Contact shall complete Steps 1 through 5 of the Checklist below.
2. If the COI Point of Contact identifies a potential real or apparent conflict of interest after completing this Compliance Checklist, the COI Point of Contact shall report such potential conflict of interest to the Town Manager and to each member of the Governing Board.

#### **Definitions.**

1. *Covered Individual.* Each person identified in Section 1 of this Checklist is a “Covered Individual” for purposes of this Compliance Checklist and the Policy.
2. *Immediate Family Member* means, with respect to any Covered Individual, (i) a spouse, and parents thereof, (ii) a child, and parent thereof, (iii) a parent, and spouse thereof, (iv) a sibling, and spouse thereof, (v) a grandparent and grandchild, and spouses thereof, (vi) domestic partners and parents thereof, including domestic partners of any individual in (ii) through (v) of this definition; and (vii) any individual related by blood or affinity whose close association with the Covered Individual is the equivalent of a family relationship.



3. *Related Party* means (i) an Immediate Family Member of a Covered Individual, (ii) a partner of a Covered Individual, or (iii) a current or potential employer (other than the Town of Beech Mountain) of a Covered Individual, of a partner of a Covered Individual, or of an Immediate Family Member of a Covered Individual.

Step			
1	Identify the proposed Contract, counterparty, and the subject of the Contract.	<u>Name of Contract:</u> <hr/> <u>Name of Counterparty</u> <hr/> <u>Subject of Contract:</u> <hr/>	
2	Identify all individuals involved in the selection, award, or administration of the Contract. These individuals are “Covered Individuals”. Ensure that each Covered Individual has been provided with a copy of the Conflict of Interest Policy.		
	<u>Public Officials</u>	<u>Employees</u>	<u>Agents</u>



<b>3</b>	Identify whether any Covered Individual has a (i) financial or other interest in, or (ii) tangible personal benefit from the firm considered for a Contract.		
<b>Any identified interest in Step 3 is a potential “real” conflict of interest.</b>	<u><i>Public Officials</i></u>	<u><i>Employees</i></u>	<u><i>Agents</i></u>
<b>4</b>	Identify whether any Related Party has a (i) financial or other interest in or (ii) tangible personal benefit from the firm considered from a Contract.		
<b>Any identified interest in Step 4 is a potential “real” conflict of interest.</b>	<u><i>Public Officials – Related Party</i></u>	<u><i>Employees – Related Party</i></u>	<u><i>Agents – Related Party</i></u>
<b>5</b>	Identify whether a reasonable person with knowledge of the relevant facts would find that an existing situation or relationship creates the <i>appearance</i> that a Covered Individual or any Related Party has a financial or other interest in or a tangible personal benefit from a firm considered for a Contract? If yes, explain.		
<b>Any identified interest in Step 5 is a potential “apparent” conflict of interest.</b>	<u><i>Public Officials</i></u>	<u><i>Employees</i></u>	<u><i>Agents</i></u>

COI Point of Contact: \_\_\_\_\_

Signature of COI Point of Contact: \_\_\_\_\_

Date of Completion: \_\_\_\_\_



**EXHIBIT C**

**CONTRACT CONFLICT OF INTEREST DISCLOSURE FORM**

**FOR OFFICIALS, EMPLOYEES, AND AGENTS**

The Town of Beech Mountain (“Unit”) has adopted a Conflict of Interest Policy (“Policy”) that governs the Town of Beech Mountain’s expenditure of Federal Financial Assistance (as defined in Section II of the Policy). The Policy designates the Town Manager as the “COI Point of Contact.”

The COI Point of Contact has identified you as an official, employee, or agent of the Town of Beech Mountain that may be involved in the selection, award, or administration of the following contract: \_\_\_\_\_ (the “Contract”). To safeguard the Town of Beech Mountain’s expenditure of Federal Financial Assistance, the COI Point of Contact has requested that you identify any potential real or apparent conflicts of interest in the Firm considered for the award of a Contract. Using the Exhibit A to the Policy as a guide, please answer the following questions:

---

1. Do you have a financial or other interest in a firm considered for this Contract?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

\_\_\_\_\_

2. Will you receive any tangible personal benefit from a firm considered for this Contract?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

\_\_\_\_\_

3. For purposes of Question 3(a) and 3(b), your “Immediate Family Members” include: (i) your spouse and their parents, (ii) your child, (iii) your parent and any spouse of your parent, (iv) your sibling and any spouse of your sibling, (v) your grandparents or grandchildren, and the spouses of each, (vi) any domestic partner of any individual in (ii) through (v) of this definition; and (vii) any individual related by blood or affinity whose close association with you is the equivalent of a family relationship.

a. Do you have an Immediate Family Member with a financial or other interest in a firm considered for this Contract?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_



If the answer is Yes or Unsure, please explain:

\_\_\_\_\_

- b. Do you have an Immediate Family Member that will receive a tangible personal benefit from a firm considered for this Contract?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

- 4. Do you have any other partner with a financial or other interest in a firm considered for this Contract?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

\_\_\_\_\_

- 5. Will any other partner of yours receive any tangible personal benefit from a firm considered for this Contract?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

\_\_\_\_\_

- 6. Does your current or potential employer (other than the Town of Beech Mountain) have a financial or other interest in a firm considered for this Contract or will such current or potential employer receive a tangible personal benefit from this Contract?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

\_\_\_\_\_

7. Benefits to Employers

- a. Does a current or potential employer (other than the Town of Beech Mountain) of any of your Immediate Family Members have a financial or other interest in a firm considered for this Contract?



Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

\_\_\_\_\_

- b. Will a current or potential employer (other than the Town of Beech Mountain) of any of your Immediate Family Members receive a tangible personal benefit from this Contract?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

\_\_\_\_\_

- c. Does a current or potential employer (other than the Town of Beech Mountain) of any partner of yours have a financial or other interest in a firm considered for this Contract?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

\_\_\_\_\_

- d. Will a current or potential employer (other than the Town of Beech Mountain) of any partner of yours receive a tangible personal benefit from this Contract?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

\_\_\_\_\_

- 8. Does any existing situation or relationship create the *appearance* that you have a financial or other interest in a firm considered for this Contract or will receive a tangible personal benefit from a firm considered for this Contract?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:



---

9. Does any existing situation or relationship create the *appearance* that any Immediate Family Member of yours has a financial or other interest in a firm considered for this Contract or will receive a tangible personal benefit from a firm considered for this Contract?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

---

10. Does any existing situation or relationship create the *appearance* that your current or potential employer (other than the Town of Beech Mountain) has a financial or other interest in a firm considered for this Contract or will receive a tangible personal benefit from a firm considered for this Contract?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

---

11. Does any existing situation or relationship create the *appearance* that any current or potential employer (other than the Town of Beech Mountain) of any of your Immediate Family Members has a financial or other interest in a firm considered for this Contract or will receive a tangible personal benefit from a firm considered for this Contract?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

---

12. Does any existing situation or relationship create the *appearance* that any current or potential employer (other than the Town of Beech Mountain) of any other partner has a financial or other interest in a firm considered for this Contract or will receive a tangible personal benefit from a firm considered for this Contract?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

---

\* \* \* \* \*



Sign Name: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Name of Employer \_\_\_\_\_  
Job Title: \_\_\_\_\_  
Date of Completion: \_\_\_\_\_

\* \* \* \* \*



**EXHIBIT D**

**COMPLIANCE CHECKLIST FOR SUBAWARD OVERSIGHT**

The Town of Beech Mountain (“*Unit*”) has adopted a Conflict of Interest Policy (“*Policy*”) that governs the Town of Beech Mountain’s expenditure of Federal Financial Assistance (as defined in Section II of the Policy). The Policy designates the Town Manager as the “COI Point of Contact.” The Policy requires the COI Point of Contact to complete this Compliance Checklist to identify potential real or apparent conflicts of interest in connection with proposed Subawards (as defined in Section II) and file the Checklist in the records of the Town of Beech Mountain.

Instructions for Completion

1. The COI Point of Contact shall complete Steps 1 through 5 of the Checklist below.
2. If the COI Point of Contact identifies a potential real or apparent conflict of interest after completing this Compliance Checklist, the COI Point of Contact shall report such potential conflict of interest to the Town Manager and to each member of the Governing Board.

Definitions.

1. *Covered Individual.* Each person identified in Section 1 of this Checklist is a “Covered Individual” for purposes of this Compliance Checklist and the Policy.
2. *Immediate Family Member* means, with respect to any Covered Individual, (i) a spouse, and parents thereof, (ii) a child, and parent thereof, (iii) a parent, and spouse thereof, (iv) a sibling, and spouse thereof, (v) a grandparent and grandchild, and spouses thereof, (vi) domestic partners and parents thereof, including domestic partners of any individual in (ii) through (v) of this definition; and (vii) any individual related by blood or affinity whose close association with the Covered Individual is the equivalent of a family relationship.
3. *Related Party* means (i) an Immediate Family Member of a Covered Individual, (ii) a partner of a Covered Individual, or (iii) a current or potential employer (other than the Town of Beech Mountain) of a Covered Individual, of a partner of a Covered Individual, or of an Immediate Family Member of a Covered Individual.



Step			
1	Identify the proposed Subaward, Subrecipient, and the subject of the Subaward.	<u>Name of Contract:</u> <hr/> <u>Name of Counterparty</u> <hr/> <u>Subject of Subaward:</u> <hr/>	
2	Identify all individuals involved in the selection, award, or administration of the Subaward. These individuals are “Covered Individuals”. Ensure that each Covered Individual has been provided with a copy of the Conflict of Interest Policy.		
	<u><i>Public Officials</i></u>	<u><i>Employees</i></u>	<u><i>Agents</i></u>
3	Identify whether any Covered Individual has a (i) financial or other interest in, or (ii) tangible personal benefit from the firm considered for a Subaward.		
<b>Any identified interest in Step 3 is a potential “real” conflict of interest.</b>	<u><i>Public Officials</i></u>	<u><i>Employees</i></u>	<u><i>Agents</i></u>
4	Identify whether any Related Party has a (i) financial or other interest in or (ii) tangible personal benefit from the firm considered from a Subaward.		
<b>Any identified interest in Step 4 is</b>	<u><i>Public Officials – Related Party</i></u>	<u><i>Employees – Related Party</i></u>	<u><i>Agents – Related Party</i></u>



<p>a potential “real” conflict of interest.</p>			
<p>5</p>	<p>Identify whether a reasonable person with knowledge of the relevant facts would find that an existing situation or relationship creates the <i>appearance</i> that a Covered Individual or any Related Party has a financial or other interest in or a tangible personal benefit from a firm considered for a Subaward? If yes, explain.</p>		
<p>Any identified interest in Step 5 is a potential “apparent” conflict of interest.</p>	<p><u>Public Officials</u></p>	<p><u>Employees</u></p>	<p><u>Agents</u></p>

COI Point of Contact: \_\_\_\_\_

Signature of COI Point of Contact: \_\_\_\_\_

Date of Completion: \_\_\_\_\_



**EXHIBIT E**

**SUBAWARD CONFLICT OF INTEREST DISCLOSURE FORM  
FOR OFFICIALS, EMPLOYEES, AND AGENTS**

The Town of Beech Mountain (“Unit”) has adopted a Conflict of Interest Policy (“Policy”) that governs the Town of Beech Mountain’s expenditure of Federal Financial Assistance (as defined in Section II of the Policy). The Policy designates the Town Manager as the COI Point of Contact.

The COI Point of Contact has identified you as an official, employee, or agent of the Town of Beech Mountain that may be involved in the selection, award, or administration of the following subaward: \_\_\_\_\_ (the “Subaward”). To safeguard the Town of Beech Mountain expenditure of Federal Financial Assistance, the COI Point of Contact has requested that you identify any potential real or apparent conflicts of interest in the Firm considered for the award of a Subaward. Using the Exhibit A to the Policy as a guide, please answer the following questions:

---

1. Do you have a financial or other interest in a firm considered for this Subaward?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

\_\_\_\_\_

2. Will you receive any tangible personal benefit from a firm considered for this Subaward?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

\_\_\_\_\_

3. For purposes of Question 3(a) and 3(b), your “Immediate Family Members” include: (i) your spouse and their parents, (ii) your child, (iii) your parent and any spouse of your parent, (iv) your sibling and any spouse of your sibling, (v) your grandparents or grandchildren, and the spouses of each, (vi) any domestic partner of any individual in (ii) through (v) of this definition; and (vii) any individual related by blood or affinity whose close association with you is the equivalent of a family relationship.

a. Do you have an Immediate Family Member with a financial or other interest in a firm considered for this Subaward?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_



If the answer is Yes or Unsure, please explain:

\_\_\_\_\_

- b. Do you have an Immediate Family Member that will receive a tangible personal benefit from a firm considered for this Subaward?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

- 4. Do you have any other partner with a financial or other interest in a firm considered for this Subaward?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

\_\_\_\_\_

- 5. Will any other partner of yours receive any tangible personal benefit from a firm considered for this Subaward?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

\_\_\_\_\_

- 6. Does your current or potential employer (other than the Town of Beech Mountain) have a financial or other interest in a firm considered for this Subaward or will such current or potential employer receive a tangible personal benefit from this Subaward?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

\_\_\_\_\_

7. Benefits to Employers

- a. Does a current or potential employer (other than the Town of Beech Mountain) of any of your Immediate Family Members have a financial or other interest in a firm considered for this Subaward?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:



- 
- b. Will a current or potential employer (other than the Town of Beech Mountain) of any of your Immediate Family Members receive a tangible personal benefit from this Subaward?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

- 
- c. Does a current or potential employer (other than the Town of Beech Mountain) of any partner of yours have a financial or other interest in a firm considered for this Subaward?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

- 
- d. Will a current or potential employer (other than the Town of Beech Mountain) of any partner of yours receive a tangible personal benefit from this Subaward?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

- 
8. Does any existing situation or relationship create the *appearance* that you have a financial or other interest in a firm considered for this Subaward or will receive a tangible personal benefit from a firm considered for this Subaward?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:



9. Does any existing situation or relationship create the *appearance* that any Immediate Family Member of yours has a financial or other interest in a firm considered for this Subaward or will receive a tangible personal benefit from a firm considered for this Subaward?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

\_\_\_\_\_

10. Does any existing situation or relationship create the *appearance* that your current or potential employer (other than the Town of Beech Mountain) has a financial or other interest in a firm considered for this Subaward or will receive a tangible personal benefit from a firm considered for this Subaward?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

\_\_\_\_\_

11. Does any existing situation or relationship create the *appearance* that any current or potential employer (other than the Town of Beech Mountain) of any of your Immediate Family Members has a financial or other interest in a firm considered for this Subaward or will receive a tangible personal benefit from a firm considered for this Subaward?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

\_\_\_\_\_

12. Does any existing situation or relationship create the *appearance* that any current or potential employer (other than the Town of Beech Mountain) of any other partner has a financial or other interest in a firm considered for this Subaward or will receive a tangible personal benefit from a firm considered for this Subaward?

Yes \_\_\_\_\_ No \_\_\_\_\_ Unsure: \_\_\_\_\_

If the answer is Yes or Unsure, please explain:

\_\_\_\_\_

\* \* \* \* \*



Sign Name: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Name of Employer \_\_\_\_\_  
Job Title: \_\_\_\_\_  
Date of Completion: \_\_\_\_\_

\* \* \* \* \*



**ELIGIBLE PROJECT POLICY FOR THE EXPENDITURE OF AMERICAN RESCUE PLAN ACT OF 2021 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS BY THE TOWN OF BEECH MOUNTAIN**

**WHEREAS**, the Town of Beech Mountain, has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

**WHEREAS**, the US Treasury is responsible for implementing ARP/CSLFRF and has enacted a Final Rule outlining eligible projects; and

**WHEREAS**, the funds may be used for projects within certain categories, to the extent authorized by state law. Those categories include but are not limited to:

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet; and

**WHEREAS**, the ARP/CSLFRF are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG); and

**WHEREAS**, the US Treasury has issued a Compliance and Reporting Guidance v.5.3 (November 30, 2023) dictating implementation of the ARP/CSLFRF award terms and compliance requirements; and

**WHEREAS**, the Compliance and Reporting Guidance states on page 9 that:

Per 2 CFR Part 200.303, your organization must develop and implement effective internal controls to ensure that funding decisions under the CSLFRF award constitute eligible uses of funds, and document determinations.



**BE IT RESOLVED**, that the Town of Beech Mountain hereby adopts and enacts the following Eligibility Determination Policy for ARP/CSLFRF funds.

Adopted this the \_\_\_\_ day of \_\_\_\_\_, 2024.

Town of Beech Mountain

\_\_\_\_\_ (seal)  
Weidner Abernethy, Mayor

\_\_\_\_\_ (seal)  
Emily Haynes,  
Town Clerk Town of  
Beech Mountain



## **ELIGIBILITY DETERMINATION POLICY FOR AMERICAN RESCUE PLAN ACT OF 2021 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS**

This policy defines the permissible and prohibited uses of the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF) funds. It also outlines the procedures for determining how the Town of Beech Mountain will spend its ARP/CSLFRF funds.

### **I. Permissible Uses of ARP/CSLFRF Funding**

According to the U.S. Treasury's Final Rule, issued on January 6, 2022, ARP/CSLFRF funds may be used for projects within the following categories of expenditures:

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

### **II. Prohibited Uses of ARP Funding**

The ARP/CSLFRF and US Treasury's Final Rule prohibit certain uses of ARP/CSLFRF funds. Specifically, ARP/CSLFRF funds may not be used for projects within the following categories of expenditures:



1. To make a deposit into a pension fund that constitutes an extraordinary payment of an accrued, unfunded liability (Note that routine contributions as part of a payroll obligation for an eligible project are allowed.<sup>1</sup>);
2. To borrow money or make debt service payments;
3. To replenish rainy day funds or fund other financial reserves;
4. To satisfy an obligation arising from a settlement agreement, judgment, consent decree, or judicially confirmed debt restricting in a judicial, administrative, or regulatory proceeding (There is an exception to this prohibition—if the settlement or judgment requires the Town of Beech Mountain to provide services to respond to the COVID-19 public health emergency or its negative economic impacts or to provide government services, then the costs of those otherwise ARP/CSLFRF-eligible projects are allowed.);
5. For a project that includes a term or condition that undermines efforts to stop the spread of COVID-19 or discourages compliance with recommendations and guidelines in CDC guidance for stopping the spread of COVID-19;
6. In violation of the conflict-of-interest requirements imposed by the award terms and 2 CFR 200.318(c); and
7. For any expenditure that would violate other applicable federal, state, and local laws and regulations.

The Town of Beech Mountain, and any of its contractors or subrecipients, may not expend any ARP/CSLFRF funds for these purposes.

### **III. Procedures for Project Approval**

The following are procedures for ARP/CSLFRF project approvals. All Town of Beech Mountain employees and officials must comply with these requirements.

1. Requests for ARP/CSLFRF funding must be made in writing and include all of the following:
  - a. Brief description of the project
  - b. Identification of ARP/CSLFRF Expenditure Category (EC) (A list of ECs in the Appendix to the US Treasury Compliance and Reporting Guidance.)
  - c. Required justifications for applicable projects, according to the requirements in the Final Rule. Employees or any applicant seeking ARPA funding should review the Final Rule and Final Rule Overview prior to submitting a proposal.
  - d. Proposed budget, broken down by cost item, in accordance with the Town of Beech Mountain's Allowable Cost Policy

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<sup>1</sup> 31 CFR § 35.3 "Deposit" ("deposit means an extraordinary payment of an accrued, unfunded liability. The term deposit does not refer to routine contributions made by an employer to pension funds as part of the employer's obligations related to payroll, such as either a pension contribution consisting of a normal cost component related to current employees or a component addressing the amortization of unfunded liabilities calculated by reference to the employer's payroll costs.")



- e. A project implementation plan and estimated implementation timeline (All ARP/CSLFRF funds must be fully obligated by December 31, 2024, and fully expended by December 31, 2026.)
- 2. Requests for funding must be submitted to Town Clerk for approval. All requests will be reviewed by Town Clerk for ARP/CSLFRF compliance and by Finance Officer for allowable costs and other financial review.
- 3. No ARP/CSLFRF may be obligated or expended before final written approval by Town Clerk. Board approval and budget amendments will be required before approval.
- 4. If a proposal does not meet the required criteria, it will be returned to the requesting party for revision and resubmittal.
- 5. Following approval, employees responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget. Changes in project budgets must be approved by Town Clerk and may require a budget amendment before proceeding. Any delay in the projected project completion date shall be communicated to the Town Clerk immediately.
- 6. Town Clerk must collect and document required information for each EC, for purposes of completing the required Project and Expenditure reports.
- 7. Town Clerk must maintain written project requests and approvals, all supporting documentation, and financial information at least until December 3, 2031.

Adopted this the \_\_\_ day of \_\_\_\_\_, 2024.

Town of Beech Mountain

\_\_\_\_\_ (seal)  
Weidner Abernethy, Mayor

\_\_\_\_\_ (seal)  
Emily Haynes,  
Town Clerk Town of  
Beech Mountain

Program/Project #:  
 Program/Project Short Name:

## American Rescue Plan Act of 2021 Coronavirus State and Local Fiscal Recover Fund Project Request and Eligibility Determination

This document is to be completed by the person or persons requesting American Rescue Plan Act of 2021 Coronavirus State and Local Government Fiscal Recovery Fund monies. The request will proceed through the Town of Beech Mountain’s review process. The requestor will receive notice if the project is approved, with instructions on how to proceed.

### BASIC INFORMATION AND DESCRIPTION

Program/Project Name:	
Program/Project Description:	
Responsible Department:	
Program/Project Manager Name:	
Total Amount Requested:	
Internal Account Code(s): (assigned by Finance)	
Treasury Expenditure Category Level:	Choose an item.
Treasury Expenditure Category:	Choose an item.

### ELIGIBILITY REVIEW

Please select the appropriate ARP/CSLFRF Category below and complete the required information. Note that each requested project may only be associated with one of the following categories: 1. Public Health; 2. Negative Economic Impact; 3. Premium Pay; 4. Water, Sewer, Stormwater Infrastructure; 5. Broadband; or 6. Revenue Replacement (Government Services). Please complete all information in the applicable category and attach any required additional justifications and documentation.

1. Public Health		
<b>A. Enumerated Uses/ Safe Harbors (Must select one)</b>		
<input type="checkbox"/> COVID-19 mitigation & prevention*	<input type="checkbox"/> Behavioral health care*	
<input type="checkbox"/> Medical expenses*	<input type="checkbox"/> Preventing & responding to violence*	
		<input type="checkbox"/> <b>Not on Enumerated List (Must complete Box B.)</b>
<i>*See detailed list of enumerated projects in each of these categories on pages 14-16 of the Overview of the Final Rule.</i>		
<b>B. Written Justification (Please provide detailed responses to both of these questions if “Not on Enumerated List” was checked in Box A)</b>		
(1) What is the specific negative public health impact or harm experienced by an individual or a class?		
(2) How does the proposed project address the negative public health impact or harm?		
<b>C. Is the project reasonably designed to benefit the individual or class that experienced a public health impact or harm?</b>	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Program/Project #:  
Program/Project Short Name:

<b>D.</b> Is the project <b>related and reasonably proportional</b> to the extent and type of public health impact or harm experienced?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>E.</b> Does the proposed project involve a capital expenditure between \$1 million and \$10 million?	<input type="checkbox"/> Yes – Proceed to Box F.	<input type="checkbox"/> No – Proceed to Box G.
<b>F.</b> Is the proposed project on the enumerated list in Box A? <i>*Written justification must include the following elements:</i> <ul style="list-style-type: none"> <li>• Describe the harm or need to be addressed;</li> <li>• Explain why a capital expenditure is appropriate; and</li> <li>• Compare the proposed capital expenditure to at least two alternative capital expenditures and demonstrate why the proposed capital expenditure is superior.</li> </ul>	<input type="checkbox"/> Yes – Record written justification* in file, but not required in Project & Expenditure Reports	<input type="checkbox"/> No – Record written justification* in file and include in Project & Expenditure Reports
<b>G.</b> Does the proposed project involve a capital expenditure of \$10 million or more?	<input type="checkbox"/> Yes – Record written justification* for file and include in Project & Expenditure Reports	<input type="checkbox"/> No – No further action required.

## 2. Negative Economic Impact

**A. Enumerated Beneficiaries (Must select one)**

*\*See detailed list of enumerated beneficiaries and income on pages 17 & 19 of the Overview of the Final Rule.*

**Beneficiaries Who Experience Negative Economic Impact from the Pandemic**

- Low-moderate income households or communities
- Households that experienced unemployment
- Households that experienced increased food or housing insecurity
- Households that qualify for the Children’s Health Insurance Program, Childcare Subsidies through the Child Care Development Fund Program, or Medicaid
- When providing affordable housing programs: households that qualify for the National Housing Trust Fund and Home Investment Partnerships Program
- When providing services to address lost instructional time in K-12 schools: any student that lost access to in-person instruction for a significant period
- Small businesses that experienced decreased revenue or gross receipts, increased costs, financial insecurity, or other financial challenges due to the pandemic
- Nonprofits the experienced decreased revenue, increased costs, financial insecurity, or other financial challenges due to the pandemic
- Travel, tourism, hospitality industries
- Other industries that experienced at least 8% employment loss from pre-pandemic levels or is experiencing comparable or worse economic impacts as national tourism, travel, and hospitality sector
- Local government

**Beneficiaries Who Experienced Disproportionately Negative Economic Impact from the Pandemic**

- Low-income households and communities
- Households residing in a Qualified Census Tract (QCT)
- Households that qualify for Temporary Assistance for Needy Families (TANF), Supplemental Nutrition Assistance Program (SNAP), Free- and Reduced-Price Lunch (NSLP) and/or School Breakfast (SBP) programs, Medicare Part D Low-Income Subsidies, Supplemental Security Income (SSI), Head Start and/or Early Head Start, Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), Section 8 Vouchers, Low-Income Home Energy Assistance Program (LIHEAP), and Pell Grants. For services to address educational disparities, Treasury will recognize Title I eligible schools as disproportionately impacted and responsive services that support the school generally or support the whole school as eligible.
- Small businesses operating in a Qualified Census Tract (QCT)
- Nonprofits operating in a Qualified Census Tract (QCT)

**Not on enumerated list (Must complete Box B.)**

**B. Written Justification (Provide a detailed response to this question if proposed beneficiary not on enumerated list in Box A)**

Define the group/class/geographical area that experienced a negative economic impact from the COVID-19 pandemic. Be specific in defining group/class/area and in defining the negative economic impact to the group/class/area.

Program/Project #:  
Program/Project Short Name:

**C. Enumerated / Safe Harbor Projects (Must Select One)**  
**Projects for Negatively Economically Impacted**

Households & Communities

- Food assistance & food banks
- Emergency housing assistance: rental assistance, mortgage assistance, utility assistance, assistance paying delinquent property taxes, counseling and legal aid to prevent eviction and homelessness & emergency programs or services for homeless individuals, including temporary residences for people experiencing homelessness
- Health insurance coverage expansion
- Benefits for surviving family members of individuals who have died from COVID-19
- Assistance to individuals who want and are available for work, including job training, public jobs programs and fairs, support for childcare and transportation to and from a jobsite or interview, incentives for newly-employed workers, subsidized employment, grants to hire underserved workers, assistance to unemployed individuals to start small businesses & development of job and workforce training centers
- Financial services for the unbanked and underbanked
- Burials, home repair & home weatherization
- Programs, devices & equipment for internet access and digital literacy, including subsidies for costs of access
- Cash assistance
- Paid sick, medical, and family leave programs
- Assistance in accessing and applying for public benefits or services
- Childcare and early learning services, home visiting programs, services for child welfare-involved families and foster youth & childcare facilities
- Assistance to address the impact of learning loss for K-12 students (e.g., high-quality tutoring, differentiated instruction)
- Programs or services to support long-term housing security: including development of affordable housing and permanent supportive housing

Small Businesses

- Loans or grants to mitigate financial hardship, such as by supporting payroll and benefits, costs to retain employees, and mortgage, rent, utility, and other operating costs
- Technical assistance, counseling, or other services to support business planning

**Projects for Disproportionately Negatively Economically Impacted**

Households & Communities

- Pay for community health workers to help households access health & social services
- Remediation of lead paint or other lead hazards
- Primary care clinics, hospitals, integration of health services into other settings, and other investments in medical equipment & facilities designed to address health disparities
- Housing vouchers & assistance relocating to neighborhoods with higher economic opportunity
- Investments in neighborhoods to promote improved health outcomes
- Improvements to vacant and abandoned properties, including rehabilitation or maintenance, renovation, removal and remediation of environmental contaminants, demolition or deconstruction, greening/vacant lot cleanup & conversion to affordable housing
- Services to address educational disparities, including assistance to high-poverty school districts & educational and evidence-based services to address student academic, social, emotional, and mental health needs
- Schools and other educational equipment & facilities

Small Businesses

- Rehabilitation of commercial properties, storefront improvements & façade improvements
- Technical assistance, business incubators & grants for start-up or expansion costs for small businesses
- Support for microbusinesses, including financial, childcare, and transportation costs

Program/Project #:  
 Program/Project Short Name:

Nonprofits

- Loans or grants to mitigate financial hardship
- Technical or in-kind assistance or other services that mitigate negative economic impacts of the pandemic

Travel, Tourism, Hospitality Industry

- Aid to mitigate financial hardship, such as supporting payroll costs, lost pay and benefits for returning employees, support of operations and maintenance of existing equipment and facilities
- Technical assistance, counseling, or other services to support business planning
- COVID-19 mitigation and infection prevention measures (see section Public Health)

Local Government

- Public safety, public health, and human services salaries/benefits, to the extent responding to the COVID-19 public health emergency
- Restoring pre-pandemic employment levels
- Effective service delivery

Not on enumerated list (Must proceed to Box D.)

**D. Written Justification (Provide a detailed response to this question if proposed project not on enumerated list in Box C.)**

- (1) What is the specific negative economic impact or harm caused or exacerbated by the pandemic?
- (2) How does the proposed project address the impact or harm?

<b>E. Is the project reasonably designed to benefit</b> the individual or class that experienced a public health impact or harm?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>F. Is the project related and reasonably proportional</b> to the extent and type of public health impact or harm experienced?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>G. Does the proposed project involve a capital expenditure between \$1 million and \$10 million?</b>	<input type="checkbox"/> Yes – Proceed to H.	<input type="checkbox"/> No – Go to Box I.
<b>H. Is the proposed project on the enumerated list in Box C?</b> <i>*Written justification must include the following elements:</i> <ul style="list-style-type: none"> <li>• Describe the harm or need to be addressed;</li> <li>• Explain why a capital expenditure is appropriate; and</li> <li>• Compare the proposed capital expenditure to at least two alternative capital expenditures and demonstrate why the proposed capital expenditure is superior.</li> </ul>	<input type="checkbox"/> Yes – Record written justification* for file, but not required in Project & Expenditure Reports	<input type="checkbox"/> No – Record written justification* for file and include in Project & Expenditure Reports
<b>I. Does the proposed project involve a capital expenditure of \$10 million or more?</b>	<input type="checkbox"/> Yes – Record written justification* for file and include in Project & Expenditure Reports	<input type="checkbox"/> No – No further action needed

**3. Premium Pay**

Program/Project #:  
Program/Project Short Name:

Please provide description of project and attach any necessary documentation. Must conform with requirements in 31 CFR 35.6(e). (More details on this expenditure category are available [here](#).)

#### **4. Water, Sewer, Stormwater Infrastructure**

Please provide description of project and attach any necessary documentation. Must conform with requirements in 31 CFR 35.6(e)(1).

#### **5. Broadband Infrastructure**

Please provide description of project and attach any necessary documentation. Must conform with requirements in 31 CFR 35.6(e)(2).

#### **6. Revenue Loss**

This portion of ARP/CSLFRF funds may be used for the provision of government services. Please provide description of project and attach any necessary documentation. Note that water, sewer, stormwater, and broadband projects may be funded in this category, without having to meet all of the criteria specified in the other categories.

Program/Project #:  
Program/Project Short Name:

**PROHIBITIONS VERIFICATION:**

By checking these boxes, the Town Clerk attests that the statements are true.

- Project does not contravene the statutory purpose of ARP, including program, service, or capital expenditure that includes a term or condition that undermines efforts to stop the spread of COVID-19
- No Conflict of Interest

- Complies with all state and federal laws and local ordinances
- No pension fund deposit
- No borrowings or debt service
- No financial reserves

**JUSTIFICATION AND LEGAL REVIEW FOR STATE AUTHORITY:**



**Program Administration Information**

Proposed Project Budget, delineated by Cost Item for Allowable Cost Review

U.G. Provisions	Cost Items	Estimated Amount	Necessary/ Reasonable	% Allocable	Required Documentation
200.430	Compensation		Choose an item.		
200.431	Fringe Benefits		Choose an item.		
200.475	Travel		Choose an item.		
200.439	Equipment & Other Capital		Choose an item.		
200.453	Materials & Supplies		Choose an item.		
200.318 & 200.92	Contractual Services & Subawards		Choose an item.		
200.459	Consultants / Professional Services		Choose an item.		
200.465	Occupancy (Rent & Utilities)		Choose an item.		
200.471	Telecommunications		Choose an item.		
200.473	Training & Education		Choose an item.		
200.413 (c)	Direct Administrative Costs		Choose an item.		
	Add'l Cost Item		Choose an item.		
	Total Direct Costs		Choose an item.		
200.414	Indirect Costs		Choose an item.		
<b>Total Project Budget</b>					

**Administrative Classification**

<b>Administration Type</b>	<input type="checkbox"/> In-House	<input type="checkbox"/> Contractor/Vendor	<input type="checkbox"/> Sub-Recipient/Subaward
If Contractor/Vendor or Sub-recipient, has this been verified using the Classification Checklist?	<input type="checkbox"/> Yes		<input type="checkbox"/> No

Program Sub-Recipient and/or Contractor List:

Name	Tax ID #	Completion of Classification Checklist?	Contractor or Sub-Recipient	DUNS #/UEI	Date checked SAM.gov
		Choose an item.	Choose an item.		
		Choose an item.	Choose an item.		
		Choose an item.	Choose an item.		

Key Project Dates

Due Date	Task Type	Task Description	Status
	Choose an item.		Choose an item.
	Choose an item.		Choose an item.
	Choose an item.		Choose an item.



**RESOLUTION ADOPTING TOWN OF BEECH MOUNTAIN INTERNAL CONTROLS POLICY FOR CORONAVIRUS STATE FISCAL RECOVERY FUND AWARD**

**WHEREAS**, the Town of Beech Mountain has received an allocation of funds from the “Coronavirus State Fiscal Recovery Fund” or “Coronavirus Local Fiscal Recovery Fund” (together “CSLFRF funds”), established pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (the “ARP/CSLFRF award”); and

**WHEREAS**, CSLFRF funds are subject to the U.S. Department of Treasury (“Treasury”) regulations, including the Final Rule, the Award Terms and Conditions, and implementing regulations at 2 CFR Part 200.303; and

**WHEREAS**, pursuant to 2 CFR Part 200.303 and the Treasury’s Compliance and Reporting Guidance, the Town of Beech Mountain agrees to develop and implement effective internal controls to ensure that funding decisions under the ARP/CSLFRF award constitute eligible uses of funds, and document determinations and desired to adopt a conflict of interest policy to implement such requirements;

**NOW, THEREFORE, BE IT RESOLVED**, that the Town of Beech Mountain hereby adopts and enacts the following Internal Controls Policy, which shall apply to the operation of any program, activity, or facility that is supported in whole, or in part, by expenditures of CSLFRF pursuant to the ARP/CSLFRF award.

Adopted this the \_\_\_\_ day of \_\_\_\_\_, 2024.

Town of Beech Mountain

\_\_\_\_\_ (seal)  
Weidner Abernethy, Mayor

\_\_\_\_\_ (seal)  
Emily Haynes,  
Town Clerk  
Town of Beech Mountain



## **TOWN OF BEECH MOUNTAIN INTERNAL CONTROLS POLICY: AMERICAN RESCUE PLAN FUNDS**

Internal control is a process effected by the Town of Beech Mountain's ("Town") Town Council, Finance Officer, and other personnel that provides reasonable assurance that the objectives of an entity will be achieved.

This policy outlines the internal control process established by the Town to provide reasonable assurances that the unit will expend ARP/CSLFRF award funds in compliance with governing laws and regulations.<sup>1</sup>

The five components of internal control are: Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring. Each component consists of principles that are required for an effective internal control system. The five components and 17 principles are presented in the GOA's Green Book. Each component, and the required principles, are discussed below as they relate to the Town's ARP/CSLFRF program.

### **I. Control Environment**

The control environment is the foundation for all other components of internal control, providing discipline and structure. The Finance Officer will demonstrate values integrity, ethics, and competence in all operations, including the administration of federal awards. The Finance Officer will communicate and reinforce its expectations to any personnel involved in the Town's SLFRF program.

### **II. Risk Management**

The Finance Officer is committed to identifying and managing the risks that may arise during the administration of the ARP/CSLFRF award. The risk assessment component of internal control involves management evaluating the risks the entity faces that could negatively impact its ability to achieve its objectives.

### **III. Control Activities**

Control activities are the actions taken by the Town's Finance Officer to respond to risks that may prevent the Town of Beech Mountain from meeting its objectives.

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<sup>1</sup> This document is adopted in accordance with the following directive from U.S. Treasury's Compliance and Reporting Guidance: "Per 2 CFR Part 200.303, your organization must develop and implement effective internal controls to ensure that funding decisions under the ARP/CSLFRF award constitute eligible uses of funds, and document determinations."



#### **IV. Information and Communications**

The Town communicates accurate and quality information to internal staff and personnel and to external stakeholders and community members. Communication plays an integral role in the internal control system by helping to promote transparency regarding the use of public funds. The Finance Officer shall be responsible for communicating internal control processes to those employees directly involved in finance and/or grant administration. The Town will communicate its policies, procedures, and internal controls through various handbooks, programs, training, and electronic communication.

#### **V. Monitoring**

The Town shall conduct ongoing monitoring of the internal control system to identify its strengths and weaknesses. Internal and external audits will be conducted pursuant to federal and state law. These audit processes will test the effectiveness of internal controls over federal and state awards.

### **CONTROL ACTIVITIES & UNIFORM GUIDANCE COMPLIANCE**

#### **I. Financial Management, 2 CFR § 200.302**

**Overview:** Each unit must have a financial management system in place to satisfy the requirements set forth in 2 CFR 200.302.

**Objectives:** Ensure compliance with the requirements set forth in 2 CFR 200.302.

#### **Control Activities: (to be used as a checklist)**

- Identify second Town officer to have review of duties and functions related to financial reporting
- Grant project ordinance to separately account for and track expenditures of ARP/CSLFRF funds.
- Review of financial management system that meets the standards outlined in 2 CFR 200.302:
  - Track all federal awards received and related expenditures separately for each federal program.
  - Provide accurate, current, and complete financial data to enable the disclosure of the results of each federal award.



- Identify the source and application of funds (i.e., the system must be able to track authorizations, obligations, and disbursements, and tie any expenditures to eligible uses of ARP/CSLFRF funds.
- Maintain control over, and accountability for, all funds, property, and other assets.
- Compare budgeted amounts with actual expenditures.
- Expenditures must be supported by the Town's written procedures for determining the allowability, reasonableness, and allocability of costs. (A written Allowable Cost/Cost Principles Policy is required.)
- Retain records according to record retention requirements, including paid invoices, payrolls, time and attendance records, contracts, and subaward documents.
- Finance Officer shall prepare monthly reports for the governing board that includes updates for grant project expenditures and a comparison of budget to actuals.
- General ledger and subsidiary ledgers used to account for the receipt and disbursements of ARP/ CSLFRF funds are reconciled monthly against account balances by someone who does not have record-keeping/bookkeeping functions.

## II. Eligibility

**Overview:** The unit is responsible for ensuring ARP/CSLFRF funds are expended on eligible projects and programs. The process for making eligibility determinations is described in the Town's Eligible Use Policy.

**Objectives:** (1) Ensure that supported projects and programs under the ARP/CSLFRF are eligible under one of the expenditure categories; (2) document eligibility review and project determinations; (3) Establish processes to ensure funds are not expended on ineligible uses.

### **Control Activities: (to be used as a checklist)**

- The Town has adopted an ARP/CSLFRF Eligible Use Policy that explains the eligible uses of ARP/CSLFRF award funds and includes the Town's process for reviewing and documenting eligibility determinations.
- The Finance Officer has reviewed applicable Treasury guidance, including the Final Rule, and has trained staff to conduct initial eligibility reviews for all project or program requests.



- This documentation is retained for the five-year record retention period. Town Clerk is responsible for overseeing compliance with documentation and record retention requirements.
- The Finance Officer will communicate eligibility requirements and project determinations internally to staff and externally to community members and stakeholders. Management will periodically review a sample of eligibility determinations to ensure that documentation is being maintained and that the supported projects are eligible.

### **III. Allowable Costs/Cost Principles, 2 CFR §§ 200.400 to 200.476**

**Overview:** The Uniform Guidance Cost Principles provide guidance on how to charge specific items of cost to a federal award.

**Objectives:** Ensure all costs charged to the federal award are allowable as defined in the Uniform Guidance, Subpart E—Cost Principles.

#### **Control Activities: (to be used as a checklist)**

- The Town has adopted an Allowable Cost/Cost Principles Policy, as required by 2 CFR 200.302.
- Identify second official who can review clerk's approval or the recording of financial transactions.
- The Finance Officer shall ensure that documentation evidencing compliance with the Cost Principles is created and maintained through December 31, 2031.

### **IV. Period of Performance (See Award Terms and Conditions)**

**Overview:** The Period of Performance covers the period of time the Town may obligate and expend ARP/ CSLFRF funds. ARP/CSLFRF funds must be used for costs incurred between March 3, 2021, and December 31, 2024. For a cost to be incurred, the funds must be obligated (e.g., contract executed/pre-audit stage). All obligated funds must be expended by December 31, 2026. Any unspent award funds must be returned to the Treasury.

**Objective:** Ensure that all obligations and expenditures are incurred during the ARP/CSLFRF award's period of performance.

#### **Control Activities: (to be used as a checklist)**



- Finance Officer reviews obligation dates to ensure that all obligations are made for costs incurred between March 3, 2021, and December 31, 2024.
- Finance Officer trains staff to review obligation and expenditure dates on contracts, or when performing eligibility and allowable cost reviews.
- Finance Officer shall communicate pertinent dates, including the period of performance, to any staff responsible for obligating or expending federal award fund.

Adopted this the \_\_\_\_ day of \_\_\_\_\_, 2024.

Town of Beech Mountain

\_\_\_\_\_ (seal)  
Weidner Abernethy, Mayor

\_\_\_\_\_ (seal)  
Emily Haynes,  
Town Clerk  
Town of Beech Mountain



**RESOLUTION ADOPTING TOWN OF BEECH MOUNTAIN NONDISCRIMINATION POLICY FOR CORONAVIRUS STATE FISCAL RECOVERY FUND AWARD**

**WHEREAS**, the Town of Beech Mountain has received an allocation of funds from the “Coronavirus State Fiscal Recovery Fund” or “Coronavirus Local Fiscal Recovery Fund” (together “CSLFRF funds”), established pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (the “ARP/CSLFRF award”).

**WHEREAS**, CSLFRF funds are subject to the U.S. Department of Treasury (“Treasury”) regulations, including the Final Rule, the Award Terms and Conditions, and the Title VII implementing regulations at 31 C.F.R. Part 22.

**WHEREAS**, pursuant to the ARP/CSLFRF Award Terms and Conditions, and as a condition of receiving CSLFRF funds, the Town of Beech Mountain will follow all federal statutes and regulations prohibiting discrimination in its administration of CSLFRF under the terms and conditions of the ARP/CSLFRF award, including, without limitation, the following:

- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury’s implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin within programs or activities receiving federal financial assistance;
- ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
- iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving Federal financial assistance;
- iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury’s implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and
- v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

**RESOLVED**, that the governing board of the Town of Beech Mountain hereby adopts and enacts the following nondiscrimination policy, which shall apply to the operations of any program, activity, or facility that is supported in whole, or in part, by expenditures CSLFRF pursuant to the ARP/CSLFRF award.



Adopted this the \_\_\_ day of \_\_\_\_\_, 2024.

Town of Beech Mountain

\_\_\_\_\_  
Weidner Abernethy, Mayor

\_\_\_\_\_ (seal)  
Emily Haynes,  
Town Clerk Town of  
Beech Mountain



## **TOWN OF BEECH MOUNTAIN NONDISCRIMINATION POLICY FOR CORONAVIRUS STATE FISCAL RECOVERY FUND AWARD**

### **I. Nondiscrimination Policy Statement**

It is the policy of the Town of Beech Mountain to ensure that no person shall, on the ground of race, color, national origin (including limited English Proficiency), familial status, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subject to discrimination under any program or activity administered by the Town of Beech Mountain including programs or activities that are funded in whole or part, with Coronavirus State and Local Fiscal Recovery Funds ("CSLFRF"), which the Town of Beech Mountain received from the U.S. Department of Treasury ("Treasury") pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (herein the "ARP/CSLFRF award").

### **II. Governing Statutory & Regulatory Authorities**

As required by the CSLFRF Award Terms and Conditions, the Town of Beech Mountain shall ensure that each "activity," "facility," or "program" that is funded in whole, or in part, with CSLFRF and administered under the ARP/CSLFRF award, will be facilitated, operated, or conducted in compliance with the following federal statutes and federal regulations prohibiting discrimination. These include, but are not limited to, the following:

- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance;
- ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
- iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;
- iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age within programs or activities receiving federal financial assistance; and
- v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs,



activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

### **III. Discriminatory Practices Prohibited in the Administration of the ARP/CSLFRF Award**

To ensure compliance with Title VII of the Civil Rights Act of 1964, and Title 31 Code of Federal Regulations, Part 22, the Civil Rights Restoration Act of 1987, and other pertinent nondiscrimination authorities, the Town of Beech Mountain shall prohibit, at a minimum, the following practices in its administration of CSLFRF pursuant to the ARP/CSLFRF award:

1. Denying to a person any service, financial aid, or other program benefit without good cause;
2. Providing to a person any service, financial aid, or another benefit which is different in quantity or quality, or is provided in a different manner, from that provided to others under the program.
3. Subjecting a person to segregation or separate treatment in any matter related to the receipt of any service, financial aid, or other benefit under the program;
4. Restricting a person in the enjoyment of any advantages, privileges, or other benefits enjoyed by others receiving any service, financial aid, or other benefit under the program;
5. Treating a person differently from others in determining whether that person satisfies any admission, enrollment, quota, eligibility, membership, or other requirement or condition which persons must meet to be provided any service, financial aid, or other benefit provided under the program;
6. Implementing different standards, criteria, or other requirements for admission, enrollment, or participation in planning, advisory, contractual, or other integral activities to the program;
7. Adopting methods of administration which, directly or through contractual relationships, would defeat or substantially impair the accomplishment of effective nondiscrimination;
8. Selecting a site or location of facilities with the purpose or effect of excluding persons from, denying them the benefits of, subjecting them to discrimination, or with the purpose or effect of defeating or substantially impairing the accomplishment of the objectives of Title VI or related acts and regulations;
9. Discriminating against any person, either directly or through a contractual agreement, in any employment resulting from the program, a primary objective of which is to provide employment;
10. Committing acts of intimidation or retaliation, including threatening, coercing, or discriminating against any individual for the purpose of interfering with any right or



privilege secured by any pertinent nondiscrimination law, or because an individual made a complaint, testified, assisted, or participated in an investigation, proceeding, or hearing.

## **VI. Reporting & Enforcement**

1. The Town of Beech Mountain shall cooperate in any enforcement or compliance review activities by the Department of the Treasury. Enforcement may include investigation, arbitration, mediation, litigation, and monitoring of any settlement agreements that may result from these actions. The Town of Beech Mountain shall comply with information requests, on-site compliance reviews, and reporting requirements.

2. The Town of Beech Mountain shall maintain a complaint log and inform the Treasury of any complaints of discrimination on the grounds of race, color, or national origin (including limited English proficiency) covered by Title VI of the Civil Rights Act of 1964 and implementing regulations and provide, upon request, a list of all such reviews or proceedings based on the complaint, whether pending or completed, including the outcome. The Town of Beech Mountain shall inform the Treasury if it has received no complaints under Title VI.

3. Any person who believes they have been aggrieved by a discriminatory practice under Title VI has a right to file a formal complaint with the Treasury. Any such complaint must be in writing and filed with the Treasury's Title VI Coordinator within one hundred eighty (180) days following the date of the alleged discriminatory occurrence.

4. Any person who believes that because of that person's race, color, national origin, limited English proficiency, familial status, sex, age, religion, or disability that he/she/they have been discriminated against or unfairly treated by the Town of Beech Mountain in violation of this policy should contact the Town Manager within 180 days from the date of the alleged discriminatory occurrence.



Adopted this the \_\_\_ day of \_\_\_\_\_, 2024.

Town of Beech Mountain

\_\_\_\_\_ (seal)  
Weidner Abernethy, Mayor

\_\_\_\_\_ (seal)  
Emily Haynes,  
Town Clerk Town of  
Beech Mountain



**RESOLUTION ADOPTING PROPERTY MANAGEMENT POLICY**

**WHEREAS** the Town of Beech Mountain has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

**WHEREAS**, ARP/CSLFRF funds are subject to the U.S. Department of Treasury (“Treasury”) regulations, including the Final Rule, and the Award Terms and Conditions; and

**WHEREAS**, the ARPA/CSLFRF are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Sect. 200 (UG), as provided in the Assistance Listing; and

**WHEREAS** the Compliance and Reporting Guidance for the State and Local Fiscal Recovery Funds (v5.3 November 2023) provides, in relevant part:

**Equipment and Real Property Management.** Any purchase of equipment or real property with SLFRF funds must be consistent with the Uniform Guidance at 2 CFR Part 200, Subpart D. Equipment and real property acquired under this program must be used for the originally authorized purpose. Consistent with 2 CFR 200.311 and 2 CFR 200.313, any equipment or real property acquired using SLFRF funds shall vest in the non-Federal entity. Any acquisition and maintenance of equipment or real property must also be in compliance with relevant laws and regulations.

**WHEREAS** Subpart D of the Uniform Guidance dictates title, use, management, and disposal of real property, equipment, and supplies acquired in whole or in part with ARP/CSLFRF funds;

**BE IT RESOLVED** that the governing board of Beech Mountain hereby adopts and enacts the following Property Management Policy for the expenditure of ARP/CSLFRF funds.

Adopted this the \_\_\_\_ day of \_\_\_\_\_, 2024.

Town of Beech Mountain

\_\_\_\_\_ (seal)  
Weidner Abernethy, Mayor

\_\_\_\_\_ (seal)  
Emily Haynes,  
Town Clerk Town of  
Beech Mountain



## **TOWN OF BEECH MOUNTAIN PROPERTY MANAGEMENT POLICY REGARDING EXPENDITURE OF AMERICAN RESCUE PLAN ACT CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS**

### **I. Policy Overview**

Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly called Uniform Guidance, specifically Subpart D, details post award requirements related to property management of property acquired or updated, in whole or in part, with funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF).

2 CFR 200.311 through 2 CFR 200.316 detail property standards related to the expenditure of ARP/CLSFRF funds. The Town of Beech Mountain (the “Town”) shall adhere to all applicable property standards, as detailed below.

### **II. Definitions**

The following definitions from 2 CFR 200.1 apply in this policy.

**Computing devices:** machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information.

**Equipment:** tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the Town for financial statement purposes, or \$5,000.

**Information technology systems:** computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources.

**Intangible property:** property having no physical existence, such as trademarks, copyrights, patents and patent applications and property, such as loans, notes and other debt instruments, lease agreements, stock and other instruments of property ownership (whether the property is tangible or intangible).

- **Personal property:** property other than real property. It may be tangible, having physical existence, or intangible.
- **Property:** real property or personal property.
- **Real property:** land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment.



- **Supplies:** all tangible personal property other than those described in the definition of equipment in this section. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the local government for financial statement purposes or \$5,000, regardless of the length of its useful life. See also the definitions of computing devices and equipment in this section.

### **III. Real Property**

**Title to Real Property:** Title to real property acquired or improved with ARP/CSLFRF funds vests with the Town. 2 CFR 200.311(a).

**Use of Real Property:** Except as otherwise allowed by Federal statute or the awarding agency, real property acquired or improved with ARP/CSLFRF funds must be used for the originally authorized purpose as long as needed for that purpose, during which time the Town must not dispose of or encumber its title or other interests. 2 CFR 200.311(b).

**Insurance of Real Property:** The Town must provide insurance coverage for real property acquired or improved with ARP/CSLFRF funds equivalent to insurance provided to property owned by the Town. 2 CFR 200.310.

**Disposition of Real Property:** When the Town no longer needs real property purchased with ARP/CSLFRF for ARP/CSLFRF purposes, the Town must obtain disposition instructions from US Treasury. The instructions must provide for one of the following alternatives:

1. The Town retains title after compensating US Treasury. The amount paid to US Treasury will be computed by applying US Treasury's percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property. However, in those situations where the Town is disposing of real property acquired or improved with ARP/CSLFRF funds and acquiring replacement real property under the ARP/CSLFRF, the net proceeds from the disposition may be used as an offset to the cost of the replacement property.
2. The Town sells the property and compensates US Treasury. The amount due to US Treasury will be calculated by applying US Treasury's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the ARP/CSLFRF award has not been closed out, the net proceeds from sale may be offset against the original cost of the property. When the Town is directed to sell property, sales procedures must be followed that provide for competition to the extent practicable and result in the highest possible return.
3. The Town transfers title to US Treasury or to a third party designated/approved by US Treasury. The Town is entitled to be paid an amount calculated by applying the Town's



percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property. 2 CFR 200.311(c).

**Federally Owned Property.** The Town must submit annually an inventory of any Federally-owned property in its custody to the Federal awarding agency and report to the agency when property is no longer needed.

#### **IV. Equipment**

**Title to Equipment:** Title to equipment acquired or improved with ARP/CSLFRF funds vests with the Town. 2 CFR 200.313(a).

**Use of Equipment:** The Town must use equipment acquired with ARP/CSLFRF funds for the project for which it was acquired as long as needed, whether or not the project continues to be supported by the ARP/CSLFRF award, and the Town must not encumber the property without prior approval of US Treasury. 2 CFR 200.313(a)(1)-(2).

**After Project Use is Complete:** When no longer needed for the original project, the equipment may be used in other activities supported by a Federal awarding agency, in the following order of priority:

1. Activities under a Federal award from the Federal awarding agency which funded the original project, then
2. Activities under Federal awards from other Federal awarding agencies. This includes consolidated equipment for information technology systems. 2 CFR 200.313(c)(1).

**Use for Other Projects:** During the time that equipment is used on the project for which it was acquired, the Town must also make equipment available for use on other projects or programs currently or previously supported by the Federal Government, provided that such use will not interfere with the work on the project for which it was originally acquired. First preference for other use must be given to other programs or projects supported by US Treasury and second preference must be given to programs or projects under Federal awards from other Federal awarding agencies. Use for non-federally-funded programs or projects is also permissible. User fees should be considered if appropriate. 2 CFR 200.313(c)(2).

**Noncompetition:** The Town must not use equipment acquired with the ARP/CSLFRF funds to provide services for a fee that is less than private companies charge for equivalent services unless specifically authorized by Federal statute for as long as the Federal Government retains an interest in the equipment. 2 CFR 200.313(c)(3).

**Replacement Equipment:** When acquiring replacement equipment, the Town may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property. 2 CFR 200.313(c)(4).



**Management of Equipment:** The Town will manage equipment (including replacement equipment) acquired in whole or in part with ARP/CSLFRF funds according to the following requirements.

1. The Town will maintain sufficient records that include
  - a) a description of the property,
  - b) a serial number or other identification number,
  - c) the source of funding for the property (including the Federal Award Identification Number (FAIN)),
  - d) who holds title,
  - e) the acquisition date,
  - f) cost of the property,
  - g) percentage of Federal participation in the project costs for the Federal award under which the property was acquired,
  - h) the location, use and condition of the property, and
  - i) any ultimate disposition information including the date of disposal and sale price of the property.
2. The Town will conduct a physical inventory of the property and reconcile results with its property records at least once every two years.
3. The Town will develop a control system to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft will be investigated by the Town.
4. The Town will implement adequate maintenance procedures to keep the property in good condition.
5. If the Town is authorized or required to sell the property, it will follow proper sales procedures to ensure the highest possible return, in accordance with state and federal law.



**Insurance of Equipment:** The Town must provide insurance coverage for equipment acquired or improved with ARP/CSLFRF funds equivalent to insurance provided to property owned by the Town. 2 CFR 200.310.

**Disposition of Equipment:** When the equipment is no longer needed for its original ARP/CSLFRF purpose, the Town may either make the equipment available for use in other activities funded by a Federal agency, with priority given to activities funded by US Treasury, dispose of the equipment according to instructions from US Treasury, or follow the procedures below. 2 CFR 200.313(e).

1. Equipment with a per-item fair market value of less than \$5,000 may be retained, sold or transferred by the Town, in accordance with state law, with no additional responsibility to US Treasury;
2. If no disposal instructions are received from US Treasury, equipment with a per-item fair market value of greater than \$5,000 may be retained or sold by the Town. The Town must follow proper sales procedures, in accordance with state law, to ensure the highest possible return. The Town must reimburse US Treasury for its federal share. Specifically, US Treasury is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the ARP/CSLFRF funding percentage of participation in the cost of the original purchase. If the equipment is sold, US Treasury may permit the Town to deduct and retain from the Federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.
3. Equipment may be transferred to US Treasury or to a third-party designated by US Treasury in return for compensation to the Town for its attributable compensation for its attributable percentage of the current fair market value of the property.

## V. Supplies

**Title to Supplies.** Title to supplies acquired with ARP/CSLFRF funds vests with the Town upon acquisition. 2 CFR 200.314(a).

**Use and Disposition of Supplies:** If there is a residual inventory of unused supplies exceeding \$5,000 in total aggregate value upon termination or completion of the ARP/CSLFRF project and the supplies are not needed for any other Federal award, the Town must retain the supplies for use on other activities or sell them, but must, in either case, compensate the Federal Government for its share. The amount of compensation must be computed in the same manner as for equipment. 2 CFR 200.314(a).

**Noncompetition.** As long as the Federal Government retains an interest in the supplies, the Town must not use supplies acquired under the ARP/CSLFRF to provide services to other



organizations for a fee that is less than private companies charge for equivalent services, unless specifically authorized by Federal statute. 2 CFR 200.314(b).

**VI. Property Trust Relationship**

Real property, equipment, and intangible property, that are acquired or improved with ARP/CSLFRF funds must be held in trust by the Town as trustee for the beneficiaries of the project or program under which the property was acquired or improved. US Treasury may require the Town to record liens or other appropriate notices of record to indicate that personal or real property has been acquired or improved with a Federal award and that use and disposition conditions apply to the property. 2 CFR 200.316.

**VII. Implementation of Policy of Policy**

The Town Clerk or his/her designee shall adopt procedures to track all real property, equipment, and supplies (collectively, property) acquired or improved in whole or in part with ARP/CLSFRF funds. At a minimum, those procedures must address the following:

- Ensure proper insurance of property
- Document proper use of property
- Working with the Finance Director, record and maintain required data records for equipment
- Conduct periodic inventories of equipment, at least every two years
- Create processes for replacement and disposition of property
- Establish other internal controls to safeguard and properly maintain property

Adopted this the \_\_\_ day of \_\_\_\_\_, 2024.

Town of Beech Mountain

\_\_\_\_\_ (seal)  
Weidner Abernethy, Mayor

\_\_\_\_\_ (seal)  
Emily Haynes,  
Town Clerk Town of  
Beech Mountain



**RESOLUTION ADOPTING RECORD RETENTION POLICY**

**WHEREAS** the Town of Beech Mountain has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

**WHEREAS** the ARP/CSLFRF are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Sect. 200, as provided in the Assistance Listing; and

**WHEREAS** the Coronavirus Local Fiscal Recovery Funds (“CSLFRF”) Award Terms and Conditions and the Compliance and Reporting Guidance set forth the U.S. Department of Treasury’s (“Treasury”) record retention requirements for the ARP/CSLFRF award; and

**BE IT RESOLVED** that the governing board of Beech Mountain hereby adopts and enacts the following Record Retention Policy for the expenditure of ARP/CSLFRF funds.

Adopted this the \_\_\_ day of \_\_\_\_\_, 2024.

Town of Beech Mountain

\_\_\_\_\_ (seal)  
Weidner Abernethy, Mayor

\_\_\_\_\_ (seal)  
Emily Haynes,  
Town Clerk Town of  
Beech Mountain



## **RECORD RETENTION POLICY: DOCUMENTS CREATED OR MAINTAINED PURSUANT TO THE ARP/CSLFRF AWARD**

### **I. Retention of Records**

The Coronavirus Local Fiscal Recovery Funds (“CSLFRF”) Award Terms and Conditions and the Compliance and Reporting Guidance set forth the U.S. Department of Treasury’s (“Treasury”) record retention requirements for the ARP/CSLFRF award. It is the policy of the Town of Beech Mountain to follow Treasury’s record retention requirements as it expends CSLFRF pursuant to the ARP/CSLFRF award. Accordingly, the Town of Beech Mountain agrees to the following:

- Retain all financial and programmatic records related to the use and expenditure of CSLFRF pursuant to the ARP/CSLFRF award for a period of five (5) years after all CSLFRF funds have been expended or returned to Treasury, whichever is later.
- Retain records for real property and equipment acquired with CSLFRF for five years after final disposition.
- Ensure that the financial and programmatic records retained sufficiently evidenced compliance with section 603(c) of the Social Security Act (“ARPA”) Treasury’s regulations implementing that section, and guidance issued by Treasury regarding the foregoing.
- Allow the Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, the right of timely and unrestricted access to any records for the purpose of audits or other investigations.
- If any litigation, claim, or audit is started before the expiration of the 5-year period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved.

### **II. Covered Records**

For purposes of this policy, records are information, regardless of physical form or characteristics, that are created, received, or retained that evidence the Town of Beech Mountain’s expenditure of CSLFRF funds on eligible projects, programs, or activities pursuant to the ARP/CSLFRF award.

Records that shall be retained pursuant to this policy include, but are not limited to, the following:



- Financial statements and accounting records evidencing expenditures of CSLFRF for eligible projects, programs, or activities;
- Annual budget, ordinance appropriating funds, budget actions, and Council minutes approving appropriation;
- Documentation of rationale to support a particular expenditure of CSLFRF (e.g., expenditure constitutes a general government service under revenue replacement category);
- Documentation of administrative costs charged to the ARP/CSLFRF award;
- Procurement documents evidencing the significant history of a procurement, including, at a minimum, the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for contract cost or price;
- Subaward agreements and documentation of subrecipient monitoring;
- Documentation evidencing compliance with the Uniform Guidance property management standards set forth in 2 C.F.R. §§ 200.310-316 and 200.329;
- Personnel and payroll records for full-time and part-time employees compensated with CSLFRF, including time and effort reports;
- Records related to the management of acquired property, including, descriptions of the property, cost of the property, the location, use, and condition of the property, and any disposition data of any acquired property;
- Documentation related to insurance coverage of an acquired or improved property;
- Documentation related to the proper use of property and/or equipment; and
- Indirect cost rate proposals

### **III. Storage**

The Town of Beech Mountain's records must be stored in a safe, secure, and accessible manner. Wherever practicable, such records should be collected, transmitted, and stored in open and machine-readable formats.



**IV. Departmental Responsibilities**

Any department or unit of the Town of Beech Mountain, and its employees, who are responsible for creating or maintaining the covered documents in this policy shall comply with the terms of this policy. Failure to do so may subject the Town of Beech Mountain to civil and/or criminal liability. Any employee who fails to comply with the record retention requirements set forth herein may be subject to disciplinary sanctions, including suspension or termination.

The Town Clerk is responsible for identifying the documents that the Town of Beech Mountain must or should retain and arrange for the proper storage and retrieval of records. Town Clerk shall also ensure that all personnel subject to the terms of this policy are aware of the record retention requirements set forth herein.

**V. Reporting Policy Violations**

The Town of Beech Mountain is committed to enforcing this policy as it applies to all forms of records. Any employee who suspects the terms of this policy have been violated shall report the incident immediately to that employee’s supervisor. If an employee is not comfortable bringing the matter up with the supervisor, the employee may bring the matter to the attention of the Human Resources department. The Town of Mountain prohibits any form of discipline, reprisal, intimidation, or retaliation for reporting incidents of inappropriate conduct of any kind, pursuing any record destruction claim, or cooperating in related investigations.

**VI. Questions About the Policy**

Any questions about this policy should be referred to Town Clerk who is in charge of administering, enforcing, and updating this policy.

Adopted this the \_\_\_ day of \_\_\_\_\_, 2024.

Town of Beech Mountain

\_\_\_\_\_ (seal)  
Weidner Abernethy, Mayor

\_\_\_\_\_ (seal)  
Emily Haynes,  
Town Clerk  
Town of Beech Mountain



## COUNCIL ACTION ITEM

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**TO:** Town Council  
**FROM:** Preston Yates  
**DATE:** February 13, 2024  
**SUBJECT:** Call for Public Hearing on Rezoning of Recently Annexed Town Property

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**FOR THE PURPOSE OF:**

Hold a public hearing to gather public input on a proposed rezoning of recently annexed town-owned property. Pursuant to § 154.184, the Town Council shall hold a public hearing prior to amending the official zoning map. The proposed rezoning would assign a Town of Beech Mountain zoning district to a town-owned property that was recently annexed into the town and currently does not have a zoning designation.

**ATTACHED FOR YOUR CONSIDERATION:**

Attached for Town Council consideration is the staff report on the proposed rezoning.

**STAFF RECOMMENDATION:**

Staff recommends that Town Council set a public hearing date for the next available Council meeting on Tuesday, March 12, 2024, at 4:00 PM to gather public input on the proposed rezoning.

**SIGNATURES:**

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Town Manager

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Town Clerk

# Town of Beech Mountain Planning Staff Report



REZ 2023-0521 Town Property Annex at Buckeye Road			
Project Number:	REZ 2023-0521	Report Date:	January 23, 2024
Meeting Date(s):	Planning Board:	January 30, 2024	
	Call for Public Hearing:	February 13, 2024	
	Council Public Hearing:	March 12, 2024	
Prepared By:	Preston Yates, Director of Planning & Inspections		
Applicant(s):	Staff initiated rezoning as part of an annexation of Town property.		
Applicant's Request:	Staff is requesting to rezone Town-owned property from <b>unzoned</b> Avery County to Town of Beech Mountain <b>PS Public/Private Service</b>		
Staff Recommendation:	Staff asks the Planning Board to consider a recommendation of approval to Town Council for the proposed rezoning.		

## Background Information

Town of Beech Mountain staff are requesting to amend the Official Zoning Map of the Town of Beech Mountain, North Carolina to include a recent annexation area as **PS Public/Private Service** zoning from a previously **unzoned** Avery County. The Town Council adopted a Resolution of Intent to Annex for this town-owned property on November 14, 2023, pursuant to NC General Statutes. The Town Council then annexed this property by Ordinance 2023-06 on December 12, 2023, after a duly advertised and conducted public hearing. The subject property is located at the intersection of Buckeye Creek Road and Buckeye Road (S.R. 1312), referred to locally as “the Back Gate” (see *Figure 1: Property Location Map*).

The subject property is approximately 2.13 Acres consisting predominately of public utilities and infrastructure, including Buckeye Creek Road paving and drainage; Mountain Electric Coop. utility poles and lines; Avery County Solid Waste Convenience Station; and Buckeye Road (SR 1312) paving and drainage (see *Figure 2: Public Infrastructure Map*).

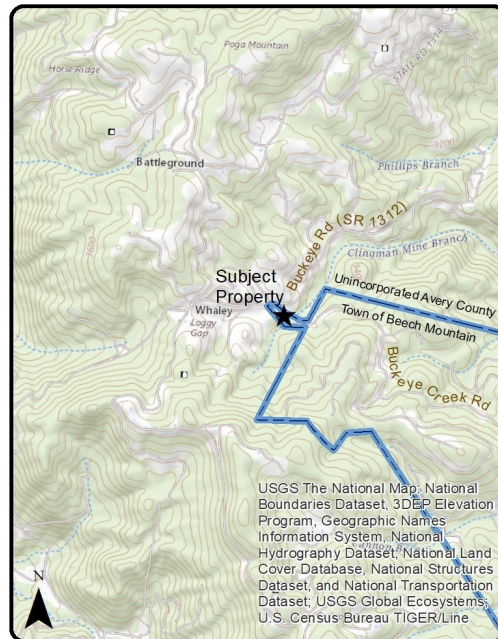


Figure 1: Property Location Map – Shows subject property on USGS Topographic Map with the Town of Beech Mountain recently amended corporate limits overlaid.

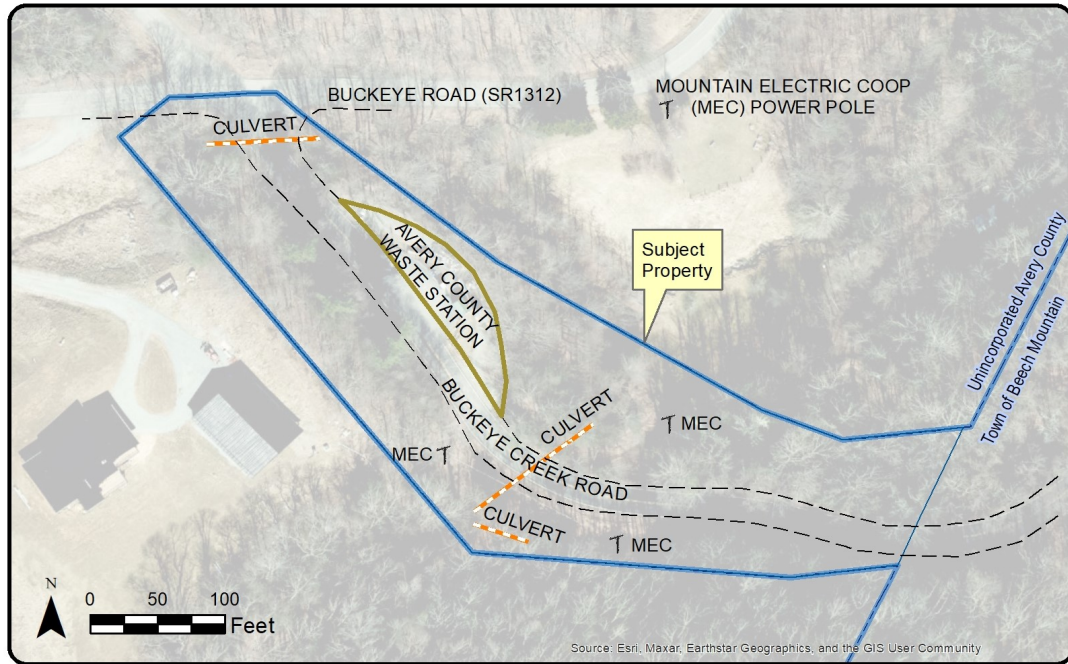


Figure 2: Public Utilities and Infrastructure Map - Showing pavement, waste station, culverts, and utility poles.

### Property Information

The table below summarizes the general characteristics and information of the subject property:

Property Information			
<b>Property Address:</b>	Buckeye Road and Buckeye Creek Road (the “Back Gate”)		
<b>Parcel ID #:</b>	No Assigned PID	<b>County:</b>	Avery
<b>City:</b>	Beech Mountain	<b>State, Zip</b>	NC, 28604
<b>Current Zoning:</b>	Unzoned Avery County (Avery County does not utilize zoning authority)		
<b>Proposed Zoning:</b>	Town of Beech Mountain, PS Public/Private Service		
<b>Overlay(s):</b>	None		
<b>Acreage:</b>	2.13	<b>Condition:</b>	Partially Developed
<b>Current Use:</b>	Roadway and Solid Waste Convenience Center	<b>Proposed Use:</b>	No Proposed Change in Use
Owner Information			
<b>Owner:</b>	Town of Beech Mountain		
<b>Authorized Person:</b>	Bob Pudney, Town Manager		
<b>Address:</b>	403 Beech Mountain Pkwy		
<b>City:</b>	Beech Mountain	<b>State, Zip:</b>	NC, 28604

### Surrounding Property Information

The table below summarizes the use and zoning information of the surrounding properties:

	Existing Use	Land Use	Zoning
East/Northeast	Vacant/Rural Residential	Unincorporated Avery County	NONE
North	Rural Residential	Unincorporated Avery County	NONE
Northwest	Vacant/Government-Institutional	Unincorporated Avery County	NONE
West	Rural Residential/Agricultural	Unincorporated Avery County	NONE
West/Southwest	Vacant/Rural Residential	Unincorporated Avery County	NONE
Southeast	Vacant/Residential	Low Density SF Residential	R-1

NOTE: See **Figure 3: Existing Land Use Map** for details of zoning and land use of surrounding properties

### Staff Analysis

#### OVERVIEW

Staff are recommending this property to be zoned as PS Public/Private Service, which is consistent with the current use of the property, the presence of considerable public utilities and infrastructure, and the fact that the land is publicly owned. However, since Avery County does not utilize zoning authority and the Town does not have an abutting PS zoning district, the designation of this property as PS Public/Private Service would likely constitute a “spot zoning”. Although spot zoning isn’t prohibited by NC general statutes, it is important for the Planning Board and Town Council to consider a number of factors in determining the appropriateness and reasonableness of the zoning designation.

According to NC General Statutes § 160D-605 (b), *when adopting or rejecting any petition for a zoning map amendment, a statement analyzing the reasonableness of the proposed rezoning shall be approved by the governing board. This statement of reasonableness may consider, among other factors:*

- i. *the size, physical conditions, and other attributes of the area proposed to be rezoned,*
- ii. *the benefits and detriments to the landowners, the neighbors, and the surrounding community,*

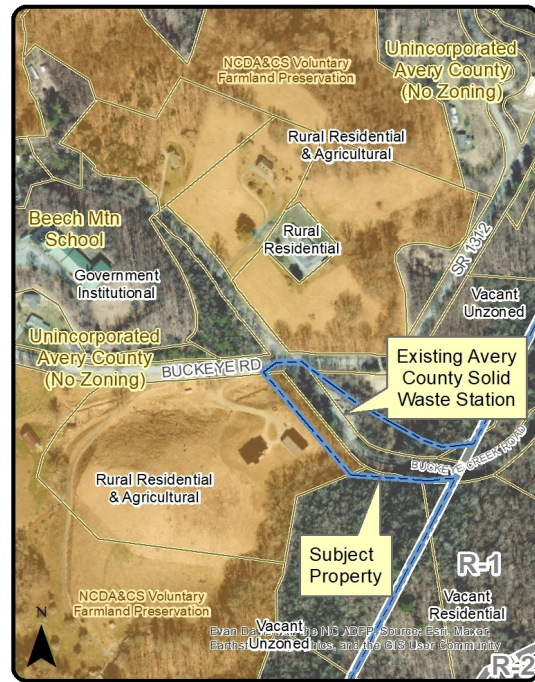


Figure 3: Existing Land Use Map - Showing recently annexed town-owned property existing land uses in relation to surrounding existing land uses and town zoning.

- iii. *the relationship between the current actual and permissible development on the tract and adjoining areas and the development that would be permissible under the proposed amendment;*
- iv. *why the action taken is in the public interest; and*
- v. *any changed conditions warranting the amendment.*

**SIZE, PHYSICAL CONDITION, & OTHER ATTRIBUTES**

As indicated previously, the subject property is approximately 2.13 acres at the intersection of Buckeye Creek Road and Buckeye Road (SR 1312) referred to locally as “the Back Gate”. The property is owned by the Town and consists largely of public utilities and infrastructure. The property extends from the former town limits along Buckeye Creek Road and follows along that road right-of-way to the intersection with Buckeye Road. The most prominent features of the property are the paving and drainage infrastructure of Buckeye Creek Road and the Avery County Solid Waste Convenience Station. Additionally, the property contains a number of Mountain Electric Coop utility poles and associated overhead wires. Recently, the Town constructed a gateway sign to aid in directing visitors entering or leaving from the northern or Tennessee and Watauga Lake side of the Town.

Due to the unique physical conditions of the property, which include the substantial presence of public utilities and infrastructure, Town Staff believe that the PS Public/Private Service zoning district is appropriate, reasonable, and consistent. Further, extracting the potential right-of-way for Buckeye Creek Road and Buckeye Road, it would be difficult, if not impossible, to create a legally conforming lot of any zoning classification from the remaining land area of the property.

**BENEFITS & DETRIMENTS**

Town Staff believe that the benefit to the surrounding properties and property owners is the actual assignment of a zoning classification to the property. Whereas unincorporated areas of Avery County are without any zoning classification, the assignment of a Town zoning district will restrict the use of the property to only those uses allowed within the PS zoning district. Not only is this a benefit to the surrounding property owners in the county, but also to those surrounding property owners within the Town.

**CURRENT & PERMISSIBLE DEVELOPMENT**

The property is currently partially developed with public utilities and infrastructure, including the Avery County solid waste convenience station and Buckeye Creek Road paving. The remaining undeveloped portion of the property primarily consists of the right-of-way for Buckeye Creek Road and is likely not suitable for any substantial development, beyond potentially additional public utilities and infrastructure. However, the Town currently has no plans to expand or alter the existing site conditions. Since Avery County does not utilize zoning authority, the currently permissible development of the property is not restricted by any zoning requirements. The addition of Town zoning would restrict the potential development of the property to only those uses allowed within the PS Public/Private Service zoning district.

The development potential of the property is restricted by a number of existing conditions. Firstly, the property is bisected by Buckeye Creek Road. While Buckeye Road and Buckeye Creek Road provide paved-road access to the property, the exclusion of the necessary right-of-way for these roads would considerably restrict the amount of remaining developable land. Secondly, the property is not currently served by public water or sewer utilities. Although there

is an electrical utility running through the property, the lack of public water and sewer utilities considerably restricts the development potential of the property.

**PUBLIC INTEREST**

It is the opinion of Town Staff that the addition of Town zoning to the property is in the best interest of the public for both Town residents and also residents of the unincorporated portions of Avery County. By applying a zoning district to this property, residents of adjacent properties, both inside and outside of the Town limits, will benefit from a formal zoning and land use designation for this property.

**CHANGES WARRANTING THE AMENDMENT**

The purpose of the proposed zoning amendment is to apply a zoning district to a newly annexed town-owned property. This change in jurisdiction is the sole impetus for the proposed zoning amendment. Because the property was annexed into the Town limits and previously unzoned, it is important for the Town to assign a zoning district to the property, since all property within the Town limits is assigned to a Town zoning district. Further, this zoning amendment is not requested in conjunction with any proposed development nor any request to increase the development intensity or potential of the property. In fact, this zoning amendment would decrease or lessen the potential development intensity of the property and as such, would likely be considered a down-zoning or be similarly treated. According to NC General Statutes § 160D-601 (d) "down-zoning" means a zoning ordinance that affects an area of land in one of the following ways:

- 1) By decreasing the development density of the land to be less dense than was allowed under its previous usage.
- 2) By reducing the permitted uses of the land that are specified in a zoning ordinance or land development regulation to fewer uses than were allowed under its previous usage.

It is the position of Town Staff that the proposed zoning amendment would meet both of these criteria. Based on the current and permissible uses of the property, current and permissible uses of adjacent properties, and other factors discussed, the most appropriate Town zoning category for the property, in the opinion of Town Staff, is PS Public/Private Service, which is the zoning designation currently being proposed.

**Summary and Recommendation**

Town staff are requesting the Town Council to **approve** the **PS Public/Private Service** zoning district for the recently annexed town-owned property located at Buckeye Creek Road and Buckeye Road (SR 1312). The **Planning Board unanimously (4-0) recommended approval of the PS Public/Private Service** district at their regular meeting on Tuesday, January 30, 2024. In deliberating the rezoning recommendation, the Planning Board considered the characteristics and relationships outlined in NC General Statutes § 160D-605 (b) as indicated above, as well as other appropriate factors. It is recommended that the Town Council consider these same characteristics and relationships prior to voting on the proposed amendment.



# REPORT

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**TO:** Town Council  
**FROM:** Steve Smith  
**DATE:** February 13, 2024  
**SUBJECT:** Finance Officer's Monthly Report

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**FOR THE PURPOSE OF:**

To inform Town Council as to the financial results for the month of December 2023.

**ATTACHED FOR YOUR CONSIDERATION:**

December 2023 Budget Report  
December 2023 Financial Report

**STAFF RECOMMENDATION:**

Review

**SIGNATURES:**

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Town Manager

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Town Clerk

TOWN OF BEECH MOUNTAIN  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2023

10 -General Fund  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
Tax Revenue	6,512,343	1,526,345.59	5,181,828.33	0.00	1,330,514.67	79.57
Interest Income	32,700	47,693.74	228,225.06	0.00	( 195,525.06)	697.94
Miscellaneous Income	574,000	64,721.52	339,129.10	0.00	234,870.90	59.08
State Revenue	2,159,950	407,763.26	1,184,484.27	0.00	975,465.73	54.84
Fees	66,200	13,070.50	62,726.10	0.00	3,473.90	94.75
Gains/Losses	25,000	0.00	0.00	0.00	25,000.00	0.00
Other	550,000	0.00	0.00	0.00	550,000.00	0.00
Other Sources	<u>1,827,500</u>	<u>11,555.26</u>	<u>271,141.95</u>	<u>0.00</u>	<u>1,556,358.05</u>	<u>14.84</u>
TOTAL REVENUES	11,747,693	2,071,149.87	7,267,534.81	0.00	4,480,158.19	61.86
<u>EXPENDITURE SUMMARY</u>						
Administration	3,516,670	1,183,767.55	2,018,060.25	0.00	1,498,609.75	57.39
Tax Collections	59,140	5,737.64	32,034.14	0.00	27,105.86	54.17
Vistors Center	308,409	31,015.80	134,953.26	0.00	173,455.74	43.76
Police	1,633,475	158,277.24	867,291.32	37,194.76	729,983.26	55.31
Fire	1,000,358	145,406.27	563,402.71	0.00	436,955.29	56.32
Special Projects	0	0.00	0.00	0.00	0.00	0.00
Building Inspections	259,692	17,486.29	91,296.68	0.00	168,395.32	35.16
Planning	157,911	12,719.45	62,049.83	0.00	95,861.17	39.29
Vehicle Maintenance	202,700	23,099.68	94,110.40	500.00	108,089.60	46.68
Road Maintenance	3,490,562	214,691.31	1,492,467.65	32,290.04	1,994,589.27	42.86
Recreation	<u>1,118,776</u>	<u>90,473.29</u>	<u>524,726.82</u>	<u>0.00</u>	<u>594,461.01</u>	<u>46.87</u>
TOTAL EXPENDITURES	11,747,693	1,882,674.52	5,880,393.06	69,984.80	5,827,506.27	50.39
REVENUE OVER/(UNDER) EXPENDITURES	0	188,475.35	1,387,141.75	( 69,984.80)	( 1,347,348.08)	0.00

TOWN OF BEECH MOUNTAIN  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2023

30 -Water/Sewer  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
Interest Income	10,000	5,727.20	33,357.62	0.00 (	23,357.62)	333.58
Miscellaneous Income	10,000	340.00	845.00	0.00	9,155.00	8.45
State Revenue	0	0.00	0.00	0.00	0.00	0.00
Metered Sales & Fees	3,488,096	363,367.27	2,010,449.99	0.00	1,477,646.01	57.64
Gains/Losses	0	0.00	0.00	0.00	0.00	0.00
Other	0	0.00	0.00	0.00	0.00	0.00
Other Sources	0	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>3,508,096</b>	<b>369,434.47</b>	<b>2,044,652.61</b>	<b>0.00</b>	<b>1,463,443.39</b>	<b>58.28</b>
<u>EXPENDITURE SUMMARY</u>						
W/S Administration	1,641,668	106,154.89	623,253.89	2,685.00	1,015,729.11	38.13
Water	1,080,319	97,008.59	590,541.15	15,283.22	474,494.63	56.08
Sewer	422,159	33,056.56	195,937.85	500.00	225,721.15	46.53
Taps & System	363,950	4,623.57	158,691.46	3,646.23	204,107.31	43.92
<b>TOTAL EXPENDITURES</b>	<b>3,508,096</b>	<b>240,843.61</b>	<b>1,568,424.35</b>	<b>22,114.45</b>	<b>1,920,052.20</b>	<b>45.27</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>0</b>	<b>128,590.86</b>	<b>476,228.26 (</b>	<b>22,114.45) (</b>	<b>456,608.81)</b>	<b>0.00</b>

TOWN OF BEECH MOUNTAIN  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2023

35 -Sanitation  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
Interest Income	150	1,040.19	6,193.75	0.00 (	6,043.75)	4,129.17
Miscellaneous Income	20,500	420.00	13,190.50	0.00	7,309.50	64.34
State Revenue	370	0.00	0.00	0.00	370.00	0.00
Fees	771,460	64,361.39	386,264.54	0.00	385,195.46	50.07
Gains/Losses	0	0.00	5,075.00	0.00 (	5,075.00)	0.00
Other	0	0.00	0.00	0.00	0.00	0.00
Other Sources	0	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>792,480</b>	<b>65,821.58</b>	<b>410,723.79</b>	<b>0.00</b>	<b>381,756.21</b>	<b>51.83</b>
<u>EXPENDITURE SUMMARY</u>						
Sanitation	792,480	75,838.37	382,321.85	35.00	410,123.15	48.25
<b>TOTAL EXPENDITURES</b>	<b>792,480</b>	<b>75,838.37</b>	<b>382,321.85</b>	<b>35.00</b>	<b>410,123.15</b>	<b>48.25</b>
REVENUE OVER/(UNDER) EXPENDITURES	0 (	10,016.79)	28,401.94 (	35.00) (	28,366.94)	0.00

**Town of Beech Mountain  
Monthly Financial Report  
Fiscal Year 2024**

**General Fund**

	Budget	July	August	September	October	November	December	January	February	March	April	May	June	YTD	Through the reported month	50.00%	% of Budget
Total Revenue	11,549,993	107,272	146,222	1,314,237	1,363,067	2,265,587	2,071,150							7,267,535		62.92%	
Total Expenditures	11,549,993	1,036,198	775,333	524,682	945,967	715,539	1,882,675							5,880,394		50.91%	
Unaudited General Fund fund balance as of July 1st	7,750,882	7,750,882	6,821,956	6,192,845	6,982,400	7,399,500	8,949,548							7,750,882			
Revenues Less Expenditures		(928,926)	(629,111)	789,555	417,100	1,550,048	188,475	-	-	-	-	-	-	1,387,141			
Estimated change to Fund Balance		6,821,956	6,192,845	6,982,400	7,399,500	8,949,548	9,138,023	-	-	-	-	-	-	9,138,023			

**Water/Sewer Enterprise Fund**

Total Revenue	3,508,096	322,415	352,639	321,248	290,323	388,594	369,434							2,044,653		58.28%
Total Expenses	3,508,096	263,388	304,843	176,646	276,271	306,433	240,844							1,568,425		44.71%
Unaudited Unrestricted Cash Reserves as July 1st	2,154,861	2,154,861	2,213,888	2,261,684	2,406,286	2,420,338	2,502,499							2,154,861		
Revenues Less Expenses		59,027	47,796	144,602	14,052	82,161	128,590	-	-	-	-	-	-	476,228		
Estimated Change in Cash Reserves		2,213,888	2,261,684	2,406,286	2,420,338	2,502,499	2,631,089	-	-	-	-	-	-	2,631,089		

**Sanitation Enterprise Fund**

Total Revenue	792,480	74,197	67,814	66,092	70,410	66,389	65,821							410,723		51.83%
Total Expenses	792,480	61,442	61,719	55,903	56,203	71,216	75,838							382,321		48.24%
Unaudited Unrestricted Cash Reserves as July 1st	675,182	675,182	687,937	694,032	704,221	718,428	713,601							675,182		
Revenues Less Expenses		12,755	6,095	10,189	14,207	(4,827)	(10,017)	-	-	-	-	-	-	28,402		
Estimated Change in Cash Reserves		687,937	694,032	704,221	718,428	713,601	703,584	-	-	-	-	-	-	703,584		

**Book Value - Cash & Investments All FUNDS**

	Fund	July	August	September	October	November	December	January	February	March	April	May	June
Trust Bank (Pooled) #1	Pooled	257,844	608,199	1,047,447	1,266,480	1,036,666	1,203,914						
North Carolina Capital Management Trust #2	General Fund	8,177,755	7,458,911	8,170,429	8,206,747	9,519,815	10,002,220						
Mountain Community - Certificates of Deposit #4	General Fund	103,750	103,750	103,750	103,750	103,750	103,750						
North Carolina Capital Management Trust #6	Utility Fund	1,260,005	1,265,606	1,271,063	1,276,732	1,282,251	1,287,978						
North Carolina Capital Management Trust #8	Sanitation Fund	228,709	229,862	230,853	231,883	232,885	233,926						
North Carolina Capital Management Trust #9	E911 Fund	76,175	76,514	76,844	77,186	77,520	77,866						
<b>Total Cash &amp; Investments</b>		<b>10,104,238</b>	<b>9,742,842</b>	<b>10,900,386</b>	<b>11,162,778</b>	<b>12,252,887</b>	<b>12,909,654</b>	-	-	-	-	-	-

All accounts reconciled through reporting month

**Transfers for the month December**

No transfers in December of 2023





# REPORT

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**TO:** Mayor and Town Council  
**FROM:** Tim Barnett  
**DATE:** February 13, 2024  
**SUBJECT:** Police Department Monthly Report

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**SIGNATURES:**

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**Town Manager**

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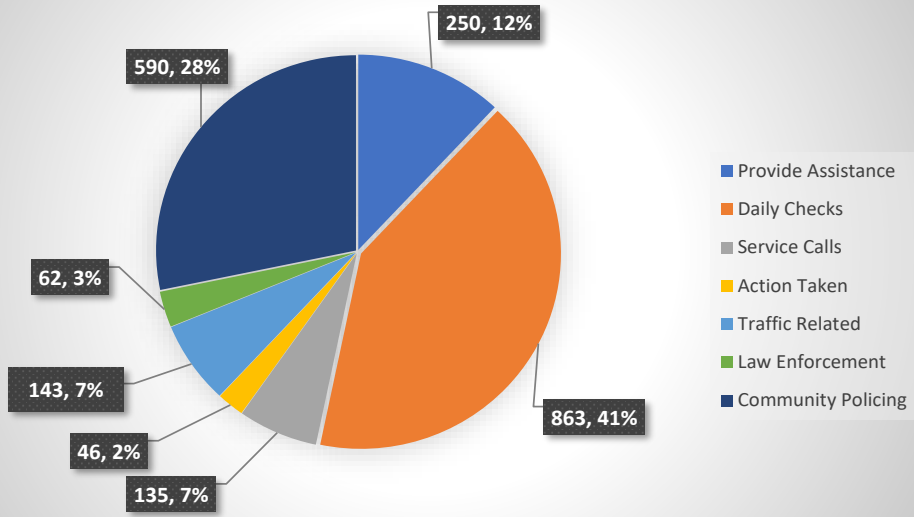
**Town Clerk**



Activity Log Yearly Summary Totals  
 Beech Mountain Police Department  
 January 1, 2024 through January 31, 2024

<i>Call Type</i>	<i>2023</i>	<i>2024</i>	<i>Call Type</i>	<i>2023</i>	<i>2024</i>
<b>Provide Assistance</b>			<b>Traffic Related</b>		
Assist Fire Department	0	6	Driving While Impaired	0	0
Assist Investigation	0	0	Improper Parking	36	45
Assist Other Agency	5	10	Stationary/Directed Patrol	1	36
Assist Town Dept/Business	0	2	Traffic Control	12	6
Assist Homeowner	2	4	Vehicle Accidents	20	26
Assist Motorist	190	222	Vehicle Stops	26	30
Assist Other Officer	19	44			
Escort	32	83	<b>Law Enforcement Calls</b>		
Assist Medical Calls	2	9	911 Hang Ups	3	6
			Alarms	8	12
<b>Daily Checks</b>			Breaking & Entering	1	1
Business Checks	923	806	Domestic Complaints	1	1
Care Track Test	0	0	Assault / Fights	4	3
Security Checks	0	35	Fire Works Violations	0	0
Residence Checks	5	16	Fraud	1	0
Welfare Check	2	6	Hit & Run	0	0
			Intoxicated/Drunk & Disruptive	0	1
<b>Service Calls</b>			Investigation	1	1
Animal Control Domestic/Wildlife	3	3	Larceny	2	6
Calls for Service	90	124	Mental Subject	0	0
Deliver Letter/Message	4	3	Missing Person	4	2
Found Property	2	0	Noise Disturbance/Loud Music	2	7
Golf Cart / UTV Inspections	0	0	Open Door/Open Window	2	2
ATV/Golf Cart Complaints	0	0	Prowler	1	3
Recreation/Town Deposit	5	5	Shots Fired/Sound of Shots Fired	0	0
COVID/mask	0	0	Subject with Gun/Weapon	0	0
			Suspicious Vehicle	5	5
<b>Action Taken</b>			Trespassing	2	5
Court	1	2	Vandalism	0	0
Felony Arrest	0	0	Continuing Investigation	2	7
Misdemeanor Arrest	0	3			
State Citations	3	6	<b>Community Policing</b>		
Town Ordinance Violations	29	7	Community Policing Contacts	66	575
Verbal Warning	24	27	Community Events	0	15
Warning Citations	3	0			
Warrant Service	0	1			
<b>2023 Event Totals: 1,615</b>			<b>2024 Event Totals: 2,302</b>		

## 2024 Monthly Condensed Calls







# REPORT

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**TO:** Town Council  
**FROM:** Bob Pudney  
**DATE:** February 13, 2024  
**SUBJECT:** Fire Department Monthly Report

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**SIGNATURES:**

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**Town Manager**

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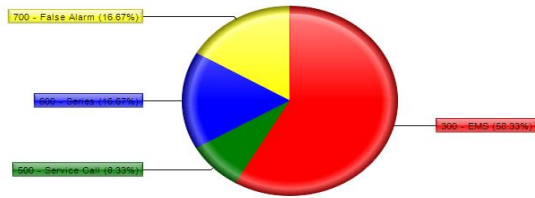
**Town Clerk**

**BEECH MOUNTAIN FIRE DEPARTMENT**  
**Monthly Report**  
**January 31, 2024**

EVENT	THIS PERIOD	SAME PERIOD LAST YEAR	FISCAL YTD
FIRE CALLS	16	9	94
MEDICAL CALLS	36	28	146
FIRE SAFETY INSPECTIONS	0	0	14
PUBLIC EDUCATION	0	0	1
FIRE HYDRANT INSPECTIONS	0	0	0
TRAINING HOURS	218	218	2026
MEETINGS	5	5	25
EMS RESPONSE TIME AVG.	9.31	8.53	10

**COMMENTS:**

Membership Recruitment Program.  
 Winter Preparations





# REPORT

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**TO:** Town Manager and Town Council  
**FROM:** Sean Royall  
**DATE:** February 13, 2024  
**SUBJECT:** January 2024 Recreation Report

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**FOR THE PURPOSE OF:**

For review by town manager and council

**ATTACHED FOR YOUR CONSIDERATION:**

January 2024 recreation report

**SIGNATURES:**

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Town Manager

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Town Clerk



## January 2024 Recreation Report

### Facility Report

#### Finance Report

Total Monthly Revenue	\$15,506.00
Parking Lot Monthly Revenue	\$15,822.48
Total Recreation Revenue	\$31,328.48

#### Detailed Revenue Totals

Program Registrations \$12,275.00

Memberships \$1,810.00

Facility Reservations \$90.00

POS \$1,331.00

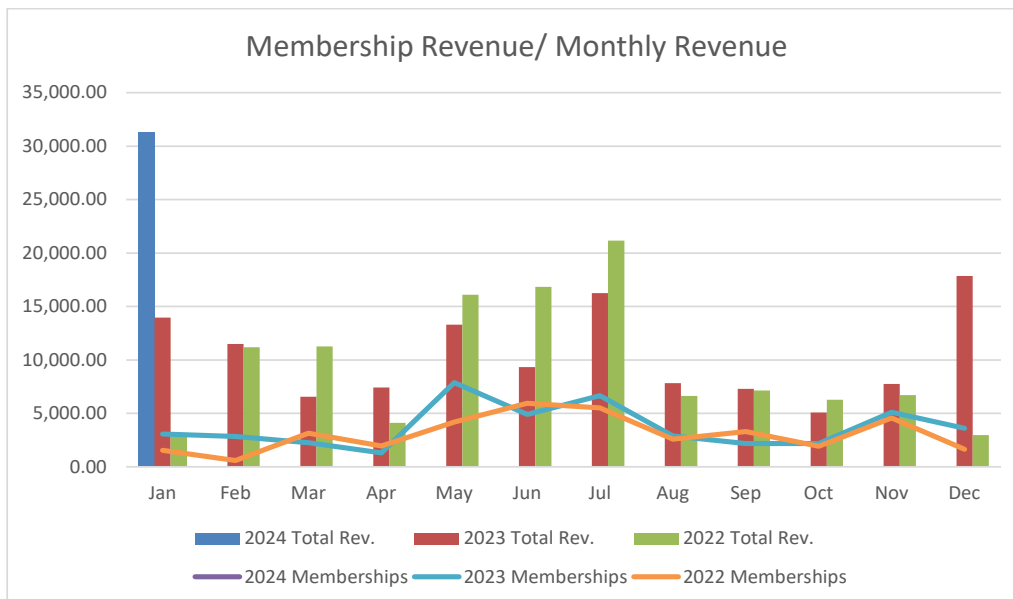
#### Check-In Report

Member Visits	472
Non-Member Visits	330

#### Membership Report

Total Memberships \$1,810.00

Family Annual \$1,100.00	Individual Annual \$350.00	Week Passes \$360.00
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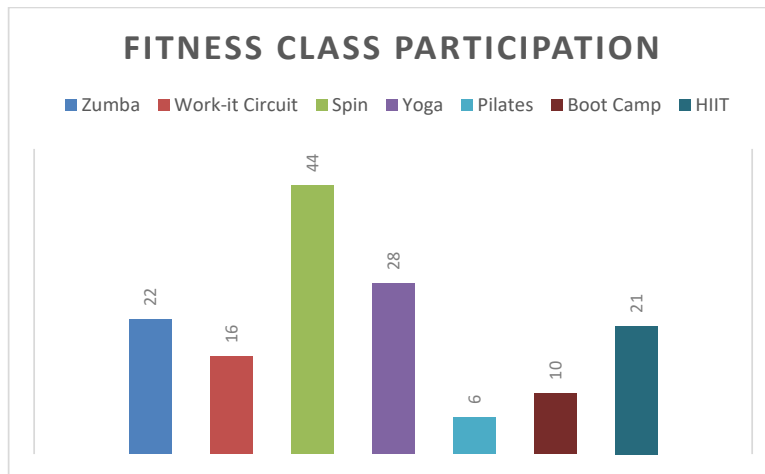


## Fitness Report

Participants:

### Number of classes offered in the month/ Participants.

Zumba	4	22
Work-it Circuit	4	16
Spin	5	44
Yoga	7	28
Pilates	4	6
Boot Camp	4	10
HIIT	5	21
Personal Training		22



### Director's Notes:

- Summer Camp registration went live.
- Parking lot fees increased by roughly \$3000 from January 2023.
- BRC was opened on MLK weekend for emergency shelter and housed 40 individuals.
- "Build your own Tortellini Pasta" craft night had 15 registered participants.

Respectfully Submitted,

Sean Royall  
 Parks and Recreation Director  
 Town of Beech Mountain





# REPORT

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**TO:** Town Council  
**FROM:** Daniel Davis  
**DATE:** February 13, 2024  
**SUBJECT:** Department of Infrastructure Monthly Report

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**FOR THE PURPOSE OF:**  
DOI Report for Public Works, Utilities, Sanitation.

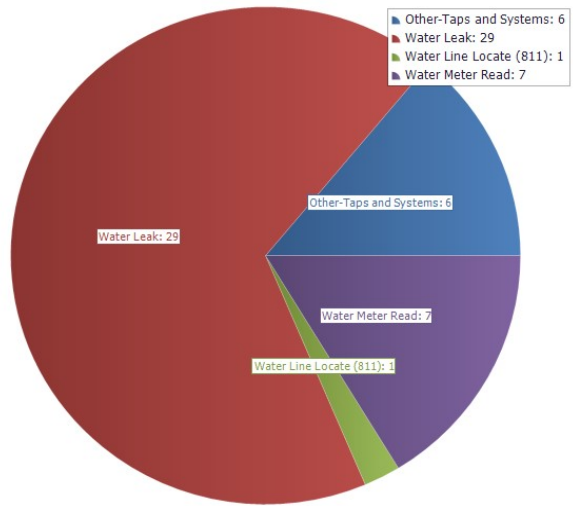
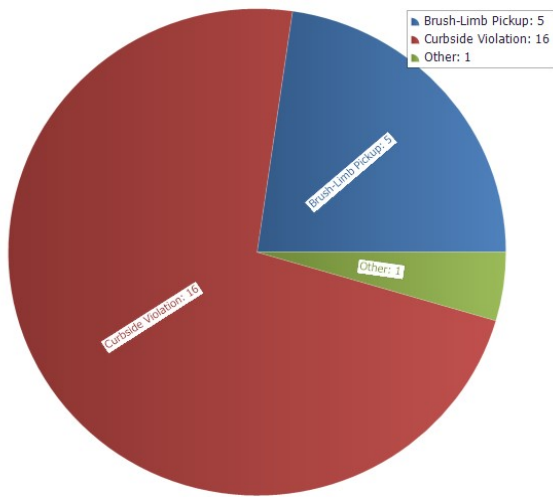
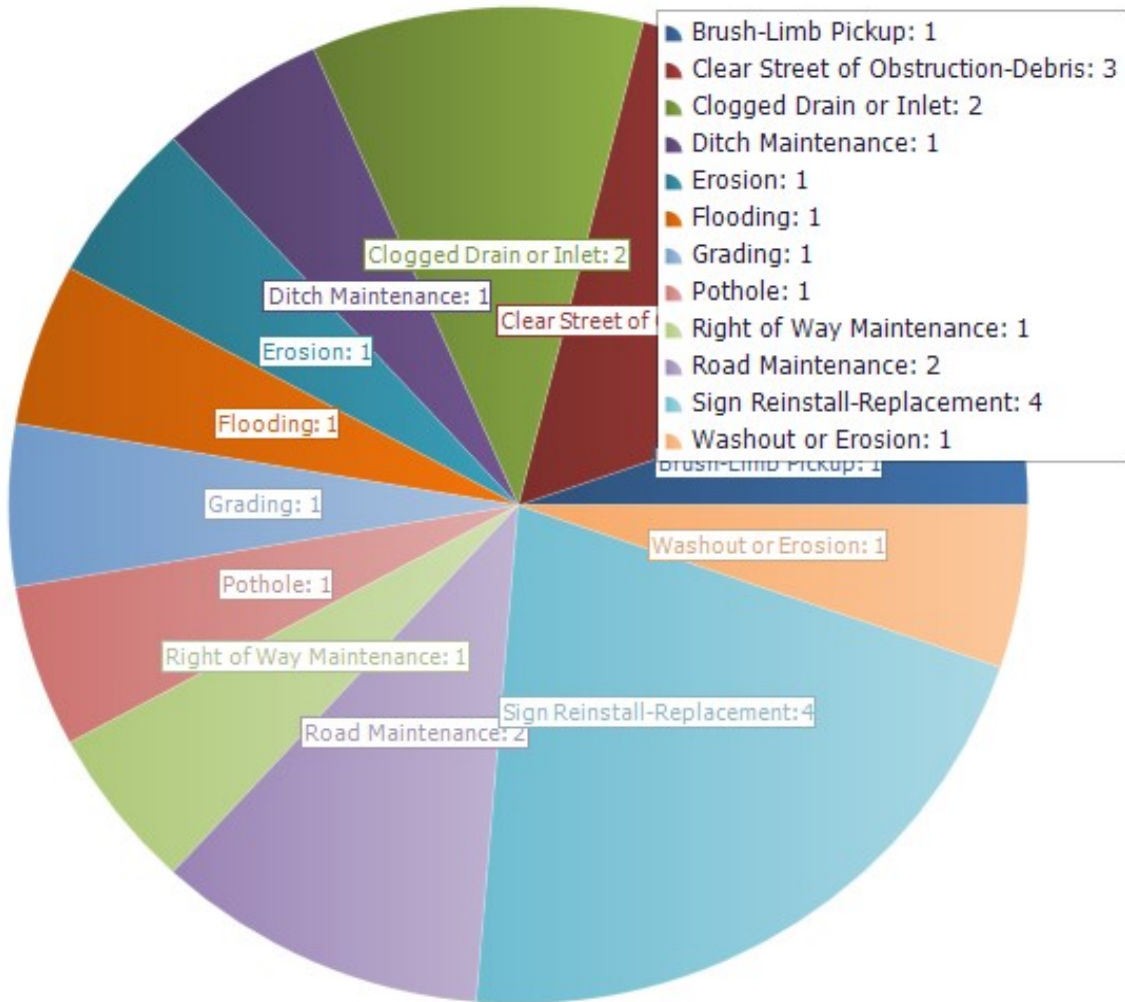
**SIGNATURES:**

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Town Manager

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Town Clerk



## Monthly Water and Wastewater Treatment Flow Report

### Water Treatment

	<b>Current Data January-24</b>	<b>Comparison to Previous year January-23</b>
<b>Source Water Withdrawn:</b>	23.898 MG Total	16.99 MG Total
	0.771 MGD AVG	0.533 MGD AVG
	0.519 MGD MIN	0.373 MGD MIN
	1.061 MGD MAX	0.892 MGD MAX
<b>Finished Water Produced:</b>	23.429 MG Total	16.448 MG Total
	0.756 MGD AVG	0.531 MGD AVG
	1.052 MGD Max	0.888 MGD Max
	0.515 MGD Min	0.334 MGD Min

**Note: Treatment if full compliance for the month**

### Wastewater Treatment

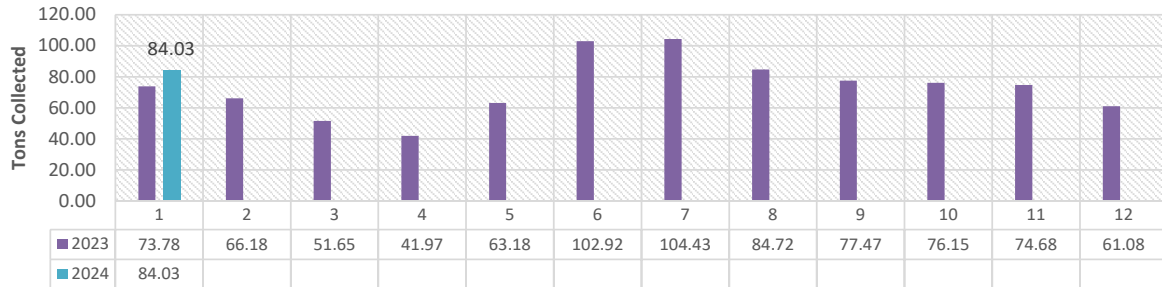
	<b>Current Data December-23</b>	<b>Comparison to Previous year December-23</b>
<b>Pond Creek WWTP Effluent Flow</b>	8.370 MG Total	7.068 MG Total
	0.270 MGD AVG	0.228 MGD AVG
	0.090 MGD MIN	0.120 MGD MIN
	0.920 MGD MAX	0.470 MGD MAX
	0.400 Permitted Daily Max	0.400 Permitted Daily Max
<b>Grassy Gap WWTP Effluent Flow</b>	1.550 MG Total	1.587 MG Total
	0.050 MGD AVG	0.051 MGD AVG
	0.008 MGD MIN	0.016 MGD MIN
	0.393 MGD MAX	0.134 MGD MAX
	0.080 Permitted Daily Max	0.080 Permitted Daily Max
<b>Buckeye Water Treatment Waste Process</b>	0.738 MG Total	0.945 MG Total
	0.025 MGD AVG	0.030 MGD AVG
	0.012 MGD MIN	0.011 MGD MIN
	0.044 MGD MAX	0.064 MGD MAX
	0.080 Permitted Daily Max	0.080 Permitted Daily Max

**Note: All Treatment if full compliance for the month**

Sanitation Department  
Monthly Report

2023	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	73.78	Res. Const. Day	1.36	0.85	1.16	0.13	0.00						
FEB	66.18	Res. Const. Day	1.36	0.76	1.06	0.13	4.05						
MAR	51.65	Res. Const. Day	0.00	1.83	1.34	0.15	0.00	13		3	7		
APR	41.97	Res. Const. Day	7.23	0.92	0.96	0.18	0.00	7		5	5	12	
MAY	63.18	Res. Const. Day	11.50	1.27	1.02	0.22	0.00	25	25	20	15	25	8
JUN	102.92	Res. Const. Day	2.25	1.71	2.31	0.40	4.79	25	25	15	12	25	8
JUL	104.43	Res. Const. Day	2.00	1.68	3.43	0.60	4.03	16	2	16	11	5	8
AUG	84.72	Res. Const. Day	5.05	2.16	3.36	0.41	4.04	16	8	8	9	5	8
SEPT	77.47	Res. Const. Day	3.26	1.50	3.37	0.29	3.92	6	9	5	0	0	8
OCT	76.15	Res. Const. Day	4.78	3.04	0.09	0.27	3.75	12	0	2	6	0	0
NOV	74.68	Res. Const. Day	0.00	0.79	1.03	0.46	0.00	3	2	2	0	0	0
DEC	61.08	Res. Const. Day	2.67	0.40			3.65						
YTD TOTALS	878.21	0.00	41.46	16.91	19.13	3.24	28.23	123.00	71	76	65	72	40
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													
MAR													
APR													
MAY													
JUN													
JUL													
AUG													
SEPT													
OCT													
NOV													
DEC													
YTD TOTALS													

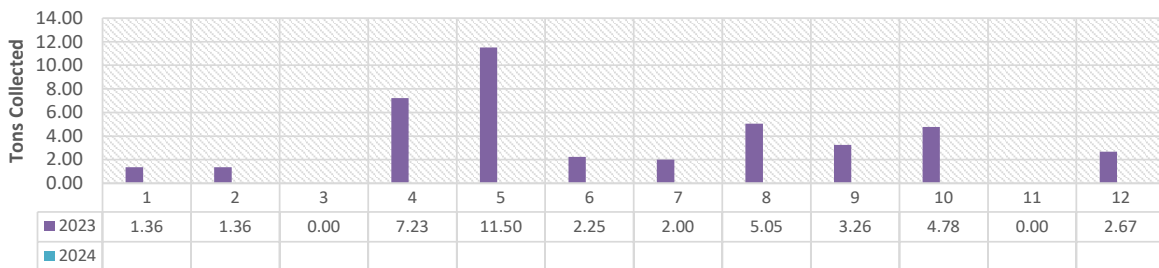
### Solid Waste



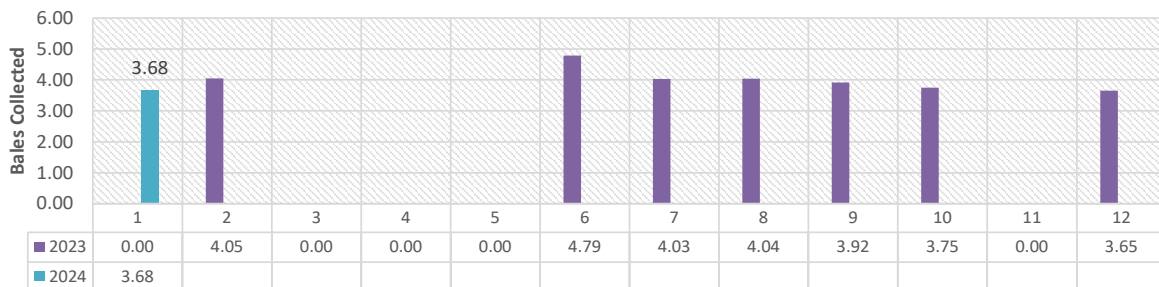
### Recycled Paper and Plastic



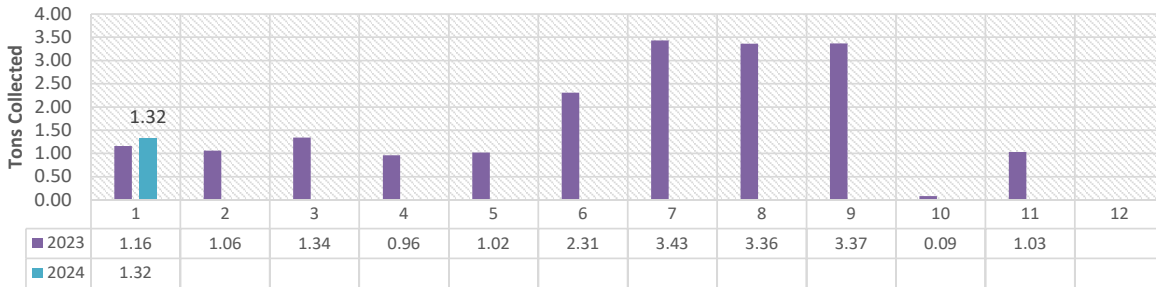
### Recycled Metal



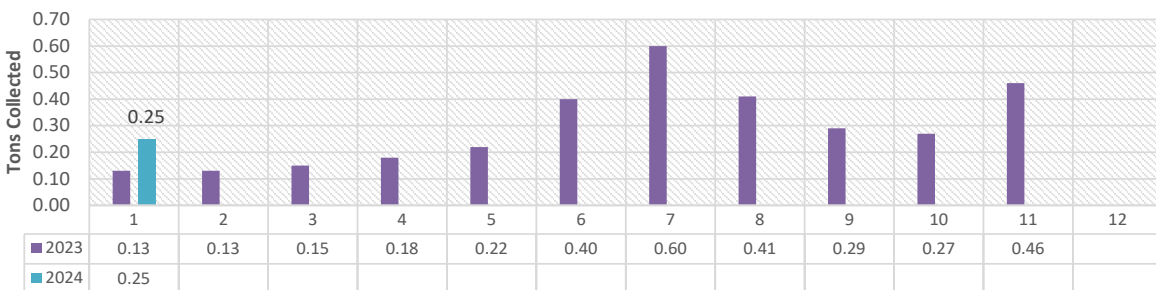
### Recycled Cardboard



### Recycled Glass



### Recycled Aluminum





# REPORT

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**TO:** Mayor and Town Council  
**FROM:** Armando Garcia  
**DATE:** February 13, 2024  
**SUBJECT:** TDA Report February 2024

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**FOR THE PURPOSE OF:**

Report provides an overview of marketing, publicity and results.

**SIGNATURES:**

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Town Manager

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Town Clerk

**Beech Mountain TDA Report  
To Town Council  
February 2024**

In January, the TDA continued its limited advertising spend, restricting advertising efforts to social media, our monthly newsletter and limited editorial content. Digital ad placements and print media buys remained suspended. The advertising messaging encouraged potential travelers to avoid busy times such as weekends and holidays and enjoy a more relaxing vacation during a midweek stay. The TDA Board welcomed its two newly appointed members, Fred Pfohl and Dawn Dalgleish, and is looking forward to their yearly planning and budget retreat, scheduled for the end of February.

**Examples of recent media coverage received:**

**The Travel – 10 Small Towns in the Great Smoky Mountains to Visit in Winter**

<https://www.thetravel.com/small-towns-in-the-great-smoky-mountains-for-winter/#jonesborough-tennessee>

**Axios Charlotte – Guide to a 24-hour Luxury Stay in Beech Mountain**

<https://www.axios.com/local/charlotte/2024/01/19/guide-luxury-stay-beech-mountain-north-carolina-travel-347819>

**WXII NBC – Local Winter Fun: Beech Mountain Resort**

<https://www.wxii12.com/article/north-carolina-local-winter-fun-beech-mountain-resort/46328611>

**Avery Journal – History with Altitude: Beech Mountain Museum Opens for Holiday Weekend**

[https://www.averyjournal.com/news/community/history-with-altitude-beech-mountain-museum-opens-for-holiday-weekends/article\\_66adbf94-b3fd-11ee-bdcd-33f9a1f1326f.html](https://www.averyjournal.com/news/community/history-with-altitude-beech-mountain-museum-opens-for-holiday-weekends/article_66adbf94-b3fd-11ee-bdcd-33f9a1f1326f.html)

**Ski Southeast – Best Powder Day in Years Has Hit North Carolina’s High Country**

<https://www.skisoutheast.com/beech-sugar-app-the-best-powder-day-in-years-has-hit-north-carolinas-high-country/>

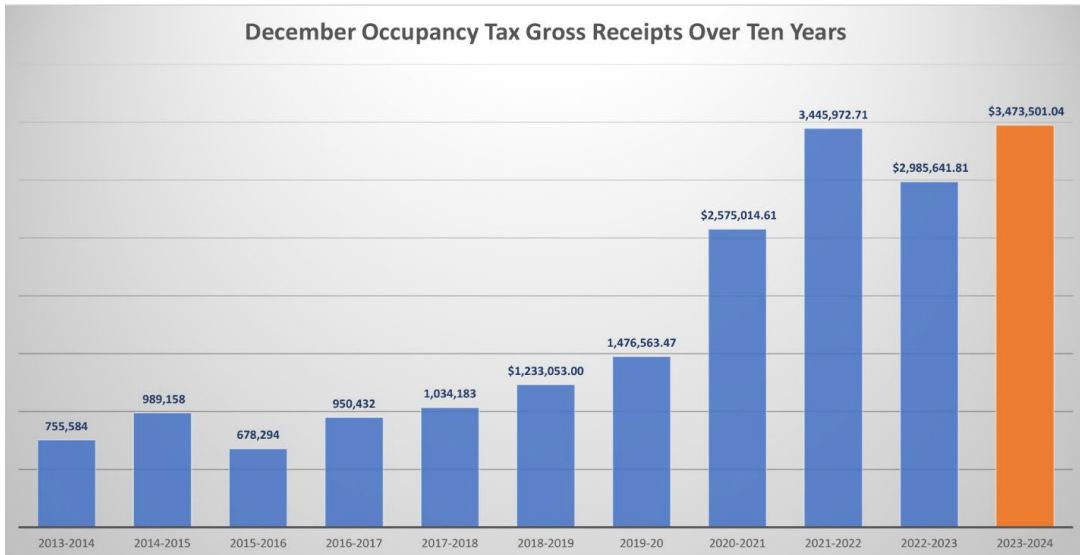
**Winston/Salem Journal– Beech Mountain, Liberty Gain Approval for Economic Projects**

[https://journalnow.com/beech-mountain-liberty-gain-approval-for-economic-projects/article\\_a111f294-afee-11ee-aa4c-fb85317ed7d4.html](https://journalnow.com/beech-mountain-liberty-gain-approval-for-economic-projects/article_a111f294-afee-11ee-aa4c-fb85317ed7d4.html)

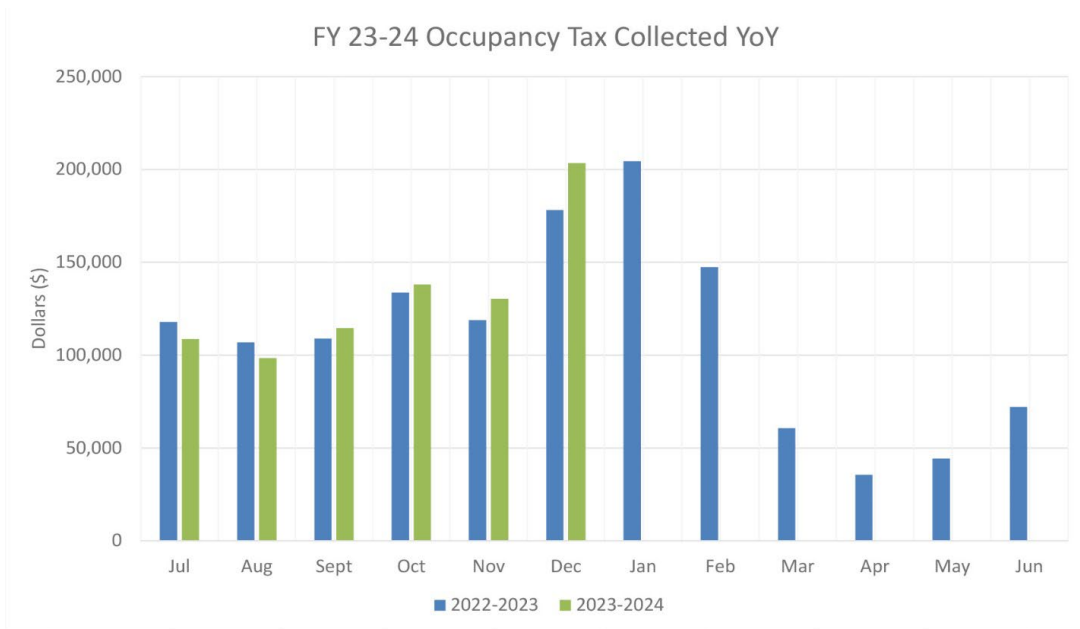
**Results:** There were 874 visitors in the Visitor Center during the month of January 2024, which was lower than the 1,191 visitors received in January 2023. Occupancy tax of \$203,353 was collected in the month of January (for December overnight stays). This was 12.37% more than the \$178,200 collected in January of 2023. 2510 room nights were reported to the tax office for December overnight stays.

## Revenues for Lodging on Beech Mountain for December 2023

**\$3,473,501**



\*This is the highest occupancy tax gross revenue for the month of December to date.







# REPORT

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**TO:** Town Council  
**FROM:** Preston Yates  
**DATE:** February 13, 2024  
**SUBJECT:** Planning & Inspections Department Monthly Report 2024-01

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**FOR THE PURPOSE OF:**

Report of monthly activities for the Planning and Inspection Department.

**SIGNATURES:**

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Town Manager

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Town Clerk

**TOWN OF BEECH MOUNTAIN**  
**PLANNING AND INSPECTIONS MONTHLY REPORT**  
 January-2024

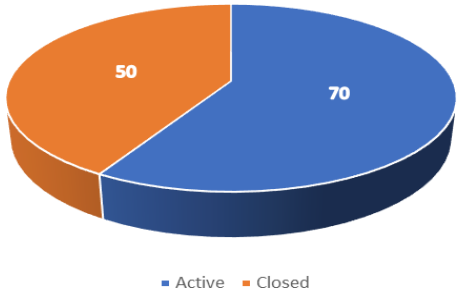
**Summary and Highlights**

- Building:**  
 Permit issuance for January (13) is slightly above average but lowest monthly total since January 2021  
 However, by the end of 2021 there were nearly 500 total permits; Too early to predict total for 2024  
 Inspections (59) remain above average numbers (32) and also above 2023 (50)
- Planning Board:**  
 Board reviewed and provided a recommendation on rezoning request for town-owned property  
 Planning Board elected Tim Holland as chairperson and re-elected Leslie Johnson as vice-chairperson
- Board of Adjustment:**  
 Board of Adjustment met on February 6 to elect officers and for refresher training  
 Board of Adjustment elected Therese Barry as chairperson and Fred France as vice-chairperson
- GIS/Mapping:**  
 Updates to the Street and Trails map for the Visitor's Center completed  
 Database maintenance and consolidation underway to improve data management
- Census and Demographics:**  
 Census Boundary and Annexation Survey (BAS) underway  
 Census Building Permits Survey (BPS) underway
- Training:**  
 Staff is currently attending Continuing Education and various training for certification mainenance
- Other:**

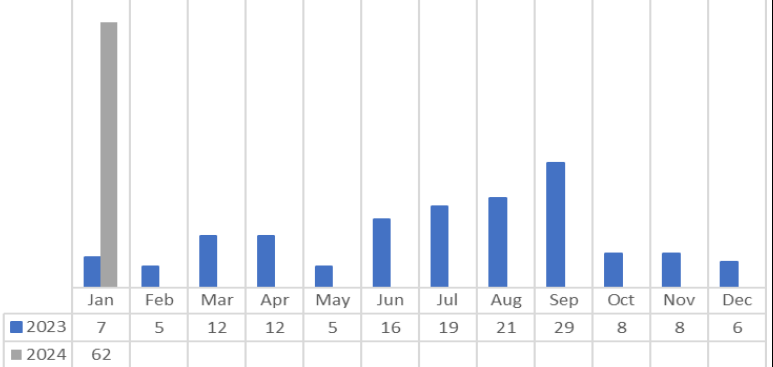
**CODE ENFORCEMENT**

Monthly and Quarterly Case Counts

Active and Closed Code Cases  
 Nov 2023 - Jan 2024



**CODE ENFORCEMENT CASE COUNTS**



**Code Enforcement:**  
 Spike in January case load due to annual effort to obtain STR Rental Affidavit compliance  
 More than 50 STR Rental affidavit Notices of Violation were issued in January  
 Non STR Compliance cases (11) are in line with previous months

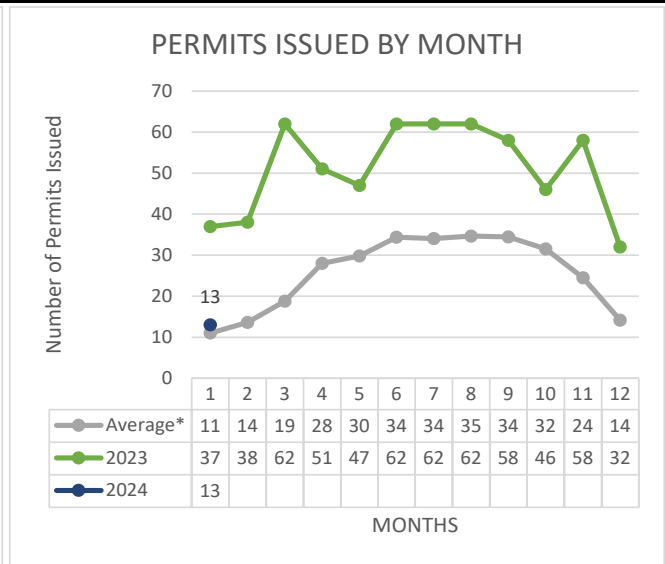
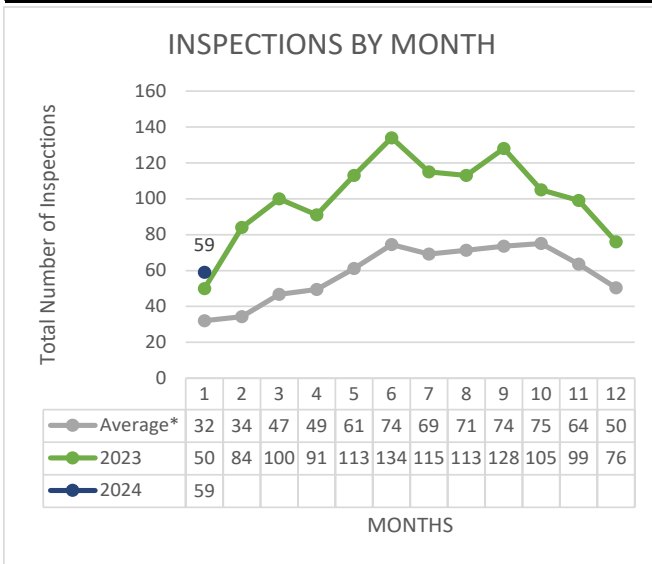
**TOWN OF BEECH MOUNTAIN**  
**Monthly Report**  
**Planning and Inspections Department**  
**January-2024**

**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	28	26	17	259	257	443
Electrical	9	16	9	141	124	245
Plumbing	6	10	9	90	84	151
Htg/Air & Misc.	16	24	15	205	162	369

**2. Permits Issued**

No. Issued	13	32	37	331	414	615
Value	\$ 672,477	\$ 1,423,151	\$ 1,444,982	\$ 9,772,639	\$ 12,041,651	\$ 20,468,168
Permit Fees	\$ 17,676.00	\$ 39,800.00	\$ 54,396.50	\$ 257,766.00	\$ 391,624.33	\$ 543,056.85



\*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		\$ 16,891.00	\$ 500,000	17	21
	New Multi-Family				0	0
	New Commercial				0	0
12	Other	Various	\$ 785.00	\$ 172,477		
13			\$ 17,676.00	\$ 672,477		