



AGENDA
Regular Town Council
Tuesday, June 14, 2022
Council Chambers 4:00 PM

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PROCLAMATION

TO: Mayor and Town Council

FROM: Daniel Davis

DATE: June 14, 2022

SUBJECT: NC State 'Best Tasting Water' Award- Keith Buff, NCRWA

FOR THE PURPOSE OF:

The North Carolina Rural Water Association has designated Beech Mountain as the State's 'best tasting water' at the 45th Annual Conference & Exhibition in Winston Salem. As the winner, the Beech Mountain Water Treatment Plant will compete nationally at the NRWA Water Rally in Washington DC.

SIGNATURES:

Town Manager

Town Clerk



COUNCIL ACTION ITEM

TO: Mayor and Town Council
FROM: Tamara Mercer
DATE: June 14, 2022
SUBJECT: FY: 2022-2023 Annual Budget Public Hearing

FOR THE PURPOSE OF:

FY: 2022-2023 Annual Budget Public Hearing for citizens to comment on the proposed budget.

SIGNATURES:

Town Manager

Town Clerk

Date: May 12, 2022

To: The Town of Beech Mountain Town Council for inclusion in the next public meeting

From: Debra Miller, Teaberry Trail, Beech Mountain

cc: Town of Beech Mountain, Tourism and Economic Development

RE: Lack of effective notification of the disruption in public services

Once upon a time, the Town of Beech Mountain had an excellent notification system. I received notifications on scheduled events like road maintenance, closings and detours, water shut offs, water quality, etc. via recorded phone message. I was impressed how caring and capable my local government was in keeping me informed of important matters that may impact my daily life. Since that time, the Town chose to discontinue push notification and instead relies on posting (or not posting) important notices about public services, services paid for by the taxpayers of Beech Mountain, on its website. Its taxpayer funded website.

Most of us, including out of town owners and their invited guests, don't go to the Town's website to see if we can take a shower, make our morning coffee, safely fill our pet's water bowl or get to our destinations or visit our public parks. Simply put, this system of notification does not work. It may (or may not) meet the legal threshold for public notice, but it certainly fails the practicality test. Since the Town is fully capable of using its push (e-mail) system for things like regularly scheduled Town meetings and occasionally uses it for notice of service interruption, here is no reason the Town cannot consistently use the same system to notify the public about scheduled work that impacts our lives.

It is not incumbent on us, the taxpayers of Beech Mountain to come to you. It is incumbent on you, the paid public servants of Beech Mountain to communicate accurately, thoroughly and promptly about any scheduled disruption in the service. We are a growing community, look around at the number of new houses springing up. The growth in this community requires that our local government do a bit of growing as well. As the demand for housing and investment opportunity grows, the need for communication and services will likewise grow.

This is not a small or inconsequential matter. I find that it does demonstrate a disturbing pattern from our local government in failing to communicate with its public on a timely basis, i.e., a public meeting on the changes in use for the Convenience Center and elimination of service to multi-family and rental properties *after* the changes had been made. It is my opinion that my local government considers the lack of transparency and communication a feature not a bug. Not only is that troubling, it does not bode well for the future of Beech Mountain.



MINUTES

Town Council FY: 2022-2023 Budget Retreat Meeting

10:00 AM - Wednesday, April 20, 2022
Council Chambers

The Town Council FY: 2022-2023 Budget Retreat of the Town of Beech Mountain was called to order on Wednesday, April 20, 2022, at 10:00 AM, in the Council Chambers, with the following members present:

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

**COUNCIL
EXCUSED:**

**STAFF
PRESENT:** Town Manager Bob Pudney
Town Clerk Tamara Mercer

1. CALL TO ORDER

- 1.1. Pursuant to § 166A-19.24. Remote meetings- for allowance of Councilmember's participation due to illness

2. ADOPTION OF AGENDA

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

Motion

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

3. OLD BUSINESS- NONE

4. NEW BUSINESS- FY: 2022-2023 ANNUAL BUDGET

- 4.1. Mayor Kaufman noted the manner in which the work session would flow as to presentation and questions. Mr. Pudney will provide the proposed FY: 2022-2023 Budget and then the Council members will address the property tax rate after budget review.

Mr. Pudney reviewed the previous year's general fund balance and provided the projected new general fund revenue. The report updated the general fund summary. The sanitation department budget is listed separate as that is an enterprise fund said Mr. Pudney. He pointed out revenues are listed on page 2 for the general fund and revenues that are projected for the next fiscal year will be addressed. Mr. Pudney proposes there will be approximately ten-million in projected revenues for the next fiscal year. Staff will propose the next year's budget and once approved, Staff will have clear direction from Council.

The ten-million-dollar budget includes the additional cost for the EMS Station at approximately \$482,000 over last year's budget. Staff inputs those costs into the future finance model as that program needs to be funded yearly. Staff is also proposing a 13% COLA. The COLA is approximately a half-million dollars and Mr. Pudney said he will explain why we are asking for the Cost-of-Living increase and where those dollars are projected to come from and why. But as a summary we are asking for the additional \$482,000 for EMS as directed by Council.

There was a budget highlight presentation. Mr. Pudney noted that the payroll study was discussed throughout the Budget retreats. The last payroll study was conducted in 2015. We have looked at the competitive job market and the surrounding regional pay scales and the rate of inflation. The 13% COLA would be implemented across the workforce. The Finance Office took all the previous COLAs adopted over the past years, the CPI index, and the actual ratios used for salary compression, and arrive at an assessment that the workforce is at a lower pay scale from other base salary rates. The 13% COLA requested is still below the competitive job market.

In response to a question by Councilmember Melang, Mr. Pudney explained social security versus the State pension plans. The rate of the Cost of Living has been higher over the years, but since 2015 the Town has been setting it lower. We are still behind the national average. A contracted payroll study is planned for next year, and that is included in next year's budget, which was a recommendation by Council stated Mr. Pudney.

Councilmember Abernethy said he was in favor of completing the payroll data study and the 13% COLA. Corporate salaries are up 30%, and in hindsight previous councils were low and not following the CPI markets and that is why we are where we are today. Mr. Pudney agreed, he looked at previous budgets from years ago and we are in a different financial climate today. As of January 1, 2022, we need a 13% COLA increase. We are losing certified employees. If council options to fund this lower, CDL drivers, water and sewer plant operators are required to be certified and we may lose them. Administrators are certified. All positions are being headhunted and other towns are looking to hire. Technical vocations are receiving paid hiring bonuses. We lost a motor grader, a sanitation worker, and one CDL driver to Tennessee DOT. We are concerned with utilities and plant operators. We see Boone has approved a 15% COLA with a 10% bonus. Employees know this. Banner Elk, Blowing Rock and Beech Mountain employees are aware. Police officers and 911 dispatchers are being recruited. This is the market we are in,

and Boone is competition said Mr. Pudney. If we don't do the 13% COLA increase, what services and programs do we do without, postured Mr. Pudney. We also need to expand water capacity service.

Councilmember Abernethy is challenged in his plant and has lost employees. He has raised salaries 30%. We cannot afford to lose water plant operators. Infrastructure must be in place. Mr. Pudney noted that when an employee receives State certifications, they receive a salary increase. Mayor Kaufman polled the council members, and there was a unanimous consensus to approve a 13% COLA.

Mr. Pudney stated that the health care costs were on an increasing scale. The budget will be adding 10% onto the employees' dependent care costs. So, this year those costs for employees will go up. The EMS unit starts May 14th for the Watauga County side of Beech Mountain as there is no added movement from Avery County to sign the agreement. For the Avery County side of Beech Mountain, we will still run those EMS calls with the Fire Department response team. So those contract services and response units are included in the Fire Department budget.

We are asking for two new employees. For the Police Department we are requesting a Communication 911 Dispatch position. Currently Police Officers cover the dispatch shift there if a dispatcher is out. A police officer covering the dispatch shift is more expense from the budget.

The second position would be in the finance office specifically for grants. A grants coordinator would be writing grants, able to track the list of projects, and continue with the follow-up reporting. We are getting millions of dollars in grants and the reporting could be at risk. The audit reporting and tracking of the grant monies is of concern for the Finance Department. Mr. Smith needs an assistant for State and Federal reporting. We are looking to finance the 14-million-dollar Lake Coffey Water Project with a BRIC grant (Building Resilient Infrastructure and Communities). There are trillions of dollars in grants and programs and navigating these in finance reporting is a fulltime position.

Mayor Kaufman inquired about the tele-communication position and Mr. Pudney explained the current workforce positions in dispatch, police and the training needed for the field, and the budgeting for training officers. Separation pay is a State requirement for retired police officers and he reviewed the current procedures in the department.

We implemented a reclassification in the Public Works Department. A current employee is now the Facilities Custodian for the entire town. He is tasked with facility upkeep, such as HVAC systems, building maintenance and repairs and reporting in the DUDE software. The DUDE system is used for PMs repairs and handle contracting and required to records management program expenditures.

Capital project expenditures include the EMS Station and payroll. A police patrol vehicle and replace an 11-year-old backhoe and purchase a truck in the

Parks and Recreation department. The police department also needs computers and a server.

Mr. Pudney discussed the Town Hall and Visitors Center expansion project. Those costs are estimated but have not gone out to bid yet. The estimate is \$800,000, and we would like to bid it in July and August. Once we have those bids, it will go back to council then for approval, and is included in the budget.

The proposed infrastructure budget is \$988,000. Some of those projects include the roadway paving, water and sewer pipe and lines replacement. The roadway maintenance is not accounted for the grants. We have to pay for paving and gravel roads improvements, which includes culverts and ditches at \$18,000. We are renovating the old Public Works building but that is not included in this budget.

Mr. Pudney pointed out two items in the Police Department are for a police vehicle and to replace the servers. These expenditures are attributed to the donations made by the Moravian's estate funds. The \$79,000 will come from those donations, and not out of general fund or from taxes.

In response to Councilmember Gonyea's questions regarding the dispatch operators, Mr. Pudney pointed out other operational expenses in the Police Department. Ms. Gonyea agreed that we need the new positions, and it is critical we retain our staff employees. Councilmember Abernethy agreed that we also need to approve the preventative maintenance position, to which Mr. Pudney clarified that this is a reclassification of the current employee's position and moving that employee to new duties will save money in next year's budget.

There was discussion regarding the utility fund and capital projects, and the sanitation fund, the computer servers, utility meter replacements, water tank painting, regular building maintenance, fire hydrants' maintenance, manhole repairs, antennae infrastructure, and water and sewer service line replacements. Projects that will go to bid for service line replacement and the town crews that will replace approximately 400 lines per year, as scheduled.

Mr. Pudney highlighted a wastewater capital project for Pond Creek sewer replacement and at Oz lift station. The Oz lift station needs to be relocated as it is in middle of the Beech Resort ski slope. This means we can only conduct repairs in the summer. Mr. Pudney explained the procedure if it fails. The station needs to be moved. The plan is to move it up the hill to Oz Circle. The project cost is \$250,000. We have an easement, and it is critical to move forward with the change. At the current location in the middle of the ski slope this is the wrong site for serving the area.

Mr. Pudney discussed the water wells drilled, producing, and the ones that did not yield enough source water. We have one well permitted from the State. We have one out to bid and it needs to yield 150,000-gallons per day. We have located a well promising well off Locust Ridge, but we need to buy

land from the property owner. Staff is looking into the feasibility of that water well project.

Staff has budgeted the funds to look for other well sites. Our primary water source is Buckeye Lake. Lake Coffey/Lake Santis project will be another secondary source and we have our current well capacity as backup sources. We are looking at the budgeted \$500,000 for water wells and hopefully each will yield 150,000-gallons a day.

Mr. Pudney reviewed the sanitation procedures. We propose improving the transfer dock station as a \$50,000 capital expenditure. Build a backstop to contain the garbage, gates to control access, and lock up the facility as there are garbage throwers. Staff proposes an increase in the sanitation utility bill. The current fee is \$31.25 for residential service, we propose it to increase to \$35.00 a month.

Public Works has continued to report a reduction in monthly sanitation costs. The reduction is in transport costs because we have reduced the tonnage of garbage, although tipping fees and fuel costs continue to increase, but these costs would be higher if we had not implemented the more efficient procedures and reduced our garbage tonnage.

The Town needs to update the CAD system. Our CAD (computer aided dispatch) is old, and it is 100% funded by the State. The revenue is a surcharge from phone bills and fund the 911 emergency system. Councilmember Abernethy pointed out that Boone and Watauga merged their 911 system, to which Mr. Pudney acknowledge that the Beech Mountain area is a public's safety answering point or PSAP, so we maintain control of communications. He explained the Avery County model versus the Beech Mountain procedures for our 911 emergency contact controls our 911 system.

There was a question-and-answer session regarding employee incentive pay, COLA increases, holiday pay, bonus and merit pay, longevity and tenured employees. Council continued to discuss Sanitation and Convenience Center procedures, Parks and Recreation employee tasks and landscaping, and the old Convenience Center site plan layout and fencing.

Vice Mayor Accardi questioned the garbage procedure and the increase in Sanitation fees, to which Mayor Kaufman and Councilmember Abernethy agreed it should be put on hold and look at this again after the changes are implemented. Mr. Pudney agreed and said he will bring forth a different plan.

In response to Councilmember Abernethy's question, there is no new car funded for the Planning Department, stated Mr. Pudney.

Recessed for Lunch Break

Mayor Kaufman called for a recess break for lunch at 11:25 a.m. Mayor Kaufman called to reconvene the work session at 12:05 p.m. Vice Mayor Accardi moved to reconvene the meeting.

The Financial Model was used to present the ad valorem millage rate. Various rates were discussed, and Mr. Pudney noted what the revenue neutral rate would yield. The current rate of 72.3 was discussed. Mr. Pudney stated that the Tax Administrator Offices at Watauga and Avery County have sent out the property re-valuations. Mayor Kaufman noted that every penny dropped for the tax rate is approximately \$100,000 of budget adjustments.

Councilmember Gonyea said the taxpayers will have sticker shock over the property reevaluations, Mr. Pudney agreed and said staff presented a millage rate for the budget based on the new valuation and the financial model shows Council the difference between last year and this year. Based on those property valuations, we rounded up to one-billion dollars of taxable value. It was 550-million last year, so the new property values have almost doubled.

Mr. Pudney reviewed the estimate of unassigned fund balance projected at seven-million and \$883,000 as unassigned fund balance. He explained what our auditors have stated as the minimum and the percentage to expenses for other towns our size and we are approximately 60 to 66% of our fund balance. We wish to not go below 50%. By looking at both the numbers and the auditor's recommendation, our goal is to not go below the 50% mark for our fund balance.

We have projected the various scenarios for revenues, growth, and expenditures, and the proposed increases and efficiency of our budgeted programs and we were 1.7million as the fund balance last year. Mr. Pudney added that we won't do that this year, so \$133,000 for a fund balance is proposed, this includes the proposed payroll increase, funding the EMS Station and Capital Improvements Infrastructure budgets.

Mr. Pudney said Staff prepared the budget at .65 cents per \$100 value of the ad valorem taxes. As proposed, this budget brings us close to 52% of fund balance. Since the Watauga County Tax Office issued the property tax re-valuations, we prepared the annual budget at .65 cents per 100 property value. We reduce the ad valorem tax rate closer to the revenue neutral and staff recommends this rate to remain fiscally responsible. We will plug in the rates as council suggests and provide each tax rate projection stated Mr. Pudney.

There was a question-and-answer period regarding short term planning, planning for next year, and long-term planning. Various circumstances and scenarios, and projects were input into the financial model as directed by Council. Mr. Pudney input the EMS funding, payroll funding, assumptions of revenues streams expenditures, rate buy downs, and property tax projections. He said we have adjusted for the building permit projections, as there has been increases in new construction.

Mayor Kaufman and Vice Mayor Accardi requested we review the financial model at a tax rate of .68 cents. Councilmember Gonyea questioned why we would be looking at .68 when this budget is proposed at .65 cents. Councilmember Abernethy said if .65 tax rate balances the budget then it is

doable. The .68 cent tax increases the burden to homeowner. Councilmember Gonyea suggested a compromise at .67cents. The financial model can provide that projection. Mr. Pudney said he would input the rate with the growth factors considered for the next 2 to 3 years. New property owners who are paying more taxes so new revenues coming in projected out

Vice Mayor Accardi and Mayor Kaufman were concerned with remaining fiscally healthy over the long term and advocated for .68 cent tax rate as this covers inflation increases which will have negative impacts to the budget.

Councilmember Abernethy is opposed to unnecessary tax increases and said we can make an adjustment in next year's budget if it is not enough. Councilmember Gonyea agreed to the .68 cent tax rate as did Vice Mayor Accardi, and Councilmember Melang.

Councilmember Abernethy agreed with the Manager's report which provided the tax rate at .65 cents. Mayor Kaufman directed the Manager's Staff to provide a budget for the next regular meeting at the .68 cents tax rate. Council can review that budget and financial model. Mr. Pudney stated Staff will input the .68 cents into the upcoming fiscal year budget and that will be ready for the May regular meeting. Mayor Kaufman said Council could cancel the May 18th budget work session meeting, to which a general consensus of Council agreed to cancel. Vice Mayor Accardi requested that Staff also rework the Sanitation budget for no increase to the utility billing, to which Mr. Pudney said he would submit that as well on May 10th with the departments' projections.

5. TOWN COUNCIL COMMENTS

- 5.1. Councilmember Gonyea noted the tax burden on the taxpayers will be higher, but we are funding infrastructure projects, and the town is not going backwards. The town must move forward. The projects are positive. Roadways and water costs money, and she thanked council members for working together.

Mr. Pudney added that the Staff thanks Council for providing the direction for town and for Staff.

6. ADJOURNMENT

- 6.1. There being no further business, Mayor Kaufman requested a motion to adjourn at 12:45 p.m.

Motion

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

Town Clerk

Mayor, Town of Beech Mountain



MINUTES

Regular Town Council Meeting

4:00 PM - Tuesday, May 10, 2022
Council Chambers

The Regular Town Council of the Town of Beech Mountain was called to order on Tuesday, May 10, 2022, at 4:00 PM, in the Council Chambers, with the following members present:

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

COUNCIL EXCUSED:

STAFF PRESENT: Attorney Stacy Eggers, IV
Town Clerk Tamara Mercer

1. CALL TO ORDER

2. ADOPTION OF AGENDA

- 2.1. Mayor Kaufman requested a motion to change the order of the agenda items, to which Vice Mayor Accardi agreed.

Motion

Jimmie Accardi made a motion to reorder the agenda items order from 5.) Public Comments to item number 8.) Public Comments and Weidner Abernethy seconded the motion. CARRIED. unanimously.

3. INVOCATION- CYCLONE BRETT

4. PLEDGE OF ALLEGIANCE

5. FEATURED LOCAL BUSINESS- SKI CELEBRATION, DAN GILBERT

- 5.1. Mr. Gilbert said Ski Celebration opened on Beech Mountain a year ago. He brought his business from a larger ski operation in Winterplace, West Virginia and included this local location in Beech. They service large groups such as youth groups and Boy Scouts. He owns one-third of Rascals restaurant and due to his experience this past year he is looking to expand.

The ski community and amenities are mature and staff helpful. He is impressed with our services such as Police Department checks on businesses every night. It has been a successful season and as a new investment based on Beech Mountain, the investment model did not project a profit, but they are so busy they will expand in our community. He looked at other places and is excited to have relocated to Beech Mountain.

He intends to expand his group lodging, ski shop, and equipment rental space to include the upcoming summer outdoor recreation season.

6. SUZIE KNEPKA PROCLAMATION RECOGNITION

- 6.1. Proclamation recognizing Susie Knepka and her gardening and horticulture accomplishments read by Vice Mayor Accardi.

7. NATIONAL POLICE WEEK MAY 11-16

- 7.1. To recognize National Police Week May 2022, Councilmember Melang read the information honoring our fallen Law Enforcement Officers and the events taking place in Washington and nationwide to recognize our Law Enforcement.

8. PUBLIC HEARING ANNUAL BUDGET FISCAL YEAR 2023

- 8.1. Current Draft Proposal of the FY 2023 Annual Budget Public Hearing

Dr. Miller thanked Council for funding the new forthcoming ambulance and EMT Station and for supporting the new program as this will benefit all citizens on Beech Mountain.

The Annual Budget was presented to the Town Council, and this was a first reading. Public comments gathered were for informational purposes only.

9. CONSENT AGENDA

- 9.1. Adoption of Minutes

Motion

Jimmie Accardi made a motion to approve the April 12, 2022, minutes and Weidner Abernethy seconded the motion. CARRIED. unanimously.

- 9.2. Sale of Town Assets 109 Greenbriar Rd

Motion

Erin Gonyea made a motion to accept and approve the sale of 109 Greenbriar Road and Jimmie Accardi seconded the motion. CARRIED. unanimously.

- 9.3. Order to Advertise

Motion

Jimmie Accardi made a motion to approve the order to advertise the 2021 delinquent property taxes and Erin Gonyea seconded the motion. CARRIED. unanimously.

10. NEW BUSINESS

10.1. Resolution of Council Support of local Tourism Development Authority Bill

In response to Councilmember Melang's question regarding the Tourism related marketing and Tourism related operations, Mr. Pudney confirmed that the current legislation requires a two-thirds and one-third division of allocated funds, this Resolution addresses this issue. As currently allocated two-thirds of funds must go towards marketing. Representative Ray Pickett is sponsoring this local bill to address this issue which other towns such as Blowing Rock, Watauga County, Boone, as well as Beech Mountain to change the percentages to allow for 50% of funding may go towards capital projects. We are joining the other Tourism Development Authorities in passing legislation in Raleigh to change the allocation percentages explained Mr. Pudney.

Motion

Jimmie Accardi made a motion to support the Resolution for the Tourism Development Authority Bill for an Occupancy Tax allocation change to be sponsored by Representative Ray Pickett in our State legislation and Erin Gonyea seconded the motion. CARRIED. unanimously.

11. TOWN MANAGER AND STAFF REPORTS

11.1. Finance Officer's Report

It was noted by Mr. Pudney that the Town's expenditures were within the budget year's benchmark for sewer, water, and sanitation departments. Mayor Kaufman agreed that the department percentages were in-line for the year.

11.2. Town Manager's Office Report

Mr. Pudney stated that after working on solution to emergency services contract with Avery County, we are moving forward with the EMS service with Watauga County beginning Saturday, May 14th at 0900 hours and the station will run a 24/7 paramedic coverage from Fire Station #2. The EMS unit is installed, and it will be a hybrid procedure while we continue to work with Avery County.

The Bark Park/ bathroom/ sled hill amenities which were funded by the TDA through occupancy tax dollars had a Ribbon Cutting ceremony on May 5th. No taxpayer moneys were used for the project and Mr. Pudney thanked support from all those involved.

NCDOT has begun milling, resurfacing, and re-striping Beech Mountain Parkway. The project will continue through May and June.

Mr. Pudney referenced the Public Works report, noting pages 178 and 179 there was 238-tons of solid waste, this is a 48% reduction in solid from last year. The construction debris restrictions and protocol measures put in place shows waste is lowered. Staff believes this trend will continue. There are no solid waste fee increases proposed in this budget as costs are lowered since we lower solid waste collections.

There was further discussion on public education and recycling process at the Convenience Center. The old recycle center improvements are underway with grading, landscaping and the picnic tables will be installed. Mayor Kaufman said the process to recycle is easier and cleaner.

The Parks and Recreation Department received an NCDOT grant of fifty bike helmets. This program is 100% grant funded by DOT and will be distributed by the Parks Department for child safety. There are one hundred children on our summer camp waiting list. The program is growing each year.

- 11.3. April Recreation Report 2022
- 11.4. DOI Report April 2022
- 11.5. Fire Department Monthly Report
- 11.6. Planning and Inspections Monthly Report 2022-04
- 11.7. Police Department Monthly Report

In response to Councilmember Melang's question about the Police statistics, Mr. Pudney explained there are stationery and directory patrols, and park and foot patrols. The Police Department meets people and records all community contacts, which is tracked in the reports.

- 11.8. TDA Report May 2022

12. TOWN COUNCIL COMMENTS

- 12.1. Councilmember Melang welcomed the summer residents. The old Convenience Center park improvements look great as well as the new Bark Park bathroom.

Councilmember Abernethy asked about proposing a new tax rate and he inquired into the procedure, to which Attorney Eggers suggested he amend the agenda to add an item. The procedure requires a motion to amend the agenda. A majority vote would amend the agenda and to state the topic. Councilmember Abernethy motioned to amend the agenda to discuss the tax rate and the motion was seconded by Councilmember Melang. Councilmember Melang Councilmember Abernethy, Councilmember Gonyea, and Councilmember Accardi voted 'aye'. Mayor Kaufman voted 'nay'. Carried. 4-1.

Councilmember Abernethy noted the proposed tax rate as presented and projects to be funded were the EMS Unit, the employee COLA (Cost-of-living adjustment), and the portion that funded infrastructure. He said he supports all three. The past years did not keep up with the COLA, so there has been a low

increase in salaries and in the past infrastructure was neglected so the town is playing catch up.

He asked the manager what percentage of growth is anticipated, to which Mr. Pudney stated an 8% growth rate is projected in the financial model for this fiscal year. The property assessment value for ad valorem taxes and the general fund balance was discussed. Every cent generates 100,000 dollars said Mayor Kaufman. Councilmember Abernethy said the manager recommended 65-cent tax rate, but the Council went to 68-cents. The taxpayers do not need a further tax burden. He suggested to change the rate to 65-cents as Mr. Pudney proposed or lower it to 63-cents as this won't affect the general fund. Mr. Abernethy made a motion to approve a property tax rate of 63-cents. This will give the taxpayers a break and the Council can adjust the tax rate next year's budget if it was needed added Mr. Abernethy. Vice Mayor Accardi disagreed on projections for a growth rate, as that is theory and Council won't raise taxes in an election year. Mr. Abernethy believed Council would make a financial adjustment next year if we had to raise taxes.

Councilmember Gonyea said we must maintain a minimum emergency contingency fund and was concerned that at 63-cents the town would not remain healthy. Mr. Pudney input the proposed .63-nents into the financial model and he presented a budget with half-million-dollars less. He pointed out that it would provide a percentage of 52.7% of fund balance. He stated we can input such information in the finance model and update the projects as requested by Council. Mr. Abernethy pointed out the new revenue sources and growth rate and with that we can still fund the goals and projects, he reiterated his motion to reduce the tax rate to 63-cents, to which Councilmember Melang recommended 65-cents which was the original recommendation by the Manager's Office. Mr. Pudney input that data into the finance model and it produced an unassigned fun balance at 54%. Council further discussed these equations.

Attorney Eggers noted that a motion was on the table by Councilmember Abernethy to change the tax rate to 63-cent millage rate at per 100-dollars per property value and it requires a second for the staff to move forward in preparation of the annual budget. Vice Mayor Accardi seconded the motion. Councilmember Gonyea and Mayor Kaufman voted 'nay', and Vice Mayor Accardi, Councilmember Melang, and Councilmember Abernethy voted 'aye'. Motion carried 3-2.

Mr. Pudney stated that the tax rate in the Annual Budget will be presented at 63-cents. If Council will allow time for Staff to prepare and present the revised version for the annual budget, we will work on that for the June 14th meeting, this will include the ordinance pursuant to the law. A budget ordinance at 63-cents per 100-dollar of property valuation will be presented at the regular June 14th meeting.

Vice Mayor Accardi said the Parks Mud Run had 38 people participate and it was cold, wet, and muddy. Vice Mayor Accardi requested to schedule a Town Hall meeting this summer on topics proposed by citizens for transparency. Last Town Hall meeting held was regarding trash. Full-time

residents have concerns over parking at the Bark Park and playground. Mr. Accardi suggested resident passes for full-time residents to access parking for the amenities.

Councilmember Gonyea welcomed back our summer residents. There has been no construction slow down over this past winter. Congratulations to Vice Mayor Accardi on the upcoming birth of his son and to Sean Royal's growing family. She thanked Mr. Cyclone Brett for his invocations as well as the history passages he brings to the meetings. Councilmember Gonyea thanked Connie Pudney for the park artwork, the TDA, Susie Knepka and Dr. Miller. The Council member are always approachable for any citizen concerns.

The new ale house opens in June. Councilmember Gonyea agreed with Vice Mayor Accardi about the parking at the Bark Park. Mr. Pudney said the town has a three-year contract with the business franchise OttoParking for the collection of parking lot fees. Mr. Pudney said he will bring a solution next month for Council to consider on the meeting agenda. There was a discussion about the handicap parking spots, the site layout, and to add additional parking spots.

Motion

Weidner Abernethy made a motion to revise the budget with the tax rate at .63 cents for ad valorem taxes and Jimmie Accardi seconded the motion. CARRIED. 3-2 (opposed: Barry Kaufman and Erin Gonyea).

13. CITIZENS' AGENDA COMMENTS

13.1. Mayor Kaufman opened comments on the agenda to the audience to which Mrs. Sandy Carr commented on the property tax rate. She stated that for comparison statistics for a town of our size, the average fund balance as per our last year's audit, the accountant said our town is high and it is actually in the 30-percent average, so she was glad to hear Council was open to lowering the property tax rate.

Mr. Urs Gsteiger commented that last year's decision by Council to borrow money from the reserves is why the fund balance is under from previous reserves. He was against the tax rate and against property taxes doubling. This is a taxpayer burden and hardship said Mr. Gsteiger and it is not hard to make the choice to cut the budget. The revenue neutral property tax rate is 40.5-cents.

A citizen questioned the millage rate and property re-valuations from the county and there was discussion. Mr. Pudney added that ad valorem tax rates and property values are property specific to each tax property owner. Mayor Kaufman added that it is prudent to raise the COLA as recommended by the Manager's Office the provided services are the responsibility of the town to the citizens. It is important to retain employees.

14. ADJOURNMENT

14.1. There being no further business, Mayor Kaufman requested a motion to adjourn at 5:27 p.m.

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

Motion

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

Town Clerk

Mayor, Town of Beech Mountain



MINUTES

Town Council FY: 2022-2023 Budget Retreat Meeting

4:00 PM - Monday, May 23, 2022
Council Chambers

The Town Council FY: 2022-2023 Budget Retreat of the Town of Beech Mountain was called to order on Monday, May 23, 2022, at 4:00 PM, in the Council Chambers, with the following members present:

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

**COUNCIL
EXCUSED:**

**STAFF
PRESENT:** Town Manager Bob Pudney
Town Clerk Tamara Mercer
Finance Officer Steve Smith

1. CALL TO ORDER

2. ADOPTION OF AGENDA

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

Motion

Jimmie Accardi made a motion to adopt the agenda and Kelly Melang seconded the motion. CARRIED. unanimously.

3. NEW BUSINESS FY:2022-2023 ANNUAL BUDGET

3.1. Mayor Kaufman opened the meeting by saying that \$460,000 was used out of reserves this year, if the tax rate was left at .68 cents the budget will be balanced with putting additional monies back into reserves. Councilmember Abernethy replied that with the projected new growth, we can balance budget.

Mayor Kaufman rebutted that we are heading towards a recession so the forecast should not be based on growth. Calculate the annual budget on known costs and not on economic growth or pie in the sky added Mayor Kaufman. There was discussion on building costs, gas prices, inflation, and

speculation. Councilmember Abernethy said material costs for building are half what we saw three months ago.

Councilmember Melang said the budget reserves are healthy and we are still above the normal for a town our size, so she was in favor of .63 cents as a tax rate. Mr. Pudney reviewed the monies which came from the fund balance and the remaining reserves, the 50% debt ratio, and unassigned balance. We were in sixty-six percentile, and he explained where the funds which we used, came from and the balance of the budget. He added we were at 52% fund balance with a proposed .65 tax rate. A municipality's ability to borrow monies, State funding, grants, and interest rates was discussed.

In response to Vice Mayor Accardi's inquiry, Mr. Pudney input a .66 cent tax rate into the financial model. Vice Mayor Accardi noted the debt ratio percentage and there would not be anything coming out of fund balance then, to which Councilmember Abernethy reiterated that he was in favor of .63 cents. He concluded that our fund balance would be healthy even with a recession due to the town's growth.

Vice Mayor questioned what programs would be cut from the budget. Councilmember Abernethy met with the department heads, specifically Mr. Royall, Director at Parks and Recreation, Mr. Davis, Utility Director, and Mr. Clawson, Sanitation Director. They reviewed the department procedures and programs in the meetings, and he did not find any places to cut services, to which Vice Mayor Accardi agreed that we cannot find anything to cut from the proposed budget.

There was further discussion, question-and-answer period regarding: EMS Unit, Parks and Recreation programs, employee salaries, COLA increase, and operation costs, and revenue enterprises. There are approximately 675-fulltime residents, the homeowners who own a second home, the visitor population, the businesses, and short-term investment owners. The financial model was used to input these various projections and scenarios. Mr. Pudney noted that not everyone will be getting a tax increase, and he explained there were some property valuations assessed at lower values. Higher value homes, not assessed at those higher values, will have a benefit of a break in taxes. If Council elects to lower the rate from the proposed .65 cents, then Staff can cut programs said Mr. Pudney.

Mayor Kaufman called the question for a motion. Councilmember Melang made a motion that the ad valorem tax rate be set to .63 cents and the motion was seconded by Councilmember Abernethy. Councilmember Abernethy and Councilmember Melang voted 'aye' and Councilmember Gonyea, Vice Mayor Accardi, Mayor Kaufman voted 'nay'. Motion failed. 2-3.

Vice Mayor Accardi made a motion that the ad valorem tax rate be set at .68 cents and Mayor Kaufman seconded the motion. Councilmember Gonyea, Vice Mayor Accardi, Mayor Kaufman voted 'aye' and Councilmember Abernethy and Councilmember Melang voted 'nay.' Motion carried. 3-2.

Mr. Pudney said Staff will prepare the Annual Budget at the .68 cent tax rate for ad valorem taxes and will be presented to Council at the June 14, 2022 regular meeting.

4. ADJOURNMENT

- 4.1. There being no further discussion, Mayor Kaufman requested a motion to adjourn at 5:13 p.m.

Note: the minutes are not a verbatim recording of the proceedings.

Motion

Jimmie Accardi made a motion to adjourn and Kelly Melang seconded the motion. CARRIED. unanimously.

Town Clerk

Mayor, Town of Beech Mountain



COUNCIL ACTION ITEM

TO: Beech Mountain Town Council
FROM: Steve Smith
DATE: June 14, 2022
SUBJECT: FY 2022 Budget Ordinance Amendment #6

FOR THE PURPOSE OF:

To amend the FY 2022 Budget to account for an increase in Local Option Sales Tax Distribution Revenue and the offset to Watauga County as represented in items A through C of the amendment. Items D through F account for an increase this year's System Development Fees also known as Availability Fees in the Utility Fund. Items G through I account for the same System Development Fees with in the Capital Reserve Fund.

ATTACHED FOR YOUR CONSIDERATION:

FY 2022 Budget Ordinance Amendment # 06

STAFF RECOMMENDATION:

Approve as presented

SIGNATURES:

Town Manager

Town Clerk

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
2021-2022 BUDGET ORDINANCE
AMENDMENT # 2022-06**

**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. Sales Tax Reimbursement 220,000

TOTAL ADJUSTMENT TO EXPENDITURES \$ 220,000

B. REVENUES

2. To provide for the adjustments to revenues:

b. General Fund:

1. Local Sales Tax Distribution 220,000

TOTAL ADJUSTMENT TO REVENUE \$ 220,000

C.	FY 2021-2022 General Fund Original Budget	\$ 9,285,316
	FY 2021-2022 Amendment #1	-
	FY 2021-2022 Amendment #2	529,914
	FY 2021-2022 Amendment #3	208,200
	FY 2021-2022 Amendment #4	212,767
	FY 2021-2022 Amendment #6	220,000
	FY 2021-2022 Amended Budget	<u>\$ 10,456,197</u>

D. EXPENDITURES

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

a. Utility Fund

1. Transfer to Capital Reserve Fund 150,000

TOTAL ADJUSTMENT TO EXPENDITURES \$ 150,000

E. REVENUES

2. To provide for the adjustments to revenues:

b. Utility Fund

2. Availability Fees 150,000

TOTAL ADJUSTMENT TO REVENUE \$ 150,000

FY 2021-2022 Water Utility Fund Original Budget	\$ 3,542,692
FY 2021-2022 Amendment #1	-
FY 2021-2022 Amendment #2	248,912
FY 2021-2022 Amendment #4	27,567
FY 2021-2022 Amendment #6	150,000
FY 2021-2022 Amended Budget	\$ <u>3,969,171</u>

G. EXPENDITURES

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

a. Capital Reserve Fund

1. Transfer to Other Funds 150,000

TOTAL ADJUSTMENT TO EXPENDITURES \$ 150,000

H. REVENUES

2. To provide for the adjustments to revenues:

b. Utility Fund

2. Transfer from Water Utility 150,000

TOTAL ADJUSTMENT TO REVENUE \$ 150,000

I. FY 2021-2022 Capital Reserve Fund Original Budget	\$ 72,100
FY 2021-2022 Amendment #6	150,000
FY 2021-2022 Amended Budget	\$ <u>222,100</u>

APPROVED THIS THE 14^H Day of June 2022

Tamara Mercer, Clerk

Barry Kaufman, Mayor



COUNCIL ACTION ITEM

TO: Beech Mountain Town Council
FROM: Steve Smith
DATE: June 14, 2022
SUBJECT: 2023 Annual Budget Ordinance # 2023-01

FOR THE PURPOSE OF:

Town of Beech Mountain annual budget for the year ending June 30th, 2023

ATTACHED FOR YOUR CONSIDERATION:

2022-2023 Budget Ordinance #2023-00

STAFF RECOMMENDATION:

Approve

SIGNATURES:

Town Manager

Town Clerk

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

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

SECTION 1. GENERAL FUND.

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

Local Revenue:

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

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

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

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

SECTION 2. WATER AND SEWER FUND.0

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

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

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

Water and Sewer Administration	\$2,037,509
Water Treatment	972,769
Wastewater Treatment	350,173
Taps and Systems Maintenance	<u>104,474</u>
TOTAL WATER & SEWER FUND APPROPRIATIONS	<u>\$3,464,925</u>

SECTION 3. SANITATION FUND.

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

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

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

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

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

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

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

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

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

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

SECTION 5. SPECIAL REVENUE FUND

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

BEEHCOP Promotions	\$5,000
BEEHCOP Promotions Fund Balance Appropriated	<u>92,558</u>
TOTAL REVENUES	<u>\$97,558</u>

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

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

Ordained this, the 14th day of June 2022.

Barry Kaufman, Mayor

ATTEST:

Tamara Mercer, Beech Mountain Town Clerk

Town of Beech Mountain

Annual Budget 2022-2023



Mayor

Barry Kaufman

Council Members

Weidner Abernethy

Jimmie Accardi

Erin Gonyea

Kelly Melang

Town Manager

Robert "Bob" Pudney

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Town of Beech Mountain
2022-2023 Budget Ordinance

Manager's Budget Message

Council Members

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



Town Manager

Bob Pudney

Town Attorney

Stacy C. Eggers IV

FY 2022 -2023

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

Dear Mayor and Town Council Members:

I am pleased to submit for your consideration the proposed budget for Fiscal Year 2022 – 2023 for the Town of Beech Mountain. This proposal meets with the direction provided by the elected officials at the Town Council January 19, 2022, Budget Retreat as well as the April 20, 2022, and May 23, 2022, Budget work session. This proposal continues the aggressive plan to improve the Town’s aging infrastructure as well as providing essential services to the residents and visitors of the Town.

This proposed budget meets all requirements of the North Carolina Local Government Budget and Fiscal Control Act § 159 Article 3.

OVERVIEW

The General Fund Budget for FY 2022 – 2023 is \$10,683,201 which includes \$2,323,658 of capital expenditures primarily to roads and Infrastructure improvements. This is an increase of 6.58% from the previous fiscal year. No transfer from the Unassigned Fund Balance is proposed.

TOWN SERVICES

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

Council Members

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



Town Manager

Bob Pudney

Town Attorney

Stacy C. Eggers IV

GENERAL FUND

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

SALARIES AND BENEFITS

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

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

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

CAPITAL EXPENDITURES

General Fund

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

Council Members

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



Town Manager

Bob Pudney

Town Attorney

Stacy C. Eggers IV

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

GENERAL FUND

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

WATER UTILITY

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

Council Members

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



Town Manager

Bob Pudney

Town Attorney

Stacy C. Eggers IV

ADMINISTRATION

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

PARKS AND RECREATION

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

PLANNING AND BUILDING INSPECTIONS

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

PUBLIC WORKS DEPARTMENT

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

UTILITY REVENUE

Increase in the Water minimum rate by 10% per the Water Rate Study schedule.
Increase in the Sewer minimum rate by 10% per the Water Rate Study schedule.
Increased Source Water surcharge to \$7.00/month.
Availability Fees are to be transferred to the Utility Capital Reserve Fund as required by law.
Source Water surcharge is recorded in the Utility Capital Reserve Fund.

UTILITY ADMINISTRATION

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

Council Members

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



Town Manager

Bob Pudney

Town Attorney

Stacy C. Eggers IV

UTILITY TAPS & SYSTEM

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

SANITATION

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

EMERGENCY MEDICAL SERVICES

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

CONCLUSION

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

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

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

Sincerely

Bob Pudney, Town Manager



Town of Beech Mountain
2022-2023 Budget Ordinance

Budget Ordinance #2023-01

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

#2023-01

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

SECTION 1. GENERAL FUND.

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

Local Revenue:

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

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

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

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

SECTION 2. WATER AND SEWER FUND.0

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

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

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

Water and Sewer Administration	\$2,037,509
Water Treatment	972,769
Wastewater Treatment	350,173
Taps and Systems Maintenance	<u>104,474</u>
TOTAL WATER & SEWER FUND APPROPRIATIONS	<u>\$3,464,925</u>

SECTION 3. SANITATION FUND.

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

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

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

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

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

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

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

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

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

All Line Items: Total Appropriations	<u>\$ 112,072</u>
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SECTION 5. SPECIAL REVENUE FUND

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

BEEHCOP Promotions	\$5,000
BEEHCOP Promotions Fund Balance Appropriated	<u>92,558</u>
TOTAL REVENUES	<u>\$97,558</u>

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

All Line Items: Total Appropriations	<u>\$97,558</u>
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Ordained this, the 14th day of June 2022.

Barry Kaufman, Mayor

ATTEST:

Tamara Mercer, Beech Mountain Town Clerk



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

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

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

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

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

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

Source Water Development Capital Project Ordinance No. 2020-03

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

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

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

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

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

Section 1. The project authorized is the construction of the **2018 Water System Rehabilitation Project** to be financed by a State loan. The project will rehabilitate or replace approximately 16,500 LF of existing waterline with new 6-inch waterline and install approximately 100 LF of new 4-inch & 100 LF of new 2-inch waterlines and appurtenances. The improvements will be located in the Charter Hills Road area of town.

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

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

Surveying & Engineering Design	\$120,000
Construction Administration/Observation	70,000
Construction	1,499,647
Contingency	74,982
Legal, Permits, & Advertising Fees	10,000
2% Loan Administration Fee	34,800
Total	\$1,809,429

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

NC Dept. of Environmental Quality SRP Loan	\$1,774,629
Town of Beech Mountain Capital Reserves	34,800
Total	\$1,809,429

Section 5. The Finance Officer is hereby directed to maintain within the Capital Project Fund sufficient specific detailed accounting records to satisfy the requirements of the financing agencies, the financing agreements, and state and federal regulations as applicable.

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

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

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

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

Adopted this 9th day of June, 2020 at Beech Mountain, North Carolina.

Barry Kaufman, Mayor

ATTEST:

Tamara Mercer, Town Clerk

(Seal)

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

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

Section 1. The project authorized is the construction of the **2018 Water System Rehabilitation Project** to be financed by a State loan. The project will rehabilitate or replace approximately 7,800 LF of 8" gravity sewer and 9,600 LF of 12" gravity sewer. The improvements will be located in the Charter Hills Road area of town.

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

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

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

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

NC Dept. of Environmental Quality SRP Loan	\$2,000,000
Town of Beech Mountain Capital Reserves	40,000
	\$2,040,000
Total	\$2,040,000

Section 5. The Finance Officer is hereby directed to maintain within the Capital Project Fund sufficient specific detailed accounting records to satisfy the requirements of the financing agencies, the financing agreements, and state and federal regulations as applicable.

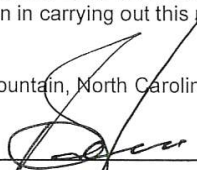
Section 6. Funds may be advanced from the Utility Fund for the purpose of making payments as due. Reimbursement requests should be made to the financing agency in an orderly and timely manner.

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

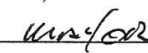
Section 8. The Budget Officer is directed to include a detailed analysis of past and future costs and revenues on this capital project in every budget submission made to this Council.

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

Adopted this 13th day of November, 2018 at Beech Mountain, North Carolina.



 (Signature)



 (Title)

ATTEST:

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

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

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

2018 COLLECTION SYSTEM CAPITAL PROJECT FUND:

C. EXPENDITURES

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

1. Construction Cost	<u>200,000</u>
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<u>TOTAL ADJUSTMENT TO EXPENDITURES</u>	<u>\$200,000</u>
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D. REVENUES

2. To provide for adjustments to revenues:


1. NC Dept. of Environmental Quality SRP Loan	<u>200,000</u>
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<u>TOTAL ADJUSTMENT TO REVENUE</u>	<u>\$200,000</u>
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Original 2018 Collection System Capital Project Budget	\$2,040,000
Amendment #2019-01	<u>200,000</u>

Amended 2018 Collection System Capital Project Budget	<u>\$2,240,000</u>
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APPROVED THIS THE 14^H DAY of April 2020


 Tamara Mercer, Clerk


 Barry Kaufman, Mayor





Ordinance

Town of Beech Mountain
North Carolina

Date: 11/12/2019

Ordinance No. 2019-10
TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
2019 PUBLIC WORKS FACILITY CAPITAL PROJECT ORDINANCE

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

Section 1: The project authorized is the 2019 New Public Works Facility Project to be financed by a Installment Financing Agreement in the amount of \$5,200,000.00.

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

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

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

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

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

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

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

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

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

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

Adopted this 12th day of November 2019.

Renee Castiglione, Mayor

ATTEST:

Tamara Mercer, Town Clerk

Town Seal

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

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

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

A. EXPENDITURES

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

a. General Fund:

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

TOTAL ADJUSTMENT TO EXPENDITURES \$ 212,767

B. REVENUES

2. To provide for the adjustments to revenues:

b. General Fund:

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

TOTAL ADJUSTMENT TO REVENUE \$ 212,767

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

FY 2021-2022 Amended Budget

\$ 10,236,197

D. EXPENDITURES

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

a. New Public Works Facility Construction Fund:

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

TOTAL ADJUSTMENT TO EXPENDITURES \$59,860

E. REVENUES

2. To provide for the adjustments to revenues:

b. Transfer from Other Funds

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

TOTAL ADJUSTMENT TO REVENUE \$59,860

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

G. EXPENDITURES

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

a. Utility Fund

- 1. Transfer to Construction Ordinance No. 2019-01 27,567

TOTAL ADJUSTMENT TO EXPENDITURES \$27,567

H. REVENUES

2. To provide for the adjustments to revenues:

b. Utility Fund

- 2. Appropriated Reserves 27,567

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

TOTAL ADJUSTMENT TO REVENUE \$13,757

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

APPROVED THIS THE 8TH Day of March 2022

Tamara Mercer, Clerk

Barry Kaufman, Mayor



Ordinance

Town of Beech Mountain
North Carolina

Date: 05/12/2020

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

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

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

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

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

Construction Costs	\$ -
Engineering Fees	200,000
Administration	3,576
Permit Fees	10,000
Legal and Public Relations	126,000
Consultants	<u>45,000</u>
Total appropriations	<u>\$384,576</u>

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

Proceeds – Revenue Bonds	-
Transfers from Capital Reserves	<u>\$384,576</u>
Total estimated revenue	<u>\$ 384,576</u>

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

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

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

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


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

Adopted this 12th day of May 2020.



Barry Kaufman, Mayor

ATTEST:



Tamara Mercer, Town Clerk



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

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

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

Amend the name of the Capital Project:

To:

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

APPROVED THIS THE 9TH DAY of March 2021

Tamara Mercer, Clerk

Barry Kaufman, Mayor

Council Members

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



Town Manager

Bob Pudney

Town Attorney

Stacy C. Eggers IV

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

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

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

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

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

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

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

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

Total **\$2,971,530**

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

Council Members

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



Town Manager

Bob Pudney

Town Attorney

Stacy C. Eggers IV

this project:

NC Dept. of Environmental Quality SRP Loan	\$2,913,265
Town of Beech Mountain Capital Reserves	<u>58,265</u>
Total	\$2,971,530

Section 5. The Finance Officer is hereby directed to maintain within the Capital Project Fund sufficient specific detailed accounting records to satisfy the requirements of the financing agencies, the financing agreements, and state and federal regulations as applicable.

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

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

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

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

Adopted this 9th day of November 2021 at Beech Mountain, North Carolina.

Barry Kaufman, Mayor

ATTEST:

Tamara Mercer, Town Clerk

(Seal)

Council Members

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



Town Manager

Bob Pudney

Town Attorney

Stacy C. Eggers IV

**Budget Ordinance No. 2021-06
TOWN OF BEECH MOUNTAIN**

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

**2022 Sewer Main Improvement Project
Capital Project Budget Ordinance
DWI # SRP-W-0185**

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

Section 1. The project authorized is the construction of the **2022 Sewer Main Improvement Project** to be financed by a State Reserve Project Loan. The project will rehabilitate or replace approximately 25,800 LF of sewer main including reconnections and manhole improvements. Roads included in this project are Ski Loft Rd, Meadowview Circle, Christie Way, Greenbriar Rd, Chestnut Way, Clubhouse Rd, and Lakeledge Circle. This project also includes a partial investigation of the Grassy Gap Creek Outfall line to identify inflow and infiltration through manhole inspection and CCTV pipe inspection.

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

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

Surveying & Engineering Design	\$155,500
Sewer Main Condition Assessment	248,912
Construction Administration/Observation	86,100
Construction	2,248,588
Contingency	114,800
Legal, Permits, & Advertising Fees	16,100
2% Loan Administration Fee	<u>57,400</u>
Total	\$2,927,400

Council Members

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



Town Manager

Bob Pudney

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

NC Dept. of Environmental Quality SRP Loan	\$2,870,000
Town of Beech Mountain Capital Reserves	<u>57,400</u>
Total	\$2,927,400

Section 5. The Finance Officer is hereby directed to maintain within the Capital Project Fund sufficient specific detailed accounting records to satisfy the requirements of the financing agencies, the financing agreements, and state and federal regulations as applicable.

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

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

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

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

Adopted this 9th day of November 2021 at Beech Mountain, North Carolina.

Barry Kaufman, Mayor

ATTEST:

Tamara Mercer, Town Clerk

(Seal)



Town of Beech Mountain
2022-2023 Budget Ordinance

Schedule of Fees

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

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

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

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

Utilities – Water and Sewer				
Type of Service	Unit Description / Detail	2020-2021	2021-2022	2022-2023
Water Rates				
Water – Monthly All Rate Categories	Watauga River Intake – Capital	\$5.00	\$5.00	\$7.00
Water – Monthly Residential Rate	Base to 3,000 gallons	\$40.88	\$44.96	\$49.45
Water – Monthly Residential Rate	Per 1,000 gallons for 3,000 to 4,999 range	\$5.00	\$5.00	\$5.00
Water – Monthly Residential Rate	Per 1,000 gallons for 5,000 to 9,999 range	\$6.50	\$6.50	\$6.50
Water – Monthly Residential Rate	Per 1,000 gallons for 10,000 to 999,999 range	\$7.50	\$7.50	\$7.50
Water – Monthly Commercial Rate	Base to 3,000 gallons	\$40.88	\$44.96	\$49.45
Water – Monthly Commercial Rate	Per 1,000 gallons for 3,000 to 4,999 range	\$3.75	\$5.00	\$5.00
Water – Monthly Commercial Rate	Per 1,000 gallons for 5,000 to 9,999 range	\$4.00	\$6.50	\$6.50
Water – Monthly Commercial Rate	Per 1,000 gallons for 10,000 to 999,999 range	\$4.25	\$7.50	\$7.50
Water – Monthly Out of Town Residential Rate	Current rate times two	\$81.76	\$89.92	\$98.90
Water – Monthly Out of Town Commercial Rate	Current rate times two	\$81.76	\$89.92	\$98.90
Water Tap Fee		\$1000	\$1500	\$1500
System Development Fee (<i>Water</i>)	Determined by “Intended Use” Calculator		100% of max allowance	100% of max allowance
Water – Deposit Residential	Required deposit amount is the same for out of Town accounts	\$50	\$50	\$150
Water – Deposit Commercial	Required deposit amount is the same for out of Town accounts	\$75	\$75	\$175
Water – Owners of More Than One Dwelling	House, business, apartment, dwelling unit or establishment on one water meter regardless of the status of the dwellings. Water rate per consumption according to the meter reading, or minimum rates times the number of dwellings.	See Description	See Description	See Description
Sewer Rates				
Sewer – Monthly Residential Rate	Base to 3,000 gallons	\$40.88	\$44.96	\$49.45
Sewer – Monthly Residential Rate	Per 1,000 gallons for 3,000 to 4,999 range	\$5.00	\$5.00	\$5.00
Sewer – Monthly Residential Rate	Per 1,000 gallons for 5,000 to 9,999 range	\$6.50	\$6.50	\$6.50
Sewer – Monthly Residential Rate	Per 1,000 gallons for 10,000 to 999,999 range	\$7.50	\$7.50	\$7.50
Sewer – Monthly Commercial Rate	Base to 3,000 gallons	\$40.88	\$44.96	\$49.45
Sewer – Monthly Commercial Rate	Per 1,000 gallons for 3,000 to 4,999 range	\$3.75	\$5.00	\$5.00
Sewer – Monthly Commercial Rate	Per 1,000 gallons for 5,000 to 9,999 range	\$4.00	\$6.50	\$6.50
Sewer – Monthly Commercial Rate	Per 1,000 gallons for 10,000 to 999,999 range	\$4.25	\$7.50	\$7.50
Sewer – Monthly Out of Town Residential Rate	Current rate times two	\$81.76	\$89.92	\$98.90
Sewer – Monthly Out of Town Commercial Rate	Current rate times two	\$81.76	\$89.92	\$98.90
Sewer Tap Fee		\$1000	\$1500	\$1500
System Development Fee (<i>Sewer</i>)	Determined by “Intended Use” Calculator			100% of max allowance
Sewer – Deposit Residential	Required deposit amount is the same for out of Town accounts	\$50	\$50	\$150

Sewer – Deposit Commercial	Required deposit amount is the same for out of Town accounts	\$75	\$75	\$175
Sewer – Owners of More Than One Dwelling	House, business, apartment, dwelling unit or establishment on one sewer line regardless of the status of the dwellings. Sewer rate charged for each dwelling unit using the Town's system.	See Description	See Description	See Description
Data Collection Fees				
Water Data Log	1 free annually (rolling forward calendar measurement), thereafter \$25	\$25	\$25	\$25
Rereading Meter	Free for first reading, apply fee within 12 month period thereafter	\$10	\$10	\$10
Water Meter Flow Test	Tested in House	\$50	\$50	\$50
Water Meter Calibration	Sent to Factory for Testing	\$85	\$85	\$85
Other				
Sprinkler System	Accounts for sprinkler systems only shall not be billed a minimum charge, with the exception where negligence occurs	See Description	See Description	See Description
Water Bill Adjustment	Leak adjustment form completed and approved by staff. 15% reduction to water charges for billing period exceeding \$500 in which the number of gallons recorded on the water meter for the billing period in question must be at least twice the average gallons consumed above the previous 12 months	See Description	See Description	See Description
Sewer Bill Adjustment	Leak adjustment form completed and approved by staff. Bill reduced to average sewer charge or sewer minimum, whichever greater.	See Description	See Description	See Description
Online Payment	Merchant fee	\$5.95	\$5.95	\$5.95
Water Shortage Violations				
Water Shortage Mandatory Reductions (<i>Stages 2 and 3</i>)	First violation	Warning	Warning	Warning
Water Shortage Mandatory Reductions (<i>Stages 2 and 3</i>)	Second violation	\$250	\$250	\$250
Water Shortage Mandatory Reductions (<i>Stages 2 and 3</i>)	Third violation – Discontinuation of Service	Discontinue Service	Discontinue Service	Discontinue Service
Water Shortage Emergency Reductions	First violation	\$250	\$250	\$250
Water Shortage Emergency Reductions	Second violation – Discontinuation of Service	Discontinue Service	Discontinue Service	Discontinue Service
Water Shortage Emergency Reductions	Third violation – Discontinuation of Service	Discontinue Service	Discontinue Service	Discontinue Service
Water Shortage Water Rationing	First violation	\$500	\$500	\$500
Water Shortage Water Rationing	Second violation – Discontinuation of Service	Discontinue Service	Discontinue Service	Discontinue Service
Water Shortage Rationing	Third violation – Discontinuation of Service	Discontinue Service	Discontinue Service	Discontinue Service
Water Shortage – Drought Surcharge Stage 3	Current rate times 1.5	\$61.32	\$67.44	\$67.44
Water Shortage – Drought Surcharge Stage 4	Current rate times 2	\$81.76	\$89.92	\$89.92
Water Shortage – Drought Surcharge Stage 5	Current rate times 5	\$204.40	\$224.80	\$224.80
General Violations				

Cross Connection – Enforcement Procedures	§ 51.119 Enforcement by civil penalty	See Description	See Description	See Description
Enforcement Procedures – Water Disconnect (<i>Disconnection of Meter</i>)	§ 51.134 (A) The town may disconnect the water meter of a customer after service has been discontinued due to reason in divisions (A), (B), (G), (H), (I), (K), (L) or (M) set forth in § 51.133 above.1 Subject to the provisions of § 51.135 below, the meter will only be reconnected after the customer has: (1) Corrected the conditions which were responsible for the disconnection of the meter. (2) Paid the appropriate reconnection fee as set forth herein, plus all other unpaid charges.	See Description	See Description	See Description
	(B) If an owner requests disconnection or is cut off for good cause (e.g. Non-payment of the bill) and then is reconnected at the same address within one year of disconnection, the reconnection charge shall be the appropriate base charge times the number of months disconnected plus \$100. If disconnection is for a period of longer than one year or is sold to a new owner during a period of disconnection, the fee for reconnection shall be in the amount required for a new connection.			
Enforcement Procedures – Utility	Penalty for chapter of ordinances where penalty is not prescribed, § 11.01	See Description	See Description	See Description
Utility Billing Late Fee	Applied to water, sewer, recycling, and garbage pickup charges	1.5% per month	1.5%/ mo.+\$15.00	1.5%/ mo.+\$15.00
Water Nonpayment	Service discontinued due to delinquent account. Account brought current and deposit of equal to twice the basic deposit required prior to reconnection of service.	See Description	See Description	See Description
Sewer Nonpayment	Service discontinued due to delinquent account. Account brought current and deposit of equal to twice the basic deposit required prior to reconnection of service.	See Description	See Description	See Description
Water Cut On/off Fee – Customer Request	Monday thru Friday during business hours	\$50	\$50	\$50
Water Cut On/off Fee – Customer Request	Holiday, weekend, and after hours	\$100	\$100	\$100
Water Cut On Fee	Due to failure to pay bill, prevent fraud by customer, violation of utility code or disconnection of electric service	\$50	\$50	\$50

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

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

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

Site Plan Review – Commercial Projects over 0.5 Acre	\$250 Plus \$100 per acre of development	\$1100	\$100	\$100
Site Plan Review – Commercial Projects in WSWP Overlay	Base Fee plus \$25 per acre or Part thereof		\$25	\$25
Site Plan Review – De minimis Projects			\$50	\$50
Subdivision – Exempt Lot Division/Combination Review			\$25	\$25
Subdivision – Major- Water Supply Watershed Review	\$5 per acre in Watershed Overlay (min. \$50)		\$5	\$5
Administrative Review	Appeal of Administrative Decision	\$300	\$300	\$300
Soil and Erosion Control				
Soil and Erosion Control Permit, Single Family Dwelling		\$75	\$75	\$75
Non-Residential Soil and Erosion Control Permits	Up to 1 acre	\$150	\$150	\$150
Non-Residential Soil and Erosion Control Permits	1 to 5 acres	\$250	\$250	\$250
Non-Residential Soil and Erosion Control Permits	Over 5 acres	\$50	\$50	\$50
Office/Administrative				
Permit Card Replacement		\$5	\$5	\$5
Large Maps – Scan	Per Sq. Ft. plus cost of media if required		\$0.25	\$0.25
Large Maps – Black and White	Per Sq. Ft.		\$0.50	\$0.50
Large Maps – Color	Per Sq. Ft.	\$1.00	\$1.00	\$1.00
Aerial Photography on Photo Paper	Per Sq. Ft.	\$2.50	\$2.50	\$2.50
Rental Violations				
Failure to Maintain Smoke Detectors	§ 95.21, § 95.99 penalty	\$100	\$100	\$100
Failure to Maintain Fire Extinguishers	§ 95.22, § 95.99 penalty	\$100	\$100	\$100
Failure to Maintain Carbon Monoxide Detectors	§ 95.23, § 95.99 penalty	\$100	\$100	\$100
Failure to Submit Property Rental Affidavit of Compliance	§ 95.30, § 95.99 penalty	\$100	\$100	\$100
Failure to Maintain Land Line Telephones	§ 90.04, § 90.99 penalty	\$100	\$100	\$100
Violations				
Work without Permit – First Offense	\$100 or Double Permit Fee, whichever greater, plus original permit fee		\$100/DPF	\$100/DPF
Work without Permit – Subsequent Offense Within 12 Months	\$300 or Double Permit Fee, whichever greater, plus original permit fee		\$300/DPF	\$300/DPF
Failure to Schedule Final Inspection			\$100	\$100
General Zoning Violation Enforcement	Chapter 11 civil penalty for building and zoning violations not otherwise specified.	\$100	\$100	\$100
Removing Notice From Condemned Building	§ 11.01	\$100	\$100	\$100
Enforcement – Failure Or Refusal To Comply With Order	To comply with Chapter 150 of Code, § 11.01	\$100	\$100	\$100
Sign Permit – Short Term Sign Violation	Civil penalty per sign	\$25	\$25	\$25
Soil Erosion Civil Penalties	Civil penalties	\$5000	\$5000	\$5000
Soil Erosion Criminal Penalties	Class 2 Misdemeanor which may include a fine not to exceed \$5,000	Up to \$5,000	Up to \$5,000	Up to \$5,000
Flood Damage Violation	Any person who violates this subchapter or fails to comply with any of its requirements shall, upon conviction thereof, be fined not more than \$50 or imprisoned for not more than 30 days, or both. Each day such violation continues shall be considered a separate offense.	Up to \$50	Up to \$50	Up to \$50
Modular Home Violation	Civil penalty per violation	\$500	\$500	\$500

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

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



Town of Beech Mountain
2022-2023 Budget Ordinance

Revenue Neutral
Property Value
Fund Balance
Outstanding Debt

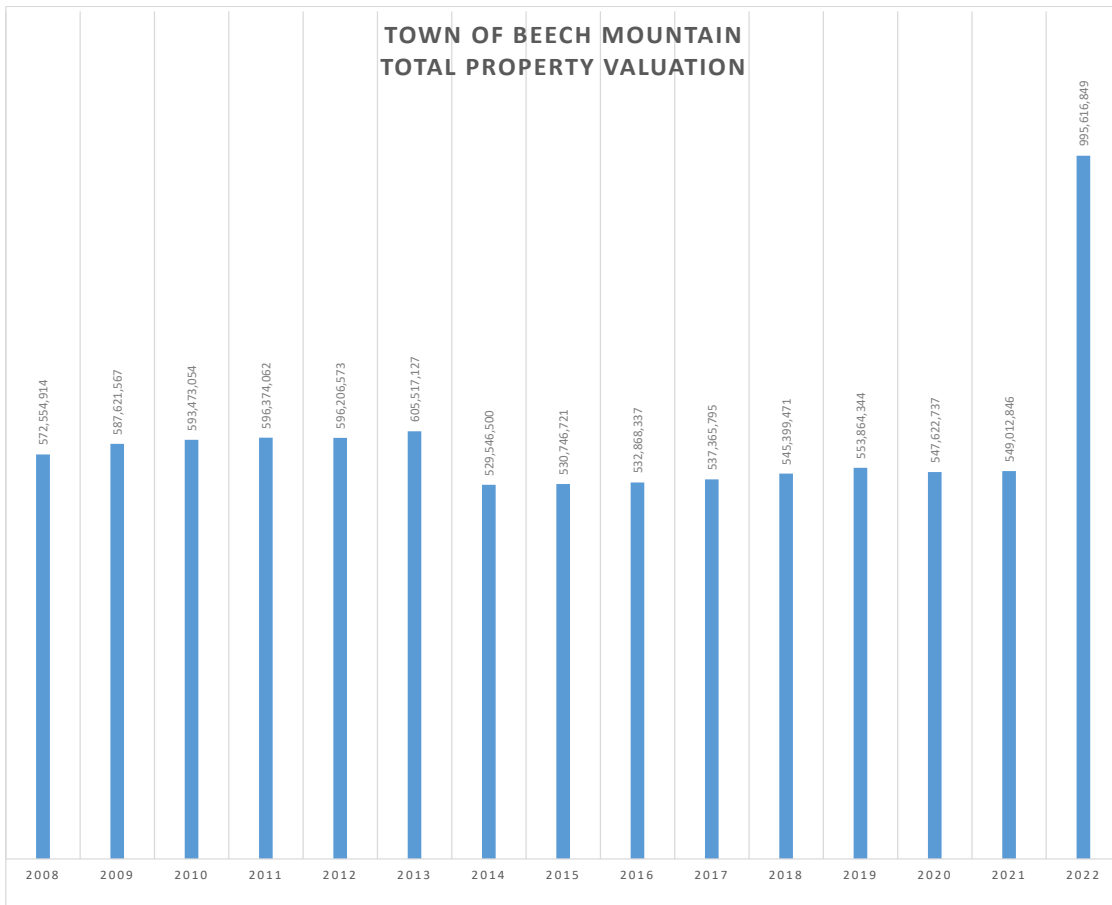
Town of Beech Mountain
Calculation of Revenue Neutral

Neutral Property Tax Increase (Decrease) Beech Mountain

Revaluations as of:
January 1, 2022 and 2018

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

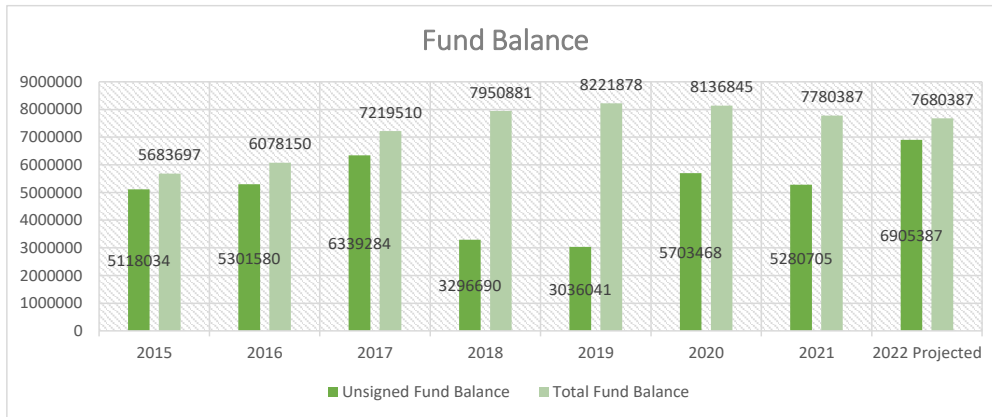
2022 Property Tax Year revenue neutral calculated tax rate is 40.5 cents per \$100 of perproperty value



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

2021 General Fund Fund Balance

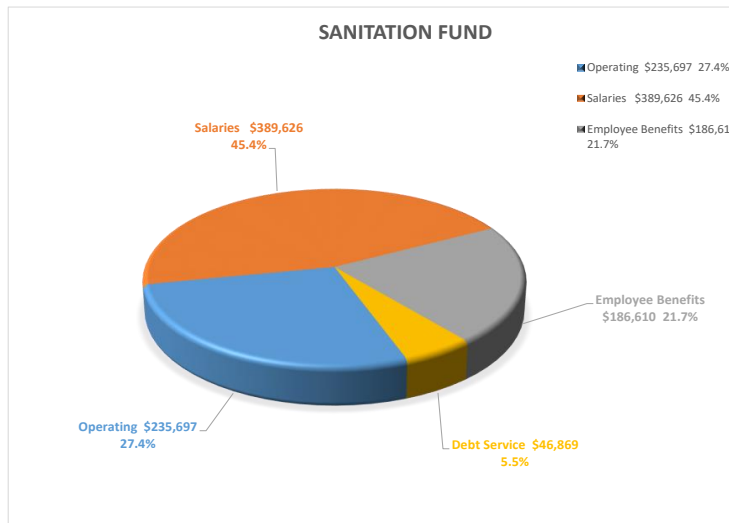
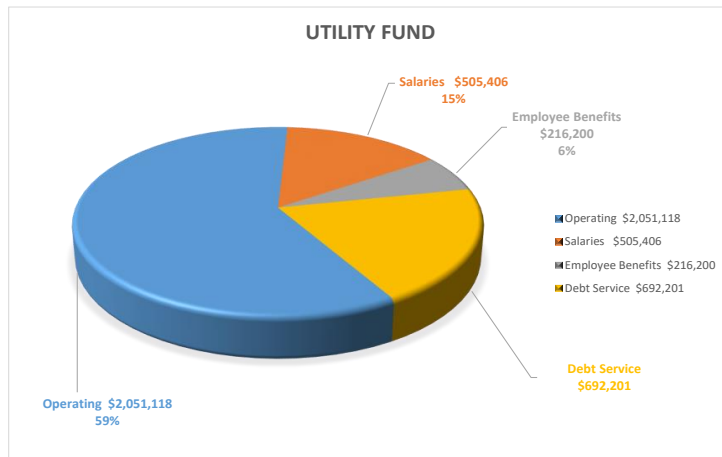
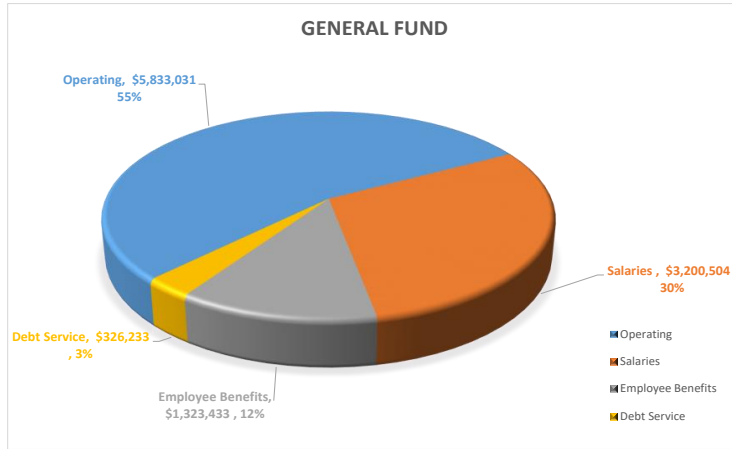
	<u>2021</u>	<u>2022</u>
Nonspendable Amounts:		
Inventories	23,624	25,000
Restricted:		
Stabilization of State Statute	655,074	650,000
Uninsured Claims	100,000	100,000
Assigned:		
Subsequent Year's Expenditures	1,720,984	-
Unassigned:	5,280,705	6,905,387
Total Fund Balance	<u><u>7,780,387</u></u>	<u>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



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

			Percent
			of Category
<u>General Fund Salaries and Wages</u>			
xxx-0200	Salaries and Regular Wages	\$ 2,971,347	77.60%
xxx-0201	Longevity pay	25,000	70.42%
xxx-0202	Bonus pay	16,000	74.25%
xxx-0210	Part Time	121,184	100.00%
xxx-0220	Over Time	51,000	70.34%
xxx-0230	LEO Separation Allowance	14,373	
xxx-0240	Field Training Officer pay	<u>1,600</u>	100.00%
		\$ 3,200,504	78.15%
<u>General Fund Employee Benefits</u>			
xxx-0900	Social Security	\$ 249,645	78.48%
xxx-0902	Employee Insurance	558,318	74.22%
xxx-1000	Local Government Retirement	372,173	77.46%
xxx-1001	401K	<u>143,298</u>	81.69%
		\$ 1,323,433	76.67%
<u>Utility Salaries and Wages</u>			
xxx-0200	Salaries and Regular Wages	\$ 485,106	12.67%
xxx-0201	Longevity pay	6,250	17.61%
xxx-0202	Bonus pay	2,550	11.83%
xxx-0220	Over Time Wages	<u>11,500</u>	15.86%
		\$ 505,406	12.34%
<u>Utility Employee Benefits</u>			
xxx-0900	Social Security	\$ 38,664	12.15%
xxx-0902	Employee Insurance	99,552	13.23%
xxx-1000	Local Government Retirement	61,154	12.73%
xxx-1001	401k	<u>16,830</u>	9.59%
		\$ 216,200	12.52%
<u>Sanitation Salaries and Wages</u>			
xxx-0200	Salaries and Regular Wages	\$ 372,376	9.73%
xxx-0201	Longevity pay	4,250	11.97%
xxx-0202	Bonus pay	3,000	13.92%
xxx-0210	Part Time Wages	-	0.00%
xxx-0220	Over Time Wages	<u>10,000</u>	13.79%
		\$ 389,626	9.51%
<u>Sanitation Employee Benefits</u>			
xxx-0900	Social Security	\$ 29,806	9.37%
xxx-0902	Employee Insurance	94,364	12.54%
xxx-1000	Local Government Retirement	47,145	9.81%
xxx-1001	401k	<u>15,295</u>	8.72%
		\$ 186,610	10.81%
Totals all Funds			
<u>Salaries and Wages</u>			
XXX-0200	Salaries and Regular Wages	\$ 3,828,830	
XXX-0201	Longevity pay	35,500	
XXX-0202	Bonus pay	21,550	
XXX-0210	Part Time	121,184	
XXX-0220	Over Time	72,500	
XXX-0230	LEO Separation Allowance	14,373	
XXX-0240	Field Training Officer pay	<u>1,600</u>	
		\$ 4,095,537	
<u>Employee Benefits</u>			
xxx-0900	Social Security	\$ 318,115	
xxx-0902	Employee Insurance	752,234	
xxx-1000	Local Government Retirement	480,472	
xxx-1001	401K	<u>175,423</u>	
		\$ 1,726,243	

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



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

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

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

			TOTAL DEBT PAYMENTS	
	TOTAL PRINCIPAL	TOTAL INTEREST	WATER & SEWER	
2022/2023	445,337	246,863	692,201	
2023/2024	447,653	236,876	684,529	
2024/2025	449,974	223,819	673,793	
2025/2026	453,299	216,689	669,988	
2026/2027	455,628	206,454	662,082	
2027/2028	431,402	196,147	627,549	
2028/2041	3,278,600	459,408	3,738,008	
2028/2056	3,096,865	1,968,064	5,064,929	
	9,058,760	3,754,319	12,813,078	

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

Sanitation Fund Debt Service Requirements

<u>Sanitation Dept</u>	2022-23	2023-24	2024-25	2025-26	2026-27	2027-2040
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2022 Equipment Loan 32.5% total of \$920,000

Date: July 2021

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

Pay	Balance	299,000	240,700	181,659	121,869	61,319	-
Off In	Principal	58,300	59,041	59,790	60,550	61,319	-
FY 2027	Interest	3,797	3,057	2,307	1,548	779	-
Total		62,097	62,098	62,097	62,098	62,098	-
Sanitation Debt Service Subtotal		62,097	62,098	62,097	62,098	62,098	-

Public Works Facility 3/2021 12% of total \$5,200,000.

Date: July 2021

Acct XXXXXX Rate 2.79%, 20 Years, Payoff FY 2040

Pay	Balance	561,600	530,400	499,200	468,000	436,800	468,000
Off In	Principal	31,200	31,200	31,200	31,200	31,200	468,000
FY 2027	Interest	15,669	14,798	13,928	13,057	12,187	104,456
Total		46,869	45,998	45,128	44,257	43,387	572,456
Sanitation Debt Service Subtotal		46,869	45,998	45,128	44,257	43,387	572,456

Sanitation Fund Principal	89,500	90,241	90,990	91,750	92,519	468,000
Sanitation Fund Interest	19,466	17,855	16,235	14,605	12,966	104,456
Sanitation Fund Debt Service Payment Total	108,966	108,096	107,225	106,355	105,485	572,456

Town of Beech Mountain
Summary of Total Debt all Funds

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

N.C.G.S. § 159-150. Sworn statement of debt; debt limitation.

eight percent (8%) of the assessed value of property subject to taxation

Assessed Value \$ 995,616,849

Debt Limitation \$ 79,649,348

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



Town of Beech Mountain
2022-2023 Budget Ordinance

Departmental Budget

Town of Beech Mountain
General Fund Revenue

		2018	2019	2020	2021	2022	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2022	%	2022-2023 Budget
Tax Revenue									
10.301-0000	Ad Val Tax - Current Year	3,774,856	3,809,347	3,927,351	3,971,725	3,928,426	3,884,606	99%	6,702,493
10.301-0001	Ad Val Tax - Prior Years	70,706	63,386	110,478	56,654	51,000	16,661	33%	55,000
10.302-0000	Vehicle Tax	70,996	81,508	78,675	110,850	80,000	100,534	126%	75,000
Total Tax Revenue		3,916,558	\$ 3,954,241	\$ 4,116,504	\$ 4,139,228	\$ 4,059,426	\$ 4,001,801	99%	\$ 6,832,493
Interest Income									
10.317-0000	Interest on Taxes	23,975	24,425	41,926	23,936	15,500	12,765	82%	15500
10.329-0000	Interest on Investments	69,200	162,245	109,958	3,662	1,400	864	62%	3000
Total Interest Income		93,175	186,670	151,884	27,598	\$ 16,900	\$ 13,629	81%	\$ 18,500
Miscellaneous Income									
10.331-0000	Rental Income	6,000	6,000	6,000	6,000	6,000	4,000	67%	6,000
10.335-0000	Miscellaneous Revenue	42,801	28,693	38,127	93,653	25,000	23,207	93%	25,000
10.335-0001	Paid Parking Revenue	-	-	-	-	-	25,951		30,000
10.335-0002	CARES Act Funding/ARP	-	-	28,208	118,444	-	0		-
10.335-0003	Rec Ctr Fees & Contribution	66,253	48,318	35,276	59,364	51,000	51,654	101%	60,000
10.335-0004	Hold Harmless Funds	273,478	281,547	278,523	285,566	280,000	172,890	62%	285,000
10.335-0005	Transfer from TDA - Admin	9,731	12,096	15,295	36,377	32,000	34,004	106%	33,000
10.335-0009	Fines and Penalties	41,618	24,900	5,300	7,616	2,500	13,301	532%	5,000
10.335-0010	Law Enforcement Vest Grant	-	500	950			1,000		
10.335-0011	Special Events Income	10,786	40,208	27,064	32,106	5,000	25,587	512%	7,500
10.335-0012	Equip Upgrade Grant	-	-	-					
10.335-0014	Fire Dept. Revenue	92,969	107,676	94,367	102,005	108,000	89,209	83%	110,000
10.335-0016	Misc Grants	29,711	7,834	55,459	157,326	133,500	100,000	75%	-
10.335-0017	Town Merchandise	175	150	665	604	-	150		-
10.335-0019	NC DOT Streetscape Grant	25,974	4,587	287,214			-		-
Total Miscellaneous Income		573,524	\$ 557,922	\$ 872,447	\$ 899,060	\$ 643,000	\$ 540,952	84%	\$ 561,500

**Town of Beech Mountain
General Fund Revenue**

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

**Town of Beech Mountain
Notes for General Fund Revenue**

301-0000 Ad Val Tax - Current Year

Revaluation year for both Avery and Watauga Counties is affective January 1st, 2022, new value is \$995,616,849. Avery revaluation is every four years and Watauga is every eight. Revenue neutral calculation is based on the four years since the last revaluation in 2018 to determine natrual growth verses increase in property values. That calculation produces a revenue neutral tax rate of 40.5 cents per one hundred dollars of property value and a levy of \$4,031,790. Next revaluation will occur in Avery in 2026 and in Watauga in 2030. Tax rate is equal 68 cents per one hundred dollars of property value. Budgeted amount is 99% of total levy based on prior year collection rate.

329-0000 Investment Income

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

331-0000 Rental Income

Curtis Media Group, leased space for radio antenna at Oz pump house. 500.00/month

335-0000 Miscellaneous Revenue

Includes such items as dog tags, notary fees, maps sold, vendor refunds, copies/faxes made in town hall.

335-0002 CARES/ARP

This will be COVID-19 related funding. No funds anticipated in 2022

10.335-0003 Rec Ctr Fees & Contribution

Memberships, daily use fees, facility amenities reservation

335-0004 Hold Harmless

Copied from the Sales and Use Tax Distribution report

City Hold Harmless – Counties are required to hold eligible municipalities in each county harmless from the repeal of Article 44 previously received by eligible municipalities.

Calculations are made to approximate the amount of Article 44 tax previously received by eligible municipalities.

Effective October 1, 2008, the City Hold Harmless portion of the Distribution was calculated to provide eligible municipalities a replacement amount for the 0.25% of Article 44 that was repealed. Effective October 1, 2009, the calculation for the City Hold Harmless portion of the Distribution was changed to provide eligible municipalities a replacement amount for the final 0.25% of Article 44 that was repealed. Each month when we closeout, we split the total local Sales & Use Tax collections into the various total components. These components are then calculated for each county.

This allocation is for the countywide level. Next, depending upon the county’s distribution method, Per Capita or Ad Valorem, the portion of each county’s share of each Article is then split between the county government and the municipalities in that county

10.335-0005 Transfer from TDA - Admin

Amount paid to the Town for administration services provided to the Beech Mountain Tourism and Development Authority

10.335-0009 Fines and Penalties

All code violation fines imposed

10.335-0010 Law Enforcement Vest Grant

Grants for protective vest worn by all police officers. These grants are available from NC League Insurance Risk Pool and US Dept of Justice

10.335-0011 Special Events Income

Charges and fees for Recreation sponsored events

10.335-0012 Equip Upgrade Grant

Grants available from the NC Governor's Crime Prevention Task Force

10.335-0014 Fire Dept. Revenue

The Counties contributions are now sent directly to the Town. In addition, there are properties within our Fire District in Watauga County and not actually in the Town limits that pay a fire tax directly to Watauga County in the amount of approximately \$2,500.00 per year. Includes grant funding from State.

**Town of Beech Mountain
Notes for General Fund Revenue**

10.335-0017 Town Merchandise

Flag, caps, t-shirts and other apparel

10.335-0016 Misc. Grants

FEMA funds from sign board operations one quarter of the year.

10.335-0019 NC DOT Streetscape Grant

No grants are currently in the system from NCDOT

10.336-0000 Tax Advertising Cost

Tax payer paid amount reimbursing the town for advertising of non payment of property tax

10.337-0000 State Franchise Tax

Also known as State Utilities Sales Tax. Sales tax based on electricity, piped gas and telecommunications. These are State Shared Revenues

10.337-0001 Cable TV Franchise Tax

Also a Utility Sales Tax on cable television. These are State Shared Revenues

10.341-0000 Beer and Wine Tax

State shared revenue on taxed beer and wine sales

10.343-0000 State Street Aid - Powell Bill

NC Department of Transportation grant for maintenance of the municipal street system yearly, reoccurring

10.345-0000 Local Sales Tax

State shared revenue of sales taxes paid by consumers. Distributed to the Counties who in turn distribute to municipalities within. Current distribution from Watauga County is based on Ad-Valorem and Avery distribution is based on Per Capita.

10.355-0000 Building Inspection Fees

Includes building inspection fees, building permits, driveway permits and other permits dealing with property improvements

10.357-0000 Planning and Zoning Fees

Includes fees for zoning changes, tree removal permits as well as other fees

10.383-0000 Sale of Fixed Assets

Revenue generated by the sale of vehicles, heavy equipment as well as scrapped assets.

10.397-0002 Donations to Shane Park

Donations for the construction of Shane Park as well as future donations for Park maintenance.

10.399-0000 Fund Balance Appropriated

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

Amount of estimated savings needed to support the operational budget and/or finance the purchase of capital outlay request

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

10.399-0002 Health Ins & Rx Claims Reimburse

Account had meaning when employee health benefits were self insured

10.399-0008 Transferred From TDA

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

399-0009 Transfer from TDA (Admin Salaries)

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

**Town of Beech Mountain
Administration**

Administration									
		2018	2019	2020	2021	2022	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2022	%	2022-2023
									Budget
Personnel									
10.410-0200	Salaries	229,535	180,405	141,481	218,875	254,324	161,095	63%	386,051
10.410-0201	Longevity pay	2,000	500	375	1,451	1,250		0%	1,250
10.410.0202	Incentive pay	-	900	450	839	750	1,130	151%	750
10.410-0210	Part Time Wages	44,906	3,919	0	25,532	12,000	3,164	26%	-
10.410-0220	Overtime Wages	23	-	42	807	-	663		-
10.410-0900	FICA	20,530	13,785	11,358	18,040	20,527	13,342	65%	29,686
10.410-0901	Car/Phone Allowance	4,560	4,560	400		-			-
10.410-0902	Employee Insurance	49,194	28,098	19,338	26,124	34,541	30,417	88%	70,508
10.410-0903	Runout Period Claims	707	-	2,955	7,586	-			-
10.410-1000	State Retirement - ORBIT	18,369	13,164	11,188	21,229	27,867	18,656	67%	45,647
10.410-1001	401(k)	10,325	9,981	7,723	11,280	8,176	7,498	92%	12,562
Total Personnel		\$ 380,147	\$ 255,312	\$ 195,308	\$ 331,762	\$ 359,435	\$ 235,965	66%	\$ 546,454
Utilities, Bldg & Grnds									
10.410-1100	Telephone	7,573	7,893	4,893	7,356	6,600	7,048	107%	10,000
10.410-1101	Postage	3,796	4,643	4,797	2,875	5,000	-971	-19%	1,500
10.410-1200	Data Processing	5,275	4,788	6,748	2,422	5,000	6,214	124%	4,200
10.410-1300	Utilities	24,629	24,600	22,583	21,359	25,000	19,176	77%	28,000
10.410-1400	Staff Development	16,115	28,717	8,115	2,890	7,500	3,699	49%	5,500
10.410-1402	Council Expense	14,396	12,581	11,309	872	12,500	1,349	11%	5,000
10.410-1403	Employee Awards	1,804	3,631	3,671	3,751	7,000	5,461	78%	7,000
10.410-1601	Bldg & Grounds Maintenance	55,856	51,325	19,555	13,843	10,000	3,454	35%	10,000
10.410-1602	Landscaping	23,034	35,260	40,742	32,888	-	0		-
Total Utilities, Bldg & Grnds		\$ 152,477	\$ 173,438	\$ 122,412	\$ 88,255	\$ 78,600	\$ 45,430	58%	\$ 71,200
Supplies									
10.410-3300	Supplies & Materials	15,839	16,965	14,704	11,277	10,000	12,237	122%	11,000
10.410-3303	Christmas Lights	-	12,500	10,039	6,555				
Total Supplies		\$ 15,839	\$ 29,465	\$ 24,743	\$ 17,832	\$ 10,000	\$ 12,237	122%	\$ 11,000

Town of Beech Mountain
Administration

		2018	2019	2020	2021		YTD		Proposed
		Actual	Actual	Actual	Budget		3/31/2022	%	2022-2023
Contract Services									Budget
10.410-4201	Contract Services	95,525	92,993	132,796	111,151	60,000	48,872	81%	68,000
10.410-4210	Professional Services	51,366	66,960	155,061	125,376	90,000	70,067	78%	90,000
10.410-4220	Advertise/Notifications	9,979	7,853	15,652	3,895	15,000	1,682	11%	7,000
Total Contract Services		\$ 156,870	\$ 167,806	\$ 303,509	\$ 240,422	\$ 165,000	\$ 120,621	73%	\$ 165,000
Misc Expenses									
10.410-4300	Election Expense	6,870	-	6,847	-	7,500	6,035	80%	-
10.410-4310	Sales Tax Reimb Expense	891,182	969,028	952,214	928,330	1,036,606	763,883	74%	1,025,500
10.410-5300	Dues & Subscriptions	3,096	3,732	2,909	2,869	3,000	1,640	55%	3,000
10.410-5400	Insurance	68,222	70,100	27,245	25,525	30,000	24,617	82%	38,449
10.410-5401	Employment Security Commiss	-	-	4,028	1,174	2,500	2,426	97%	2,500
10.410-5701	Bank Service Charges	13,491	33,051	0	-	40,000	16,575	41%	25,000
10.410.5750	Miscellaneous Expense	\$ -	-	35,027	32,341	-	-	-	-
Total Misc Expenses		\$ 982,862	\$ 1,075,911	1,028,270	\$ 990,239	\$ 1,119,606	815,176	73%	\$ 1,094,449
Capital Outlay									
10.410-7400	Capital Outlay	33,036	28,533	56,320	14,207				
10.410-7401	Special Projects	3,805	71,270	-	-				
Total Capital Outlay		\$ 36,841	\$ 99,803	\$ 56,320	\$ 14,207	\$ -	\$ -		\$ -
Debt Principal & Interest									
10.410-8400	Debt (Principal)	-	-	-	-	-	-	-	-
10.410-8401	Debt (Interest)	-	-	-	-	-	-	-	-
Total Debt Principal & Interest		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -

**Town of Beech Mountain
Administration**

		2018	2019	2020	2021	2022	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2022	%	2022-2023 Budget
Transfers to Other Funds									
10.410-9100	Trsf to Water/Sewer Fund	-	150,000				-		-
10.410-9101	Trsf to Fund Balance	-					-	-	89,205
10.410-9102	Trsf to Sanitation Fund								-
10.410-9104	Trsf Occupancy Tx to TDA	-	-				-	-	-
10.410-9105	Trsf to Cap Projects (Capital Outlay)	-	-			2,969,240	1,862,016	63%	2,323,658
10.410-9201	Mt. Ambulance Contribution	-					-	-	-
10.410-9202	Avery Co Humane Soc Contrib	1,000					-	-	-
10.410-9203	Watauga Co Humane Soc Contr	-					-	-	-
10.410-9204	Linville Rescue Squad Contr	-					-	-	-
10.410-9205	Beech Mtn Historical Soc Co	-	5,000	1,000	2,000	1,000	1,000	100%	1,000
Total Transfers to Other Funds		\$ 1,000	\$ 155,000	\$ 1,000	\$ 2,000	\$ 2,970,240	\$ 1,863,016	63%	\$ 2,413,863
Contingency									
10.410-9400	Contingency	-	-				-		-
Total Contingency		\$ -	\$ -		\$ -	\$ -	\$ -		\$ -
Total Administration		\$ 1,726,037	\$ 1,956,735	\$ 1,731,562	\$ 1,684,717	\$ 4,702,881	\$ 3,092,445	66%	\$ 4,301,966

410-0200 - Salaries

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

Managers salary included at 100%

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

10.410-0201 -Longevity

Based on years of service as outlined in the town's personnel file. Available to employees starting with one full year of service

10.410.0202 - Incentive Pay

Annual payment of \$300 to each employee with one full year of service

10.410-0210 - Part Time Pay

Employees with less than 32 hours per week. Usually seasonal. Increase for finance office

10.410-0900 - FICA

Social Security and Medicare payroll tax, Employer share

10.410-0901 - Car/Phone Allowance

Managers phone and car allowance

10.410-0902 - Employee Health Insurance

Employee health, dental, vision, short-term disability, life insurance on employee. Currently employee pays 0% for all basic coverages.

Employee pays \$100/month for added health dependent care

Employee also pays a percentage for dental and vision dependent care

10.410-1000 -State Retirement(Orbit)

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

10.410-1001 - 401k

Town matches employee contributions up to 6%

10.410-1100 -Telephone

Covers all land line phone systems for Administration, Planning, Inspections

10.410-1101 - Postage

All metered mail for administration

10.410-1200 -Data Processing

Administration share of yearly subscriptions to software . This year includes one new server, 2024 will see the replace of the second server and then replace will be every six years.

10.410-1300 - Utilities

Electricity and propane for admin portion of town hall

10.410-1400 - Staff Development

Continuing Education and accommodations and other related expense such as travel and meals. Anticipating additional due to COVID-19 cancelations prior year

10.410-1402 - Council Expense

Educational, supplies and other expense directly related to council.

10.410-1403 Employee Awards

Employee retirement recognition, Christmas lunch

10.410-1601 - Building and Grounds Maintenance

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

10.410-1602 - Landscaping

Moved to Recreation Budget 10-621

10.410-3300 - Materials and Supplies

Office supplies, desk chairs and other office needs

10.410-3303 - Christmas Lights

Decorations for the Christmas season

10.410-4201 Contract Services

House keeping, floor mat cleaning bi-weekly, DocUware paperless solution subscriptions. Newsletter printing and mailing. Financial Software Maintenance.

Required yearly actuary services. Drug testing services, Copier services and contracts

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

10.410-4210 - Professional Services

Legal fees, administration share of General Fund Audit fees

10.410-4300 - Election Expense

To reimburse Avery and Watauga counties for expenses related to town elections

10.410-4310 - Sales Tax Reimbursement

This account is used to record reimbursement of 70% of sales tax to Watauga County

10.410-5300 Dues and Subscriptions

Dues for various employee professional organization, local newspapers

10.410-5400 - Property & Liability/Workers Comp

Administrations share of total premiums

10.410-5401 - Employment Security Comm

Town is required to keep 1% of payroll expense on account with the Commission for claims payment. Amount is what's needed to replenish account

10.410-5701 - Bank Service Fees

The town utilizes two lock boxes with electronic file download, two AR boxes with electronic file download, remote check scan with electronic file download, account positive pay. Increase due to addition of the electronic file download service and positive pay fraud prevention service.

10.410-9105 - Transfer to Capital Projects Fund

Represents amount needed to fund non-reoccurring expenditures (Capital Outlay) of all General Fund Departments. Starting Fy2022 Capital Outlay has been removed from the operating budget and placed in the "Capital Projects Fund". Management believes this approach makes it clearer as to the use and type of town funds being used. Such as current year receipts verses fund balance and non-reoccurring revenues and debt financing.

Related accounts are 10.399-0000 Fund Balance Appropriate and Transfer from General Fund within the Capital Projects Budget. For 2023 Fund Balance appropriation for capital outlay is \$0.00, capital outlay debt \$520,000 and \$1,436,100 capital outlay from current budgeted funds and TDA grants \$367,558

10.410-9202 - Avery County Humane Society

To support mission of the Avery County Humane Society

10.410-9205 - Beech Mtn Historical Society

To support the mission of the Beech Mountain Historical Society

Town of Beech Mountain
Tax Collection

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

**Town of Beech Mountain
Notes for Tax Collections**

460-0200 -Salary

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

460-1000 - Retirement

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

460-1400 - Staff Development

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

10.460-4201 Contract Services

Cost of sending out annual tax statements, reminder notices

10.460-5400 - Insurance P&L/WC

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

Town of Beech Mountain
Visitor Center

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

**Town of Beech Mountain
Visitor Center**

470-0200 - Salary

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

The town will be reimbursed for one half of Tourism Director salary from the TDA

The Town will be reimbursed for one half of the Marketing Manager position from the TDA

The town will be reimbursed for 100% all other Visitor Center Admin Assist from the TDA

470-1000 - Retirement

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

470-1400--Staff Training/Travel

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

470-4200 - Contract Services

Cleaning of VC once per week by outside contractors

470-4201-- Marketing

General marketing of the Town of Beech Mountain

**Town of Beech Mountain
Police Department**

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

**Town of Beech Mountain
Police Department**

		2018	2019	2020	2021	2022	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	3/31/2022	%	2022-2023 Budget
Contract Services									
10.510-4200	Contract Services	18,646	14,171	19,737	22,323	20,400	14,315	70%	20,400
Total Contract Services		\$ 18,646	\$ 14,171	\$ 19,737	\$ 22,323	\$ 20,400	\$ 14,315	70%	\$ 20,400
Misc Expenses									
10.510-5300	Dues & Subscriptions	159	496	384	235	500	200	40%	\$ 500
10.510-5400	Printing and Publications	1,559	26	211	2,034	3,000	200	7%	\$ 3,000
10.510-5500	Insurance	-	-	15,568	15,357	20,000	19,484	97%	\$ 20,000
10.510-5700	Immunizations	-	-	0					
10.510-5701	Pre-employment Screening	575	65	1,875	1,430	2,000	728	36%	\$ 2,000
Total Misc Expenses		\$ 2,293	\$ 587	\$ 18,039	\$ 19,056	\$ 25,500	\$ 20,612	81%	\$ 25,500
Vehicle Expenses									
10.510-6100	Gas & Fuel	16,919	15,880	16,399	16,890	17,000	17,456	103%	\$ 25,000
10.510-6200	Vehicle Maintenance	13,414	10,838	15,186	22,512	25,500	28,493	112%	\$ 30,500
Total Vehicle Expenses		\$ 30,333	\$ 26,718	\$ 31,585	\$ 39,402	\$ 42,500	\$ 45,949	108%	\$ 55,500
Capital Outlay									
10.510-7400	Capital Outlay	103,379	225,703	44,705	187,804				
10.510-7401	DCI Rent		600	300			-		
Total Capital Outlay		\$ 103,379	\$ 226,303	\$ 45,005	\$ 187,804	\$ -	\$ -		\$ -
Transfers to Other Funds									
10.510-9101	Trsf to Reserve for E-911	-	-		-		2,572		-
Total Transfers to Other Funds		\$ -	\$ -		\$ -		\$ 2,572		\$ -
Total Police Department		\$ 1,120,779	\$ 1,294,330	\$ 1,123,970	\$ 1,275,843	\$ 1,214,872	\$ 862,747	71%	\$ 1,404,204

**Town of Beech Mountain
Notes for Police Department**

510-0200 Salaries

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

510-1000 Retirement

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

510-0210 Part Time Wages

Reflects the cost of using part-time officers and dispatchers when extra personnel are needed.

510-0220 Overtime Wages

This line item reflects the overtime costs associated with mandated training, staff shortages, officer court duty, extended ours during the winter season, special events hosted by the town, and other unforeseen events that require extra personnel due to extenuating events/circumstances.

510-0240 Field Training Officer Pay

Training covers twelve weeks and is paid at \$100 bi-weekly for a total of \$200 a month. This is only paid while field training is being conducted.

510-1100 Telephone

Line item covers department, cell phones, & Wi-Fi equipment in patrol vehicles for computerized citation & ecrash reports. Unlimited data and usage.

510-1101 Postage

Line item covers the cost of postage for correspondence with NC Training & Standards, NCACP, District Attorney's office, other agencies, and other costs for various mailings.

510-1200 Data Processing

Line item covers the cost of IT services provided by Nordic PC for Police Department computers and software. 8- Computer workstations will be on a 4 year rotation schedule to keep computer equipment up to date as technology advances. (2 workstations upgraded annually)

510-1300 Utilities

Line item covers the cost of the street lights located within city limits and future lights to be added.

510-1400 Staff Development

Line item covers mandated in-service training and other off site training to ensure staff receives the needed training to stay certified and efficient in the duties such as: advanced training in leadership, community policing, other advanced classes, NC Chiefs of Police annual training, and Southern Software's Police Pak annual User Training.

510-1600 Building Maintenance

Line item covers the cost of replacing lights, door handles, locks, storage, other repairs that may be required.

510-3300 Office Supplies

Line item covers office supplies, janitorial supplies, as well as the bottles of water for Town Hall, coffee, and all the flags for Town Hall.

510-3350 LEO/Training Supplies

Line item covers Law Enforcement supplies including ammo, range targets, weapons (if needed), parts for weapons, weapons cleaning supplies, and other LEO supplies that would not fall under uniforms.

510-3400 Investigations

Line item covers the cost of replacement supplies for investigations and costs that may occur during an investigation.

510-3600 Uniforms

Line item covers the cost for uniforms and bulletproof vests for all staff.

510-4200 Contract Services

**Town of Beech Mountain
Notes for Police Department**

Line item covers our services for programs such as Southern Software-RMS (Report Software), Rambler- report sharing system among other LEO Agencies, DCI - Division of Criminal Information, Smith & Rogers Attorneys - Law Enforcement specific attorneys available 24/7, Mobile link for the Generator, Creekside-sub for IT support - Hourly, Website Maintenance, Code Red (Reverse 911), High Country Council of Gov. - Hourly and etc..

510-5300 Dues & Subscriptions

Line item covers membership dues for the NCACP- NC Assoc. of Chiefs of Police, IACP - International Assoc. of Chiefs of Police, NC Investigators Association, NC Homicide Investigators Association, & LEI - Law Enforcement Intel.

510-5400 Printing & Publications

Line item covers the cost of civil citation books, warning citation books, business cards, Night Eyes/Footprint cards, public education literature, and community meetings. **No increase.**

510-5701 Pre-employment Screening

Line item covers the cost for pre-employment medical, psychological evaluation, drug test, etc..

This line item is for potential hiring of full-time & part-time officers/dispatchers. Medical, Psychological, Drug screenings are mandatory for all sworn employees per the State of North Carolina.

510-6100 Gas & Fuel

Line item covers the cost of gas for the year.

510-6200 Vehicle Maintenance

Line item covers the estimated cost to maintain the patrol vehicles brakes, tires, oil changes, and other various mechanical issues.

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

Town of Beech Mountain
Fire Department

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

**Town of Beech Mountain
Fire Department**

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

10-515-0200 Salaries

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

10-515-1000 State (Orbit) Retirement

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

10-515-1002 Volunteer Pension

Payment to the State for the Volunteer Firefighters Pension.

10-515-1101 Postage

Funding for normal postage as well as three newsletters.

10-515-1200 Data Processing

Cost associated with the operation and maintenance of five computers and equipment at two Fire Stations.

10-515-1300 Utilities

Funding for electrical service, LP Gas and Water at two Fire Stations.

10-515-1400 Staff Development

Travel and Training costs for volunteer firefighters and employees to attain State Certifications.

10-515-1600 Repairs and Maintenance

Costs to repair and maintain Power equipment, Saws, Generators, SCBA, Radios, Hose and Nozzles, Gas Detectors, Smoke Fans, other non-vehicle equipment.

10-515-1601 Building Repairs and Maintenance

Repairs and General Maintenance for two Fire Stations.

10-515-3200 Printing and Stationary

Newsletters, Post Cards, Flyers for Public Information.

10-515-3300 Supplies and Materials

Firefighting Foam, Oxygen, Chemicals, Batteries, Medical Supplies, Cleaning items, Salt, Oil Dry.

10-515-3301 Equipment

Equipment mainly associated with the NC Matching Grant, includes Pagers, Radios, Protective Clothing, Hose, AED's, Tools and minor equipment.

Note: Avery County Contributes \$7,500 towards the NC Grant Match.

NC State Grant contributes up to \$30,000.

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

10-515-3600 Uniforms

Dress uniforms, Badges, Patches for 10 volunteer members.

10-515-4200 Contract Services

AED's, Lifepack Monitor, LUCAS2, FH / ESO Records Management and EMS Contract with Watauga County. (\$429,000).

10-515-5300 Dues & Subscriptions

Permanent Dues to National Fire Protection Association (NFPA), International Association of Fire Chiefs (IAFC), National Volunteer Fire Council (NVFC), North Carolina Fire Chiefs Association, Western Carolina Fire Chiefs Association, Avery Firefighters Association and Watauga Fireman's Association. Basic subscriptions to professional trade publications.

10-515-5400 Insurance

Collision and Liability Insurance for vehicles titled to the Volunteer Fire Department Inc. (3 Apparatus and 1 Station).

Death and Disability Insurance for Volunteer Members through Watauga County.

Portion of general liability and workmen's compensation on all other. \$3,000

10-515-5700 Immunizations

Hepatitis B Vaccine, Influenza Vaccine, Tetanus inoculation for volunteer members.

10-515-6100 Gas and Fuel

Diesel Fuel and Gasoline to operate nine vehicles.

10-515-6200 Vehicle Maintenance

Maintenance cost for nine apparatus and vehicles. Tires, Oil and Filters, Batteries, Engine and Transmission repairs, Wipers, Snow Chains, Pump maintenance and repairs, Annual services.

10-515-8400 Debt Principal

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

10-515-8401 Debt Interest

Current Year Debt payment for USDA Loans for three (3) Fire Apparatus and one (1) Fire Station.

10-515-9100 Contribution to VFD

Funding for the Volunteer Firefighter's Stipend.

**Town of Beech Mountain
Building Inspections Department**

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

**Town of Beech Mountain
Building Inspections Department**

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

10.540-0200 Salaries

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



10.540-1000 Employee Retirement

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

10.540-1100: Telephone

Increase dependent upon additional inspector

10.540-1101: Postage

Postage for CPR List and other Building Notifications

10.540-1200: Data Processing

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

10.540-1400: Staff Development

Increase in staff development costs due to additional inspector

10.540-3200: Printing & Stationary

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

10.540-3300: Supplies & Materials

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

10.540-3600: Uniforms

Uniforms and safety equipment for Inspectors

10.540-4200: Contract Services

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

10.540-5300: Dues and Subscriptions

Slight decrease in dues and subscriptions

10.540-6100: Gas & Fuel

Town of Beech Mountain
Planning Department

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

**Town of Beech Mountain
Planning Department**

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

10.541-0202 Salaries

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

10.541-1000 State (ORBIT) Retirement

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

10.541-1100: Telephone

No expected increase in telephone

10.541-1101: Postage

Postage for various mailings, including notices of violation - no expected increase

10.541-1200: Data Processing

IT support with Nordic PC

10.541-1400: Staff Development

Staff development expected to return to Pre-COVID average

10.541-3200: Printing & Stationery

Printed forms and stationery expected to reduce with more electronic records

Plotter paper, toner, and supply costs increasing

10.541-3300: Supplies and Materials

New and replacement tools and office equipment/furniture

10.541-4200: Contract Services

Lease payments for plotter \$3,500; Town Arborist Lear Powell Horticultural services; ArcGIS, AutoCAD, and Sketchup software maintenance. Other contract services \$3,000 for Iworq software first year then \$1,500 per year thereafter, this is shared with Inspections

10.541-4203: Summer Intern

Expect to obtain a summer intern if possible

10.541-5300: Dues and Subscriptions

Includes APA/ AICP; NCAZO; Building Inspector Certifications

10.541-6100: Gas & Fuel

Fuel costs expected to be closer to average with return to training travel and gas price moderation

10.541-6200: Vehicle Maintenance

Maintenance costs expected to be low due to newer vehicles - cleaning and typical maintenance expected (e.g. brakes, wipers, oil change, etc.)

No major maintenance expenses anticipated

Town of Beech Mountain
Vehicle Maintenance Department

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

**Town of Beech Mountain
Notes for Vehicle Maintenance**

10.555-0200 Salaries

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

10.555-1000 State (ORBIT) Retirement

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

10.555-1100 Phone

Paid for in PW

10.555-1200 Data Processing

Increased to meet annual OTC diagnostic scanner software updates

10.555-1300 Utilities

These charges move to Public Works Utilities because of single point metering of utilities

10.555-1600 Building Maintenance

Lift certifications for 3 vehicle lifts, maintenance of car wash

10.555-3000 Gas and Fuel

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

10.555-3300 Supplies and Materials

All items purchase for all department for vehicle repairs. Consumables(oils, fluids, filters, parts and pieces.)

Addition of 2% surcharge through maintenance dept to all invoices to cover consumables and supplies to VM dept.

10.555-3700 Shop Tools

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

10.555-7400 Capital Outlay

No capital outlay 2022-2023

Town of Beech Mountain
Public Works Department

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

Town of Beech Mountain
Public Works Department

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

10.560.0200 Salaries

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

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

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

10.560-1000 State Retirement

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

10.560-1100 Telephone

adjusted due to budget history 2021

10.560-1200 Data Processing

Expected annual cost without additional Computer work stations for new public works facilities

10.560-1300 Utilities

Includes all utilities charges for public works. Note: Removed budgeted monies from the Vehicle maintenance budget due to single point metering.

10.560-1600 Repair and Maintenance

Repairs for damages incurred throughout the year.

10.560-3300 Supplies and Materials

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

\$35,000 to cover all other operating expenses such as road repairs, guard rail repairs, construction materials, hand tools,

personal protective equipment, office supplies, paint, straw, rip rap, etc. \$20,000 for continuance of roadside repairs. 5% increase from previous annual budget

10.560-3600 Uniforms

adjusted due to budget history 2021

10.560-3301 Signs

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

10.560-3303 Road Striping

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

10.560-3303 Uniforms

adjusted due to budget history 2021

10.560-4200 Contract Services

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

10.560.4210 Professional Services

Continuation of Pavement management program. Includes engineering fees and services to evaluate and grade town roadways and drainage situations to provide scheduling and demonstrated need for repairs, resurfacing, road stabilization and oversight of projects requiring engineered design.

10.560.6200 Vehicle Maintenance

Annual maintenance and repairs for 8 light duty class trucks (pickup trucks), 7 heavy duty class trucks (Dump trucks and haulers), and 16 large machinery (graders, backhoes, tractors, motorized equipment). Includes all costs for manufacturers required standard maintenance costs, repair and upkeep of general condition and appearance, and replacement parts as necessary.

10.560-8400 Debt (Principal)

Includes financing for motor grader and new PW facility

Town of Beech Mountain
Recreation Department

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

**Town of Beech Mountain
Recreation Department**

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

**Town of Beech Mountain
Notes for Recreation Department**

10.621.0200 - Salaries

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

10.621-0210 – Part Time Wages

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

10.621-1000 - State (ORBIT) Retirement

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

10-621-1200 - Data Processing

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

10.621-1300 Utilities

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

10-621-1400 -Staff Development

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

10-621-1601 - Building Maintenance

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

10.621-1602 Landscaping

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

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

10.621-3000 Supplies

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

CINTAS cleaning mops and disinfecting wipes

10-621-3301 - Equipment

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

hand tools, screws/nails/glue

10-621.3302 - Christmas Lights

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

10.621-3303 - Trail Maintenance Supplies

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

10-621-3305 - Sled Hill Supplies

Cost of maintaining the sled hill operations

10-621-3600- Uniforms

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

10-621-4201 - Contract Services

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

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

\$2500 for RecDesk,

10-621-4203 - Fitness Wellness

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

10.621-4204 - Special Events

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

10.621-5300 - Dues & Subscriptions

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

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

10.621-5400 - Advertising

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

10.621-6100 - Gas and Fuel

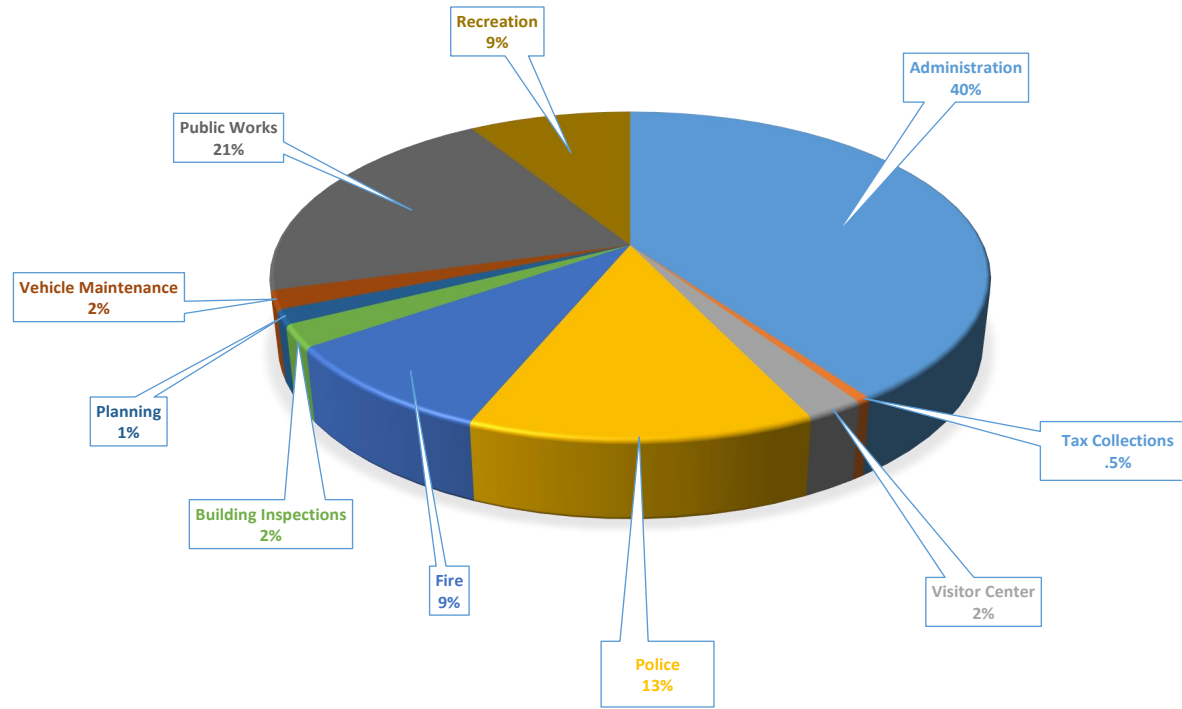
increase for added trail equipment and additional truck for outdoor crew

10.621-6200 - Vehicle Maintenance

**Town of Beech Mountain
General Fund Summary**

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

**GENERAL FUND
BUDGETED DEPARTMENT EXPENDITURES FY 2021**



General Fund Capital Outlay

Prioritized Listing

Requested Item and Amount

Justification for Request

Department

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

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

Administration
 Visitor Center
 Police Depart

Moridian Funds

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

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

Police Department
 Public Works

Moridian Funds Subtotal \$79,558

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

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

**Town of Beech Mountain
General Fund
Capital Improvement Program
Summary**

General Fund Summary Capital Improvement Program														
Capital Funding														
Fiscal Year Ending														
Projected														
2023 2024 2025 2026 2027														
Transfer From General Fund										1,436,100	1,150,500	425,000	297,500	47,500
Appropriated Fund Balance										-	30,000	-	35,000	-
Debt Financing										520,000	1,671,000	-	-	-
Grant Funding										367,558	-	-	-	-
Total Capital Funding										\$ 2,323,658	\$ 2,851,500	\$ 425,000	\$ 332,500	\$ 47,500

Capital Expenditures						Budget	Projected					
Account #	Department	2018	2019	2020	2021	2022	3/31/2022	2023	2024	2025	2026	2027
10.410-7400	GF Administration	33,037	74,500	31,000		100,000	82,437	6,000	-	-	-	-
10.410-7401	GF Administration-SP	-	78,000	-		-		-	-	-	-	-
10.470-7400	Visitor Center	-	-			300,000	27,696	800,000	-		-	
10.510-7400	Police Department	95,048	27,420	20,913		41,879	103,861	146,658	47,500	95,000	47,500	47,500
10.515-7400	Fire Department	-	48,000	60,000	-	35,000	-	-	920,000	50,000	-	-
10.540-7400	Inspections Dept	-	-			-		-	30,000	-	-	
10.541-7400	Planning Dept	-	4,500	344,597	58,850	-	-	-	-	-	35,000	-
10.555-7400	Vehicle Maintenance	-	7,500	-	14,000	35,000	-	-	-	-	-	-
10.560-7400	Public Works	292,453	19,000	121,000	131,000	397,000	313,416	205,000	771,000	-	-	-
10.560-7402	PW-Road Stabilization	21,944	40,000	80,000	100,000	100,000	50,704	120,000	120,000	-	-	
10.560-7404	PW-Culvert Replacement	2,925	15,000	10,000	15,000	12,000	13,402	18,000	18,000	-	-	
10.560-7408	PW-Resurfacing	261,700	175,000	190,000	1,156,090	1,013,075	258,080	988,000	-	-	-	
10.621-7400	Recreation	78,664	159,869	274,500	117,000	297,173	49,087	40,000	945,000	280,000	250,000	-
Total Capital Outlay		\$ 785,771	\$ 648,789	\$ 1,132,010	\$ 1,591,940	\$ 2,331,127	\$ 898,683	\$ 2,323,658	\$ 2,851,500	\$ 425,000	\$ 332,500	\$ 47,500

**Town of Beech Mountain
Administration
Capital Improvement Program**

Administration Capital Improvement Program															
										Fiscal Year Ending					
										Projected					
										2023	2024	2025	2026	2027	
Capital Funding															
Transfer From General Fund										6,000					
Appropriated Fund Balance															
Debt Financing															
Grant Funding															
Total Capital Funding										\$ 6,000	\$ -	\$ -	\$ -	\$ -	
Capital Expenditures										Budget	YTD	Projected			
Budget Account		2018	2019	2020	2021	2022	3/31/2022	%	2023	2024	2025	2026	2027		
10.410-7400	Capital Outlay	33,037	\$ 74,500	31,000		\$ 100,000	\$ 82,437	0	6,000	-	-	-	-		
10.410-7401	Special Projects	0	78,000			-	-	0	-	-	-	-	-		
Total Capital Outlay		\$ -	\$ 152,500	\$ 33,020	\$ -	\$ 100,000	\$ 82,437	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -		
Detail Listing															
<u>Item/Project Description</u>															
10.410-7400	Capital Outlay														
	One half of finance server	5483													
	One half of Bulk Fuel System	27554													
	Video and Audio Equipment		28,000												
	LED lighting		23,500												
	Phone System Upgrade		8,000												
	Security System Town Hall Complex			15,000											
	Flooring		15,000	16,000											
	Council Dias														
	EMS Station					100,000	82,437								
10.410-7401															
	Design for Lake Coffee Building		52,000												
	Design and Geotech bank stabilization at Buckeye		26,000												
	Shane Park														
	Property					-									
	Computer Server								6,000						

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

Detail Listing
Item/Project Description

Additional Budget Justification

Computer Server Townhall

One Half the cost of a computer server in Townhall

Detail Listing

Item/Project Description

Additional Budget Justification

2023-2024

Building Expansion -\$800,000

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

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

Police Department Capital Improvement Program		Fiscal Year Ending											
		Capital Funding					Projected						
							2023	2024	2025	2026	2027		
Transfer From General Fund						54,100	47,500	95,000	\$ 47,500	\$ 47,500			
Appropriated Fund Balance													
Debt Financing													
Grant Funding						92,558							
Total Capital Funding						\$ 146,658	\$ 47,500	\$ 95,000	\$ 47,500	\$ 47,500			
Capital Expenditures						Budget	YTD		Projected				
Budget Account	Capital Outlay	2018	2019	2020	2021	2022	3/31/2022	%	2023	2024	2025	2026	2027
10.510-7400	Capital Outlay	95,048	27,420	20,913	-	41,879	103,861	248%	146,658	47,500	95,000	47,500	47,500
Total Capital Outlay		\$ 95,048	\$ 27,420	\$ 20,913	\$ -	\$ 41,879	\$ 103,861	248%	\$ 146,658	\$ 47,500	\$ 95,000	\$ 47,500	47,500
Detail Listing													
<u>Item/Project Description</u>													
17-18/ New 2017 Ford Expedition		33,533											
New Ford Expedition		33,533											
AED's x 3 for patrol vehicles		5,729											
In-Car Cameras x 2		8,020											
Motorola radio - vehicle		6,946											
Vehicle upfit- emergency equipment		7,287											
2018-2019													
New Tasers x 10			13,620										
AED's x 2			5,000										
Portable Radar Signs x 2			8,800										
2019-2020													
New Vehicle - 2020 Dodge Pickup 1/2 with Special Projects and Emergency Upfit													
Portable information sign				14,505									
2 AEDs													
3 Computer Workstations				6,408									
Southern Software Server													
2020-2021													
2 Portable Radar Signs (Radar sign Inc.)													
2021-2022													
2021 Dodge Durango Patrol Vehicle						29,279	34,202						
Vehicle Upfit - emergency equipment						8,000	3,902						
1 In Car Camera (Digital Ally MC800)						4,600	65,757						
2022-2023													
Vehicle Normal rotation									38,000				
New vehicle equipment									9,500				
Computer server									6,600				
Mooridian Funds									92,558				
2023-2024													
New Vehicle - 2022 Ford Expedition										38,000			
Vehicle Upfit - emergency equipment									9,500				
2024-2025													
2-New Vehicles - 2025 Dodge Durango											76,000		
2-Vehicle Upfits - emergency equipment											19,000		

Town of Beech Mountain
Police Department
Capital Improvement Program

Capital Expenditures						Budget 2021	YTD 3/31/2022	%	Fiscal Year Ending				
	2017	2018	2019	2020	Project								
					2023				2024	2025	2026	2027	
2025-2026													
New Vehicle - 2026 Dodge Durango												38,000	
Vehicle Upfit - emergency equipment												9,500	
2026-2027													
New Vehicle - 2027 Dodge Durango													38,000
Vehicle Upfit - emergency equipment													9,500

Town of Beech Mountain
Police Department
Capital Improvement Program

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

Town of Beech Mountain
 Fire Department
 Capital Improvement Program

Fire Department Capital Improvement Program															
											Fiscal Year Ending				
											Capital Funding				
											Projected				
											2023	2024	2025	2026	2027
Transfer From General Fund												20,000	50,000		
Appropriated Fund Balance															
Debt Financing											-	900,000			
Grant Funding															
Total Capital Funding											\$ -	\$ 920,000	\$ 50,000	\$ -	\$ -
Capital Expenditures															
Budget Account		Actual				Budget	YTD	Projected							
		2018	2019	2020	2021	2022	3/31/2022	%	2023	2024	2025	2026	2027		
10.515-7400	Capital Outlay	-	48,000	60,000	-	35,000	-		0	920,000	50,000	-	-		
	Transfer to Fund Reserves						-								
Total Capital Outlay		\$ -	\$ 48,000	\$ 60,000	-	\$ 35,000	\$ -		\$ -	\$ 920,000	\$ 50,000	\$ -	\$ -		
<u>Item/Project Description</u>															
	Quick Response Vehicle 9505		48,000												
	Station Generator St #1									25,000					
	Station #2 Generator									25,000					
	Paving Station 1			50,000											
	Heater Replacement, Sta. 1									20,000					
	Medical Response Apparatus, Replace 9501								-						
	Furnace, Station #2			10,000											
	Exterior Repairs Station #1					35,000									
	Tanker 9301 Replacement									900,000					

**Town of Beech Mountain
Notes for Fire Department
Capital Improvement Program**

Detail Listing

Item/Project Description

Additional Budget Justification

2023-2024

Station #1 Building Exterior Renovation
Tanker 9301 Replacement

Building is an eyesore needs both a functional and visual upgrade
Unit has entered the last of its useable service life



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

Detail Listing

Item/Project Description

Additional Budget Justification

2023-2024

Vehicle \$30,000

Current Jeep will be eight years old. This vehicle services a Administration vehicle for trips across the State

Town of Beech Mountain
 Planning Department
 Capital Improvement Program

Planning Department Capital Improvement Program													
		Fiscal Year Ending											
		Capital Funding					Projected						
		2023	2024	2025	2026	2027							
Transfer From General Fund				-									
Appropriated Fund Balance					35,000								
Debt Financing													
Grant Funding													
Total Capital Funding		\$ -	\$ -	\$ -	\$ 35,000	\$ -							
Capital Expenditures		Actual				Budget	YTD	Projected					
Budget Account		2018	2019	2020	2021	2022	3/31/2022	%	2023	2024	2025	2026	2027
Capital Outlay													
10.541-7400	Capital Outlay	0	4,500	344,597	58,850	0	0	0	0	0		35,000	0
Total Capital Outlay		\$ -	\$ 4,500	\$ 344,597	\$ 58,850	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ 35,000	\$ -
Detail Listing													
<u>Item/Project Description:</u>													
	Plotter		4500										
	Streetscape Construction			309,597	58,850								
	Planning Vehicle			35,000								35,000	

**Town of Beech Mountain
Planning Department
Notes for Capital Improvement Program**

Detail Listing

Item/Project Description

Additional Budget Justification

Planning Department Vehicle

Request will rotate out five year old vehicle

**Town of Beech Mountain
Vehicle Maintenance Department
Capital Improvement Program**

Vehicle Maintenance Capital Improvement Program															
											Fiscal Year Ending				
Capital Funding											Projected				
											2023	2024	2025	2026	2027
Transfer From General Fund															
Appropriated Fund Balance															
Debt Financing															
Grant Funding															
Total Capital Funding											\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditures				Actual	Budget	YTD	Projected								
Budget Account	2018	2019	2020	2021	2022	3/31/2022	%	2023	2024	2025	2026	2027			
Capital Outlay															
10.555-7400 Capital Outlay	-	7,500	-	14,000	35,000	-		-	-	-	-	-			
Total Capital Outlay	\$ -	\$ 7,500		\$ 14,000	\$ 35,000	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
Detail Listing															
<u>Item/Project Description:</u>															
10-555-7400															
Tire Changer															
Parts															
Plasma Cutter															
Tire Balancer		7500													
Diagnostic Scanner				14,000											
1/2 Ton Pickup Truck					35,000										

**Town of Beech Mountain
Vehicle Maintenance Department
Notes for Capital Improvement Program**

Detail Listing

Item/Project Description

Additional Budget Justification

Town of Beech Mountain
Public Works Department
Capital Improvement Program

Public Works Capital Improvement Program														
										Fiscal Year Ending				
										Projected				
										2023	2024	2025	2026	2027
Transfer From General Fund										1,126,000	138,000	-		
Appropriated Fund Balance														
Debt Financing										205,000	771,000			
Grant Funding														
Total Capital Funding										\$ 1,331,000	\$ 771,000	\$ -	\$ -	\$ -

Capital Expenditures												
Actual					Budget	YTD	Projected					
Budget Account	2018	2019	2020	2021	2022	3/31/2022	%	2023	2024	2025	2026	2027
10.560-7400 Capital Outlay	292,453	19,000	121,000	131,000	397,000	313,416	79%	205,000	771,000	0	0	0
10.560-7402 Road Stabilization	21,944	40,000	80,000	100,000	100,000	50,704	51%	120,000	120,000	0	0	0
10.560-7404 Culvert Replacement	2,925	15,000	10,000	15,000	12,000	13,402	112%	18,000	18,000	0	0	0
10.560-7408 Resurfacing	261,700	175,000	190,000	1,156,090	1,013,075	258,080	25%	988,000	0	0	0	0
Total Capital Outlay	\$ 579,022	\$ 249,000	\$ 401,000	\$ 1,402,090	\$ 1,522,075	\$ 635,602	42%	\$ 1,331,000	\$ 909,000	\$ -	\$ -	\$ -
Detail Listing												
Item/Project Description:												
10-560-7400												
F-250 4X4 Pickup Truck	25,466											
Chipper Box	5,749											
Motor Grader	261,238											
Leaf Blower		12500	65,000									
Sweeper attachment		6500										
4X4 3/4 Pickup and 4x4 1/2 Truck			56,000									
Truck, Trailer and Small Excavator				120000								
(2) Salt Spreader Hoppers				11000								
Truck, Trailer and Small Excavator					155,000	150,066						
Wheel Loader					125,000	106,850						
Small Tractor ROY					22,000	20,000						
New F250 to replace 2009 F250 car 24					35,000	36,500						
Roadway Reflectors					60,000	-						
Traffic Flow gates/Wind breaker at transfer Dock								65,000				
Rubber Tire Backhoe								140,000				
Renovation of old PW									450,000			
Paving Old PW parking area									60,000			
3/4 Ton Service Truck(Building Technician Service Vehicle)									85,000			
Sign Department Trailer									6,000			
Brush Chipper									45,000			
4X4 Dump Truck.									125,000			-
10-560-7402												
ABC Stone	21,944	40,000	80,000	100,000	100,000	50,704		120,000	120,000			
10-560-7404												
Culvert	2,925	15,000	10,000	15,000	12,000	13,402		18,000	18,000			
10-560-7408												
Resurface	261,700	175,000	190,000	1,156,090	1,013,075	258,080		988,000	-			
Patch			4,000									

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

Detail Listing

Item/Project Description

Additional Budget Justification

2022 - 2023

Backhoe

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

Traffic Flow gates/Wind breaker at transfer Dock

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

2023-2024

Renovation of old PW

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

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

Paving Old PW parking area

Recap of deterioration on existing paved area.

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

Service Truck and tools to support new Building Maintenance Technical Position

Sign Department Trailer

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

Brush Chipper

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

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

Recreation Department Capital Improvement Program															
											Fiscal Year Ending				
Capital Funding											Projected				
											2023	2024	2025	2026	2027
Transfer From General Fund												945,000	280,000	250,000	
Appropriated Fund Balance															
Debt Financing											40,000				
Grant Funding															
Total Capital Funding											\$ 40,000	\$ 945,000	\$ 280,000	\$ 250,000	\$ -

Recreation Department Capital Improvement Program																		
											Fiscal Year Ending							
Capital Expenditures											Actual		Budget		YTD		Projected	
Budget Account	2018	2019	2020	2021	2022	3/31/2022	%	2023	2024	2025	2026	2027						
10.621-7400 Capital Outlay	78,664	159,869	274,500	117,000	297,173	49,087	42%	40,000	945,000	280,000	250,000	0						
Total Capital Outlay	\$ 78,664	\$ 159,869	\$ 274,500	\$ 117,000	\$ 297,173	\$ 49,087	42%	\$ 40,000	\$ 945,000	\$ 280,000	\$ 250,000	\$ -						
Detail Listing																		
Item/Project Description																		
2015-2016 Bark Park play features	4,902																	
Sled Hill pads	10,593																	
2017 Chevy 1500 Truck	26,732																	
Vermeer Skid Steer/attachments	36,437																	
2019 F-350 with dump bed		34368																
Cardio Equipment		18937																
Weight room equipment		17564																
Recreational Trail project		75000	75,000															
Reliefs for Telescope		4500																
Projector and sound for Multi-purpose room		9500																
Shane Outdoor Park Part F			150,000															
Snow gun			33,000															
Bear Proof Trash Bins			4,500															
Playground by Bark Park				82,000														
Excavator for Trail building				35,000														

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

Capital Expenditures	Actual				Budget	YTD		Projected				
	2018	2019	2020	2021		2022	3/31/2022	%	2023	2024	2025	2026	2027
2021 - 2022												
Replace Jeep Liberty					35,000	32,000						
Dog Park/Sled Hill Bathroom facility-TDA					120,000							
Sled Hill Parking Lot paving (waiting on quote)-TDA					34,700	-						
All park benches and picnic tables (3 -4 year plan)-TDA			12000		14,600							
Sled Hill Fencing-TDA					6,900							
Tank plumbing for sled hill water supply-TDA					25,000							
Event Overflow parking paving (waiting on quote)					37,073	17,087						
Shane Park Security Camera System					9,300							
Boat Rack and new Kayaks for Buckeye Lake (Funding awarded by TDA 3/2021)					2,600							
Trail Maintenance (Funding awarded by TDA 3/2021)					5,000							
Mud Run event funds (Funding awarded by TDA 5/2021)					2,000							
Shane Park Entrance sign (Funding awarded by TDA 5/2021)					5,000							
2022 - 2023												
Truck for outdoor crew								40,000				
2023 - 2024												
Weight room addition to facility									300,000			
New UTV and Trailer									20,000			
Apply for Recreation Trail Project Grant (25% match of a \$100k grant)									125,000			
New Storage building for Outdoor Rec crew									500,000			
2024 - 2025												
AC unit for Gym/Tennis										200,000		
Resurface gym flooring										80,000		
2025 - 2026												
Splash Pad											250,000	

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

2022-2023

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

2023-2024

Recreation Trail Project Grant (25% match of a \$100k) for expanding trail system	
New Outdoor crew storage building	Lake Coffey building needing to be replaced when Lake Coffey/Santa's lake are combined

2025-2030

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

Town of Beech Mountain
Utility Revenue

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

30.329-0000 Interest on Investments

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

30.335-0000 Miscellaneous Income

Late fees and other uncategorized revenue.

371-0001 Metered Sales - Water

Proposed 10% increase in metered water rates. See Fee Schedule for detail

371-0002 Metered Sales - Sewer

Proposed 10% increase in metered sewer rates. See Fee Schedule for detail.

30.371-0003 Water/Sewer Penalties

Funds generated for violations to the Utility Ordinances. These fees are published in the Fee Schedule.

30.372-0000 Availability Fees

New connections to the system. These fees are to be transferred into the Utility Capital Reserve in total and are considered non-operating.

30.373-0000 Connection Fees

Also know as tap fees and represent the cost to create a new service connection

30.374-0000 Reconnection Fees

Fees for the reconnection to the system when service has been interrupted

30.375-0000 Source Water Development Fee

This source of revenue originally was set to be for the development of the Watauga River Intake and has since been changed. Also changed is the naming of the fee and the associated project name from "Watauga River Intake" to "Source Water Development". Amount increases from \$5.00 per account per year to \$7.00 in this budget year. Entire amount is considered non-operating funds and are transferred to the Source Water Development Fund (Fund 85).

30.383-0000 Gain on Sale of Assets

Sale price less book value of sold assets as prescribed by the general statutes. Includes assets sold as scrap

30.399-0000 Fund Balance Appropriated

Amount of estimated savings needed to support the operational budget and/or finance the purchase of capital outlay request

The numeric difference between accounts 399-0000 and 720-9101 determines the amount of Fund Balance being used to balance operating budget and those used for Capital Outlay. Account 720-9101 is 100% Capital Outlay for the Utility Fund, therefore if 399-0000 is greater than 720-9101 Fund Balance is being used to balance Operating Budget and the reverse also applies. If 399-0000 is less than account 720-9101, current year revenues are being used for the acquisition of Capital Outlay purchases.

30.336-0000 Transfer from General Fund

Used when it is deemed necessary to transfer funds from the General to the Utility. This is rare and no funds are budgeted for transfer in FY 2023

30-336-0001 Transfer from Capital Project

Assets are transferred when capital project is completed. We anticipate transfers to occur in FY2023 from the 88 and 89 Funds. At this time amounts are to uncertain to estimate.

**Town of Beech Mountain
Utility Administration**

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

**Town of Beech Mountain
Utility Administration**

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

30.720.0200 Salaries

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

30.720-1000 State (ORBIT) Retirement

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

30 -720-1101 Postage

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

30.720-1400 Staff Development

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

30.720-4210 Professional Services

Includes engineering and services for all utility projects. Well development, permit modification, other source water projects.

CIP annual review, LWSP annual update, McGill (well exploratory services).

Engineering fees for coming SRF Projects due prior to loan monies available.

30.720-8400 and 8401 Debt Service

Bond principle and interest are to be repaid with an annual payment for forty years.

Added \$95k in debt for backhoe. Debt Service this year \$18,187 principal and \$2,081 interest in 2019

Added Public Works Facility

30.720-9101 Transfer to Capital Projects

Represents amount needed to fund non-reoccurring expenditures (Capital Outlay) of all Utility Fund Departments. Starting this year Fy2021 Capital Outlay has been removed from the operating budget and placed in the "Capital Projects Fund". Management believes this approach makes it clearer as to the use and type of town funds being used.

Such as current year receipts verses fund balance and non-reoccurring revenues.

Related accounts are 30.399-0000 Fund Balance Appropriate. For 2021 Fund Balance is supplementing operating budget in the amount of \$0.00

Town of Beech Mountain
Water Treatment

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

Town of Beech Mountain
Water Treatment

		2018	2019	2020	2021	2022	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	3/31/2022	%	Budget
Misc Expenses									
30.812-4500	Environmental Services	8,008	6,871	10,364	6,236	12,000	6,300	53%	12,000
30.812-5300	Dues & Subscriptions	425	870	1,260	2,500	1,400	1,320	94%	1,400
30.812-5700	Permits	1,730	860	2,790	2,590	5,000	1,730	35%	5,000
Total Misc Expenses		\$ 10,163	\$ 8,601	\$ 14,414	\$ 11,326	\$ 18,400	\$ 9,350	51%	\$ 18,400
Vehicle Expenses									
30.812-6101	Gas & Fuel	3,095	2,695	3,230	2,803	4,000	2,560	64%	4,550
30.812-6201	Vehicle Maintenance	2,713	3,496	5,733	1,106	2,500	2,520	101%	3,000
Total Vehicle Expenses		\$ 5,808	\$ 6,191	\$ 8,963	\$ 3,909	\$ 6,500	\$ 5,080	78%	\$ 7,550
Capital Outlay									
30.812-7400	Capital Outlay	-	641,342	-					
Total Capital Outlay		\$ -	\$ 641,342	\$ -	\$ -	\$ -	\$ -		\$ -
Transfers to Other Funds									
30.812-9100	Transfer to Capital Project	-	-		-		-	-	-
Total Transfers to Other Funds		\$ -	\$ -		\$ -	\$ -	\$ -	-	\$ -
Total Water Maintenance		\$ 668,655	\$ 1,322,103	\$ 809,699	\$ 896,796	\$ 922,770	\$ 679,862	74%	\$ 972,769

30.812.0200 Salaries

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

30.812. 1000 State (ORBIT) Retirement

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

30.812-1200 Data Processing

software license requirements

30.812-1300 Electricity

Projection based with 2.5% expected energy cost increase

30.812-1600 Pump and valve Maintenance

30k Dam gate valve annual inspection and operation, Pump Station valve works repairs, expansion joints, standard maintenance

30.812-1602 Tank Maintenance

Annual tank maintenance contract

30.812-1603 Building Maintenance

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

30.812-3300 Supplies and Materials

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

30.812-4200 Contract Services

USGS required stream monitoring annual fees and expectation of data requirements. SCADA Operations and maintenance, generator services, test calibrations. Contract repairs to equipment at pump stations and facilities,

30.812-4500 Environmental Services

All water related testing

30.812.6201 Vehicle Maintenance

Annual maintenance and repairs for 2 light duty class trucks (pickup trucks), 2 motorized pumps, and small motorized equipment. Includes all costs for manufacturers required standard maintenance costs, repair and upkeep of general condition and appearance, and replacement parts as necessary.

Town of Beech Mountain
Waste Water Treatment

Sewer Maintenance		2018	2019	2020	2021	2022	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2022	%	2022-2023 Budget
Personnel									
30.822-0200	Salaries	77,234	79,923	65,535	107,657	87,961	63,555	72%	97,612
30.822-0201	Longevity pay	1,250	1,750	750	1,500	1,000	0	0%	1,250
30.822-0202	Incentive pay	-	600	600	900	600	600	100%	600
30.822-0220	Over Time Wages	2,301	4,104	6,524	9,614	1,000	3,373	337%	1,000
30.822-0900	FICA	5,783	6,415	5,485	8,730	6,928	5,229	75%	7,685
30.822-0902	Employee Insurance	15,754	9,992	20,103	25,731	18,207	18,927	104%	18,050
30.822-0903	Runout Period Claims	248	-	426	-	-	-		-
30.822-1000	State (ORBIT) Retirement	9,768	6,641	6,644	12,020	10,279	7,949	77%	12,156
30.822-1001	401(k)	3,791	3,318	2,107	4,836	3,016	3,960	131%	3,345
Total Personnel		\$ 116,129	\$ 112,743	\$ 108,173	\$ 170,988	\$ 128,991	\$ 103,593	80%	\$ 141,699
Utilities, Bldg & Grnds									
30.822-1100	Telephone	2,901	3,202	990	899	1,500	599	40%	700
30.822-1200	Data Processing	-	331	1277	803	500	590	118%	800
30.822-1300	Electricity	48,952	49,524	68575	61,051	53,500	60,210	113%	66,024
30.822-1600	Repairs and Maintenance	6,803	14,096	2910	19,297	12,000	4,244	35%	65,000
30.822-1601	Building Maintenance	-	1,813	5719	9,680	2,000	94	5%	2,000
Total Utilities, Bldg & Grnds		\$ 58,656	\$ 68,966	\$ 79,471	\$ 91,730	\$ 69,500	\$ 65,737	95%	\$ 134,524
Supplies									
30.822-3300	Supplies and Materials	20,344	14,794	28,869	7,259	20,000	8,945	45%	20,000
30.822-3600	Uniforms	1,294	1,842	1,657	1,446	1,450	1,465	101%	1,450
Total Supplies		\$ 21,638	\$ 16,636	\$ 30,527	\$ 8,705	\$ 21,450	\$ 10,410	49%	\$ 21,450
Contract Services									
30.822-4200	Contract Services	26,145	12,495	16,664	17,334	30,000	23,442	78%	30,000
Total Contract Services		\$ 26,145	\$ 12,495	\$ 16,664	\$ 17,334	\$ 30,000	\$ 23,442	78%	\$ 30,000

**Town of Beech Mountain
Waste Water Treatment**

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

**Town of Beech Mountain
Notes for Waste Water Treatment**

30.822.0200 Salaries

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

30.822-1000 State (ORBIT) Retirement

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

30.822-1600 Repairs and Maintenance

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

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

30.822-1601 Building Maintenance

Replace Door at Grassy Gap WWTP, rusting loose

30.822.3300 Supplies and Materials

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

30.822.4200 Contract Services

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

30.822-6201 Gas and Fuel

adjusted due to budget history 2021 then 30% increase

30.822-6201 Vehicle Maintenance

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

Town of Beech Mountain
Taps Systems Department

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

Town of Beech Mountain
Taps Systems Department

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

30.852-1600 Hydrant Repairs

Increased to allow for more hydrant repairs currently functional

30.852-3300 Supplies and Materials

All plumbing parts for the distribution and collection systems needed for operational and maintenance issues. Pipe, joints, connectors, shovels, rakes, wire, valves, meter setters, meter boxes, manhole parts, gloves. All consumable needs. Projected 50% increase in materials cost

30.852.6101 Gas and Fuel

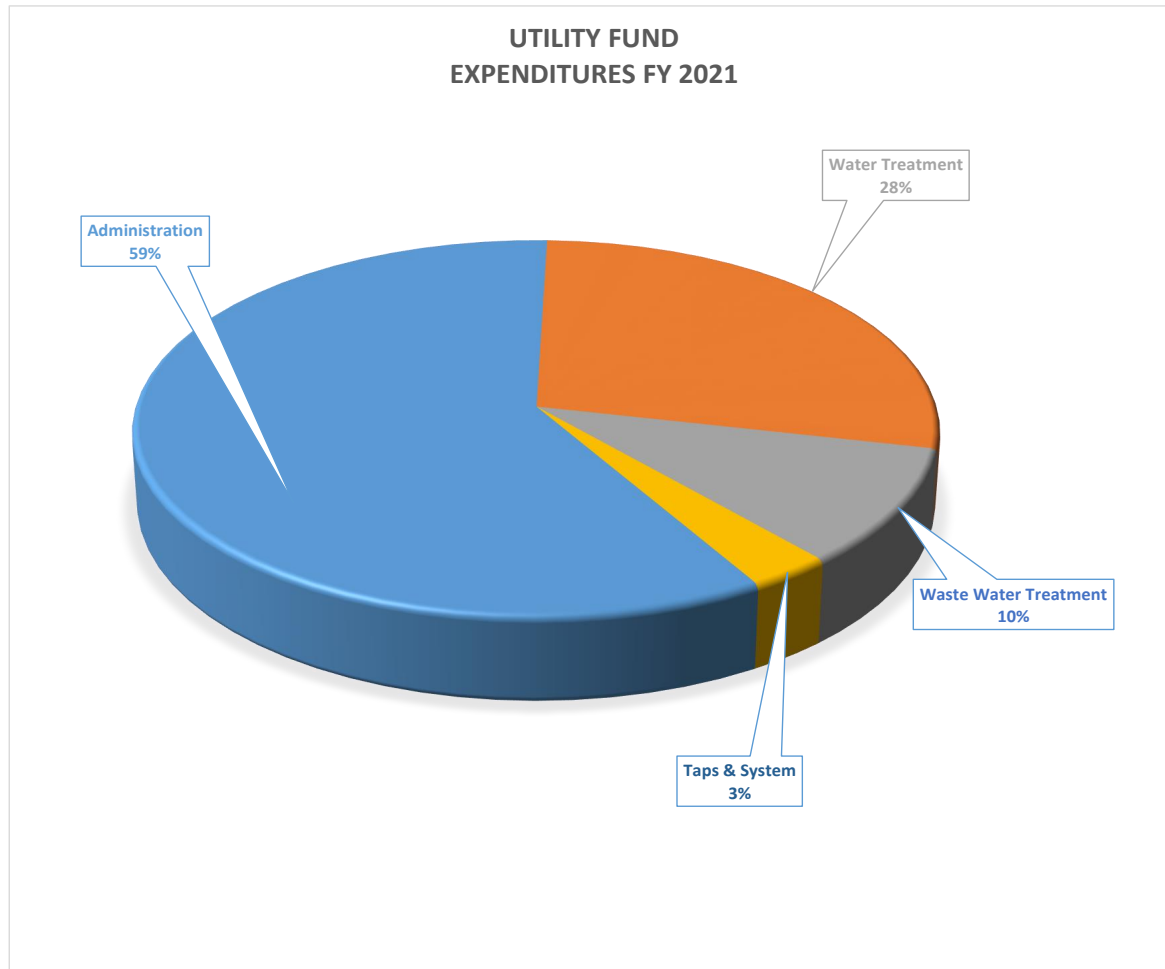
adjusted due to budget history 2021 then 30% increase

30.852.6201 Vehicle Maintenance

Annual maintenance and repairs for 2 light duty class trucks (pickup trucks), 2 heavy duty class trucks (Dump trucks and haulers), 3 large machinery (Backhoe, track hoe, Vac Truck), and small motorized equipment. Includes all costs for manufacturers required standard maintenance costs, repair and upkeep of general condition and appearance, and replacement parts as necessary.

**Town of Beech Mountain
Utility Fund Summary**

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



Utility Fund Capital Outlay

Prioritized Listing

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

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

Water Utility Capital Improvement Program Summary								Fiscal Year Ending				
								Projected				
								2023	2024	2025	2026	2027
Capital Funding												
Transfer From Utility Operating Budget								217,500	302,500	202,500	117,500	117,500
Availability Fees From Capital Reserves								-				
Appropriated Capital Reserves								75,000	-	-	-	-
Debt Financing								250,000	-	-	-	-
Grant Funding								50,000	-	-	-	-
Total Capital Funding								\$ 592,500	\$ 302,500	\$202,500	\$117,500	\$ 117,500
Capital Expenditures		Actual				Budget	YTD					
Account #	Department	2018	2019	2020	2021	2022	3/31/2022	2023	2024	2025	2026	2027
30.720-7400	Utility Admin	33,037	8,000	73,000	107,961	50,000	3,047	6,000	-	-	-	-
30.812-7400	Water Maintenance	213,315	-	-	71,000	40,000	63,646	50,000	-	-	-	-
30.822-7400	Wastewater	-	75,000	-	30,000	70,000	-	325,000	185,000	15,000	-	-
30.852-7400	Taps & System-CO	104,788	263,880	217,000	194,716	390,000	77,226	50,000	-	70,000	-	-
30.852-7401	T&S-Infill & Inflow	-	20,000	20,000	519	20,000	-	20,000	-	-	-	-
30.852-7403	T&S-Fire Hydrants	44,205	8,000	8,000	10,434	8,000	-	12,000	-	-	-	-
30.852-7405	T&S-Meter Replacement	8,156	10,000	10,000	9,779	117,500	-	129,500	117,500	117,500	117,500	117,500
Total Capital Outlay		\$ 403,501	\$ 384,880	\$ 328,000	\$ 424,409	\$ 695,500	\$ 143,919	\$ 592,500	\$ 302,500	\$ 202,500	\$ 117,500	\$ 117,500

Town of Beech Mountain
Utility Administration
Capital Improvement Plan

Utility Administration Department Capital Improvement Program														
										Fiscal Year Ending				
Capital Funding										Projected				
										2023	2024	2025	2026	2027
Transfer From Utility Operating Budget										6,000				
Availability Fees from Capital Reserve														
Appropriated Reserves														
Debt Financing														
Grant Funding														
Total Capital Funding										\$ 6,000	\$ -	\$ -	\$ -	\$ -

Capital Expenditures												
										Fiscal Year Ending		
Actual					Budget		YTD	Projected				
Budget Account	2018	2019	2020	2021	2022	3/31/2022	%	2023	2024	2025	2026	2027
30.720-7400 Capital Outlay	33,037	8,000	73,000	0	50,000	48,500		6,000	-	-	-	-
Total Capital Outlay	\$ 33,037	\$ 8,000	\$ 73,000	\$ -	\$ 50,000	\$ 48,500		\$ 6,000	\$ -	\$ -	\$ -	\$ -
Item/Project Description												
One half of Finance Server	5,483											
One half of Bulk Fuel Distribution System	27,554											
One half of New Phone System		8,000				-						
Transfer to RWI Capital Reserve			73,000		0							
Public Works Facility												
New F-150					50,000	48,500						
One half of Finance Server								6,000				

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

Detail Listing

Item/Project Description

Additional Budget Justification

Computer Server in Townhall

One half the cost of a computer server in Townhall

Note:

§ 159-18. Capital reserve funds.

Any local government or public authority may establish and maintain a capital reserve fund for any purposes for which it may issue bonds.

A capital reserve fund shall be established by resolution or ordinance of the governing board which shall state (i) the purposes for which the fund is created, (ii) the approximate periods of time during which the moneys are to be accumulated for each purpose, (iii) the approximate amounts to be accumulated for each purpose, and (iv) the sources from which moneys for each purpose will be derived. (1943, c. 593, ss. 3,

§ 159-19. Amendments.

The resolution or ordinance may be amended from time to time in the same manner in which it was adopted. Amendments may, among other provisions, authorize the use of moneys accumulated or to be accumulated in the fund for capital outlay purposes not originally stated.

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

Water Treatment Department Capital Improvement Program													
Fiscal Year Ending													
Capital Funding													
Projected													
2023 2024 2025 2026 2027													
Transfer From Utility Operating Budget				50,000		-		-					
Availability Fees													
Appropriated Reserves													
Debt Financing													
Grant Funding													
Total Capital Funding				\$ 50,000		\$ -		\$ -		\$ -		\$ -	
Capital Expenditures													
Actual Budget YTD Projected													
2018 2019 2020 2021 2022 3/31/2022 % 2023 2024 2025 2026 2027													
30.812-7400	Capital Outlay	213,315	0	0	71,000	40,000	0	%	50,000	0	0	0	0
Total Capital Outlay		\$ 213,315	\$ -	\$ -	\$ 71,000	\$ 40,000	\$ -	%	\$ 50,000	\$ -	\$ -	\$ -	\$ -
<u>Item/Project Description</u>													
	SH/PW 12" WATER LINE	63,102											
	Nissan Pickup	28,974											
	Millpond and Ashwood pumps rebuild	121,239											
	Well Exploration				50,000								
	Neptune Meter				6,000								
	Antenna				15,000								
	Listening Device					5,000							
	WTP Turbidimeters					20,000							
	additional radio read site					15,000			20,000				
	Benchtop meters replacement WTP/Turbidimeter Upgrade								30,000				

**Town of Beech Mountain
Water Treatment
Notes for Capital Improvement Program**

Detail Listing

Item/Project Description Additional Budget Justification

2022-2023

See additional information attached

Meadows area tank painting

Paint all meadows tanks and Paint Town Logo

WTP Benchtop Meters/Turbidimeter Replacement

Loosing Calibration accuracy, needs upgrading

Additional Radio Read Site

3rd Radio read site to improve overall meter read count

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

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

Town of Beech Mountain
Taps System Department
Capital Improvement Program

Taps & System Department Capital Improvement Program														
										Fiscal Year Ending				
										Capital Funding				
										Projected				
										2023	2024	2025	2026	2027
Transfer From Utility Operating Budget										161,500	117,500	187,500	117,500	117,500
Capital Reserve Fund														
Appropriated Reserves														
Debt Financing														
Grant Funding										50,000				
Total Capital Funding										\$ 211,500	\$ 117,500	\$ 187,500	\$ 117,500	\$ 117,500
Capital Expenditures														
Budget Account		Actual				Budget	YTD		Projected					
		2018	2019	2020	2021	2022	3/31/2022	%	2023	2024	2025	2026	2027	
30.852-7400	Capital Outlay	104,788	263,880	217,000	-	390,000	-	####	50,000	-	70,000	-	-	
30.852-7401	Infill & Inflow	0	20,000	20,000	20,000	20,000	-	-	20,000	-	-	-	-	
30.852-7403	Fire Hydrants	44,205	8,000	8,000	30,000	8,000	-	0%	12,000	-	-	-	-	
30.852-7405	Meter Replacement	8,156	10,000	10,000	107,500	117,500	-	-	129,500	117,500	117,500	117,500	117,500	
Total Capital Outlay		\$ 157,149	\$ 301,880	\$ 255,000	\$ 157,500	\$ 535,500	\$ -	0%	\$ 211,500	\$ 117,500	\$ 187,500	\$ 117,500	\$ 117,500	
Item/Project Description														
30-852-7400														
Replace Generator Head PC		15,620												
New Blower GG		3,844												
32 2" Blow Off Hydrants & Acs.														
PUMP REPLACEMENT AT Ashwood and Millpond			150,000											
generator at Parkway			84,880	85,000										
4x4 Dump/push Truck (Chevy Replacement of)				120,000										
replace utility trucks			85,324							70,000	-			
replace pinnacle water meter				12,000										
Pressure Reducing Value Lid			29,000											
St. Andrews Line Install						300,000	271,128							
F-550 with interior Duty bed						90,000	80,716							
Trench Box (Not budgeted)							6,845							
Meadows Tank Painting (found in the Water CIP) Only if TDA grant														
30-852-7401														
Pipe & Acs														
MH REPAIR/Cleaning			20000	20,000	20000	20,000			20,000					
30-852-7403														
Hydrants & Acs		40,405												
Hydrants & Acs			8000	8,000	30000	8,000			12,000					
Hydrant		3,800												
Hydrant														
30-852-7405														
Meter Register														
Meter Register/ Antenna			10000	10,000		10,000			12,000					
Meter														
2" Meters		8,156												
Taps Replace Project					97500	107,500			117,500	117,500	117,500	117,500	117,500	
Meter Replacement					10000									

**Town of Beech Mountain
Taps System Department
Notes for Capital Improvement Program**

Detail Listing

Item/Project Description

Additional Budget Justification

2022-2023

30-852-7400

Meadows Tank Painting \$250,000

Dependent on TDA grant

30-852-7401

I&I \$25,000 REPAIR MANHOLES

To repaired or replace deteriorating man holes

30-852-7403

\$15,000 HYDRANTS REPAIRS

non operational Hydrants

30-852-7405

\$12,000 METERS REPLACEMENT

Service line Replacement Program

non operational meters

3rd Year goal of 150 service lines replaced.

Town of Beech Mountain
Sanitation Department

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

Town of Beech Mountain
Sanitation Department

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

Town of Beech Mountain
Sanitation Department

									Proposed
									2022-2023
									Budget
		2018	2019	2020	2021	2022	YTD	%	
		Actual	Actual	Actual	Actual	Budget	3/31/2022		Budget
Vehicle Expenses									
35.580-6101	Gas & Fuel	15,937	15,450	11,071	11,411	15,000	11,393	76%	20,000
35.580-6201	Vehicle Maintenance	12,747	12,884	17,539	8,870	5,000	15,091	302%	25,000
Total Vehicle Expenses		\$ 28,684	\$ 28,334	\$ 28,609	\$ 20,281	\$ 20,000	\$ 26,484	132%	\$ 45,000
Capital Outlay									
35.580-7400	Capital Outlay	-	230,988	-	-	315,000	205,368	65%	-
35.580-7401	New Facility	-	-	-	-	-	-	-	-
Total Capital Outlay		\$ -	\$ 230,988	\$ -	\$ -	\$ 315,000	\$ 205,368	65%	\$ -
Debt Principal & Interest									
35.580-8400	Debt - Principal	-	-	-	-	31,200	31,200	100%	89,500
35.580-8401	Debt - Interest	-	-	-	17,410	16,539	16,539	95%	19,466
Total Debt Principal & Interest		\$ -	\$ -	\$ -	\$ 17,410	\$ 47,739	\$ 47,739	274%	\$ 108,966
Transfers to Other Funds									
35.580-9100	Transfer to Fund Balance	-	-	-	-	60,000	-	0%	-
35.580-9200	Transfer to Capital Project	-	-	-	-	-	-	-	-
Total Transfers to Other Funds		\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -	0%	\$ -
Contingency									
35.580-9400	Contingency	-	-	-	-	-	-	-	-
Total Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Total Sanitation Fund Expenditures		\$ 398,149	\$ 593,996	\$ 493,159	\$ 595,686	\$ 1,092,479	\$ 779,908	71%	\$ 858,802
Variance		\$ 1,305	\$ (180,751)	\$ 33,754	\$ 135,466	\$ -	\$ 144,430	-	\$ (0)

Sanitation Revenue Notes

359-0000 Sanitation Fee Revenue

1790 sanitation residential customers

Town is no longer providing Commercial Pickup

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

Curbside will go to twice a week.

Other details TBD

35.359-0003 Sanitation Penalties

Mostly Bear fines

35.399-0000 Fund Balance Appropriated

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

Expenditure Notes

35.580.0200 Salaries

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

35.580-0901 Hep B Shots

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

35.580-1000 State Retirement (ORBIT)

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

35.580-1300 Utilities

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

35.580-3300 Supplies and Materials

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

35.580-3600 Uniforms

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

35.580-4200 Contract Services

Republic Services Fees for contracted commercial accounts

35.580-5705 Comm Landfill Fees

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

35.580-6101 Gas and Fuel

Based off of 2019 projection

35.580-6201 Vehicle Maintenance

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

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

Sanitation Department Capital Improvement Program												
Capital Funding								Fiscal Year Ending Projected				
								2023	2024	2025	2026	2027
Transfer From General Fund								1				
Appropriated Fund Balance												
Debt Financing								100,000				
Grant Funding												
Total Capital Funding								\$ 100,001	\$ -	\$ -	\$ -	\$ -

Capital Expenditures												
Fiscal Year Ending Actual					Budget	YTD	Fiscal Year Ending Projected					
Budget Account	2018	2019	2020	2021	2022	3/31/2022	%	2023	2024	2025	2026	2027
35.580-7400 Capital Outlay	1,657	215,500	8,000	0	330,000	205,368		0	0	0	0	0
Total Capital Outlay	\$ 1,657	\$ 215,500	\$ 8,000	\$ -	\$ 330,000	\$ 205,368		\$ -	\$ -	\$ -	\$ -	\$ -
<u>Item/Project Description</u>												
Fencing at Recycling	1,657											
Sanitation Truck		155,500										
F-450Ton Truck		60,000										
Dumpsters 30 yd			8,000									
New Cable Truck					200,000	152,850						
New Small Compactor Trucks					115,000							
New Recycle can					6,000							
Compactor Can					4,000							
new fence and gates around old convenience site					5,000							
Vermeer Chipper						39518						
Swap Loader									200,000			
Driveway Gates								-				

**Town of Beech Mountain
Sanitation Department
Notes for Capital Improvement Program**

Detail Listing

Item/Project Description

Additional Budget Justification

2022-2023

Used Backhoe Purchase from PW

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

2023-2024

Swap Loader

Replacement of 2009 Swap loader vehicle due to mechanical failures

Town of Beech Mountain
Emergency Telephone System

Emergency Telephone System		2018	2019	2020	2021	2022	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2022	%	2022-2023 Budget
Revenue									
Interest Revenue									
65.327-0000	Interest on Investments	827	1,504	944	14	30	10	71%	15
Total Interest Revenue		\$ 827	\$ 1,504	\$ 944	\$ 14	\$ 30	\$ 10	71%	\$ 15
Miscellaneous Revenue									
65.335-0000	Miscellaneous Revenue	-	-	-	-	-	-	-	-
Total Miscellaneous Revenue		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Metered Sales & Fees									
65.375-0000	Statewide 911 Fee	83,531	60,742	70,298	103,065	88,442	58,036	56%	71,146
Total Metered Sales & Fees		\$ 83,531	\$ 60,742	\$ 70,298	\$ 103,065	\$ 88,442	\$ 58,036	56%	\$ 71,146
Transfers									
65.399-0000	911 - Transfer From Reserve	-	-	-	-	-	-	-	40,911
65.398-0001	Transfer Fr General Fund	-	-	-	-	13,757	-	-	-
Total Transfers		\$ -	\$ -	\$ -	\$ -	\$ 13,757	\$ -	-	\$ 40,911
Total E911 Revenue		\$ 84,358	\$ 62,246	\$ 71,242	\$ 103,079	\$ 102,229	\$ 58,046	56%	\$ 112,072

Town of Beech Mountain
Emergency Telephone System

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

**Town of Beech Mountain
Notes for Emergency Telephone System**

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

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

Training: 410-1400 – This line item covers the cost of EMD, EFD, and EPD recertification's, initial telecommunicator certification and other advanced communications training.

Repairs & Maintenance: 410-1600 – Line item covers any repairs needed to the communications center or equipment.

Supplies & Materials: 410-3300 – Line item covers the cost of communications supplies such as printer paper, note pads, printer cartages, pens, and etc..

Contract Services: 410-4200 – Line item covers the cost of annual service agreements: Southern Software – CAD (Computer Aided Dispatch), AMS (Address Management System), MDS (Mapping Software), & Alpha Numeric Paging Software

Phone & Reco - \$26,000, Priority Dispatch - EMD,EFD,& EPD.

Capital Outlay: 410-7400 - No large scale projects for this budget year.

Note: All line items above are funded by 911 Funds from the NC 911 Board.

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

Emergency Telephone System Capital Improvement Program													
Capital Funding									Fiscal Year Ending Projected				
									2023	2024	2025	2026	2027
Transfer From General Fund													
Appropriated Fund Balance									16,800	8,600	21,800	3,600	21,800
Debt Financing													
Grant Funding													
Total Capital Funding									\$ 16,800	\$ 8,600	\$ 21,800	\$ 3,600	\$ 21,800

Capital Expenditures													
Fiscal Year Ending Actual					Budget	YTD	Fiscal Year Ending Projected						
Budget Account	2018	2019	2020	2021	2022	3/31/2022	%	2023	2024	2025	2026	2027	
65.410-7400 Capital Outlay	0	175,812	1,800	0	41,154	0		16,800	8,600	21,800	3,600	21,800	
Total Capital Outlay	\$ -	\$ 175,812	\$ 1,800	\$ -	\$ 41,154	\$ -		\$ 16,800	\$ 8,600	\$ 21,800	\$ 3,600	\$ 21,800	
Item/Project Description													
2016-2017													
New 911 Servers													
2017-2018													
New Radio													
2018-2019													
New Radio System		152,160											
New 911 Phone Recorder		23,652											
2019-2020													
New 911 Chairs			1,800										
2021-2022													
New 911 Phone System					27,954								
Upgrade the CAD, MDS, PRO QA, and 24/7 Alpha Numeric Paging					13,200								
2022-2023													
New 911 Servers													
New 911 Computer Equip									5,000				
Upgrade the CAD, MDS, PRO QA, and 24/7 Alpha Numeric Paging								13,200					
New 911 Chairs								3,600					
2023-2024													
New 911 Chairs									3,600				

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

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
<u>2019-2020</u> New Motorola-backup radio \$95,000	The current backup radio (Motorola) is 10 years old and unreliable.
<u>2020-2021</u>	
<u>2021-2022</u> E911 Phone System – Mobile Communications-Dependent on **	5-year contract with annual cost of \$27,953.56. (Funds will come directly from the State 911 Commission. If Approved. We have funds in our reserves that will help cover the cost.) The new system will replace our current 12 + year old system. <u>Continuing with this project. COVID has delayed the completion.</u> ** Free 911 Phone System from the NC 911 Board / Commission The phone system above is being offered to PSAP's (Public Safety Answering Point) at zero cost to a County or a Municipality. But, in order to receive this free system we will be required to join the NC ESInet and 911 Hosted Phone System. The 911 Hosted System essentially means that we will not have any 911 Phone Servers onsite. They will be regulated, maintained, and 24/7 monitoring strictly by the NC 911 Board offsite. All funds that we would receive for 911 Phone Operations would then be withheld to fund the 911 Hosted System. GIS and Mapping will no longer be covered by 911 Fund and will be the only component that the Town will have to fund.
Upgrade the CAD, MDS, PRO QA, and 24/7 Alpha Numeric Paging	This software is used in correlation with the 911 Phone System for addressing and All Dispatch Incidents. (Emergency & Non-Emergency)
<u>2022-2023</u> New 911 Chairs & New 911 Server & Computer Equip. New 911 Computer Equipment	Replacing aging server, last upgrades in 2017 - 5 year upgrade schedule. Computers, monitors, keyboards, and etc.. (2 workstations) 2 year upgrade schedule.
Upgrade the CAD, MDS, PRO QA, and 24/7 Alpha Numeric Paging New 911 Chairs	This software is used in correlation with the 911 Phone System for addressing and All Dispatch Incidents. (Emergency & Non-Emergency) Replace the chairs that are worn out.
<u>2023-2024</u> New 911 Chairs	Replace the chairs that are worn out.
<u>2024-2025</u> New 911 Computer Equipment	Computers, monitors, keyboards, and etc.. (2 workstations) last upgrade 2023. 2 year upgrade schedule.
Upgrade the CAD, MDS, PRO QA, and 24/7 Alpha Numeric Paging New 911 Chairs	This software is used in correlation with the 911 Phone System for addressing and All Dispatch Incidents. (Emergency & Non-Emergency) Replace the chairs that are worn out.
<u>2025-2026</u> New 911 Chairs	Replace the chairs that are worn out.
<u>2026-2027</u> New 911 Computer Equipment	Computers, monitors, keyboards, and etc.. (2 workstations) last upgrade 2025. 2 year upgrade schedule.
Upgrade the CAD, MDS, PRO QA, and 24/7 Alpha Numeric Paging New 911 Chairs	This software is used in correlation with the 911 Phone System for addressing and All Dispatch Incidents. (Emergency & Non-Emergency) Replace the chairs that are worn out.

Town of Beech Mountain
Special Revenue Fund

Special Revenue Fund		2018	2019	2020	2021	2022	YTD		2022-2023
		Actual	Actual	Actual	Actual	Budget	3/31/2022	%	Proposed Budget
Revenue									
25-305-0000	American Rescue Plan						51,629		
25-310-0000	Federal Forfeitures	\$ -						0%	
25-320-0000	NC Sales Tax on Contraband							-	
25-330-0000	Police Department Donations		5		300,050		83,142	-	
25-331-0000	BEEHCOP Promotions			500	7,939	500	6,463	-	5,000
25-340-0000	NADDI Grant							0	
25-350-0000	Investment Interest							0	
25-360-0000	Dog Park Contributions		4,462		80				
25-399-0000	Appropriate Fund Balance	-				600		-	92,558
Total Special Revenue		\$ -	\$ 4,467	\$ 500	\$ 308,069	\$ 1,100	\$ 141,234	0%	\$ 97,558
Expenditures									
25-510-0001	Federal Forfeiture Program	-			-		-	-	
25-510-0002	Other	-					-	-	
25-510-0004	BEEHCOP Promotions		1,936	500	1,958	5,000	2,875		5,000
25.510-9100	Transfer to 10 Fund				257,146	6,000	-	-	92,558
Total Special Revenue Expenditures		-	\$ 1,936		\$ 259,104	\$ 11,000	2,875	-	\$ 97,558
Variance					\$ 48,965	\$ (9,900)	\$ 138,359		

Revenues

25-310-0000 Federal Forfeitures

There are none at this time

25-320-0000 NC Sales Tax on Contraband

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

25-330-0000 Police Department Donations

Donations

25-331-0000 BEEHCOP Promotions

Sales to benefit community policing

25-340-0000 NADDI Grant

National Association of Drug Diversion Investigators training Grants

Expenditures

25-510-0001 Federal Forfeiture Program

No funds for program use

25-510-0004 BEEHCOP Promotions

Used to promote Community Policing and Police benevolence activities.



REPORT

TO: Town Council
FROM: Steve Smith
DATE: June 14, 2022
SUBJECT: April Budget and Finance Report

FOR THE PURPOSE OF:

To report on the progress of the annual budget and state of the current financial condition of the town.

ATTACHED FOR YOUR CONSIDERATION:

April Budget Report
April Finance Report

STAFF RECOMMENDATION:

Review

SIGNATURES:

Town Manager

Town Clerk

TOWN OF BEECH MOUNTAIN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2022

10 -General Fund
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
Tax Revenue	4,059,426	66,910.06	4,068,711.40	0.00 (	9,285.40)	100.23
Interest Income	16,900	5,193.56	18,822.69	0.00 (	1,922.69)	111.38
Miscellaneous Income	686,950	36,553.84	577,506.59	0.00	109,443.41	84.07
State Revenue	1,997,682	133,085.66	1,512,065.09	0.00	485,616.91	75.69
Fees	43,000	4,517.42	64,004.60	0.00 (	21,004.60)	148.85
Gains/Losses	77,000	0.00	79,512.00	0.00 (	2,512.00)	103.26
Other	493,879	44,500.00	468,817.18	0.00	25,061.82	94.93
Other Sources	<u>2,861,360</u>	<u>12,928.54</u>	<u>595,788.76</u>	<u>0.00</u>	<u>2,265,571.24</u>	<u>20.82</u>
TOTAL REVENUES	10,236,197	303,689.08	7,385,228.31	0.00	2,850,968.69	72.15
<u>EXPENDITURE SUMMARY</u>						
Administration	1,911,551	130,357.72	1,458,613.84	115.44	452,821.72	76.31
Tax Collections	49,239	3,719.32	40,143.61	0.00	9,095.39	81.53
Vistors Center	502,018	23,419.86	220,260.48	0.00	281,757.52	43.88
Police	1,471,805	101,333.56	1,160,664.03	15,983.83	295,157.14	79.95
Fire	515,242	23,310.94	401,735.81	30,216.30	83,289.89	83.83
Special Projects	0	0.00	0.00	0.00	0.00	0.00
Building Inspections	204,621	16,168.47	168,031.58	0.00	36,589.42	82.12
Planning	136,290	8,956.46	90,972.47	0.00	45,317.53	66.75
Vehicle Maintenance	227,668	19,305.71	152,460.55	51,107.79	24,116.82	89.41
Road Maintenance	3,495,478	107,270.75	2,219,497.05	972,557.23	349,933.22	89.99
Recreation	<u>1,722,285</u>	<u>79,188.77</u>	<u>1,520,533.86</u>	<u>33,536.00</u>	<u>169,551.99</u>	<u>90.16</u>
TOTAL EXPENDITURES	10,236,197	513,031.56	7,432,913.28	1,103,516.59	1,747,630.64	82.93
REVENUE OVER/(UNDER) EXPENDITURES	0 (	209,342.48) (	47,684.97) (	1,103,516.59)	1,103,338.05	0.00

TOWN OF BEECH MOUNTAIN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2022

30 -Water/Sewer
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
Interest Income	500	209.40	368.65	0.00	131.35	73.73
Miscellaneous Income	46,500	75.00	9,943.20	0.00	36,556.80	21.38
State Revenue	0	0.00	0.00	0.00	0.00	0.00
Metered Sales & Fees	2,623,792	235,198.63	2,381,026.97	0.00	242,765.03	90.75
Gains/Losses	0	0.00	0.00	0.00	0.00	0.00
Other	140,000	0.00	128,255.00	0.00	11,745.00	91.61
Other Sources	759,467	0.00	0.00	0.00	759,467.00	0.00
TOTAL REVENUES	3,570,259	235,483.03	2,519,593.82	0.00	1,050,665.18	70.57
<u>EXPENDITURE SUMMARY</u>						
W/S Administration	1,539,848	21,604.12	998,603.28	170.00	541,074.72	64.86
Water	1,067,770	83,098.23	793,137.32	22,825.47	258,268.71	75.81
Sewer	342,441	22,303.10	248,542.84	64.00	93,834.16	72.60
Taps & System	620,200	26,464.13	481,012.57	60,185.72	79,047.15	87.25
TOTAL EXPENDITURES	3,570,259	153,469.58	2,521,296.01	83,245.19	972,224.74	72.77
REVENUE OVER/(UNDER) EXPENDITURES	0	82,013.45	(1,702.19)	(83,245.19)	78,440.44	0.00

TOWN OF BEECH MOUNTAIN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2022

35 -Sanitation
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
Interest Income	150	37.90	66.69	0.00	83.31	44.46
Miscellaneous Income	67,000	775.00	21,229.80	0.00	45,770.20	31.69
State Revenue	180	0.00	325.17	0.00 (	145.17)	180.65
Fees	710,149	56,624.31	625,485.75	0.00	84,663.25	88.08
Gains/Losses	0	0.00	35,500.00	0.00 (	35,500.00)	0.00
Other	315,000	0.00	299,268.00	0.00	15,732.00	95.01
Other Sources	14,383	0.00	0.00	0.00	14,383.00	0.00
TOTAL REVENUES	1,106,862	57,437.21	981,875.41	0.00	124,986.59	88.71
<u>EXPENDITURE SUMMARY</u>						
Sanitation	1,106,862	52,182.36	834,342.30	16,347.68	256,172.02	76.86
TOTAL EXPENDITURES	1,106,862	52,182.36	834,342.30	16,347.68	256,172.02	76.86
REVENUE OVER/(UNDER) EXPENDITURES	0	5,254.85	147,533.11 (	16,347.68) (	131,185.43)	0.00

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

<u>General Fund</u>	<u>Budget</u>	Through the reported month												83%	% of Budget
		<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>			YTD
Total Revenue	9,285,316	162,358	352,659	1,047,273	798,717	1,815,670	1,373,512	618,448	326,483	586,419	303,689			7,385,229	79.54%
Total Expenditures	9,285,316	778,972	967,661	972,594	610,742	725,111	890,348	641,213	496,918	836,323	513,032			7,432,913	80.05%
Total General Fund fund balance as of July 1st	8,009,204	8,009,204	7,392,590	6,777,589	6,852,268	7,040,243	8,130,802	8,613,966	8,591,201	8,420,766	8,170,862			8,009,204	
Revenues Less Expenditures		(616,614)	(615,002)	74,679	187,975	1,090,559	483,164	(22,765)	(170,435)	(249,904)	(209,342)	-	-	(47,684)	
Estimated change to Fund Balance		7,392,590	6,777,589	6,852,268	7,040,243	8,130,802	8,613,966	8,591,201	8,420,766	8,170,862	7,961,520	-	-	7,961,520	
<u>Water/Sewer Enterprise Fund</u>															
Total Revenue	3,542,692	241,806	374,936	247,267	231,590	230,807	229,829	242,877	248,171	236,828	235,483			2,519,594	71.12%
Total Expenses	3,542,692	291,210	171,772	165,588	232,464	292,484	201,041	263,042	72,150	678,076	153,470			2,521,296	71.17%
Unrestricted Cash Reserves as July 1st	1,977,631	1,977,631	1,928,227	2,131,391	2,213,069	2,212,196	2,150,519	2,179,307	2,159,142	2,335,163	1,893,915			1,977,631	
Revenues Less Expenses		(49,404)	203,164	81,678	(873)	(61,677)	28,788	(20,165)	176,021	(441,248)	82,013	-	-	(1,702)	
Estimated Change in Cash Reserves		1,928,227	2,131,391	2,213,069	2,212,196	2,150,519	2,179,307	2,159,142	2,335,163	1,893,915	1,975,929	-	-	1,975,929	
<u>Sanitation Enterprise Fund</u>															
Total Revenue	1,092,479	82,045	335,166	72,606	67,570	100,726	61,064	55,552	56,928	92,779	57,437			981,873	89.88%
Total Expenses	1,092,479	237,162	58,866	103,273	48,992	50,649	72,317	43,944	51,253	115,705	52,182			834,342	76.37%
Unrestricted Cash Reserves as July 1st	544,026	544,026	388,909	665,209	634,543	653,121	703,198	691,945	703,553	709,228	686,302			544,026	
Revenues Less Expenses		(155,117)	276,300	(30,667)	18,578	50,077	(11,253)	11,608	5,675	(22,926)	5,255			147,531	
Estimated Change in Cash Reserves		388,909	665,209	634,543	653,121	703,198	691,945	703,553	709,228	686,302	691,557	-	-	691,557	
<u>Cash & Investments All FUNDS</u>															
	<u>Fund</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>		
Branch Banking and Trust (Pooled) #1	Pooled	909,950	913,900	1,818,237	1,342,607	2,537,201	2,924,114	2,277,466	1,683,381	1,109,532	1,351,306				
North Carolina Capital Management Trust #2	General Fund	6,173,901	6,336,232	5,632,985	5,820,866	5,994,079	6,296,268	6,475,898	6,654,709	6,944,842	7,099,421				
Mountain Community - Certificates of Deposit #4	General Fund	103,359	103,359	103,359	103,359	103,359	103,359	103,359	103,359	103,359	103,359				
North Carolina Capital Management Trust #6	Utility Fund	1,207,304	1,207,314	1,207,324	1,207,335	1,207,345	1,207,346	1,207,365	1,207,374	1,207,453	1,207,663				
North Carolina Capital Management Trust #8	Sanitation Fund	218,171	218,235	218,237	218,239	218,371	218,372	218,374	218,509	218,523	218,561				
North Carolina Capital Management Trust #9	E911 Fund	72,989	72,989	72,990	72,991	72,992	72,993	72,993	72,993	72,998	73,011				
Total Cash & Investments		8,685,674	8,852,029	9,053,132	8,765,396	10,133,345	10,822,452	10,355,454	9,940,326	9,656,707	10,053,321	-	-		

Transfers for the month
No transfers during March 2022



REPORT

TO: Mayor and Town Council
FROM: Tim Barnett
DATE: June 14, 2022
SUBJECT: Police Department Monthly Report

SIGNATURES:

Town Manager

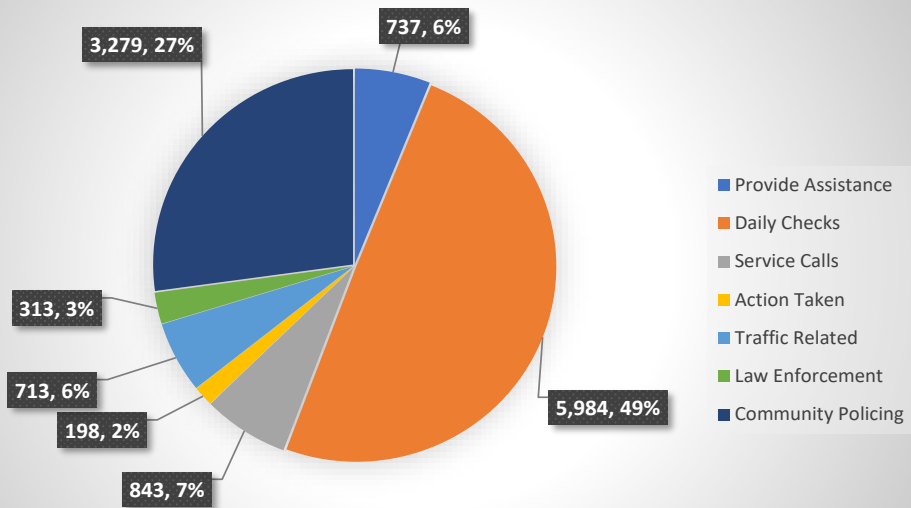
Town Clerk



Activity Log Yearly Summary Totals
 Beech Mountain Police Department
 January 1, 2022 through May 31, 2022.

<i>Call Type</i>	<i>2021</i>	<i>2022</i>	<i>Call Type</i>	<i>2021</i>	<i>2022</i>
Provide Assistance			Traffic Related		
Assist Fire Department	20	21	Driving While Impaired	2	10
Assist Investigation	1	1	Improper Parking	82	88
Assist Other Agency	37	33	Stationary/Directed Patrol	93	428
Assist Town Dept/Business	2	5	Traffic Control	27	26
Assist Homeowner	21	33	Vehicle Accidents	50	31
Assist Motorist	219	233	Vehicle Stops	76	130
Assist Other Officer	113	148			
Escort	250	232	Law Enforcement Calls		
Assist Medical Calls	27	31	911 Hang Ups	5	24
			Alarms	41	35
Daily Checks			Breaking & Entering	5	19
Business Checks	5,506	5,034	Domestic Complaints	7	10
Care Track Test	0	0	Assault / Fights	6	11
Security Checks	184	96	Fire Works Violations	8	0
Residence Checks	947	837	Fraud	2	2
Welfare Check	12	17	Hit & Run	1	6
			Intoxicated/Drunk & Disruptive	5	6
Service Calls			Investigation	7	15
Animal Control Domestic/Wildlife	20	49	Larceny	16	8
Calls for Service	430	695	Mental Subject	2	3
Deliver Letter/Message	37	27	Missing Person	3	3
Found Property	8	9	Noise Disturbance/Loud Music	20	16
Golf Cart / UTV Inspections	14	26	Open Door/Open Window	40	50
ATV/Golf Cart Complaints	4	1	Prowler	1	0
Recreation/Town Deposit	28	36	Shots Fired/Sound of Shots Fired	2	2
COVID/mask	4	0	Subject with Gun/Weapon	0	1
			Suspicious Vehicle	21	60
Action Taken			Trespassing	29	16
Court	2	4	Vandalism	5	3
Felony Arrest	0	2	Continuing Investigation	22	23
Misdemeanor Arrest	14	5			
State Citations	26	34	Community Policing		
Town Ordinance Violations	26	39	Community Policing Contacts	1,108	3,271
Verbal Warning	45	94	Community Events	12	8
Warning Citations	5	13			
Warrant Service	21	7			
2021 Event Totals: 10,075			2022 Event Totals: 12,477		

2022 Monthly Condensed Calls





REPORT

TO: Town Council
FROM: Bob Pudney
DATE: June 14, 2022
SUBJECT: Fire Department Monthly Report

SIGNATURES:

Town Manager

Town Clerk

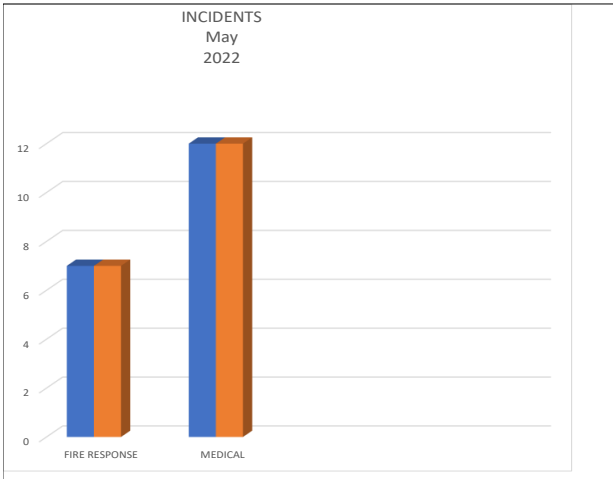
**BEECH MOUNTAIN FIRE DEPARTMENT
Monthly Report
May 31, 2022**

EVENT	THIS PERIOD	SAME PERIOD LAST YEAR	FISCAL YTD
FIRE CALLS	9	2	113
MEDICAL CALLS	7	7	161
FIRE SAFETY INSPECTIONS	0	0	24
PUBLIC EDUCATION	0	0	0
FIRE HYDRANT INSPECTIONS	318	322	321
TRAINING HOURS	279	219	2596
MEETINGS	5	5	60

COMMENTS:

Avery and Watauga Budget Approved.
Membership Recruitment Program.

NC Grant Awarded \$70,000





REPORT

TO: Town Council
FROM: Daniel Davis
DATE: June 14, 2022
SUBJECT: DOI Monthly Report

FOR THE PURPOSE OF:

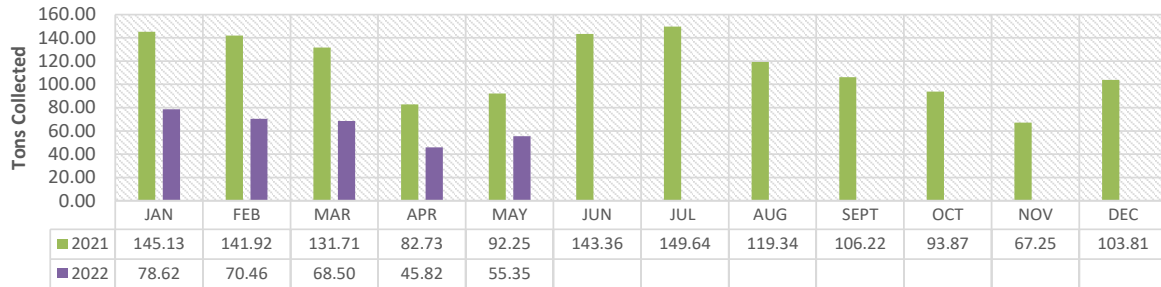
Monthly Report for Public Works, Sanitation, Water and Sewer.

SIGNATURES:

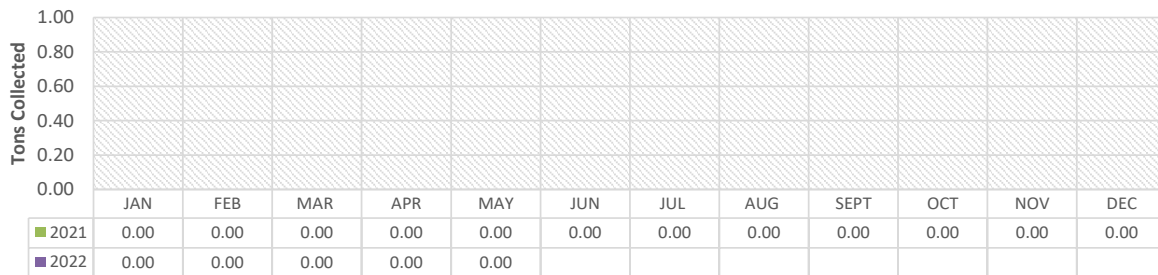
Town Manager

Town Clerk

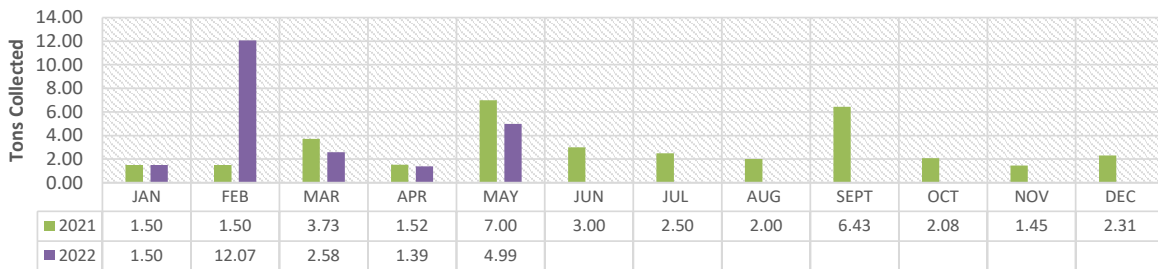
Solid Waste



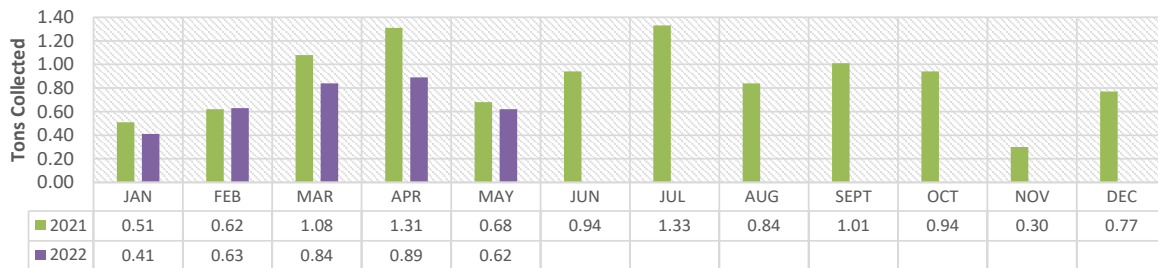
Construction Material



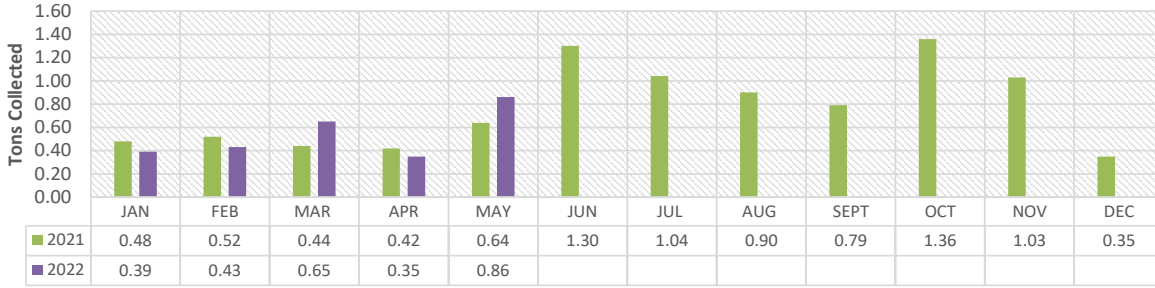
Recycled Metal



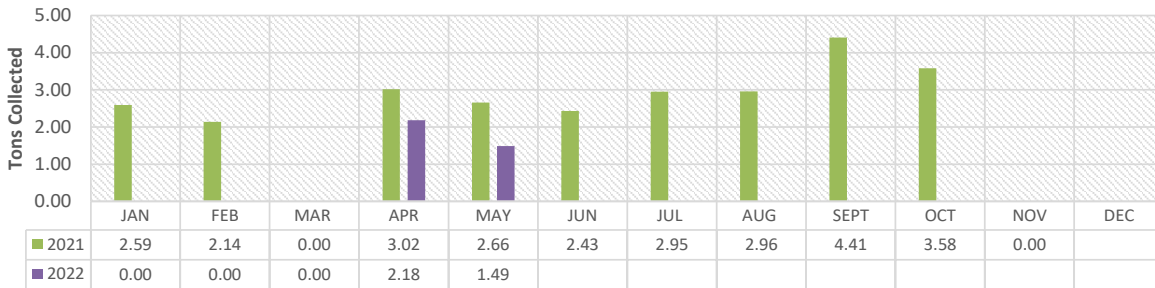
Recycled Paper



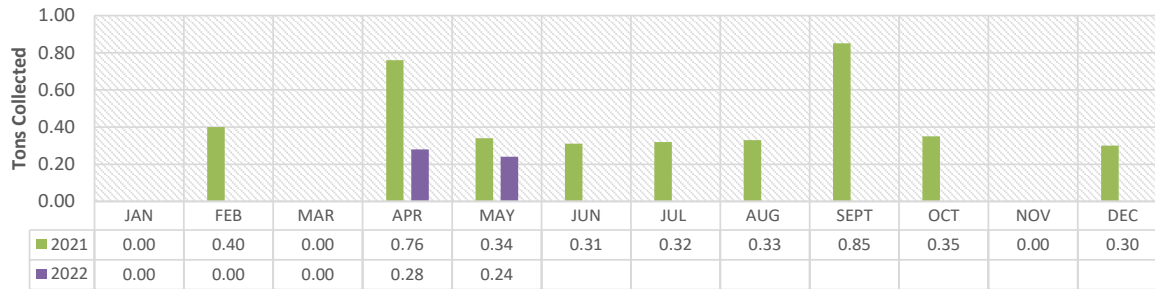
Recycled Plastic



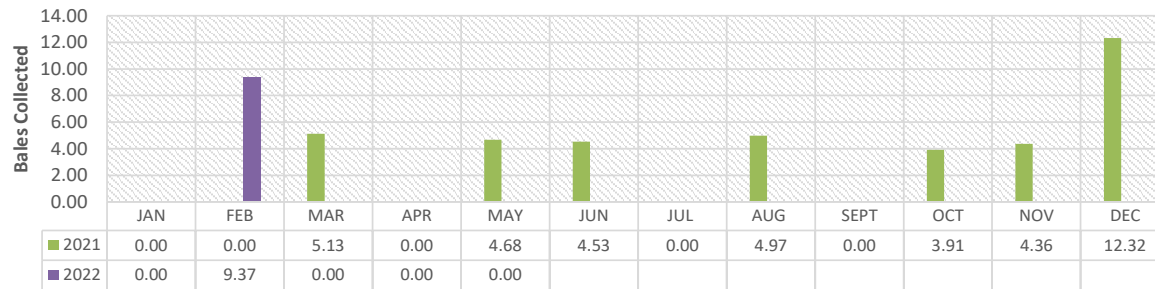
Recycled Glass



Recycled Aluminum



Recycled Cardboard



Town of Beech Mountain
Water Treatment Monthly Operation Report

May 2022 flow totals:

Raw Totals:	13.947 MG
	.450 MGD AVG
	.355 MGD MIN
	.754 MGD MAX

Finished Totals:	13.218 MG
	.426 MGD AVG
	.337 MGD MIN
	.730 MGD MAX

All Bacteria samples taken were absent of Coliform Bacteria.

All daily tests are in compliance.

Grassy Gap Wastewater Plant

Total Flow	0.078	MG
Average Flow	0.026	MGD
Daily Max	0.077	MGD
Daily Min	0.011	MGD
Limit	0.08	MGD

Pond Creek Wastewater Plant

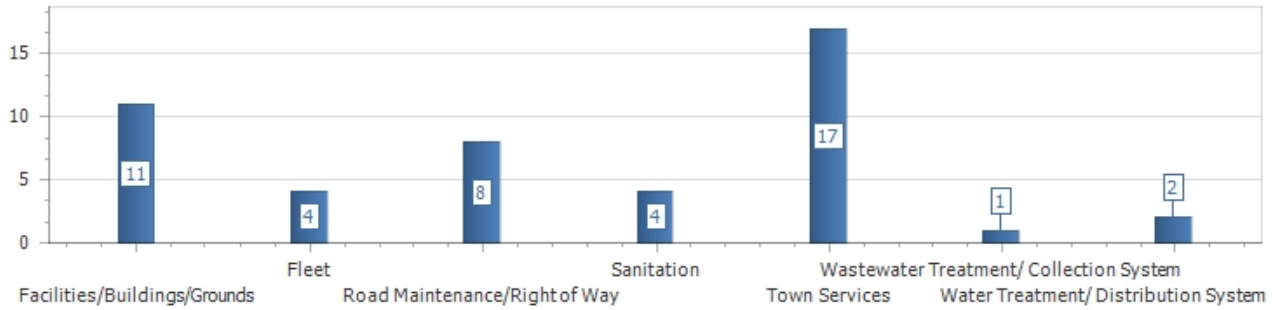
Total Flow	4.56	MG
Average Flow	0.152	MGD
Daily Max	0.32	MGD
Daily Min	0.04	MGD
Limit	0.4	MGD

Completed WOs by Site Analysis

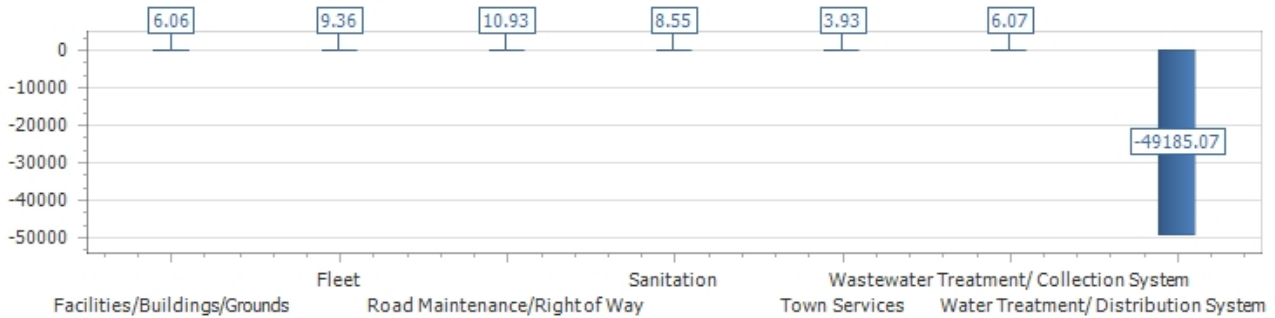
Date Printed: 06/02/2022

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Total



Average days to close



Site	Total	Average days to close
Facilities/Buildings/Grounds	11	6.06
Fleet	4	9.36
Road Maintenance/Right of Way	8	10.93
Sanitation	4	8.55
Town Services	17	3.93
Wastewater Treatment/ Collection System	1	6.07
Water Treatment/ Distribution System	2	-49185.07

Report Parameters

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

Search:

Advanced Filters: [Originated] Between '05/01/2022' And '05/31/2022'

Tags:

Summary

Date Printed: 06/02/2022

Page 1 of 4

Work Order #	WO Status	Origin	Priority	Work Type	Work Category	Site	Source Asset	Source Location	Assigned To	Originated	Expected	Completed	Cost \$	Hour(s)
2077	Completed	PM				Fleet	2004 160 CLC Excavator Trackhoe	Public Works Shop	Whitney Spagnolo	05/01/2022	05/02/2022		0.00	0.00
2082	Completed	PM				Fleet	Chevy Traverse Rec	Buckeye Rec Center	Whitney Spagnolo	05/01/2022	05/02/2022		0.00	0.00
2076	Completed	PM	2 - High		Compliance Reporting	Water Treatment/Distribution System		Buckeye Water Treatment Plant	Daniel Davis	05/01/2022	05/02/2022	01/01/1753	0.00	0.00
2091	Completed	PM	2 - High		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	05/03/2022	05/05/2022	05/06/2022	0.00	0.00
2104	Completed	Non-PM	2 - High		Other-Taps and Systems	Town Services	101 GOLF VIEW DR #6		Matthew Clawson	05/06/2022		05/09/2022	0.00	0.00
2105	Completed	Non-PM	2 - High		Debris Removal	Road Maintenance/Right of Way	BUCKEY E CREEK RD		Matthew Clawson	05/09/2022		05/09/2022	0.00	0.00
2109	Completed	Non-PM	2 - High		Other-Taps and Systems	Town Services	112 SKILOFT RD		Matthew Clawson	05/09/2022		05/09/2022	0.00	0.00
2115	Completed	Non-PM	2 - High		Sink Hole	Road Maintenance/Right of Way	VILLAGE RD		Matthew Clawson	05/10/2022		05/13/2022	0.00	0.00
2129	Completed	Non-PM	2 - High		Water Leak	Town Services	173 CHESTNUT WAY		Water Plant	05/16/2022		06/01/2022	0.00	0.00
2151	Completed	Non-PM	2 - High		Customer Complaint	Town Services	601 CHARTE R HILLS RD		Water Plant	05/19/2022		05/20/2022	0.00	0.00
2158	Completed	Non-PM	2 - High		Other-Taps and Systems	Town Services	105 POND CREEK RD		Water Plant	05/23/2022		05/24/2022	0.00	0.00
2171	Completed	Non-PM	2 - High		Debris Removal	Road Maintenance/Right of Way	BOBCAT LN		Matthew Clawson	05/24/2022		06/01/2022	0.00	0.00
2183	Completed	Non-PM	2 - High		Other-Taps and Systems	Town Services	101 GOLF VIEW DR #6		Daniel Davis	05/25/2022		05/25/2022	0.00	0.00
2089	Completed	Non-PM	3 - Medium		Water Leak	Town Services	120 WILD DAISY LN		Daniel Davis	05/02/2022		05/06/2022	0.00	0.00
2092	Completed	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	05/03/2022	05/04/2022	05/06/2022	0.00	0.00
2094	Completed	PM	3 - Medium	Reactive Maintenance	Leaf-Grass	Sanitation	Special Pickup	Beech Mountain Collection Route	Chrissy Bonestell	05/04/2022		05/13/2022	0.00	0.00

Summary

Date Printed: 06/02/2022

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Work Order #	WO Status	Origin	Priority	Work Type	Work Category	Site	Source Asset	Source Location	Assigned To	Originated	Expected	Completed	Cost \$	Hour(s)
2095	Completed	PM	3 - Medium	Reactive Maintenance	Brush-Limb Pickup	Sanitation	Special Pickup	Beech Mountain Collection Route	Chrissy Bonestell	05/04/2022		05/13/2022	0.00	0.00
2098	Completed	Non-PM	3 - Medium		Tires	Fleet	Tractor Masee Ferguson	Public Works Shop	David Clawson	05/04/2022		05/16/2022	0.00	0.00
2101	Completed	Non-PM	3 - Medium		Water Meter Read	Town Services	170 HORNBEAM RD		Whitney Spagnolo	05/05/2022		05/25/2022	0.00	0.00
2102	Completed	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	05/06/2022	05/07/2022	05/06/2022	0.00	0.00
2110	Completed	Non-PM	3 - Medium		Other-Taps and Systems	Town Services	101 GOLF VIEW DR #6		Matthew Clawson	05/09/2022		05/09/2022	0.00	0.00
2111	Completed	Non-PM	3 - Medium		Road Maintenance	Road Maintenance/Right of Way	WILD DAISY LN		Matthew Clawson	05/09/2022		05/24/2022	0.00	0.00
2113	Completed	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	05/10/2022	05/11/2022	06/01/2022	0.00	0.00
2118	Completed	Non-PM	3 - Medium		Water Leak	Town Services	118 SKIWAY CIRCLE		Daniel Davis	05/10/2022		05/10/2022	0.00	0.00
2119	Completed	PM	3 - Medium	Reactive Maintenance	Leaf-Grass	Sanitation	Special Pickup	Beech Mountain Collection Route	Chrissy Bonestell	05/11/2022		05/19/2022	0.00	0.00
2120	Completed	PM	3 - Medium	Reactive Maintenance	Brush-Limb Pickup	Sanitation	Special Pickup	Beech Mountain Collection Route	Chrissy Bonestell	05/11/2022		05/19/2022	0.00	0.00
2124	Completed	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	05/13/2022	05/14/2022	05/16/2022	0.00	0.00
2132	Completed	PM	3 - Medium	Preventive Maintenance	Inspection	Water Treatment/Distribution System	A-46		Chrissy Bonestell	05/16/2022	05/17/2022	05/16/2022	0.00	0.00
2135	Completed	Non-PM	3 - Medium		Water Leak	Town Services	173 CHESTNUT WAY		Daniel Davis	05/16/2022		05/16/2022	0.00	0.00
2136	Completed	Non-PM	3 - Medium		Water Leak	Town Services	116 LOWER GROUSE RDG RD		Daniel Davis	05/16/2022		05/17/2022	0.00	0.00
2137	Completed	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	05/17/2022	05/18/2022	06/01/2022	0.00	0.00

Summary

Date Printed: 06/02/2022

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Work Order #	WO Status	Origin	Priority	Work Type	Work Category	Site	Source Asset	Source Location	Assigned To	Originated	Expected	Completed	Cost \$	Hour(s)
2139	Completed	Non-PM	3 - Medium		Other-Taps and Systems	Town Services	714 PINE RIDGE RD		Daniel Davis	05/17/2022		05/24/2022	0.00	0.00
2143	Completed	Non-PM	3 - Medium		Water Leak	Town Services	105 PUTTER POINT		Daniel Davis	05/17/2022		05/24/2022	0.00	0.00
2154	Completed	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	05/20/2022	05/21/2022	05/24/2022	0.00	0.00
2170	Completed	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	05/24/2022	05/25/2022	06/01/2022	0.00	0.00
2178	Completed	Non-PM	3 - Medium		Water Leak	Town Services	202 PINNACLE RIDGE RD		Daniel Davis	05/25/2022		05/25/2022	0.00	0.00
2184	Completed	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	05/27/2022	05/28/2022	06/01/2022	0.00	0.00
2191	Completed	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	05/31/2022	06/01/2022	06/01/2022	0.00	0.00
2090	Completed	Non-PM	4 - Low		Battery	Fleet	Ford Ranger Extended Cab	Public Works Shop	Whitney Spagnolo	05/02/2022		05/09/2022	0.00	0.00
2096	Completed	Non-PM	4 - Low		Ditch Maintenance	Road Maintenance/Right of Way	BEECH MOUNTAIN PKWY EXT		Matthew Clawson	05/04/2022		05/09/2022	0.00	0.00
2108	Completed	Non-PM	4 - Low		Grading	Road Maintenance/Right of Way		Public Works Asset	Matthew Clawson	05/09/2022		06/02/2022	0.00	0.00
2116	Completed	Non-PM	4 - Low		Grounds Maintenance	Wastewater Treatment/Collection System		Wastewater Service Area	Leroy Wright	05/10/2022		05/16/2022	0.00	0.00
2117	Completed	Non-PM	4 - Low		Valve Maintenance	Town Services	120 SKIWAY CIRCLE		Daniel Davis	05/10/2022		05/10/2022	0.00	0.00
2134	Completed	Non-PM	4 - Low		Asphalt Repair	Road Maintenance/Right of Way	CHESTNUT WAY		Matthew Clawson	05/16/2022		06/02/2022	0.00	0.00
2138	Completed	Non-PM	4 - Low		Asphalt Repair	Road Maintenance/Right of Way	UPPER GROUSE RIDGE RD		Matthew Clawson	05/17/2022		06/02/2022	0.00	0.00
2147	Completed	Non-PM	4 - Low		Water Meter Read	Town Services	103 FOX CREST LN		Water Plant	05/18/2022		05/25/2022	0.00	0.00
2179	Completed	Non-PM	4 - Low		Special Projects	Facilities/Buildings/Grounds		PUD PWD Office	Chrissy Bonestell	05/25/2022		05/26/2022	0.00	0.00

Records Selected: 47

Total Cost \$ Total Hrs

Summary

Date Printed: 06/02/2022

Page 4 of 4

Work Order #	WO Status	Origin	Priority	Work Type	Work Category	Site	Source Asset	Source Location	Assigned To	Originated	Expected	Completed	Cost \$	Hour(s)
													0.00	0.00

Report Parameters

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

Search:

Advanced Filters: [Originated] Between '05/01/2022' And '05/31/2022'

Tags:

Sanitation Department
Monthly Report

2021	SOLID WASTE	CONSTRUCTION MATERIAL	-----RECYCLING-----						--ROAD MAINTENANCE--					
			RECYCLED METAL	PAPER	PLASTIC	GLASS	ALUMINUM	CARDBOARD	ROADS GRADED	STABILIZING STONE	POT HOLES REPAIRED	WASH OUTS	DITCHES PULLED	ROADWAYS MOWED
JAN	145.13	0.00	1.50	0.51	0.48	2.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
FEB	141.92	Res. Const. Day	1.50	0.62	0.52	2.14	0.40	0.00	5	25	25			0
MAR	131.71	Res. Const. Day	3.73	1.08	0.44	0.00	0.00	5.13	11	8	25	10	11	0
APR	82.73	Res. Const. Day	1.52	1.31	0.42	3.02	0.76	0.00	15	4	25	7	10	0
MAY	92.25	Res. Const. Day	7.00	0.68	0.64	2.66	0.34	4.68	20	5	20	5	10	27
JUN	143.36	Res. Const. Day	3.00	0.94	1.30	2.43	0.31	4.53	20	4	16	25	25	68
JUL	149.64	Res. Const. Day	2.50	1.33	1.04	2.95	0.32	0.00	20	2	25	25	25	2
AUG	119.34	Res. Const. Day	2.00	0.84	0.90	2.96	0.33	4.97	20	5	25	25	15	25
SEPT	106.22	Res. Const. Day	6.43	1.01	0.79	4.41	0.85	0.00	4	1	6	2	16	2
OCT	93.87	Res. Const. Day	2.08	0.94	1.36	3.58	0.35	3.91	12	2	12	5	16	20
NOV	67.25	Res. Const. Day	1.45	0.30	1.03	0.00	0.00	4.36	4	2	5	4	6	0
DEC	103.81	Res. Const. Day	2.31	0.77	0.35		0.30	12.32						
YTD TOTALS	1377.23	0.00	35.02	10.33	9.27	26.74	3.96	39.90	131.00	58	184	108	134	144
2022	SOLID WASTE	CONSTRUCTION MATERIAL	-----RECYCLING-----						--ROAD MAINTENANCE--					
			RECYCLED METAL	PAPER	PLASTIC	GLASS	ALUMINUM	CARDBOARD	ROADS GRADED	STABILIZING STONE	POT HOLES REPAIRED	WASH OUTS	DITCHES PULLED	ROADWAYS MOWED
JAN	78.62	Res. Const. Day	1.50	0.41	0.39	0.00	0.00	0.00						
FEB	70.46	Res. Const. Day	12.07	0.63	0.43	0.00	0.00	9.37			20	5	4	
MAR	68.50	Res. Const. Day	2.58	0.84	0.65	0.00	0.00	0.00	4	5	20	8	2	
APR	45.82	Res. Const. Day	1.39	0.89	0.35	2.18	0.28	0.00	20	2	20	4	4	
MAY	55.35	Res. Const. Day	4.99	0.62	0.86	1.49	0.24	0.00	12	0	25	8	4	
JUN														
JUL														
AUG														
SEPT														
OCT														
NOV														
DEC														
YTD TOTALS	263.40	0.00	22.53	3.39	2.68	3.67	0.52	9.37	36.00	7	85	25	14	0



REPORT

TO: town manager and town council
FROM: Sean Royall
DATE: June 14, 2022
SUBJECT: May 2022 Recreation Report

FOR THE PURPOSE OF:

Review by town manager and council

ATTACHED FOR YOUR CONSIDERATION:

May Recreation Report 2022

SIGNATURES:

Town Manager

Town Clerk



May 2022 Recreation Report

Facility Report

Finance Report

Total Monthly Revenue	\$16,107.75
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Detailed Revenue Totals

PROGRAM REGISTRATIONS - \$10,865.00
 MEMBERSHIPS \$4,200.00
 Facility Reservation \$560.00 (Shane Park)
 Point of Sale \$482.75

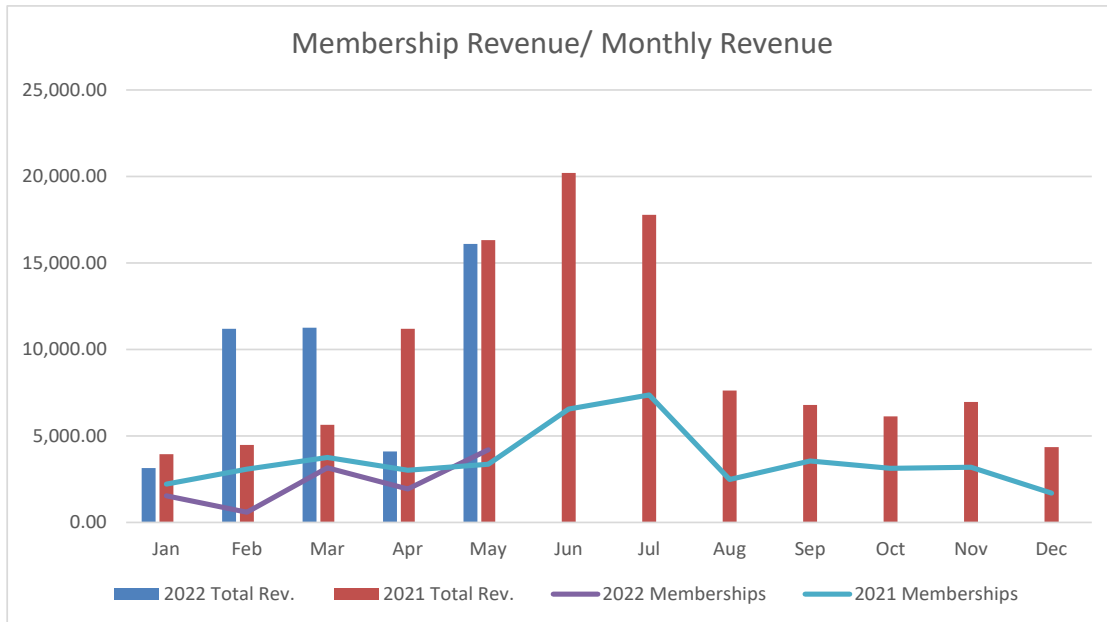
Check-In Report

Member Visits	470
Non-Member Visits	90

Membership Report

Total Memberships \$4,200.00

Family Annual \$2,300.00	Individual Annual \$1,850.00	Week Passes \$50.00
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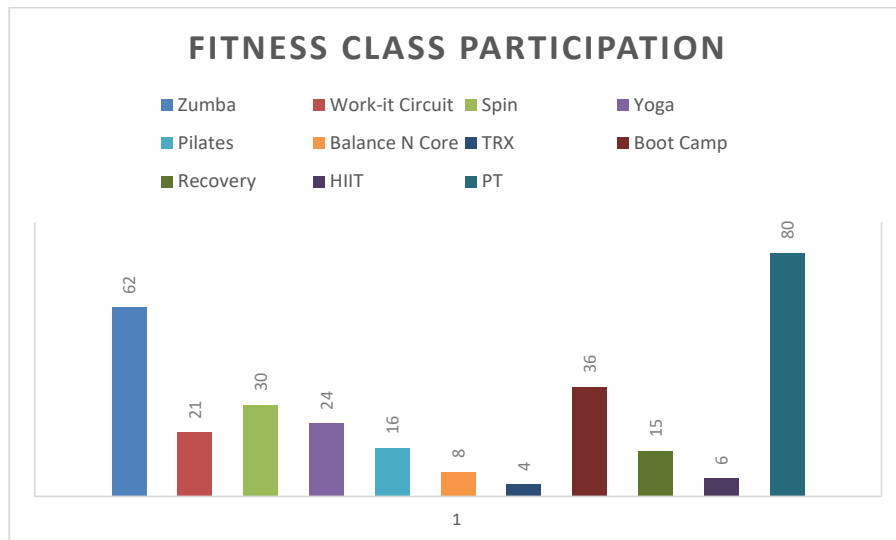


Fitness Report

Participants:

Number of classes offered in the month/ Participants.

Zumba	8	62
Work-it Circuit	8	21
Spin	8	30
Yoga	4	24
Pilates	4	16
Balance N Core	4	8
TRX	4	4
Boot Camp	4	36
Recovery	4	15
HIIT	4	6
PT	80	80



Director's Notes:

- In Cold Mud was held on May 7th
- Susie Knepka retired, had a celebration at the recreation center
- Bark Park bathrooms were completed and opened.
- Paddle Battle event on Cinco De Mayo
- Stamping and painting of event/EMS driveway at Buckeye

Respectfully Submitted,

Sean Royall
 Parks and Recreation Director
 Town of Beech Mountain



REPORT

TO: Mayor and Town Council
FROM: Kate Gavenus
DATE: June 14, 2022
SUBJECT: TDA June Report

FOR THE PURPOSE OF:

This report contains information on marketing activities, coverage that Beech Mountain has received in the past month, along with results and economic development news.

SIGNATURES:

Town Manager

Town Clerk

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

Marketing/Media:

Plans and budgets for marketing and public relations activities for 2022-23 were solidified. The marketing committee agreed upon the annual Strategic Marketing Plan. Radio promotions were developed for the craft festival and mud run, as well as the summer opening of the Beech Mountain Museum. Ads promoting summer visits were created in Carolina Mountain Life and USA Today, and an article and ad was placed in the Destination magazine.

Examples of media coverage received in May:

Beech Mountain in summer-- <https://www.ourstate.com/hidden-gems-and-local-secrets-welcome-to-the-high-country/>

Beech Bloomin' Craft Fest and Mud Run-- <https://thedestinationmagazine.com/spring-fun-on-beech-mountain/>

Ribbon Cutting for new bathrooms--https://www.averyjournal.com/news/beece-mountain-cuts-ribbon-on-new-sledding-hill-facilities/article_85950b84-701b-5fe0-a55c-f34e385b83f3.html

Town Council budgeting talks-- https://www.averyjournal.com/avery/beece-mountain-talks-taxes-for-upcoming-year/article_6d2fb49b-e6ea-568d-b9b7-c17858514214.html

Land of Oz fifty years ago--https://www.averyjournal.com/news/community/peering-into-the-past/article_53340d40-ddf5-11ec-8c04-2f2d7d9f47ec.html

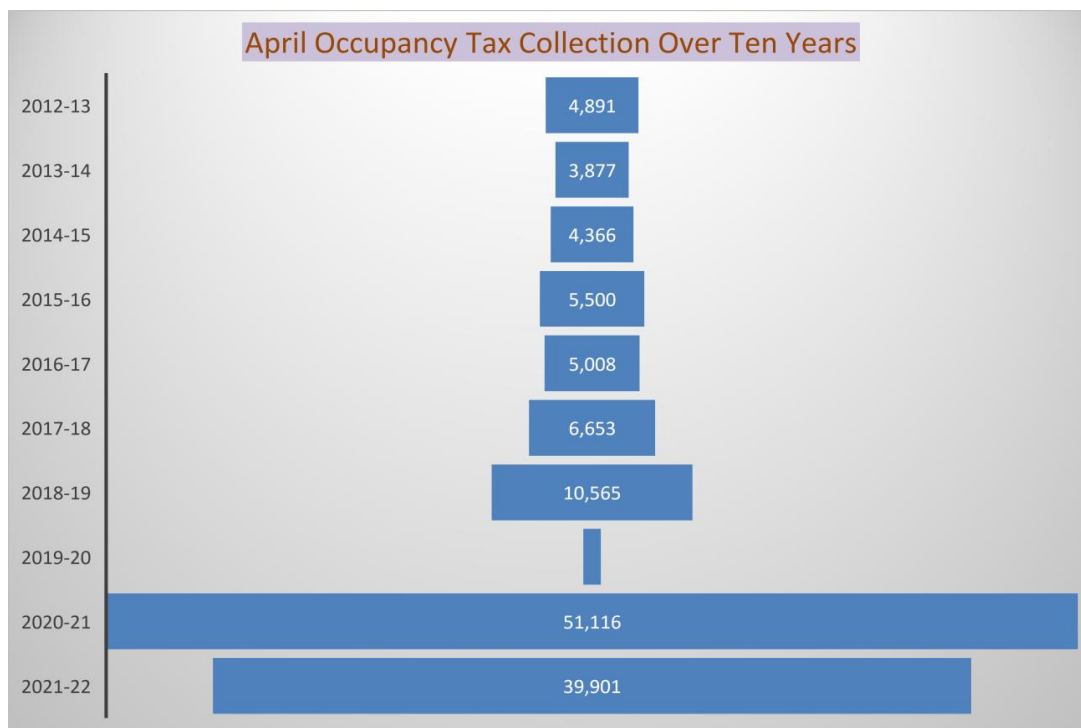
Things to do in the mountains-- <https://www.travelandleisure.com/travel-guide/blue-ridge-mountains-north-carolina-virginia>

Results:

There were 329 visitors in the Visitor Center during the month of May 2022, which was fewer than the 356 visitors received in May 2021. Occupancy tax of \$39,901 was collected in the month of May (for April overnight stays) **was 21.94 percent less** than the \$51,116 collected in May of 2021. Decreases continue as the extraordinary visitation during the pandemic subsides. 569 room nights were reported to the tax office.

Revenues for
Lodging on Beech
Mountain totaled
\$726,965

for stays during
the month of April
2022.



Beech Mountain Economic Development News

June 2022

The Town of Beech Mountain has benefitted from increased numbers of overnight visitors during 2021-22. The upward trend is beginning to soften and is expected to stabilize at a lower level for the 2022-23 fiscal year.

Because of strong occupancy tax collections, the Tourism Development Authority has been able to fund the following projects and activities for the Town of Beech Mountain either partially or fully during the year:

- 1) July Fireworks
- 2) Landscaping
- 3) Trail Maintenance
- 4) Christmas Lights
- 5) Christmas Parade
- 6) Mud Run
- 7) Sledding Hill/Bark Park Bathrooms
- 8) New Snow Gun for Sledding Hill
- 9) Paved Public Parking Lot
- 10) Information Radio Station
- 11) Expansion of the Town Hall/Police Station/Visitor Center (planning phase)
- 12) New Banners for light poles
- 13) Multiple informational signs along the parkway
- 14) Wayfinding Signs (to be installed)
- 15) 18 Lights along pathways (to be installed)
- 16) Renovation of Bark Park and fencing for second off-leash area (underway)
- 17) Operations and staffing of Visitor Center

These items total more than \$820,000 in benefits to the town this year.

Visitors to Beech Mountain contribute to the local economy through their spending, both directly and indirectly. By funding projects that enhance the town, the Beech Mountain TDA has helped to offer amenities and activities that are utilized and enjoyed by visitors and residents alike.



REPORT

TO: Town Council

FROM: Preston Yates

DATE: June 14, 2022

SUBJECT: Planning & Inspection Monthly Report 2022-05

FOR THE PURPOSE OF:

Report of activities for the Planning and Inspection Department for May 2022.

SIGNATURES:

Town Manager

Town Clerk

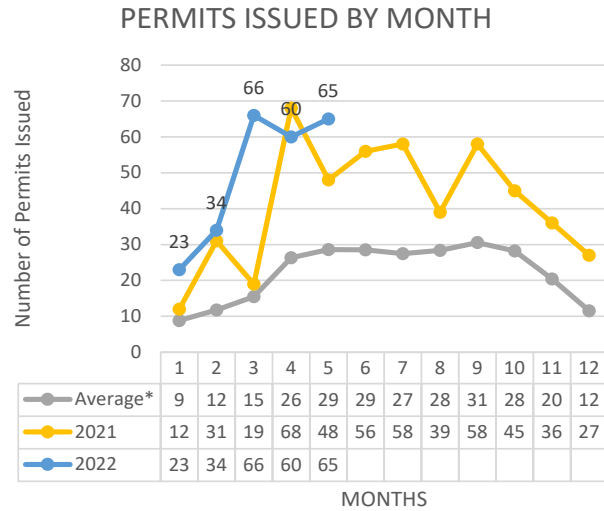
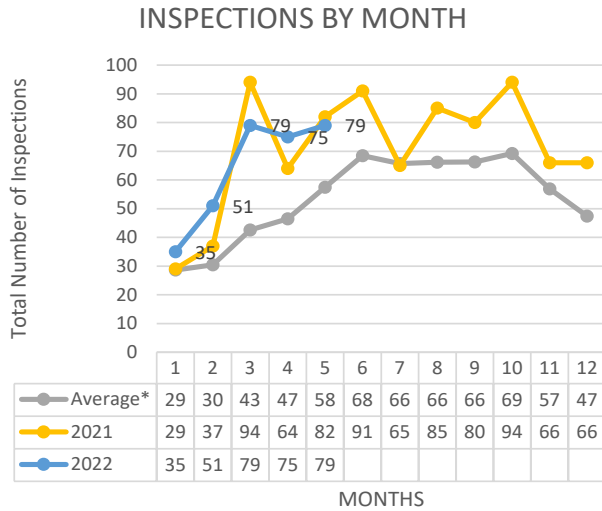
TOWN OF BEECH MOUNTAIN
Monthly Report
Department of Building Inspections
May-2022

1. Number of Inspections

	This Month	Last Month	Same Month Last Year	This Fiscal Year to Date	Last Fiscal Year to Date	Calendar Year to Date
Building	36	27	35	375	327	434
Electrical	18	17	23	139	143	162
Plumbing	10	9	14	64	103	87
Htg/Air & Misc.	15	22	10	197	134	170

2. Permits Issued

No. Issued	65	60	48	511	385	497
Value	\$ 1,232,415	\$ 509,321	\$ 529,410	\$ 13,619,937	\$ 10,608,172	\$ 16,032,489
Permit Fees	\$ 69,251.40	\$ 12,137.42	\$ 16,358.00	\$ 338,795.42	\$ 157,395.10	\$ 320,706.65



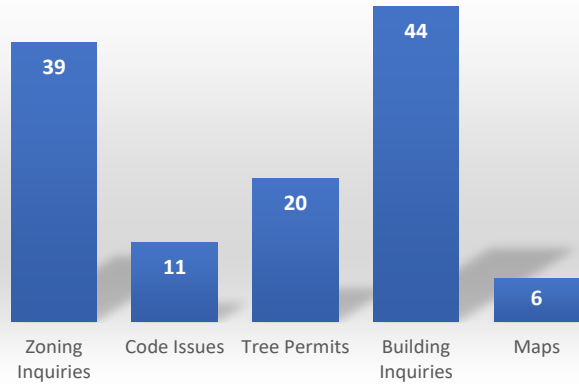
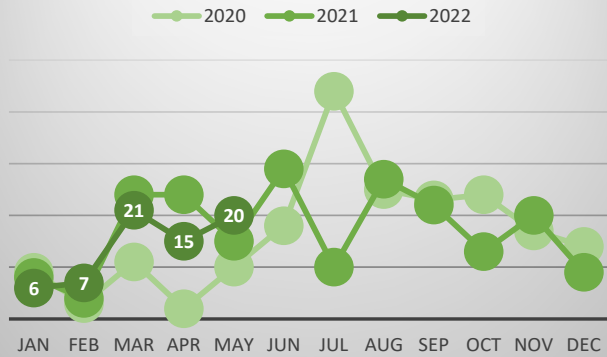
*NOTE: Average Inspections and Permits are calculated based on a running average since April 2009

3. Nature of Building Permits

# of Permits	Type	Address	Total Fees	Valuation	New Bldgs FY to Date	New Bldgs Last FY
4	New Single Family		\$ 56,287.60	\$ 1,025,000	28	16
	New Multi-Family				0	0
	New Commercial				0	0
61	Other	Various	\$ 12,963.80	\$ 207,415		
65			\$ 69,251.40	\$ 1,232,415		

TOWN OF BEECH MOUNTAIN
PLANNING AND ZONING MONTHLY REPORT
 May-2022

Tree Permits



Summary and Highlights

Building:

Building permit issuance remains well above 10-year average
 28 New Homes permitted since July 1, 2021
 38 New Homes permitted since January 1, 2021

Zoning:

Working on a batch zoning amendment of recommended changes
 STR Bear Bin compliance effort underway
 Dumpster Enclosure compliance effort underway

Trees:

Tree permits continue at average numbers

GIS/Mapping:

Updates to several layers underway

Planning Board:

Planning Board recommends Business License ordinance for legal review
 Planning Board to start looking at zoning updates

Board of Adjustment:

No meeting for Board of Adjustment in May
 Application for Appeal of Administrative Decision received
 Application for Special Use Permit expected for July meeting

Other: