

# TOWN OF BEECH MOUNTAIN ANNUAL BUDGET 2027



## Mayor

Weidner Abernethy

## Council Members

Kelly Melang      Alan Villanova  
Art Beckmann    M.W. Stanford

## Town Manager

Robert Pudney

May 12th Council Meeting

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**2/28/2026**

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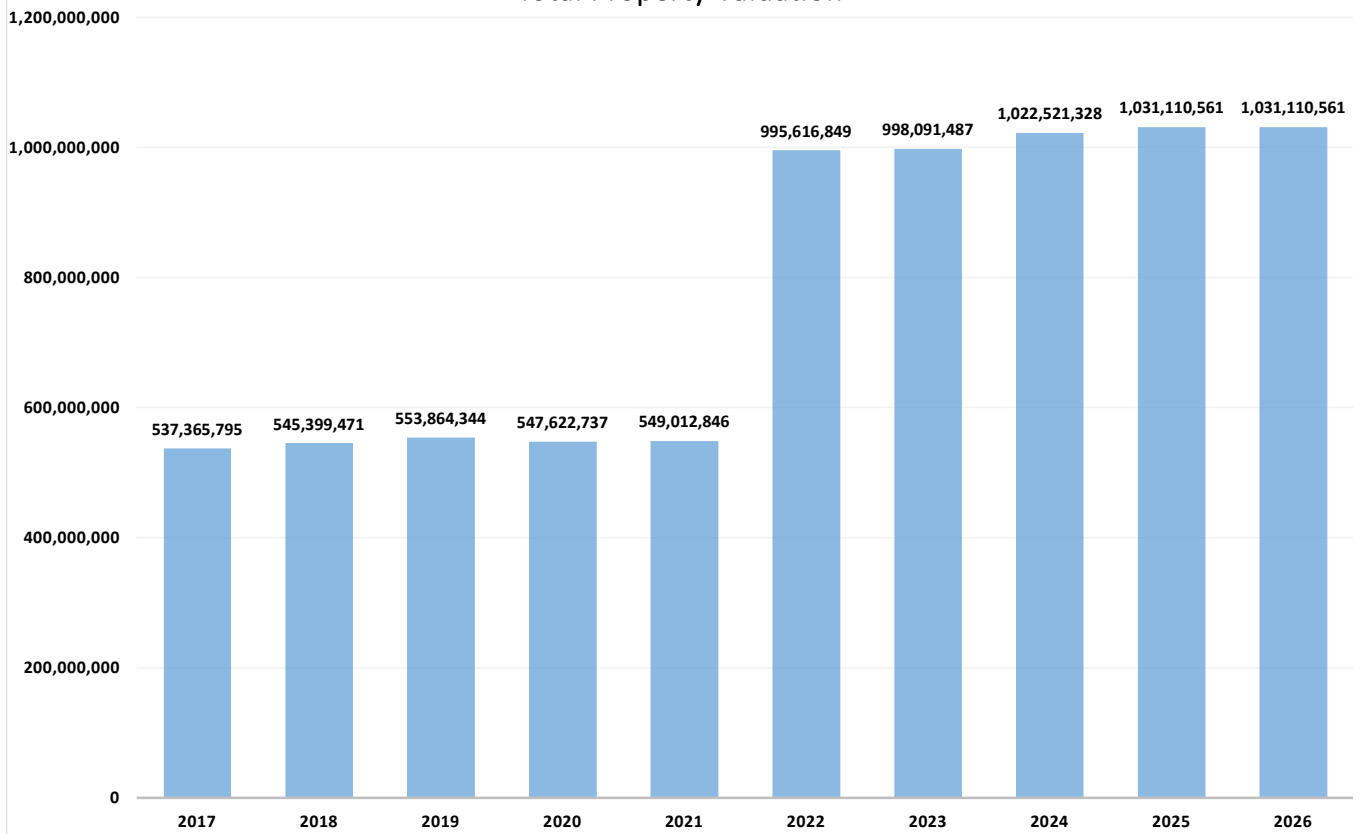
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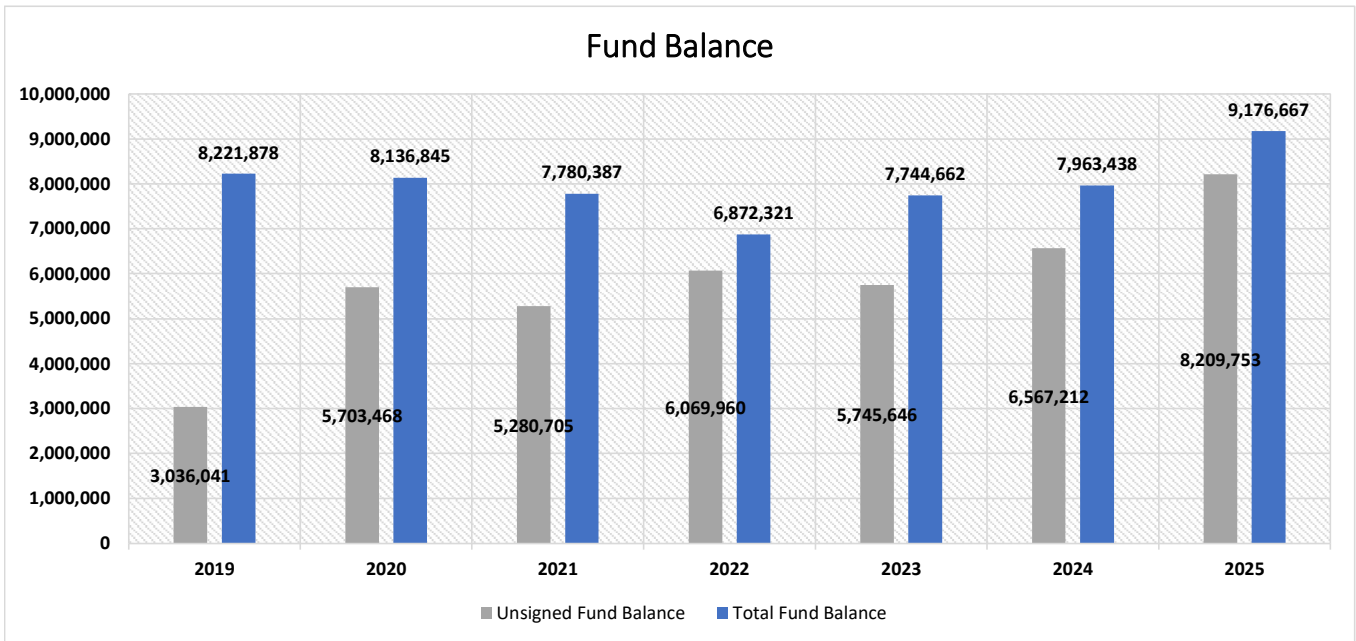
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## Town of Beech Mountain Total Property Valuation



### 2026 General Fund Fund Balance

	<u>2024</u>	<u>2025</u>
<b>No spendable Amounts:</b>		
Inventories	35,310	46,456
Prepays	5,410	40,100
<b>Restricted:</b>		
Stabilization of State Statute	785,016	840,358
Uninsured Claims	40,000	40,000
<b>Assigned:</b>		
Subsequent Year's Expenditures	530,490	626,243
<b>Unassigned:</b>	6,567,212	8,209,753
<b>Total Fund Balance</b>	<u>7,963,438</u>	<u>9,802,910</u>



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

			<b>Percent</b>
			<b>of Category</b>
<b><u>General Fund Salaries and Wages</u></b>			
xxx-0200	Salaries and Regular Wages	\$ 3,237,958	77.68%
xxx-0201	Longevity pay	\$ 97,072	75.32%
xxx-0202	Bonus pay	\$ 11,725	91.78%
xxx-0210	Part Time	\$ 138,908	100.00%
xxx-0220	Over Time	\$ 57,000	53.27%
xxx-0230	LEO Separation Allowance	\$ 14,373	100.00%
xxx-0240	Field Training Officer pay	1,600	100.00%
		<b>\$ 3,558,636</b>	<b>77.84%</b>

<b><u>General Fund Employee Benefits</u></b>			
xxx-0900	Social Security	\$ 311,507	80.36%
xxx-0902	Employee Insurance	\$ 719,326	77.51%
xxx-1000	Local Government Retirement	\$ 600,056	79.68%
xxx-1001	401K	163,972	74.60%
		<b>\$ 1,794,861</b>	<b>78.43%</b>

<b><u>Utility Salaries and Wages</u></b>			
xxx-0200	Salaries and Regular Wages	\$ 572,655	13.74%
xxx-0201	Longevity pay	\$ 23,523	18.25%
xxx-0202	Bonus pay	\$ -	0.00%
xxx-0220	Over Time	30,000	28.04%
		<b>\$ 626,178</b>	<b>13.70%</b>

<b><u>Utility Employee Benefits</u></b>			
xxx-0900	Social Security	\$ 46,512	12.00%
xxx-0902	Employee Insurance	\$ 113,576	12.24%
xxx-1000	Local Government Retirement	\$ 94,553	12.56%
xxx-1001	401k	34,359	15.63%
		<b>\$ 289,000</b>	

<b><u>Sanitation Salaries and Wages</u></b>			
xxx-0200	Salaries and Regular Wages	\$ 357,774	8.58%
xxx-0201	Longevity pay	\$ 8,284	6.43%
xxx-0202	Bonus pay	\$ 1,050	8.22%
xxx-0210	Part Time Wages	\$ -	0.00%
xxx-0220	Over Time	20,000	18.69%
		<b>\$ 387,108</b>	<b>8.47%</b>

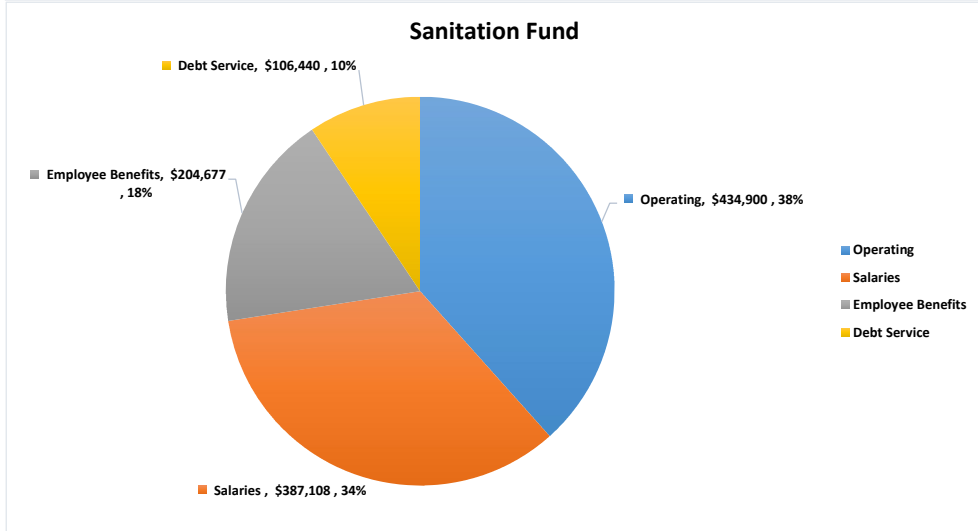
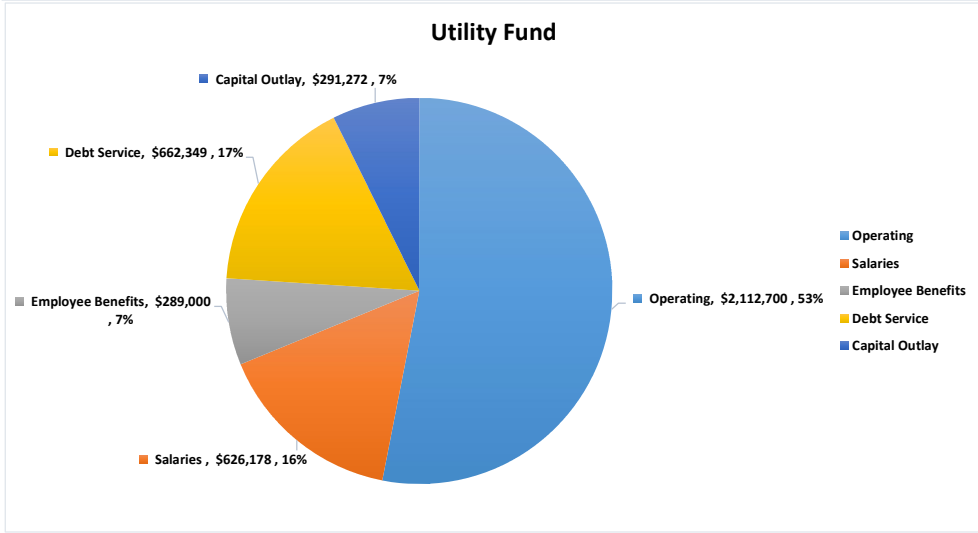
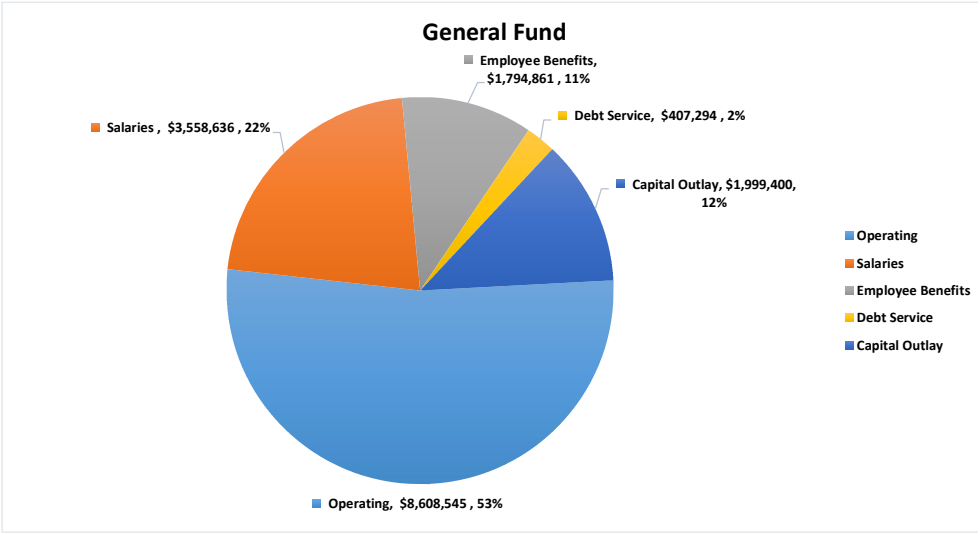
<b><u>Sanitation Employee Benefits</u></b>			
xxx-0900	Social Security	\$ 29,614	7.64%
xxx-0902	Employee Insurance	\$ 95,143	10.25%
xxx-1000	Local Government Retirement	\$ 58,453	7.76%
xxx-1001	401k	21,466	9.77%
		<b>\$ 204,677</b>	<b>8.94%</b>

**Totals all Funds**

<b><u>Salaries and Wages</u></b>			
XXX-0200	Salaries and Regular Wages	\$ 4,168,387	
XXX-0201	Longevity pay	128,880	
XXX-0202	Bonus pay	12,775	
XXX-0210	Part Time	138,908	
XXX-0220	Over Time	107,000	
XXX-0230	LEO Separation Allowance	14,373	
XXX-0240	Field Training Officer pay	1,600	
		<b>\$ 4,571,923</b>	

<b><u>Employee Benefits</u></b>			
xxx-0900	Social Security	\$ 387,633	
xxx-0902	Employee Insurance	928,045	
xxx-1000	Local Government Retirement	753,062	
xxx-1001	401K	219,797	
		<b>\$ 2,288,537</b>	

Employee Insurance includes health, vision, dental, short term disability, life policy.



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

<b>Town of Beech Mountain General Fund Yearly Debt Service</b>		<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032-2052</b>
<b>General Fund Debt Service Requirements</b>							
<small>11% Police Depart, 39% Public Works, 3% Recreation, 14% Utility, 33% Sanitation</small>							
<b>2023 Equipment Loan 54% total of \$920,000</b>							
Date: July 2021							
Acct XXXXXX Rate 1.27%, 5 Years, Payoff July 2027							
Pay	Beg. Balance	99,997					
Off In	Principal	99,997					
FY 2028	Interest	1,270					
	Total	101,267	-	-		-	-
<b>Public Works Debt Service Subtotal</b>		<b>101,267</b>	-	-		-	-
 <b>Public Works Facility</b>							
<small>General Fund carries 65% of Total (See also Utility &amp; Sanitation</small>		<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032-2052</b>
Date Opened: March 2021	Beg. Balance	2,535,000	2,366,000	2,197,000	2,028,000	1,859,000	
Rate: 3.56%	Principal	169,000	169,000	169,000	169,000	169,000	1,690,000
	Interest	66,011	61,296	56,581	51,866	47,151	212,180
<b>Public Works Department Debt Service Subtotal</b>		<b>235,011</b>	<b>230,296</b>	<b>225,581</b>	<b>220,866</b>	<b>216,151</b>	<b>1,902,180</b>

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

Town Hall / Visitor Center Renovation and Addition							
Date: May 2024							
Terms: 4.16% 10 years payoff							
		<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032-2052</b>
Pay off date:	2034	Beg. Balance	385,000	330,000	275,000	220,000	165,000
		Principal	55,000	55,000	55,000	55,000	110,000
		Interest	16,016	13,728	11,440	9,152	6,864
<b>Administration Department Debt Service Subtotal</b>			<b>71,016</b>	<b>68,728</b>	<b>66,440</b>	<b>64,152</b>	<b>61,864</b>
15 Yr loan for fire truck							
10 Fund carries 100% of Total \$1,225,000							
		<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032-2052</b>
Date Opened:	7/1/2026	Beg. Balance	1,225,000	1,167,154	1,106,561	1,043,089	976,602
Rate:	4.75%	Principal	-	57,846	60,594	63,472	66,487
		Interest	-	58,188	55,440	52,562	49,547
<b>Fire Department Debt Service Subtotal</b>			<b>-</b>	<b>116,033</b>	<b>116,033</b>	<b>116,033</b>	<b>116,033</b>
5 Yr loan for Police, Sanitation and Planning Department Vehicles							
10 Fund carries 100% of Total \$90,000							
		<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032-2052</b>
Date Opened:	7/1/2026	Beg. Balance	125,000	102,265	78,450	53,504	27,372
Rate:	4.75%	Principal	-	22,735	23,815	24,946	26,131
		Interest	-	5,938	4,858	3,726	2,541
<b>Police, Sanitation, and Planning Department Debt Service</b>			<b>-</b>	<b>28,673</b>	<b>28,673</b>	<b>28,673</b>	<b>28,673</b>
		General Fund Principal	323,997	304,581	308,409	312,418	316,618
		General Fund Interest	83,297	139,149	128,319	117,306	106,103
<b>General Fund Debt Service Payment Total</b>			<b>407,294</b>	<b>443,730</b>	<b>436,727</b>	<b>429,724</b>	<b>422,721</b>
			<b>2,734,330</b>	<b>473,720</b>	<b>3,208,050</b>		

<b>TOWN OF BEECH MOUNTAIN DEBT SERVICE SCHEDULE</b>																																																																																				
<b>WATER AND SEWER FUND:</b>																																																																																				
YEAR	1,992,046 DENR 2.265% STATE REVOLVING LOAN 7/30/07 POND CREEK WW PLANT	4,300,000 USDA 3.375% REVENUE BONDS WATER TREAT PLANT	920,000 Truist 1.27% Jul-21 Equipment 13.9% of total \$920,000	5,200,000 Truist 2.79% Matures in 2040 Public Works Facility 23% of Total (See General & Sanitation)	2,094,107 NC DEQ 1.82% Sewer Line Rehabilitation State Project # H-SRP-D-18-0126	1,881,277 NC DEQ 1.82% Waterline Rehabilitation State Project # E-SRP-W-17-0104																																																																														
YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL																																																																		
2027	99,602	4,512	104,114	75,000	122,006	197,006	26,414	335	26,750	59,800	23,358	83,158	104,705	28,585	133,290	94,064	23,967	118,031																																																																		
2028	99,602	2,256	101,858	78,000	119,475	197,475	-	-	-	59,800	21,689	81,489	104,705	26,679	131,384	94,064	22,256	116,319																																																																		
2029			-	81,000	116,843	197,843				59,800	20,021	79,821	104,705	24,773	129,479	94,064	20,544	114,607																																																																		
2030			-	83,000	114,109	197,109				59,800	18,353	78,153	104,705	22,868	127,573	94,064	18,832	112,895																																																																		
2031-2042	-	-	-	1,207,000	1,161,405	2,368,405				598,000	75,079	673,079	1,151,759	125,772	1,277,531	1,034,702	103,574	1,138,276																																																																		
2043-2052				2,174,000	589,343	2,763,343												-																																																																		
<b>Total</b>	<b>199,205</b>	<b>6,768</b>	<b>205,973</b>	<b>3,698,000</b>	<b>2,223,180</b>	<b>5,921,180</b>	<b>26,414</b>	<b>335</b>	<b>26,750</b>	<b>837,200</b>	<b>158,500</b>	<b>995,700</b>	<b>1,570,580</b>	<b>228,676</b>	<b>1,799,257</b>	<b>1,410,958</b>	<b>189,172</b>	<b>1,600,130</b>																																																																		
										<table border="1"> <tr> <td>4,045,526 1.10% Federal Revolving Loan SRP-W-0185</td> <td>3,175,264 1.13% Federal Revolving Loan WIF-2023</td> <td></td> </tr> </table>			4,045,526 1.10% Federal Revolving Loan SRP-W-0185	3,175,264 1.13% Federal Revolving Loan WIF-2023		<table border="1"> <thead> <tr> <th rowspan="2">YEAR</th> <th colspan="3">TOTAL</th> <th colspan="3">TOTAL DEBT PAYMENTS</th> </tr> <tr> <th>PRINCIPAL</th> <th>INTEREST</th> <th>TOTAL</th> <th>PRINCIPAL</th> <th>INTEREST</th> <th>WATER &amp; SEWER</th> </tr> </thead> <tbody> <tr> <td>2027</td> <td>459,586</td> <td>202,764</td> <td>662,349</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2028</td> <td>436,172</td> <td>194,611</td> <td>630,782</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2029</td> <td>339,569</td> <td>184,436</td> <td>524,006</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2030</td> <td>341,569</td> <td>174,161</td> <td>515,730</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2031-2042</td> <td>3,991,461</td> <td>1,465,830</td> <td>5,457,291</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2043-2052</td> <td>2,174,000</td> <td>589,343</td> <td>2,763,343</td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>Total</b></td> <td><b>7,742,357</b></td> <td><b>2,811,144</b></td> <td><b>10,553,500</b></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>							YEAR	TOTAL			TOTAL DEBT PAYMENTS			PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	WATER & SEWER	2027	459,586	202,764	662,349				2028	436,172	194,611	630,782				2029	339,569	184,436	524,006				2030	341,569	174,161	515,730				2031-2042	3,991,461	1,465,830	5,457,291				2043-2052	2,174,000	589,343	2,763,343				<b>Total</b>	<b>7,742,357</b>	<b>2,811,144</b>	<b>10,553,500</b>			
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<b>Total</b>	<b>4,045,526</b>	<b>471,221</b>	<b>4,516,747</b>	<b>3,175,624</b>	<b>385,286</b>	<b>3,560,910</b>	Note:																																																																													

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

**Sanitation Fund Debt Service Requirements**

Sanitation Dept

**2022 Equipment Loan 32.5% total of \$920,000**

Date: July 2021

Acct XXXXXX Rate 1.27%, 5 Years, Payoff July 2027

		2027	2028	2029	2030	2031	2032-2042
Pay	Balance	62,262	-	-	-	-	-
Off In	Principal	62,262	-	-	-	-	-
FY 2027	Interest	791	-	-	-	-	-
	<b>Total</b>	<b>63,053</b>	-	-	-	-	-
Sanitation Debt Service Subtotal		63,053	-	-	-	-	-

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

Date: July 2021

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

		2027	2028	2029	2030	2031	2032-2042
Pay	Balance	468,000	436,800	405,600	374,400	343,200	-
Off In	Principal	31,200	31,200	31,200	31,200	31,200	312,000
FY 2027	Interest	12,187	11,316	10,446	9,575	8,705	39,172
	<b>Total</b>	<b>43,387</b>	<b>42,516</b>	<b>41,646</b>	<b>40,775</b>	<b>39,905</b>	<b>351,172</b>
Sanitation Debt Service Subtotal		43,387	42,516	41,646	40,775	39,905	351,172

**Sanitation Truck**

35 Fund carries 100% of Total \$260,000

Date Opened: 7/1/2026 Beg. Balance

Rate: 4.75%

		2027	2028	2029	2030	2031	2032-2042
	Beg. Balance	260,000	212,711	163,176	111,288	56,935	-
	Principal	-	47,289	49,535	51,888	54,353	56,935
	Interest	-	12,350	10,104	7,751	5,286	2,704
<b>Sanitation Department Debt Service Subtotal</b>		<b>-</b>	<b>59,639</b>	<b>59,639</b>	<b>59,639</b>	<b>59,639</b>	<b>59,639</b>

Sanitation Fund Principal	93,462	78,489	80,735	83,088	85,553	368,935
Sanitation Fund Interest	12,977	23,666	20,550	17,326	13,991	41,876
<b>Sanitation Fund Debt Service Payment Total</b>	<b>106,440</b>	<b>102,155</b>	<b>101,285</b>	<b>100,414</b>	<b>99,544</b>	<b>410,811</b>

	2027	2028	2029	2030	2031	2032-2042	Total all years
General Fund Principal	323,997	304,581	308,409	312,418	316,618	2,734,330	4,300,352
General Fund Interest	83,297	139,149	128,319	117,306	106,103	473,720	1,047,895
<b>General Fund Debt Service Payment Total</b>	<b>407,294</b>	<b>443,730</b>	<b>436,727</b>	<b>429,724</b>	<b>422,721</b>	<b>3,208,050</b>	<b>5,348,247</b>
Utility Fund Principal	459,586	436,172	339,569	341,569	341,569	3,649,892	5,568,357
Utility Fund Interest	202,764	194,611	184,436	174,161	341,569	1,124,260	2,221,801
<b>Utility Fund Debt Service Payment Total</b>	<b>662,349</b>	<b>630,782</b>	<b>524,006</b>	<b>515,730</b>	<b>683,138</b>	<b>4,774,152</b>	<b>7,790,158</b>
Sanitation Fund Principal	93,462	78,489	80,735	83,088	85,553	368,935	790,262
Sanitation Fund Interest	12,977	23,666	20,550	17,326	13,991	41,876	130,386
<b>Sanitation Fund Debt Service Payment Total</b>	<b>106,440</b>	<b>102,155</b>	<b>101,285</b>	<b>100,414</b>	<b>99,544</b>	<b>410,811</b>	<b>920,648</b>
Total All Funds Principal	877,045	819,242	728,713	737,075	743,740	6,753,156	10,658,971
Total All Funds Interest	299,038	357,426	333,304	308,793	461,663	1,639,857	3,400,082
<b>Total All Funds Debt Payments</b>	<b>1,176,083</b>	<b>1,176,668</b>	<b>1,062,018</b>	<b>1,045,868</b>	<b>1,205,403</b>	<b>8,393,013</b>	<b>14,059,053</b>

**Town of Beech Mountain  
General Fund Revenue**

		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027
									Budget
<b>Tax Revenue</b>									
10-301-0000	Ad Val Tax - Current Years	3,990,602	6,635,701	6,372,691	6,433,311	6,702,219	6,250,896	93%	7,000,000
10-301-0001	Ad Val Tax - Prior Years	23,614	105,987	57,951	83,542	95,000	157,852	166%	300,000
10-302-0000	Vehicle Tax	128,246	146,874	135,313	147,261	115,000	119,120	104%	153,000
10-303-0001	Occupancy Tax					1,153,000	1,172,720	102%	1,100,000
<b>Total Tax Revenue</b>		<b>\$ 4,142,462</b>	<b>\$ 6,888,562</b>	<b>\$ 6,565,956</b>	<b>\$ 6,664,114</b>	<b>\$ 8,065,219</b>	<b>\$ 7,700,587</b>	<b>95%</b>	<b>\$ 8,553,000</b>
<b>Interest Income</b>									
10-317-0000	Interest on Taxes	20,019	35,592	33,065	38,893	50,000	79,966	160%	80,000
10-329-0000	Interest on Investments	11,130	307,684	494,334	425,041	50,000	236,825	474%	200,000
<b>Total Interest Income</b>		<b>31,149</b>	<b>\$ 343,276</b>	<b>\$ 527,400</b>	<b>\$ 463,934</b>	<b>\$ 100,000</b>	<b>\$ 316,791</b>	<b>317%</b>	<b>\$ 280,000</b>
<b>Miscellaneous Income</b>									
10-331-0000	Rental Income	5,500	6,000	6,000	23,300	8,400	5,600	67%	8,400
10-335-0000	Miscellaneous Revenue	24,757	70,324	5,338	117,506	15,000	37,290	249%	40,000
10-335-0001	Paid Parking Revenue	26,753	33,258	42,828	38,468	37,000	36,165	98%	37,000
10-335-0002	CARES Act Funding/ARP	-	-	-	-	-	-		-
10-335-0003	Rec Ctr Fees & Contribution	72,372	75,076	91,921	98,371	80,000	72,849	91%	97,000
10-335-0004	Hold Harmless Funds	301,557	334,867	430,060	429,936	414,878	261,478	63%	470,000
10-335-0005	Transfer from TDA - Admin	41,242	37,699	23,280	32,967	24,000	20,632	86%	30,000
10-335-0009	Fines and Penalties	15,001	20,871	24,808	12,365	22,000	8,036	37%	10,000
10-335-0010	Law Enforcement Vest Grant	1,000	-	-	-	-	-		-
10-335-0011	Special Events Income	43,714	43,113	49,576	12,563	45,000	9,914	22%	15,000
10-335-0012	Equip Upgrade Grant	-	-	134,311	-	-	-		-
10-335-0014	Fire Dept. Revenue	118,849	147,753	-	153,327	108,000	160,992	149%	168,000
10-335-0016	Misc Grants-Part f	112,096	-	-	30,538	-	28,545		353,250
10-335-0017	Town Merchandise	150	-	-	-	-	-		-
10-335-0019	NC DOT Streetscape Grant			-	-	-	-		-
<b>Total Miscellaneous Income</b>		<b>\$ 762,992</b>	<b>\$ 768,961</b>	<b>\$ 808,120</b>	<b>\$ 949,342</b>	<b>\$ 754,278</b>	<b>\$ 641,500</b>	<b>85%</b>	<b>\$ 1,228,650</b>

**Town of Beech Mountain  
General Fund Revenue**

		2022	2023	2024	2025	2025-2026	YTD		Proposed
State Revenue		Actual	Actual	Actual	Actual	Budget	3/31/2026		2026-2027
									Budget
10-336-0000	Tax Advertising Cost	1,128	551	1,275	409	600	-	0%	1,000
10-337-0000	Utility Sales Tax	276,124	296,276	459,367	486,512	250,000	209,915	84%	420,000
10-337-0001	Cable TV Franchise Tax	47,585	58,262	46,055	32,985	32,000	18,849	59%	38,000
10-341-0000	Beer and Wine Tax	2,671	3,077	3,331	2,716	3,000	-	0%	3,000
10-343-0000	State Street Aid - Powell Bill	125,505	124,649	137,839	150,867	135,000	149,643	111%	150,000
10-345-0000	Local Sales Tax	1,768,022	1,908,571	2,616,829	2,604,025	2,780,893	1,619,957	58%	3,245,975
									-
<b>Total State Revenue</b>		<b>\$ 2,221,036</b>	<b>\$ 2,391,386</b>	<b>\$ 3,264,696</b>	<b>\$ 3,277,513</b>	<b>\$ 3,201,493</b>	<b>\$ 1,998,364</b>	<b>62%</b>	<b>\$ 3,857,975</b>
<b>Fees</b>									
10-355-0000	Building Inspection Fees	78,527	113,833	124,368	101,614	75,000	39,746	53%	50,000
10-357-0000	Planning and Zoning Fees	9,572	9,360	7,030	4,485	6,000	2,275	38%	4,000
									-
<b>Total Fees</b>		<b>\$ 88,099</b>	<b>\$ 123,193</b>	<b>\$ 131,398</b>	<b>\$ 106,099</b>	<b>\$ 81,000</b>	<b>\$ 42,021</b>	<b>52%</b>	<b>\$ 54,000</b>
<b>Gains/Losses</b>									
10-383-0000	Sale of Fixed Assets	102,769	60,100	37,805	16,450	25,000	22,625	91%	25,000
<b>Total Gains/Losses</b>		<b>\$ 102,769</b>	<b>\$ 60,100</b>	<b>\$ 37,805</b>	<b>\$ 16,450</b>	<b>\$ 25,000</b>	<b>\$ 22,625</b>	<b>\$ 1</b>	<b>\$ 25,000</b>
<b>Proceeds</b>									
10-393-0001	Proceeds - Lease/Purchase		492,496		-		-		1,395,000
10-397-0002	Donations to Shane Park	4,094	45,000	-	-		-		-
<b>Total Proceeds</b>		<b>\$ 4,094</b>	<b>\$ 492,496</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 1,395,000</b>
<b>Transfers</b>									
10-399-0000	Fund Balance Appropriated				-	-	-		-
10-399-0002	Health Ins & Rx Claims Reimburse				-		-		-
10-399-0003	Transfer From 25 Fund		92,558		-	10,500	-	0%	-
10-399-0004	Transfer From Capital Projects	-	8,196	103,258	-		-		-
10-399-0008	Transfer From TDA - Grants	769,386	321,873	422,004	724,335	380,000	350,810	92%	795,111
10-399-0009	Transfer From TDA (Admin Sala	114,529	94,067	99,297	114,796	180,000	77,872	43%	180,000
<b>Total Transfers</b>		<b>\$ 883,915</b>	<b>\$ 516,694</b>	<b>\$ 624,559</b>	<b>\$ 839,131</b>	<b>\$ 570,500</b>	<b>\$ 428,682</b>	<b>75%</b>	<b>\$ 975,111</b>
<b>TOTAL REVENUE</b>		<b>\$ 8,236,516</b>	<b>\$ 11,584,667</b>	<b>\$ 11,959,933</b>	<b>\$ 12,316,584</b>	<b>\$ 12,797,490</b>	<b>\$ 11,150,570</b>	<b>87%</b>	<b>\$ 16,368,736</b>

Account Code	Account Title	Details/Note	
10-301-0000	Ad Val Tax - Current Year	Two County total evaluation \$1,046,061,910 Tax rate .65/100, 98% of prior year collection	
10-301-0001	Ad Val Tax - Prior Years	Total outstanding as of June 30th, 2025 equaled \$388,448	
10-302-0000	County Motor Vehicle Tax	Property tax on motor vehicles at same rate as real property	0
10-302-0001	NC Tax and Tag		
10-303-0001	Watauga Co Occupancy Tx	Total anticipated by the Tourism and Development Authority	
10-303-0002	Avery Co Occupancy Tx		
10-317-0000	Interest on Taxes		0
10-329-0000	Interest on Investments	A conservative estimate. We view rates as decreasing over the next twelve months	
10-331-0000	Rental Income	Radio station building at the pinnacle	
10-335-0000	Miscellaneous Revenue	Includes such items as dog tags, notary fees, maps sold, vendor refunds, copies/faxes made in town hall.	
10-335-0001	Paid Parking Revenue	Town owned lot for parking next to sled hill	
10-335-0002	CARES Act Funding	This will be COVID-19 related funding. No funds anticipated in FY2024	
10-335-0003	Rec Ctr Fees & Contributions	Fees and revenues generated by the recreation department	
10-335-0004	Hold Harmless Funds	State shared funds received quarterly	
10-335-0005	Admin Fee Collected From TDA	3% to 1% depending on the level of current Occupancy Tax collected. The more collected the less the fee	
10-335-0006	Wellness Grant		
10-335-0007	Forfeiture Income		
10-335-0008	Health Insurance Violation		
10-335-0009	Fines and Penalties	Parking tickets, zoning infractions and code enforcement actions	
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	Recreation department events and happenings	
10-335-0012	Body Cam/Equip Upgrade Grant	Grants available from the NC Governor's Crime Prevention Task Force	
10-335-0013	NC DOT Streetscape Grant		
10-335-0014	Fire Department Revenue	Two componets, first is the Counties Fire Tax Distribution and second is the State Grant	
10-335-0015	Transfer from Fire Department		
10-335-0016	Miscellaneous Grants	Part F grant for Recreation Department, 50-50 split with the town's share from FMEA Funds.	
10-335-0017	Town Merchandise	Flag, caps, t-shirts and other apparel	
10-335-0019	NC DOT Grant	No grants are currently in the system from NCDOT	
10-335-0020	MISCELLANEOUS REVENUE RETURNED CHECK		

10-336-0000	Tax Advertising Costs	Property tax collection cost are absorbed by the property owner
10-337-0000	Utility Sales Tax	State shared funds received quarterly resulting from the sales tax paid through utility bills
10-337-0001	Cable TV Franchise Tax	State shared funds received quarterly resulting from the sales tax paid through cable and satellite TV bills
10-341-0000	Alcohol Beverage Tax	State shared funds received annually resulting from the sales tax paid alcohol beverages
10-343-0000	State Street Aid - Powell Bill	State shared funds received yearly for the upkeep of town roads and streets
10-345-0000	Local Sales Tax Distribution	State shared funds received quarterly resulting from the sales tax paid for general consumer items
10-345-0001	1/2 Cent Local Sales Tax	
10-345-0002	Add'l 1/2 Cent Local Sales Tx	
10-345-0003	Add'l 1/2 Cent Local Sales Tax	
10-345-0004	Add'l 1/4 Cent Local Sales Tax	
10-347-0000	ABC Revenues	
10-355-0000	Building Inspection Fees	Fees for inspecting properties and new construction
10-357-0000	Planning and Zoning Fees	Fees paid in relation to zoning matters
10-383-0000	Sale of Fixed Assets	Surplus items auction off by online auctioneer
10-393-0000	Road Assessments	
10-393-0001	Proceeds - Lease/Purchase	
10-397-0001	Watauga Co Recreation Funds	
10-397-0002	DONATIONS TO SHANE OUTDOOR PRK	Donations for the construction of Shane Park as well as future donations for Park maintenance.
10-399-0000	Fund Balance Appropriated	\$0 fund balance used; amount needed beyond current revenues to meet 2026 Capital Outlay goal of \$0.
10-399-0001	Transfer from E-911 Fund Bal	
10-399-0002	Health Ins Claims Reimburse	Used only for historical purposes. No reimbursements since moving away from being self insured.
10-399-0003	TRANSFER FROM 25 FUND	
10-399-0004	Transfer From Capital Projects	
10-399-0007	Transfer From TDA (Sled Hill)	
10-399-0008	Transfer From TDA (Recreation)	Items and projects the TDA has determined to purchase as it meets thier goals and mission
10-399-0009	Reimburse from TDA for Salaries	Amounts the TDA reimburses the town for services. Such as, employees salary and benefits



										Proposed
		2022	2023	2024	2025	2025-2026	YTD			2026-2027
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%		Budget
<b>Contract Services</b>										
10-410-4201	Contract Services	70,875	124,284	200,227	235,218	90,000	55,725	62%		60,000
10-410-4210	Professional Services	90,704	116,641	77,877	48,371	50,000	29,022	58%		90,000
10-410-4220	Advertise/Notifications	2,884	7,045	10,259	7,492	10,000	7,226	72%		10,000
<b>Total Contract Services</b>		<b>\$ 164,463</b>	<b>\$ 247,970</b>	<b>\$ 288,363</b>	<b>\$ 291,081</b>	<b>\$ 150,000</b>	<b>\$ 91,972</b>	<b>61%</b>		<b>\$ 160,000</b>
<b>Misc Expenses</b>										
10-410-4300	Election Expense	6,035		6,133	-	7,500	1,812	24%		-
10-410-4310	Sales Tax Reimb Expense	1,085,235	1,232,022	1,634,300	1,633,174	1,200,000	855,407	71%		2,020,000
10-410-5300	Dues & Subscriptions	1,768	2,662	6,241	2,185	4,500	225	5%		2,500
10-410-5400	Insurance	24,669	31,487	36,318	37,883	45,000	40,589	90%		47,000
10-410-5401	Employment Security Commission	2,426	3,241	3,545	-	3,000	-	0%		3,000
10-410-5701	Bank Service Charges	21,707	14,619	11,115	10,990	8,500	7,907	93%		5,000
10-410-5750	Miscellaneous Expense	-	-	-	-	-	-			-
<b>Total Misc Expenses</b>		<b>\$ 1,141,839</b>	<b>\$ 1,284,031</b>	<b>\$ 1,697,652</b>	<b>\$ 1,684,231</b>	<b>\$ 1,268,500</b>	<b>905,940</b>	<b>71%</b>		<b>\$ 2,077,500</b>
<b>Capital Outlay</b>										
10-410-7400	Capital Outlay	121,791	88,100	100,000.00	-	35,700	23,920	67%		-
<b>Total Capital Outlay</b>		<b>\$ 121,791</b>	<b>\$ 88,100</b>	<b>\$ 100,000</b>	<b>\$ -</b>		<b>\$ 23,920</b>			<b>\$ -</b>
<b>Debt Principal &amp; Interest</b>										
10-410-8400	Debt (Principal)	-	-	55,000	55,000	55,000	-	0%		55,000
10-410-8401	Debt (Interest)	-	-	21,863	20,592	18,304	-	0%		16,016
<b>Total Debt Principal &amp; Interest</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 76,863</b>	<b>\$ 75,592</b>	<b>\$ 73,304</b>	<b>\$ -</b>	<b>0%</b>		<b>\$ 71,016</b>

		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026		2026-2027
									Budget
<b>Transfers to Other Funds</b>									
10-410-9100	Trsf to Water/Sewer Fund	-	-	-	-	-	-		-
10-410-9101	Trsf to Fund Balance	-	-	-	-	119,705	-	0%	273,589
10-410-9102	Trsf to Sanitation Fund	-	-	-	-	-	-		-
10-410-9104	Trsf Occupancy Tx to TDA	-	-	-	1,095,837	1,153,000	1,007,232	87%	1,100,000
10-410-9105	Trsf to Cap Projects (Capital Outlay)	77,910	364,848	985,152	90,000	-	-		1,999,400
10-410-9201	Mt. Ambulance Contribution	-	-	-	-	-	-		-
10-410-9202	Avery Co Humane Soc Contrib	-	-	-	-	-	-		-
10-410-9203	Watauga Co Humane Soc Contr	-	-	-	-	-	-		-
10-410-9204	Linville Rescue Squad Contr	-	-	-	-	-	-		-
10-410-9205	Beech Mtn Historical Soc Co	1,000	1,000	1,000	1,000	1,000	1,000	100%	1,000
						1,000	-	0%	-
<b>Total Transfers to Other Funds</b>		<b>\$ 78,910</b>	<b>\$ 365,848</b>	<b>\$ 986,152</b>	<b>\$ 1,276,837</b>	<b>\$ 1,274,705</b>	<b>\$ 1,008,232</b>	<b>79%</b>	<b>3,373,989</b>
<b>Contingency</b>									
10-410-9400	Contingency	-	-	-	-	-	-		-
<b>Total Contingency</b>		<b>\$ -</b>	<b>\$ -</b>				<b>\$ -</b>		<b>-</b>
<b>Total Administration</b>		<b>\$ 1,905,022</b>	<b>\$ 2,445,937</b>	<b>\$ 3,574,380</b>	<b>\$ 3,873,864</b>	<b>\$ 3,488,447</b>	<b>\$ 2,461,409</b>	<b>71%</b>	<b>\$ 6,362,242</b>

Account Code	Account Title	Details/Note
10-410-0200	Salaries	Department has 6 FTEs with a proposed 3% COLA. Manager salary shown at 100% all though 25% is charged to FD.
10-410-0201	Longevity pay	Longevity uses a 3% cola-equivalent increase;
10-410-0202	Incentive pay	Annual payment of \$350 to each employee with one full year of service
10-410-0210	Part Time Wages	Employees with less than 32 hours per week. Usually seasonal. Increase for finance office
10-410-0220	Overtime Wages	
10-410-0900	FICA	Social Security and Medicare payroll tax, Employer share
10-410-0901	Car/Phone Allowance	Managers phone and car allowance. Current manager has declined this allowance
10-410-0902	Employee Insurance	Employee health, dental, vision, disability, and life insurance provided; employees pay 0% basic, 50% health, full dental/vision..
10-410-0903	Runout Period Claims	
10-410-1000	State (ORBIT) Retirement	Increased by .75% from 12.85% to 13.6% of gross wages. Employee contributes 6% of their gross wage
10-410-1001	401(k)	Town matches employee contributions up to 6%
10-410-1100	Telephone	Covers all land line phone systems for Administration
10-410-1101	Postage	All metered mail for administration
10-410-1200	Data Processing	Admin share of software subs and PC/laptop replacements; Cost should decrease in future as move from Server to the Cloud.
10-410-1300	Utilities	Electricity, water/sewer and propane for admin portion of town hall
10-410-1400	Staff Development	Training, travel to training site, meals, and related costs.
10-410-1401		
10-410-1402	Council Expense	Educational, travel, supplies and other expense directly related to council.
10-410-1403	Employee Awards	Employee retirement recognition, Christmas lunch, special employee functions
10-410-1601	Bldg & Grounds Maintenance	Routine building and grounds upkeep. Cut from last year, which included Town Hall and visitor center work.
10-410-1602	Landscaping	Moved to Recreation Budget 10-621
10-410-1603		
10-410-1800		
10-410-3200		
10-410-3300	Supplies & Materials	Office supplies, desk chairs and other office needs
10-410-3301		
10-410-3302		
10-410-3303	Christmas Lights	Moved to Recreation Budget 10-621
10-410-3600		
10-410-4200		
10-410-4201	Contract Services	Housekeeping, mat cleaning, newsletter printing/mailing, and financial software maintenance
10-410-4210	Professional Services	Legal fees, administration share of General Fund Audit fees
10-410-4220	Advertise/Notifications	
10-410-4300	Election Expense	To reimburse Avery and Watauga counties for expenses related to town elections, no elections for 2026
10-410-4310	Sales Tax Reimb Expense	This account is used to record reimbursement of 70% of sales tax to Watauga County
10-410-5300	Dues & Subscriptions	Dues for various employee professional organization, local newspapers
10-410-5400	Insurance	Administrations share of total premiums plus potential deductibles
10-410-5401	Employment Security Commission	Town must keep 1% of payroll on deposit for claims; amount shown replenishes the required account.
10-410-5600		

<b>10-410-5700</b>		
<b>10-410-5701</b>	Bank Service Charges	Currently working with Truist Bank to Automate the Lockbox, AR-Box and E-check processing directly by electronic upload
<b>10-410-5750</b>	Miscellaneous Expense	
<b>10-410-6100</b>		
<b>10-410-6200</b>		
<b>10-410-7400</b>	Capital Outlay	
<b>10-410-7401</b>		
<b>10-410-8400</b>	Debt (Principal)	Principal payment on renovation project to Town Hall
<b>10-410-8401</b>	Debt (Interest)	Interest payment on renovation project to Town Hall
<b>10-410-9100</b>	Trsf to Water/Sewer Fund	
<b>10-410-9101</b>	Trsf to Fund Balance	To increase Fund Balance and protect against future unforeseen Helene expenditures
<b>10-410-9102</b>	Trsf to Sanitation Fund	
<b>10-410-9104</b>	Trsf Occupancy Tx to TDA	
<b>10-410-9105</b>	Trsf to Cap Project	Funds non-recurring capital outlay moved in FY2021 to the Capital Projects Fund to clarify funding sources.
<b>10-410-9202</b>	Avery Co Humane Soc Contrib	Has not been budgeted for the past few years.
<b>10-410-9203</b>	Watauga Co Humane Soc Contr	
<b>10-410-9205</b>	Beech Mtn Historical Soc Co	To support the mission of the Beech Mountain Historical Society

**Town of Beech Mountain  
Tax Collection**

Tax Collections		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027 Budget
<b>Personnel</b>									
10-460-0200	Salaries	29,771	36,083.00	40,761	45,901	42,218	30,959	73%	43,484
10-460-0201	Longevity pay	250	250	250	-	1,128	-	0%	1,389
10-460-0202	Incentive pay	150	175	175	-	350	175	50%	175
10-460-0900	FICA	2,337	2,744.00	3,102	3,435	3,343	2,324	70%	3,446
10-460-0902	Employee Insurance	3,046	3,710.00	3,630	8,183	4,209	5,722	136%	5,230
10-460-0903	Runout Period Claims	-	-	-	-	-	-	-	-
10-460-1000	State (ORBIT) Retirement	3,414	4,529.00	5,270	6,219	5,943	4,448	75%	6,802
10-460-1001	401(k)	1,709	1,935.00	2,242	2,471	2,622	1,860	71%	2,619
<b>Total Personnel</b>		<b>\$ 40,678</b>	<b>\$ 49,426</b>	<b>\$ 55,431</b>	<b>\$ 66,210</b>	<b>\$ 59,811</b>	<b>\$ 45,489</b>	<b>76%</b>	<b>\$ 63,146</b>
<b>Utilities, Bldg &amp; Grnds</b>									
10-460-1101	Postage	2,112.27	\$ 2,265	293.7	2,783	3,200	2,974	93%	3,500
10-460-1200	Data Processing	422.81	\$ 1,034	680.8	309	1,200	81	7%	800
10-460-1400	Staff Development	617.01	\$ 403	797.06	2,003	1,000	288	29%	1,000
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 3,152</b>	<b>\$ 3,702</b>	<b>\$ 1,772</b>	<b>\$ 5,094</b>	<b>\$ 5,400</b>	<b>\$ 3,343</b>	<b>62%</b>	<b>\$ 5,300</b>
<b>Supplies</b>									
10-460-3300	Supplies and Materials	39	19	-	2,378	4,000	-	0%	1,500
<b>Total Supplies</b>		<b>\$ 39</b>	<b>\$ 19</b>	<b>\$ -</b>	<b>\$ 2,378</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 1,500</b>
<b>Contract Service</b>									
10-460-4200	Collection Cost	-	2,834	6,873.11	-	1,750	1,381	79%	1,800
10-460-4201	Contract Services	5,617	2,229	600	1,433	-	-	0%	-
<b>Total Contract Services</b>		<b>\$ 5,617</b>	<b>\$ 5,063</b>	<b>\$ 7,473</b>	<b>\$ 1,433</b>	<b>\$ 1,750</b>	<b>\$ 1,381</b>	<b>79%</b>	<b>\$ 1,800</b>
<b>Misc Expenses</b>									
10-460-5400	Insurance P&L/WC	\$ 1,102	1,009	1,395.36	1,404	1,750	1,578	90%	1,800
10-460-5701	Refund of Pr Yr Taxes	-	-	-	-	-	-	-	-
<b>Total Misc Expenses</b>		<b>\$ 1,102</b>	<b>\$ 1,009</b>	<b>\$ 1,395</b>	<b>\$ 1,404</b>	<b>\$ 1,750</b>	<b>\$ 1,578</b>	<b>90%</b>	<b>\$ 1,800</b>
<b>Capital Outlay</b>									
10-460-7400	Capital Outlay	-	-	-	-	-	-	-	-
<b>TOTAL Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL Tax Collections</b>		<b>\$ 50,588</b>	<b>\$ 59,219</b>	<b>\$ 66,071</b>	<b>\$ 76,518</b>	<b>\$ 72,711</b>	<b>\$ 51,792</b>	<b>307%</b>	<b>\$ 73,546</b>

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

<b>Account Code</b>	<b>Account Title</b>	<b>Details/Note</b>
<b>10-460-0200</b>	Salaries	3% COLA. Tax Collector/Utility Billing and Collections - position shared with Utility billing and revenue clerk
<b>10-460-1000</b>	State (ORBIT) Retirement	Increased by .75% from 12.85% to 13.6% of gross wages. Employee contributes 6% of their gross wage
<b>10-460-1001</b>	401(k)	
<b>10-460-4201</b>	Contract Services	Cost of sending out annual tax statements, reminder notices
<b>10-460-5400</b>	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		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027 Budget
<b>Personnel</b>									
10-470-0200	Salaries	108,173	126,762	140,665	153,804	154,005	128,710	84%	201,339
10-470-0201	Longevity pay	750	750	750	-	3,827	-	0%	4,549
10-470-0202	Incentive pay	1,200	1,400	1,400.00	-	1,750	1,750	100%	1,400
10-470-0210	Part time wages	31,907	42,864	52,567.23	68,076	74,434	44,016		49,846
10-470-0900	FICA	10,844	12,733	14,453.81	16,691	15,978	13,240	83%	16,671
10-470-0902	Employee Insurance	24,352	24,907	21,124.53	20,590	26,278	16,543	63%	35,995
10-470-0903	Runout Period Claims	-		0	-	-	-		
10-470-1000	State (ORBIT) Retirement	12,251	15,938	23,134.21	29,438	24,820	24,431	98%	28,594
10-470-1001	401(k)	3,888	4,089	8,311.57	8,983	7,134	6,918	97%	9,789
<b>Total Personnel</b>		<b>\$ 193,365</b>	<b>\$ 229,443</b>	<b>\$ 262,406</b>	<b>\$ 297,581</b>	<b>\$ 308,227</b>	<b>\$ 235,608</b>	<b>76%</b>	<b>\$ 348,183</b>
<b>Utilities, Bldg &amp; Grnds</b>									
10-470-1100	Phone	654	2506	2,492.84	3,244	3,000	2,309	77%	2,500
10-470-1101	Postage	131	635	175.94	149	1,000	96	10%	500
10-470-1200	Data Processing	184	7747	1,801.76	4,817	1,200	2,186	182%	2,500
10-470-1400	Staff Development	-	3,047	7,917.56	6,133	7,000	5,993		10,000
10-470-1601	Building Maintenance	583	121	0	-	1,000	-	0%	1,000
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 969</b>	<b>\$ 14,056</b>	<b>\$ 12,388</b>	<b>\$ 14,343</b>	<b>\$ 13,200</b>	<b>\$ 10,584</b>	<b>80%</b>	<b>\$ 16,500</b>
<b>Supplies</b>									
10-470-3300	Supplies and Materials	497	1,274	957.07	1,591	2,000	473	24%	2,000
<b>Total Supplies</b>		<b>\$ 497</b>	<b>\$ 1,274</b>	<b>\$ 957</b>	<b>\$ 1,591</b>	<b>\$ 2,000</b>	<b>\$ 473</b>	<b>24%</b>	<b>\$ 2,000</b>
<b>Contract Service</b>									
10-470-4200	Contract Services	2,831	6,958	894.1	176,150	10,000	173,801	1738%	10,000
10-470-4201	Advertising & Marketing	2,594	460	1,774.22	2,111	8,000	2,674	33%	8,000
<b>Total Contract Services</b>		<b>\$ 5,425</b>	<b>\$ 7,418</b>	<b>\$ 2,668</b>	<b>\$ 178,261</b>	<b>\$ 18,000</b>	<b>\$ 176,475</b>	<b>980%</b>	<b>\$ 18,000</b>
<b>Misc Expenses</b>									
10-470-5308	Association Dues/Subscriptions				-	1,000	645		1,000
10-470-5400	Insurance P&L/Workers Comp	\$ 1,395	\$ 4,460	1,306.20	4,018	4,100	3,698	90%	4,100
<b>Total Misc Expenses</b>		<b>\$ 1,395</b>	<b>\$ 4,460</b>	<b>\$ 1,306</b>	<b>\$ 4,018</b>	<b>\$ 5,100</b>	<b>\$ 3,698</b>	<b>73%</b>	<b>\$ 5,100</b>
<b>Capital Outlay</b>									
10-470-7400	Capital Outlay	70,823	-	30,000	-	-	-		-
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>TOTAL Visitor Center</b>		<b>\$ 201,651</b>	<b>\$ 256,651</b>	<b>\$ 279,726</b>	<b>\$ 495,795</b>	<b>\$ 346,527</b>	<b>\$ 426,837</b>	<b>123%</b>	<b>\$ 389,783</b>

**Town of Beech Mountain  
Visitor Center**

<b>Account Code</b>	<b>Account Title</b>	<b>Details/Note</b>
10-470-0000	Vistors Center	
10-470-0200	Salaries	3% COLA; CIP up year over year. (3 FT) - TDA reimburses 100% Admin Assist and 50% Tourism/Marketing.
10-470-0201	Salaries	
10-470-0202	Incentive Pay	
10-470-0210	Part Time Wages	(2) PT Customer Serviced Positions 100% reimbursed by TDA
10-470-0220	Overtime Wages	
10-470-0900	FICA	
10-470-0902	Employee Insurance	
10-470-0903	Runout Period Claims	
10-470-1000	State (Orbit) Retirement	
10-470-1001	401K	
10-470-1100	Phone	
10-470-1101	Postage	
10-470-1200	Data Processing	Nordic - Yearly software and maintenance
10-470-1400	Staff Development	Economic Devt.- Travel, conferences, meetings, rural assembly , Hill Group Work Sessions
10-470-1601	Building Maintenance	
10-470-3300	Supplies and Materials	Economic Devt. - Copier and supplies
10-470-4200	Contract Services	cleaning (7,680) and rug rentals (1,080)
10-470-4201	Advertising & Marketing	Economic Devt. - Brochures, print materials, mailers and business spotlight radio
10-470-5308	Association Dues/Subscriptions	Economic Devt.- Dues and subscriptions
10-470-5400	Insurance	
10-470-7400	Capital Outlay	

0

**Town of Beech Mountain  
Police Department**

										Proposed
		2022	2023	2024	2025	2025-2026	YTD			2026-2027
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%		Budget
<b>Personnel</b>										
10-510-0200	Salaries	651,254	775,178	824,589	915,955	872,300	665,239	76%		985,432
10-510-0201	Longevity pay	6,250	6,000	5,750	-	25,548	-			20,684
10-510-0202	Incentive pay	4,200	4,550	5,250	-	4,900	5,250			6,300
10-510-0210	Part Time Wages	-	570	560	84	10,000	-			10,000
10-510-0220	Over Time Wages	26,735	35,411	38,062	41,572	25,000	28,740	115%		30,000
10-510-0230	LEO Separation Allowance	14,373	14,373	14,373	14,373	14,373	10,503	73%		14,373
10-510-0240	Field Training Officer Pay	600	1,000	2,800	100	1,600	-	0%		1,600
10-510-0900	Fica	54,491	62,351	65,852	72,287	72,960	53,095	73%		80,920
10-510-0902	Employee Insurance	122,767	146,634	131,603	143,039	168,227	82,717	49%		199,605
10-510-0903	Runout Period Claims	-	-	-	-	-	-			-
10-510-1000	State (ORBIT) Retirement	80,788	106,959	119,034	138,276	139,774	104,396	75%		178,318
10-510-1001	401(k)	32,935	37,609	41,918	43,791	88,288	28,531	32%		39,540
<b>Total Personnel</b>		<b>\$ 994,393</b>	<b>\$ 1,190,635</b>	<b>\$ 1,249,789</b>	<b>\$ 1,369,476</b>	<b>\$ 1,422,970</b>	<b>\$ 978,472</b>	<b>69%</b>		<b>\$ 1,566,772</b>
<b>Utilities, Bldg &amp; Grnds</b>										
10-510-1100	Telephone	11,888	11,109	10,692	12,141	13,500	9,383	70%		14,000
10-510-1101	Postage	138	95	105	96	500	44	9%		550
10-510-1200	Data Processing/IT Support	2,048	5,871	3,749	11,496	8,300	7,902	95%		12,000
10-510-1300	Utilities	17,363	18,562	16,662	16,293	22,000	10,765	49%		22,000
10-510-1400	Staff Development	6,403	4,060	6,040	10,250	8,500	4,736	56%		10,000
10-510-1600	Building Maintenance	2,403	1,334	2,895	4,651	6,000	4,515	75%		5,500
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 40,244</b>	<b>\$ 41,031</b>	<b>\$ 40,144</b>	<b>\$ 54,928</b>	<b>\$ 58,800</b>	<b>\$ 37,346</b>	<b>64%</b>		<b>\$ 64,050</b>
<b>Supplies</b>										
10-510-3300	Supplies & Materials	13,468	8,210	13,247	12,239	12,500	7,954	64%		15,000
10-510-3350	LEO/Training Supplies	11,975	7,277	7,356	13,846	14,000	6,906	49%		20,600
10-510-3399	Rube Donated Funds		46,860	-	-	10,500	6,983			10,000
10-510-3400	Investigations	2,811	235	933	-	2,500	2,092	84%		10,000
10-510-3500	Police K9				-	12,500	5,130			12,500
10-510-3600	Uniforms	6,337	11,537	13,176	13,923	15,000	12,528	84%		18,000
<b>Total Supplies</b>		<b>34,590</b>	<b>74,119</b>	<b>34,712</b>	<b>40,008</b>	<b>67,000</b>	<b>41,593</b>	<b>62%</b>		<b>86,100</b>

**Town of Beech Mountain  
Police Department**

		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026		2026-2027
									Budget
<b>Contract Services</b>									
10-510-4200	Contract Services	19,787	19,815	32,518	21,336	97,000	70,954	73%	149,000
10-510-4250	Towing Services-New	-	-	-	9,450	15,000	6,850	46%	15,000
<b>Total Contract Services</b>		<b>\$ 19,787</b>	<b>\$ 19,815</b>	<b>\$ 32,518</b>	<b>\$ 21,336</b>	<b>\$ 112,000</b>	<b>\$ 77,804</b>	<b>69%</b>	<b>\$ 164,000</b>
<b>Misc Expenses</b>									
10-510-5300	Dues & Subscriptions	200	344	209	574	500	170		700
10-510-5400	Printing and Publications	200	634	8,411	1,720	3,000	446		3,000
10-510-5500	Insurance	19,484	25,352	25,389	29,045	24,000	22,800	95%	28,500
10-510-5700	Immunizations	-	-	-	-	-	-		-
10-510-5701	Pre-employment Screening	728	3,495	1,500	750	3,000	250	8%	3,000
<b>Total Misc Expenses</b>		<b>20,612</b>	<b>29,825</b>	<b>35,508</b>	<b>32,090</b>	<b>30,500</b>	<b>23,665</b>	<b>78%</b>	<b>35,200</b>
<b>Vehicle Expenses</b>									
10-510-6100	Gas & Fuel	30,227	25,212	29,438	30,387	30,000	18,869	63%	32,000
10-510-6200	Vehicle Maintenance	44,557	33,873	50,180	37,678	57,000	37,515	66%	62,000
<b>Total Vehicle Expenses</b>		<b>74,784</b>	<b>59,085</b>	<b>79,618</b>	<b>68,066</b>	<b>87,000</b>	<b>56,384</b>	<b>65%</b>	<b>94,000</b>
<b>Capital Outlay</b>									
10-510-7400	Capital Outlay	198,486	109,313	101,408	178,664	125,000	117,950		
<b>Total Capital Outlay</b>		<b>198,486</b>	<b>109,313</b>	<b>101,408</b>	<b>178,664</b>	<b>125,000</b>	<b>117,950</b>	<b>94%</b>	<b>-</b>
<b>Debt Principal &amp; Interest</b>									
10-510-8400	Principal	-	-	20,410	20,410	20,494	20,494		20,494
10-510-8401	Interest	-	-	1,056	1,056	524	524		524
<b>Total Debt Principal &amp; Interest</b>		<b>-</b>	<b>-</b>	<b>21,466</b>	<b>21,466</b>	<b>21,018</b>	<b>21,018</b>	<b>100%</b>	<b>21,018</b>
<b>Transfers to Other Funds</b>									
10-510-9101	Trsf to Reserve for E-911	2,572	11,872	-	3,205	-	-		-
<b>Total Transfers to Other Funds</b>		<b>2,572</b>	<b>-</b>	<b>-</b>	<b>3,205</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Police Department</b>		<b>1,385,468</b>	<b>1,523,823</b>	<b>1,595,163</b>	<b>1,789,238</b>	<b>1,924,288</b>	<b>1,354,231</b>	<b>70%</b>	<b>2,031,140</b>

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

Account Code	Account Title	Details/Note	
10-510-0000	Police		0
10-510-0200	Salaries	I am requesting one dispatch position and one officer position which would be entry level positions at the hiring stage.	
10-510-0201	Longevity Pay		
10-510-0202	Incentive Pay		
10-510-0210	Part Time Wages	Reflects the cost of using part-time officers and dispatchers when extra personnel are needed.	
10-510-0220	Overtime Wages	Overtime for mandated training, shortages, court, winter shifts, town events, and other needs.	
10-510-0230	LEO Separation Allowance		
10-510-0240	Field Officer Training	Training lasts 12 weeks and pays \$100 bi-weekly (\$200 monthly), only during field training.	
10-510-0900	Fica		
10-510-0902	Employee Insurance		
10-510-0903	Runout Period Claims		
10-510-1000	State (ORBIT) Retirement	Rates rose to 12.85% for dispatchers and 14.04% for LEOs; employees contribute 6% of wages.	
10-510-1001	401(k)		
10-510-1100	Telephone	Covers dept cell phones and patrol-car Wi-Fi for citation and crash reports with unlimited data.	
10-510-1101	Postage	Covers postage for NC Training & Standards, NCACP, DA's office, other agencies, and mailings.	
10-510-1200	IT Support	Increase due to average monthly cost.	
10-510-1300	Utilities	Line item covers the cost of the street lights located within city limits and future lights to be added.	
10-510-1400	Staff Development	Increase due to the increase cost of training.	
10-510-1600	Building Maintenance	Increase needed for tables, chairs, benches, and evidence-room shelving.	
10-510-1800	Maintenance Services		
10-510-3300	Office Supplies	Increase is due to the increasing cost of necessary office supplies.	
10-510-3301	DP - Lease Payments		
10-510-3350	LEO/Training Supplies	Increase cost due to the need to purchase ammunition, purchase and training of Asp Batons.	
10-510-3399	Rube Donated Funds	This is to update badges, flashlights and exterior carriers	
10-510-3400	Investigations	Increase due to replacement of out of date products and needed equipment needed to conduct investigations.	
10-510-3500	Police K9	Covers K9 costs: training, estimated OT, food, handler gear, kennel, shelter, and vehicle equipment.	
10-510-3600	Uniforms	Increase is due to the increased cost of uniforms.	
10-510-4200	Contract Services	Increase due to Axon upgrades, Lexipol policy updates/implementation, and added Flock cameras.	
10-510-4250	Towing Services	Covers towing contract costs due to high parking volumes; revenues returned from violations and fees.	
10-510-5300	Dues & Subscriptions	Covers membership dues for NCACP, IACP, NC Investigators, NC Homicide, and LEI associations.	
10-510-5400	Printing and Publications	Covers civil and warning citation books, business cards, Night Eyes cards, literature, and meetings.	
10-510-5500	Insurance		
10-510-5700	Immunizations		
10-510-5701	Pre-employment Screening	Covers pre-employment medical, psych, and drug tests for hiring full- and part-time officers.	
10-510-5702	Drug Task Force		
10-510-5703	Viper Radios		
10-510-6100	Gas & Fuel	Line item covers the cost of gas for the year.	
10-510-6200	Vehicle Maintenance	Covers patrol-vehicle maintenance, added tow truck/UTV costs, and \$7,000 Nordic PC in-car laptops.	
10-510-7400	Capital Outlay		0
10-510-7401	DCI Rent		
10-510-8400	Debt - Lease/Purchase		
10-510-8401	Debt - Interest		
10-510-9100	Contribution to VFD		
10-510-9101	Trsf to Reserve for E-911		
10-510-9102	Transfer to Special Reven		

**Town of Beech Mountain  
Fire Department**

Fire										
		2022	2023	2024	2025	2025-2026	YTD			Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%		2026-2027
										Budget
<b>Personnel</b>										
10-515-0200	Salaries	148,219	161,021	179,566	196,971	194,838	151,416	78%		246,250
10-515-0201	Longevity pay	1,799	1,799	1,799	-	11,794	-			13,729
10-515-0202	Incentive pay	520	606	606	-	700	606			-
10-515-0210	Part Time Wages	-	-	-	-	-	-			-
10-515-0900	Fica	11,657	12,161		14,573	15,861	11,362	72%		19,888
10-515-0902	Employee Insurance	11,657	16,107	13,448	20,533	26,129	11,588	44%		26,160
10-515-0903	Runout Period Claims	15,284		15,453	-	-	-			
10-515-1000	State (ORBIT) Retirement	17,025	20,391	23,305	26,488	31,183	21,728	21%		39,257
10-515-1001	401(k)	6,631	7,199	7,929	8,188	9,330	6,528	0%		10,415
10-515-1002	Volunteer Pension	3,030	3,480	-	-	3,500	-			3,500
<b>Total Personnel</b>		<b>\$ 215,821</b>	<b>\$ 219,284</b>	<b>\$ 242,107</b>	<b>\$ 266,753</b>	<b>\$ 293,334</b>	<b>\$ 203,229</b>	<b>69%</b>		<b>\$ 359,198</b>
<b>Utilities, Bldg &amp; Grnds</b>										
10-515-1100	Telephone	5,141	6,267	5,220	5,783	5,000	4,524	90%		5,000
10-515-1101	Postage	30	8	31	-	750	352			750
10-515-1200	Data Processing	1,291	3,344	6,295	3,986	4,000	3,017	75%		3,750
10-515-1300	Utilities	13,995	15,467	14,416	18,564	12,000	10,666	89%		15,000
10-515-1400	Staff Development	3,963	3,636	5,605	7,939	4,500	3,671	82%		4,500
10-515-1600	Repairs & Maintenance	9,140	4,690	4,513	6,517	7,500	12,098	161%		10,000
10-515-1601	Building Repairs & Maint.	6,703	3,234	9,891	9,744	4,500	26,038	579%		7,500
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 40,263</b>	<b>\$ 36,646</b>	<b>\$ 45,971</b>	<b>\$ 52,534</b>	<b>\$ 38,250</b>	<b>\$ 60,366</b>	<b>158%</b>		<b>\$ 46,500</b>
<b>Supplies</b>										
10-515-3200	Printing & Stationary	2,227	-	195	-	2,500	-	0%		3,500
10-515-3300	Supplies & Materials	19,740	4,493	6,346	38,817	8,000	7,614	95%		45,000
10-515-3301	Equipment	45,272	101,850	90,370	96,493	85,000	94,303	111%		70,000
10-515-3600	Uniforms	646	1,154	1,010	1,172	1,000	-	0%		1,200
<b>Total Supplies</b>		<b>\$ 67,885</b>	<b>\$ 107,497</b>	<b>\$ 97,921</b>	<b>\$ 136,481</b>	<b>\$ 96,500</b>	<b>\$ 101,917</b>	<b>106%</b>		<b>\$ 119,700</b>
<b>Contract Services</b>										
10-515-4200	Contract Services	64,514	454,888	444,294	457,463	505,000	225,006	45%		500,000
<b>Total Contract Services</b>		<b>\$ 64,514</b>	<b>\$ 454,888</b>	<b>\$ 444,294</b>	<b>\$ 457,463</b>	<b>\$ 505,000</b>	<b>\$ 225,006</b>	<b>45%</b>		<b>\$ 500,000</b>

**Town of Beech Mountain  
Fire Department**

		<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025-2026</b>	<b>YTD</b>			<b>Proposed</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>3/31/2026</b>	<b>%</b>		<b>2026-2027</b>
										<b>Budget</b>
<b>Misc Expenses</b>										
10-515-5300	Dues & Subscriptions	2,900	2,318	6,160	6,195	2,500	11,154	446%		3,000
10-515-5400	Insurance	20,885	34,391	27,854	27,384	30,000	30,252	101%		30,000
10-515-5700	Immunizations	600	660	690	-	800	550	69%		700
<b>Total Misc Expenses</b>		<b>\$ 24,385</b>	<b>\$ 37,369</b>	<b>\$ 34,704</b>	<b>\$ 33,579</b>	<b>\$ 33,300</b>	<b>\$ 41,957</b>	<b>126%</b>		<b>\$ 33,700</b>
<b>Vehicle Expenses</b>										
10-515-6100	Gas and Fuel	6,975	8,899	8,148	8,260	8,500	5,523	65%		8,500
10-515-6200	Vehicle Maintenance	13,391	13,441	14,163	23,574	16,000	33,601	210%		18,000
<b>Total Vehicle Expenses</b>		<b>\$ 20,367</b>	<b>\$ 22,340</b>	<b>\$ 22,312</b>	<b>\$ 31,835</b>	<b>\$ 24,500</b>	<b>\$ 39,124</b>	<b>160%</b>		<b>\$ 26,500</b>
<b>Capital Outlay</b>										
10-515-7400	Capital Outlay	-	0	3,500	45,515	55,000	8,925			
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,500</b>	<b>\$ 45,515</b>		<b>\$ 8,925</b>			<b>\$ -</b>
<b>Debt Principal &amp; Interest</b>										
10-515-8400	Debt (Principal)/BMVFD	45,952.20	29,072	30,370	31,726	29,000	33,142	114%		31,726
10-515-8401	Debt (Interest)/BMVFD	17,047.80	14,152	12,584	11,498	14,000	10,082	72%		11,498
<b>Total Debt Principal &amp; Interest</b>		<b>\$ 63,000</b>	<b>\$ 43,224</b>	<b>\$ 42,954</b>	<b>\$ 43,224</b>	<b>\$ 43,000</b>	<b>\$ 43,224</b>	<b>101%</b>		<b>\$ 43,224</b>
<b>Transfers to Other Funds</b>										
10-515-9100	Contribution to VFD	32,000	32,000	32,000	32,000	32,000	32,000	100%		32,000
10-515-9400	Contingency			-	-	-				-
<b>Total Transfers to Other Funds</b>		<b>\$ 32,000</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>	<b>100%</b>		<b>\$ 32,000</b>
<b>Total Fire Department</b>		<b>\$ 528,235</b>	<b>\$ 953,248</b>	<b>\$ 965,762</b>	<b>\$ 1,099,384</b>	<b>\$ 1,065,884</b>	<b>\$ 755,748</b>	<b>71%</b>		<b>\$ 1,160,822</b>

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

<b>Account Code</b>	<b>Account Title</b>	<b>Details/Note</b>
10-515-0000	Fire	
10-515-0200	Salaries	3% COLA. Dept personnel: Fire Chief (shared with Town Manager) and Assistant Fire Chief.
10-515-0201	Longevity Pay	
10-515-0202	Incentive Pay	
10-515-0210	Part Time Wages	
10-515-0220	Over Time Wages	
10-515-0900	Fica	
10-515-0901	Employee Insurance	
10-515-0902	Employee Insurance	
10-515-0903	Runout Period Claims	
10-515-1000	State (ORBIT) Retirement	Increased by 0.75% from 12.10% to 12.85% of wages; employees contribute 6% of gross pay.
10-515-1001	401(k)	
10-515-1002	Volunteer Pension	Payment to the State for the Volunteer Firefighters Pension.
10-515-1100	Telephone	Telephone and Starlink for to Fire Stations.
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	Covers repair and maintenance of power tools, SCBA, radios, hoses/nozzles, detectors, fans, and gear.
10-515-1601	Bldgs & Grnds Maintenance	Repairs and General Maintenance for two Fire Stations.
10-515-3200	Printing & Stationary	Newsletters, Post Cards, Flyers for Public Information.
10-515-3300	Supplies & Materials	Firefighting Foam, Oxygen, Chemicals, Batteries, Medical Supplies, Cleaning items, Salt, Oil Dry.
10-515-3301	Equipment	Covers NC Grant-related gear—pagers, radios, PPE, hose, AEDs, tools—with county and grant match funds.
10-515-3600	Uniforms	Dress uniforms, Badges, Patches for 10 volunteer members.
10-515-4200	Contract Services	AED's, Life Pack Cardiac Monitor, LUCAS, EMS Ambulance Contract with Watauga County at \$465,000.00
10-515-5300	Dues & Subscriptions	Dues for NFPA, IAFC, NVFC, NC/Western Carolina Fire Chiefs, Avery and Watauga associations.
10-515-5400	Insurance	Covers collision/liability on VFD vehicles, volunteer death/disability, and other liability costs.
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 for nine apparatus/vehicles: tires, oil/filters, batteries, pumps, chains, and repairs.
10-515-7400	Capital Outlay	None proposed for 2026-2027.
10-515-8400	BMVFD/NOT TownDebt (Principal)	Current principal payment to USDA for one (1) Fire Truck and one (1) Fire Station.
10-515-8401	BMVFD NOT Town Debt (Interest)	Current Interest payment to USDA for one (1) Fire Truck and one (1) Fire Station.
10-515-9100	Contribution to VFD	Funding for the Volunteer Firefighter's Stipend.

Town of Beech Mountain  
Special Projects Department

		2022	2023	2024	2025	2025-2026	YTD		Proposed
	2/28/2026	Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027
									Budget
<b>Personnel</b>									
10.530-0200	Salaries	65,344	69,925		-	-			-
10.530-0201	Longevity pay	1,250	1,250		-	-			-
10.530-0202	Incentive pay	300	300		-	-			-
10.530-0900	Fica	5,117	5,217		-	-			-
10.530-0902	Employee Insurance	10,327	11,908		-	-			-
10.530-0903	Runout Period Claims	-	92		-	-			-
10.530-1000	State (ORBIT) Retirement	5,017	6,370		-	-			-
10.530-1001	401(k)	2,228	4,040		-	-			-
									-
<b>Total Personnel</b>		<b>\$ 89,583</b>	<b>\$ 99,103</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>
<b>Utilities, Bldg &amp; Grnds</b>									
10.530-1100	Telephone	480	679		-	-			-
10.530-1101	Postage	100	0		-	-			-
10.530-1200	Data Processing	500	1417		-	-			-
10.530-1400	Staff Development	1,000	103		-	-			-
									-
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 2,080</b>	<b>\$ 2,198</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>
<b>Supplies</b>									
10.530-3200	Printing & Stationary	500	0		-	-			-
10.530-3300	Supplies & Materials	250	90		-	-			-
10.530-3600	Uniforms				-	-			-
<b>Total Supplies</b>		<b>\$ 750</b>	<b>\$ 90</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>

		2022	2023	2024	2025	2025-2026	YTD	Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	2026-2027
								Budget
<b>Contract Services</b>								
10.530-4200	Contract Service	2,000		-	-	-	-	
10.530-4210	Professional Services							-
<b>Total Contract Services</b>		<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Misc Expenses</b>								
10.530-5300	Dues & Subscriptions	200	-	-	-	-	-	
10.530.5400	Insurance		1,557					
<b>Total Misc Expenses</b>		<b>\$ 200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Vehicle Expenses</b>								
10.530-6100	Gas & Fuel	600	250			-	-	
10.530-6200	Vehicle Maintenance	-				-	-	
<b>Total Vehicle Expenses</b>		<b>\$ 600</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Capital Outlay</b>								
10.530-7400	Capital Outlay	2,693	-	17,454	-	-		-
<b>Total Capital Outlay</b>		<b>\$ 2,693</b>	<b>\$ -</b>	<b>\$ 17,454</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL Special Projects</b>		<b>\$ 97,906</b>	<b>\$ 101,642</b>	<b>\$ 17,704</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Special Projects Department discontinued in 2021



**Town of Beech Mountain  
Building Inspections Department**

		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027
									Budget
<b>Misc Expenses</b>									
10-540-5300	Dues & Subscriptions	-	154	706	502	800	664	83%	1,000
10-540-5400	Insurance-P&L/Workers Comp	1,429	1,934	4,152	3,711	4,150	3,743	90%	4,250
<b>Total Misc Expenses</b>		<b>\$ 1,429</b>	<b>\$ 2,088</b>	<b>\$ 4,858</b>	<b>\$ 4,213</b>	<b>\$ 4,950</b>	<b>\$ 4,408</b>	<b>89%</b>	<b>\$ 5,250</b>
<b>Vehicle Expenses</b>									
10-540-6100	Gas & Fuel	368	1,017	1,802	1,537	1,750	1,213	69%	1,750
10-540-6200	Vehicle Maintenance	281	564	1,252	960	1,500	1,289	86%	1,500
<b>Total Vehicle Expenses</b>		<b>\$ 649</b>	<b>\$ 1,581</b>	<b>\$ 3,054</b>	<b>\$ 2,498</b>	<b>\$ 3,250</b>	<b>\$ 2,502</b>	<b>77%</b>	<b>\$ 3,250</b>
<b>Capital Outlay</b>									
10-540-7400	Capital Outlay	-	-	-	39,610	-	-		
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,610</b>				<b>\$ -</b>
<b>TOTAL Building Inspections</b>		<b>\$ 134,033</b>	<b>\$ 204,462</b>	<b>\$ 223,816</b>	<b>\$ 288,459</b>	<b>\$ 271,657</b>	<b>\$ 184,810</b>	<b>68%</b>	<b>\$ 283,856</b>

**Town of Beech Mountain  
Building Inspections Department**

<b>Account Code</b>	<b>Account Title</b>	<b>Details/Note</b>
10-540-0000	Building Inspections	
10-540-0200	Salaries	Covers NC Grant-related gear—pagers, radios, PPE, hose, AEDs, tools—with county and grant match funds.
10-540-0201	Longevity Pay	
10-540-0202	Incentive Pay	
10-540-0210	Part Time Wages	
10-540-0220	Over Time Wages	
10-540-0900	Fica	
10-540-0902	Employee Insurance	
10-540-0903	Runout Period Claims	
10-540-1000	State (ORBIT) Retirement	Increased by .75% from 12.10% to 12.85% of gross wages. Employee contributes 6% of their gross wage
10-540-1001	401(k)	
10-540-1100	Telephone	Adjusted for increases in telephone costs
10-540-1101	Postage	Postage for CPR List, Notices of Violation, and other required Building and Inspection Notifications
10-540-1200	Data Processing	Begin 4-year PC replacement cycle, with tablets in year five.
10-540-1400	Staff Development	Staff development costs adjusted for training and continuing education of inspectors
10-540-1603	Maintenance Parts	
10-540-1800	Maintenance Service	
10-540-3200	Printing & Stationary	Large format plotter paper, toner, and supplies; General office and field stationary
10-540-3300	Supplies & Materials	New/replacement inspection tools and materials, plus safety gear and first-aid kits for vehicles.
10-540-3600	Uniforms	Uniforms and Personal Protective Equipment (PPE) for Inspectors
10-540-4200	Contract Service	Plotter/scanner needs, and secure disposal of outdated files.
10-540-5300	Dues & Subscriptions	Dues for NCBA, NCEIA, IAEI, NCMIA, and NCPIA inspector associations.
10-540-5400	Insurance	
10-540-6100	Gas & Fuel	Fuel costs expected to be closer to average with return to training travel and gas price moderation
10-540-6200	Vehicle Maintenance	Cleaning and routine maintenance (brakes, wipers, oil, etc.); vehicle replacement expected this FY.
10-540-7400	Capital Outlay	

**Town of Beech Mountain  
Planning Department**

<b>Planning</b>									
									<b>Proposed</b>
		<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025-2026</b>	<b>YTD</b>		<b>2026-2027</b>
	2/28/2026	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>3/31/2026</b>	<b>%</b>	<b>Budget</b>
<b>Personnel</b>									
10-541-0200	Salaries	67,227	76,627	79,764	85,712	86,265	63,000	73%	88,853
10-541-0201	Longevity pay	250	500	500	-	1,891	-	0%	2,124
10-541-0202	Incentive pay	300	350	350	-	350	350	100%	-
10-541-0210	Part Time Wages	-	-	-	-	-	-		-
10-541-0220	Over Time Wages	-	-	-	-	-	-		-
10-541-0900	Fica	5,176	5,619	5,629	5,980	6,771	4,639	69%	6,960
10-541-0902	Employee Insurance	15,600	16,660	14,580	15,737	25,107	5,887	23%	15,708
10-541-0903	Runout Period Claims	-	-	-	-	-	-		-
10-541-1000	State (ORBIT) Retirement	7,645	9,645	10,314	11,609	12,037	9,041	75%	13,737
10-541-1001	401(k)	130	130	130	130	2,947	95	3%	134
10-541-1005	Board Member Pay	480	690	-	-	2,700	-	0%	2,700
<b>Total Personnel</b>		<b>\$ 96,808</b>	<b>\$ 110,221</b>	<b>\$ 111,267</b>	<b>\$ 119,168</b>	<b>\$ 138,068</b>	<b>\$ 83,011</b>	<b>60%</b>	<b>\$ 130,215</b>
<b>Utilities, Bldg &amp; Grnds</b>									
10-541-1100	Telephone	639	1,065	1,237	1,372	825	1,598	194%	1,500
10-541-1101	Postage	1009	1,532	695	488	2,750	247	9%	5,000
10-541-1200	Data Processing	916	1,524	930	4,503	2,500	465	19%	2,500
10-541-1400	Staff Development	585	1,892	1,598	1,272	2,500	799	32%	2,250
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 3,148</b>	<b>\$ 6,013</b>	<b>\$ 4,459</b>	<b>\$ 7,635</b>	<b>\$ 8,575</b>	<b>\$ 3,110</b>	<b>36%</b>	<b>\$ 11,250</b>
<b>Supplies</b>									
10-541-3200	Printing & Stationery	1,670	648	822	205	1,250	406	32%	3,750
10-541-3300	Supplies & Materials	1,043	2,010	2,793	1,499	4,000	909	23%	3,500
<b>Total Supplies</b>		<b>\$ 2,713</b>	<b>\$ 2,658</b>	<b>\$ 3,615</b>	<b>\$ 1,704</b>	<b>\$ 5,250</b>	<b>\$ 1,315</b>	<b>25%</b>	<b>\$ 7,250</b>

**Town of Beech Mountain  
Planning Department**

									<b>Proposed</b>
		<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025-2026</b>	<b>YTD</b>		<b>2026-2027</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>3/31/2026</b>	<b>%</b>	<b>Budget</b>
<b>Contract Services</b>									
10-541-4200	Contract Services	1,619	11,265	3,629	3,118	10,000	5,874	59%	160,000
10-541-4203	Summer Intern - Exp Reimb	-			-	5,000	-	0%	5,000
<b>Total Contract Services</b>		<b>\$ 1,619</b>	<b>\$ 11,265</b>	<b>\$ 3,629</b>	<b>\$ 3,118</b>	<b>\$ 15,000</b>	<b>\$ 5,874</b>	<b>39%</b>	<b>\$ 165,000</b>
<b>Misc Expenses</b>									
10-541-5300	Dues & Subscriptions	630	843	271	1,356	2,000	150	8%	2,000
10-541-5400	Insurance	2,177	2,496	2,791	2,479	3,550	3,202	90%	3,750
<b>Total Misc Expenses</b>		<b>\$ 2,807</b>	<b>\$ 3,339</b>	<b>\$ 3,062</b>	<b>\$ 3,835</b>	<b>\$ 5,550</b>	<b>\$ 3,352</b>	<b>60%</b>	<b>\$ 5,750</b>
<b>Vehicle Expenses</b>									
10-541-6100	Gas & Fuel	349	-	130	23	300	-	0%	250
10-541-6200	Vehicle Maintenance	1443	1,974	376	939	1,250	-	0%	1,500
<b>Total Vehicle Expenses</b>		<b>\$ 1,792</b>	<b>\$ 1,974</b>	<b>\$ 506</b>	<b>\$ 962</b>	<b>\$ 1,550</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 1,750</b>
<b>Capital Outlay</b>									
10-541-7400	Capital Outlay	-	58,850	-	12,130	-	-		
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ 58,850</b>	<b>\$ -</b>	<b>\$ 12,130</b>		<b>\$ -</b>		<b>\$ -</b>
<b>TOTAL Planning</b>		<b>\$ 108,886</b>	<b>\$ 194,320</b>	<b>\$ 126,537</b>	<b>\$ 148,552</b>	<b>\$ 173,993</b>	<b>\$ 96,662</b>	<b>56%</b>	<b>\$ 321,215</b>

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

<b>Account Code</b>	<b>Account Title</b>	<b>Details/Note</b>
10-541-0000	Planning	
10-541-0200	Salaries	
10-541-0202	Incentive Pay	3% COLA. Dept personnel: Planning/Inspections Director and Program Support Specialist (shared).
10-541-0210	Part Time Wages	
10-541-0220	Over Time Wages	
10-541-0900	Fica	
10-541-0902	Employee Insurance	
10-541-0903	Runout Period Claims	
10-541-1000	State (ORBIT) Retirement	Increased by .75% from 12.10% to 12.85% of gross wages. Employee contributes 6% of their gross wage
10-541-1001	401(k)	
10-541-1005	Board Member Compensation	
10-541-1100	Telephone	No expected increase in telephone
10-541-1101	Postage	\$2,500 for Commercial District Planning; 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	Planning and Inspections related certification, training, and continuing education
10-541-3200	Printing & Stationery	\$2,500 for Commercial District Planning; Large-format plotter paper, toner, and supplies; general office and field stationery needs.
10-541-3300	Supplies & Materials	New and replacement tools and office equipment/furniture
10-541-4200	Contract Services	\$150,000 for Commercial District Planning TDA funded; Lease for plotter; arborist services; ArcGIS/AutoCAD/SketchUp; IworQ; TDA-funded traffic studies.
10-541-4202	Contract Service-Summer Intern	
10-541-4203	Summer Intern - Exp. Reimb.	Expect to obtain a summer intern if possible
10-541-5300	Dues & Subscriptions	Dues for APA, NCAPA, Zoning Matters subscription, and ICMA membership.
10-541-5400	Insurance	
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	Low maintenance expected due to newer vehicle; routine cleaning and minor upkeep only.
10-541-7400	Captial Outlay	

Town of Beech Mountain  
Vehicle Maintenance Department

Vehicle Maintenance									
		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027 Budget
<b>Personnel</b>									
10-555-0200	Salaries	85,298	77,454	79,344	86,576	105,817	61,856	58%	111,109
10-555-0201	Longevity pay	1,000	750	875	-	3,061	-		3,373
10-555-0202	Incentive pay	600	525	525	-	700	525		-
10-555-0220	Over Time Wages	6,281	2,329	5,480	10,024	-	9,347		-
10-555-0900	Fica	7,182	6,013	6,433	7,385	8,383	5,406	64%	8,758
10-555-0902	Employee Insurance	20,774	13,450	15,398	16,027	16,936	9,545	56%	23,621
10-555-0903	Runout Period Claims	-	-	-	-	-	-		-
10-555-1000	State (ORBIT) Retirement	10,465	10,176	11,012	13,066	14,903	10,218	29%	17,287
10-555-1001	401(k)	3,288	3,805	5,089	5,612	3,649	4,272		7,096
<b>Total Personnel</b>		<b>\$ 134,889</b>	<b>\$ 114,502</b>	<b>\$ 124,156</b>	<b>\$ 138,690</b>	<b>\$ 153,448</b>	<b>\$ 101,169</b>	<b>66%</b>	<b>\$ 171,244</b>
<b>Utilities, Bldg &amp; Grnds</b>									
10-555-1100	Phone	218.89	239	257	238	238	178	75%	238
10-555-1200	Data Processing	4,409	10,056	1,846	1,116	1,000	483	48%	1,000
10-555-1300	Utilities	4,672		-	248	-	-		-
10-555-1600	Building Maintenance	1,183	1349	3,938	7,487	2,000	1,293	65%	2,000
10-555-3000	Gas & Fuel	129,031	116540	130,161	100,059	75,589	87,223	115%	80,000
10-555-3100	Repair Parts	33,892	1411	18,101	22,346	50,000	25,419	51%	50,000
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 173,187</b>	<b>\$ 129,595</b>	<b>\$ 154,303</b>	<b>\$ 131,495</b>	<b>\$ 128,827</b>	<b>\$ 114,596</b>	<b>89%</b>	<b>\$ 133,238</b>
<b>Supplies</b>									
10-555-3300	Supplies & Materials	13,872	13,936	5,834	15,250	15,250	4,373	29%	15,000
10-555-3700	Shop Tools	15,844	21,070	1,663	15,000	15,000	9,372	62%	10,000
10-555-3600	Uniforms	2,124	2,089	7,088	1,000	2,153	921	43%	1,200
<b>Total Supplies</b>		<b>\$ 31,840</b>	<b>\$ 37,095</b>	<b>\$ 14,585</b>	<b>\$ 31,250</b>	<b>\$ 32,403</b>	<b>\$ 14,666</b>	<b>45%</b>	<b>\$ 26,200</b>
<b>Misc Expenses</b>									
10-555-5400	Property & Liab/WC	-	3,369	5,097	3,807	8,407	7,583	90%	9,000
<b>Total Misc Expenses</b>		<b>\$ -</b>	<b>\$ 3,369</b>	<b>\$ 5,097</b>	<b>\$ 3,807</b>	<b>\$ 8,407</b>	<b>\$ 7,583</b>	<b>90%</b>	<b>\$ 9,000</b>
<b>Capital Outlay</b>									
10-555-7400	Capital Outlay	3,844	53,373	8,926	-	-	-		
<b>Total Capital Outlay</b>		<b>\$ 3,844</b>	<b>\$ 53,373</b>	<b>\$ 8,926</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Transfers to Other Funds</b>									
10-555-9000	Gas & Fuel Income	(128,985)	(117,226)	(132,009)	(100,059)	(75,589)	(87,223)	115%	(80,000)
10-555-9001	Maintenance Income	(11,132)	(12,672)	(51,593)	(23,804)	(50,000)	-	0%	(50,000)
<b>Total Transfers to Other Funds</b>		<b>\$ (140,117)</b>	<b>\$ (129,898)</b>	<b>\$ (183,602)</b>	<b>\$ (123,863)</b>	<b>\$ (125,589)</b>	<b>\$ (87,223)</b>	<b>69%</b>	<b>\$ (130,000)</b>
<b>TOTAL Vehicle Maintenance</b>		<b>\$ 203,643</b>	<b>\$ 208,036</b>	<b>\$ 123,466</b>	<b>\$ 181,378</b>	<b>\$ 197,496</b>	<b>\$ 150,791</b>	<b>76%</b>	<b>\$ 209,682</b>

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

<b>Account Code</b>	<b>Account Title</b>	<b>Details/Note</b>
10-555-0000	Vehicle Maintenance	
10-555-0200	Salaries	3% COLA. Dept personnel: Fleet Superintendent and Maintenance Crew.
10-555-0202	Incentive Pay	
10-555-0220	Over Time Wages	
10-555-0900	Fica	
10-555-0902	Employee Insurance	
10-555-0903	Runout Period Claims	
10-555-1000	State (ORBIT) Retirement	Increased by 0.75% from 12.10% to 12.85% of wages; employees contribute 6% of gross pay.
10-555-1001	401(k)	
10-555-1100	PHONE	Paid for in PW
10-555-1200	Data Processing	Monthly vehicle scanner data service, new scanner modules, and PC operations support.
10-555-1300	Utilities	These charges shift to Public Works Utilities due to single-point utility metering.
10-555-1600	Building Maintenance	Lift certifications for 3 vehicle lifts, maintenance of car wash.
10-555-3000	Gas & Fuel	Fuel purchases for the entire town fleet; each department budgets its share of the total.
10-555-3100	Repair Parts	All vehicle maintenance purchases made here and billed to departments; balanced with 10-555-9001.
10-555-3300	Supplies & Materials	All vehicle repair consumables (oils, fluids, filters, parts) with a 2% surcharge to support VM supplies.
10-555-3600	Uniforms	Annual Cintas costs for shop cloths, cleaning chemicals, and uniforms for VM staff.
10-555-3700	Shop Tools	Replacements and additional tools for shop service department.
10-555-5400	Insurance	Insurance coverage for department vehicles and assets.
10-555-7400	Capital Outlay	(description in attached document)
10-555-9000	Gas & Fuel Income	Balances 10-555-3000; all departmental gas and fuel charges return here for reconciliation.
10-555-9001	Maintenance Income	Balances 10-555-3100; all dept maintenance charges return here, with a line to track unaccounted parts.

**Town of Beech Mountain  
Public Works Department**

<b>Public Works Department</b>									
		<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025-2026</b>	<b>YTD</b>		<b>Proposed</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>3/31/2026</b>	<b>%</b>	<b>2026-2027</b>
									<b>Budget</b>
<b>Personnel</b>									
10-560-0200	Salaries	597,288	742,204	814,680	870,953	875,264	602,291	69%	982,352
10-560-0201	Longevity pay	5,750	7,000	7,250	-	24,869	-	0%	27,302
10-560-0202	Incentive pay	4,950	5,600	5,950	-	5,600	5,250	94%	1,050
10-560-0210	Part time wages	33,428	11,916	36,605	21,548	28,000	13,683	49%	28,000
10-560-0220	Over Time wages	43,585	50,997	63,141	77,445	26,000	42,357	163%	26,000
10-560-0900	Fica	52,856	60,278	67,873	71,139	73,420	49,039	67%	81,450
10-560-0902	Employee Insurance	145,372	146,645	152,685	157,837	202,710	83,331	41%	222,826
10-560-0903	Runout Period Claims	-	-	-	-	-	-	-	-
10-560-1000	State (ORBIT) Retirement	73,077	99,194	113,544	127,514	126,518	91,526	72%	154,781
10-560-1001	401(k)	31,159	38,441	46,366	48,932	30,952	34,716	112%	49,139
<b>Total Personnel</b>		<b>\$ 987,464</b>	<b>\$ 1,162,275</b>	<b>\$ 1,308,094</b>	<b>\$ 1,375,369</b>	<b>\$ 1,393,332</b>	<b>\$ 922,194</b>	<b>66%</b>	<b>\$ 1,572,900</b>
<b>Utilities, Bldg &amp; Grnds</b>									
10-560-1100	Telephone	10,642	11,274	10,799	10,478	9,084	7,535	83%	9,000
10-560-1200	Data Processing	3,485	2,998	3,698	9,013	17,500	11,052	63%	3,000
10-560-1300	Utilities	44,977	55,332	54,076	68,381	62,291	42,493	68%	42,000
10-560-1400	Staff Development	2,544	4,619	178	28	3,000	-	0%	3,000
10-560-1600	Repairs & Maintenance	2,784	6,690	2,924	18,692	20,000	5,283	26%	10,000
10-560-1601	Building Maintenance	5,558	11,803	25,907	20,684	12,000	12,950	108%	15,000
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 69,990</b>	<b>\$ 92,716</b>	<b>\$ 97,583</b>	<b>\$ 127,276</b>	<b>\$ 123,875</b>	<b>\$ 79,313</b>	<b>64%</b>	<b>\$ 82,000</b>
<b>Supplies</b>									
10-560-3300	Supplies & Materials	188,708	212,043	365,822	222,413	120,000	156,867	131%	150,000
10-560-3301	Signs	6,161	3,072	2,347	4,468	2,000	2,308	115%	2,000
10-560-3303	Road Striping	33,378	3,900	44,062	2,321	67,500	32,878	49%	100,000
10-560-3600	Uniforms	10,564	8,099	5,867	5,793	6,000	4,753	79%	6,500
<b>Total Supplies</b>		<b>\$ 238,811</b>	<b>\$ 227,114</b>	<b>\$ 418,098</b>	<b>\$ 234,995</b>	<b>\$ 195,500</b>	<b>\$ 196,806</b>	<b>101%</b>	<b>\$ 258,500</b>
<b>Contract Services</b>									
10-560-4200	Contract Services	80,695	92,845	78,682	100,659	80,000	87,792	110%	340,000
10-560-4202	Land Lease	-	-	40,500	55,013	54,000	42,315	78%	54,000
10-560-4210	Professional Services	261	-	-	3,895	5,500	33,719	613%	1,500
<b>Total Contract Services</b>		<b>\$ 80,957</b>	<b>\$ 92,845</b>	<b>\$ 119,182</b>	<b>\$ 159,566</b>	<b>\$ 139,500</b>	<b>\$ 163,826</b>	<b>117%</b>	<b>\$ 395,500</b>

**Town of Beech Mountain  
Public Works Department**

		<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025-2026</b>	<b>YTD</b>		<b>Proposed</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>3/31/2026</b>		<b>2026-2027</b>
									<b>Budget</b>
<b>Misc Expenses</b>									
10-560-5400	Insurance	36,820	44,628	51,641	48,594	48,584	47,726	98%	59,000
<b>Total Misc Expenses</b>		<b>\$ 36,820</b>	<b>\$ 44,628</b>	<b>\$ 51,641</b>	<b>\$ 48,594</b>	<b>\$ 48,584</b>	<b>\$ 47,726</b>	<b>98%</b>	<b>\$ 59,000</b>
<b>Vehicle Expenses</b>									
10-560-6100	Gas & Fuel	43,954	45,253	76,941	47,512	34,016	26,326	77%	45,000
10-560-6200	Vehicle Maintenance	96,151	71,793	124,343	142,787	110,000	122,355	111%	110,000
<b>Total Vehicle Expenses</b>		<b>\$ 140,105</b>	<b>\$ 117,046</b>	<b>\$ 201,284</b>	<b>\$ 190,299</b>	<b>\$ 144,016</b>	<b>\$ 148,681</b>	<b>103%</b>	<b>\$ 155,000</b>
<b>Capital Outlay</b>									
10-560-7400	Capital Outlay	409,005	234,420	219,479	20,500	253,000	378,796		
10-560-7402	Road Stabilization	61,101	160,221	251,800	199,114	-	28,072		160,000
10-560-7404	Culvert Replacement	13,402	19,261	37,102	16,520	-	9,542		10,000
10-560-7408	Resurfacing	935,179	665,030	769,884	187,300	1,000,000	940,321	94%	750,000
10-560-7409	Road Salt				261,895	440,000	689,156		500,000
<b>Total Capital Outlay</b>		<b>\$ 1,418,687</b>	<b>\$ 1,078,932</b>	<b>\$ 1,278,265</b>	<b>\$ 685,328</b>	<b>\$ 1,693,000</b>	<b>\$ 2,045,887</b>	<b>121%</b>	<b>\$ 1,420,000</b>
<b>Debt Principal &amp; Interest</b>									
10-560-8400	Debt (Principal)	200,402	350,560	208,749	239,949	241,660	241,660	100%	242,583
10-560-8401	Debt (Interest)	90,275	110,334	69,032	79,115	72,584	72,584	100%	67,869
<b>Total Debt Principal &amp; Interest</b>		<b>\$ 290,677</b>	<b>\$ 460,894</b>	<b>\$ 277,781</b>	<b>\$ 319,064</b>	<b>\$ 314,244</b>	<b>\$ 314,244</b>	<b>100%</b>	<b>\$ 310,451</b>
<b>Transfers to Other Funds</b>									
10-560-9001	Interfund Revenue	-	-	-	-	-	-		-
<b>Total Transfers to Other Funds</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>
<b>Total Public Works</b>		<b>\$ 3,263,510</b>	<b>\$ 3,276,450</b>	<b>\$ 3,751,928</b>	<b>\$ 3,140,491</b>	<b>\$ 4,052,051</b>	<b>\$ 3,918,677</b>	<b>97%</b>	<b>\$ 4,253,352</b>

<b>Account Code</b>	<b>Account Title</b>	<b>Details/Note</b>
10-560-0000	Road Maintenance	
10-560-0200	Salaries	3% COLA. Dept personnel: Ops Manager, Admin Manager, Crew Leaders, HEOs, Maintenance, Admin Asst, Seasonals.
10-560-0201	Longevity Pay	
10-560-0202	Incentive Pay	
10-560-0210	Part Time Wages	
10-560-0220	Over Time Wages	
10-560-0900	Fica	
10-560-0902	Employee Insurance	Department Employee insurance premium
10-560-0903	Runout Period Claims	
10-560-1000	State (ORBIT) Retirement	Increased by 0.75% from 12.10% to 12.85% of wages; employees contribute 6% of gross pay.
10-560-1001	401(k)	
10-560-1100	Telephone	All Public Works telephone expenses, based on FY 2025 usage and expenditures.
10-560-1200	Data Processing	Expected annual cost based on current needs, excluding added workstations for new PW facilities.
10-560-1300	Utilities	Includes all Public Works utility charges; funds moved from VM budget due to single-point metering.
10-560-1400	Staff Development	Training and education for maintenance crew staff.
10-560-1600	Repairs & Maintenance	Repairs for damages incurred throughout the year.
10-560-1601	Building Maintenance	Building maintenance annual needs.
10-560-2100	Rent	
10-560-3300	Supplies & Materials	chains; operating needs; roadway repair work.
10-560-3301	Signs	Roadway sign repairs and replacement.
10-560-3303	Road Striping	Annual road striping.
10-560-3600	Uniforms	Uniforms, workwear, PPE for all PW employees.
10-560-4200	Contract Services	Pest control, consumptive contracts, Mowing and grounds Maintenance . includes public parking lot stormwater repairs (funded by TDA and cont
10-560-4202	Land Lease	Elder Properties under town lease agreements.
10-560-4210	Professional Services	Continuation of pavement management, including engineering to assess roads, drainage, and repair needs.
10-560-5400	Insurance	Insurance coverage for department vehicles and assets.
10-560-6100	Gas & Fuel	Gasoline and Diesel Expense for Public Works
10-560-6200	Vehicle Maintenance	Annual maintenance for 8 light trucks, 7 heavy trucks, and 16 machines, including required services.
10-560-7400	Capital Outlay	(description in attached document)
10-560-7401	Capital Outlay - PWorks Bldg	
10-560-7402	Road Stabilization	Provides annual gravel , stone, dirt, chat for maintenance of roadways, road banks, and ditch lines.
10-560-7404	Culvert Replacement	Removal and replacement of Town maintained drain pipes
10-560-7408	Resurfacing	Upkeep of existing paved surfaces, new paved surfaces, pothole repairs, paved ditch repairs, apron repairs.
10-560-7409	Road Salt	For annual purchase and delivery of 2500 tons of salt.
10-560-7410	Helene Road Damages	
10-560-8400	Debt (Principal)	Includes equipment loan, Public Works Facility loan. See Debt Section for detail.
10-560-8401	Debt (Interest)	

**Town of Beech Mountain  
Recreation Department**

<b>Recreation</b>									<b>Proposed</b>
		<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025-2026</b>	<b>YTD</b>		<b>2026-2027</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>3/31/2026</b>	<b>%</b>	<b>Budget</b>
<b>Personnel</b>	2/28/2026								
10-621-0200	Salaries	328,566	434,617	450,098	501,803	491,578	382,500	78%	552,071
10-621-0201	Longevity pay	2,750	3,250	3,750	-	11,864	-	0%	12,937
10-621-0202	Incentive pay	2,700	3,500	3,500	-	3,150	3,850	122%	700
10-621-0210	Part Time wages	51,591	25,920	26,488	22,796	40,120	7,201	18%	40,120
10-621-0220	Over Time wages	111	3,130	3,906	3,925	1,000	4,003	400%	1,000
10-621-0900	Fica	30,291	35,557	36,192	39,602	41,900	30,066	72%	46,422
10-621-0902	Employee Insurance	60,533	72,677	70,789	80,457	89,796	50,194	56%	103,114
10-621-0903	Runout Period Claims	-	-	-	-	-	-	-	-
10-621-1000	State (ORBIT) Retirement	37,402	54,977	58,793	66,910	68,896	53,622	78%	85,422
10-621-1001	401(k)	15,258	19,913	21,236	21,942	16,870	16,084	95%	22,680
10-621-1005	Board Member Pay	405	210	-	-	-	-	-	-
<b>Total Personnel</b>		<b>\$ 529,607</b>	<b>\$ 653,751</b>	<b>\$ 674,751</b>	<b>\$ 737,436</b>	<b>\$ 765,174</b>	<b>\$ 547,519</b>	<b>72%</b>	<b>\$ 864,466</b>
<b>Utilities, Bldg &amp; Grnds</b>									
10-621-1100	Telephone	8,068	9,883	10,054	11,223	9,500	8,924	94%	9,500
10-621-1101	Postage	163	97	29	1	100	12	12%	200
10-621-1200	Data Processing	7,916	4,345	5,090	13,259	8,800	12,580	143%	3,200
10-621-1300	Utilities	40,678	50,733	52,212	51,079	42,000	39,332	94%	42,000
10-621-1400	Staff Development	2,749	5,065	695	1,073	1,000	627	63%	800
10-621-1601	Building & Grounds Maint	40,629	29,036	27,420	5,493	13,000	13,756	106%	10,500
10-621-1602	Landscaping	29,438	21,690	32,537	21,729	30,000	24,380	81%	45,000
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 129,642</b>	<b>\$ 120,849</b>	<b>\$ 128,036</b>	<b>\$ 103,857</b>	<b>\$ 104,400</b>	<b>\$ 99,612</b>	<b>95%</b>	<b>\$ 111,200</b>
<b>Supplies</b>									
10-621-3300	Supplies & Materials	17,430	16,634	9,881	12,596	16,700	7,145	43%	18,000
10-621-3301	Equipment	4,517	5,122	12,340	5,181	5,000	4,330	87%	6,500
10-621-3302	Christmas Lights	5,824	5,000	1,473	78,181	72,050	73,080	101%	80,000
10-621-3303	Trail Maintenance Supplies	8,221	2,864	13,739	8,353	15,000	4,334	29%	40,000
10-621-3304	Signs	5,693	3,685	1,843	-	-	-	-	-
10-621-3305	Sled Hill Supplies	3,618	2,869	2,920	4,821	5,000	3,972	79%	5,000
10-621-3600	Uniforms	-	-	-	2,349	2,800	1,792	64%	2,900
<b>Total Supplies</b>		<b>\$ 45,303</b>	<b>\$ 36,174</b>	<b>\$ 42,195</b>	<b>\$ 111,481</b>	<b>\$ 116,550</b>	<b>\$ 94,652</b>	<b>81%</b>	<b>\$ 152,400</b>

**Town of Beech Mountain  
Recreation Department**

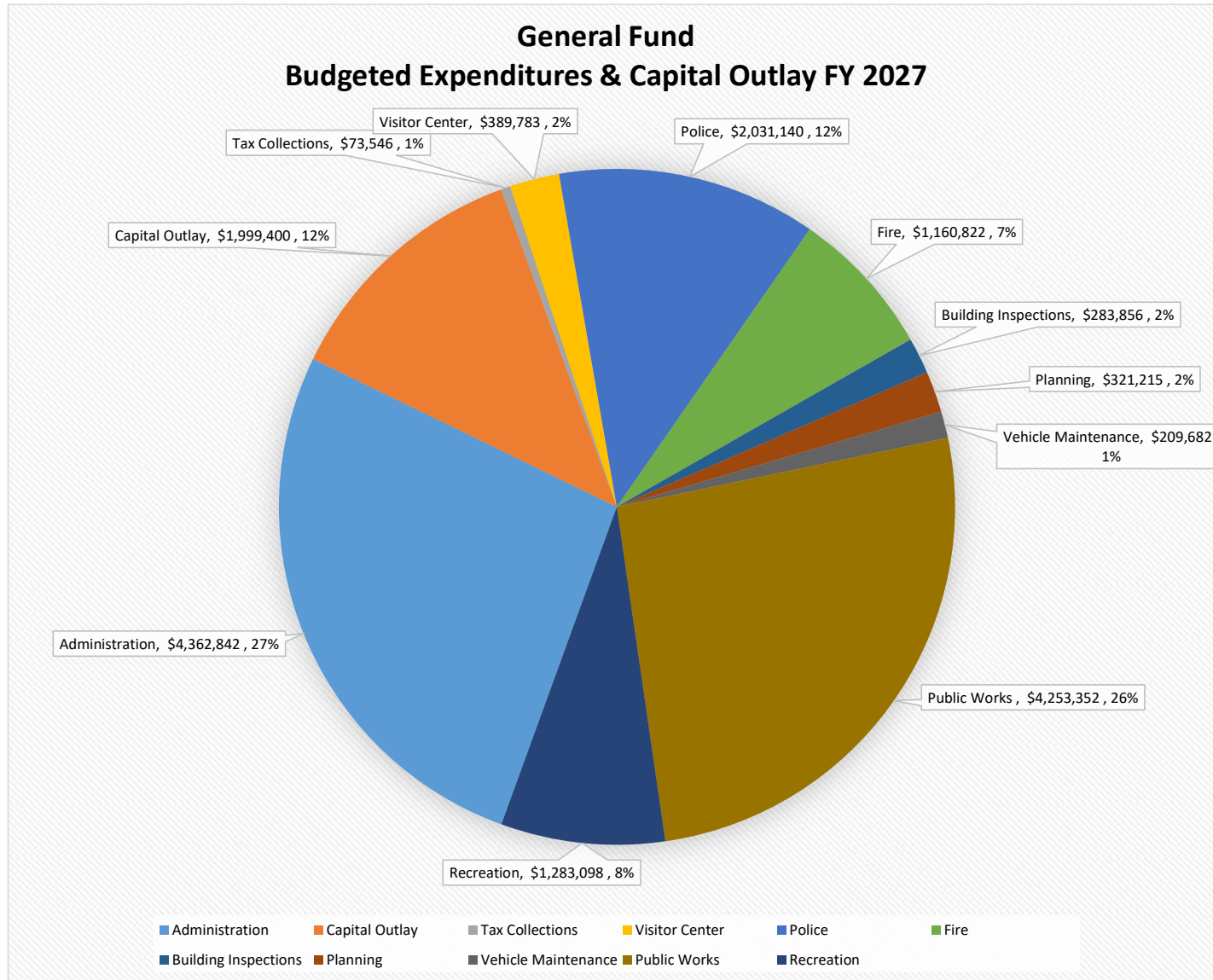
		<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025-2026</b>	<b>YTD</b>		<b>Proposed</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>3/31/2026</b>	<b>%</b>	<b>2026-2027</b>
									<b>Budget</b>
<b>Contract Services</b>									
10-621-4201	Contract Services	37,160	52,131	45,321	30,900	31,780	4,184	13%	87,200
10-621-4202	Programming	7,146	5,483	8,888	9,808	10,000	7,210	72%	12,000
10-621-4203	Fitness/Wellness	14,167	12,030	9,542	2,746	2,000	1,213	61%	2,000
10-621-4204	Special Event Expense	12,820	13,800	6,976	6,846	5,000	4,769	95%	6,500
10-621-4205	Special Projects	-921			-	-	-		-
10-621-4210	Professional Services								-
<b>Total Contract Services</b>		<b>\$ 70,371</b>	<b>\$ 83,444</b>	<b>\$ 70,727</b>	<b>\$ 50,300</b>	<b>\$ 48,780</b>	<b>\$ 17,376</b>	<b>36%</b>	<b>\$ 107,700</b>
<b>Misc Expenses</b>									
10-621-5300	Dues & Subscriptions	2,073	2,016	2,832	2,007	1,300	1,236	95%	2,100
10-621-5400	Insurance	14,626	20,097	16,803	17,651	18,000	16,236	90%	21,500
10-621-5700	Advertising	423	1,402	2,086	417	600	-	0%	500
10-621-5701	Credit Card Fee	2,059	(7)		31	-			-
<b>Total Misc Expenses</b>		<b>\$ 19,180</b>	<b>\$ 23,508</b>	<b>\$ 21,721</b>	<b>\$ 20,106</b>	<b>\$ 19,900</b>	<b>\$ 17,472</b>	<b>88%</b>	<b>\$ 24,100</b>
<b>Vehicle Expenses</b>									
10-621-6100	Gas & Fuel	7,667	9,259	7,738	9,655	9,500	6,452	68%	10,000
10-621-6200	Vehicle Maintenance	6,268	7,295	10,649	7,671	7,500	5,948	79%	7,500
<b>Total Vehicle Expenses</b>		<b>\$ 13,934</b>	<b>\$ 16,554</b>	<b>\$ 18,387</b>	<b>\$ 17,327</b>	<b>\$ 17,000</b>	<b>\$ 12,401</b>	<b>73%</b>	<b>\$ 17,500</b>
<b>Capital Outlay</b>									
10-621-7400	Capital Outlay	932,871	108,066	241,580	239,938	126,900	48,867		
<b>Total Capital Outlay</b>		<b>\$ 932,871</b>	<b>\$ 108,066</b>	<b>\$ 241,580</b>	<b>\$ 239,938</b>	<b>\$ 126,900</b>	<b>\$ 48,867</b>	<b>39%</b>	<b>\$ -</b>
<b>Debt Principal &amp; Interest</b>									
10-621-8400	Debt (Principal)	-	5,704	6,013	6,013	5,589	5,732	103%	5,660
10-621-8401	Debt (Interest)	-	372	312	312	143	-	0%	72
<b>Total Debt Principal &amp; Interest</b>		<b>\$ -</b>	<b>\$ 6,076</b>	<b>\$ 6,325</b>	<b>\$ 6,325</b>	<b>\$ 5,732</b>	<b>\$ 5,732</b>	<b>100%</b>	<b>\$ 5,732</b>
<b>Total Recreation</b>		<b>\$ 1,740,909</b>	<b>\$ 1,048,422</b>	<b>\$ 1,203,722</b>	<b>\$ 1,286,768</b>	<b>\$ 1,204,436</b>	<b>\$ 843,632</b>	<b>70%</b>	<b>\$ 1,283,098</b>

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

Account Code	Account Title	Details/Note
10-621-0000	Recreation	
10-621-0200	Salaries	3% COLA. Dept personnel: Rec Director, Asst Director, Supervisors, Coordinators, crew, seasonals.
10-621-0201	Longevity Pay	
10-621-0202	Incentive Pay	
10-621-0210	Part Time Wages	
10-621-0220	Over Time Wages	
10-621-0900	Fica	
10-621-0902	Employee Insurance	
10-621-0903	Runout Period Claims	
10-621-1000	State (ORBIT) Retirement	Increased by .75% from 12.10% to 12.85% of gross wages. Employee contributes 6% of their gross wage
10-621-1001	401(k)	
10-621-1005	Board Member Compensation	
10-621-1100	Telephone	No increase is needed.
10-621-1101	Postage	
10-621-1200	Data Processing	Edmunds Rec. Software
10-621-1300	Utilities	Propane and electric for all rec facilities, BRC, Bark Park and Lake Coffey Restroom
10-621-1400	Staff Development	Training and conferences for staff
10-621-1600	Repairs & Maintenance	
10-621-1601	Building & Grounds Maintenance	Annual maintenance to Buckeye and park facilities. We need to replace a few interior doors at Buckeye.
10-621-1602	Landscaping	Increasing streetscape landscaping, adding more hanging baskets to light poles. Mulching for BRC and town wide parks/buildings. \$15k given from TDA
10-621-2100	Rent	
10-621-3300	Supplies & Materials	All cleaning materials for BRC, pavilion, Lake Coffey, and Bark Park bathrooms. Water for BRC. Rental of Port-a-johns at EMO trailhead.
10-621-3301	Equipment	Replacement of 10 year old leaf blowers, trail tools, winches for trucks, mobil fueler system for trail work
10-621-3302	Christmas Lights	TDA grant request to pay \$75k for walking trail, Elderberry, and Charter Hills corner. Repairs and miscellaneous
10-621-3303	Trail Maintenance Supplies	Increased for rental of additional equipment. \$15k for Sunset Park renovation (TDA grant request), \$5k as TDA legacy grant
10-621-3304	Signs	
10-621-3305	Sled Hill Supplies	Cost of maintaining the sled hill. Pads will need replacing in another year
10-621-3600	Uniforms	Staff shirts and pants for outdoor crew. Each outdoor crew gets \$100 stipend for boots
10-621-4200	Contract Services	
10-621-4201	Contract Services	Mowing (TDA provides \$30k), Summer Camp bus/driver \$4200, TYH Water, A-1 Termite, \$50000 BRC Master site plan (TDA Grant request)
10-621-4202	Programming	Increased for new programs and additions to existing programs.
10-621-4203	Fitness/Wellness	Replacement of Yoga mats, bands, weights.
10-621-4204	Special Event Expense	For all special events such as 4th of July, Halloween, Murder Mystery Dinner, Holiday Market, Run the Beech and several more.
10-621-4205	Special Projects	
10-621-5300	Dues & Subscriptions	Dues for Zumba, Sling TV, Constant Contact, Amazon Prime.
10-621-5400	Insurance	
10-621-5700	Advertising	Banners for events and other mailing advertisement for membership.
10-621-5701	Credit Card Fee	
10-621-6100	Gas & Fuel	Adding a new vehicle for outdoor staff and replacing an old truck.
10-621-6200	Vehicle Maintenance	New tires and brakes will be needed on all vehicles along with the usual oils and other fluid changes.
10-621-7400	Capital Outlay	\$706,500 PARTF for 3-yr Shane Park project; includes crew truck. TDA funds Buckeye gym floor + Honda SXS.
10-621-8400	Debt (Principal)	
10-621-8401	Debt (Interest)	
10-621-9100	Trsf to Fac Maint Reserve	

**Town of Beech Mountain  
General Fund Summary**

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD 3/31/2026	YTD 2/28/2026 %	Proposed 2027-2028 Budget
<b>General Fund Revenue</b>	\$ 8,236,516	\$ 11,584,667	\$ 11,959,933	\$ 12,316,584	\$ 12,797,490	\$ 11,150,570	87%	\$ 16,368,736
Administration	1,905,022	2,445,937	3,574,380	3,873,864	3,488,447	2,461,409	71%	\$ 6,362,242
Tax Collections	50,588	59,219	66,071	76,518	72,711	51,792	71%	\$ 73,546
Visitor Center	201,651	256,651	279,726	495,795	346,527	426,837	123%	\$ 389,783
Police	1,385,468	1,523,823	1,595,163	1,789,238	1,924,288	1,354,231	70%	\$ 2,031,140
Fire	528,235	953,248	965,762	1,099,384	1,065,884	755,748	71%	\$ 1,160,822
Special Projects	97,906	101,642	17,704	-	-	-		\$ -
Building Inspections	134,033	204,462	223,816	288,459	271,657	184,810	68%	\$ 283,856
Planning	108,886	194,320	126,537	148,552	173,993	96,662	56%	\$ 321,215
Vehicle Maintenance	203,643	208,036	123,466	181,378	197,496	150,791	76%	\$ 209,682
Public Works	3,263,510	3,276,450	3,751,928	3,140,491	4,052,051	3,918,677	97%	\$ 4,253,352
Recreation	1,740,909	1,048,422	1,203,722	1,286,768	1,204,436	843,632	70%	\$ 1,283,098
<b>Total Expenditures</b>	\$ 9,619,850	\$ 10,272,210	\$ 11,928,275	\$ 12,380,448	\$ 12,797,490	\$ 10,244,590	80%	\$ 16,368,736
<b>Variance</b>	\$ (1,383,334)	\$ 1,312,458	\$ 31,658	\$ (63,864)	(0)	\$ 905,980		(0)



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

<b>General Fund Summary Capital Improvement Program</b>																																																
<b>Fiscal Year Ending</b>																																																
<b>Capital Funding</b>																																																
<b>Projected</b>																																																
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 10%; text-align: center;">2027</th> <th style="width: 10%; text-align: center;">2028</th> <th style="width: 10%; text-align: center;">2029</th> <th style="width: 10%; text-align: center;">2030</th> <th style="width: 10%; text-align: center;">2031</th> </tr> </thead> <tbody> <tr> <td style="padding: 2px;">Transfer From General Fund</td> <td style="text-align: right; padding: 2px;">171,150</td> <td style="text-align: right; padding: 2px;">2,364,143</td> <td style="text-align: right; padding: 2px;">1,470,000</td> <td style="text-align: right; padding: 2px;">190,000</td> <td style="text-align: right; padding: 2px;">125,000</td> </tr> <tr> <td style="padding: 2px;">Appropriated Fund Balance</td> <td style="text-align: right; padding: 2px;">-</td> <td style="text-align: right; padding: 2px;">-</td> <td style="text-align: right; padding: 2px;">-</td> <td style="text-align: right; padding: 2px;">-</td> <td style="text-align: right; padding: 2px;">-</td> </tr> <tr> <td style="padding: 2px;">Debt Financing</td> <td style="text-align: right; padding: 2px;">1,395,000</td> <td style="text-align: right; padding: 2px;">-</td> <td style="text-align: right; padding: 2px;">-</td> <td style="text-align: right; padding: 2px;">395,000</td> <td style="text-align: right; padding: 2px;">340,000</td> </tr> <tr> <td style="padding: 2px;">Grant Funding</td> <td style="text-align: right; padding: 2px;">433,250</td> <td style="text-align: right; padding: 2px;">112,000</td> <td style="text-align: right; padding: 2px;">-</td> <td style="text-align: right; padding: 2px;">-</td> <td style="text-align: right; padding: 2px;">-</td> </tr> <tr> <td style="padding: 2px;"><b>Total Capital Funding</b></td> <td style="text-align: right; padding: 2px;"><b>\$ 1,999,400</b></td> <td style="text-align: right; padding: 2px;"><b>\$ 2,476,143</b></td> <td style="text-align: right; padding: 2px;"><b>\$ 1,470,000</b></td> <td style="text-align: right; padding: 2px;"><b>\$ 585,000</b></td> <td style="text-align: right; padding: 2px;"><b>\$ 465,000</b></td> </tr> </tbody> </table>														2027	2028	2029	2030	2031	Transfer From General Fund	171,150	2,364,143	1,470,000	190,000	125,000	Appropriated Fund Balance	-	-	-	-	-	Debt Financing	1,395,000	-	-	395,000	340,000	Grant Funding	433,250	112,000	-	-	-	<b>Total Capital Funding</b>	<b>\$ 1,999,400</b>	<b>\$ 2,476,143</b>	<b>\$ 1,470,000</b>	<b>\$ 585,000</b>	<b>\$ 465,000</b>
	2027	2028	2029	2030	2031																																											
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<b>Capital Expenditures</b>																																																
		Actual	Actual	Actual	Actual	Current Budget	YTD		Proposed Budget		Projected																																					
Account #	Department	2022	2023	2024	2025	2026	3/31/2026	%	2027	2028	2029	2030	2031																																			
10-410-7400	GF Administration	-	-			35,700	23,920		-	-	-	-	-																																			
10-410-7401	GF Administration-SP	-	-			-	-		-	-	-	-	-																																			
10-470-7400	Visitor Center	-	-			-	-		-	-	-	-	-																																			
10-510-7400	Police Department	101,408	154,000			125,000	117,950		139,000	125,000	125,000	125,000	125,000																																			
10-515-7400	Fire Department	-	-			55,000	8,925		1,225,000	-	-	65,000	-																																			
10-540-7400	Inspections Dept	-	-			-	-		-	-	-	-	-																																			
10-541-7400	Planning Dept	-	12,000			-	-		-	50,000	-	-	-																																			
10-555-7400	Vehicle Maintenance	8,926	-			-	-		-	-	-	-	-																																			
10-560-7400	Public Works	219,479	-			411,000	378,796		210,000	425,000	445,000	330,000	340,000																																			
10-621-7400	Recreation	-	238,138			368,480	48,867		425,400	1,764,143	900,000	-	-																																			
<b>Total Capital Outlay</b>		<b>\$ 329,813</b>	<b>\$ 404,138</b>	<b>\$ 329,813</b>	<b>\$ 404,138</b>	<b>\$ 995,180</b>	<b>\$ 578,458</b>	143%	<b>\$ 1,999,400</b>	<b>\$ 2,364,143</b>	<b>\$ 1,470,000</b>	<b>\$ 520,000</b>	<b>\$ 465,000</b>																																			



**Detail Listing**

**Item/Project Description**

Star links - Required for emergency communication via the internet and Town Phone System. 6 Units proposed. PD/Disp, Town Hall, Public Works, Fire Station 1 & 2, Buckeye Rec. Center Shelter.

Satellite Phones - Required for direct communications via Satellite during emergencies. 3 Units proposed. Dispatch, Town Hall EOC, Public Works.

Furnace Replacement at Town Hall. 2 Units proposed. Original units have reached the end of service, (37 years old) with numerous breakdowns and lack of service parts.

<b>Visitor Center Capital Improvement Program</b>														
										<b>Fiscal Year Ending</b>				
										<b>Projected</b>				
										<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>
<b>Capital Funding</b>														
Transfer From General Fund														
Appropriated Fund Balance														
Debt Financing														
Grant Funding														
<b>Total Capital Funding</b>										\$ -	\$ -	\$ -	\$ -	\$ -

<b>Capital Expenditures</b>													
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Current Budg</b>	<b>YTD</b>	<b>Proposed Budget</b>			<b>Projected</b>		
<b>Budget Account</b>		<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>3/31/2026</b>	<b>%</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>
10-470-7400	Capital Outlay	30,000	800,000	-	-	-	-	-	-	-	-	-	-
<b>TOTAL Capital Outlay</b>		<b>\$ 30,000</b>	<b>\$800,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Item/Project Description</b>													
Building Expansion		30,000	800,000			-				-			

**Detail Listing**

**Item/Project Description**

---

**2027-2028**

Completion of Building Expansion - \$567,652 Complete Construction in Progress with remaining funds in TOBM unsigned Fund Balance

Town of Beech Mountain  
Police Department  
Capital Improvement Program

Police Department Capital Improvement Program														
Fiscal Year Ending														
<b>Capital Funding</b>														
Projected														
2027      2028      2029      2030      2031														
Transfer From General Fund		14,000	125,000	125,000	\$ 125,000	\$ 125,000								
Appropriated Fund Balance														
Debt Financing		125,000												
Grant Funding														
<b>Total Capital Funding</b>		<b>\$ 139,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>
<b>Capital Expenditures</b>														
Budget Account		Actual	Actual	Actual	Actual	Current Budget	YTD	Proposed Budg		Projected				
		2022	2023	2024	2025	2026	3/31/2026	%	2027	2028	2029	2030	2031	
<b>10-510-7400</b>	Capital Outlay	103,861	47,500	101,408	154,000	125,000	117,950	85%	139,000	125,000	125,000	125,000	125,000	125,000
<b>Total Capital Outlay</b>		<b>\$ 103,861</b>	<b>\$ 47,500</b>	<b>\$ 101,408</b>	<b>\$ 154,000</b>	<b>\$ 125,000</b>	<b>\$ 117,950</b>	<b>85%</b>	<b>\$ 139,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>
<b>Detail Listing</b>														
<b>Item/Project Description</b>														
	2-New Vehicles - 2024 Dodge Durango	34,202	38,000	85,406										
	2-Vehicle Upfits - emergency equipment	3,902	9,500											
	In car camera for all vehicles	65,757												
	Drone			16,002										
<b>2024-2025</b>														
	2-New Vehicles - Dodge Durango				90,000									
	2-Vehicle Upfits - emergency equipment				35,000									
	1 - AMSIG Message Board				15,000									
	2 - SRT Kevlar Vests				9,000									
	1 - Heated Pressure Washer				5,000									
<b>2025-2026</b>														
	2 - New Vehicles - Dodge Durango					90,000	85200							
	2 - Vehicle Upfits - emergency equipment					35,000	15822							
<b>2026-2027</b>														
	2 - New Vehicles - Dodge Durango								90,000					
	2 - Vehicle Upfits - emergency equipment								35,000					
	2 - Solar Power Speed Limit signs								7,000					
	Cameras at dog park								7,000					
<b>2028-2032</b>														
	2 - New Vehicles - Dodge Durango									90,000	90,000	90,000	90,000	90,000
	2 - Vehicle Upfits - emergency equipment									35,000	35,000	35,000	35,000	35,000
	2 - Solar Powered Speed Limit Signs									7,000	7,000	7,000	7,000	7,000

**Item/Project Description Additional Budget Justification**  
**2024-2025**

New Vehicles & Emergency Equip. Upfit \$107,000,  
AMSIG Message Board  
SRT Kevlar Vests  
Heated Pressure Washer

**2025-2026**

New Vehicles & Emergency Equip. Upfit \$107,000  
Antenna Tower at Police Department

**2026-2030**

New Vehicles & Emergency Equip. Upfit \$107,000

**Detail Listing**

Replace - 2 - 2017 Ford Expeditions, reached serviceability, worn out. 2 - vehicle upfits.  
Both vehicles are in excess of 100,000 miles and reached serviceability for emergency vehicle use per the GSA Federal Vehicle standards.  
Portable message board used for various events and other functions for all town departments. Funded by the TDA.  
2 - Special Response Team kevlar (bulletproof) vests for 2 Officers on the multi-agency team.  
Purchase of heated pressure washer to for cleaning patrol vehicles and other various equipment. Expenditure will be 50/50 with the BMVFD.

Replace -2- 2017 Ford Expedition and a 2017 Ford Expedition, reached serviceability for repairs, worn out. 2 vehicle upfits.  
Replace 2 4x4 wooden posts holding communication antennas (x3).

Replace -2- 2017 Ford Expedition and 2019 Dodge pick-up, reached serviceability for repairs, worn out. 2-vehicle upfit.

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

Fire Department Capital Improvement Program														
										Fiscal Year Ending				
										Projected				
										2027	2028	2029	2030	2031
Capital Funding														
Transfer From General Fund											0	0	65,000	0
Appropriated Fund Balance														
Debt Financing										1,225,000		-	65,000	
Grant Funding														
Total Capital Funding										\$ 1,225,000	\$ -	\$ -	\$ 130,000	\$ -
Capital Expenditures														
Budget Account		Actual 2022	Actual 2023	Actual 2024	Actual 2025	Current Budget 2026	YTD 3/31/2026	%	Proposed Budget		Projected			
									2027	2028	2029	2030	2031	
10-515-7400	Capital Outlay	0	0	0	0	55,000	-	0	1,225,000	0	0	65,000	0	
	Transfer to Fund Reserves						-							
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,000</b>	<b>\$ -</b>		<b>\$ 1,225,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,000</b>	<b>\$ -</b>	
Item/Project Description														
Quick Response Vehicle 9505												65,000		
Station Generator St #1												-		
Station #2 Generator												-		
Paving Station #2												35,000		
Heater Replacement, Sta. 1												20,000		
Medical Response Apparatus, Replace 9501												-		
Furnace, Station #2														
Exterior Repairs Station #1														
Tanker 9301 Replacement												1,225,000		

**Detail Listing**

**Item/Project Description**

---

**2027**

Replace Tanker 9301                      End of service life.

**Repair Pavement Apron at Station #2**



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

**Detail Listing**

**Item/Project Description**

**2027-2028**

2024 New Vehicle

The 2012 Jeep Cherokee has become a maintenance problem



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

**Detail Listing**

**Item/Project Description**

**Additional Budget Justification**

Traffic Counting device

To aid in a Traffic and Transportation study. Other useful counting situations.



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

**Detail Listing**

**Item/Project Description**

**Additional Budget Justification**

**10-555-7400**

**2025-2026**

No CIP Purchasing

**2027-2028**

Tire Balancer

Our current machine can do only the tires sized for light duty vehicles  
This machine would allow for balancing of larger tires for garbage trucks  
and larger hauling trucks. We currently have no ability to balance these.

Exhaust Repair Package

Equipment package to allow for repairs for vehicle exhaust systems in our  
shop. We currently have to send exhaust repairs to outside sources to  
equipment to remove existing parts, bend and properly install new systems  
and stock material for standard repairs demonstrated in the past.

Additional Shop Lift 12,000 lb.

(not purchased due to Helene storm in 2024)

Addition of light duty vehicle lift in the existing bay space to allow for another  
vehicle to be serviced. Request is due to a history of having to wait for parts  
overnight or few days while dismantled, holding work on the next vehicle waiting  
for repairs but needing a lift to complete.

Town of Beech Mountain  
Public Works Department  
Capital Improvement Program

Public Works Capital Improvement Program													
Fiscal Year Ending Projected													
Capital Funding													
2027      2028      2029      2030      2031													
Transfer From General Fund				150,000		425,000		445,000					
Appropriated Fund Balance										330,000		340,000	
Debt Financing													
Grant Funding				60,000									
Total Capital Funding				\$ 210,000		\$ -		\$ 445,000		\$ 330,000		\$ 340,000	

Capital Expenditures																
Budget Account		Actual		Actual		Actual		Current Budget		YTD		Proposed Budget		Projected		
		2022		2023		2024		2025		2026		3/31/2026 %		2027      2028      2029      2030      2031		
10-560-7400	Capital Outlay	\$ 545,184	\$ 89,336	#####	\$ -	\$ -	\$ -	\$ -	\$ 411,000	\$ -	\$ -	\$ 210,000	\$ 425,000	\$ 445,000	\$ 330,000	\$ 340,000
<b>Total Capital Outlay</b>		<b>545,184</b>	<b>89,336</b>	<b>219,479</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>411,000</b>	<b>-</b>	<b>-</b>	<b>210,000</b>	<b>425,000</b>	<b>445,000</b>	<b>330,000</b>	<b>340,000</b>
<b>Detail Listing</b>																
<b>Item/Project Description:</b>																
<b>10-560-7400</b>																
Multimedia System for Conference Room								13,000								
Covered Storage Shed at PW								40,000								
Sweeper Attachment for Skid Steer								8,000		-						
Trench Compactor								50,000		-				50,000		
Truck, Trailer and Small Excavator																
(2) Salt Spreader Hoppers																
Truck, Trailer and Small Excavator		155,000														
Roadway Reflectors		60,000														
Traffic Flow gates/Wind breaker at transfer Dock				72,593												
Salt storage Facility (Cherry Gap Site)								160,000		-		-				
Municipal Fuel Station (Cherry Gap)												-				
10 Ft Plow for Case Backhoe				16,743												
2024 Ton Class Truck								80,000		-						
2027 Ford F350														100,000		
2027 Ford F150														60,000		
2028 Ford F250 3/4 TON TRUCK														65,000		
2021 Ford Ranger		35,000														
2027 Ford F450 TON TRUCK														75,000		
2027 2 ton class Dump truck												200,000				
2029 John Deer 160 CLC Excavator Trackhoe														300,000		
2025 CAT LOADER														160,000		
2017 CAT 910M Loader		125,000														
2023 CAT Backhoe 420		148,184												265,000		
2026 Ford Tractor with side arm mower								60,000								
2021 Massey Ferguson Tractor		22,000														
2026 Flat Bed 40DLA Low Boy Trailer 20'														30,000		
2026 Buffalo Blower (Street Blower)														10,000		
2024 Freightliner M2106 Vin#S2120				161,800												
Swap Loader for Freightliner above				14,994												
Swap Loader Frame for above Freightliner				4,359												
HI-Wat 13' E2020-XT-304 Stainless Steel Spreader				28,820												
Meyer Model Lp9.0-9' Snow plow				9,506												
Storm Water Enterprise Funding TDA Funding												125,000				
Public Parking Lot Stormwater Project TDA Funding														125,000		
Leaf Removal Services (Twin Oaks Landscaping) TDA Funding														100,000		
2 Swap Loader Flat Beds												25,000				
Entrance Kiosk Parking Lot TDA Funding												60,000				

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

**Detail Listing**Item/Project DescriptionAdditional Budget Justification**10-560-7400****2026-2027**

Cherry Gap Salt Facility  
2 Ton 4x4 Dump 2027  
Rental Loader  
Swap Loader Beds (salt protection)  
Stormwater Enterprise Funding  
Fuel System  
Public Parking Area Stormwater Upgrades  
Paving  
Leaves Removal Services  
Paving of the Gravel parking lot adjacent to Brick overn

Construction of a 3500 ton salt storage facility on the Cherry Gap site  
Replacement of existing 4x4 dump. Continuous drive failures with rising repair costs.  
\$6500 monthly rental of 2 loader maching for 6 months to load and use in salt which is damaging our owned loading machines  
Purchase of 2 flat bed units to protect the frame of the new swap loader trucks. (keeps the salt from rusting the frame)  
Expectation of costs for the initial effort to begin stormwater utility for our town (funded by grant)  
Full installation cost of new fuel system (no FEMA expectation included)  
Mattern and Craig storwater repair design to control stormwater from the public parking lot. (funded by grant)  
Annual asphalt maintenance for repairs of 26 miles of asphalt  
25 miles of ditch line vaccum operations. 4 times at 25k each between october and november. (funded by grant)  
Paving of surface inside of the fence line at the gravel lot. (funded by grant)

**2025-2026**

Fuel Pump replacement  
Covered Storage Shed  
(2) Salt Spreader Hoppers  
2026 Ford F350  
2025 Ford Tractor with side arm mower  
  
Multimedia System for conference room

Replacement of both gasoline and diesel fuel pumps due to constant failure/freezing and mechanical override.  
Covered shelter for Salt storage lacking  
replacement of aging/failing salt application sleds  
Replacement of ton dump truck due to aging and failures  
New tractor with side mower arm for roadside mowing and reaching banks more effectively  
Hardware installation into PW conference room to provide for online meetings and presentation. Includes view monitors, audio system, PC installations, minor construction of hardware panel and wiring.

**2024-2025**

Sweeper attachment for Skid Steer  
(not purchased due to Helene Storm)

Equipment attachment for our skid steer machine to allow for a sweep and collect operations on larger scale.  
Intended use is to be able to sweep and remove debris from town parking areas accumulated over the winter to keep these areas cleaner and the nearby buildings lesser influenced by foot traffic debris. Also for use on paved job sites to remove debris after project completion

Trench Compactor  
(not purchased due to Helene Storm)

Mobile construction grade unit for use in road cuts to help reduce the drop of finished pavement work months later.  
We currently use plate compactors and "jumpers" in the trenches, but these have proven to be insufficient in stopping the cut area from dropping over time.

Salt storage Facility, machine, and land purchase  
(Land purchased only in 2025)

Construction of a 600 ton capacity salt storage building in the area near Fire Station 2. Previous winter traffic has demanded that we have additional salt storage capacity, as well as the ability to access this supply beyond the Ski Resort area where long traffic wait times result in our inability to respond with salt and chat where needed. A site below the resort entrance will improve our ability to continue road treatment regardless of traffic conditions. This package would include Construction of a 50x50 metal structure to house salt storage, attached bay to store loading equipment and a salt unit onsite purchase of land on Wild Iris off of Cherry Gap to provide a large worksite. Purchase of a loading used loading machine to have onsite to load salt onto route trucks.

Renovation of old PW

Upgrades to the previous public works buildings for continued functionality due to aging and building failures. Upgrades included are door repairs, electrical system repairs, structural improvements, and visual presentation of the facility.

Paving Old PW parking area

In conjunction with the old PW renovation, repaving of the parking lot area on that site.

2024 Ton Class Service Truck and body

2006 Ford Ranger has failed and been sold. Replace this unit with a Service Van/Utility vehicle acceptable for use in the Building Maintenance depart to carry tools, parts, and ladders necessary for mobile repairs to our facilities. Service van or 3/4 ton vehicle with utility bed and ladder rack have been priced.

2024 2-ton class dump truck

Scheduled replacement of our 2015 International 2 ton dump unit. Unit shows increasing maintenance needs, poor external condition and worries of reliability. Used for bulk hauling and snow pushing.

Town of Beech Mountain  
Recreation Department  
Capital Improvement Program

Recreation Department Capital Improvement Program														
										Fiscal Year Ending				
										Capital Funding				
										Projected				
										2027	2028	2029	2030	2031
Transfer From 45-Fund										7,150	1,764,143	900,000	-	-
Appropriated Fund Balance														
Debt Financing										45,000				
TDA Grant Funding										373,250	112,000	-	-	-
Total Capital Funding										\$ 425,400	\$ 1,876,143	\$ 900,000	\$ -	\$ -

										Fiscal Year Ending			
Capital Expenditures										Projected			
Budget Account	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Current Budget 2026	YTD 3/31/2026	%	Proposed Budget 2027	2028	2029	2030	2031	
10-621-7400 Capital Outlay	-	-	-	238,138	368,480	-	-	425,400	1,764,143	900,000	-	-	
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 238,138</b>	<b>\$ 368,480</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 425,400</b>	<b>\$ 1,764,143</b>	<b>\$ 900,000</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Detail Listing</b>													
<b>Item/Project Description</b>													
<b>2023-2024</b>													
Playground					40,101								
Disk Golf					5,279								
Air Conditioning/Boiler					196,200								
<b>2024 - 2025</b>													
Truck for outdoor crew				60,062									
New Vermeer skid steer, TDA funded				50,692									
Sled hill groomer TDA funded				13,499									
Boat Dock TDA funded				10,801									
Resurface Buckeye playground TDA funded				103,084									
<b>2025 - 2026</b>													
Resurface gym flooring					85,000								
Snowmax and pump system					20,500								
Additional treadmill					8,000								
Log Grappler					6,900								
EV Car Charger replacement					6,500								
<b>2026-2027</b>													
Truck for outdoor crew F150/Chevy 1500								45,000					
Honda 1000 SXS (Requesting to TDA to fund)								20,000					
Resurface gym flooring (Requesting to TDA to fund) <b>Not funded</b>									88,000				
PARTF Grant for Shane Park								353,250					
New treadmills								7,150					
<b>2027 and Beyond</b>													
Vehicle for BRC crew									45,000				
Apply for Recreation Trail Project Grant (25% match of a \$100k grant)									100,000				
Recreation trail project grant atch portion									25,000				
New Storage building for Outdoor Rec crew									500,000				
Weight room addition to facility										900,000			
Perry Park and Misc FEMA DI# 803879									236,800				
Buckeye/Shane Park FEMA DI# 806627									217,026				
Coffee Park and Trails FEMA DI# 806623									199,067				
PARTF Grant for Shane Park									353,250				

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

**2024-2025**

AC/Boiler Repair for BRC  
Truck for Outdoor crew  
Shane Park Pavilion/electric  
New Vermeer skid steer  
Grooming machine for Sled hill  
Boat Dock  
Pour in place surfacing for Buckeye playground

Boilers need to be replaced. New system will provide heat and AC in the gym.(Asking TDA to pay)  
A need a larager dump body truck for outdoor recreation crew. Chevy 3500.  
We want to expand the park and offer a wedding venue and other picnic areas for rent. (Project to be 100% funded by TDA)  
While expanding trails, we need to upgrade equipment(Project to be 100% funded by TDA)  
Tracks and grooming machine to repair and keep the sled hill in top shape.(Project to be 100% funded by TDA)  
Need to build a boat dock at Buckeye Lake. (Project to be 100% funded by TDA)  
Replace the surfacing at Buckeye Playground for better safety and longevity of surface.(Project to be 100% funded by TDA)

**2025-2026**

Sled Hill snow max and pump  
Resurface buckeye gym floor  
Additional treadmill  
Log Grappler equipment  
EV Car Chargers

We are purchasing the pump to add snowmax permanently to our snow making.(Asking TDA to fund 100%)  
The floor will be 19 years old, cracking is occurring. (Asking TDA to fund at 100%)  
We need to add a new treadmill to our fitness room and have current models refurbished  
Purchase log grappler for our mini skid steer  
We need to replace our car chargers in the public parking lot. (Asking TDA to fund 100%)

**2026-2027**

Truck for outdoor crew, F150/Chevy1500  
Honda 1000 SXS  
Resurface buckeye gym floor  
PARTF Grant for Shane Park

Replace chevy 1500  
Additional SXS for trail and landscape duty. (Asking TDA to fund at 100%)  
The floor will be 20 years old, cracking is occurring. (Asking TDA to fund at 100%)  
Awarded for a 3 year project timeline. FEMA/Insurance money match in hand.

**2025-2030**

New Outdoor crew storage building  
New recreation center near bark park area  
Buckeye expansion

Lake Coffey building needing to be replaced when Lake Coffey/Santa's lake are combined  
want to build auxiliary rec center to bring fitness classes on top of the mountain,  
As facility use continues to grow, we need to expand the weight room and look to build stand-alone Pickleball courts.

**Town of Beech Mountain  
Utility Revenue**

<b>Water Fund Revenue</b>									<b>Proposed</b>
		<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025-2026</b>	<b>YTD</b>		<b>2026-2027</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>3/31/2026</b>	<b>%</b>	<b>Budget</b>
<b>Interest Income</b>									
30-329-0000	Interest on Investments	1,938	45,389	67,327	61,638	15,000	41,039	274%	16,200
<b>Total Interest Income</b>		<b>\$ 1,938</b>	<b>\$ 45,389</b>	<b>\$ 67,327</b>	<b>\$ 61,638</b>	<b>\$ 15,000</b>	<b>\$ 41,039</b>	<b>274%</b>	<b>\$ 16,200</b>
<b>Miscellaneous Income</b>									
30-335-0000	Miscellaneous Income	101,406	9,592	11,163	5,465	3,000	2,410	80%	2,500
<b>Total Miscellaneous Income</b>		<b>\$ 101,406</b>	<b>\$ 9,592</b>	<b>\$ 11,163</b>	<b>\$ 5,465</b>	<b>\$ 3,000</b>	<b>\$ 2,410</b>	<b>80%</b>	<b>\$ 2,500</b>
<b>Metered Sales &amp; Fees</b>									
30-371-0001	Metered Sales - Water	1,453,855	1,597,671	1,756,749	1,828,214	1,900,000	1,400,830	74%	1,995,000
30-371-0002	Metered Sales - Sewer	1,270,367	1,409,778	1,528,379	1,776,907	1,600,000	1,313,775	82%	1,680,000
30-371-0003	Water/Sewer Penalties	32,964	35,162	33,891	26,402	25,000	34,942	140%	25,000
30-372-0000	Availability Fees	208,899	398,680	315,569	275,977	100,000	96,822	97%	100,000
30-373-0000	Tap Fees	80,876	90,500	111,000	92,000	40,000	64,000	160%	40,000
30-374-0000	Reconnection Fees	-	-	-	-	-	-	-	-
30-375-0000	Source Water Development	153,927	215,347	270,484	134,704	122,800	97,826	80%	122,800
<b>Total Metered Sales &amp; Fees</b>		<b>\$ 3,200,888</b>	<b>\$ 3,747,138</b>	<b>\$ 4,016,072</b>	<b>\$ 4,134,203</b>	<b>\$ 3,787,800</b>	<b>\$ 3,008,195</b>	<b>79%</b>	<b>\$ 3,962,800</b>
<b>Gains/Losses</b>									
30-383-0000	Gain on Sale of Assets	-	775	(3,369)	-	-	-	-	-
<b>Total Gains/Losses</b>		<b>\$ -</b>	<b>\$ 775</b>	<b>\$ (3,369)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Proceeds</b>									
30-393-0001	State Revolving/ Loan Proceeds	-	-	-	-	-	-	-	-
30-395-0000	Prior Period Adjustment	-	9,668	-	-	-	-	-	-
<b>Total Proceeds</b>		<b>\$ -</b>	<b>\$ 9,668</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Transfers</b>									
30-399-0000	Fund Balance Appropriated	-	-	-	-	70,599	-	0%	-
30-399-0003	Trsf from Res Water/Sewer I	-	-	-	-	-	-	-	-
30-336-0000	Transfer from General (TDA)	-	-	-	-	-	-	-	-
30-336-0001	Transfer from Capital Project	-	105,375	-	-	-	-	-	-
<b>Total Transfers</b>		<b>\$ -</b>	<b>\$ 105,375</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,599</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>
<b>TOTAL REVENUE</b>		<b>\$ 3,304,232</b>	<b>\$ 3,917,937</b>	<b>\$ 4,091,193</b>	<b>\$ 4,201,307</b>	<b>\$ 3,876,399</b>	<b>\$ 3,051,645</b>	<b>79%</b>	<b>\$ 3,981,500</b>

<b>Account Code</b>	<b>Account Title</b>	<b>Details/Note</b>
30-329-0000	Interest on Investments	<b>Earnings from NC Capital Management investments; conservative estimate as rates are expected to drop.</b>
30-335-0000	Miscellaneous Revenue	<b>Late fees and other uncategorized revenue.</b>
30-336-0000	Transfer from General Fund	<b>Used when a General Fund transfer to Utility is needed; rare, and none are budgeted for FY2023.</b>
30-336-0001	Transfer from Capital Project	<b>Assets transfer at project completion; FY2025 transfers from Funds 88/89 expected but amounts uncertain.</b>
30-371-0000	Metered Sales	
30-371-0001	Metered Sales - Water	<b>3% increase on Fee based services</b>
30-371-0002	Metered Sales - Sewer	<b>3% increase on Fee based services</b>
30-371-0003	Water/Sewer Penalties	<b>Late payments, shutoffs, after-hours calls, and ordinance violations; fees set in the published schedule.</b>
30-372-0000	Availability Fees	<b>New home construction fees for system expansion; new connections transferred into the Utility Fund.</b>
30-373-0000	Tap Fees	<b>Fees for new service connections—tap fees covering the cost to establish a new utility connection.</b>
30-374-0000	Reconnection Fees	
30-375-0000	Source Water Development	<b>Monthly Capital Fee for Source Water Development; raised to \$9 and fully transferred to Fund 85.</b>
30-383-0000	Gain on Sale of Assets	<b>Sale proceeds minus book value per statute; includes assets disposed of as scrap.</b>
30-393-0001	Proceeds of Lease/Purchase	
30-395-0000	Prior Period Adjustment	
30-399-0000	Fund Balance Appropriated	<b>Shows savings needed for operations or capital; difference in 399-0000 vs 720-9101 shows fund use.</b>
30-399-0001	Transfer from Capital Reserves	
30-399-0002	Transfer from Capital Projects	
30-399-0003	Transfer from Res Water/Sewer Impr	

**Town of Beech Mountain  
Utility Administration**

<b>Administration</b>									<b>Proposed</b>
		<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025-2026</b>	<b>YTD</b>		<b>2026-2027</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>3/31/2026</b>	<b>%</b>	<b>Budget</b>
<b>Personnel</b>									
30-720-0200	Salaries	174,281	174,281	182,645	197,813	138,540	173,803	125%	142,696
30-720-0201	Longevity pay	2,125	2,125	2,250	-	8,030	-	0%	8,404
30-720-0202	Incentive pay	875	875	875	-	525	1,400	267%	-
30-720-0220	Over Time Wages	7,994	7,994	7,369	3,676	-	2,195		
30-720-0900	Fica	13,593	13,593	13,937	14,735	11,253	12,932	115%	10,168
30-720-0902	Employee Insurance	29,626	29,626	18,222	14,827	42,000	5,810	14%	25,264
30-720-0903	Runout Period Claims			-	-	-	-		
30-720-1000	State (ORBIT) Retirement	23,022	23,022	68,570	26,309	20,005	23,410	117%	22,816
30-720-1001	401(k)	8,149	8,149	11,264	10,947	4,613	9,096	197%	8,562
<b>Total Personnel</b>		<b>\$ 259,665</b>	<b>\$ 259,665</b>	<b>\$ 305,131</b>	<b>\$ 268,306</b>	<b>\$ 224,966</b>	<b>\$ 228,646</b>	<b>102%</b>	<b>\$ 217,910</b>
<b>Utilities, Bldg &amp; Grnds</b>									
30-720-1100	Telephone	2,052	2,052	4,393	4,873	4,112	3,251	79%	2,500
30-720-1101	Postage	12,870	12,870	11,657	12,827	11,241	14,638	130%	12,000
30-720-1200	Data Processing	7,099	7,099	18,229	21,213	20,000	19,239	96%	20,000
30-720-1400	Staff Development	7,954	7,954	18,658	5,008	7,000	6,030	86%	7,000
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 29,975</b>	<b>\$ 29,975</b>	<b>\$ 52,936</b>	<b>\$ 43,922</b>	<b>\$ 42,353</b>	<b>\$ 43,159</b>	<b>102%</b>	<b>\$ 41,500</b>
<b>Supplies</b>									
30-720-3300	Supplies & Materials	1,350	1,350	2,399	1,650	5,000	1,519	30%	3,000
30-720-3600	Uniforms	1,205	1,205	623	685	600	568	95%	600
<b>Total Supplies</b>		<b>\$ 2,555</b>	<b>\$ 2,555</b>	<b>\$ 3,022</b>	<b>\$ 2,334</b>	<b>\$ 5,600</b>	<b>\$ 2,087</b>	<b>37%</b>	<b>\$ 3,600</b>
<b>Contract Services</b>									
30-720-4200	Contract Services	43,401	43,401	34,710	83,878	7,500	141,268	1884%	40,000
30-720-4210	Professional Services	22,032	22,032	8,000	11,575	60,000	28,226	47%	56,000
30-720-4220	Advertise/Notifications	5,362	5,362	4,685	3,355	3,500	694	20%	3,500
<b>Total Contract Services</b>		<b>\$ 70,795</b>	<b>\$ 70,795</b>	<b>\$ 47,395</b>	<b>\$ 98,809</b>	<b>\$ 71,000</b>	<b>\$ 170,189</b>	<b>240%</b>	<b>\$ 99,500</b>

**Town of Beech Mountain  
Utility Administration**

		<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025-2026</b>	<b>YTD</b>	<b>0%</b>	<b>Proposed</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>3/31/2026</b>	<b>%</b>	<b>2026-2027</b>
									<b>Budget</b>
<b>Misc Expenses</b>									
30-720-5400	Insurance P&L/WC	42,982	42,982	65,344	70,239	70,239	63,354	90%	79,000
30-720-5700	Immunizations			-	-	-	-		-
30-720-5701	Bank Fees	12,761	12,761	11,115	10,990	10,000	7,907	79%	10,000
30-720-5702	Asset Disposal Loss	-	-	-	-	-	-		-
30-720-5703	Amortization Expense	-	-	-	-	-	-		-
30-720-5900	Depreciation Expense	688,042	688,042	757,349	-	-	-		-
<b>Total Misc Expenses</b>		<b>\$ 743,785</b>	<b>\$ 743,785</b>	<b>\$ 833,807</b>	<b>\$ 81,228</b>	<b>\$ 80,239</b>	<b>\$ 71,261</b>	<b>89%</b>	<b>\$ 89,000</b>
<b>Capital Outlay</b>									
30-720-7400	Capital Outlay				-	-	48,566		-
30-720-7404	Transfer to Fund 32 Capital Reserve	398,680	398,680	-	275,977	100,000	67,764	68%	100,000
30-720-7405	Trfer to Reserve	-	-	315,569	-	(609)	-		-
<b>Total Capital Outlay</b>		<b>\$ 398,680</b>	<b>\$ 398,680</b>	<b>\$ 315,569</b>	<b>\$ 275,977</b>	<b>\$ 99,391</b>	<b>\$ 116,330</b>	<b>117%</b>	<b>\$ 100,000</b>
<b>Debt Principal &amp; Interest</b>									
30-720-8400	Debt (Principal)			(182)	452,227	457,255	85,883	19%	820,643
30-720-8401	Debt (Interest)	239,708	239,708	222,763	212,979	211,195	58,135	28%	290,307
<b>Total Debt Principal &amp; Interest</b>		<b>\$ 239,708</b>	<b>\$ 239,708</b>	<b>\$ 222,582</b>	<b>\$ 665,207</b>	<b>\$ 668,449</b>	<b>\$ 144,018</b>	<b>22%</b>	<b>\$ 1,110,950</b>
<b>Transfers to Other Funds</b>									
30-720-9101	Transfer for Capital Outlay				-	-	-		291,272
30-720-9102	Transfer to 85 Fund Source Water Developm	215,027	215,027	270,484	134,703	122,800	76,079		122,800
<b>Total Transfers to Other Funds</b>		<b>\$ 215,027</b>	<b>\$ 215,027</b>	<b>\$ 270,484</b>	<b>\$ 134,703</b>	<b>\$ 122,800</b>	<b>\$ 76,079</b>	<b>62%</b>	<b>\$ 414,072</b>
<b>Contingency</b>									
30-720-9200	Write off bad Debt			-	-	-	-		-
30-720-9400	Contingency			-	-	-	-		-
<b>Total Contingency</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Total Water and Sewer Administration</b>		<b>\$ 1,960,190</b>	<b>\$ 1,960,190</b>	<b>\$ 2,050,926</b>	<b>\$ 1,570,485</b>	<b>\$ 1,314,799</b>	<b>\$ 851,768</b>	<b>65%</b>	<b>\$ 2,076,531</b>

**Town of Beech Mountain**  
**Notes for Utility Administration**

<b>Account Code</b>	<b>Account Title</b>	<b>Details/Note</b>
30-720-0000	W/S Administration	
30-720-0200	Salaries	3% COLA. Dept personnel: Public Utility Director and Utility Billing/Revenue Clerk (shared).
30-720-0201	Longevity Pay	
30-720-0202	Incentive Pay	
30-720-0220	Over Time Wages	
30-720-0900	Fica	
30-720-0902	Employee Insurance	Department Employee insurance premium
30-720-0903	Runout Period Claims	
30-720-1000	State (ORBIT) Retirement	Increased by .75% from 12.10% to 12.85% of gross wages. Employee contributes 6% of their gross wage
30-720-1001	401(k)	
30-720-1100	Telephone	All Water treatment telephone expenses, based on FY 2025 usage and expenditures.
30-720-1101	Postage	Public Notices, mailings, advertisement expenses
30-720-1200	Data Processing	Computer based expenses, contract services for monitoring systems, SCADA, Cybersecurity
30-720-1400	Staff Development	Continuing education of employees and licensure expenses
30-720-3300	Supplies & Materials	administrative supplies in support of the utility. Office supply.
30-720-3302	DP Lease Payments	
30-720-3600	Uniforms	Uniforms, PPE, Boot and Workwear
30-720-4200	Contract Services	Docuware, Water Bill Printing, Property Lease, Department of Treasure
30-720-4210	Professional Services	Engineering and services for utility projects, well work, permits, LWSP, CIP, and SRF prep.
30-720-4220	Advertise/Notifications	Annual scheduled mailings and DWI requirements for public notifications
30-720-5400	Insurance	Insurance coverage for department vehicles and assets.
30-720-5700	Immunizations	
30-720-5701	Bank Fees	
30-720-5702	Asset Disposal Loss	
30-720-5703	Amortization Expense	
30-720-5900	Depreciation Expense	
30-720-7400	Capital Outlay	
30-720-7401	Capital Outlay - PWorks Bldg	
30-720-7404	Transfer to Capital Reserve	
30-720-7405	Transfer to Capital Reserve	Funds ongoing replacement cycle for large assets—vehicles, excavators, trailers, generators per CIP.
30-720-8400	Debt (Principal)	Bond principal and interest repaid over 40 years; added \$95K backhoe debt and PW Facility debt.
30-720-8401	Debt (Interest)	
30-720-9101	Transfer to Capital Outlay	Funds non-recurring capital outlay for Utility Fund; moved to Capital Projects Fund starting FY2021.
30-720-9102	Transfer to Source Water	

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**Town of Beech Mountain  
Water Treatment**

		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027 Budget
<b>Misc Expenses</b>									
30-812-4500	Environmental Services	7,625	12,000	7,551	12,016	12,000	2,859	24%	12,000
30-812-5300	Dues & Subscriptions	1,320	1,400	2,210	1,205	1,400	525	38%	1,400
30-812-5700	Permits	1,730	5,000	2,240	45,013	6,500	3,590	55%	6,500
<b>Total Misc Expenses</b>		<b>\$ 10,675</b>	<b>\$ 18,400</b>	<b>\$ 12,001</b>	<b>\$ 58,234</b>	<b>\$ 19,900</b>	<b>\$ 6,974</b>	<b>35%</b>	<b>\$ 19,900</b>
<b>Vehicle Expenses</b>									
30-812-6101	Gas & Fuel	5,587	4,550	5,642	9,354	9,792	4,468	46%	9,000
30-812-6201	Vehicle Maintenance	2,520	3,000	10,533	2,813	4,000	2,115	53%	4,000
<b>Total Vehicle Expenses</b>		<b>\$ 8,107</b>	<b>\$ 7,550</b>	<b>\$ 16,174</b>	<b>\$ 12,167</b>	<b>\$ 13,792</b>	<b>\$ 6,583</b>	<b>48%</b>	<b>\$ 13,000</b>
<b>Capital Outlay</b>									
30-812-7400	Capital Outlay				81,750	230,000	21,557	9%	-
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 81,750</b>	<b>\$ 230,000</b>	<b>\$ 21,557</b>	<b>9%</b>	<b>\$ -</b>
<b>Transfers to Other Funds</b>									
30-812-9100	Transfer to Capital Project	-	-	-	-	-	-	-	-
<b>Total Transfers to Other Funds</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Water Maintenance</b>		<b>\$ 906,974</b>	<b>\$ 972,769</b>	<b>\$ 1,300,197</b>	<b>\$ 1,427,064</b>	<b>\$ 1,412,964</b>	<b>\$ 1,160,266</b>	<b>82%</b>	<b>\$ 1,205,281</b>

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

<b>Account Code</b>	<b>Account Title</b>	<b>Details/Note</b>
30-812-0000	Water	
30-812-0200	Salaries	3% COLA. Dept personnel: Chief Water Plant Operator and four Water Treatment Operators.
30-812-0201	Longevity Pay	
30-812-0202	Incentive Pay	
30-812-0220	Over Time Wages	
30-812-0900	Fica	
30-812-0902	Employee Insurance	Department Employee insurance premium
30-812-0903	Runout Period Claims	
30-812-1000	State (ORBIT) Retirement	Increased 0.75% from 12.10% to 12.85% of wages; employees contribute 6% of gross pay.
30-812-1001	401(k)	
30-812-1100	Telephone	Based on previous year telephone costs for an expectation.
30-812-1200	Data Processing	software license requirements, Treyus SCADA, PC requirements
30-812-1300	Electricity	Based on previous year electricity costs for an expectation.
30-812-1600	Pump & Valve Maintenance	Dam gate valve inspection, pump station valve repairs, expansion joints, and standard maintenance.
30-812-1601	Repairs & Maintenance	planned expenses category for special repairs. none in 2027
30-812-1602	Tank Maintenance	Annual tank maintenance contract currently with Southern Corrosion
30-812-1603	Building Maintenance	Building maintenance for structural, electrical, and grounds of two WTP buildings and pump stations.
30-812-3300	Supplies and Materials	All WTP operational supplies, including chemicals, calibrations, lab items, equipment, and parts.
30-812-3600	Uniforms	Uniforms, PPE, Workwear for all WTP employees
30-812-4200	Contract Services	USGS stream monitoring fees, SCADA O&M, generator tests, and pump-station repairs incl. 75% SCADA.
30-812-4500	Environmental Services	All water related testing
30-812-5300	Dues & Subscriptions	NCRWA Membership, NCWTFOCB Operators Certification Board, NCWOA Membership
30-812-5700	Permits	NC State Operational Permit Fees for operations of water treatment, distribution, and well.
30-812-6101	Gas & Fuel	Annual diesel and gasoline.
30-812-6201	Vehicle Maintenance	Annual maintenance for 2 light trucks, 2 motorized pumps, and small equipment, incl. required services.
30-812-7400	Capital Outlay	See attached document
30-812-9100	Transfer to Capital Proje	

**Town of Beech Mountain  
Waste Water Treatment**

<b>Sewer Maintenance</b>		<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025-2026</b>	<b>YTD</b>		<b>Proposed</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>3/31/2026</b>	<b>%</b>	<b>2026-2027</b>
									<b>Budget</b>
<b>Personnel</b>									
30-822-0200	Salaries	107,657	87,445	97,612	116,292	112,588	75,909	67%	115,967
30-822-0201	Longevity pay	1,500	1,000	1,250	-	3,638	-	0%	3,942
30-822-0202	Incentive pay	900	600	600	-	700	700	100%	-
30-822-0220	Over Time Wages	9,614	4,328	1,000	6,041	5,000	3,005	60%	5,000
30-822-0900	FICA	8,730	7,145	7,685	8,545	9,327	5,711	61%	9,556
30-822-0902	Employee Insurance	25,731	23,202	18,050	22,720	30,338	10,756	35%	28,102
30-822-0903	Runout Period Claims	-	0	-	-	-	-	-	-
30-822-1000	State (ORBIT) Retirement	12,020	10,494	12,156	16,542	16,582	11,324	68%	18,861
30-822-1001	401(k)	4,836	5,450	3,345	7,031	3,916	4,659	119%	6,958
<b>Total Personnel</b>		<b>\$ 170,988</b>	<b>\$ 139,664</b>	<b>\$ 141,698</b>	<b>\$ 177,171</b>	<b>\$ 182,090</b>	<b>\$ 112,065</b>	<b>62%</b>	<b>\$ 188,387</b>
<b>Utilities, Bldg &amp; Grnds</b>									
30-822-1100	Telephone	899	824	700	958	960	718	75%	900
30-822-1200	Data Processing	803	590	800	-	1,000	1,446	145%	1,000
30-822-1300	Electricity	61,051	75,846	66,024	74,256	82,400	58,162	71%	80,000
30-822-1600	Repairs and Maintenance	19,297	27,683	65,000	35,831	35,000	50,435	144%	35,000
30-822-1601	Building Maintenance	9,680	202	2,000	-	2,000	1,346	67%	2,000
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 91,730</b>	<b>\$ 105,145</b>	<b>\$ 134,524</b>	<b>\$ 111,045</b>	<b>\$ 121,360</b>	<b>\$ 112,107</b>	<b>92%</b>	<b>\$ 118,900</b>
<b>Supplies</b>									
30-822-3300	Supplies and Materials	7,259	9,521	20,000	12,377	20,000	7,000	35%	20,000
30-822-3600	Uniforms	1,446	1,974	1,450	1,643	1,848	1,502	81%	2,000
<b>Total Supplies</b>		<b>\$ 8,705</b>	<b>\$ 11,495</b>	<b>\$ 21,450</b>	<b>\$ 14,020</b>	<b>\$ 21,848</b>	<b>\$ 8,502</b>	<b>39%</b>	<b>\$ 22,000</b>
<b>Contract Services</b>									
30-822-4200	Contract Services	17,334	33,263	30,000	16,628	40,000	11,383	28%	40,000
<b>Total Contract Services</b>		<b>\$ 17,334</b>	<b>\$ 33,263</b>	<b>\$ 30,000</b>	<b>\$ 16,628</b>	<b>\$ 40,000</b>	<b>\$ 11,383</b>	<b>28%</b>	<b>\$ 40,000</b>

**Town of Beech Mountain  
Waste Water Treatment**

		<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025-2026</b>	<b>YTD</b>		<b>Proposed</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>3/31/2026</b>	<b>%</b>	<b>2026-2027</b>
									<b>Budget</b>
<b>Misc Expenses</b>									
30-822-4500	Environmental Testing	10,634	12,399	14,000	17,930	14,000	5,875	42%	14,000
30-822-5700	Permits	3,009	3,893	4,000	5,740	4,000	3,903	98%	4,000
<b>Total Misc Expenses</b>		<b>\$ 13,643</b>	<b>\$ 16,292</b>	<b>\$ 18,000</b>	<b>\$ 23,670</b>	<b>\$ 18,000</b>	<b>\$ 9,778</b>	<b>54%</b>	<b>\$ 18,000</b>
<b>Vehicle Expenses</b>									
30-822-6101	Gas & Fuel	1,362	3,419	2,500	3,196	2,971	2,274	77%	3,000
30-822-6201	Vehicle Maintenance	1,121	170	2,000	1,456	2,000	8,798	440%	2,000
<b>Total Vehicle Expenses</b>		<b>\$ 2,483</b>	<b>\$ 3,589</b>	<b>\$ 4,500</b>	<b>\$ 4,652</b>	<b>\$ 4,971</b>	<b>\$ 11,072</b>	<b>223%</b>	<b>\$ 5,000</b>
<b>Capital Outlay</b>									
30-822-7400	Capital Outlay	-	-	-	-	60,000	-	-	-
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>
<b>Transfers to Other Funds</b>									
30-822-9100	Transfer to Capital Project	-	-	-	-	-	-	-	-
<b>Total Transfers to Other Funds</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Total Sewer Maintenance</b>		<b>\$ 304,883</b>	<b>\$ 309,449</b>	<b>\$ 350,172</b>	<b>\$ 347,186</b>	<b>\$ 448,269</b>	<b>\$ 264,908</b>	<b>59%</b>	<b>\$ 392,287</b>

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

<b>Account Code</b>	<b>Account Title</b>	<b>Details/Note</b>	
30-822-0000	Sewer		
30-822-0200	Salaries	3% COLA	
30-822-0201	Longevity Pay	Department Personnel	
30-822-0202	Incentive Pay	Chief of Waste Water Plant	
30-822-0220	Over Time Wages	Waste Water Plant Treatment Operator	
30-822-0900	FICA		0
30-822-0902	Employee Insurance	Department Employee insurance premium	
30-822-0903	Runout Period Claims		
30-822-1000	State (ORBIT) Retirement	Increased 0.75% from 12.10% to 12.85% of wages; employees contribute 6% of gross pay.	
30-822-1001	401(k)		
30-822-1100	Telephone	Based on previous year electricity costs for an expectation.	
30-822-1200	Data Processing	software license requirements, Treyus SCADA, PC requirements	
30-822-1300	Electricity	Based on previous year electricity costs for an expectation.	
30-822-1600	Repairs and Maintenance	15,000 for replacement lift station pumps, 5500 replace UV Bulbs set, Standard repairs	
30-822-1601	Building Maintenance	Standard building upkeep for Pond Creek and Grassy Gap	
30-822-3300	Supplies and Materials	All operational supplies—chemicals, calibrations, lab items, equipment, parts, reagents, consumables.	
30-822-3600	Uniforms	employee uniforms	
30-822-4200	Contract Services	All water related testing	
30-822-4500	Enviromental Testing	All water related testing	
30-822-5700	Permits	NC State operational permit fees for wastewater treatment, collections, and land application.	
30-822-6101	Gas & Fuel	Diesel and gasoline expenses	
30-822-6201	Vehicle Maintenance	For vehicle operation and for generator operation.	
30-822-7100	Greenbriar Sewer - Designer		
30-822-7101	Greenbriar Sewer Surveyor		
30-822-7400	Capital Outlay		
30-822-9100	Transfer to Capital Proje		

**Town of Beech Mountain  
Taps Systems Department**

<b>Taps &amp; System</b>									
		<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025-2026</b>	<b>YTD</b>		<b>Proposed</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>3/31/2026</b>	<b>%</b>	<b>2026-2027</b>
									<b>Budget</b>
<b>Personnel</b>									
30-852-0200	Salaries	-	-	-	-	-	-	-	-
30-852-0201	Longevity pay	-	-	-	-	-	-	-	-
30-852-0202	Incentive pay	-	-	-	-	-	-	-	-
30-852-0220	Over Time Wages	-	-	-	-	-	-	-	-
30-852-0900	Fica	-	-	-	-	-	-	-	-
30-852-0902	Employee Insurance	-	-	-	-	-	-	-	-
30-852-0903	Runout Period Claims	-	-	-	-	-	-	-	-
30-852-1000	State Retirement (ORBIT)	-	-	-	-	-	-	-	-
30-852-1001	401(k)	-	-	-	-	-	-	-	-
<b>Total Personnel</b>		<b>\$ -</b>	<b>\$ -</b>				<b>\$ -</b>		<b>\$ -</b>
									Taps & System
<b>Utilities, Bldg &amp; Grnds</b>									
30-852-1200	Data Processing	418	1,200	-	-	1,200	-	0%	-
30-852-1600	Hydrant Repairs	1987	10,000	5,595	74,093	10,000	-	0%	10,000
30-852-1601	Pavement Replacement		10,000	245	19,774	10,000	-	0%	10,000
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 2,405</b>	<b>\$ 21,200</b>	<b>\$ 5,840</b>	<b>\$ 93,867</b>	<b>\$ 21,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>
<b>Supplies</b>									
30-852-3300	Supplies and Materials	12,624	60,000	69,943	99,600	60,000	53,977	90%	60,000
30-852-3600	Uniforms	810	-	1,873	3,835	500	-		2,400
<b>Total Supplies</b>		<b>\$ 13,434</b>	<b>\$ 60,000</b>	<b>\$ 71,816</b>	<b>\$ 103,436</b>	<b>\$ 60,500</b>	<b>\$ 53,977</b>	<b>\$ 1</b>	<b>\$ 62,400</b>
<b>Contract Services</b>									
30-852-4200	Contract Services	315	2,500	2,625	6,744	5,000	1,650	33%	5,000
30-852-4210	Professional Services		-		-	-	-		-
<b>Total Contract Services</b>		<b>\$ 315</b>	<b>\$ 2,500</b>	<b>\$ 2,625</b>	<b>\$ 6,744</b>	<b>\$ 5,000</b>	<b>\$ 1,650</b>	<b>\$ 0</b>	<b>\$ 5,000</b>

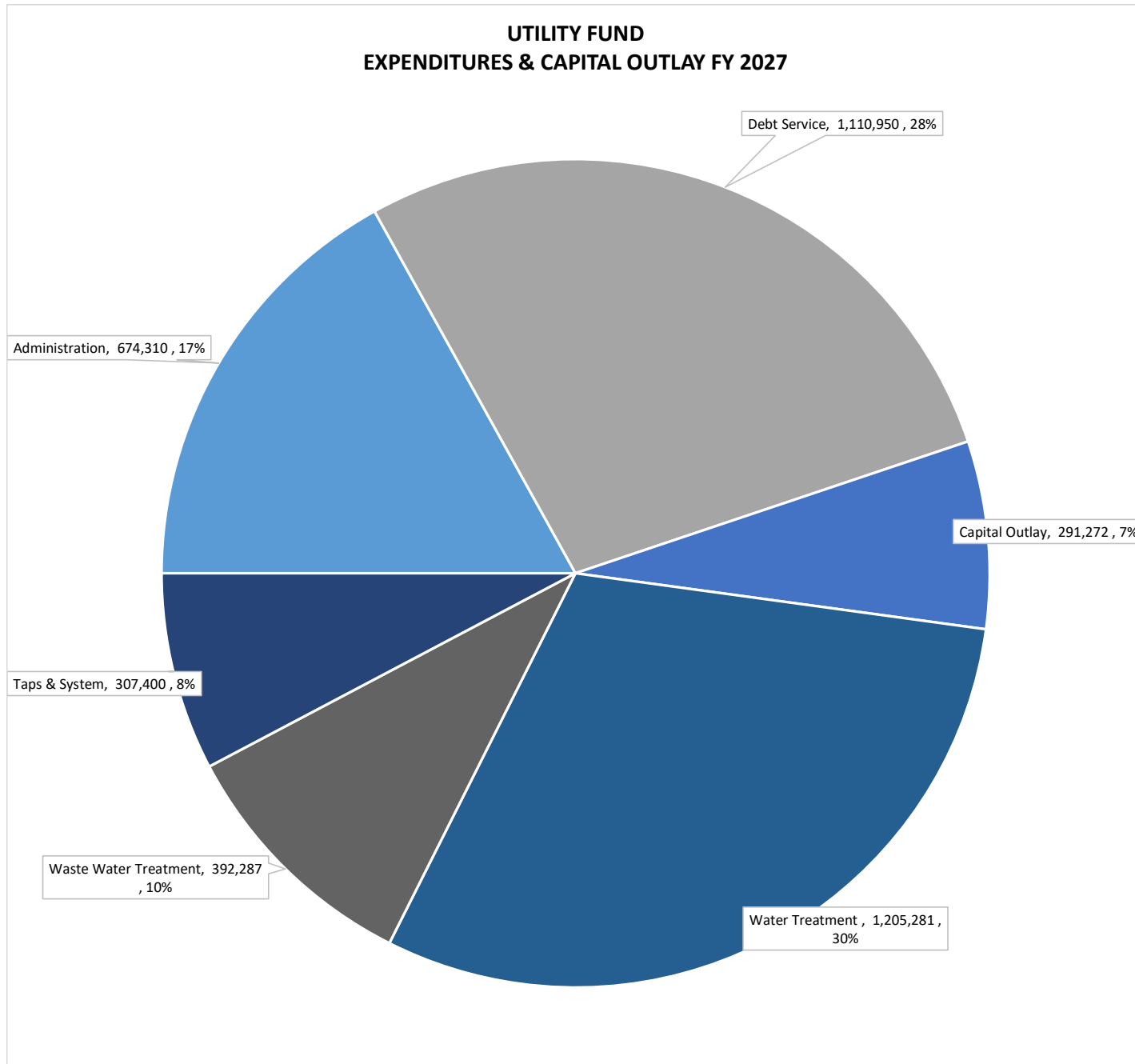
**Town of Beech Mountain  
Taps Systems Department**

		<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025-2026</b>	<b>YTD</b>		<b>Proposed</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>3/31/2026</b>	<b>%</b>	<b>2026-2027</b>
									<b>Budget</b>
<b>Vehicle Expenses</b>									
30-852-6101	Gas & Fuel	7,705	5,776	16,274	16,064	13,810	8,888	64%	10,000
30-852-6201	Vehicle Maintenance	18,825	15,000	18,732	16,550	25,000	46,759	187%	30,000
<b>Total Vehicle Expenses</b>		<b>\$ 26,530</b>	<b>\$ 20,776</b>	<b>\$ 35,006</b>	<b>\$ 32,615</b>	<b>\$ 38,810</b>	<b>\$ 55,646</b>	<b>\$ 1</b>	<b>\$ 40,000</b>
<b>Capital Outlay</b>									
30-852-7400	Capital Outlay			234	111,248	295,000	-	0%	-
30-852-7401	Infill & Inflow			-	1,055	20,000	26,133	131%	20,000
30-852-7403	Fire Hydrants			-	5,600	15,000	3,988	27%	15,000
30-852-7405	Meter Replacement	44,981		121,444	4,947	244,250	108,000	44%	145,000
<b>Total Capital Outlay</b>		<b>\$ 44,981</b>	<b>\$ -</b>	<b>\$ 121,678</b>	<b>\$ 122,850</b>	<b>\$ 574,250</b>	<b>\$ 138,121</b>	<b>\$ 0</b>	<b>\$ 180,000</b>
<b>Total Taps &amp; System</b>		<b>\$ 87,666</b>	<b>\$ 104,476</b>	<b>\$ 236,964</b>	<b>\$ 359,511</b>	<b>\$ 699,760</b>	<b>\$ 249,395</b>	<b>\$ 0</b>	<b>\$ 307,400</b>

<b>Account Code</b>	<b>Account Title</b>	<b>Details/Note</b>
30-852-0000	Taps & System	
30-852-0200	Salaries	
30-852-0201	Longevity Pay	
30-852-0202	Incentive Pay	
30-852-0220	Over Time Wages	
30-852-0900	Fica	
30-852-0902	Employee Insurance	Department Employee insurance premium
30-852-0903	Runout Period Claims	
30-852-1000	State Retirement (ORBIT)	
30-852-1001	401(k)	
30-852-1200	Data Processing	Software requirements, mobile data tablets, GPS locating
30-852-1600	Hydrant Repairs	Increased to allow for more hydrant repairs currently functional
30-852-1601	Pavement Replacement	Repair for utility cuts in paved surfaces.
30-852-1602	Helene Damage - Water System	
30-852-3300	Supplies and Materials	All plumbing parts for distribution/collection—pipe, joints, valves, tools, gloves, and consumables.
30-852-3600	Uniforms	employee uniforms
30-852-4200	Contract Services	Hired contract labor outside of town employees
30-852-4210	Professional Services	Engineering Services
30-852-6101	Gas & Fuel	Based on previous FY history
30-852-6201	Vehicle Maintenance	Annual maintenance for 2 light trucks, 2 heavy trucks, 3 machines, and small equipment incl. required service.
30-852-6301	Road Maint Charge	charge for expenses assigned to PW repairs through the utility
30-852-7400	Capital Outlay	see attached document
30-852-7401	Infil & Inflow	Repairs of Manholes found damaged
30-852-7403	Fire Hydrants	Repair and installation of fire hydrants
30-852-7405	Meter Replacement	Replacement of meter heads in Neptune/Kamstrup systems plus 150 annual service line replacements.
30-852-7410	Helene Storm Damage	

**Town of Beech Mountain  
Utility Fund Summary**

	2022	2023	2024	2025	2025-2026	YTD		Proposed
	Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027
								Budget
<b>Water Fund Revenue</b>	\$ 3,304,232	\$ 3,917,937	\$ 4,091,193	\$ 4,201,307	\$ 3,876,399	\$ 3,051,645	79%	\$ 3,981,500
<b>Administration</b>	1,960,190	1,960,190	2,050,926	1,570,485	1,314,799	851,768	65%	2,076,531
<b>Water Treatment</b>	906,974	972,769	1,300,197	1,427,064	1,412,964	1,160,266	82%	1,205,281
<b>Waste Water Treatment</b>	304,883	309,449	350,172	347,186	448,269	264,908	59%	392,287
<b>Taps &amp; System</b>	87,666	104,476	236,964	359,511	699,760	249,395	36%	307,400
<b>Total Expenditures</b>	\$ 3,259,712	\$ 3,346,884	\$ 3,938,259	\$ 3,704,245	\$ 3,875,791	\$ 2,526,337	65%	\$ 3,981,500
<b>Variance</b>	\$ 44,520	\$ 571,053	\$ 152,934	\$ 497,062	\$ 608	\$ 525,308	0%	\$ 0



Utility Fund Capital Reserve Fund										
		2021-2022	2022-2021	2023-2022	2023-2024	2024-2025	2025-2026	2026-2027	YTD	2026-2027
		Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Projected
<u>SOURCES</u>									%	Budget
<b>Transfers In</b>										
32-399-0001	Transfer From Utility Fund (Availability Fees)	33,755	99,238	208,899	398,680	315,569	67,764	-	-	
32-399-0002	Transfer From General Fund									
<b>Total Sources</b>		33,755	99,238	208,899	398,680	315,569	67,764		-	
<u>USES</u>										
<b>Transfers Out</b>										
XX-XXX-XXXX	Transfer to Utility Capital Project Fund									
32-720-9101	Transfer to Source Water Development		37,600							
<b>Total Uses</b>		-	37,600	-	-	-	-		-	
	<b>Sources over Uses</b>	33755	61638	208,899	398,680	315,569	67,764		-	
<b>Capital Reserve Balances</b>		<u>As of 03/20/2024</u>								
32-299-0000	Capital Reserve Utility Restricted									

**Notes:**

Capital Reserve Fund is used accumulate funds and no spending occurs from the fund. Transfers are made to Utility Capital Projects Funds

**XX.372-0000 Availability Fees**

Fees collected in association to new service connections. Required to be accounted for in a Capital Reserve Fund by State Statute

**XX.375-0000 Source Water Development Fund**

Surcharge collected from monthly utility billing. Amounts are accounted for in the Reserve Fund for transparency in both the amount collected and use.

Once a Watauga River Intake Project Ordinance Fund is adopted by Council the reserves will be transferred and accounted for there.

**Capital Reserve Notes:**

Article 8 § 162A-200 through § 162A-215 System Development Fees

Article 3 § 159-18 Capital Reserve Funds

Article 3 § 159-19 Amendments

Beech Mountain Ordinance No. 2019-07 Capital Reserve Fund Ordinance

**Utility Capital Reserve**

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025-2026 Budget	YTD 3/31/2026	%	Proposed 2026-2027 Budget
<b>Contributions</b>								
Availability Fees 32-372-0000	-	-	33,755	27,523	61,339	96,822	1.58	100,000
Transfer from 30-Fund 32-3xx-xxxx		21,548						
Total								
<b>Uses</b>								
Transfer to 30-Fund 32-720-9101	-	-	-	-	-	-	-	-
Transfer to 85-Fund 32-720-9102	-	-	-	37,600	-	-	-	-
<b>Contributions over/(under)</b>	<b>-</b>	<b>21,548</b>	<b>33,755</b>	<b>(10,077)</b>	<b>61,339</b>	<b>96,822</b>		<b>100,000</b>
<b>Capital Reserve Balance YTD as of</b>	<b>3/31/2026</b>							
Available Reserve Balance	129,879							

\*\* This has not happened, technically to the statute it needs too. Town Ordinance approved February 2019

**Capital Reserve Notes:**

- Article 8 § 162A-200 through § 162A-215 System Development Fees
- Article 3 § 159-18 Capital Reserve Funds
- Article 3 § 159-19 Amendments
- Beech Mountain Ordinance No. 2019-07 Capital Reserve Fund Ordinance

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

<b>Water Utility Capital Improvement Program Summary</b>												
<b>Fiscal Year Ending</b>												
<b>Capital Funding</b>												
<b>Projected</b>												
<b>2027      2028      2029      2030      2031</b>												
Transfer From Utility Operating Bud	291,272	375,000	25,000	140,000	-							
Availability Fees From Capital Reser	-	-	-	-	-							
Appropriated Capital Reserves	-	-	15,000	-	-							
Debt Financing	-	-	725,000	-	-							
Grant Funding	-	-	-	-	-							
<b>Total Capital Funding</b>	<b>\$ 291,272</b>	<b>\$ 375,000</b>	<b>\$ 765,000</b>	<b>\$ 140,000</b>	<b>\$ -</b>							

<b>Capital Expenditures</b>												
<b>Actual      Actual      Actual      Actual      Current Budget      YTD      Proposed Budget      Projected</b>												
<b>Account #      Department      2022      2023      2024      2025      2026      3/31/2026 %      2027      2028      2029      2030      2031</b>												
30-720-7400	Utility Admin	-	50,000	6,000	-	-	-	-	-	-	-	-
30-812-7400	Water Maintenance	40,000	50,000	13,302	-	60,000	-	-	126,000	120,000	25,000	-
30-822-7400	Wastewater	30,000	325,000	50,000	60,000	60,000	-	-	80,000	-	-	65,000
30-852-7400	Taps & System-CO	-	461,802	-	295,000	295,000	-	-	85,272	75,000	725,000	75,000
30-852-7401	T&S-Infill & Inflow	50,000	-	-	-	-	-	-	-	20,000	-	-
30-852-7403	T&S-Fire Hydrants	32,000	-	-	20,000	20,000	-	-	-	15,000	15,000	-
30-852-7405	T&S-Meter Replacement	141,250	-	-	15,000	15,000	-	-	-	145,000	-	-
<b>Total Capital Outlay</b>		<b>\$ 293,250</b>	<b>\$ 886,802</b>	<b>\$ 69,302</b>	<b>\$ 390,000</b>	<b>\$ 450,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 291,272</b>	<b>\$ 375,000</b>	<b>\$ 765,000</b>	<b>\$ 140,000</b>

Town of Beech Mountain  
Utility Administration  
Capital Improvement Plan

Utility Administration Department Capital Improvement Program												
Fiscal Year Ending												
Capital Funding												
Projected												
2027 2028 2029 2030 2031												
Transfer From Utility Operating Bu		-		-		-		-		-		-
Liability Fees from Capital Res												
Appropriated Reserves												
Debt Financing												
Grant Funding												
Total Capital Funding		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -

Fiscal Year Ending												
Capital Expenditures												
Actual Actual Actual Actual Current Budg YTD Proposed Budg Projected												
Budget Account 2022 2023 2024 2025 2026 3/31/2026 % 2027 2028 2029 2030 2031												
30.720-7400	Capital Outlay	0	50,000	6,000	0	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Item/Project Description</b>												
One half of New Phone System												
Transfer to RWI Capital Reserve												
Public Works Facility												
New F-150												
One half of Finance Server												

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

**Detail Listing**

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
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**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**

<b>Water Treatment Department Capital Improvement Program</b>													
<b>Fiscal Year Ending</b>													
<b>Capital Funding</b>													
<b>Budget</b>													
<b>Projected</b>													
<b>2027                      2028                      2029                      2030                      2031</b>													
transfer From Utility Operating Budget		126,000		120,000		25,000		-		-			
Availability Fees													
Appropriated Reserves													
Debt Financing													
Grant Funding													
<b>Total Capital Funding</b>		<b>\$ 126,000</b>		<b>\$ 120,000</b>		<b>\$ 25,000</b>		<b>\$ -</b>		<b>\$ -</b>			

<b>Capital Expenditures</b>													
<b>Actual                      Actual                      Actual                      Actual                      Current Budget                      YTD                      Proposed Budget                      Projected</b>													
<b>Budget Account                      2022                      2023                      2024                      2025                      2026                      3/31/2026                      %                      2027                      2028                      2029                      2030                      2031</b>													
30.812-7400	Capital Outlay	40,000	50,000	13,302	-	60,000	-	-	126,000	120,000	25,000	-	-
<b>Total Capital Outlay</b>		<b>40,000</b>	<b>50,000</b>	<b>13,302</b>	<b>-</b>	<b>60,000</b>			<b>126,000</b>	<b>120,000</b>	<b>25,000</b>	<b>-</b>	<b>-</b>
<b><u>Item/Project Description</u></b>													
Filter Media replacement (1 filter)						25,000			25,000	25,000	25,000		
Saturator Rebuild						15,000			10,000				
Parkway Pump Station Pump Replacement						20,000			40,000	40,000			
Parkway Pump Station Roof Replacement									15,000				
PRV Site Propane Backup Heat									6,000				
Listening Device		5000											
WTP Turbidimeters		20000											
2x Additional radio read site		15000	20000							25,000			
Benchtop meters replacement WTP/Turbidimeter Upgrad			30000										
2024 1/2 ton crew truck													
Meadows tank measurement system				13302		-							
Summit Pump Replacement									30,000	30,000			

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

**Detail Listing****Item/Project Description****30.812-7400****2026-2027**

PRV Station Heater (propane)  
WTP Filter media/repair  
Saturator Rebuild  
Parkway Pumps Restoration  
Summit Pumps Restoration  
Parkway Pumping Station Roof replacement

**2025-2026**

Filter Media replacement (1 filter)  
Recycle Pump WTP  
Parkway Pump Station Pump Replace  
Additional radio read site  
Generator Installation at Meadows Pump Station

**2024-2025**

2x Additional radio read site

2024 1/2 ton crew truck

**Additional Budget Justification**

Backup heat system for new PRV stations demonstrated as a great need during the winter of 2026.  
Addition of WTP filter media spent as normal from common operations  
Refurbishment of 1 saturator unit inside WTP. 3 units total with degredable media inside  
Replacement of 1 of 2 pumps due to age and failures  
replacement of 1 of 2 pumps in the Summit pump station due to age and failures  
Replacement of failing roof system and block building repairs.

Wearable media installed in 2017. 1 filter of 3 total to be replaced in cycle.  
Backup for common failure component  
Aged and wearing pump demonstrating signs of failure  
Final gateway radio read site to produce highest percentage of office read water meters  
This site has no backup generator. Last pumping station without backup, and we rented during Helene.

2 Additional installations of the constant read meter gateways. We have 2 in use now which allows for daily reading of meters to ensure consumption and leak protections. We can read 52% of our meters with our existing gateways. We are conducting a propagation study to direct us where we can install additional sites to most effectively increase our total percentage.

Scheduled replacement of the 2018 Nissan Frontier still in service. Plan is to purchase a crew cab unit to allow for electronics gear for meter maintenance and testing. Previous unit is an extended cab and we need the additional space

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

<b>Waste Water Treatment Department Capital Improvement Program</b>														
										<b>Fiscal Year Ending Projected</b>				
										<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>
<b>Capital Funding</b>														
Transfer From Utility Operating Budget										80,000	-	-	65,000	-
Capital Reserve Fund														
Appropriated Reserve														
Debt Financing														
Grant Funding														
<b>Total Capital Funding</b>										<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,000</b>	<b>\$ -</b>
<b>Capital Expenditures</b>														
Budget Account		Actual 2022	Actual 2023	Actual 2024	Actual 2025	Current Budget 2026	YTD 3/31/2026	%	Proposed Budget		Projected			
									2027	2028	2029	2030	2031	
30.822-7400	Capital Outlay	30,000	70,000	325,000	50,000	60,000	0		80,000	0	0	65,000	0	
<b>Total Capital Outlay</b>		<b>\$ 30,000</b>	<b>\$ 70,000</b>	<b>\$ 325,000</b>	<b>\$ 50,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>		<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,000</b>	<b>\$ -</b>	
<u>Item/Project Description</u>														
	Samplers	30,000												
	Sewer flow monitoring?		15,000											
	Klonteska Fence		5,000											
	Pond Creek Overflow Weirs		25,000	30,000										
	2022 Dodge 1500			45,000								65,000		
	OZ lift station Move sewer camera		25,000											
	Update to UV Disinfection System				50,000									
	Sewer Station restoration (Klonteska, Golfview)								80,000					
	Grassy Gap Forest Service Tree Removal					50,000								
	Grassy Gap Door repair, paints, ficia board repairs					10,000								

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

**Detail Listing****Item/Project Description****2026-2027**

Sewer Lift Station Restoration (Klonteska, Golfview)

**Additional Budget Justification**

Interior station coatings, replacement of rusting pipework, floats, electrical. The last 2 of 5 stations to be updated.

**2025-2026**

Grassy Gap Forrest Service Tree Removal 10ft

The area surrounding the fence at Grassy Gap WWTP has large trees leaning into and over fences and the plant. Due to closeness and possibility of damage, electing to hire professional removal for the fenced area.

Grassy Gap Door repair, paint, and facia board repairs

Steel door failing due to rust brough on by corrosive chemicals, facia board rot, and general finish paint needs. Contract for door repair and structural repair. Staff will repaint.

**2024-2025**Grassy Gap Forrest Service Tree Removal 10ft  
(Not Completed due the Helene Storm)

The area surrounding the fence at Grassy Gap WWTP has large trees leaning into and over fences and the plant. Due to closeness and possibility of damage, electing to hire professional removal for the fenced area.

Grassy Gap Door repair, paint, and facia board repairs  
(Not Completed due the Helene Storm)

Steel door failing due to rust brough on by corrosive chemicals, facia board rot, and general finish paint needs. Contract for door repair and structural repair. Staff will repaint.

**2023-2024**

Update to UV disinfection system

replacement of control modules in the existing system to the current product specs.

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

**Taps & System Department Capital Improvement Program**

	Fiscal Year Ending				
	Projected				
	2027	2028	2029	2030	2031
Transfer From Utility Operating Budget	85,272	255,000		75,000	-
Capital Reserve Fund					
Appropriated Reserves			15,000		
Debt Financing			725,000		
Grant Funding					
<b>Total Capital Funding</b>	<b>\$ 85,272</b>	<b>\$ 255,000</b>	<b>\$740,000</b>	<b>\$ 75,000</b>	<b>\$ -</b>

<b>Capital Expenditures</b>		Actual	Actual	Actual	Actual	Current Budget	YTD		Proposed Budget	Projected			
Budget Account		2022	2023	2024	2025	2026	3/31/2026	%	2027	2028	2029	2030	2031
30.852-7400	Capital Outlay	300,000	-	461,802	-	295,000	-	0%	-	75,000	725,000	75,000	-
30.852-7401	Infill & Inflow	-	50,000	-	-	-	-		-	20,000	-	-	-
30.852-7403	Fire Hydrants	28,000	32,000	-	-	20,000	-	0%	-	15,000	15,000	-	-
30.852-7405	Meter Replacement	117,500	141,250	-	-	15,000	-	0%	85,272	145,000	-	-	-
						244,250		0%					
<b>Total Capital Outlay</b>		<b>\$ 445,500</b>	<b>\$ 223,250</b>	<b>\$ 461,802</b>	<b>\$ -</b>	<b>\$ 330,000</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 85,272</b>	<b>\$ 255,000</b>	<b>\$ 740,000</b>	<b>\$ 75,000</b>	<b>\$ -</b>
<b>Item/Project Description</b>													
<b>30-852-7400</b>													
	2021 Ford F350 With Box Bed	300,000											
	2024 Ford F250 Utility Bed			61,519							75,000	75,000	
	Pinnacle Ridge Well Head (frm 85-Fund)			400,283		75,000							
	2020 Ford F350 Ton Dump									75,000			
	2020 chevy 7500 Dump					200,000							
	2026 Sterling Vac Truck										650,000		
	Meadows Tank Painting (found in the Water CIP) Only if TDA grant		50,000										
	2016 case backhoe 590N					20,000							
	30-852-7401												
	Pipe & Acs												
	MH REPAIR/Cleaning	20,000	20,000			20,000				20,000			
	30-852-7403												
	Hydrants & Acs												
	Hydrants & Acs												
	Hydrants & Acs	8,000	12,000			15,000				15,000	15,000		
	Hydrant							-					
	30-852-7405												
	Meter Register												
	Meter Register/ Antenna	10,000	12,000										
	Meter							-					
	2" Meters												
	Taps Replace Project	107,500	129,250			229,250			85,272	145,000			
	Meter Replacement					15,000							

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

**Detail Listing****Item/Project Description****Additional Budget Justification****2026-2027****30-852-7405**

Service line Replacement Program

Goal of 150 service lines replaced annually.

**2025-2026****30-852-7400****30-852-7401**

Repair Manholes

To repair and replace deteriorating manholes and sewer lines

**30-852-7403**

Hydrants Repairs

Repairs and replacements for 3 fire hydrants annually, assorted repairs parts

**30-852-7405**

Meters Replacement

Replacement of meter heads and meter bodies

Service line Replacement Program

Goal of 150 service lines replaced annually. Addition of 100,000 for contract installation of approx. 70 Sensus service lines.

**2024-2025****30-852-7400**

Lift Station Maintenance (3 Pump Repairs)

We currently have pump and gear failures on one of the 2 pumps at each site for Winter crest, Klonteska, and Buckeye Lake sewer lift stations. This project allows for replacement of 1 pump at each site, contract installation and repairs.

**30-852-7401**

MH Repair/Cleaning

To repair and replace deteriorating manholes and sewer lines

**30-852-7403**

Hydrants Repairs

Repairs and replacements for 3 fire hydrants annually, assorted repairs parts

**30-852-7405**

Meters Replacement

Replacement of meter heads and meter bodies

Service line Replacement Program

Goal of 150 service lines replaced annually.

Hydrants Repairs

Repairs and replacements for 3 fire hydrants annually, assorted repairs parts

**30-852-7405**

Meters Replacement

Replacement of meter heads and meter bodies

Service line Replacement Program

Goal of 150 service lines replaced annually. 10% cost increase in 2023

**Town of Beech Mountain  
Sanitation Department**

Sanitation Fund		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027
									Budget
<b>Income</b>									
<b>Interest Income</b>									
35-329-0000	Interest on Investments	351	8,231	12,363	11,195	500	7,454	1491%	500
<b>Total Interest Income</b>		<b>\$ 351</b>	<b>\$ 8,231</b>	<b>\$ 12,363</b>	<b>\$ 11,195</b>	<b>\$ 500</b>	<b>\$ 7,454</b>	<b>1491%</b>	<b>\$ 500</b>
<b>Miscellaneous Income</b>									
35-335-0000	Recycling Revenue	7,270	4,546	3,974	5,277	5,000	6,303	126%	5,000
35-335-0001	Non-Utility Sanitation Fee	19,590	22,420	16,160	13,215	12,600	-	0%	12,600
35-335-0002	Center One Time Use	2,975	1,165	1,170	7,805	-			-
<b>Total Miscellaneous Income</b>		<b>\$ 29,835</b>	<b>\$ 28,131</b>	<b>\$ 21,304</b>	<b>\$ 26,297</b>	<b>\$ 17,600</b>	<b>\$ 6,303</b>	<b>36%</b>	<b>\$ 17,600</b>
<b>State Revenue</b>									
35-345-0000	Solid Waste Disposal Tax	452	529		133	370	-	0%	200
<b>Total State Revenue</b>		<b>\$ 452</b>	<b>\$ 529</b>	<b>\$ -</b>	<b>\$ 133</b>	<b>\$ 370</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 200</b>
<b>Fees</b>									
35-359-0000	Sanitation Fee Revenue	720,887	675,820	762,092	839,103	994,648	638,490	64%	941,891
35-359-0003	Sanitation Penalties	16,300	9,797	11,577	1,127	8,000	9,976	125%	10,000
<b>Total Fees</b>		<b>\$ 737,187</b>	<b>\$ 685,617</b>	<b>\$ 773,669</b>	<b>\$ 840,230</b>	<b>\$ 1,002,648</b>	<b>\$ 648,466</b>	<b>65%</b>	<b>\$ 951,891</b>
<b>Gains/Losses</b>									
35-383-0000	Gain on Sale of Fixed Assets	35,500		69,342	30,811	-	-		-
<b>Total Gains/Losses</b>		<b>\$ 35,500</b>	<b>\$ -</b>	<b>\$ 69,342</b>	<b>\$ 30,811</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Proceeds</b>									
35-393-0000	Proceeds Lease/Purchase		-	-	-	-	-		162,933
<b>Total Proceeds</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 162,933</b>
<b>Transfers</b>									
35-399-0000	Fund Balance Appropriated	-			-	-	-		-
35-399-0002	Transfer from Capital Project		1,513	-	-	-	-		-
<b>Total Transfers</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Total Sanitation Fund Revenue</b>		<b>\$ 767,825</b>	<b>\$ 722,508</b>	<b>\$ 876,678</b>	<b>\$ 908,666</b>	<b>\$ 1,021,118</b>	<b>\$ 662,223</b>	<b>65%</b>	<b>\$ 1,133,124</b>

Town of Beech Mountain  
Sanitation Department

										Proposed
		2022	2023	2024	2025	2025-2026	YTD			2026-2027
Sanitation Expenditures		Actual	Actual	Actual	Actual	Budget	3/31/2026	%		Budget
<b>Personnel</b>										
35-580-0200	Salaries	333,633	353,237	382,350	343,057	379,219	208,566	55%		357,774
35-580-0201	Longevity pay	2,750	2,500	3,500	-	8,397	-	0%		8,284
35-580-0202	Incentive pay	3,000	3,150	3,500	-	3,150	2,450	78%		1,050
35-580-0210	Part Time Wages	0	3,581	1,245	1,790	-	2,227			-
35-580-0220	Over Time Wages	21,010	16,073	20,159	16,517	20,000	9,394	47%		20,000
35-580-0900	Fica	27,773	28,353	30,656	26,910	31,424	16,495	52%		29,614
35-580-0901	Hep B Shots	0		-	-	600	-	0%		600
35-580-0902	Employee Insurance	89,497	101,766	83,277	79,175	91,539	49,322	54%		95,143
35-580-0903	Runout Period Claims	0		-	-	-	-			-
35-580-1000	State Retirement (ORBIT)	39,965	46,721	140,749	48,760	55,864	33,056	59%		58,453
35-580-1001	401(k)	15,490	17,555	19,250	15,021	22,323	10,236	46%		21,466
<b>Total Personnel</b>		<b>\$ 533,118</b>	<b>\$ 572,936</b>	<b>\$ 684,686</b>	<b>\$ 531,228</b>	<b>\$ 612,517</b>	<b>\$ 331,746</b>	<b>54%</b>		<b>\$ 592,385</b>
<b>Utilities, Bldg &amp; Grnds</b>										
35-580-1100	Phone	219	239	257	238	238	178	75%	\$	300
35-580-1200	Data Processing	1144	263	-	2,782	500	547	109%	\$	500
35-580-1300	Utilities	7973	10,942	11,906	13,441	11,281	10,287	91%	\$	1,000
35-580-1600	Building Maintenance	878	368	4,824	783	2,000	66	3%	\$	6,000
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 9,995</b>	<b>\$ 11,812</b>	<b>\$ 16,988</b>	<b>\$ 17,244</b>	<b>\$ 14,019</b>	<b>\$ 11,078</b>	<b>79%</b>		<b>\$ 7,800</b>
<b>Supplies</b>										
35-580-3300	Supplies and Materials	8,939	8,705	5,418	3,863	10,000	4,589	46%	\$	10,000
35-580-3600	Uniforms	9,350	9,670	9,012	6,261	5,945	6,294	106%	\$	6,000
<b>Total Supplies</b>		<b>\$ 18,289</b>	<b>\$ 18,375</b>	<b>\$ 14,430</b>	<b>\$ 10,124</b>	<b>\$ 15,945</b>	<b>\$ 10,883</b>	<b>68%</b>		<b>\$ 16,000</b>
<b>Contract Services</b>										
35-580-4200	Contract Services	42,940	2,357	1,645	5,306	6,500	4,707	72%	\$	6,500
35-580-4220	Advertising/Notifications		\$ 335							\$ -
<b>Total Contract Services</b>		<b>\$ 42,940</b>	<b>\$ 2,357</b>	<b>\$ 1,645</b>	<b>\$ 5,306</b>	<b>\$ 6,500</b>	<b>\$ 4,707</b>	<b>72%</b>		<b>\$ 6,500</b>
<b>Misc Expenses</b>										
35-580-5400	Insurance	24,747	5,199	13,824	12,675	12,675	11,433	90%	\$	19,000
35-580-5702	Asset Disposal Loss	-	-	-	-	-	-	0%	\$	-
35-580-5705	Comm Landfill Fees	45,648	54,095	50,930	48,983	53,100	37,872	71%	\$	50,000
35-580-5900	Depreciation Expense	139,279	141,769	121,013	-	-	-			-
<b>Total Misc Expenses</b>		<b>\$ 209,674</b>	<b>\$ 201,063</b>	<b>\$ 185,767</b>	<b>\$ 61,659</b>	<b>\$ 65,775</b>	<b>\$ 49,305</b>	<b>75%</b>		<b>\$ 69,000</b>

**Town of Beech Mountain  
Sanitation Department**

		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027
									Budget
<b>Vehicle Expenses</b>									
35-580-6101	Gas & Fuel	22,249	26,533	18,023	16,821	15,000	12,355	82%	\$ 15,000
35-580-6201	Vehicle Maintenance	15,223	15,435	23,181	35,525	23,000	31,816	138%	\$ 60,000
<b>Total Vehicle Expenses</b>		<b>\$ 37,472</b>	<b>\$ 41,968</b>	<b>\$ 41,204</b>	<b>\$ 52,346</b>	<b>\$ 38,000</b>	<b>\$ 44,171</b>	<b>116%</b>	<b>\$ 75,000</b>
<b>Capital Outlay</b>									
35-580-7400	Capital Outlay	-	-	-	8,506	161,051	235,057		\$ 260,000
35-580-7401	New Facility				-	-	-		\$ -
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,506</b>	<b>\$ 161,051</b>	<b>\$ 235,057</b>	<b>146%</b>	<b>\$ 260,000</b>
<b>Debt Principal &amp; Interest</b>									
35-580-8400	Debt - Principal	-		45,090	90,241	92,681	92,681		\$ 93,462
35-580-8401	Debt - Interest	16,539		17,855	16,985	14,629	14,628		\$ 12,977
<b>Total Debt Principal &amp; Interest</b>		<b>\$ 16,539</b>	<b>\$ -</b>	<b>\$ 62,945</b>	<b>\$ 107,226</b>	<b>\$ 107,310</b>	<b>\$ 107,309</b>	<b>100%</b>	<b>\$ 106,440</b>
<b>Transfers to Other Funds</b>									
35-580-9100	Transfer to Fund Balance		-		-	-	-		\$ -
35-580-9101	Transfer to Capital Project	14,383	-		-	-	-		\$ -
<b>Total Transfers to Other Funds</b>		<b>\$ 14,383</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Contingency</b>									
35-580-9400	Contingency	-		-	-	-	-		-
<b>Total Contingency</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Total Sanitation Fund Expenditures</b>		<b>\$ 882,409</b>	<b>\$ 848,511</b>	<b>\$ 1,007,665</b>	<b>\$ 793,637</b>	<b>\$ 1,021,117</b>	<b>\$ 794,257</b>	<b>78%</b>	<b>\$ 1,133,124</b>
<b>Variance</b>		<b>\$ (114,584)</b>	<b>\$ (126,003)</b>	<b>\$ (130,987)</b>	<b>\$ 115,028</b>	<b>\$ 0</b>	<b>\$ (132,034)</b>		<b>\$ -</b>

Account Code	Account Title	Details/Note
<b>Revenue</b>		
35-329-0000	Interest on Investments	A conservation estimate. Talk is rates will go down
35-335-0000	Recycling Revenue	Recycling Revenue
35-335-0001	NON UTILITY SANITATION	Non Utility account holders Convenance Ctr Fees
35-335-0002	Conv Ctr One Use	
35-345-0000	Solid Waste Disposal Tax	State Shared Revenues distributed quarterly
35-359-0000	Sanitation Fee Revenue	Collection Fees
35-359-0003	Sanitation Penalties	Bear Bin fines, code enforcement Sanitation issues, other fines and penalties
35-383-0000	Gain on Sale of Fixed Asset	
35-393-0000	Proceeds Lease/Purchase	
35-399-0000	Fund Balance Appropriated	
35-399-0001	Transfer from General Fund	
35-399-0002	Transfer from Capital Projects	
<b>Expenditure</b>		
35-580-0000	Sanitation	
35-580-0200	Salaries	
35-580-0201	Longevity Pay	
35-580-0202	Incentive Pay	
35-580-0210	Part Time Wages	
35-580-0220	Over Time Wages	
35-580-0900	Fica	
35-580-0901	Hep B Shots	2 current employees at 300 each.
35-580-0902	Employee Insurance	
35-580-0903	Runout Period Claims	
35-580-1000	State Retirement (ORBIT)	Increased 0.75% from 12.10% to 12.85% of wages; employees contribute 6% of gross pay.
35-580-1001	401(k)	
35-580-1100	PHONE	annual phone expense
35-580-1200	Data Processing	PC Requirements
35-580-1300	Utilities	Water expenses
35-580-1600	Building Maintenance	Maintenance to all sanitation structures
35-580-3300	Supplies and Materials	Truck tarps, dumpster welding repairs and parts, gate repairs, signage, PPE, sanitizer...
35-580-3600	Uniforms	annual per employee, 10 employees, 220 boots, hats, hoodies, rain/snow gear, annual uniforms
35-580-4200	Contract Services	Fence repairs, compactor tech services, video surveillance service; Republic fees removed in 2023.
35-580-4220	Advertise/Notifications	public advertisement
35-580-5400	Insurance	Insurance coverage for department vehicles and assets.
35-580-5702	Asset Disposal Loss	
35-580-5705	Comm Landfill Fees	Watauga Landfill solid waste tonnage charges. Budgeted for 900 tons 2026 at \$59/ton
35-580-5900	Depreciation Expense	
35-580-6101	Gas & Fuel	Based on Previous year usage
35-580-6201	Vehicle Maintenance	Standard maintenance, tires, chains, repairs, on all sanitation vehicles (8 vehicles)
35-580-7400	Capital Outlay	
35-580-7401	Capital Outlay - PWorks Bldg	
35-580-8400	Debt - Principal	Debt payments total \$151,990 (existing \$90,990, proposed \$61,000) with interest totaling \$40,635.
35-580-8401	Debt - Interest	
35-580-9100	Transfer to Fund Balance	Reserve fund for vehicle replacement expenses. (8 Vehicles)
35-580-9101	Transfer to Capital Proje	



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

**Detail Listing**

<b>Item/Project Description</b>	<b>Additional Budget Justification</b>
<b>2026-2027</b>	
2026 Garbage Truck Curbside collection	New curbside garbage truck
Replacement Garbage Container (x10)	Annual replacement of 1 of 10 waste containers operated by sanitation. 10 year rotation.
<b>2025-2026</b>	
2025 F450 Dump	Scheduled Replacement of this unit. Shows extreme wear, tear and rust. Considered unreliable. Used for bulk hauling locally, and as backup in case of compactor truck failure, as well as special pickup and brush and limb truck. Also used as plow vehicle in winter. This was Not Purchased in 2024.
Replacement Garbage Container (x10) (prior FY requests)	Annual replacement of 1 of 10 waste containers operated by sanitation. 10 year rotation.
<b>2024-2025</b>	
2024 F450 Dump	Scheduled Replacement of this unit. Shows extreme wear, tear and rust. Considered unreliable. Used for bulk hauling locally, and as backup in case of compactor truck failure, as well as special pickup and brush and limb truck. Also used as plow vehicle in winter.
2024 International Swap	Replacement 1 year prior to planned replacement. Shows extreme rust and wear, multiple maintenance visits to outside our shop. Also used as a main unit for salt application. Proven unreliable.
Replacement Garbage Container (x10)	Annual replacement of 1 of 10 waste containers operated by sanitation. 10 year rotation.
<b>2023-2024</b>	
Replace Garbage Container (10 cans)	We currently operate with 10 waste containers between 10 yard and 40 yd capacity. Container life expectancy at 10 years per can.

**Town of Beech Mountain  
Emergency Telephone System**

<b>Emergency Telephone System</b>									<b>Proposed</b>
		<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025-2026</b>	<b>YTD</b>		<b>2026-2027</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>3/31/2026</b>	<b>%</b>	<b>Budget</b>
<b>Revenue</b>									
<b>Interest Revenue</b>									
65-327-0000	Interest on Investments	117	15	4,070	2,995	1,000	976	98%	500
<b>Total Interest Revenue</b>		<b>\$ 117</b>	<b>\$ 15</b>	<b>\$ 4,070</b>	<b>\$ 2,995</b>	<b>\$ 1,000</b>	<b>\$ 976</b>	<b>98%</b>	<b>\$ 500</b>
<b>Miscellaneous Revenue</b>									
65-335-0000	Miscellaneous Revenue	-	3,089	-	16,662	-	-	0%	-
<b>Total Miscellaneous Revenue</b>		<b>\$ -</b>	<b>\$ 3,089</b>	<b>\$ -</b>	<b>\$ 16,662</b>		<b>\$ -</b>		
<b>Metered Sales &amp; Fees</b>									
65-371-0000	Statewide 911 Fee	87,054	71,146	-	-	35,049	-	0%	40,737
<b>Total Metered Sales &amp; Fees</b>		<b>\$ 87,054</b>	<b>\$ 71,146</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,049</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 40,737</b>
<b>Transfers</b>									
65-399-0000	911 - Transfer From Reserve		40,911	-	-	58,000	-		98,443
65-398-0001	Transfer Fr General Fund			-	3,205				-
<b>Total Transfers</b>		<b>\$ -</b>	<b>\$ 40,911</b>	<b>\$ -</b>	<b>\$ 3,205</b>	<b>\$ 58,000</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 98,443</b>
<b>Total E911 Revenue</b>		<b>\$ 87,171</b>	<b>\$ 115,161</b>	<b>\$ 4,070</b>	<b>\$ 22,861</b>	<b>\$ 94,049</b>	<b>\$ 976</b>	<b>1%</b>	<b>\$ 139,680</b>

**Town of Beech Mountain  
Emergency Telephone System**

		2022	2023	2024	2025	2025-2026	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	3/31/2026	%	2026-2027
									Budget
<b>Expenditures</b>									
<b>Utilities, Bldg &amp; Grnds</b>									
65-410-1100	Telephone	13,122	20,000	8,779	8,179	22,000	6,762	31%	22,660
65-410-1101	Postage			-	-		-		-
65-410-1200	Data Processing	6,000	12,800	9,000	9,000	12,800	9,081	71%	13,184
65-410-1400	Training	1,069	4,000	2,376	1,509	4,000	905	23%	4,120
65-410-1600	Repairs & Maintenance	1,000	9,500	888	2,231	9,500	30,589	322%	9,785
<b>Total Utilities, Bldg &amp; Grnds</b>		<b>\$ 21,191</b>	<b>\$ 46,300</b>	<b>\$ 21,044</b>	<b>\$ 20,920</b>	<b>\$ 48,300</b>	<b>\$ 47,338</b>	<b>98%</b>	<b>\$ 49,749</b>
<b>Supplies</b>									
65-410-3300	Supplies and Materials	1,324	2,400	174	-	2,400	520	22%	2,472
<b>Total Supplies</b>		<b>\$ 1,324</b>	<b>\$ 2,400</b>	<b>\$ 174</b>	<b>\$ -</b>	<b>\$ 2,400</b>	<b>\$ 520</b>	<b>22%</b>	<b>\$ 2,472</b>
<b>Contract Services</b>									
65-410-4200	Contract Services	43,988	16,057	46,572	15,596	35,349	24,450	69%	36,409
<b>Total Contract Services</b>		<b>\$ 43,988</b>	<b>\$ 16,057</b>	<b>\$ 46,572</b>	<b>\$ 15,596</b>	<b>\$ 35,349</b>	<b>\$ 24,450</b>	<b>69%</b>	<b>\$ 36,409</b>
<b>Misc Expenses</b>									
65-410-5400	Insurance	-	-	-	-	-	-		-
<b>Total Misc Expenses</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Capital Outlay</b>									
65-410-7400	Capital Outlay		16,800	960	23,784	8,000	-		51,050
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ 16,800</b>	<b>\$ 960</b>	<b>\$ 23,784</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 51,050</b>
<b>Transfers to Other Funds</b>									
65-410-9100	Transfer to Fund Balance	-	-	-	-	-	-		-
<b>Total Transfers to Other Funds</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Total E911 Expenditures</b>		<b>\$ 66,503</b>	<b>\$ 81,557</b>	<b>\$ 68,749</b>	<b>\$ 60,300</b>	<b>\$ 94,049</b>	<b>\$ 72,308</b>	<b>77%</b>	<b>\$ 139,680</b>
<b>Variance</b>		<b>\$ 20,668</b>	<b>\$ 33,604</b>	<b>\$ (64,679)</b>	<b>\$ (37,439)</b>	<b>\$ -</b>	<b>\$ (71,332)</b>		<b>\$ (0)</b>

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

<b>Account Code</b>	<b>Account Title</b>	<b>Details/Note</b>
65-410-0000	E-911	
65-410-1100	Telephone	Covers 911 phone services: Skyline membership, SkyBest, and Watauga County reimbursement share.
65-410-1101	Postage	
65-410-1200	Data Processing	Covers annual IT contract and two 911 workstations; upgrades follow a 5-year NC 911 Board plan.
65-410-1400	Training	Covers EMD, EFD, EPD recertifications, initial telecommunicator certification, and advanced training.
65-410-1600	Repairs & Maintenance	Line item covers any repairs needed to the communications center or equipment.
65-410-3300	Supplies and Materials	Covers communications supplies such as printer paper, notepads, cartridges, pens, and more.
65-410-3302	DP Lease Payments	
65-410-4200	Contract Services	Covers annual service agreements: CAD, AMS, MDS, paging, phone/recorder, and EMD/EFD/EPD.
65-410-5400	Insurance	
65-410-7400	Capital Outlay	Line item covers the cost of replacing 911 server(s)
65-410-7402	Reserve for Future Lease	
65-410-7403	Reserve for Wireless Cha	
65-410-9100	Transfer to General Fund	

**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															
										Fiscal Year Ending Projected					
										2027	2028	2029	2030	2031	
<b>Capital Funding</b>															
										NC E911 Grant					
										Appropriated Fund Balance	9,200	47,200	2,200	26,000	-
										Debt Financing					
										Grant Funding					
										Total Capital Funding	\$ 9,200	\$ 47,200	\$ 2,200	\$ 26,000	\$ -
Capital Expenditures															
Budget Account	Fiscal Year Ending				Current Budget			YTD		Fiscal Year Ending					
	Actual	Actual	Actual	Actual	2026	3/31/2026	%	Proposed Budget		Projected					
	2022	2023	2024	2025	2026	3/31/2026	%	2027	2028	2029	2030	2031			
65.410-7400 Capital Outlay	-	-	-	10,200	-	-		9,200	47,200	2,200	26,000	-			
<b>Total Capital Outlay</b>	\$ -	\$ -	\$ -	\$ 10,200	\$ -	\$ -		\$ 9,200	\$ 47,200	\$ 2,200	\$ 26,000	\$ -			
<u>Item/Project Description</u>															
<b>2023-2024</b>															
New 911 Servers				8,000											
New 911 Chairs				2,200											
<b>2024-2025</b>															
New Portable Radios					8,000										
<b>2025-2026</b>															
New 911 Server(s)								7,000							
New 911 Chairs								2,200							
<b>2026-2027</b>															
New 911 Computer Equip									5,000						
New 911 Chairs									2,200						
New 911 Furniture/Console Counters									40,000						
<b>2027-2028</b>															
New 911 Chairs - backup site										2,200					
<b>2028-2029</b>															
New 911 Voice Recorder											26,000				

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

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
<b><u>2023-2024</u></b>	
New 911 Servers	Replacing aging server, last upgrades in 2017 - 5 year upgrade schedule.
New 911 Chairs	Replace the chairs that are worn out.
<b><u>2024-2025</u></b>	
New Portable Radios	The radios will be purchased via a 100% grant refund by the NC 911 Board awarded this year.
<b><u>2025-2026</u></b>	
New 911 Server(s)	Replacing 911 server(s). 5 year upgrade schedule
New 911 Chairs	Replace the chairs that are worn out.
<b><u>2026-2027</u></b>	
New 911 Computer Equipment	Computers, monitors, keyboards, and etc.. (2 workstations) last upgrade 2023. 3 year upgrade schedule.
New 911 Chairs	Replace the chairs that are worn out.
New 911 Furniture/Console cabinets	Replacing 911 furniture/console cabinets per NC 911 upgrade schedule.
<b><u>2027-2028</u></b>	
New 911 Chairs	New 911 chairs for the mandated backup site per NC 911.
<b><u>2028-2029</u></b>	
New 911 Voice Recorder Log	Peplacing 911 voice recorder log per NC 911 - 5 year upgrade schedule.

**Town of Beech Mountain  
Special Revenue Fund**

<b>Special Revenue Fund</b>									
		<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>YTD</b>		<b>2026-2027</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>3/31/2026</b>	<b>%</b>	<b>Budget</b>
<b>Revenue</b>									
25-305-0000	American Rescue Plan				-		-		\$ -
25-310-0000	Federal Forfeitures				-		-		\$ -
25-320-0000	NC Sales Tax on Contraband				-		-		\$ -
25-330-0000	Police Department Donations	300,050	83,142		100	5,000	-	0%	\$ 12,500.00
25-330-1000	Shop with a COP				-		12,915		\$ -
25-331-0000	BEEHCOP Promotions	7,939	9,223	5,000	3,475		2,378		\$ -
25-340-0000	NADDI Grant				-		-		\$ -
25-350-0000	Investment Interest				-		-		\$ -
25-360-0000	Dog Park Contributions	80			-		-		\$ -
25-399-0000	Appropriate Fund Balance			92,558	-	10,500	-	-	\$ -
<b>Total Special Revenue</b>		<b>\$ 308,069</b>	<b>\$ 92,365</b>	<b>\$ 97,558</b>	<b>\$ 3,575</b>	<b>\$ 15,500</b>	<b>\$ 15,293</b>	<b>\$ 1</b>	<b>\$ 12,500</b>
<b>Expenditures</b>									
25-510-0001	Federal Forfeiture Program	-			-		-		\$ -
25-510-0002	Other				-		-		\$ -
25-510-0003	Shop with a COP				18,600		11,158		\$ -
25-510-0004	BEEHCOP Promotions	1,958	3,617	5,000	4,717	5,000	2,247	45%	\$ 5,000.00
25-510-9100	Transfer to 10 Fund	257,146		92,558	-	10,500	1,529	0	\$ 7,500.00
<b>Total Special Revenue Expenditures</b>		<b>\$ 259,104</b>	<b>\$ 3,617</b>	<b>\$ 97,558</b>	<b>\$ 23,317</b>	<b>\$ 15,500</b>	<b>\$ 14,934</b>	<b>\$ 1</b>	<b>\$ 12,500</b>
<b>Variance</b>		<b>\$ 48,965</b>	<b>\$ 88,748</b>	<b>\$ -</b>	<b>\$ (19,742)</b>	<b>\$ -</b>	<b>\$ 359</b>		<b>\$ -</b>