

Town of Beech Mountain

Annual Budget 2024-2025



Mayor

Weidner Abernethy

Council Members

Kelly Melang

Alan Villanova

Art Beckmann

M.W. Stanford

Town Manager

Robert Pudney

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Council Members

Weidner Abernethy, Mayor
Kelly Melang, Vice Mayor
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M.W. Stanford



Town Manager
Bob Pudney

Town Attorney
Stacy C. Eggers IV

FY 2024-2025

The Honorable Weidner Abernethy, Mayor
Town Council Members
Town of Beech Mountain Taxpayers

Dear Mayor, Town Council Members and Town Taxpayers:

I am pleased to submit for your consideration the proposed budget for Fiscal Year 2024-2025 for the Town of Beech Mountain. This proposal meets with the direction provided by the elected officials at the Town Budget Retreat held on January 25, 2024, as well as the March 28, April 17, May 14, and May 22, 2024, Budget Workshops. This Budget proposal continues the Town Councils multi-year initiative to improve Town Infrastructure, Beautification, Road Maintenance and Improvements and to provide essential services to the residents and visitors to the Town.

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

OVERVIEW

The General Fund Budget for FY 2024-2025 is proposed at \$11,546,558 which includes \$597,000 of capital expenditures, primarily for the completion of the Town Hall / Visitor Center expansion, Police Patrol vehicles and equipment as well as funding to begin a remote Salt Storage and Public Works facility in the amount of \$160,000. A transfer from the previous Capital Outlay account to the General Fund operating account of \$1,570,000 for Gravel Road Stabilization, Culvert Replacement, Road Resurfacing and Road Salt aligns with the actual expenditure of these funds.

TOWN SERVICES

The Town of Beech Mountain continues the commitment in providing essential services for FY 2024-2025 to include Police and E911 Communication services, Fire and Emergency Medical Services, Planning and Zoning, Code Enforcement, Building Inspections and Permitting, Public Works, Roads and Drainage, Administration, Finance, Tax Collections, Solid Waste and Recycling, Parks and Recreation, Potable Water and Sanitation, as well as Tourism and Economic Development. The Town of Beech Mountain is a Full-service municipality.

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GENERAL FUND

The proposed tax rate for FY2023-2024 remains at \$.065 per \$100.00 of assessed valuation. This rate is based upon a tax valuation of \$1,022,251,378.00 with a collection rate of 98%.

SALARIES AND BENEFITS

This proposed budget includes a 5% Cost-of-living adjustment (COLA) for all current employees due to the continued increase in inflation as well as the current marketplace for skilled employees a Consumer Price Index (CPI) rate of 4.7 was used to base this request.

The Town Council requested the investigation of Merit based increases for employees, a change to the current Longevity bonus program was submitted and approved. The selected program rewards those employees based upon time and grade as well as performance.

In 2022 the Town contracted with the MAPS Group to conduct a comprehensive Pay Plan analysis and study to include a municipal employee market analysis and competitive pay range plan to serve the Town going forward ten years or more. This Budget continues the plan with a reduction of one employee position in the Sanitation fund based upon a reduction in the operating hours of the Convenience Center.

The Employee Medical Insurance Plan, Aetna, has increased premiums by 7.1% for FY 2024-2025. The Employee contribution for dependent care remains at 50% of the premium. This is the fourth year of the program to increase the cost share between the Town and the employees for dependent care coverage.

CAPITAL EXPENDITURES

This budget proposal follows the same format with all Capital Expenditures listed separately from actual operating expenses. This format clearly lists all capital costs in a transparent manner.

FY 2024-2025 has limited Capital Expenditures due to the Town Council's priority keep the Fund Balance at or above 50% of operating expenditures.

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GENERAL FUND CAPITAL

Police Patrol Vehicles with Equipment	\$ 154,000.00
Inspections Department Vehicle	\$ 45,000.00
Traffic Counter (TDA)	\$ 12,000.00
Tire Balancer,	\$ 16,000.00
Exhaust Repair Equipment	\$ 14,000.00
Shop Lift	\$ 15,000.00
Road Sweeper	\$ 8,000.00
Trench Compactor	\$ 50,000.00
Trucks (2)	\$ 80,000.00
Salt Storage Facility (Partial)	\$ 160,000.00

Parks and Recreation **TDA Funded**

Skid Steer	\$ 52,000.00
Sled Hill Snow Groomer	\$ 17,500.00
Boat Dock	\$ 8,600.00
Playground Surface	\$ 110,000.00
Truck	\$ 70,000.00

ADMINISTRATION

Continued funding the Grants Coordinator in the Finance Department, approved in the FY 2022-2023 Budget. This position will be critical for the complex reporting and record-keeping requirements after funds are received. Currently the Town has over \$30 million dollars of requested grant funding that when realized will require extensive fiscal management and reporting. The Town voters approved a 15 million dollar General Obligation Bond for critical source water improvements, this will require specific financial accounting and reporting to meet all expected legal requirements. Administration of the SkiLoft Road infrastructure project, Town Hall / Visitor Center expansion project will require additional financial accounting, auditing and administration during this period as well.

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PARKS AND RECREATION

The Parks and Recreation Department continues to be responsible for all Roadway Plantings, Decorations, Beautification, and Holiday Lighting in addition to the regular Parks and Recreation offerings.

User fee increases for programs and facility uses have been proposed.

PLANNING AND BUILDING INSPECTIONS

An increase in Building Permit and Inspection fees is proposed. The Town is again experiencing an increase in new construction, remodeling of existing properties and code enforcement cases. These fee increases are proposed to help offset the additional costs of administrating these services.

A new Code Enforcement / Building Inspector has been hired with a focus on bringing properties into compliance with Town Ordinances.

PUBLIC WORKS

Funding for Gravel Road maintenance, Culvert replacement and Paving repairs have been moved from the Capital budget to the Operating budget for Public Works. These expenditures do not meet the definition of Capital expenses and are more closely aligned with Maintenance expenses.

Another infrastructure improvement project has begun, this project will replace existing water distribution and service lines, sanitary sewer lines under a number of Town streets. The bulk of the expenditure is accounted within the Utility debt service budget, however a substantial amount of funding to rebuild and resurface the roadways is accounted for in the General Fund.

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FIRE DEPARTMENT

Funding to continue a full-time 24-hour Emergency Advanced Life Support Paramedic Ambulance is included. This is through a contract with Watauga County and includes a contractual increase based upon the annual CPI index. The Town expects to take delivery of a Fire Medical Rescue vehicle during this budget, funded entirely by the Mountain Ambulance and Healthcare Foundations and donations by the community.

UTILITIES

A substantial change in the water use charges to reflect the cost to produce and deliver potable water based upon actual gallons consumed. The rates reflect an increasing scale to encourage conservation.

Decrease Source Water surcharge by 40% to \$5.00 per month. These funds are transferred to the Utility Source Water Development Fund.

Availability fees are currently at 100% for new construction, these fees are transferred to the Utility Capital Reserve Fund as required by law.

Continued funding for the engineering and planned development for the Lake Coffey / Lake Santis source water reservoir.

Approximately \$30 million dollars of direct grant funding has been secured.

SANITATION

An increase in the monthly Sanitation Fee of \$2.90 per month is proposed. There was no increase in FY 2023-2024 as the Town was finalizing the commercial franchise with Republic Services for dumpster services. With a full year of operation and analysis this increase is warranted to account for the actual tonnage of solid waste and the increase in tipping fees per ton by Watauga County.

A reduction in full-time staffing and operating hours of the Convenience Center to 40 hours per week and other efficiencies allow this increase to be as low as possible.

The Franchise with Republic Services for commercial solid waste collection and disposal is entering the fourth year of the initial contract.

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CONCLUSION

The Town Council set high expectations for continued service levels to the Town taxpayers and visitors with a mandate to lower costs with a focus on replacing the aging infrastructure and beautifying the Town. I believe this budget proposal meets those directions from the elected officials.

I appreciate the direction and leadership provided by the Mayor and Town Council in providing a clear and measurable vision and direction for the future of the Town of Beech Mountain. This Budget proposal is a collective effort by the Team of Department Directors, Employees, Board and Committee Members, the Public and Business here in our Town. With securing up to \$30 million dollars in grants as well as the approval of the General Revenue Bond it is imperative that the Town employ knowledgeable, professional and dedicated personnel to manage the complexities of the Town finances as we move forward, my sincere appreciation to our Finance Director, Steve Smith, for his tireless efforts and attention to detail in assisting me in managing this beautiful piece of heaven we call Beech Mountain.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Bob Pudney", written in a cursive style.

Bob Pudney, Town Manager.

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
FY 2025 BUDGET ORDINANCE**

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

SECTION 1. GENERAL FUND.

A. REVENUES. It is estimated that the revenues as listed below will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025, to meet the appropriations as set forth in Subsection C below. All fees, commissions and sums paid to or collected by any Town official, officer or agent for any service performed by such official, officer or agent in his official capacity shall insure to the benefit of the Town and become Town funds.

Local Revenue:

Current Year's Property Taxes	\$ 6,579,364
Prior Year's Property Taxes	75,000
Vehicle Tax	110,000
Interest on Taxes	22,000
Interest on Investments	25,000
Rent Income	6,000
Recreation Income	138,000
Hold Harmless Funds	325,000
Fire Department Revenue	104,000
Program Grants	380,000
Utility Sales Tax	275,000
Cable TV Franchise Tax	32,000
Beer and Wine Tax	2,200
Powell Bill	136,000
Local Sales Tax	2,420,754
Building Inspection Fees	75,000
Planning & Zoning Fees	6,000
Other Revenue	129,750
Fund Balance Appropriated	530,490
Transfer from TDA – Salaries	175,000
TOTAL GENERAL FUND REVENUE	<u>\$11,546,558</u>

B. AD VALOREM TAX LEVY. There is hereby levied for the fiscal year 2024-2025 an ad valorem property tax on all property in the Town of Beech Mountain as of January 1, 2024, at a rate of .65¢ on each hundred dollars (\$100.00) assessed value pursuant to and in accordance with the Machinery Act of Chapter 105 of the North Carolina General Statutes and other applicable laws. Property shall be assessed at one hundred percent (100%) of its true value. The estimated revenues from the ad valorem property tax set out in Section 1-A of this Ordinance are based on an estimated collection during the 2022-2023 fiscal year of ninety-eight percent (98%) of the levy.

C. APPROPRIATIONS. The following amounts are hereby appropriated to the Town Manager for the operation of the Town of Beech Mountain and its departments and agencies for the fiscal year beginning July 1, 2024 and ending June 30, 2025. In administering the programs authorized under this Ordinance, the Town Manager is authorized to make transfers from one appropriation to another within the same fund. Any such transfer shall be reported to the Town Council at its next regular meeting and shall be recorded in the minutes of that meeting. The Town Manager is authorized to make expenditures of \$10,000 or less from contingency appropriations by transfer to departments and agencies. Any such expenditure shall be reported to the Town Council at its next regular meeting and recorded in the minutes of that meeting. The Town Manager may establish personnel positions which may become necessary within the funds provided in this Ordinance or amendments thereto.

Administration	\$3,254,888
Tax Collection	67,687
Visitor Center	343,169
Police	1,604,854
Fire	1,036,991
Special Projects	-
Building Inspections	273,824
Planning	180,724
Vehicle Maintenance	219,799
Public Works	3,553,825
Recreation	<u>1,010,798</u>
TOTAL APPROPRIATIONS	<u>\$ 11,546,558</u>

SECTION 2. WATER AND SEWER FUND.

A. REVENUES. It is estimated that the revenues of the funds as listed below will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025, to meet the appropriations approved for operations of the Town of Beech Mountain Water and Sewer Fund as set forth in Section 2-B below.

Interest on Investments	\$ 10,000
Metered Sales	3,159,600
Tap Fees	80,000
Reconnect Fees	-
Other Revenue	27,500
Installment Loan Proceeds	-
Source Water Development	122,880
Availability Fees	243,600
Appropriated Reserves	149,633
TOTAL REVENUES	<u>\$3,793,213</u>

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

Water and Sewer Administration	\$2,196,490
Water Treatment	1,094,656
Wastewater Treatment	383,292
Taps and Systems Maintenance	<u>118,775</u>

TOTAL WATER & SEWER FUND APPROPRIATIONS \$3,793,213

SECTION 3. SANITATION FUND.

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

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

Sanitation User Fees	\$ 919,600
Recycling & Non-Utility Accts	17,600
Solid Waste Disposal Tax	370
Loan Proceeds	305,000
Other	31,311
TOTAL REVENUES	<u>\$ 1,273,881</u>

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

All Line Items: Total Appropriation	<u>\$ 1,273,881</u>
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SECTION 4. 9-1-1 EMERGENCY TELEPHONE FUND.

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

9-1-1 Subscriber Fees	-
9-1-1 Transfer from Reserve	96,700
Other	1,000
TOTAL REVENUES	<u>\$ 97,700</u>

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

All Line Items: Total Appropriations \$ 97,700

SECTION 5. SPECIAL REVENUE FUND

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

BEEHCOP Promotions \$5,000

TOTAL REVENUES \$5,000

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

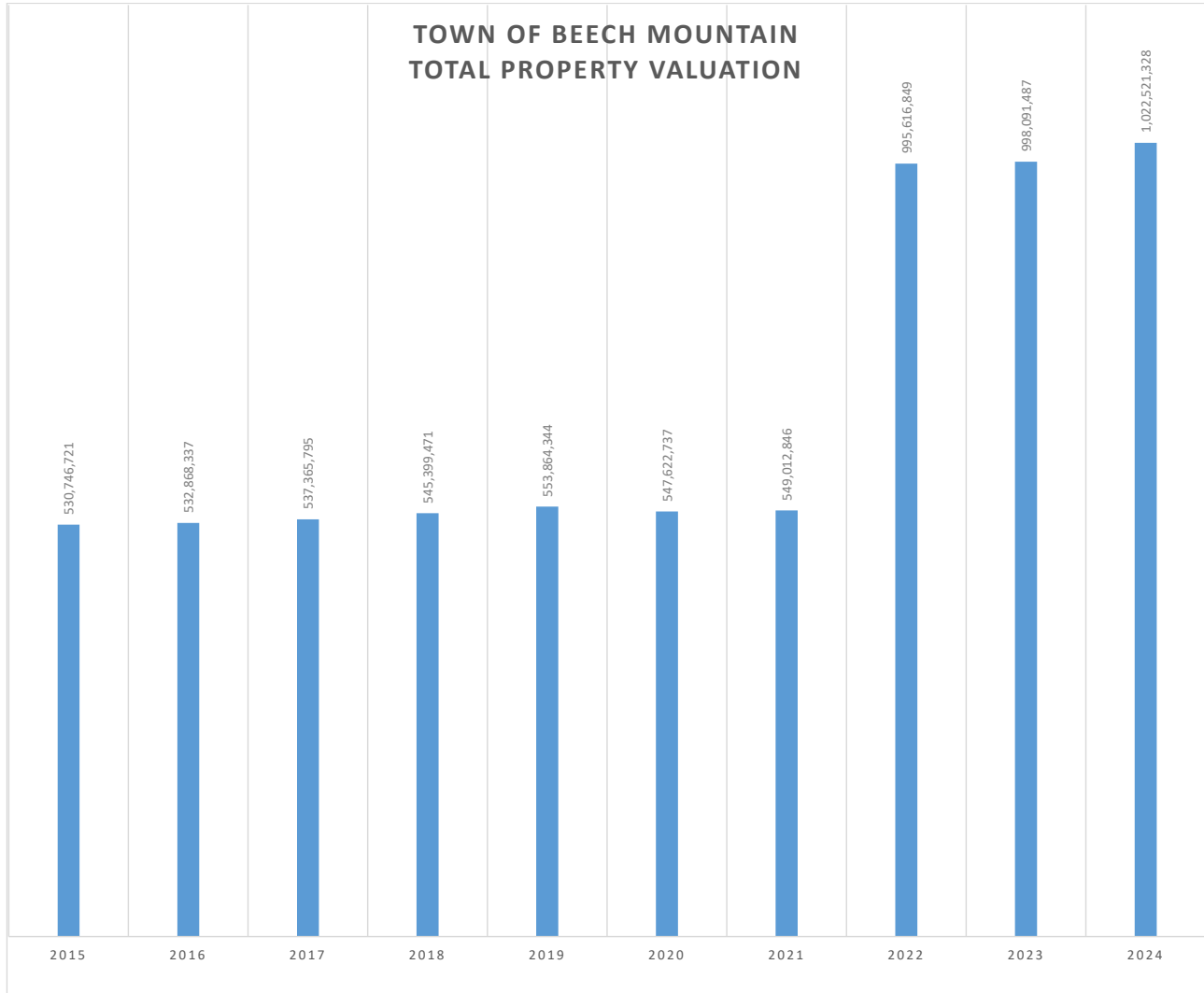
All Line Items: Total Appropriations \$5,000

Ordained this, the 13th day of June 2024

Weidner Abernethy, Mayor

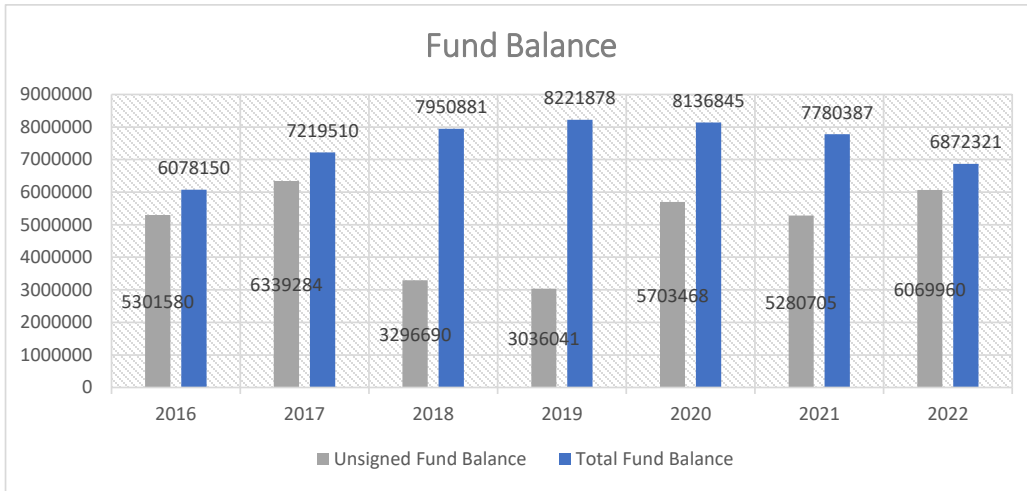
ATTEST:

Emily Haynes, Beech Mountain Town Clerk



2023 General Fund Fund Balance

	<u>2022</u>	<u>2023</u>
Nonspendable Amounts:		
Inventories	78,298	85,330
Prepays	20,799	19,421
Restricted:		
Stabilization of State Statute	603,264	679,265
Uninsured Claims	100,000	40,000
Assigned:		
Subsequent Year's Expenditures		1,175,000
Unassigned:	6,069,960	5,745,646
Total Fund Balance	<u>6,872,321</u>	<u>7,744,662</u>



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

			Percent of Category
<u>General Fund Salaries and Wages</u>			
xxx-0200	Salaries and Regular Wages	\$ 3,329,959	78.88%
xxx-0201	Longevity pay	81,419	75.44%
xxx-0202	Bonus pay	16,700	77.14%
xxx-0210	Part Time	143,120	100.00%
xxx-0220	Over Time	51,000	50.50%
xxx-0230	LEO Separation Allowance	14,373	
xxx-0240	Field Training Officer pay	<u>1,600</u>	100.00%
		\$ 3,638,171	78.90%

<u>General Fund Employee Benefits</u>			
xxx-0900	Social Security	\$ 281,995	79.12%
xxx-0902	Employee Insurance	538,354	75.70%
xxx-1000	Local Government Retirement	480,253	78.40%
xxx-1001	401K	<u>183,511</u>	84.39%
		\$ 1,484,113	78.21%

<u>Utility Salaries and Wages</u>			
xxx-0200	Salaries and Regular Wages	\$ 523,221	12.39%
xxx-0201	Longevity pay	19,337	17.92%
xxx-0202	Bonus pay	2,250	10.39%
xxx-0220	Over Time Wages	<u>30,000</u>	29.70%
		\$ 574,808	12.47%

<u>Utility Employee Benefits</u>			
xxx-0900	Social Security	\$ 43,973	12.34%
xxx-0902	Employee Insurance	92,390	12.99%
xxx-1000	Local Government Retirement	78,174	12.76%
xxx-1001	401k	<u>18,422</u>	8.47%
		\$ 232,959	12.28%

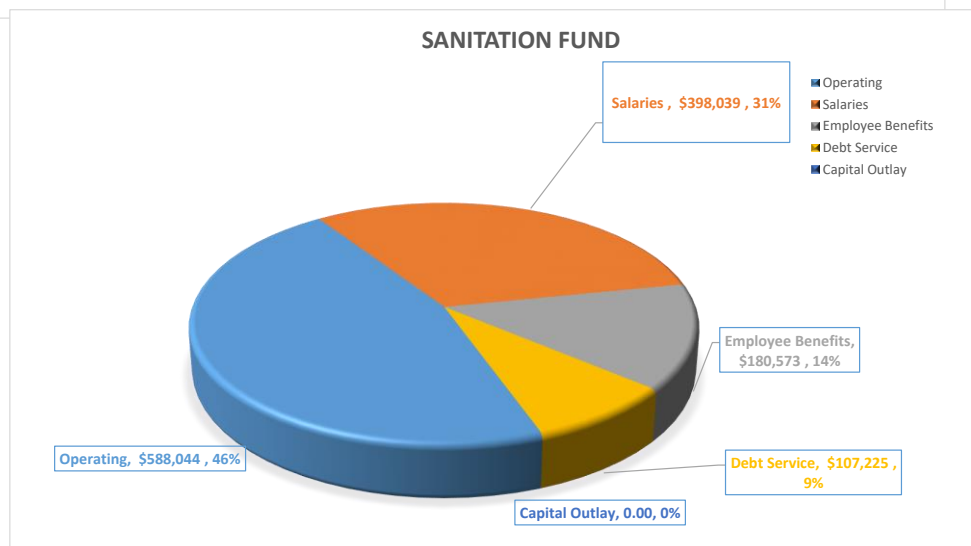
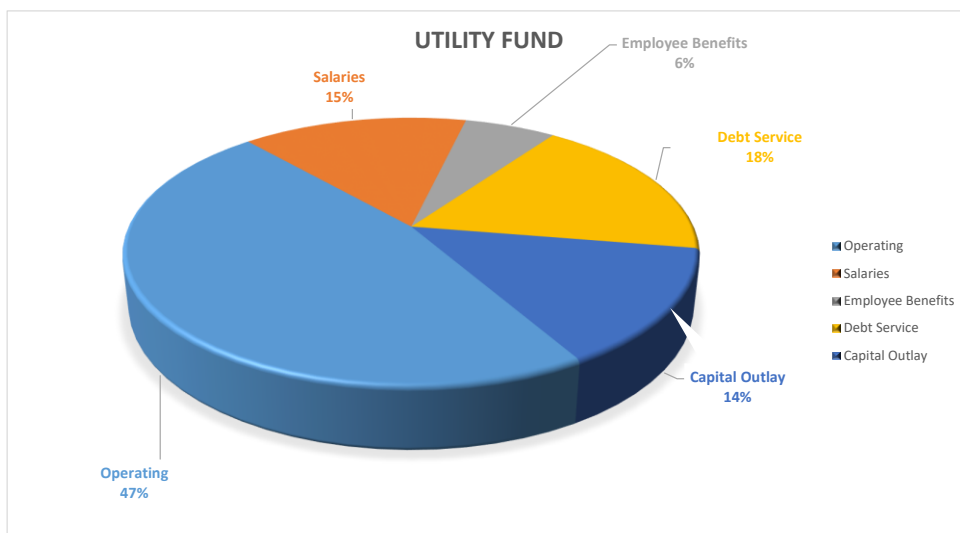
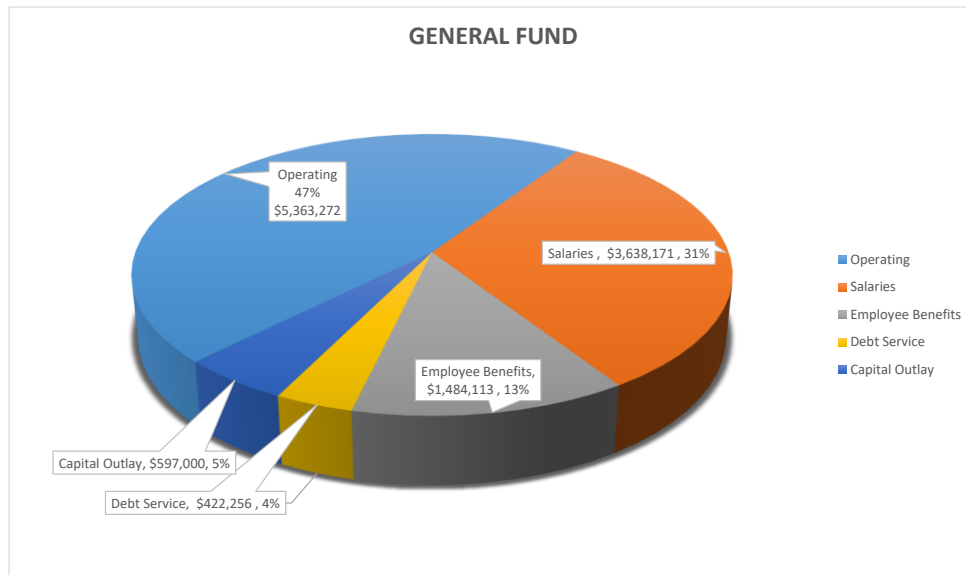
<u>Sanitation Salaries and Wages</u>			
xxx-0200	Salaries and Regular Wages	\$ 368,174	8.72%
xxx-0201	Longevity pay	7,165	6.64%
xxx-0202	Bonus pay	2,700	12.47%
xxx-0210	Part Time Wages	-	0.00%
xxx-0220	Over Time Wages	<u>20,000</u>	19.80%
		\$ 398,039	8.63%

<u>Sanitation Employee Benefits</u>			
xxx-0900	Social Security	\$ 30,450	8.54%
xxx-0902	Employee Insurance	80,463	11.31%
xxx-1000	Local Government Retirement	54,133	8.84%
xxx-1001	401k	<u>15,527</u>	7.14%
		\$ 180,573	9.52%

Totals all Funds			
<u>Salaries and Wages</u>			
XXX-0200	Salaries and Regular Wages	\$ 4,221,355	
XXX-0201	Longevity pay	107,921	
XXX-0202	Bonus pay	21,650	
XXX-0210	Part Time	143,120	
XXX-0220	Over Time	101,000	
XXX-0230	LEO Separation Allowance	14,373	
XXX-0240	Field Training Officer pay	<u>1,600</u>	
		\$ 4,611,019	

<u>Employee Benefits</u>			
xxx-0900	Social Security	\$ 356,418	
xxx-0902	Employee Insurance	711,207	
xxx-1000	Local Government Retirement	612,560	
xxx-1001	401K	<u>217,460</u>	
		\$ 1,897,645	

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



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

Town of Beech Mountain General Fund Yearly Debt Service		2025	2026	2027	2028	2029	2030-2040
General Fund Debt Service Requirements							
11% Police Depart, 39% Public Works, 3% Recreation, 14% Utility, 33% Sanitation							
2022 Equipment Loan 54% total of \$920,000							
Date: July 2021							
Acct XXXXXX Rate 1.27%, 5 Years, Payoff July 2026							
Pay	Balance	200,614	100,940	100,940			
Off In	Principal	98,424	99,674	100,940			
FY 2027	Interest	3,798	2,548	1,282			
	Total	<u>102,222</u>	<u>102,222</u>	<u>102,222</u>		-	-
Public Works Debt Service Subtotal		<u>102,222</u>	<u>102,222</u>	<u>102,222</u>		-	-
Public Works Facility							
General Fund carries 65% of Total (See also Utility & Sanitation Funds)							
Date Opened: March 2020	Balance	2,535,000	2,366,000	2,197,000	2028000	1,859,000	1,859,000
Rate: 3.56%	Principal	169,000	169,000	169,000	169000	169,000	1,859,000
	Interest	75,442	70,727	66,011	61296	56,581	311,196
	Total	<u>244,442</u>	<u>239,727</u>	<u>235,011</u>	<u>230,296</u>	<u>225,581</u>	<u>2,170,196</u>
Public Works Department Debt Service Subtotal		<u>244,442</u>	<u>239,727</u>	<u>235,011</u>	<u>230,296</u>	<u>225,581</u>	<u>2,170,196</u>
Town Hall / Visitor Center Renovation and Addition							
Date: May 2023							
Terms: 4.16% 10 years payoff							
Pay off date: 2033	Balance	495,000	440,000	385,000	330,000	275,000	-
	Principal	55,000	55,000	55,000	55,000	275,000	-
	Interest	20,592	18,304	16,016	13,728	34,320	-
	Total	<u>75,592</u>	<u>73,304</u>	<u>71,016</u>	<u>68,728</u>	<u>309,320</u>	-
Administration Department Debt Service Subtotal							
	General Fund Principal	322,424	323,674	324,940	224,000	444,000	1,859,000
	General Fund Interest	99,832	91,579	83,309	75,024	90,901	311,196
General Fund Debt Service Payment Total		<u>422,256</u>	<u>415,253</u>	<u>408,249</u>	<u>299,024</u>	<u>534,901</u>	<u>2,170,196</u>

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

Sanitation Fund Debt Service Requirements

Sanitation Dept	2025	2026	2027	2028	2029	2030-2040
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2022 Equipment Loan 32.5% total of \$920,000

Date: July 2021

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

Pay	Balance	181,659	121,869	61,319	-	-
Off In	Principal	59,790	60,550	61,319	-	-
FY 2027	Interest	2,307	1,548	779	-	-
Total		62,097	62,098	62,098	-	-
Sanitation Debt Service Subtotal		62,097	62,098	62,098	-	-

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

Date: July 2021

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

Pay	Balance	468,000	436,800	405,600	374,400	343,200	312,000
Off In	Principal	31,200	31,200	31,200	31,200	31,200	312,000
FY 2027	Interest	13,928	13,057	12,187	11,316	10,446	57,450
Total		45,128	44,257	43,387	42,516	41,646	369,450
Sanitation Debt Service Subtotal		45,128	44,257	43,387	42,516	41,646	369,450
Sanitation Fund Principal		90,990	91,750	92,519	31,200	31,200	312,000
Sanitation Fund Interest		16,235	14,605	12,966	11,316	10,446	57,450
Sanitation Fund Debt Service Payment Total		107,225	106,355	105,485	42,516	41,646	369,450

Town of Beech Mountain
Summary of Total Debt all Funds

	2025	2026	2027	2028	2029	2030-2040	Total all years
General Fund Principal	322,424	323,674	324,940	224,000	444,000	1,859,000	3,498,038
General Fund Interest	99,832	91,579	83,309	75,024	90,901	311,196	751,841
General Fund Debt Service Payment Total	422,256	415,253	408,249	299,024	534,901	2,170,196	4,249,879
Utility Fund Principal	449,974	453,299	455,628	431,402	3,278,600	3,096,865	8,165,769
Utility Fund Interest	223,819	216,689	206,454	196,147	459,408	1,968,064	3,270,580
Utility Fund Debt Service Payment Total	673,793	669,988	662,082	627,549	3,738,008	5,064,929	11,436,349
Sanitation Fund Principal	90,990	91,750	92,519	31,200	31,200	312,000	649,659
Sanitation Fund Interest	16,235	14,605	12,966	11,316	10,446	57,450	123,018
Sanitation Fund Debt Service Payment Total	107,225	106,355	105,485	42,516	41,646	369,450	772,677
Total All Funds Principal	863,388	868,723	873,087	686,602	3,753,800	5,267,865	12,313,466
Total All Funds Interest	339,886	322,873	302,729	282,487	560,755	2,336,710	4,145,439
Total All Funds Debt Payments	1,203,274	1,191,596	1,175,816	969,089	4,314,555	7,604,575	16,458,905

**Town of Beech Mountain
General Fund Revenue**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	4/30/2024	%	2024-2025
									Budget
Tax Revenue									
10.301-0000	Ad Val Tax - Current Year	3,927,351	3,971,725	3,990,602	6,635,701	6,357,843	6,268,240	99%	6,579,364
10.301-0001	Ad Val Tax - Prior Years	110,478	56,654	23,614	105,987	75,000	47,955	64%	75,000
10.302.0000	Vehicle Tax	78,675	110,850	128,246	146,874	79,500	126,270	159%	110,000
Total Tax Revenue		\$ 4,116,504	\$ 4,139,228	\$ 4,142,462	\$ 6,888,562	\$ 6,512,343	\$ 6,442,465	99%	\$ 6,764,364
Interest Income									
10.317-0000	Interest on Taxes	41,926	23,936	20,019	35,592	15500	25,855	167%	22,000
10.329-0000	Interest on Investments	109,958	3,662	11,130	307,684	10000	406,026	4060%	25,000
Total Interest Income		151,884	27,598	\$ 31,149	\$ 343,276	\$ 25,500	\$ 431,881	1694%	\$ 47,000
Miscellaneous Income									
10.331-0000	Rental Income	6,000	6,000	5,500	6,000	6,000	5,000	83%	6,000
10.335-0000	Miscellaneous Revenue	38,127	93,653	24,757	70,324	40,000	6,645	17%	25,000
10.335-0001	Paid Parking Revenue	-	-	26,753	33,258	25,000	42,655	171%	28,000
10.335-0002	CARES Act Funding/ARP	28,208	118,444	0					
10.335-0003	Rec Ctr Fees & Contribution	35,276	59,364	72,372	75,076	65,000	68,505	105%	75,000
10.335-0004	Hold Harmless Funds	278,523	285,566	301,557	334,867	285,000	282,711	99%	325,000
10.335-0005	Transfer from TDA - Admin	15,295	36,377	41,242	37,699	32,000	22,436	70%	32,000
10.335-0009	Fines and Penalties	5,300	7,616	15,001	20,871	7,500	24,803	331%	22,000
10.335-0010	Law Enforcement Vest Grant	950		1,000					
10.335-0011	Special Events Income	27,064	32,106	43,714	43,113	13,500	40,191	298%	35,000
10.335-0012	Equip Upgrade Grant	-							
10.335-0014	Fire Dept. Revenue	94,367	102,005	118,849	147,753	100,000	127,097	127%	104,000
10.335.0016	Misc Grants	55,459	157,326	112,096					
10.335-0017	Town Merchandise	665	604	150					-
10.335-0019	NC DOT Streetscape Grant	287,214				-	-		-
Total Miscellaneous Income		\$ 872,447	\$ 899,060	\$ 762,992	\$ 768,961	\$ 574,000	\$ 620,043	108%	\$ 652,000

**Town of Beech Mountain
General Fund Revenue**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	4/30/2024	%	2024-2025
State Revenue									Budget
10.336-0000	Tax Advertising Cost	815	1,128	551	1,275	1,000	546	55%	750
10.337-0000	Utility Sales Tax	283,713	270,896	276,124	296,276	255,000	207,773	81%	275,000
10.337-0001	Cable TV Franchise Tax	28,414	29,226	47,585	58,262	27,000	23,709	88%	32,000
10.341-0000	Beer and Wine Tax	1,454	1,403	2,671	3,077	1,450		0%	2,200
10.343-0000	State Street Aid - Powell Bill	111,393	99,406	125,505	124,649	125,500	137,839	110%	136,000
10.345-0000	Local Sales Tax	1,446,235	1,559,629	1,768,022	1,908,571	1,750,000	1,819,926	104%	2,420,754
Total State Revenue		\$ 1,872,024	\$ 1,961,689	\$ 2,220,458	\$ 2,392,110	\$ 2,159,950	\$ 2,189,793	101%	\$ 2,866,704
Fees									
10.355-0000	Building Inspection Fees	25,719	46,565	78,527	113,833	60,000	95,525	159%	75,000
10.357-0000	Planning and Zoning Fees	2,540	5,140	9,572	9,360	6,200	6,135	99%	6,000
Total Fees		28,259	51,705	88,099	123,193	66,200	101,660	154%	81,000
Gains/Losses									
10.383-0000	Sale of Fixed Assets	20,118	15,253	102,769	60,100	25,000	32,560	130%	50,000
Total Gains/Losses		\$ 20,118	\$ 15,253	102,769	60,100	25,000	\$ 32,560	130%	50,000
Proceeds									
10.393-0001	Proceeds - Lease/Purchase			492,496		550,000	-	0%	
10.397-0002	Donations to Shane Park	89,212	4,094	45,000	-		-		-
Total Proceeds		\$ 89,212	\$ 4,094	492,496	-	550,000	\$ -	#DIV/0!	-
Transfers									
10.399-0000	Fund Balance Appropriated					1,175,000		0%	530,490
10.399-0002	Health Ins & Rx Claims Reimburse	68,519	3,603						
10.399-0003	Transfer From 25 Fund	-	257,146		92,558				
10.399-0004	Transfer From Capital Projects	-	-	-	8,196				
10.399-0008	Transfer From TDA - Grants	7,500	323,862	769,386	321,873	337,000	422,003	125%	380,000
10.399-0009	Transfer From TDA (Admin Salaries)	41,908	68,985	114,529	94,067	125,000	78,642	63%	175,000
Total Transfers		\$ 117,927	\$ 653,596	\$ 883,915	\$ 516,694	\$ 1,637,000	\$ 500,645	97%	\$ 1,085,490
TOTAL REVENUE		7,268,374	7,752,225	8,724,340	11,092,896	11,549,993	10,319,047	89%	11,546,558

301-0000 Ad Val Tax - Current Year

Avery County property valuation \$135,639,481. Source Avery County Tax Administrator
 Watauga County property valuation \$886,881,847. Source Watauga County Tax Administrator
 Total town valuation \$1,022,521,328
 Rate per \$100 value \$.65. Budgeting 98% of total tax levy.

329-0000 Investment Income

Funds invested with the NC Capital management Trust. As of March 13 we are watching the market for some guidance on rates

331-0000 Rental Income

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

335-0000 Miscellaneous Revenue

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

335-0002 CARES/ARP

This will be COVID-19 related funding. No funds anticipated in FY2024

10.335-0003 Rec Ctr Fees & Contribution

Memberships, daily use fees, facility amenities reservation

335-0004 Hold Harmless**Copied from the Sales and Use Tax Distribution report**

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

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

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

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

10.335-0005 Transfer from TDA - Admin

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

10.335-0009 Fines and Penalties

All code violation fines imposed

10.335-0010 Law Enforcement Vest Grant

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

10.335-0011 Special Events Income

Charges and fees for Recreation sponsored events

10.335-0012 Equip Upgrade Grant

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

10.335-0014 Fire Dept. Revenue

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

10.335-0017 Town Merchandise

Flag, caps, t-shirts and other apparel

10.335.0016 Misc. Grants

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

10.335-0019 NC DOT Streetscape Grant

No grants are currently in the system from NCDOT

10.336-0000 Tax Advertising Cost

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

10.337-0000 State Franchise Tax

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

10.337-0001 Cable TV Franchise Tax

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

10.341-0000 Beer and Wine Tax

State shared revenue on taxed beer and wine sales

10.343-0000 State Street Aid - Powell Bill

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

10.345-0000 Local Sales Tax

State shared revenue of sales taxes paid by consumers. Distributed to the Counties who in turn distribute to municipalities within. Current distribution from Watauga County is based on Ad-Valorem and Avery distribution is based on Per Capita. The town entered into an agreement in 2014 with Watauga County to reimburse the County 70% of the net distribution

10.355-0000 Building Inspection Fees

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

10.357-0000 Planning and Zoning Fees

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

10.383-0000 Sale of Fixed Assets

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

10.397-0002 Donations to Shane Park

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

10.399-0000 Fund Balance Appropriated

The \$597,000 fund balance appropriated amount is the amount needed outside of current year revenues to achieve the Capital Outlay goal for 2025. The Capital goal for 2025 is \$597,000

10.399-0002 Health Ins & Rx Claims Reimburse

Used only for historical purposes. No reimbursements since moving away from being self insured.

10.399-0008 Transferred From TDA

Grants to the town from the Beech Mountain Tourism and Development Authority

399-0009 Transfer from TDA (Admin Salaries)

TDA reimbursement of half the salary and benefits of the Marketing and Tourism Director and 100% reimbursement of all other Visitor Center Staff.

**Town of Beech Mountain
Administration**

Administration									
		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	4/30/2024	%	2024-2025
									Budget
Personnel									
10.410-0200	Salaries	141,481	218,875	224,109	260,965	411,547	186,115	45%	411,778
10.410-0201	Longevity pay	375	1,451	1,201	1,451	1,250	1,201	96%	4,140
10.410.0202	Incentive pay	450	839	1,130	1,319	750	1,319	176%	1,050
10.410-0210	Part Time Wages	-	25,532	3,164			7,614	-	15,000
10.410-0220	Overtime Wages	42	807	1,377	1,577		3,027	-	-
10.410-0900	FICA	11,358	18,040	18,324	19,543	31,636	14,821	47%	33,046
10.410-0901	Car/Phone Allowance	400	-	-					-
10.410-0902	Employee Insurance	19,338	26,124	39,305	43,753	59,552	24,817	42%	48,690
10.410-0903	Runout Period Claims	2,955	7,586	-					-
10.410-1000	State Retirement - ORBIT	11,188	21,229	24,417	32,075	51,714	23,881	46%	55,198
10.410-1001	401(k)	7,723	11,280	10,293	11,684	18,110	25,951	143%	19,730
Total Personnel		\$ 195,308	\$ 331,762	\$ 323,321	\$ 372,367	\$ 574,559	\$ 288,746	50%	\$ 588,632
Utilities, Bldg & Grnds									
10.410-1100	Telephone	4,893	7,356	9,405	8,721	8,500	7,795	92%	10,000
10.410-1101	Postage	4,797	2,875	-1,532	3,096	1,000	5,268	527%	1,000
10.410-1200	Data Processing	6,748	2,422	6,258	5,284	5,000	3,460	69%	23,500
10.410-1300	Utilities	22,583	21,359	23,904	31,364	29,000	26,395	91%	25,000
10.410-1400	Staff Development	8,115	2,890	6,084	6,762	5,500	3,548	65%	9,000
10.410-1402	Council Expense	11,309	872	1,544	1,201	2,500	5,045	202%	3,000
10.410-1403	Employee Awards	3,671	3,751	5,461	2,910	5,000	3,649	73%	5,000
10.410-1601	Bldg & Grounds Maintenance	19,555	13,843	6,666	14,253	98,166	2,116	2%	90,000
10.410-1602	Landscaping	40,742	32,888	236	-	2,000			
Total Utilities, Bldg & Grnds		\$ 122,412	\$ 88,255	\$ 58,028	\$ 73,591	\$ 156,666	\$ 57,276	37%	\$ 166,500
Supplies									
10.410-3300	Supplies & Materials	14,704	11,277	16,669	14,030	12,000	11,483	96%	13,500
10.410-3303	Christmas Lights	10,039	6,555						
Total Supplies		\$ 24,743	\$ 17,832	\$ 16,669	\$ 14,030	\$ 12,000	\$ 11,483	96%	\$ 13,500

**Town of Beech Mountain
Administration**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	4/30/2024	%	2024-2025
									Budget
Contract Services									
10.410-4201	Contract Services	132,796	111,151	70,875	124,284	69,000	154,317	224%	90,000
10.410-4210	Professional Services	155,061	125,376	90,704	116,641	80,000	67,207	84%	105,000
10.410-4220	Advertise/Notifications	15,652	3,895	2,884	7,045	3,000	7,835	261%	10,000
Total Contract Services		\$ 303,509	\$ 240,422	\$ 164,463	\$ 247,970	\$ 152,000	\$ 229,359	151%	\$ 205,000
Misc Expenses									
10.410-4300	Election Expense	6,847	-	6,035		12,000	1,765	15%	-
10.410-4310	Sales Tax Reimb Expense	952,214	928,330	1,085,235	1,232,022	1,110,000	1,136,657	102%	1,200,000
10.410-5300	Dues & Subscriptions	2,909	2,869	1,768	2,662	2,500	4,368	175%	4,500
10.410-5400	Insurance	27,245	25,525	24,669	31,487	39,000	36,318	93%	45,000
10.410-5401	Employment Security Commiss	4,028	1,174	2,426	3,241	2,500	3,545	142%	3,000
10.410-5701	Bank Service Charges	0	-	21,707	14,619	17,000	9,545	56%	8,500
10.410.5750	Miscellaneous Expense	35,027	32,341	-	-		-		-
Total Misc Expenses		1,028,270	\$ 990,239	1,141,839.43	\$ 1,284,031	\$ 1,183,000	1,192,198	101%	\$ 1,261,000
Capital Outlay									
10.410-7400	Capital Outlay	56,320	14,207	121,791	88,100				
10.410-7401	Special Projects	-	-				-		
Total Capital Outlay		\$ 56,320	\$ 14,207	\$ 121,791	\$ 88,100		\$ -		\$ -
Debt Principal & Interest									
10.410-8400	Debt (Principal)	-	-	-	-	55,000	-	-	322,424
10.410-8401	Debt (Interest)	-	-	-	-	22,880	-	-	99,832
Total Debt Principal & Interest			\$ -	\$ -	\$ -	\$ 77,880	\$ -		\$ 422,256

**Town of Beech Mountain
Administration**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	4/30/2024	%	2024-2025
									Budget
Transfers to Other Funds									
10.410-9100	Trsf to Water/Sewer Fund	-	-	-	-		-		-
10.410-9101	Trsf to Fund Balance	-	-	-			-	-	-
10.410-9102	Trsf to Sanitation Fund	-	-	-			-		-
10.410-9104	Trsf Occupancy Tx to TDA	-	-	-			-	-	-
10.410-9105	Trsf to Cap Projects (Capital O)	-	-	77,910	364,848	1,648,565	1,363,357		597,000
10.410-9201	Mt. Ambulance Contribution	-	-	-			-	-	-
10.410-9202	Avery Co Humane Soc Contrib	-	-	-			-	-	-
10.410-9203	Watauga Co Humane Soc Cont	-	-	-			-	-	-
10.410-9204	Linville Rescue Squad Contr	-	-	-			-		-
10.410-9205	Beech Mtn Historical Soc Co	1,000	2,000	1,000	1,000	1,000	1,000	100%	1,000
Total Transfers to Other Funds		\$ 1,000	\$ 2,000	\$ 78,910	\$ 365,848	\$ 1,649,565	\$ 1,364,357	83%	\$ 598,000
Contingency									
10.410-9400	Contingency	-	-	-	-		-		-
Total Contingency			\$ -	\$ -			\$ -		\$ -
Total Administration		\$ 1,731,562	\$ 1,684,717	\$ 1,905,022	\$ 2,445,937	\$ 3,805,670	\$ 3,143,419	83%	\$ 3,254,888

410-0200 - Salaries

Department consist of five and a half equivalent full time positions, Mayor and Council members

Managers salary included at 100% even though only twenty five percent is actual under the current arrangement with FD.

Department Personnel

Town Manager salary shared with Fire Department

Finance Director

Grant Coordinator/Accounting - position vacant

Town Clerk

Program Support Specialist - Shared with Inspections Department and Planning Department.

Administrative Assistant

Mayor and Council members stipend

10.410-0201 -Longevity

The formula for calculating Longevity is proposed to take an equivalent merit increase of 3% and convert to longevity using years of service and salary percentage

In current budget amount appears in the administration sections calculated on a fund basis and not a department basis.

10.410.0202 - Incentive Pay

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

10.410-0210 - Part Time Pay

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

10.410-0900 - FICA

Social Security and Medicare payroll tax, Employer share

10.410-0901 - Car/Phone Allowance

Managers phone and car allowance. Current manager has declined this allowance

10.410-0902 - Employee Health Insurance

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

Employee pays 50% for added dependent health care, 100% dependent care for vision and dental

10.410-1000 -State Retirement(Orbit)

Increased by .75% from 12.85% to 13.6% of gross wages. Employee contributes 6% of their gross wage

10.410-1001 - 401k

Town matches employee contributions up to 6%

10.410-1100 -Telephone

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

10.410-1101 - Postage

All metered mail for administration

10.410-1200 -Data Processing

Administration share of yearly subscriptions to software \$4,500 and \$18,700 to replace nine PC work stations and 4 laptops

some are other departments other than Admin.

Projecting this line to decrease with the elimination of the server by moving to the cloud for financial software change to Edmonds Software

10.410-1300 - Utilities

Electricity and propane for admin portion of town hall

10.410-1400 - Staff Development

Continuing Education and accommodations and other related expense such as travel and meals. Increase due to employee position changes and new roles.

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 - Building and Grounds Maintenance

To cover related expenditures to the building addition and renovation project to include but not limited to temporary office space,

relocation of employees, internet, office equipment and such. Office desk, computer and chair for new work station.

10.410-1602 - Landscaping

Moved to Recreation Budget 10-621

10.410-3300 - Materials and Supplies

Office supplies, desk chairs and other office needs

10.410-3303 - Christmas Lights

Moved to Recreation Budget 10-621

10.410-4201 Contract Services

House keeping, floor mat cleaning bi-weekly, DocUware paperless solution subscriptions. Newsletter printing and mailing. Financial Software Maintenance. Required yearly actuary services. Drug testing services, Copier services and contracts. Various software subscriptions

10.410-4210 - Professional Services

Legal fees, administration share of General Fund Audit fees

10.410-4300 - Election Expense

To reimburse Avery and Watauga counties for expenses related to town elections, none for 2024

10.410-4310 - Sales Tax Reimbursement

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

10.410-5300 Dues and Subscriptions

Dues for various employee professional organization, local newspapers

10.410-5400 - Property & Liability/Workers Comp

Administrations share of total premiums. Total premiums 10.5% increase of 2023.

10.410-5401 - Employment Security Comm

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

10.410-5701 - Bank Service Fees

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

10.410-9101 Transfer to Fund Balance

Inflation hedge.

10.410-9105 - Transfer to Capital Projects Fund

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

Related accounts are 10.399-0000 Fund Balance Appropriate and Transfer from General Fund within the Capital Projects Budget.

Total Budget is \$11,549,993 less \$1,175,000 Appropriated Fund Balance Town Hall project, less \$550,000 loan proceeds Town Hall project, less \$1,648,565

Capital Outlay equals \$8,176,428 operating budget.

10.410-9202 - Avery County Humane Society

Has not been budgeted for the past few years.

10.410-9205 - Beech Mtn Historical Society

To support the mission of the Beech Mountain Historical Society

**Town of Beech Mountain
Tax Collection**

Tax Collections		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	4/30/2024	%	2024-2025 Budget
Personnel									
10.460-0200	Salaries	28,264	29,049	29,771.45	36,083	35,372	33,255	94%	37,262
10.460-0201	Longevity pay	250	250	250	250	250	250	100%	1,128
10.460.0202	Incentive pay	150	150	150	175	150	175	117%	150
10.460-0900	FICA	2,182	2,189	2,336.88	2,744	2,737	2,537	93%	2,948
10.460-0902	Employee Insurance	4,292	3,947	3,046.16	3,710	3,743	2,970	79%	3,994
10.460-0903	Runout Period Claims	92	-	-	-	-	-	-	-
10.460-1000	State (ORBIT) Retirement	2,552	2,971	3,414.10	4,529	2,092	4,305	206%	5,241
10.460-1001	401(k)	1,580	1,689	1,709.24	1,935	2,146	1,792	84%	2,312
Total Personnel		\$ 39,362	\$ 40,244	\$ 40,678	\$ 49,426	\$ 46,490	\$ 45,284	97%	\$ 53,037
Utilities, Bldg & Grnds									
10.460-1101	Postage	2,832	2,373	2,112.27	\$ 2,265	2,700		0%	\$ 2,700
10.460-1200	Data Processing	1,417	2,245	422.81	\$ 1,034	1,200	499	42%	\$ 1,200
10.460-1400	Staff Development	465		617.01	\$ 403	1,500		0%	\$ 1,000
Total Utilities, Bldg & Grnds		\$ 4,714	\$ 4,618	\$ 3,152	\$ 3,702	\$ 5,400	\$ 499	9%	\$ 4,900
Supplies									
10.460-3300	Supplies and Materials	270	-	39	19	250	4,687	####	4,000
Total Supplies		\$ 270	\$ -	\$ 39	\$ 19	\$ 250	\$ 4,687	####	\$ 4,000
Contract Service									
10.460-4200	Collection Cost	483	3,743	-	2,834	2,000	1395	70%	1,750
10.460-4201	Contract Services	1,177	-	5,617	2,229	3,500		0%	2,500
Total Contract Services		\$ 1,660	\$ 3,743	\$ 5,617	\$ 5,063	\$ 5,500	\$ 1,395	25%	\$ 4,250
Misc Expenses									
10.460-5400	Insurance P&L/WC	\$ 1,557	\$ 1,143	\$ 1,102	1,009	1,500		0%	\$ 1,500
10.460-5701	Refund of Pr Yr Taxes		-		-			-	-
Total Misc Expenses		\$ 1,557	\$ 1,143	\$ 1,102	\$ 1,009	\$ 1,500	\$ -	0%	\$ 1,500
Capital Outlay									
10.460-7400	Capital Outlay						-	-	
TOTAL Capital Outlay			\$ -		\$ -		\$ -		\$ -
TOTAL Tax Collections		\$ 47,562	\$ 49,749	\$ 50,588	\$ 59,219	\$ 59,140	\$ 51,865	88%	\$ 67,687

460-0200 -Salary

5% COLA, amount below year over year actual CIP increase. Some positions may have been increased by 2022 Pay and Classifica

Department Personnel

Tax Collector/Utility Billing and Collections - position shared with Utility billing and revenue clerk

460-1000 - Retirement

Increased by .75% from 12.85% to 13.6% of gross wages. Employee contributes 6% of their gross wage

460-1400 - Staff Development

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

10.460-4201 Contract Services

Cost of sending out annual tax statements, reminder notices

10.460-5400 - Insurance P&L/WC

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

**Town of Beech Mountain
Visitor Center**

Visitor Center		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	4/30/2024	%	2024-2025 Budget
Personnel									
10.470-0200	Salaries	89,263	85,686	108,173	126,762	213,420	113,922	53%	146,014
10.470-0201	Longevity pay	500	750	750	750	750	750	100%	3,263
10.470-0202	Incentive pay	600	300	1,200	1,400	550	1,400	255%	1,400
10.470-0220	Part time wages	-	-	31,907	42,864		41,598		72,266
10.470.0901	FICA	6,846	8,427	10,844	12,733	15,173	11,629	77%	15,190
10.470-0902	Employee Insurance	11,063	21,643	24,352	24,907	22,964	17,881	78%	20,264
10.470-0903	Runout Period Claims	-	-	-					
10.470-1000	State (ORBIT) Retirement	7,798	8,685	12,251	15,938	18,036	18,288	101%	23,529
10.470-1001	401(k)	4,069	3,615	3,888	4,089	6,316	6,707	106%	6,742
Total Personnel		\$ 120,138	\$ 129,106	\$ 193,365	\$ 229,443	\$ 277,209	\$ 212,175	77%	\$ 288,669
Utilities, Bldg & Grnds									
10.470-1100	Phone	947	-	654	2506	3300	2,114	64%	3,000
10.470-1101	Postage	0	-	131	635	3000	158	5%	1,000
10.470-1200	Data Processing	917	370	184	7747	2500	1,545	62%	2,500
10.470-1400	Staff Development	877	591	-	3,047	6,000	5,279		7,000
10.470-1601	Building Maintenece	-	-	583	121	2,000		0%	27,000
Total Utilities, Bldg & Grnds		\$ 2,741	\$ 961	\$ 1,552	\$ 14,056	\$ 16,800	\$ 9,096	54%	\$ 40,500
Supplies									
10.470-3300	Supplies and Materials	180	418	497	1,274	2,500	654	26%	2,000
Total Supplies		\$ 180	\$ 418	\$ 497	\$ 1,274	\$ 2,500	\$ 654	26%	\$ 2,000
Contract Service									
10.470-4200	Contract Services	-	-	2,831	6,958	7,000	164	2%	7,000
10.470-4201	Advertising & Marketing	125	6,900	2,594	460	3,500	864	25%	1,500
Total Contract Services		\$ 125	\$ 6,900	\$ 5,425	\$ 7,418	\$ 10,500	\$ 1,028	10%	\$ 8,500
Misc Expenses									
10.470-5308	Association Dues/Subscriptions								\$ 2,000
10.470-5400	Insurance P&L/Workers Comp	\$ 1,557	\$ 1,113	\$ 1,395	\$ 4,460	\$ 1,400	\$ 1,306	93%	\$ 1,500
Total Misc Expenses		\$ 1,557	\$ 1,113	\$ 1,395	\$ 4,460	\$ 1,400	\$ 1,306	93%	\$ 3,500
Capital Outlay									
10.470-7400	Capital Outlay	-	-	70,823					
Total Capital Outlay		\$ -	\$ -	\$ 70,823		\$ -	\$ -		\$ -
TOTAL Visitor Center		\$ 124,741	\$ 138,498	\$ 273,057	\$ 256,651	\$ 308,409	\$ 224,259	73%	\$ 343,169

470-0200 - Salary

5% COLA, amount below year over year actual CIP increase.

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

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

Department Personnel

Community and Economic Development Director

Tourism and Marketing Director- Half of time contracted out to TDA

Visitor Center Customer Service - (3) Part time positions 100% contracted to TDA

470-1000 - Retirement

Increased by .75% from 12.10% to 12.85% of gross wages. Employee contributes 6% of their gross wage

470-1200--Data Processing

Nordic - Yearly software and maintenance

470-1400--Staff Training/Travel

Economic Development Recertification Sept., Nov., Dec., Jan., Governors Conference, travel to meetings

470-1601--Building Maintenance

\$25,000 will be funded by a grant awarded to the Town from the TDA for furniture, displays and products needed to equip the Visitor C

470-3300--Supplies and Materials

Copier and supplies to support Community and Economic Development

470-4200 - Contract Services

Cleaning of VC twice per week by outside contractors and rug rentals

470-4201 - Advertising & Marketing

General marketing of the Town of Beech Mountain and Community and Economic Development

470-5308 - Association Dues and Subscriptions

Fees and subscriptions to support Community and Economic Development

**Town of Beech Mountain
Police Department**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	4/30/2024	%	2024-2025
									Budget
Personnel									
10.510-0200	Salaries	620,610	638,134	651,254	775,178	818,532	672,469	82%	855,456
10.510-0201	Longevity pay	8,250	6,500	6,250	6,000	7,250	5,750	79%	22,966
10.510-0202	Incentive pay	3,750	3,600	4,200	4,550	4,500	5,250	117%	4,200
10.510.0210	Part Time Wages	2,526	-	-	570	10,000		0%	10,000
10.510-0220	Over Time Wages	24,385	25,543	26,735	35,411	25,000	31,726	127%	25,000
10.510-0230	LEO Separation Allowance	2,088	6,965	14,373	14,373	14,373	11,609	81%	14,373
10.510.0240	Field Training Officer Pay	1,200	1,595	600	1,000	1,600	2,400	150%	1,600
10.510-0900	Fica	48,740	50,979	54,491	62,351	67,416	53,830	80%	71,420
10.510-0902	Employee Insurance	121,763	118,856	122,767	146,634	154,065	110,516	72%	143,338
10.510-0903	Runout Period Claims	18,009	-	-	-	-			-
10.510-1000	State (ORBIT) Retirement	61,496	71,589	80,788	106,959	120,306	97,151	81%	132,796
10.510-1001	401(k)	33,119	34,209	32,935	37,609	81,093	34,029	42%	86,065
Total Personnel		\$ 945,935	\$ 957,970	\$ 994,393	\$ 1,190,635	\$ 1,304,135	\$ 1,024,730	79%	\$ 1,367,214
Utilities, Bldg & Grnds									
10.510-1100	Telephone	7,734	7,922	11,888.43	11,109	12,240	9,236	75%	12,240
10.510-1101	Postage	7	34	138.35	95	500	90	18%	500
10.510-1200	Data Processing/IT Support	3,001	2,704	2,048.47	5,871	8,300	2,756	33%	8,300
10.510-1300	Utilities	18,932	16,192	17,362.54	18,562	22,000	13,703	62%	22,000
10.510-1400	Staff Development	8,175	2,902	6,403.28	4,060	8,500	5,408	64%	8,500
10.510.1600	Building Maintenance	282	3,957	2,402.64	1,334	5,000	2,100	42%	5,000
Total Utilities, Bldg & Grnds		\$ 38,131	\$ 33,711	\$ 40,244	\$ 41,031	\$ 56,540	\$ 33,293	59%	\$ 56,540
Supplies									
10.510-3300	Supplies & Materials	12,487	3,879	13,468	8,210	12,000	9,389	78%	12,000
10.510-3350	LEO/Training Supplies	7,115	4,892	11,975	7,277	10,600	7,031	66%	12,600
10.510-3399	Rube Donated Funds				46,860		-	#DIV/0!	-
10.510-3400	Investigations	-	313	2,811	235	1,500	933	62%	2,000
10.510-3600	Uniforms	5,937	6,493	6,337	11,537	12,000	11,635	97%	14,000
Total Supplies		25,539	15,577	34,590	74,119	36,100	28,988	80%	40,600

**Town of Beech Mountain
Police Department**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Budget	Actual	Actual	Budget	4/30/2024	%	2024-2025
									Budget
Contract Services									
10.510-4200	Contract Services	19,737	22,323	19,787	19,815	22,000	28,540	130%	22,000
10.510-4250	Towing Services-New	-	-	-	-	-	3,300		8,000
		\$ 19,737	\$ 22,323	\$ 19,787	\$ 19,815	\$ 22,000	\$ 31,840	161%	\$ 30,000
Misc Expenses									
10.510-5300	Dues & Subscriptions	384	235	200	344	500	209	42%	500
10.510-5400	Printing and Publications	211	2,034	200	634	3,000	8,411	280%	3,000
10.510-5500	Insurance	15,568	15,357	19,484	25,352	24,000	19,923	83%	24,000
10.510-5700	Immunizations	-	-	-	-	-	-		
10.510-5701	Pre-employment Screening	1,875	1,430	728	3,495	3,000	1,500	50%	3,000
	Total Misc Expenses	18,039	19,056	20,612	29,825	30,500	30,043	99%	30,500
Vehicle Expenses									
10.510-6100	Gas & Fuel	16,399	16,890	30,227	25,212	30,000	24,490	82%	30,000
10.510-6200	Vehicle Maintenance	15,186	22,512	44,557	33,873	40,000	50,222	126%	50,000
	Total Vehicle Expenses	31,585	39,402	74,784	59,085	70,000	74,712	107%	80,000
Capital Outlay									
10.510-7400	Capital Outlay	44,705	187,804	198,486	109,313				
10.510-7401	DCI Rent	300					-		
	Total Capital Outlay	45,005	187,804	198,486	109,313	-	-		-
Debt Principal & Interest									
10.510-8400	Principal	-	-	-	-	-	20,410		
10.510-8401	Interest	-	-	-	-	-	1,056		
	Total Debt Principal & Interest	-	-	-	-	-	21,466	-	
Transfers to Other Funds									
10.510-9101	Trsf to Reserve for E-911	-	-	2,572	11,872		-		-
	Total Transfers to Other Funds	-	-	11,872	11,872	-	-		-
	Total Police Department	1,123,970	1,275,843	1,382,896	1,535,695	1,519,275	1,245,072	82%	1,604,854

510-0200 Salaries

5% COLA, amount below year over year actual CIP increase. Some positions may have been increased by 2022 Pay and Classification Study

Department Personnel

Chief of Police

Captain

(2) Sergeants

(6) Patrol Officers

Communications Administrator

Communications Supervisor

Telecommunicator II

(2) Telecommunicator I

510-1000 Retirement

Increased by .75% from 12.10% to 12.85% of gross wages for dispatchers and increased 1.0% from 13.04% to 14.04% of gross wages of LEOs. Employees contribute 6% of their gross wages.

510-0210 Part Time Wages

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

510-0220 Overtime Wages

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

510-0240 Field Training Officer Pay

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

510-1100 Telephone

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

510-1101 Postage

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

510-1200 Data Processing

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

510-1300 Utilities

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

510-1400 Staff Development

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

510-1600 Building Maintenance

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

510-3300 Office Supplies

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

510-3350 LEO/Training Supplies

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

510-3400 Investigations

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

510-3600 Uniforms

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

510-3399 Rube Mordian Funds

Line item is funds that was bequeathed to the Police Department.

510-4200 Contract Services

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

510-4250 Towing Services

Line item covers contract costs for towing services that assist with the high volume of parking violators due to the extreme increase of visitors to the town. Return revenues with town ordinance violation, towing fee, and storage fee.

510-5300 Dues & Subscriptions

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

510-5400 Printing & Publications

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

510-5701 Pre-employment Screening

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

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

510-6100 Gas & Fuel

Line item covers the cost of gas for the year.

510-6200 Vehicle Maintenance

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

Included in this are two additional vehicles: Tow truck and UTV purchased in 2022.

**Town of Beech Mountain
Fire Department**

Fire									
		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	4/30/2024	%	2024-2025
									Budget
Personnel									
10.515-0200	Salaries	69,537	142,888	148,219	161,021	177,755	145,354	82%	189,163
10.515-0201	Longevity pay	750	1,799	1,799	1,799	2,000	1,799	90%	11,770
10.515-0202	Incentive pay	300	511	520	606	600	606	101%	600
10.515-0210	Part Time Wages	-	-	-	-	-	-		-
10.515-0900	Fica	5,113	10,830	11,657	12,161	13,797	10,922	79%	15,417
10.515-0902	Employee Insurance	10,277	15,581	11,657	16,107	18,968	12,877	68%	20,264
10.515-0903	Runout Period Claims	214	-	15,284	-	-	-		-
10.515-1000	State (ORBIT) Retirement	6,086	14,658	17,025	20,391	23,158	18,909	82%	27,408
10.515-1001	401(k)	1,988	6,562	6,631	7,199	8,116	6,404	79%	9,069
10.515-1002	Volunteer Pension	4,060	3,720	3,030	3,480	3,500		0%	3,500
Total Personnel		\$ 98,325	\$ 196,549	\$ 212,791	\$ 222,764	\$ 247,894	\$ 196,871	79%	\$ 277,191
Utilities, Bldg & Grnds									
10.515-1100	Telephone	4,008	4,522	5,141	6,267	5,000	4,204	84%	5,000
10.515-1101	Postage	1,910	717	30	8	1,500	31	2%	1,000
10.515-1200	Data Processing	4,212	4,238	1,291	3,344	4,000	2,083	52%	4,000
10.515-1300	Utilities	9,181	11,232	13,995	15,467	12,000	11,596	97%	12,000
10.515-1400	Staff Development	7,456	2,349	3,963	3,636	4,000	5,368	134%	4,000
10.515-1600	Repairs & Maintenance	11,683	13,190	9,140	4,690	15,000	3,715	25%	8,000
10.515-1601	Building Repairs & Maint.	2,931	2,703	6,703	3,234	5,000	6,346	127%	5,000
Total Utilities, Bldg & Grnds		\$ 41,381	\$ 38,951	\$ 40,263	\$ 36,646	\$ 46,500	\$ 33,343	72%	\$ 39,000
Supplies									
10.515-3200	Printing & Stationary	-	5,618	2,227	-	3,500	195	6%	3,500
10.515-3300	Supplies & Materials	3442	2,438	19,740	4,493	10,000	5,900	59%	10,000
10.515-3301	Equipment	68833	64,876	45,272	101,850	70,000	90,370	129%	80,000
10.515-3600	Uniforms	1165	845	646	1,154	1,000	1,010	101%	1,000
Total Supplies		\$ 73,439	\$ 73,777	\$ 67,885	\$ 107,497	\$ 84,500	\$ 97,475	115%	\$ 94,500
Contract Services									
10.515-4200	Contract Services	4,470	5,675	64,514	454,888	489,414	331,674	68%	495,000
Total Contract Services		\$ 4,470	\$ 5,675	\$ 64,514	\$ 454,888	\$ 489,414	\$ 331,674	68%	\$ 495,000

**Town of Beech Mountain
Fire Department**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	4/30/2024	%	2024-2025
									Budget
Misc Expenses									
10.515-5300	Dues & Subscriptions	2,822	2,200	2,900	2,318	4,000	6,160	154%	2,500
10.515-5400	Insurance	27,908	34,434	20,885	34,391	30,000	20,290	68%	30,000
10.515-5700	Immunizations	1,573	672	600	660	800	690	86%	800
Total Misc Expenses		\$ 32,303	\$ 37,306	\$ 24,385	\$ 37,369	\$ 34,800	\$ 27,140	78%	\$ 33,300
Vehicle Expenses									
10.515-6100	Gas and Fuel	3,270	3,964	6,975	8,899	7,250	7,056	97%	8,000
10.515-6200	Vehicle Maintenance	16,303	15,705	13,391	13,441	15,000	13,228	88%	15,000
Total Vehicle Expenses		\$ 19,573	\$ 19,669	\$ 20,367	\$ 22,340	\$ 22,250	\$ 20,284	91%	\$ 23,000
Capital Outlay									
10.515-7400	Capital Outlay	7,500	-	24,563					
Total Capital Outlay		\$ 7,500	\$ -	\$ 24,563	\$ -		\$ -		\$ -
Debt Principal & Interest									
10.515-8400	Debt (Principal)/BMVFD	32,712	32,712	45,952.20	29,072	29,000	30,370	105%	29,000
10.515-8401	Debt (Interest)/BMVFD	30,288	30,288	17,047.80	14,152	14,000	12,854	92%	14,000
Total Debt Principal & Interest		\$ 63,000	\$ 63,000	\$ 63,000	\$ 43,224	\$ 43,000	\$ 43,224	101%	\$ 43,000
Transfers to Other Funds									
10.515-9100	Contribution to VFD	27,000	27,000	32,000	32,000	32,000	32,000	100%	32,000
10.515-9400	Contingency				-				-
Total Transfers to Other Funds		\$ 27,000	\$ 27,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	100%	\$ 32,000
Total Fire Department		\$ 366,990	\$ 461,927	\$ 549,768	\$ 956,728	\$ 1,000,358	\$ 782,011	78%	\$ 1,036,991

10-515-0200 Salaries

5% COLA, amount below year over year actual CIP increase. Some positions may have been increased by 2022 Pay and Classification Study

Department Personnel

Fire Chief - Shared with Town Manager

Assistant Fire Chief

10-515-1000 State (Orbit) Retirement

Increased by .75% from 12.10% to 12.85% of gross wages. Employee contributes 6% of their gross wage

10-515-1002 Volunteer Pension

Payment to the State for the Volunteer Firefighters Pension.

10-515-1101 Postage

Funding for normal postage as well as three newsletters.

10-515-1200 Data Processing

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

10-515-1300 Utilities

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

10-515-1400 Staff Development

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

10-515-1600 Repairs and Maintenance

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

10-515-1601 Building Repairs and Maintenance

Repairs and General Maintenance for two Fire Stations.

10-515-3200 Printing and Stationary

Newsletters, Post Cards, Flyers for Public Information.

10-515-3300 Supplies and Materials

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

10 -515-3301 Equipment

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

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

NC Grant contributes up to \$40,000.00

Watauga County Revenue \$20,000. Avery County Revenue \$65,000

10-515-3600 Uniforms

Dress uniforms, Badges, Patches for 10 volunteer members.

10-515-4200 Contract Services

AED's, Lifepack Monitor, LUCAS2, FH / ESO Records Management and EMS Contract with Watauga C County (\$458,414.00 6.9% CPI)

10 -515-5300 Dues & Subscriptions

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

10 -515-5400 Insurance

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

Death and Disability Insurance for Volunteer Members through Watauga County.

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

10-515-5700 Immunizations

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

10-515-6100 Gas and Fuel

Diesel Fuel and Gasoline to operate nine vehicles.

10-515-6200 Vehicle Maintenance

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

10 -515-8400 Debt Principal

Current principal payment to USDA for one (1) Fire Truck and one (1) Fire Station.

10 -515-8401 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**

Special Projects									
		2018	2019	2020	2021	2022	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	4/30/2024	%	2024-2025
									Budget
Personnel									
10.530-0200	Salaries	28,475	65,344	69,925					-
10.530-0201	Longevity pay	1,250	1,250	1,250					-
10.530-0202	Incentive pay	-	300	300					-
10.530-0900	Fica	1,977	5,117	5,217					-
10.530-0902	Employee Insurance	2,862	10,327	11,908					-
10.530-0903	Runout Period Claims	-	-	92					-
10.530-1000	State (ORBIT) Retirement	2,050	5,017	6,370					-
10.530-1001	401(k)	1,304	2,228	4,040					-
Total Personnel		\$ 37,917	\$ 89,583	\$ 99,103	\$ -		\$ -		\$ -
Utilities, Bldg & Grnds									
10.530-1100	Telephone	200	480	679					
10.530-1101	Postage	-	100	0					
10.530-1200	Data Processing	-	500	1417					
10.530-1400	Staff Development	-	1,000	103					
Total Utilities, Bldg & Grnds		\$ 200	\$ 2,080	\$ 2,198	\$ -		\$ -		\$ -
Supplies									
10.530-3200	Printing & Stationary	-	500	0					-
10.530-3300	Supplies & Materials	175	250	90					
10.530-3600	Uniforms								
Total Supplies		\$ 175	\$ 750	\$ 90	\$ -		\$ -		\$ -

**Town of Beech Mountain
Special Projects Department**

		2018	2019	2020	2021	2022	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	4/30/2024	%	2024-2025 Budget
Contract Services									
10.530-4200	Contract Service	-	2,000	-			-		
10.530-4210	Professional Services								-
Total Contract Services		\$ -	\$ 2,000	\$ -	\$ -		\$ -		\$ -
Misc Expenses									
10.530-5300	Dues & Subscriptions	-	200	-			-		
10.530.5400	Insurance			1,557					
Total Misc Expenses		\$ -	\$ 200	\$ 1,557	\$ -		\$ -		\$ -
Vehicle Expenses									
10.530-6100	Gas & Fuel	-	600	250					
10.530-6200	Vehicle Maintenance	-							
Total Vehicle Expenses		\$ -	\$ 600	\$ 250	\$ -		\$ -		\$ -
Capital Outlay									
10.530-7400	Capital Outlay	2,693	-	17,454					-
Total Capital Outlay		\$ 2,693	\$ -	\$ 17,454	\$ -		\$ -		\$ -
TOTAL Special Projects		\$ 40,985	\$ 95,213	\$ 120,652	\$ -		\$ -		\$ -

**Town of Beech Mountain
Building Inspections Department**

Building Inspections									
		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	4/30/2024	%	2024-2025
									Budget
Personnel									
10.540-0200	Salaries	24,307	69,015	119,051	128,461	172,995	78,494	45%	177,527
10.540-0201	Longevity pay	250	250	500	750	750	500	67%	1,861
10.540-0202	Incentive pay	450	150	1,050	1,225	1,050	875	83%	1,050
10.540-0210	Part Time wages	40,315	26,663	16,966	13,772		8,136		-
10.540-0220	Overtime wages	206	870	2,649	2,866		3,726		-
10.540-0900	Fica	5,006	6,134	10,960	11,138	13,372	6,887	52%	13,803
10.540-0902	Employee Insurance	3,339	9,801	15,671	19,583	20,194	12,922	64%	24,729
10.540-0903	Runout Period Claims	414	-	-					-
10.540-1000	State (ORBIT) Retirement	2,379	6,912	13,635	16,552	19,035	10,629	56%	20,929
10.540-1001	401(k)	1,141	3,570	6,757	7,306	6,671	4,134	62%	6,925
Total Personnel		\$ 77,809	\$ 123,365	\$ 187,239	\$ 201,653	\$ 234,067	\$ 126,303	54%	\$ 246,824
Utilities, Bldg & Grnds									
10.540-1100	Telephone	1,160	958	1,743	2,280	2,250	1,515	67%	2,500
10.540-1101	Postage	-	105	576	358	275		0%	250
10.540-1200	Data Processing	4,465	2,892	1,974	3,459	5,400	1,306	24%	5,400
10.540-1400	Staff Development	1,080	779	3,949	2,459	4,000	781	20%	4,125
Total Utilities, Bldg & Grnds		\$ 6,705	\$ 4,734	\$ 8,242	\$ 8,556	\$ 11,925	\$ 3,602	30%	\$ 12,275
Supplies									
10.540-3200	Printing & Stationary	761	1,264	287	147	250	44	18%	225
10.540-3300	Supplies & Materials	1,196	1,413	2200	1,436	1,750	1462	84%	2,000
10.540-3600	Uniforms	-	70	-	106	250	724	290%	500
Total Supplies		\$ 1,957	\$ 2,747	\$ 2,487	\$ 1,689	\$ 2,250	\$ 2,230	99%	\$ 2,725
Contract Services									
10.540-4200	Contract Service	6,068	1,109	2,825	4,006	4,250	2,434	57%	4,000
Total Contract Services		\$ 6,068	\$ 1,109	\$ 2,825	\$ 4,006	\$ 4,250	\$ 2,434	57%	\$ 4,000

**Town of Beech Mountain
Building Inspections Department**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	4/30/2024	%	2024-2025
									Budget
Misc Expenses									
10.540-5300	Dues & Subscriptions	336	-	154	706	650	1,029	158%	800
10.540-5400	Insurance-P&L/Workers Comp	1,557	1,429	1934	4,152	3,000	2,791	93%	4,150
Total Misc Expenses		\$ 1,893	\$ 1,429	\$ 2,088	\$ 4,858	\$ 3,650	\$ 3,820	105%	\$ 4,950
Vehicle Expenses									
10.540-6100	Gas & Fuel	389	368	1,017	1,802	1,550	974	63%	1,550
10.540-6200	Vehicle Maintenance	456	281	564	1,252	2,000	473	24%	1,500
Total Vehicle Expenses		\$ 845	\$ 649	\$ 1,581	\$ 3,054	\$ 3,550	\$ 1,447	41%	\$ 3,050
Capital Outlay									
10.540-7400	Capital Outlay	-	-	-	-	-	-	-	-
Total Capital Outlay		-	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
TOTAL Building Inspections		\$ 95,276	\$ 134,033	\$ 204,462	\$ 223,816	\$ 259,692	\$ 139,836	54%	\$ 273,824

10.540-0200 Salaries

5% COLA, amount below year over year actual CIP increase. Some positions may have been increased by 2022 Pay and Classification Study

Department Personnel

(1) Building Inspector/Code Official and (1) Code Official/Building Inspector

Administrative Assistant - Shared with Admin Department and Planning Department

Part time consultant

10.540-1000 Employee Retirement

Increased by .75% from 12.10% to 12.85% of gross wages. Employee contributes 6% of their gross wage

10.540-1100: Telephone

Adjusted for increases in telephone costs

10.540-1101: Postage

Postage for CPR List and other required Building and Inspection Notifications

10.540-1200: Data Processing

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

10.540-1400: Staff Development

Staff development costs adjusted for training and continuing education of inspectors

10.540-3200: Printing & Stationary

Large format plotter paper, toner, and supplies; General office and field stationary

10.540-3300: Supplies & Materials

New and replacement inspection tools and materials; New and replacement safety equipment and first-aid kits for vehicles

10.540-3600: Uniforms

Uniforms and Personal Protective Equipment (PPE) for Inspectors

10.540-4200: Contract Services

Contract services for IworQ online permitting software; Large format plotter and scanner; Outdated file and paperwork disposal services (secure disposal of sensitive information)

10.540-5300: Dues and Subscriptions

NCBIA (North Carolina Building Inspector's Association); NCEIA (NC Electrical Inspector's Association); IAEI (International Association of Electrical Inspectors); NCMIA (NC Mechanical Inspector's Association); NCPIA (NC Plumbing Inspector's Association)

10.540-6100: Gas & Fuel

**Town of Beech Mountain
Planning Department**

Planning										
		2020	2021	2022	2023	2024	YTD			Proposed
		Actual	Actual	Actual	Actual	Budget	4/30/2024	%		2024-2025
										Budget
Personnel										
10.541-0200	Salaries	78,437	64,026	67,227	76,627	79,764	64,425	81%		83,752
10.541-0201	Longevity pay	500	250	250	500	500	500	100%		1,610
10.541-0202	Incentive pay	450	300	300	350	300	350	117%		300
10.541-0210	Part Time Wages	12,078	-	-	-	-	-	-		-
10.541-0220	Over Time Wages	1,539	-	-	-	-	-	-		-
10.541-0900	Fica	6,921	6,078	5,176	5,619	6,163	4,559	74%		6,553
10.541-0902	Employee Insurance	18,177	16,324	15,600	16,660	14,457	12,150	84%		15,476
10.541-0903	Runout Period Claims	884	-	-	-	-	-	-		-
10.541-1000	State (ORBIT) Retirement	7,201	6,594	7,645	9,645	10,344	8,343	81%		11,650
10.541-1001	401(k)	637	156	130	130	2,683	105	4%		2,853
10.541-1005	Board Member Pay	1,470	60	480	690	2,700	-	0%		2,700
Total Personnel		\$ 128,293	\$ 93,788	\$ 96,808	\$ 110,221	\$ 116,911	\$ 90,432	77%		\$ 124,894
Utilities, Bldg & Grnds										
10.541-1100	Telephone	876	639	639	1,065	1,200	999	83%		755
10.541-1101	Postage	4684	61	1009	1,532	3,250	641	20%		3,000
10.541-1200	Data Processing	3009	2,892	916	1,524	1,500	523	35%		2,225
10.541-1400	Staff Development	2459	1,813	585	1,892	2,750	1598	58%		2,750
Total Utilities, Bldg & Grnds		\$ 11,028	\$ 5,405	\$ 3,148	\$ 6,013	\$ 8,700	\$ 3,761	43%		\$ 8,730
Supplies										
10.541-3200	Printing & Stationery	4,949	636	1,670	648	2,000	795	40%		1,500
10.541-3300	Supplies & Materials	3,091	214	1,043	2,010	4,500	793	18%		4,250
Total Supplies		\$ 8,040	\$ 850	\$ 2,713	\$ 2,658	\$ 6,500	\$ 1,588	24%		\$ 5,750

Town of Beech Mountain
Planning Department

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	4/30/2024	%	2024-2025
									Budget
Contract Services									
10.541-4200	Contract Services	9,766	4,842	1,619	11,265	15,000	1,203	8%	30,000
10.541-4203	Summer Intern - Exp Reimb	296	-	-		5,000	-		5,000
Total Contract Services		\$ 10,061	\$ 4,842	\$ 1,619	\$ 11,265	\$ 20,000	\$ 1,203	6%	\$ 35,000
Misc Expenses									
10.541-5300	Dues & Subscriptions	751	671	630	843	1,000	271	27%	1,250
10.541-5400	Insurance	1,557	1,429	2,177	2,496	3,000	2,791	93%	3,550
Total Misc Expenses		\$ 2,308	\$ 2,100	\$ 2,807	\$ 3,339	\$ 4,000	\$ 3,062	77%	\$ 4,800
Vehicle Expenses									
10.541-6100	Gas & Fuel	91	32	349	-	300	130	43%	300
10.541-6200	Vehicle Maintenance	981	1,051	1,443	1,974	1,500	376	25%	1,250
Total Vehicle Expenses		\$ 1,072	\$ 1,083	\$ 1,792	\$ 1,974	\$ 1,800	\$ 506	28%	\$ 1,550
Capital Outlay									
10.541-7400	Capital Outlay	307,283	60,240	-	-		-		
Total Capital Outlay		\$ 307,283	\$ 60,240	\$ -	\$ -		\$ -		\$ -
TOTAL Planning		\$ 468,085	\$ 168,308	\$ 108,886	\$ 135,470	\$ 157,911	\$ 100,552	64%	\$ 180,724

10.541-0202 Salaries

5% COLA, amount below year over year actual CIP increase. Some positions may have been increased by 2022 Pay and Classification Study

Department Personnel

Planning and Inspections Director

Program Support Specialist - Shared with Admin Department

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

10.541-1100: Telephone

No expected increase in telephone

10.541-1101: Postage

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

10.541-1200: Data Processing

IT support with Nordic PC

10.541-1400: Staff Development

Planning and Inspections related certification, training, and continuing education

10.541-3200: Printing & Stationery

Large format plotter paper, toner, and other supplies; General office and field stationary needs (pens, notepads, sticky notes; etc.)

10.541-3300: Supplies and Materials

New and replacement tools and office equipment/furniture

10.541-4200: Contract Services

Lease payments for plotter \$3,500; Town Arborist Lear Powell Horticultural services; ArcGIS, AutoCAD, and Sketchup software maintenance.

Other contract services

Iworq software \$1,500 per year shared with Inspections Department. \$15,000 for Traffic and Public Transportation Studies funded by the TDA.

10.541-4203: Summer Intern

Expect to obtain a summer intern if possible

10.541-5300: Dues and Subscriptions

APA (American Planning Association); NCAPA (North Carolina Chapter of the APA); Zoning Matters subscription; ICMA Membership

10.541-6100: Gas & Fuel

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

10.541-6200: Vehicle Maintenance

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

No major maintenance expenses anticipated

**Town of Beech Mountain
Vehicle Maintenance Department**

Vehicle Maintenance									
		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	4/30/2024	%	2024-2025
									Budget
Personnel									
10.555-0200	Salaries	42,766	55,921	85,298	77,454	109,576	64,190	59%	102,735
10.555-0201	Longevity pay	750	750	1,000	750	1,500	875	58%	2,694
10.555-0202	Incentive pay	300	300	600	525	600	525	88%	600
10.555-0220	Over Time Wages	899	6,188	6,281	2,329		4,798		-
10.555-0900	Fica	3,371	4,562	7,182	6,013	8,543	5,222	61%	8,111
10.555-0902	Employee Insurance	15,870	13,503	20,774	13,450	11,482	14,943	130%	15,974
10.555-0903	Runout Period Claims	6,429	-	-					-
10.555-1000	State (ORBIT) Retirement	4,139	6,119	10,465	10,176	14,339	8,977	63%	14,420
10.555-1001	401(k)	758	3,076	3,288	3,805	3,719	4,139	111%	3,531
Total Personnel		\$ 75,282	\$ 90,419	\$ 134,889	\$ 114,502	\$ 149,759	\$ 103,669	69%	\$ 148,065
Utilities, Bldg & Grnds									
10.555-1100	Phone	-	-	219	239	240	218	91%	280
10.555-1200	Data Processing	1,822	941	4,409	10,056	1,000	736	74%	1,000
10.555-1300	Utilities	13,290	16,118	4672		-			
10.555-1600	Building Maintenance	5,914	1,436	1183	1,349	2,000	3938	197%	2,000
10.555-3000	Gas & Fuel	68,310	72,647	129031	116,540	97,000	108412	112%	132,204
10.555-3100	Repair Parts	6,894	9,279	33892	1,411	38,356	22384	58%	50,000
Total Utilities, Bldg & Grnds		\$ 96,232	\$ 100,421	\$ 173,406	\$ 129,595	\$ 138,596	\$ 135,688	98%	\$ 185,484
Supplies									
10.555-3300	Supplies & Materials	14,036	12,497	13,872	13,936	15,250	4,779	31%	15,250
10.555-3600	Uniforms	1,313	1,287	2,124	2,089	1,951	1,499	77%	1,000
10.555-3700	Shop Tools	1,708	9,310	15,844	21,070	17,000	5,117	30%	15,000
Total Supplies		\$ 17,056	\$ 23,094	\$ 31,840	\$ 37,095	\$ 34,201	\$ 11,395	33%	\$ 31,250
Misc Expenses									
10.555-5400	Property & Liab/WC	-	3,216	-	3,369	5,500	5,097	93%	8,407
Total Misc Expenses			\$ 3,216	\$ -	\$ 3,369	\$ 5,500	\$ 5,097	93%	0%
Capital Outlay									
10.555-7400	Capital Outlay	4,203	14,606	3,844	53,373				
Total Capital Outlay		\$ 4,203	\$ 14,606	\$ 3,844	\$ 53,373	\$ -	\$ -		\$ -
Transfers to Other Funds									
10.555-9000	Gas & Fuel Income	(69,334)	(71,772)	(128,985)	(117,226)	(97,000)	(110,260)	114%	(95,000)
10.555-9001	Maintenance Income	(7,216)	(14,850)	(11,132)	(12,672)	(38,356)	(48,403)	126%	(50,000)
Total Transfers to Other Funds		\$ (76,550)	\$ (86,622)	\$ (140,117)	\$ (129,898)	\$ (135,356)	\$ (158,663)	117%	\$ (145,000)
TOTAL Vehicle Maintenance		\$ 116,223	\$ 145,134	\$ 203,862	\$ 208,036	\$ 192,700	\$ 97,186	50%	\$ 219,799

10.555.0200 Salaries

5% COLA, amount below year over year actual CIP increase. Some positions may have been increased by 2022 Pay and Classification Study

Department Personnel

Fleet Superintendent

Maintenance Crew

10.555-1000 State (ORBIT) Retirement

Increased by .75% from 12.10% to 12.85% of gross wages. Employee contributes 6% of their gross wage

10.555-1100 Phone

Paid for in PW

10.555-1200 Data Processing

Monthly Vehicle Scanner Data Service, New Data modules for vehicle scanner, PC operations.

10.555-1300 Utilities

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

10.555-1600 Building Maintenance

Lift certifications for 3 vehicle lifts, maintenance of car wash.

10.555-3000 Gas and Fuel (PURCHASE)

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

10.555-3100 Repair Parts

This is where all vehicle maintenance purchase are made. These purchases are then billed to each individual department through their respective vehicle maintenance accounts. This is balanced with the 10-555-9001 Maintenance Income account to achieve an equal balance.

10.555-3300 Supplies and Materials

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

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

10.555-36000 Uniforms

Annual expense for all costs to our existing Uniform Company, Cintas, for shop cloths, cleaning chemicals, and the uniforms for the VM dept employees.

10.555-7400 Capital Outlay

(description in attached document)

10.555-3700 Shop Tools

Replacements and additional tools for shop service department.

10.555-9000 Gas and Fuel (INCOME)

Balancing of the 10-555-3000 line item. Each individual department gas and fuel line item returns to this account.

10.555-9001 Maintenance Income

Balancing of the 10-555-3100 line item. Each individual department vehicle maintenance line item returns to this account.

addition of a line item to track Unaccounted for Parts Assets annually.

**Town of Beech Mountain
Public Works Department**

Public Works Department									
		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	4/30/2024	%	2024-2025
									Budget
Personnel									
10.560-0200	Salaries	416,656	525,923	597,288	742,204	814,741	659,600	81%	847,773
10.560-0201	Longevity pay	4,917	6,250	5,750	7,000	7,500	7,250	104%	21,834
10.560-0202	Incentive pay	2,800	3,450	4,950	5,600	4,800	5,950	124%	4,800
10.560-0210	Part time wages	27,487	28,548	33,428	11,916	70,000	30,188	43%	70,000
10.560-0220	Over Time wages	37,016	41,035	43,585	50,997	26,000	58,689	226%	26,000
10.560-0900	Fica	36,169	44,729	52,856	60,278	70,613	55,729	79%	74,236
10.560-0902	Employee Insurance	78,475	136,068	145,372	146,645	159,614	127,205	80%	163,104
10.560-0903	Runout Period Claims	8,151	-	-	-	-	-	-	-
10.560-1000	State (ORBIT) Retirement	40,816	57,496	73,077	99,194	109,530	93,064	85%	122,258
10.560-1001	401(k)	11,784	18,969	31,159	38,441	28,364	37,605	133%	29,922
Total Personnel		\$ 664,271	\$ 862,468	\$ 987,464	\$ 1,162,275	\$ 1,291,162	\$ 1,075,280	83%	\$ 1,359,927
Utilities, Bldg & Grnds									
10.560-1100	Telephone	2,671	3,500	10,642	11,274	12,056	9,138	76%	11,600
10.560-1200	Data Processing	2,266	2,007	3,485	2,998	3,000	1,839	61%	3,000
10.560-1300	Utilities	12,308	8,977	44,977	55,332	40,925	48,253	118%	42,000
10.560-1400	Staff Development	1,209	465	2,544	4,619	3,000	178	6%	3,000
10.560-1600	Repairs & Maintenance	16,247	10,888	2,784	6,690	10,000	2,184	22%	10,000
10.560-1601	Building Maintenance	18,970	11,163	5,558	11,803	11,710	25,288	216%	12,000
Total Utilities, Bldg & Grnds		\$ 53,671	\$ 37,000	\$ 69,990	\$ 92,716	\$ 80,691	\$ 86,880	108%	\$ 81,600
Supplies									
10.560-3300	Supplies & Materials	132,983	188,387	188,708	212,043	235,000	348,900	148%	120,000
10.560-3301	Signs	1,168	1,909	6,161	3,072	6,000	2,347	39%	6,000
10.560-3303	Road Striping	8,912	52,705	33,378	3,900	67,500	34,918	52%	67,500
10.560-3600	Uniforms	6,876	10,915	10,564	8,099	9,000	4,945	55%	6,000
Total Supplies		\$ 149,940	\$ 253,916	\$ 238,811	\$ 227,114	\$ 317,500	\$ 391,110	123%	\$ 199,500
Contract Services									
10.560-4200	Contract Services	46,014	70,788	80,695	92,845	78,928	55,937	71%	80,000
10.560-4202	Land Lease	-	-	-	-	-	31,500	-	54,000
10.560-4210	Professional Services	14,362	817	261	-	5,500	-	0%	5,500
Total Contract Services		\$ 60,376	\$ 71,605	\$ 80,957	\$ 92,845	\$ 84,428	\$ 87,437	104%	\$ 139,500

**Town of Beech Mountain
Public Works Department**

		2020	2021	2022	2023	2024	YTD			Proposed
		Actual	Actual	Actual	Budget	Budget	4/30/2024	%		2024-2025
										Budget
Misc Expenses										
10.560-5400	Insurance	24,504	28,581	36,820	44,628	55,000	51,641	94%		55,000
Total Misc Expenses		\$ 24,504	\$ 28,581	\$ 36,820	\$ 44,628	\$ 55,000	\$ 51,641	94%		\$ 55,000
Vehicle Expenses										
10.560-6100	Gas & Fuel	21,332	25,324	43,954	45,253	40,769	40,594	100%		43,093
10.560-6200	Vehicle Maintenance	116,244	90,970	96,151	71,793	105,205	99,417	94%		105,205
Total Vehicle Expenses		\$ 137,576	\$ 116,294	\$ 140,105	\$ 117,046	\$ 145,974	\$ 140,011	96%		\$ 148,298
Capital Outlay										
10.560-7400	Capital Outlay	821,557	136,991	409,005	234,420		-			
10.560-7402	Road Stabilization	59,993	81,440	61,101	160,221	120,000	199,005	166%		120,000
10.560-7404	Culvert Replacement	20,317	1,830	13,402	19,261	50,000	29,849	60%		50,000
10.560-7408	Resurfacing	185,672	998,585	935,179	665,030	800,000	11,094	1%		1,200,000
10.560-7409	Road Salt									200,000
Total Capital Outlay		\$ 1,087,540	\$ 1,218,846	\$ 1,418,687	\$ 1,078,932	\$ 970,000	\$ 239,948	25%		\$ 1,570,000
Debt Principal & Interest										
10.560-8400	Debt (Principal)	58,972	229,263	200,402	350,560	260,417	298,990	115%		see admin
10.560-8401	Debt (Interest)	3,960	96,970	90,275	110,334	84,890	86,887	102%		see admin
Total Debt Principal & Interest		\$ 62,932	\$ 326,233	\$ 290,677	\$ 460,894	\$ 345,307	\$ 385,877	112%		\$ -
Transfers to Other Funds										
10.560-9001	Interfund Revenue		-		-		-			-
Total Transfers to Other Funds			\$ -	\$ -	\$ -		\$ -			\$ -
Total Public Works		\$ 2,240,810	\$ 2,914,943	\$ 3,263,510	\$ 3,276,450	\$ 3,290,062	\$ 2,458,184	75%		\$ 3,553,825

10.560.0200 Salaries

5% COLA, amount below year over year actual CIP increase. Some positions may have been increased by 2022 Pay and Classification Study

Department Personnel

Public Works Operations Manager

Public Services Administrative Manager

Maintenance Crew Leader II

(2) Maintenance Crew Leader I

(2) Heavy Equipment Operator

Building Maintenance

(7) Maintenance Crew

Administrative Assistant

(5) Seasonal Maintenance Crew

10.560-1000 State Retirement

Increased by .75% from 12.10% to 12.85% of gross wages. Employee contributes 6% of their gross wage

10.560-1100 Telephone

All telephone expenses for Public works. Based on 2023 FY expenditures

10.560-1200 Data Processing

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

10.560-1300 Utilities

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

10.560-1400 Staff Development

Training and education for maintenance crew staff.

10.560-1600 Repair and Maintenance

Repairs for damages incurred throughout the year.

10.560-1601 Building Maintenance

Building maintenance annual needs.

10.560-3300 Supplies and Materials

\$30K for chains for all snow removal equipment

\$70,000 for all other operating expenses such as road repairs, guard rail repairs, construction materials, hand tools, personal protective equipment, office supplies, paint, straw, rip rap, etc. \$20,000 for continuance of roadside repairs.

10.560-3301 Signs

Roadway sign repairs and replacement.

10.560-3303 Road Striping

12 miles annual road striping. Which will allow for all paved roads to be restriped every two years.

10.560-3600 Uniforms

Uniforms, workwear, PPE for all PW employees.

10.560-4200 Contract Services

Pest control, consumptive contracts, Mowing and grounds Maintenance

10.560.4210 Professional Services

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

10-560-6100 Gas and Fuel

Gasoline and Diesel Expense for Public Works

10.560.6200 Vehicle Maintenance

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

10-560-7400 Capital Outlay

(description in attached document)

10-560-7402 Road Stabilization

Provides annual gravel, stone, dirt, chat for maintenance of roadways, road banks, and ditchlines.

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

200,000 for annual purchase and delivery of 1500 tons of salt. Up 50% in tonnage from previous FY

10.560-8400 Debt (Principal)

Includes equipment loan, Public Works Facility loan.

See Debt Section for detail.

**Town of Beech Mountain
Recreation Department**

Recreation		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	4/30/2024	%	2024-2025
									Budget
Personnel									
10.621-0200	Salaries	279,902	299,653	328,566	434,617	457,217	364,670	80%	478,499
10.621-0201	Longevity pay	2,500	3,250	2,750	3,250	4,000	3,750	94%	10,153
10.621-0202	Incentive pay	1,800	1,800	2,700	3,500	2,700	3,500	130%	2,700
10.621-0210	Part Time wages	3,247	16,964	51,591	25,920	41,184	19,296	47%	48,120
10.621-0220	Over Time wages	1,022	459	111	3,130	1,000	3,496	350%	1,000
10.621-0900	Fica	21,945	24,007	30,291	35,557	38,640	29,274	76%	41,270
10.621-0902	Employee Insurance	52,895	59,108	60,533	72,677	76,248	57,963	76%	82,521
10.621-0903	Runout Period Claims	1,401	-	-	-	-	-	-	-
10.621-1000	State (ORBIT) Retirement	24,046	30,691	37,402	54,977	59,567	47,763	80%	66,824
10.621-1001	401(k)	10,962	15,093	15,258	19,913	15,448	17,163	111%	16,362
10.621-1005	Board Member Pay	330	150	405	210	500	-	0%	500
Total Personnel		\$ 400,050	\$ 451,175	\$ 529,607	\$ 653,751	\$ 696,504	\$ 546,875	79%	\$ 747,948
Utilities, Bldg & Grnds									
10.621-1100	Telephone	5,851	7,137	8,068	9,883	9,000	8,384	93%	9,500
10.621-1101	Postage	373	83	163	97	300	29	10%	200
10.621-1200	Data Processing	8,952	5,162	7,916	4,345	5,000	2,551	51%	6,300
10.621-1300	Utilities	32,208	35,630	40,678	50,733	41,000	45,412	111%	42,000
10.621-1400	Staff Development	3,611	1,484	2,749	5,065	1,100	488	44%	800
10.621-1601	Building & Grounds Maint	43,728	131,999	40,629	29,036	28,000	21,409	76%	20,000
10.621-1602	Landscaping	3,159	1,367	29,438	21,690	33,000	18,692	57%	30,000
Total Utilities, Bldg & Grnds		\$ 97,881	\$ 182,862	\$ 129,642	\$ 120,849	\$ 117,400	\$ 96,965	83%	\$ 108,800
Supplies									
10.621-3300	Supplies & Materials	15,731	17,894	17,430	16,634	18,000	7,978	44%	18,000
10.621-3301	Equipment	5,900	6,084	4,517	5,122	4,400	11,538	262%	6,200
10.621-3302	Christmas Lights	-	-	5,824	5,000	6,000	1,473	25%	26,000
10.621-3303	Trail Maintenance Supplies	5,296	7,682	8,221	2,864	6,500	4,539	70%	15,000
10.621-3304	Signs	-	-	5,693	3,685	-	-	#DIV/0!	-
10.621-3305	Sled Hill Supplies	11,750	9,460	3,618	2,869	3,000	1,756	59%	5,000
10.621-3600	Uniforms	795	2,177	-	-	3,000	2,582	86%	2,800
Total Supplies		\$ 39,472	\$ 43,297	\$ 45,303	\$ 36,174	\$ 40,900	\$ 29,866	73%	\$ 73,000

**Town of Beech Mountain
Recreation Department**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	4/30/2024	%	2024-2025
									Budget
Contract Services									
10.621-4201	Contract Services	47,810	41,753	37,160	52,131	36,000	30,547	85%	23,950
10.621-4202	Programming	9,126	4,871	7,146	5,483	8,000	6,663	83%	8,000
10.621-4203	Fitness/Wellness	404	1,984	14,167	12,030	10,500	6,485	62%	6,000
10.621-4204	Special Event Expense	8,545	5,718	12,820	13,800	8,000	5,224	65%	6,500
10.621-4205	Special Projects	-	18,378	-921		-	-		-
10.621-4210	Professional Services								
Total Contract Services		\$ 65,884	\$ 72,704	\$ 70,371	\$ 83,444	\$ 62,500	\$ 48,919	78%	\$ 44,450
Misc Expenses									
10.621-5300	Dues & Subscriptions	1,023	1,421	2,073	2,016	1,900	2,214	117%	1,300
10.621-5400	Insurance	15,651	14,292	14,626	20,097	18,000	16,803	93%	18,000
10.621-5700	Advertising	6,484	2,325	423	1,402	1,500	1,459	97%	1,500
10.621-5701	Credit Card Fee	2,684	(367)	2,059	(7)	-			-
Total Misc Expenses		\$ 25,842	\$ 17,671	\$ 19,180	\$ 23,508	\$ 21,400	\$ 20,476	96%	\$ 20,800
Vehicle Expenses									
10.621-6100	Gas & Fuel	2,917	3,895	7,667	9,259	8,000	6,036	75%	8,500
10.621-6200	Vehicle Maintenance	9,188	15,699	6,268	7,295	4,000	9,973	249%	7,300
Total Vehicle Expenses		\$ 12,105	\$ 19,594	\$ 13,934	\$ 16,554	\$ 12,000	\$ 16,009	133%	\$ 15,800
Capital Outlay									
10.621-7400	Capital Outlay	276,299	348,223	932,871	108,066				
Total Capital Outlay		\$ 276,299	\$ 348,223	\$ 932,871	\$ 108,066	\$ -	\$ -		\$ -
Debt Principal & Interest									
10.621-8400	Debt (Principal)	-	-	-	5,704	5,773	6,013	104%	See admin
10.621-8401	Debt (Interest)	-	-	-	372	299	312	104%	See admin
Total Debt Principal & Interest			\$ -	\$ -	\$ 6,076	\$ 6,072	\$ 6,325	104%	\$ -
Total Recreation		\$ 917,533	\$ 1,135,526	\$ 1,740,909	\$ 1,048,422	\$ 956,776	\$ 765,435	80%	\$ 1,010,798

10.621.0200 - Salaries

5% COLA, amount below year over year actual CIP increase. Some positions may have been increased by 2022 Pay and Classification Study

Department Personnel

Recreation Director

Assistant Recreation Director

Outdoor Recreation Supervisor

Activities Coordinator

Fitness Coordinator

(5) Outdoor Maintenance Crew

(2) Seasonal personnel

(7) Seasonal Summer Camp Staff

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

10.621.1100

We have added Economic Development staff to the office.

10.621-1101

\$300 for increased marketing and mailers and sending out membership renewal letters.

10.621-1200 - Data Processing

Nordic PC determined the cost. Maintenance on workstations, software, replacement of hardware and software. All software subscriptions.

10.621-1300 Utilities

Being open seven days a week year-round has increased our utility usage. We have three other facilities than Buckeye which are opened year-round.

10.621-1400 - Staff Development

Continuing education classes for staff, fitness certifications to be kept up to date.

10.621-1601 - Building Maintenance

\$12,200 - Annual maintenance of building and park facilities. Staining Buckeye playground and walking deck with replacement of deck boards.

Painting concrete floors at bathroom facilities. Nordic PC upgrading the internet across the building \$7800.

10.621-1602 Landscaping

Mulching and landscaping for all parks and facilities maintained by Recreation Department. Our department oversees all roadside/streetscape landscaping and the old convenience center site. **Full budget line will be covered by TDA .**

10.621-3300 Supplies

Replacement water jugs for the cooler in weight room - \$1500. Triple-T Pumping provides a porta-a-john at Emerald Outback Trailhead - \$1000. All janitorial equipment for BRC, Shane Park, Lake Coffey and Bark Park restrooms, also includes supplies for BRC.

We have a contract with CINTAS for cleaning mops and disinfecting wipes.

10.621-3301 - Equipment

\$2000 for upkeep and replacement of items such as chainsaw blades, skill saw, miscellaneous items, hand tools, screws/nails/glue and protective gear.

The snow plow that we use on sidewalks and Town Hall needs replacing - \$2400. New chainsaw, \$1800.

10.621.3302 - Christmas Lights

We want to expand lights on roadside corners and parks. **\$20,000 will be covered by TDA.**

10.621-3303 - Trail Maintenance Supplies

Replacing bridges on UPC trail. \$2500 is for miscellaneous repairs on trails. **TDA will give \$5,000 towards budget**

10.621-3305 - Sled Hill Supplies

Cost of maintaining the sled hill operations. Fence rails need repair. Safety signs to be replaced. Installing SnowMax \$3000.

10.621-3600- Uniforms

\$500 outdoor crew boot stipend, \$1300 outdoor crew pants, \$1200 for staff uniforms (shirts/polos).

10.621-4201 - Contract Services

Our mowing contract with Mile High Landscaping - \$28,000 *To be covered by TDA* .

A-1 Termite - \$300. Bus and driver for summer camp - \$7500. US Bank finance for cardio equipment - \$4370. Sharp Electronics printer - \$680, Our software to operate all financials and program registration is Rec Desk, the yearly contract is - \$3100.

10-621-4202 - Programming

Materials for outdoor fitness events such as running races and bike events. Outdoor education programming and all summer camp supplies.

10-621-4203 - Fitness Wellness

Leg Press \$4000. \$1000 for replacing annual equipment such as yoga pads, bands and straps, clamps and other small fitness items.

10.621-4204 - Special Events

This is for all special events such as 4th of July event(s), Halloween, Easter, Holiday Market, Summer/Fall events, Run the Beech and new events throughout the year.

10.621-5300 - Dues & Subscriptions

Staff yearly dues. \$420 for Zumba membership, \$680 for Adobe Creative Suite, \$600 Constant Contact, \$120 Amazon Prime.

10.621-5700 - Advertising

Continuing to market for memberships and special events.

10.621-6100 - Gas and Fuel

We've increased for added trail equipment such as excavator and UTV and a new truck.

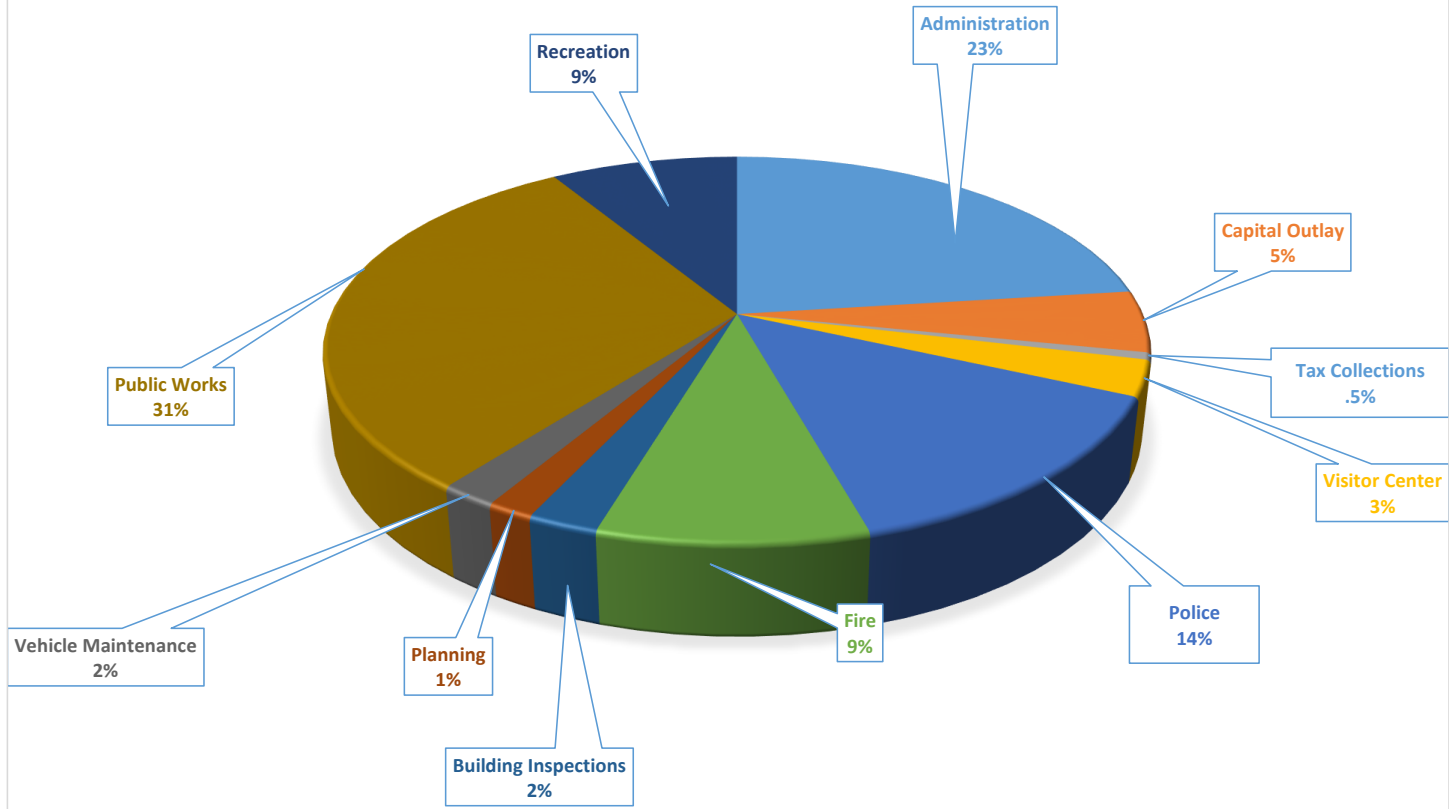
10.621-6200 - Vehicle Maintenance

New tires and brakes will be needed on all vehicles along with the usual oils and other fluid changes.

**Town of Beech Mountain
General Fund Summary**

	2020	2021	2022	2023	2024	2024 YTD		Proposed
	Actual	Actual	Actual	Actual	Budget	4/30/2024	%	2024-2025
								Budget
General Fund Revenue	\$ 7,268,374	\$ 7,752,225	\$ 8,724,340	\$ 11,092,896	\$ 11,549,993	\$ 10,319,047	89%	\$ 11,546,558
Administration	1,731,562	1,684,717	1,905,022	2,445,937	3,805,670	3,143,419	83%	\$ 3,254,888
Tax Collections	47,562	49,749	50,588	59,219	59,140	51,865	88%	\$ 67,687
Visitor Center	124,741	138,498	273,057	256,651	308,409	224,259	73%	\$ 343,169
Police	1,123,970	1,275,843	1,382,896	1,535,695	1,519,275	1,245,072	82%	\$ 1,604,854
Fire	366,990	461,927	549,768	956,728	1,000,358	782,011	78%	\$ 1,036,991
Special Projects	120,652	-	-	-	-	-		\$ -
Building Inspections	95,276	134,033	204,462	223,816	259,692	139,836	54%	\$ 273,824
Planning	468,085	168,308	108,886	135,470	157,911	100,552	64%	\$ 180,724
Vehicle Maintenance	116,223	145,134	203,862	208,036	192,700	97,186	50%	\$ 219,799
Public Works	2,240,810	2,914,943	3,263,510	3,276,450	3,290,062	2,458,184	75%	\$ 3,553,825
Recreation	917,533	1,135,526	1,740,909	1,048,422	956,776	765,435	80%	\$ 1,010,798
Total Expenditures	\$ 7,353,406	\$ 8,108,677	\$ 9,682,958	\$ 10,146,424	\$ 11,549,993	\$ 9,007,819	78%	\$ 11,546,558
Variance	\$ (85,032)	\$ (356,453)	\$ (958,618)	\$ 946,471	\$ -	\$ 1,311,228		\$ (0)

GENERAL FUND BUDGETED EXPENDITURES & CAPITAL OUTLAY FY 2024



General Fund Capital Outlay

Prioritized Listing

<u>Requested Item and Amount</u> <u>2024-2025</u>	<u>Justification for Request</u>	<u>Department</u>
Two (2) New Patrol Vehicles	\$90,000 Dodge Durango patrol vehicles to replace aged fleet	Police Department
Two (2) Emergency Equipment Upfitting	\$35,000 Equipping vehicles for patrol uses	Police Department
AMSIG Message Board	\$15,000 Messaging Board for traffic control paid by the TDA	Police Department
SRT Kevlar Vests	\$9,000 Two vests for special operations	Police Department
Heated Pressure washer	\$5,000 Cleaning	Police Department
New Vehicle	\$39,000 To replace the 2012 Jeep Cherokee	Inspections
Truck for Outdoor crew	\$80,000 A need a larger dump body truck for outdoor recreation crew. Chevy 3500.	Recreation
2024 International Dump Truck	\$220,000 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.	Public Works
2024 Service Utility Van	\$80,000 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.	Public Works
Renovation of old Public Works	\$500,000 Upgrades to the previous public works buildings for continued functionality due to aging and building failures. Upgrades	Public Works
Paving Old PW parking area	\$80,000 included are door repairs, electrical system repairs, structural improvements, and visual presentation of the facility. In conjunction with the old PW renovation, repaving of the parking lot area on that site.	Public Works
Additional Shop Lift 12,000 lb.	\$15,000 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.	Vehicle Maintenance
Tire Balancer	\$16,000 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.	Vehicle Maintenance
Trench Compactor	\$50,000 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	Public Works
Sweeper attachment for Skid Steer	\$8,000 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	Public Works
Exhaust Repair Package	\$14,000 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.	Vehicle Maintenance
Salt storage Facility Phase 1, Land Purchase and Preparation	\$160,000 Phase 1- Purchase of Property and land preparation, full detail for entire package is the construction of a 600 ton capacity salt storage building in the area r sites to remove debris after project completion 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, attac the cut area from dropping over time. 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. (\$350,000 total project cost est. 2024)	Public Works

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

General Fund Summary Capital Improvement Program												
								Fiscal Year Ending				
Capital Funding								Projected				
								2025	2026	2027	2028	2029
Transfer From General Fund								597,000	585,000	395,000	125,000	125,000
Appropriated Fund Balance									-	-	-	-
Debt Financing								-		1,100,000	330,000	300,000
Grant Funding								215,100	47,000		2,500,000	-
Total Capital Funding								\$ 812,100	\$ 632,000	\$ 1,495,000	\$ 2,955,000	\$ 425,000
Capital Expenditures							Budget	Projected				
Account #	Department	2020	2021	2022	2023	2024	4/30/2024	2025	2026	2027	2028	2029
10.410-7400	GF Administration	31,000		100,000	116,663	-	-	-	-	-	-	-
10.410-7401	GF Administration-SP	-	-	-	-	-	-	-	-	-	-	-
10.470-7400	Visitor Center			30,000	800,000	1,359,565	985,152	-	-	-	-	-
10.510-7400	Police Department	103,861		41,879	146,658	107,000	85,406	154,000	125,000	125,000	125,000	125,000
10.515-7400	Fire Department	-		35,000				-	70,000	1,100,000	-	-
10.540-7400	Inspections Dept			-				45,000	-	-	-	-
10.541-7400	Planning Dept	-	-	-				12,000	-	50,000	-	-
10.555-7400	Vehicle Maintenance	-	53,373		53,373	10,000	8,926	45,000	-	-	-	-
10.560-7400	Public Works	131,000	215,000	397,000	205,000	210,543	219,896	298,000	390,000	220,000	330,000	300,000
10.621-7400	Recreation	297,173	126,605	297,173	116,633	303,200	45,545	258,100	47,000	-	2,500,000	-
Total Capital Outlay		\$ 563,034	\$ 394,978	\$ 901,052		\$ 1,438,327	\$ 1,344,925	\$ 812,100	\$ 632,000	\$ 1,495,000	\$ 2,955,000	\$ 425,000

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

Detail Listing

Item/Project Description

Additional Budget Justification

Detail Listing

Item/Project Description **Additional Budget Justification**

2024-2025

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				
Capital Funding										Projected				
										2025	2026	2027	2028	2029
Transfer From General Fund										139,000	125,000	\$ 125,000	\$ 125,000	\$ 125,000
Appropriated Fund Balance														
Debt Financing														
Grant Funding										15,000				
Total Capital Funding										\$ 154,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Capital Expenditures														
Budget Account		2020	2021	2022	2023	Budget 2024	YTD		Projected					
10.510-7400	Capital Outlay	20,913	-	103,861	146,658	107,000	4/30/2024	%	2025	2026	2027	2028	2029	
		20,913	-	103,861	146,658	107,000	85,406	80%	154,000	125,000	125,000	125,000	125,000	
Total Capital Outlay		\$ 20,913	\$ -	\$ 103,861	\$ 146,658	\$ 107,000	\$ 85,406	80%	\$ 154,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	
Detail Listing														
Item/Project Description														
2019-2020														
2020 Dodge Pickup 1/2 with Special Project														
Portable information sign		14,505												
2 AEDs														
3 Computer Workstations		6,408												
Southern Software Server														
2020-2021														
2 Portable Radar Signs (Radar sign Inc.)														
2021-2022														
2021 Dodge Durango Patrol Vehicle				34,202										
Vehicle Upfit - emergency equipment				3,902										
1 In Car Camera (Digital Ally MC800)				65,757										
2022-2023														
Vehicle Normal rotation					38,000									
New vehicle equipment					9,500									
Computer server					6,600									
Mooridian Funds					92,558									
2023-2024														
2-New Vehicles - 2024 Dodge Durango						86,000	85,406							
2-Vehicle Upfits - emergency equipment						21,000	-							
Drone						16,002	16,002							
2025-2029														
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	
1 - AMSIG Message Board									15,000					
2 - SRT Kevlar Vests									9,000					
1 - Heated Pressure Washer									5,000					

Item/Project Description	Additional Budget Justification	Detail Listing
2024-2025		
New Vehicles & Emergency Equip.	Upfit \$107,000,	Replace - 2 - 2017 Ford Expeditions, reached serviceability, worn out. 2 - vehicle upfits.
AMSIG Message Board		Both vehicles are in excess of 100, 000 miles and reached serviceability for emergency vehicle use per the GSA Federal Vehicle standards.
SRT Kevlar Vests		Portable message board used for various events and other functions for all town departments. Funded by the TDA.
Heated Pressure Washer		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 equipemet. Expenditure will be 50/50 with the BMVFD.
2025-2026		
New Vehicles & Emergency Equip.	Upfit \$107,000	Replace -2- 2017 Ford Expedition and a 2019 Dodge pick-up, reached serviceability for repairs, worn out. 2 vehicle upfits.
2026-2027		
New Vehicles & Emergency Equip.	Upfit \$107,000	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												
Capital Funding												
Projected												
2025 2026 2027 2028 2029												
Transfer From General Fund												
Appropriated Fund Balance												
Debt Financing												
Grant Funding												
Total Capital Funding												
\$ - \$ 70,000 \$ 1,100,000 \$ - \$ -												
Capital Expenditures												
Actual Budget YTD Projected												
Budget Account 2020 2021 2022 2023 2024 4/30/2024 % 2025 2026 2027 2028 2029												
10.515-7400 Capital Outlay												
Transfer to Fund Reserves												
Total Capital Outlay												
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 70,000 \$ 1,100,000 \$ - \$ -												
Item/Project Description												
Quick Response Vehicle 9505												
Station Generator St #1												
Station #2 Generator												
Paving Station 1												
Heater Replacement, Sta. 1												
Medical Response Apparatus, Replace 9501												
Furnace, Station #2												
Exterior Repairs Station #1												
Tanker 9301 Replacement												

Town of Beech Mountain
Notes for Fire Department
Capital Improvement Program

Detail Listing

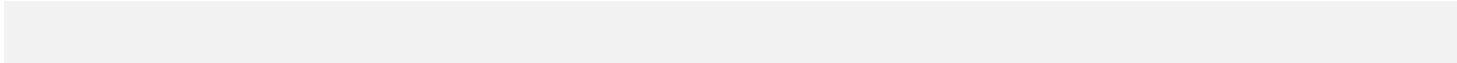
Item/Project Description

Additional Budget Justification

2027

Tanker 9301 Replacement

Existing apparatus has expired, replacement parts are not available.



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

Detail Listing

Item/Project Description

Additional Budget Justification

2023-2024

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

2024-2025

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.

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										2025	2026	2027	2028	2029
Transfer From General Fund										298,000	390,000	220,000	-	
Appropriated Fund Balance														
Debt Financing													330,000	300,000
Grant Funding														
Total Capital Funding										\$ 298,000	\$ 390,000	\$ 220,000	\$ 330,000	\$ 300,000
Capital Expenditures														
Budget Account		Actual				Budget	YTD		Projected					
		2020	2021	2022	2023	2024	4/30/2024	%	2025	2026	2027	2028	2029	
10.560-7400	Capital Outlay	0	131,000	215,000	89,336	210,543	219,896	104%	298,000	390,000	220,000	330,000	300,000	
Total Capital Outlay		-	131,000	215,000	89,336	210,543	219,896	1	298,000	390,000	220,000	330,000	300,000	
Detail Listing														
Item/Project Description:														
<u>10-560-7400</u>														
Sweeper attachment for Skid Steer														
Trench Compactor														
Truck, Trailer and Small Excavator														
(2) Salt Spreader Hoppers														
Truck, Trailer and Small Excavator														
Roadway Reflectors														
Traffic Flow gates/Wind breaker at transfer Dock														
Salt storage Facility, machine, and land purchase														
10 Ft Plow for Case Backhoe														
Renovation of old PW														
Paving Old PW parking area														
NEW Snowplow to replace old plow on F450														
2024 Ton Class Truck														
2026 Ford F250														
2026 Ford F150														
2027 Ford F250 3/4 TON TRUCK														
2028 Ford F250 3/4 TON TRUCK														
2021 Ford Ranger														
2027 Ford F450 TON TRUCK														
2024 International Swap Loader														
2024 2 ton class Dump truck														
2029 John Deer 160 CLC Excavator Trackhoe														
2017 CAT 910M Loader														
2023 CAT Backhoe 420														
2027 Ford Tractor with side arm mower														
2021 Massey Ferguson Tractor														
2026 Flat Bed 40DLA Low Boy Trailer 20'														
2026 Buffalo Blower (Street Blower														

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

Detail Listing**Item/Project Description****Additional Budget Justification****10-560-7400****2024-2025**

Sweeper attachment for Skid Steer

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

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

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 Construcion 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 vehile 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**

Capital Expenditures	Actual				Budget 2024	YTD		Projected				
	2020	2021	2022	2023		4/30/2024	%	2025	2026	2027	2028	2029
2022 - 2023												
Truck for outdoor crew				37,830								
Dog Park renovation				29,603								
UTV				23,601								
Trailer				7,570								
Wayfinding signs				23,000								
Disc Golf baskets				5,000								
2023-2024												
Bark Park swing set + maintenance					50,000	45545						
Recreation Website upgrade + maintenance					12,000							
timing system for bike/run races					10,000							
e-bikes for rent + maintenance					35,000							
AC/Boiler Repair for BRC					196,200							
2024 - 2025												
Truck for outdoor crew								70,000				
New Vermeer skid steer, TDA funded								52,000				
Sled hill groomer TDA funded								17,500				
Boat Dock TDA funded								8,600				
Resurface Buckeye playground TDA funded								110,000				
2025 - 2026												
Shane Park Pavilion/electric + maintenance									47,000			
Resurface gym flooring												
New Storage building for Outdoor Rec crew												
2027 and Beyond												
New Recreation Center on top of Beech											2,500,000	

**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)

2025-2030

New Outdoor crew storage building
New recreation center near bark park area
resurface buckeye gym floor
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,
floor will be 19 years old, cracking is occurring
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**

Water Fund Revenue		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	4/30/2024	%	2024-2025 Budget
Interest Income									
30.329-0000	Interest on Investments	17,410	301	1,938	45,389	10,000	55,866	559%	10,000
Total Interest Income		\$ 17,410	\$ 301	\$ 1,938	\$ 45,389	\$ 10,000	\$ 55,866	559%	\$ 10,000
Miscellaneous Income									
30.335-0000	Miscellaneous Income	3,237	101,406	9,592	11,163	10,000	3,497	35%	2,500
Total Miscellaneous Income		\$ 3,237	\$ 101,406	\$ 9,592	\$ 11,163	\$ 10,000	\$ 3,497	35%	\$ 2,500
Metered Sales & Fees									
30.371-0001	Metered Sales - Water	1,247,180	1,335,920	1,453,855	1,597,671	1,627,317	1,486,244	91%	1,708,700
30.371-0002	Metered Sales - Sewer	1,093,050	1,167,502	1,270,367	1,409,778	1,381,799	1,282,451	93%	1,450,900
30.371-0003	Water/Sewer Penalties	3,452	32,155	32,964	35,162	25,000	29,021	116%	25,000
30.372-000	Availability Fees	33,755	-	208,899	398,680	150,000	276,433	184%	243,600
30.373-0000	Tap Fees	20,000	48,000	80,876	90,500	26,000	99,000	381%	80,000
30.374-0000	Reconnection Fees	0	-	0		1,500		0%	
30.375-0000	Source Water Development	74,206	-	153,927	215,347	276,480	225,844	82%	122,880
Total Metered Sales & Fees		\$ 2,471,643	\$ 2,583,577	\$ 3,200,888	\$ 3,747,138	\$ 3,488,096	\$ 3,398,993	97%	\$ 3,631,080
Gains/Losses									
30.383-0000	Gain on Sale of Assets	334	-		775		-		
Total Gains/Losses		\$ 334	\$ -	\$ -	\$ 775	\$ -	\$ -		\$ -
Proceeds									
30.393-0001	State Revolving/ Loan Proceeds		-						
30.395-0000	Prior Period Adjustment			\$ 9,668					
Total Proceeds			\$ -	\$ 9,668	\$ -	\$ -	\$ -	0%	\$ -
Transfers									
30.399-0000	Fund Balance Appropriated								149,633
30.399-0003	Trsf from Res Water/Sewer I		-			-	-		-
30.336-0000	Transfer from General (TDA)		-				-		-
30-336-0001	Transfer from Capital Project		37,600		105,375		-		-
Total Transfers			\$ 37,600	\$ -	\$ 105,375	\$ -	\$ -		\$ 149,633
TOTAL REVENUE		\$ 2,492,624	\$ 2,722,884	\$ 3,222,086	\$ 3,909,840	\$ 3,508,096	\$ 3,458,356	99%	\$ 3,793,213

30.329-0000 Interest on Investments

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

30.335-0000 Miscellaneous Income

Late fees and other uncategorized revenue.

371-0001 Metered Sales - Water

Proposed 5% increase in metered water rates to adjust for inflation. See Fee Schedule for detail

371-0002 Metered Sales - Sewer

Proposed 5% increase in metered sewer rates to adjust for inflation. See Fee Schedule for detail.

30.371-0003 Water/Sewer Penalties

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

30.372-0000 Availability Fees

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

30.373-0000 Connection Fees

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

30.374-0000 Reconnection Fees

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

30.375-0000 Source Water Development Fee

This source of revenue originally was set to be for the development of the Watauga River Intake and has since been changed. Also changed is the naming of the fee and the associated project name from "Watauga River Intake" to "Source Water Development". Amount increases from \$7.00 per account per year to \$9.00 in this budget year. Entire amount is considered non-operating funds and are transferred to the Source Water Development Fund (Fund 85).

30.383-0000 Gain on Sale of Assets

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

30.399-0000 Fund Balance Appropriated

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

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

30.336-0000 Transfer from General Fund

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

30-336-0001 Transfer from Capital Project

Assets are transferred when capital project is completed. We anticipate transfers to occur in FY2025 from the 88 and 89 Funds. At this time amounts are uncertain to estimate.

30-399-0000 Appropriated reserves

Total Capital Outlay for FY 2025 is \$534,250 of which \$234,633 will be funded out of Reserves and the remaining \$299,617 will be funded from current operating funds

**Town of Beech Mountain
Utility Administration**

Administration		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	4/30/2024	%	2024-2025
									Budget
Personnel									
30.720-0200	Salaries	269,073	142,035	147,774.52	174,281	124,436	148,710	120%	130,780
30.720-0201	Longevity pay	2,500	2,375	2,375.00	2,125	1,500	2,250	150%	7,433
30.720-0202	Incentive pay	1,350	750	750	875	450	875	194%	450
30.720-0220	Over Time Wages	11,092	2,397	3,369.55	7,994		6,138		
30.720-0900	Fica	21,861	11,147	11,938.82	13,593	9,668	11,338	117%	10,608
30.720-0902	Employee Insurance	25,428	28,621	27,405.13	29,626	18,200	15,185	83%	19,470
30.720-0903	Runout Period Claims	6,788	10,333	0					
30.720-1000	State (ORBIT) Retirement	24,932	15,272	17,560.30	23,022	16,228	20,187	124%	18,858
30.720-1001	401(k)	12,507	6,304	6,212.70	8,149	5,164	9,087	176%	4,355
Total Personnel		\$ 375,531	\$ 219,234	\$ 217,386	\$ 259,665	\$ 175,646	\$ 213,770	122%	\$ 191,953
Utilities, Bldg & Grnds									
30.720-1100	Telephone	1,416	1,184	2,457	2,052	2,272	3,975	175%	2,272
30.720-1101	Postage	12,641	10,754	14,607	12,870	11,241	9,395	84%	11,241
30.720-1200	Data Processing	3,937	680	4,763	7,099	5,000	14,935	299%	5,000
30.720-1400	Staff Development	4,561	5,356	10,038	7,954	7,000	13,871	198%	7,000
Total Utilities, Bldg & Grnds		\$ 22,555	\$ 17,974	\$ 31,866	\$ 29,975	\$ 25,513	\$ 42,176	165%	\$ 25,513
Supplies									
30.720-3300	Supplies & Materials	1,298	778	1,661	1,350	3,000	2351	78%	3,000
30.720-3600	Uniforms	2,232	1,370	850	1,205	500	513	103%	500
Total Supplies		\$ 3,530	\$ 2,148	\$ 2,511	\$ 2,555	\$ 3,500	\$ 2,864	82%	\$ 3,500
Contract Services									
30.720-4200	Contract Services	19,026	32,938	17,387.43	43,401	7,500	34,300	457%	7,500
30.720-4210	Professional Services	67,263	30,325	119,209.05	22,032	60,000	8,000	13%	60,000
30.720-4220	Advertise/Notifications	-	844	4,053.40	5,362	3,500	4,172	119%	3,500
Total Contract Services		\$ 86,288	\$ 64,107	\$ 140,650	\$ 70,795	\$ 71,000	\$ 46,472	65%	\$ 71,000

**Town of Beech Mountain
Utility Administration**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	4/30/2024	%	2024-2025
									Budget
Misc Expenses									
30.720-5400	Insurance P&L/WC	47,874	41,145	48,455	42,982	70,000	65,344	93%	70,000
30.720-5700	Immunizations	-		0					
30.720-5701	Bank Fees	-	1,500	9,000	12,761	10,000	9,545	95%	10,000
30.720-5702	Asset Disposal Loss	-	-		-				
30.720-5703	Amortization Expense	-	-		-				-
30.720-5900	Depreciation Expense	497,876	543,471		688,042				-
Total Misc Expenses		\$ 545,750	\$ 586,116	\$ 57,455	\$ 743,785	\$ 80,000	\$ 74,889	94%	\$ 80,000
Capital Outlay									
30.720-7400	Capital Outlay		-						
30.720-7404	Transfer to Capital Reserve	107,961	-	208,899	398,680	325,000	276,433	85%	250,000
xx.xxx-7405	Trfer to Capital Reserve Capital Rep	-	-	-	-	-	-		\$ 243,600
Total Capital Outlay		\$ 107,961	\$ -	\$ 208,899	\$ 398,680	\$ 325,000	\$ 276,433	85%	\$ 493,600
Debt Principal & Interest									
30.720-8400	Debt (Principal)	323,986				447,653	85,051	19%	449,974
30.720-8401	Debt (Interest)	152,094	177,528	216,924	239,708	236,876	68,000	29%	223,819
Total Debt Principal & Interest		\$ 476,080	\$ 177,528	\$ 216,924	\$ 239,708	\$ 684,529	\$ 153,051	22%	\$ 673,793
Transfers to Other Funds									
30.720-9101	Transfer to Capital Projects	-		\$ 27,567		314,250	282,801		534,250
30.720-9102	Transfer to Source Water Development			\$ 153,927	\$ 215,027	\$ 276,480	\$ 225,844	82%	\$ 122,880
Total Transfers to Other Funds			\$ -	\$ 181,494	\$ 215,027	\$ 590,730	\$ 508,645	86%	\$ 657,130
Contingency									
30.720.9200	Write off bad Debt		-						-
30.720-9400	Contingency		-						-
Total Contingency			\$ -	\$ -	\$ -		\$ -		\$ -
Total Administration		\$ 1,617,695	\$ 1,067,107	\$ 1,057,185	\$ 1,960,190	\$ 1,955,918	\$ 1,318,300	67%	\$ 2,196,490

30.720.0200 Salaries

5% COLA, amount below year over year actual CIP increase. Some positions may have been increased by 2022 Pay and Classification Study

Department Personnel

Public Utility Director

Utility billing and revenue clerk - shared with Tax Department

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 -720-1101 Postage

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

30 -720-1200 Data Processing

Neptune Meter Software, Kamstrup Meter Software, Brightly Software, Adobe, MS Office, Nordic PC and Treyus SCADA systems.

30.720-1400 Staff Development

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

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

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

CIP annual review, LWSP annual update, Well Administration.

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

30.720-8400 and 8401 Debt Service

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

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

Added Public Works Facility

30.720-9101 Transfer to Capital Projects

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

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

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

xx.xxx-7405 Trfer to Capital Reserve Capital Replacement

Represents amount need to fund continuing cycle of large asset item replacements such as vehicles, excavators, trailers, generators. Data found on the Vehicle CIP

**Town of Beech Mountain
Water Treatment**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	4/30/2024	%	2024-2025
									Budget
Misc Expenses									
30.812-4500	Environmental Services	10,364	6,236	7,625	12,000	12,000	5,602	47%	12,000
30.812-5300	Dues & Subscriptions	1,260	2,500	1,320	1,400	1,400	2,210	158%	1,400
30.812-5700	Permits	2,790	2,590	1,730	5,000	6,500	2,240	34%	6,500
Total Misc Expenses		\$ 14,414	\$ 11,326	\$ 10,675	\$ 18,400	\$ 19,900	\$ 10,052	51%	\$ 19,900
Vehicle Expenses									
30.812-6101	Gas & Fuel	3,230	2,803	5,587	4,550	7,020	4,775	68%	5,838
30.812-6201	Vehicle Maintenance	5,733	1,106	2,520	3,000	3,000	7,971	266%	3,000
Total Vehicle Expenses		\$ 8,963	\$ 3,909	\$ 8,107	\$ 7,550	\$ 10,020	\$ 12,746	127%	\$ 8,838
Capital Outlay									
30.812-7400	Capital Outlay	-							
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Transfers to Other Funds									
30.812-9100	Transfer to Capital Project		-	-	-		-	-	-
Total Transfers to Other Funds			\$ -	\$ -	\$ -		\$ -	-	\$ -
Total Water Maintenance		\$ 809,699	\$ 896,796	\$ 906,974	\$ 972,769	\$ 1,070,319	\$ 1,039,828	97%	\$ 1,094,656

30.812.0200 Salaries

5% COLA, amount below year over year actual CIP increase. Some positions may have been increased by 2022 Pay and Classification Study

Department Personnel

Chief Water Plant Operator

(4) Water Plant Treatment Operator

30.812. 1000 State (ORBIT) Retirement

Increased by .75% from 12.10% to 12.85% of gross wages. Employee contributes 6% of their gross wage

30.812-1200 Data Processing

software license requirements, Treyus SCADA, PC requirements

30.812-1300 Electricity

Based on 2023 FY.

30.812-1600 Pump and valve Maintenance

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

30.812-1602 Tank Maintenance

Annual tank maintenance contract currently with Southern Corrosion

30.812-1603 Building Maintenance

Building Maintenance for structural, electrical, and grounds of 2 WTP buildings and all water pumping stations

30.812-3300 Supplies and Materials

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

30.812-3600 Uniforms

Uniforms, PPE, Workwear for all WTP employees

30.812-4200 Contract Services

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

30.812-4500 Environmental Services

All water related testing

30.812.3101 Gas & Fuel

For vehicle operation and for generator operation.

30.812.6201 Vehicle Maintenance

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

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.

30.812-7400 Capital Outlay

See attached document

**Town of Beech Mountain
Waste Water Treatment**

Sewer Maintenance		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	4/30/2024	%	2024-2025
									Budget
Personnel									
30.822-0200	Salaries	65,535	107,657	87,445	97,612	102,025	85,748	84%	109,309
30.822-0201	Longevity pay	750	1,500	1,000	1,250	1,250	1,250	100%	3,237
30.822-0202	Incentive pay	600	900	600	600	600	700	117%	600
30.822-0220	Over Time Wages	6,524	9,614	4,328	1,000	1,000	4,984	498%	5,000
30.822-0900	FICA	5,485	8,730	7,145	7,685	8,023	6,473	81%	9,038
30.822-0902	Employee Insurance	20,103	25,731	23,202	18,050	20,888	17,331	83%	22,322
30.822-0903	Runout Period Claims	426	-	0					-
30.822-1000	State (ORBIT) Retirement	6,644	12,020	10,494	12,156	13,466	11,820	88%	16,068
30.822-1001	401(k)	2,107	4,836	5,450	3,345	3,492	5,374	154%	3,806
Total Personnel		\$ 108,173	\$ 170,988	\$ 139,664	\$ 141,698	\$ 150,744	\$ 133,680	89%	\$ 169,381
Utilities, Bldg & Grnds									
30.822-1100	Telephone	990	899	824	700	906	1147	127%	906
30.822-1200	Data Processing	1277	803	590	800	1,000	692	69%	1,000
30.822-1300	Electricity	68575	61,051	75846	66,024	80,000	69359	87%	80,000
30.822-1600	Repairs and Maintenance	2910	19,297	27683	65,000	50,000	18213	36%	50,000
30.822-1601	Building Maintenance	5719	9,680	202	2,000	2,000	3256	163%	2,000
Total Utilities, Bldg & Grnds		\$ 79,471	\$ 91,730	\$ 105,145	\$ 134,524	\$ 133,906	\$ 92,667	69%	\$ 133,906
Supplies									
30.822-3300	Supplies and Materials	28,869	7,259	9,521	20,000	26,500	18,863	71%	20,000
30.822-3600	Uniforms	1,657	1,446	1,974	1,450	2,209	1,425	65%	2,209
Total Supplies		\$ 30,527	\$ 8,705	\$ 11,495	\$ 21,450	\$ 28,709	\$ 20,288	71%	\$ 22,209
Contract Services									
30.822-4200	Contract Services	16,664	17,334	33,263	30,000	35,000	10,773	31%	35,000
Total Contract Services		\$ 16,664	\$ 17,334	\$ 33,263	\$ 30,000	\$ 35,000	\$ 10,773	31%	\$ 35,000

**Town of Beech Mountain
Waste Water Treatment**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	4/30/2024	%	2024-2025
									Budget
Misc Expenses									
30.822-4500	Environmental Testing	10,491	10,634	12,399	14,000	14,000	11,292	81%	14,000
30.822-5700	Permits	4,690	3,009	3,893	4,000	4,000	3,720	93%	4,000
Total Misc Expenses		\$ 15,181	\$ 13,643	\$ 16,292	\$ 18,000	\$ 18,000	\$ 15,012	83%	\$ 18,000
Vehicle Expenses									
30.822-6101	Gas & Fuel	1,898	1,362	3,419	2,500	3,800	2,239	59%	2,796
30.822-6201	Vehicle Maintenance	19,814	1,121	170	2,000	2,000	1,120	56%	2,000
Total Vehicle Expenses		\$ 21,712	\$ 2,483	\$ 3,589	\$ 4,500	\$ 5,800	\$ 3,359	58%	\$ 4,796
Capital Outlay									
30.822-7400	Capital Outlay	-	-						
Total Capital Outlay			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Transfers to Other Funds									
30.822-9100	Transfer to Capital Project		-		-		-		-
Total Transfers to Other Funds		\$ -	\$ -	\$ -	\$ -		\$ -	-	\$ -
Total Sewer Maintenance		\$ 271,727	\$ 304,883	\$ 309,449	\$ 350,172	\$ 372,159	\$ 275,779	74%	\$ 383,292

30.822.0200 Salaries

5% COLA, amount below year over year actual CIP increase. Some positions may have been increased by 2022 Pay and Classification Study

Department Personnel

Chief of Waste Water Plant

Waste Water Plant Treatment Operator

30.822-1000 State (ORBIT) Retirement

Increased by .75% from 12.10% to 12.85% of gross wages. Employee contributes 6% of their gross wage

30.822-1200 Data Processing

software license requirements, Treyus SCADA, PC requirements

30.822-1300 Electricity

Based on 2022 FY and addition of new well operational cost.

30.822-1600 Repairs and Maintenance

30,000 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 necessary operational supplies. Chemicals, calibrations, lab supplies and equipment, parts, reagents. All consumable needs.

30.812-3600 Uniforms

Uniforms, PPE, Workwear for all WWTP employees

30.822.4200 Contract Services

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

30.822-4500 Environmental Services

All water related testing

30.822.5700 Permits

NC State Operational Permit Fees for operations of Wastewater treatment, collections, and Land application

30.822-6201 Gas and Fuel

For vehicle operation and for generator operation.

30.822-6201 Vehicle Maintenance

Required maintenance on one skid steer and light duty truck

**Town of Beech Mountain
Taps Systems Department**

Taps & System									
		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	4/30/2024	%	2024-2025
									Budget
Personnel									
30.852-0200	Salaries	28,499	-	-	-	-	-		-
30.852-0201	Longevity pay	833	-	-	-	-	-		-
30.852-0202	Incentive pay	200	-	-	-	-	-		-
30.852-0220	Over Time Wages	3,167	-	-	-	-	-		-
30.852-0900	Fica	2,490	-	-	-	-	-		-
30.852-0902	Employee Insurance	4,228	-	-	-	-	-		-
30.852-0903	Runout Period Claims	2,466	-	-	-	-	-		-
30.852-1000	State Retirement (ORBIT)	2,895	-	-	-	-	-		-
30.852-1001	401(k)	433	-	-	-	-	-		-
Total Personnel		\$ 45,211	\$ -	\$ -			\$ -		\$ -
Utilities, Bldg & Grnds									
30.852-1200	Data Processing	1,277	571	418	1,200	1,200	0	0%	1,200
30.852-1600	Hydrant Repairs	18,101	18,947	1987	10,000	10,000	0	0%	10,000
30.852-1601	Pavement Replacement	630	634		10,000	10,000	245	2%	10,000
Total Utilities, Bldg & Grnds		\$ 20,007	\$ 20,152	\$ 2,405	\$ 21,200	\$ 21,200	\$ 245	1%	\$ 21,200
Supplies									
30.852-3300	Supplies and Materials	16,501	34,541	12,624	60,000	60,000	47,462	79%	60,000
30.852-3600	Uniforms	927	652	810	-	-	1,353		-
Total Supplies		\$ 17,429	\$ 35,193	\$ 13,434	\$ 60,000	\$ 60,000	\$ 48,815	81%	\$ 60,000
Contract Services									
30.852-4200	Contract Services	2,680	5,357	315	2,500	5,000	2,625	53%	5,000
30.852-4210	Professional Services		-		-	-	-		-
Total Contract Services		\$ 2,680	\$ 5,357	\$ 315	\$ 2,500	\$ 5,000	\$ 2,625	53%	\$ 5,000

**Town of Beech Mountain
Taps Systems Department**

										Proposed
		2020	2021	2022	2023	2024	YTD			2024-2025
		Actual	Actual	Actual	Budget	Budget	4/30/2024	%		Budget
Vehicle Expenses										
30.852-6101	Gas & Fuel	3,217	5,460	7,705	5,776	8,500	14,473	170%		17,576
30.852-6201	Vehicle Maintenance	16,003	15,543	18,825	15,000	15,000	14,201	95%		15,000
Total Vehicle Expenses		\$ 19,220	\$ 21,003	\$ 26,530	\$ 20,776	\$ 23,500	\$ 28,674	122%		\$ 32,576
Capital Outlay										
30.852-7400	Capital Outlay	0								
30.852-7401	Infill & Inflow	519					-			
30.852-7403	Fire Hydrants	10434								
30.852-7405	Meter Replacement	9779		44,981				#####		
Total Capital Outlay		\$ 20,731	\$ -	\$ 44,981	\$ -	\$ -	\$ -	#####		\$ -
Total Taps & System		\$ 125,279	\$ 81,705	\$ 87,666	\$ 104,476	\$ 109,700	\$ 80,359	73%		\$ 118,776

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.

30.852-3300 Supplies and Materials

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

30.852-3300 Contract Services

Contract installation of pumps, valves and electrical services within the distribution system

30.852.6101 Gas and Fuel

Based on previous FY history

30.852.6201 Vehicle Maintenance

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

30.852-7400 Capital Outlay

see attached document

30.853-7401 Infill and Inflow

Repair of manholes, sewer lines, and collection system repairs

30.852-7403 Fire Hydrants

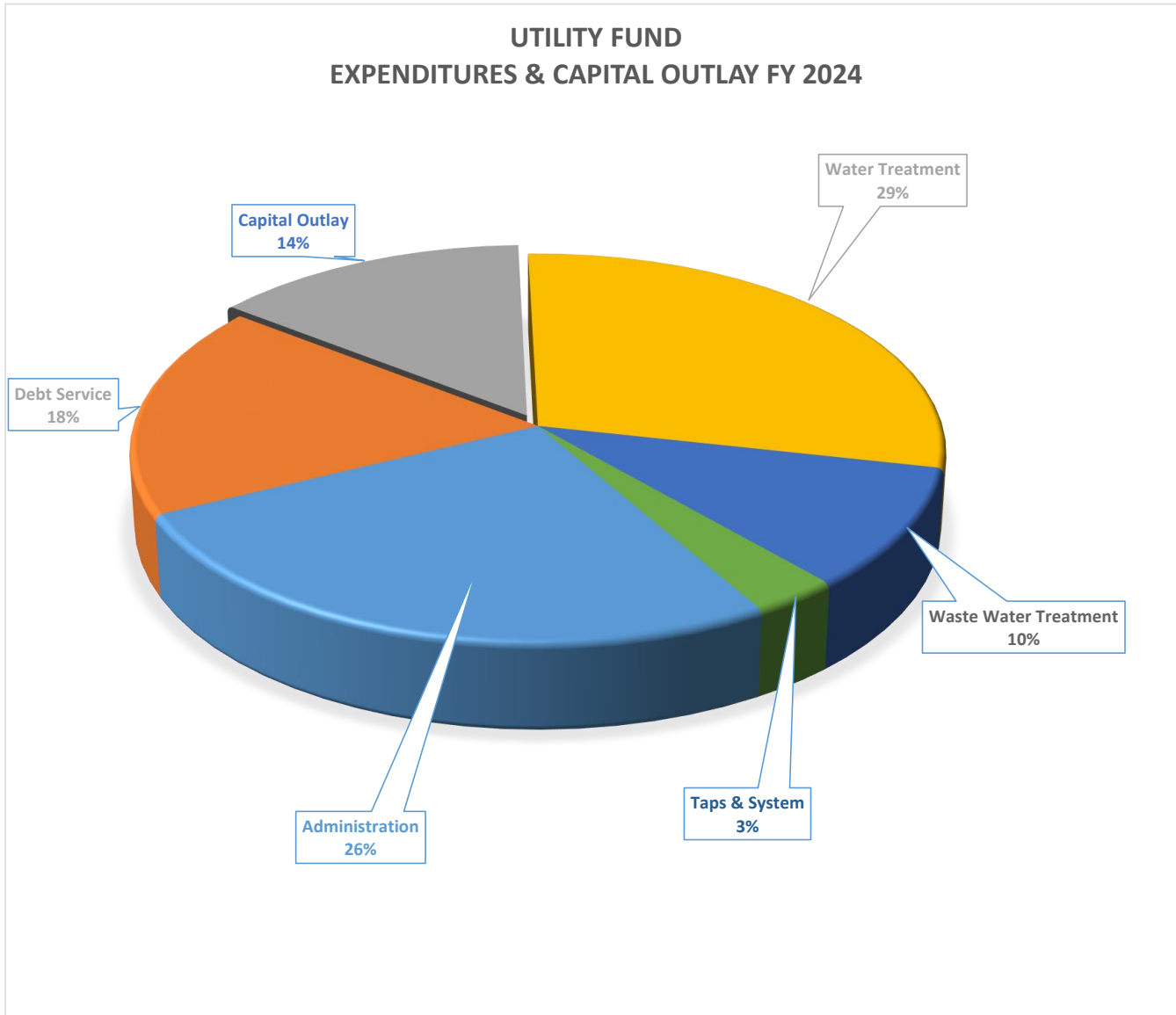
Repair and installation of fire hydrants

30.852-7405 Meter Replacement

Replacement of meter heads within the Neptune and Kamstrup systems as well as 150 service line replacement annual goal

**Town of Beech Mountain
Utility Fund Summary**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	YTD 4/30/2024	%	Proposed 2022-2023 Budget
Water Fund Revenue	\$ 2,492,624	\$ 2,722,884	\$ 3,222,086	\$ 3,508,096	\$ 3,508,096	\$ 3,458,356	99%	\$ 3,793,213
Administration	1,617,695	1,067,107	1,057,185	1,960,190	1,955,918	1,318,300	67%	2,196,490
Water Treatment	809,699	896,796	906,974	972,769	1,070,319	1,039,828	97%	1,094,656
Waste Water Treatment	271,727	304,883	309,449	350,172	372,159	275,779	74%	383,292
Taps & System	125,279	81,705	87,666	104,476	109,700	80,359	73%	118,776
Total Expenditures	\$ 2,824,399	\$ 2,350,491	\$ 2,361,273	\$ 3,387,607	\$ 3,508,096	\$ 2,714,266	77%	\$ 3,793,213
Variance	\$ (331,776)	\$ 372,393	\$ 860,814	\$ 120,489	\$ -	\$ 744,090		\$ (0)



Utility Fund Capital Reserve Fund

<u>SOURCES</u>	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	YTD 3/31/2024	%	2024-2025 Projected Budget
Transfers In										
32.399-0001 Transfer From Utility Fund (Availability Fees)			33,755	99,238	208,899	398,680	150,000	217,063		225,000
32.399-0002 Transfer From General Fund										
Total Sources	0	0	33,755	99,238	208,899	398,680	150,000	217,063		
<u>USES</u>										
Transfers Out										
XX.XXX-XXXX Transfer to Utility Capital Project Fund										
32.720-9101 Transfer to Source Water Development				37,600						
<u>Total Uses</u>	0	0	0	37,600	0	-		0		
Sources over Uses	0	0	33,755	61,638	208,899	398,680		217,063		
<u>Capital Reserve Balances</u>	<u>As of 03/20/2024</u>									
32.299-0000 Capital Reserve Utility Restricted	920,035									

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 Fund Capital Outlay

Town of Beech Mountain
Water Utility
Capital Outlay Request Summary

Prioritized Listing**2024-2025 FY****Listed project by priority of most priority to least**

<u>Listed project by priority of most priority to least</u>	<u>Cost</u>	<u>CIP Location</u>	<u>Explanatory</u>
Lift Station Maintenance (3 Pump Repairs)	60,000	Taps & System	Pump and Installation failure at 3 seperate sewer lift stations
additional radio read site X2	35,000	Water Maintenance	2 Additional installations of the constant read meter gateways.
Grassy Gap Forresty Service Tree Removal 10ft	50,000	Sewer Maintenance	The area surrounding the fence at Grassy Gap WWTP has large trees leaning into and over fences
Grassy Gap Door repair, paint, and facia board repairs	10,000	Sewer Maintenance	Steel door failing due to rust brough on by corrosive chemicals, facia board rot, and general finish paint needs.
2024 1/2 ton crew truck	65,000	Water Maintenance	Scheduled replacement of the 2018 Nissan Frontier still in service. Plan is to purchase a crew cab unit to allow for
Replacement of 30 fire hydrants	360,000	Taps & System	Replacement of non-functioning fire hydrants.

(prior FY requests)

2023-2024 FY

Chlorine Scale Replacement	\$5,000	Water Treatment	Replacement of failed chlorinator scale set at WTP
Meadows tank measurement system	\$5,000	Water Treatment	Upgrade to digital tanks measurement device of the Meadows tank
Update to UV disinfection system	\$50,000	Waste Water	Replacement of control modules in the existing system to the current product specs.
Ford F350 (S)	\$75,000	Taps & System	Replaces a 2012 F350
Manhole Rehabilitation	\$20,000	Taps & System	Rehabilitation on manholes that have deteriorated over time
Fire Hydrant Replacement / Repair	\$15,000	Taps & System	Repair or Replacement of defective hydrants
Meter Replacement / Repair	144,250	Taps & System	Repair or Replacement of meters that are defective.

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

Water Utility Capital Improvement Program Summary

Capital Funding	Fiscal Year Ending				
	Projected				
	2025	2026	2027	2028	2029
Transfer From Utility Operating Budget	534,250	774,250	-	254,250	140,000
Availability Fees From Capital Reserves	-	-	-	-	-
Appropriated Capital Reserves	-	-	179,250	-	-
Debt Financing	-	-	650,000	-	-
Grant Funding	-	-	-	-	-
Total Capital Funding	\$ 534,250	\$ 774,250	\$ 829,250	\$ 254,250	\$ 140,000

Capital Expenditures		Actual				Budget	YTD	Fiscal Year Ending				
Account #	Department	2020	2021	2022	2023	2024	4/30/2024	2025	2026	2027	2028	2029
30.720-7400	Utility Admin	73,000	-	50,000	6,000	-		-	-	-	-	-
30.812-7400	Water Maintenance	-	71,000	40,000	50,000	10,000	13,302	100,000	250,000	-	-	-
30.822-7400	Wastewater		30,000	70,000	325,000	50,000	95,480	60,000	50,000	-	-	65,000
30.852-7400	Taps & System-CO	97,000	-	300,000	-	75,000	61,752	60,000	295,000	650,000	75,000	75,000
30.852-7401	T&S-Infill & Inflow	-	-	-	50,000	20,000	-	20,000	20,000	20,000	20,000	-
30.852-7403	T&S-Fire Hydrants	-	50,000	28,000	32,000	15,000	-	150,000	15,000	15,000	15,000	-
30.852-7405	T&S-Meter Replacement	-	97,500	117,500	141,500	144,250	112,267	144,250	144,250	144,250	144,250	-
Total Capital Outlay		\$ 170,000	\$ 248,500	\$ 605,500	\$ 604,500	\$ 314,250	\$ 282,801	\$ 534,250	\$ 774,250	\$ 829,250	\$ 254,250	\$ 140,000

**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**

Water Treatment Department Capital Improvement Program														
Capital Funding										Fiscal Year Ending Projected				
										2025	2026	2027	2028	2029
Transfer From Utility Operating Budget										100,000	250,000	-	-	-
Availability Fees														
Appropriated Reserves														
Debt Financing														
Grant Funding														
Total Capital Funding										\$ 100,000	\$ 250,000	\$ -	\$ -	\$ -
Capital Expenditures														
Budget Account		Actual				Budget	YTD	Projected						
		2020	2021	2022	2023	2024	4/30/2024	%	2025	2026	2027	2028	2029	
30.812-7400	Capital Outlay	-	71,000	40,000	50,000	10,000	13,302		100,000	250,000	-	-	-	
Total Capital Outlay		-	71,000	40,000	50,000	10,000.00	13,302.00		100,000	250,000	-	-	-	
<u>Item/Project Description</u>														
SH/PW 12" WATER LINE														
Nissan Pickup														
Millpond and Ashwood pumps rebuild														
Well Exploration														
Neptune Meter														
Antenna														
Listening Device														
WTP Turbidimeters														
2x Additional radio read site														
Benchtop meters replacement WTP/Turbidimeter Upgrade														
2024 1/2 ton crew truck														
Generator Installation at Meadows Pump Station														
Chlorine Scale Replacement														
Meadows tank measurement system														

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

Detail Listing

Item/Project Description

Additional Budget Justification

30.812-7400

2024-2025

2x Additional radio read site

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.

2024 1/2 ton crew truck

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

(prior FY requests)

2023-2024

Replacement of 2018 Nissan Frontier

Replacement of 2018 Nissan Frontier

Chlorine Scale Replacement

Replacement of failed chlorinator scale set at WTP

Meadows tank measurement system

Upgrade to digital tanks measurement device of the Meadows tank

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

Waste Water Treatment Department Capital Improvement Program														
										Fiscal Year Ending Projected				
Capital Funding										2025	2026	2027	2028	2029
Transfer From Utility Operating Budget										60,000	50,000	-	-	65,000
Capital Reserve Fund														
Appropriated Reserve														
Debt Financing														
Grant Funding														
Total Capital Funding										\$ 60,000	\$ 50,000	\$ -	\$ -	\$ 65,000
Capital Expenditures														
Budget Account		Actual				Budget	YTD	Projected						
		2020	2021	2022	2023	2024	4/30/2024	%	2025	2026	2027	2028	2029	
30.822-7400	Capital Outlay	-	30,000	70,000	325,000	50,000	95,480		60,000	50,000	-	-	65,000	
Total Capital Outlay		\$ -	\$ 30,000	\$ 70,000	\$ 325,000	\$ 50,000	\$ 95,480		\$ 60,000	\$ 50,000	\$ -	\$ -	\$ 65,000	
Item/Project Description														
	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			-					65000	
	OZ lift station Move				250,000									
	sewer camera			25,000										
	Update to UV Disinfection System					50,000	95480							
	Grassy Gap Forresty Service Tree Removal 10ft								50000	50000				
	Grassy Gap Door repair, paint, and facia board repairs								10000					

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

Taps & System Department Capital Improvement Program														
										Fiscal Year Ending Projected				
Capital Funding										2025	2026	2027	2028	2029
Transfer From Utility Operating Budget										374,250	474,250		254,250	75,000
Capital Reserve Fund														
Appropriated Reserves												179,250		
Debt Financing												650,000		
Grant Funding														
Total Capital Funding										\$ 374,250	\$ 474,250	\$ 829,250	\$ 254,250	\$ 75,000
Capital Expenditures														
Budget Account		Actual				Budget	YTD		Projected					
		2020	2021	2022	2023	2024	4/30/2024	%	2025	2026	2027	2028	2029	
30.852-7400	Capital Outlay	97,000	0	300,000	0	75,000	61,752	#####	60,000	295,000	650,000	75,000	75,000	
30.852-7401	Infill & Inflow	0	0	0	50,000	20,000	0		20,000	20,000	20,000	20,000	-	
30.852-7403	Fire Hydrants	0	50,000	28,000	32,000	15,000	0	0%	150,000	15,000	15,000	15,000	0	
30.852-7405	Meter Replacement	0	97,500	117,500	141,500	144,250	112,267		144,250	144,250	144,250	144,250	0	
Total Capital Outlay		\$ 97,000	\$ 147,500	\$ 445,500	\$ 223,500	\$ 254,250	\$ 174,019	78%	\$ 374,250	\$ 474,250	\$ 829,250	\$ 254,250	\$ 75,000	
<u>Item/Project Description</u>														
30-852-7400														
Lift Station Maintenance (3 Pump Repairs)														
Generator at Parkway		85,000												
Replace pinnacle water meter		12,000												
Pressure Reducing Value Lid														
St. Andrews Line Install				300000										
2023 Ford F350 With Utility Bed						75,000	61752						75,000	
2025 Ford Blue Utility F350									75,000					
2020 Chevy 7500 Dump		120,000										75,000		
2025 FREIGHTLINER DUMP (10 Speed)									200,000					
2026 Sterling Vac Truck										650,000				
2016 CASE Backhoe 590N														
1999 Power Prime Pump (Blue Tag along)										20,000				
Meadows Tank Painting (found in the Water CIP) Only if TDA grant					50,000									
30-852-7401														
Pipe & Acs														
MH REPAIR/Cleaning		20,000	20000	20,000	20,000	20,000			20,000	20,000	20,000	20,000		
30-852-7403														
Hydrants & Acs														
Hydrants & Acs		8,000	30000	8,000	12,000	15,000			150,000	15,000	15,000	15,000		
Hydrant														
30-852-7405														
Meter Register														
Meter Register/ Antenna		10,000		10,000	12,000									
Meter														
2" Meters														
Taps Replace Project			97500	107,500	129,500	129,250	112267		129,250	129,250	129,250	129,250		
Meter Replacer			10000			15,000			15,000	15,000	15,000	15,000		

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

Detail Listing**Item/Project Description****Additional Budget Justification****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 Wintercrest, 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

HYRANTS REPAIRS

Repairs and replacements for 3 fire hydrants annually, assorted repairs parts
Replacement of 30 Fire hydrants. (12,000 each installed)

30-852-7405

METERS REPLACEMENT

Service line Replacement Program

Replacement of meter heads and meter bodies
Goal of 150 service lines replaced annually.

(prior FY requests)

2023-2024**30-852-7400**

Replace Sewer Service Truck

Replacement of sewer service vehicle (2012) service bed and pump lift.

30-852-7401

REPAIR MANHOLES

To repair and replace deteriorating manholes and sewer lines

30-852-7403

HYRANTS REPAIRS

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

30-852-7405

METERS REPLACEMENT

Service line Replacement Program

Replacement of meter heads and meter bodies
Goal of 150 service lines replaced annually. 10% cost increase in 2023

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

**Town of Beech Mountain
Sanitation Department**

Sanitation Fund		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	4/30/2024	%	2024-2025
									Budget
Income									
Interest Income									
35.329-0000	Interest on Investments	2,882	42	351	8,231	150	9,263	6175%	500
Total Interest Income		\$ 2,882	\$ 42	\$ 351	\$ 8,231	\$ 150	\$ 9,263	6175%	\$ 500
Miscellaneous Income									
35.335-0000	Recycling Revenue	44,399	54,160	7,270	4,546	3,500	2,596	74%	5,000
35.335-0001	Non-Utility Sanitation Fee	2,590	22,814	19,590	22,420	17,000	10,830	64%	12,600
35.335-0002	Center One Time Use	-	6,370	2,975	1,165		1,170		-
Total Miscellaneous Income		\$ 46,989	\$ 83,344	\$ 29,835	\$ 28,131	\$ 20,500	\$ 14,596	71%	\$ 17,600
State Revenue									
35.345-0000	Solid Waste Disposal Tax	192	250	452	529	370		0%	370
Total State Revenue		\$ 192	\$ 250	\$ 452	\$ 529	\$ 370	\$ -	0%	\$ 370
Fees									
35.359-0000	Sanitation Fee Revenue	464,551	615,827	720,887	675,820	761,460	574,039	75%	909,600
35.359-0003	Sanitation Penalties	10,439	30,364	16,300	9,797	10,000	10,227	102%	10,000
Total Fees		\$ 474,990	\$ 646,191	\$ 737,187	\$ 685,617	\$ 771,460	\$ 584,266	76%	\$ 919,600
Gains/Losses									
35.383-0000	Gain on Sale of Fixed Assets			35,500			5,075		30,811
Total Gains/Losses			\$ -	\$ 35,500	\$ -		\$ 5,075		\$ 30,811
Proceeds									
35.393-0000	Proceeds Lease/Purchase	\$ 1,860	\$ 1,325		\$ -				\$ 305,000
Total Proceeds		\$ 1,860	\$ 1,325	\$ -	\$ -		\$ -		\$ 305,000
Transfers									
35.399-0000	Fund Balance Appropriated		-				-		
35.399-0002	Transfer from Capital Project				1,513		-		
Total Transfers		\$ -	\$ -	\$ -	\$ 1,513		\$ -	0%	\$ -
Total Sanitation Fund Revenue		\$ 526,913	\$ 731,152	\$ 803,325	\$ 724,021	\$ 792,480	\$ 613,200	77%	\$ 1,273,881

**Town of Beech Mountain
Sanitation Department**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	4/30/2024	%	2024-2025
									Budget
Sanitation Expenditures									
Personnel									
35.580-0200	Salaries	188,312	229,338	333,633	353,237	354,787	286,306	81%	368,174
35.580-0201	Longevity pay	2,250	2,750	2,750	2,500	4,000		0%	7,165
35.580-0202	Incentive pay	1,200	1,200	3,000	3,150	2,700	3,500	130%	2,700
35.580-0210	Part Time Wages	0	-	0	3,581		454		-
35.580-0220	Over Time Wages	8,954	11,759	21,010	16,073	10,000	15,785	158%	20,000
35.580-0900	Fica	14,922	17,997	27,773	28,353	28,419	22,930	81%	30,450
35.580-0901	Hep B Shots	0	-	0		600			600
35.580-0902	Employee Insurance	72,619	57,231	89,497	101,766	78,341	65,356	83%	80,463
35.580-0903	Runout Period Claims	1,897	-	0					-
35.580-1000	State Retirement (ORBIT)	17,960	24,432	39,965	46,721	47,699	34,836	73%	54,133
35.580-1001	401(k)	6,728	9,315	15,490	17,555	14,591	14,655	100%	15,527
Total Personnel		\$ 314,842	\$ 354,022	\$ 533,118	\$ 572,936	\$ 541,137	\$ 443,822	82%	\$ 579,212
Utilities, Bldg & Grnds									
35.580-1100	Phone	-	-	219	\$ 239	\$ 159	198	125%	\$ 272
35.580-1200	Data Processing	1,277	232	1144	263	500	-	0%	500
35.580-1300	Utilities	1,804	2,349	7973	10,942	9,775	9189	94%	10,952
35.580-1600	Building Maintenance	2,978	309	878	368	2,000	1447	72%	2,000
Total Utilities, Bldg & Grnds		\$ 6,059	\$ 2,890	\$ 10,214	\$ 11,812	\$ 12,434	\$ 10,834	87%	\$ 13,724
Supplies									
35.580-3300	Supplies and Materials	7,825	3,385	8,939	8,705	10,000	5,055	51%	10,000
35.580-3600	Uniforms	5,021	6,773	9,350	9,670	9,196	7,867	86%	5,000
Total Supplies		\$ 12,846	\$ 10,158	\$ 18,289	\$ 18,375	\$ 19,196	\$ 12,922	67%	\$ 15,000
Contract Services									
35.580-4200	Contract Services	20,170	27,398	42,940	2,357	2,000		0%	2,000
35.580-4220	Advertising/Notifications		\$ 274		\$ 335				
Total Contract Services		\$ 20,170	\$ 27,672	\$ 42,940	\$ 2,692	\$ 2,000	\$ -	0%	\$ 2,000
Misc Expenses									
35.580-5400	Insurance	24,520	20,704	24,747	5,199	10,000	11,416	114%	11,416
35.580-5702	Asset Disposal Loss	-	-	-	-			-	-
35.580-5705	Comm Landfill Fees	39,180	89,159	45,648	54,095	53,100	37,423	70%	54,000
35.580-5900	Depreciation Expense	46,933	53,390	139,279	141,769				-
Total Misc Expenses		\$ 110,633	\$ 163,253	\$ 209,674	\$ 201,063	\$ 63,100	\$ 48,839	77%	\$ 65,416

**Town of Beech Mountain
Sanitation Department**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	4/30/2024	%	2024-2025
									Budget
Vehicle Expenses									
35.580-6101	Gas & Fuel	11,071	11,411	22,249	26,533	24,468	14,012	57%	19,468
35.580-6201	Vehicle Maintenance	17,539	8,870	15,223	15,435	25,000	19,985	80%	13,000
Total Vehicle Expenses		\$ 28,609	\$ 20,281	\$ 37,472	\$ 41,968	\$ 49,468	\$ 33,997	69%	\$ 32,468
Capital Outlay									
35.580-7400	Capital Outlay	-	-	-	-				
35.580-7401	New Facility								
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -		\$ -		\$ -
Debt Principal & Interest									
35.580-8400	Debt - Principal	-	-	-			31,200		151,990
35.580-8401	Debt - Interest	-	17,410	16,539			14,798		40,635
Total Debt Principal & Interest			\$ 17,410	\$ 16,539	\$ -		\$ 45,998	0%	\$ 192,625
Transfers to Other Funds									
35.580-9100	Transfer to Fund Balance	-	-			105,145	-		68,436
35.580-9201	Transfer to Capital Project	-	-	14,383			7,082		305,000
Total Transfers to Other Funds			\$ -	\$ 14,383	\$ -	\$ 105,145	\$ 7,082	49%	\$ 373,436
Contingency									
35.580-9400	Contingency		-						-
Total Contingency			\$ -	\$ -	\$ -		\$ -		\$ -
Total Sanitation Fund Expenditures		\$ 493,159	\$ 595,686	\$ 882,628	\$ 848,846	\$ 792,480	\$ 603,494	76%	\$ 1,273,881
Variance		\$ 33,754	\$ 135,466	\$ (79,303)	\$ (124,825)	\$ -	\$ 9,706		\$ (0)

Sanitation Revenue Notes

359-0000 Sanitation Fee Revenue

2000 sanitation residential customers. Increase monthly by \$5 per

35.359-0003 Sanitation Penalties

Bear fines, compliance failure

35.399-0000 Fund Balance Appropriated

Need for increase in Fund Balance for the purchase of future equipment

Expenditure Notes

35.580.0200 Salaries

5% COLA, amount below year over year actual CIP increase. Some positions may have been increased by 2022 Pay and Classification Study

Department Personnel

Sanitation Crew Leader

Sanitation Equipment Operator

(4) Convenience Center Attendants

(4) Sanitation Crewmembers

35.580-0901 Hep B Shots

2 current employees at 300 each.

35.580-1000 State Retirement (ORBIT)

Increased by .75% from 12.10% to 12.85% of gross wages. Employee contributes 6% of their gross wage

35.580-1200 Data Processing

PC Requirements

35.580-1300 Utilities

Based on 2023 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, 120 boots, hats, hoodies, rain/snow gear, annual uniforms

35.580-4200 Contract Services

Fence Repairs, Compactor Service Technicians, Video Surveillance Service. (Republic Services Fees for contracted commercial accounts REMOVED 2023)

35.580-5705 Comm Landfill Fees

Watauga Landfill solid waste tonage charges. 879 tons in 2023, budgeted for 900 tons 2024 at \$59/ton

35.580-6101 Gas and Fuel

Based on Previous year usage

35.580-6201 Vehicle Maintenance

Standard maintenance, tires, chains, repairs, on all sanitation vehicles (8 vehicles)

35.580-8400 Principle Payment

Existing debt payment is \$90,990 and the proposed is \$61,000 for a total of \$151,990. New proposed is calculated on a 5 year note at 8%.

Existing interest payment is \$16,235 and the proposed is \$24,400 for a total of \$40,635

35.580-9100 Transfer to Fund Balance

Reserve fund for vehicle replacement expenses. (8 Vehicles)

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

Sanitation Department Capital Improvement Program														
Capital Funding										Fiscal Year Ending Projected				
										2025	2026	2027	2028	2029
Transfer From General Fund														
Appropriated Fund Balance										85,000	75,000	10,000	10,000	275,000
Debt Financing														
Grant Funding														
Total Capital Funding										\$ 85,000	\$ 75,000	\$ 10,000	\$ 10,000	\$ 275,000
Capital Expenditures														
Budget Account		Fiscal Year Ending Actual				Budget 2024	YTD 4/30/2024	%	Fiscal Year Ending Projected					
		2020	2021	2022	2023	2024	4/30/2024	%	2025	2026	2027	2028	2029	
35.580-7400	Capital Outlay	0	-	-	5,000	10,000	7,082		85,000	75,000	10,000	10,000	275,000	
Total Capital Outlay		\$ -	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ 7,082		\$ 85,000	\$ 75,000	\$ 10,000	\$ 10,000	\$ 275,000	
Item/Project Description														
new fence and gates around old convenience site					5,000									
2018 Ford F150										65,000				
2018 F450 Dump									75,000					
2024 International Swap									moved to cap					
2028 Western Star Cable Truck													265,000	
2020 Freightliner Cable Truck						200000								
2021 Dodge Garbage #1-S						115,900								
Replacement Garbage Container (x10)		8000			10000	10000	7082		10,000	10,000	10,000	10,000	10,000	

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

Detail Listing

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
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2024-2025

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.
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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.
-------------------------------------	--

(prior FY requests)

2023-2024

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**

Emergency Telephone System		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Actual	Budget	4/30/2024	%	2024-2025
									Budget
Revenue									
Interest Revenue									
65.327-0000	Interest on Investments	944	14	117	15	3,000	3,038	101%	1,000
Total Interest Revenue		\$ 944	\$ 14	\$ 117	\$ 15	\$ 3,000	\$ 3,038	101%	\$ 1,000
Miscellaneous Revenue									
65.335-0000	Miscellaneous Revenue		-	3,089	-		-	-	
Total Miscellaneous Revenue			\$ -	\$ 3,089	\$ -		\$ -	-	
Metered Sales & Fees									
65.375-0000	Statewide 911 Fee	70,298	103,065	87,054	71,146	50,161	33,441	67%	-
Total Metered Sales & Fees		\$ 70,298	\$ 103,065	\$ 87,054	\$ 71,146	\$ 50,161	\$ 33,441	67%	\$ -
Transfers									
65.399-0000	911 - Transfer From Reserve				40,911	42,539			96,700
65.398-0001	Transfer Fr General Fund								
Total Transfers			\$ -	\$ -	\$ 40,911	\$ 42,539	\$ -	0%	\$ 96,700
Total E911 Revenue		\$ 71,242	\$ 103,079	\$ 90,260	\$ 112,072	\$ 95,700	\$ 36,479	33%	\$ 97,700

**Town of Beech Mountain
Emergency Telephone System**

		2020	2021	2022	2023	2024	YTD		Proposed
		Actual	Actual	Actual	Budget	Budget	4/30/2024	%	2024-2025
									Budget
Expenditures									
Utilities, Bldg & Grnds									
65.410-1100	Telephone	16,363	14,707	13,122	20,000	20,000	6,342	32%	22,000
65.410-1101	Postage								
65.410-1200	Data Processing	437	5,123	6,000	12,800	12,800	4,500	35%	12,800
65.410-1400	Training	665	2,620	1,069	4,000	4,000	1,971	49%	4,000
65.410-1600	Repairs & Maintenance	945	400	1,000	9,500	9,500		0%	9,500
Total Utilities, Bldg & Grnds		\$ 18,410	\$ 22,850	\$ 21,191	\$ 46,300	\$ 46,300	\$ 12,813	28%	\$ 48,300
Supplies									
65.410-3300	Supplies and Materials	50	995	1,324	2,400	2,400	87	4%	2,400
Total Supplies		\$ 50	\$ 995	\$ 1,324	\$ 2,400	\$ 2,400	\$ 87	4%	\$ 2,400
Contract Services									
65.410-4200	Contract Services	35,027	43,988	16,057	46,572	47,000	18,963	41%	47,000
Total Contract Services		\$ 35,027	\$ 43,988	\$ 16,057	\$ 46,572	\$ 47,000	\$ 18,963	41%	\$ 47,000
Misc Expenses									
65.410-5400	Insurance		-			-	-		-
Total Misc Expenses			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Capital Outlay									
65.410-7400	Capital Outlay		-		16,800				
Total Capital Outlay		\$ -	\$ -	\$ -	\$ 16,800	\$ -	\$ -		\$ -
Transfers to Other Funds									
65.410-9100	Transfer to Fund Balance		-						
Total Transfers to Other Funds			\$ -	\$ -	\$ -		\$ -		\$ -
Total E911 Expenditures		\$ 53,487	\$ 67,833	\$ 38,572	\$ 112,072	\$ 95,700	\$ 31,863	28%	\$ 97,700
Variance		\$ 17,755	\$ 35,246	\$ 51,688	\$ 0	\$ 0	\$ 4,616		\$ -

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

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

Data Processi Line item covers the annual IT contract and 2 - 911 workstation computers, monitors, keyboards, and etc... 911 workstations will be upgraded on a 5 year plan. (per NC 911 Board)

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

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

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

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

Capital Outlay: 410-7400 - Line item covers the cost of 2 new portable radios.

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

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

<u>Item/Project Description</u>	<u>Additional Budget Justification</u>
<u>2023-2024</u> New 911 Servers New 911 Chairs	Replacing aging server, last upgrades in 2017 - 5 year upgrade schedule. Replace the chairs that are worn out.
<u>2024-2025</u> New Portable Radios	The radios will be purchased via a 100% grant refund by the NC 911 Board awarded this year.
<u>2025-2026</u> New 911 Chairs	Replace the chairs that are worn out.
<u>2026-2027</u> New 911 Computer Equipment New 911 Chairs	Computers, monitors, keyboards, and etc.. (2 workstations) last upgrade 2023. 3 year upgrade schedule. Replace the chairs that are worn out.

Revenues

25-310-0000 Federal Forfeitures

There are none at this time

25-320-0000 NC Sales Tax on Contraband

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

25-330-0000 Police Department Donations

Donations

25-331-0000 BEEHCOP Promotions

Sales to benefit community policing

25-340-0000 NADDI Grant

National Association of Drug Diversion Investigators training Grants

Expenditures

25-510-0001 Federal Forfeiture Program

No funds for program use

25-510-0004 BEEHCOP Promotions

Used to promote Community Policing and Police benevolence activities.

Town of Beech Mountain
Capital Project Budget Ordinances

List of active Capital Project Budget Ordinances
and Project to Date Activity

As of June 30st, 2024 the following Capital Project Budget Ordinances are open

Fund – 40

Capital Equipment Purchase Project Ordinance No. 2024-02

Fund 81

Skiloft Stormwater Capital Project Ordinance No. 2024-01

Fund – 82

Grassy Gap Sewershed Study Capital Project Ordinance No. 2023-02

Fund – 83

Town Hall and Visitor Center Renovation and Expansion Capital Project Ordinance
No. 2023-01

Fund – 85

Source Water Development Capital Project Ordinance No. 2020-03

Fund – 86

2022 Sewer Main Improvement Capital Project Ordinance No. 2021-06

Fund – 87

2022 Water System Rehabilitation Capital Project Ordinance No. 2021-07

Town of Beech Mountain
Capital Project Budget Ordinances

List of active Capital Project Budget Ordinances
and Project to Date Activity

As of June 30st, 2024 the following Capital Project Budget Ordinances are open

Fund – 40

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No. 2023-01

Fund – 85

Source Water Development Capital Project Ordinance No. 2020-03

Fund – 86

2022 Sewer Main Improvement Capital Project Ordinance No. 2021-06

Fund – 87

2022 Water System Rehabilitation Capital Project Ordinance No. 2021-07



Ordinance No. 2024-02

Town of Beech Mountain
North Carolina

Date: 05/14/2024

TOWN OF BEECH MOUNTAIN

CAPITAL BUDGET ORDINANCE No. 2024-02

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

**Capital Project Budget Ordinance
Heavy Equipment Purchase**

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

Section 1. The project authorized is the 2024 Heavy Equipment Purchase to be financed by a installment financing arrangement to be determined at the time of delivery. This project will replace Fire Department Tanker 9301, 2 Ton Class Dump Truck and Swap Loader Truck. The exact specifications of each will be determined at the time of ordering each.

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

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

Tanker	1,100,000
2 Ton Class Dump Truck	220,000
Swap Loader	250,000
Loan closing & legal	50,000
Total	\$1,620,000



Ordinance No. 2024-02

Town of Beech Mountain
North Carolina

Date: 05/14/2024

TOWN OF BEECH MOUNTAIN

CAPITAL BUDGET ORDINANCE No. 2024-02

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

**Capital Project Budget Ordinance
Heavy Equipment Purchase**

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

Section 1. The project authorized is the 2024 Heavy Equipment Purchase to be financed by a installment financing arrangement to be determined at the time of delivery. This project will replace Fire Department Tanker 9301, 2 Ton Class Dump Truck and Swap Loader Truck. The exact specifications of each will be determined at the time of ordering each.

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

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

Tanker	1,100,000
2 Ton Class Dump Truck	220,000
Swap Loader	250,000
Loan closing & legal	50,000
Total	\$1,620,000

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

Installment Loan	\$1,620,000
Total	\$1,620,000

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

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

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

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

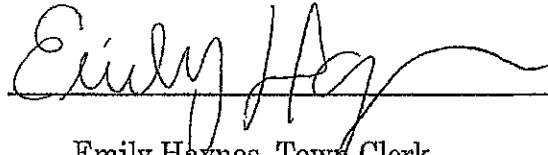
Section 9. Copies of this capital project ordinance shall be furnished to the Town Clerk, and to the Budget Officer and the Finance Officer for direction in carrying out this project.

Adopted this 14th day of May 2024 at Beech Mountain, North Carolina.



Weidner Abernethy, Mayor

ATTEST:



Emily Haynes, Town Clerk

(Seal)



Fund – 40 has no activity as of May 31st, 2024



Capital Grant Budget Ordinance #2024-01

Town of Beech Mountain
North Carolina

Date: 1/9/2024

CAPITAL GRANT BUDGET ORDINANCE No. 2024-01

TOWN OF BEECH MOUNTAIN

2024 Skiloft Stormwater Capital Project

American Rescue Plan-Earmarked

NCDEQ Project # SRP-D-ARP-0089 and Earmark S.L. 2023-134

BE IT ORDAINED by the Town Council of the Town of Beech Mountain, that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following Capital Grant Project Ordinance is hereby adopted:

Section 1. The project authorized is the **2024 Skiloft Stormwater Project** to be financed by a Grant from the State Fiscal Recovery Fund. This project will install, replace and or repair the stormwater system on Skiloft Road. The number of which is to be determined, as well as other specifications, by the assigned engineering consultant.

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

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

Surveying & Engineering Design -- Water Service Lines	\$21,000
Surveying & Engineering -- Retain walls & Grading	100,000
Stormwater Improvements	1,822,392
Construction Administration/Observation	60,000
Contingency	91,120

Total **\$2,094,512**

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

State Fiscal Recovery ARPA Grant SRP-D-ARP-0089	\$1,000,000
State Earmark Grant S.L. 2023-134	1,094,512
Total	\$2,094,512

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

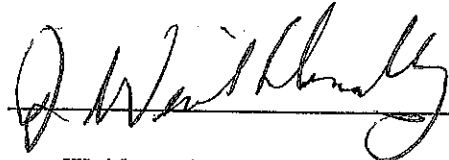
Section 6. Funds may be advanced from the General Fund for the purpose of making payments as due. Reimbursement requests should be made to the granting agency in an orderly and timely manner.

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

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

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

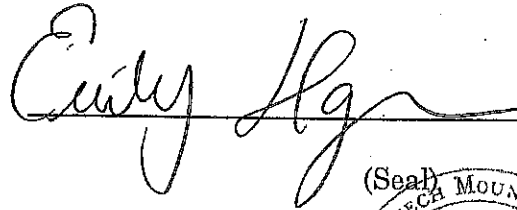
Adopted this 9th day of January 2024 at Beech Mountain, North Carolina.



Weidner Abernethy, Mayor

ATTEST:

Emily Haynes, Town Clerk





Fund – 81 has no activity as of May 31st, 2024



Ordinance 2023-02

Town of Beech Mountain
North Carolina

Date: 06/13/2023

**CAPITAL BUDGET ORDINANCE No. 2023-02
TOWN OF BEECH MOUNTAIN**

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

Capital Project Budget Ordinance

**The Grassy Gap WWTP Sewershed Study
American Rescue Plan-Earmarked
NCDEQ Project # E-AIA-W-ARP-0049**

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

Section 1. The project authorized is the Grassy Gap WWTP Sewershed Study to be financed by a State Fiscal Recovery Fund, This project will study the condition of the sewer system in the Grassy Gap WWTP Sewershed in accordance with agreed scope of work.

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

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

Flow Meter Rental	\$30,000
Sewer Camera Purchase	40,000
Engineering	218,000
Contracted Excavation & Miscellaneous Services	17,000
Contracted Sewer Camera Inspections	95,000
Total	\$400,000

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

State Fiscal Recovery Fund ARPA Grant	\$400,000
Total	\$400,000

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

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

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

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

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

Adopted this 13th day of June 2023 at Beech Mountain, North Carolina.

Barry Kaufman, Mayor

ATTEST:

Tamara Mercer

Tamara Mercer, Town Clerk



Town of Beech Mountain
 Pond Creek SewerShed Study
 NCDEQ Project # AIA-W-ARP-0049
 Funding Source: ARP grant
 Funding Amount: \$400,000
 as of May 31,2024

82-Fund

<u>Revenues</u>	Budget	2023	2024 YTD	Total
82-370-0000 ARPA Grant Funding	400,000	58,218	130,035	188,253
Total Revenue		58,218	130,035	188,253
 <u>Expenditures</u>				
82-822-1601 Flow Meter Rental	30,000		32,815	32,815
82-822-1602 Sewer Camera Purchase	40,000	41,257		41,257
82-822-2010 Engineering Analysis	218,000	16,961	48,334	65,295
82-822-4200 Contracted Excavation	17,000			-
82-822-4201 Contracted Sewer Camera Insp	95,000			-
Total Expenditures		58,218	81,149	139,367
Revenues Over/(under)		-	48,886	48,886



Ordinance

Town of Beech Mountain
North Carolina

Date: 4/11/2023

Ordinance No. 2023-01
TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
TOWN HALL & VISITOR CENTER ADDITION AND RENOVATION CAPITAL
PROJECT ORDINANCE

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

Section 1: The project authorized is the Town Hall Visitor Center Addition and Renovation Project to be financed by an Installment Financing Agreement with Truist Bank in the amount of \$550,000, along with a grant of \$600,000 provided by the Beech Mountain Tourism and Development Authority and \$750,000 from the town's General Fund.

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

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

Construction Costs	\$ 1,900,000
Total appropriations	<u>\$1,900,000</u>

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

Proceeds -- Installment Loan	\$550,000
Beech Mountain Tourism and Development	600,000
Town of Beech Mountain General Fund	<u>750,000</u>
Total estimated revenue	<u>\$1,900,000</u>

Adopted this 12th day of July 2022 at Beech Mountain, North Carolina.

Barry Kaufman, Mayor

ATTEST:

Tamara Mercer, Town Clerk

(Seal)

Town of Beech Mountain
 Town Hall & Visitor Center Renovation
 Funding

Fund -83

Revenues		Budget	FY 2023	FY 2024	Totals
83-370-0000	Loan Proceeds	550,000	82,071	462,040	544,111
83-399-0000	Transferred from General Fund	<u>1,446,000</u>	<u>364,848</u>	<u>985,152</u>	<u>1,350,000</u>
	Totals	1,996,000	446,919	1,447,192	1,894,111
Expenditures					
83-430-1600	Construction Cost	1,900,000	220,605	1,357,386	1,577,991
83-430-2010	Design and Engineering	50,000	91,904	29,623	121,527
83-430-3010	Permitting	-			-
83-430-3011	Admin & Observation	-		3,672	3,672
83-430-3200	Mobile Office Rental	-		16,929	16,929
83-430-3500	Communications/hardware	46,000	12,211	79,424	91,635
83-430-9100	Transfer fot General Fund	-			0
	Totals	1,996,000	324,720	1,487,034	1,811,754
	Revenues Over or (Under)	-	122,199	(39,842)	82,357



Ordinance

Town of Beech Mountain
North Carolina

Date: 05/12/2020

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

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

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

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

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

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

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

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

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


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

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

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


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

Adopted this 12th day of May 2020.

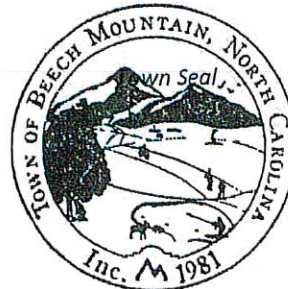


Barry Kaufman, Mayor

ATTEST:



Tamara Mercer, Town Clerk



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

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

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

Amend the name of the Capital Project:

To:

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

APPROVED THIS THE 9TH DAY of March 2021

Tamara Mercer, Clerk

Barry Kaufman, Mayor

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
ORDINANCE No. 2020-03
SOURCE WATER DEVELOPMENT CAPITAL PROJECT
AMENDMENT #2020-03,002**

**TO THE ORDINANCE APPROPRIATING FUNDS FOR THE
SOURCE WATER DEVELOPMENT CAPITAL PROJECT**

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

A. EXPENDITURES

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

a. Source Water Development Capital Project

1. Pinnacle Ridge Well Construction \$270,000

TOTAL CHANGES TO EXPENDITURES \$270,000

B. REVENUES:

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

b. Transfer from Utility Capital Reserve Fund: \$270,000

TOTAL CHANGES TO REVENUES \$270,000

APPROVED THIS THE 11TH DAY of April 2023

Tamara Mercer, Clerk

Barry Kaufman, Mayor

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
ORDINANCE No. 2020-03
SOURCE WATER DEVELOPMENT CAPITAL PROJECT
AMENDMENT #2020-03.003**

**TO THE ORDINANCE APPROPRIATING FUNDS FOR THE
SOURCE WATER DEVELOPMENT CAPITAL PROJECT**

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

A. EXPENDITURES

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

a. Source Water Development Capital Project

1. Pinnacle Ridge Well Construction	\$51,000
2. Lake Coffey Design & Planning	<u>1,794,500</u>

TOTAL CHANGES TO EXPENDITURES	<u>\$1,845,500</u>
-------------------------------	--------------------

B. REVENUES:

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

b. FEMA Phase I Grant proceeds 90%	\$1,615,050
c. FEMA Phase I Town 10% (85-399-0002)	179,450
d. Transfer from Water Utility (85-399-0002)	321,000
e. Transfer from Capital Reserve	<u>(270,000)</u>

TOTAL CHANGES TO REVENUES	<u>\$1,845,500</u>
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APPROVED THIS THE 9TH DAY of April 2024

Emily Haynes, Town Clerk

Weidner Abernethy, Mayor

Fund - 85 SOURCE WATER DEVELOPMENT

	Budget	Increased	Decreased	Current Budget	FY2020	FY2021	FY 2022	FY2023	Fy 2024	Total	
85-335-0000	Miscellaneous Revenue			-		100	184	268	216	768	
85-350-0000	Source Water Develop Capital Fee			-						-	
85-399-0001	Transfer from General Fund			-						-	
85-399-0002	Transfer From Water Utility	885,026		885,026	74,206	153,467	153,927	215,347	180,601	777,549	
85-399-0003	Transfer From Capital Reserve	384,576	270,000	654,576						-	
85-351-0000	DR4487 Funds @ 100%		1,615,050	1,615,050						-	
Total		384,576	2,770,076	654,576	2,500,076	74,206	159,567	154,111	215,616	180,817	778,317
85-850-1600	Lake Coffee Constr Cost			-						-	
85-850-1601	Pinnacle Ridge Well Const		321,000	321,000				142,781	145,377	288,158	
85-850-1699	Well Exploration			-						-	
85-850-2010	Surveying and Engineering	200,000	1,794,500	1,994,500	21,889	29,876	124,152	44,497	212,677	433,090	
85-850-3010	Permitting	10,000		10,000						-	
85-850-3011	Constr Admin/Observation			-						-	
85-850-3012	Admin Cost	3,576		3,576	1,672					1,672	
85-850-3014	Legal, and Public Relations	126,000		126,000	4,203	2,230	450	450	11,598	18,930	
85-850-4000	Consulting Services	45,000		45,000	380	141				6,963	
Total		384,576	2,115,500	-	2,500,076	28,144	32,248	124,602	187,728	376,614	749,335
Net		-	-	-	46,062	121,319	29,509	27,888	(195,797)	28,982	

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



Town Manager
 Bob Pridney
Town Attorney
 Stacy C. Eggers IV

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

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

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

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

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

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

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

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

Council Members

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



Town Manager

Bob Pudney

Town Attorney

Stacy C. Eggers IV

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

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

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

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

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

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

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

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

Barry Kaufman, Mayor

ATTEST:

Tamara Mercer, Town Clerk

(Seal)

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
CAPITAL PROJECT BUDGET ORDINANCE #2021-06
2022 SEWER MAIN IMPROVEMENT PROJECT
DWI # SRP-W-0185
AMENDMENT # 2021-06(1)**

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

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

2022 SEWER MAIN IMPROVEMENT CAPITAL PROJECT FUND:

C. EXPENDITURES

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

1. Construction Cost	1,045,682
2. Surveying & Engineering Design	31,500
3. Construction Admin & Observation	(11,100)
4. Contingency 5% of Construction	49,889
5. Legal, Permits, Testing	8,900
6. Sewer Main Condition Assessment	113,112
7. 2% Loan Closing Fee	<u>23,511</u>

TOTAL ADJUSTMENT TO EXPENDITURES **\$1,261,494**

D. REVENUES

2. To provide for adjustments to revenues:

1. NC Dept. of Environmental Quality SRP Loan	1,175,526
2. Utility Reserves	<u>85,968</u>

TOTAL ADJUSTMENT TO REVENUE **1,261,494**

Capital Project Budget 2021-06(1) as amended

Surveying & Engineering Design	\$187,000
Sewer Main Condition Assessment	362,024
Construction Administration/Observation	75,000
Construction	3,294,270
Contingency	164,689
Legal, Permits, & Advertising Fees	25,000
2% Loan Administration Fee	80,911
	<hr/>
Total	\$4,188,894

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

NC Dept. of Environmental Quality SRP Loan	\$4,045,526
Town of Beech Mountain Capital Reserves	143,368
	<hr/>
Total	\$4,188,894

APPROVED THIS THE 9th Day of January 2024

Emily Haynes, Town Clerk

Weidner Abernethy, Mayor

Town of Beech Mountain
 NCDEQ Project # SRP-W-0185
 Contractor: Buckeye Bridge LLC Contract A
 Contractor: M&M Construction Contract B
 Funding: NCDEQ SRP Loan \$2,870,000.
 ARPA Grant \$1,143,368
 as of May 31st, 2024

86-Fund

Revenues	Budget	2022	2023	2024	Total
86-370-0000 SRF Loan Proceeds Contract A	4,045,526		419,415		419,415
86-371-0000 other	143,368				
Totals	4,188,894	-	419,415	-	419,415
Expenditures					
86-822-1600 Contract A Construction Cost	2,350,010				-
86-822-1610 Contract B Construction Cost	944,260			118,521	118,521
86-822-2010 Design & Engineering	187,000	93,107	120,517	68,394	282,017
86-822-2011 Sewer Line Assessment	362,024	168,356	36,756		205,112
86-822-3011 Construction Admin & Obser	75,000				-
86-822-3012 Contingency	164,700				-
86-822-3013 2% Loan Admin Fee	80,900			80,911	80,911
86-822-3601 Legal, Permitting, Testing	25,000		680		680
Totals	4,188,894	261,463	157,953	267,826	687,241
Revenue Over (under)	(0)	(261,463)	261,463	(267,826)	(267,826)

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



Town Manager
Bob Pudney
Town Attorney
Stacy C. Eggers IV

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

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

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

BE IT ORDAINED by the Town Council of the Town of Beech Mountain, that, pursuant to Section 18.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

Section 1. The project authorized is the construction of the 2023 Water System Rehabilitation Project to be financed by a State Revolving loan. This project will replace approximately 22,700 LF of existing 2 in and 4-inch water mains with 6 inch ductile iron pipe. It will also include the replacement of service connections on these lines with 3/4" Polyethylene pipe to each meter, and the addition of fire hydrants along these roadways. The road's effected list is Ski Loft Rd., Arrowood Rd., Hawthorn Rd., Greenbriar Rd., Chestnut Way, and Lakeledge Circle.

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

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

Surveying & Engineering Design	\$215,500
Construction Administration/Observation	86,100
Construction	2,480,765
Contingency	114,800
Legal, Permits, & Advertising Fees	16,100
2% Loan Administration Fee	58,265
Total	\$2,971,530

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

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



Town Manager
Bob Pudney
Town Attorney
Stacy C. Eggers IV

this project:

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

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

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

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

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

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

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

Barry Kaufman, Mayor

ATTEST:

Tamara Mercer, Town Clerk

(Seal)

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
CAPITAL PROJECT BUDGET ORDINANCE #2021-07
2022 WATER SYSTEM REHABILITATION PROJECT DWI
DWSRF WIF 2023
AMENDMENT # 2021-07(1)**

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

BE IT ORDAINED BY THE TOWN OF BEECH MOUNTAIN TOWN

COUNCIL: 2022 WATER SYSTEM REHAB CAPITAL PROJECT FUND:

C. EXPENDITURES

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

1. Construction Cost	3,987,359
2. Surveying & Engineering Design	11,000
3. Construction Admin & Observation	2,400
4. Contingency 5% of Construction	252,699
5. Legal, Permits, Testing	8,900
6. 2% Loan Closing Fee	<u>5,248</u>

TOTAL ADJUSTMENT TO EXPENDITURES **\$4,267,606**

D. REVENUES

2. To provide for adjustments to revenues:

1. NC Dept. of Environmental Quality SRP Loan	262,359
2. American Rescue Act Funds - Grant	4,000,000
3. Utility Reserves	5,247

TOTAL ADJUSTMENT TO REVENUE **\$4,267,606**

Capital Project Budget 2021-07(1) as amended.

Surveying & Engineering Design	\$226,500
Construction Administration/Observation	88,500
Construction	6,468,124
Contingency	367,499
Legal, Permits, & Advertising Fees	25,000
2% Loan Administration Fee	63,513
	<hr/>
Total	\$7,239,136

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

NC Dept. of Environmental Quality SRP Loan	\$3,175,623
American Rescue Plan Act -Grant	4,000,000
Town of Beech Mountain Capital Reserves	63,513
	<hr/>
Total	\$7,239,136

APPROVED THIS THE 9th Day of January 2024

Emily Haynes, Town Clerk

Weidner Abernethy, Mayor

Town of Beech Mountain
 NCDEQ Project # SRP-D-ARP-0126 & WIF-2023
 Contractor: Buckeye Bridge LLC Contract A
 Contractor: M&M Construction Contract B
 Funding: ARPA Grant \$4,000,000
 SRF Loan \$2,971,745
 Town of Beech Mountain \$16,000
 ARPA Grant \$203,879 Suggested Loan Increase
 as of May 31st, 2024

87-Fund

Revenues	Budget	2022	2023	2024	Totals
87-370-0000 SRF Loan Proceeds	3,175,624		172,617		172,617
87-371-0000 SRF Grant Proceeds	4,000,000				-
87-372-0000 Misc Revenue Contract B	16,000			14,038	14,038
Total	7,191,624		172,617	14,038	186,655
Expenditures					
87-812-1600 Contract A Construction Cost	5,160,224			625	625
87-812-1610 Contract B Construction Cost	1,280,900			245,264	245,264
87-812-2010 Design & Engineering	226,500	75,960	96,057	54,285	226,302
87-812-3011 Construction Admin & Obser	88,500				-
87-812-3012 Contingency	320,000				-
87-812-3013 2% Loan Admin Fee	63,500			63,512	63,512
87-812-3601 Legal, Permits, Testing	25,000			5,776	5,776
87-812-3700 Other Contract B	27,000			107,217	107,217
Total	7,191,624	75,960	96,057	476,680	648,697
Revenues / Over (under)		(75,960)	78,560	(462,642)	(462,042)

Administration		
Type of Service	Unit Description / Detail	2024-2025
Office/Administrative		
Maps	Town and Hiking / Biking Maps	\$1.00
Copy and Print Fees	8 1/2 x 11 Black and White	\$0.50
Copy and Print Fees	8 1/2 x 11 Color	\$0.75
Copy and Print Fees	8 1/2 x14 Black and White	\$0.75
Copy and Print Fees	11 x 17 Black & White	\$1.25
Large Format Line Drawings	Per Sq. Ft.	\$0.75
Large Format Aerials or Full Color Maps/Drawings	Per Sq. Ft.	\$1.25
Large Format Specialty Paper or Canvas (surcharge)	Per Sq. Ft. (added to print fee above)	\$1.75
Fax – To Send	First page	\$2.75
Fax – To Send	Second page and each page thereafter	\$0.75
Fax – To Receive	First page	\$1.25
Fax – To Receive	Second page and each page thereafter	\$0.75
Cd – Compact Disk	Per cd	\$0.75
Mailing Labels From Tax Department	All current mailing labels held by tax department	\$90.00
Council Room Rental	Per hour	\$35.00
Council Room Rental – Clean Up Fee	Charged if group does not clean room after use	Cleaning service cost
Returned Check	Insufficient funds	\$30.00
Notary	Fee charged per signature – NCGS 10B-31 & 10B-32	\$10.00
Public Information Requests	NCGS Chapter 132-1: A special service charge may be required for extensive information	See admin fee(s)
Special Events		
Special Event Permit	Up to 100 person, § 91.37	No Charge
Special Event Permit	101 – 499 persons, § 91.37	\$50
Special Event Permit	500 – 1,000 persons, § 91.37	\$100
Special Event Permit	Over 1,000 persons, § 91.37	\$200
Parking		
Parking Fees	Per Hour – One hour minimum	\$3
Parking Fees	Per Day – Twelve Hour Period	\$25
Parking Fees	Overnight – Twenty-Four Hour Period	\$50
Electric Vehicle Charging Station	Recharge	No Charge
Same Day Violation Payment	Not to exceed 3 times in a twelve-month period	\$25
Regular Violation	If not paid the same day – Due within thirty days	\$50
Past Due Violations	Late Fee outstanding 31 days or more – Additional	\$25

Tax		
Type of Service	Unit Description / Detail	2024-2025
Tax Rates/Penalties		
Millage Rate	Per \$100 of Value	\$0.65
Millage Rate Penalty	On January 6 th interest added on delinquent tax amount	2%
Millage Rate Penalty	On first of every month after first month of delinquency tax amount will be assessed interest	0.75%
Occupancy Tax – Avery County	NCGS legislation	6%
Occupancy Tax – Watauga County	NCGS legislation	6%
Occupancy Tax Penalty	Charged each month of delinquency	5% with Monthly Max of \$25
Other		
Tax Labels	Mailing addresses on labels	\$90
Advertisement Fee	Ad valorem penalty for nonpayment requires posting in newspaper of general circulation. Fee is determined at time of advertisement.	TBD Annually
Online Payment	Merchant fee	3%

Parks and Recreation		
Type of Service	Unit Description / Detail	2024-2025
Passes		
Daily All-Inclusive Pass	Fee for Non Pass-Holders	\$10
Household Annual Pass (up to four, additional \$25/Individual)	Resident	\$300
Household Annual Pass (up to four, additional \$25/Individual)	Non-Resident	\$400
Individual Annual Pass	Resident	\$175
Individual Annual Pass	Non-Resident	\$300
Household Week (Includes 2, each additional \$5/Individual)	Buckeye Recreation Center	\$50
Individual Week Pass	Buckeye Recreation Center	\$35
Personal Training		
Personal Training	Single Session ½ Hour – Member	\$40
Personal Training	Ten Sessions ½ Hour – Member	\$350
Personal Training	Single Session 1 Hour – Member	\$75
Personal Training	Ten Sessions 1 Hour – Member	\$450
Personal Training	Single Session ½ Hour – Non-Member	\$75
Personal Training	Ten Sessions ½ Hour – Non-Member	\$450
Personal Training	Single Session 1 Hour – Non-Member	\$100
Personal Training	Ten Sessions 1 Hour – Non-Member	\$550
Rentals/Events		
Pavilion Rental	Day Rental	\$50
Facility Room Rental	4 Hour Rental	\$75
Facility Room Rental	8 Hour Rental	\$125
Facility Room Rental	Per Hour	\$40
Facility Room Rental – After Hours	Per hour on all room/area rental types	100
Facility Room Rental Security Deposit	Refundable deposit	\$100
Set-up Fee	Optional fee	\$50
Special Event	4 Hour Rental	\$175
Special Event	8 Hour Rental	\$300
Special Event Deposit	Refundable Deposit	\$300
Wedding Event	8 Hour Rental	\$500
Wedding Event	Weekend Rental	\$1,000
Wedding Event	Refundable Deposit	\$500
BRC Events	Rate to be determined by Recreation Director	TBD
Gymnasium Rental	8 Hour Rental	\$375
Gymnasium Rental Security Deposit	Buckeye Recreation Center	\$625

Administration		
Type of Service	Unit Description / Detail	2024-2025
Office/Administrative		
Maps	Town and Hiking / Biking Maps	\$1.00
Copy and Print Fees	8 1/2 x 11 Black and White	\$0.50
Copy and Print Fees	8 1/2 x 11 Color	\$0.75
Copy and Print Fees	8 1/2 x14 Black and White	\$0.75
Copy and Print Fees	11 x 17 Black & White	\$1.25
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Large Format Aerials or Full Color Maps/Drawings	Per Sq. Ft.	\$1.25
Large Format Specialty Paper or Canvas (surcharge)	Per Sq. Ft. (added to print fee above)	\$1.75
Fax – To Send	First page	\$2.75
Fax – To Send	Second page and each page thereafter	\$0.75
Fax – To Receive	First page	\$1.25
Fax – To Receive	Second page and each page thereafter	\$0.75
Cd – Compact Disk	Per cd	\$0.75
Mailing Labels From Tax Department	All current mailing labels held by tax department	\$90.00
Council Room Rental	Per hour	\$35.00
Council Room Rental – Clean Up Fee	Charged if group does not clean room after use	Cleaning service cost
Returned Check	Insufficient funds	\$30.00
Notary	Fee charged per signature – NCGS 10B-31 & 10B-32	\$10.00
Public Information Requests	NCGS Chapter 132-1: A special service charge may be required for extensive information	See admin fee(s)
Special Events		
Special Event Permit	Up to 100 person, § 91.37	No Charge
Special Event Permit	101 – 499 persons, § 91.37	\$50
Special Event Permit	500 – 1,000 persons, § 91.37	\$100
Special Event Permit	Over 1,000 persons, § 91.37	\$200
Parking		
Parking Fees	Per Hour – One hour minimum	\$3
Parking Fees	Per Day – Twelve Hour Period	\$25
Parking Fees	Overnight – Twenty-Four Hour Period	\$50
Electric Vehicle Charging Station	Recharge	No Charge
Same Day Violation Payment	Not to exceed 3 times in a twelve-month period	\$25
Regular Violation	If not paid the same day – Due within thirty days	\$50
Past Due Violations	Late Fee outstanding 31 days or more – Additional	\$25

Tax		
Type of Service	Unit Description / Detail	2024-2025
Tax Rates/Penalties		
Millage Rate	Per \$100 of Value	\$0.65
Millage Rate Penalty	On January 6 th interest added on delinquent tax amount	2%
Millage Rate Penalty	On first of every month after first month of delinquency tax amount will be assessed interest	0.75%
Occupancy Tax – Avery County	NCGS legislation	6%
Occupancy Tax – Watauga County	NCGS legislation	6%
Occupancy Tax Penalty	Charged each month of delinquency	5% with Monthly Max of \$25
Other		
Tax Labels	Mailing addresses on labels	\$90
Advertisement Fee	Ad valorem penalty for nonpayment requires posting in newspaper of general circulation. Fee is determined at time of advertisement.	TBD Annually
Online Payment	Merchant fee	3%

Parks and Recreation		
Type of Service	Unit Description / Detail	2024-2025
Summer Camp		
Summer Camp	Weekly	\$175
Summer Camp	Daily	\$50
Summer Camp Junior Counselor	Weekly	\$100
Other		
Fitness Class	Non Pass Holder	\$15
Mountain Bike Lessons	Hourly	\$50
Mountain Bike Guide	Hourly	\$15
Tennis Ball Machine	Buckeye Recreation Center	\$15
Shane Park Overnight Camping	Per Night sites 1, 2, 3	\$30
Shane Park Overnight Camping	Per Night sites 4, 5	\$40
Parks and Recreation Committee Compensation	Per meeting pay for committee member attendance	\$25
Sled Hill Parking Lot		
Parking Fees	Per Hour – One hour minimum	\$3
Parking Fees	Per Day – Twelve Hour Period	\$25
Parking Fees	Overnight – Twenty-Four Hour Period	\$50
Electric Vehicle Charging Station	Recharge	No Charge
Same Day Violation Payment	Not to exceed 3 times in a twelve-month period	\$25
Regular Violation	If not paid the same day – Due within thirty days	\$50
Past Due Violations	Late Fee outstanding 31 days or more – Additional	\$25

Parks and Recreation		
Type of Service	Unit Description / Detail	2024-2025
Summer Camp		
Summer Camp	Weekly	\$175
Summer Camp	Daily	\$50
Summer Camp Junior Counselor	Weekly	\$100
Other		
Fitness Class	Non Pass Holder	\$15
Mountain Bike Lessons	Hourly	\$50
Mountain Bike Guide	Hourly	\$15
Tennis Ball Machine	Buckeye Recreation Center	\$15
Shane Park Overnight Camping	Per Night sites 1, 2, 3	\$30
Shane Park Overnight Camping	Per Night sites 4, 5	\$40
Parks and Recreation Committee Compensation	Per meeting pay for committee member attendance	\$25
Sled Hill Parking Lot		
Parking Fees	Per Hour – One hour minimum	\$3
Parking Fees	Per Day – Twelve Hour Period	\$25
Parking Fees	Overnight – Twenty-Four Hour Period	\$50
Electric Vehicle Charging Station	Recharge	No Charge
Same Day Violation Payment	Not to exceed 3 times in a twelve-month period	\$25
Regular Violation	If not paid the same day – Due within thirty days	\$50
Past Due Violations	Late Fee outstanding 31 days or more – Additional	\$25

Utilities – Water and Sewer		
Type of Service	Unit Description / Detail	2024-2025
Water Rates		
Water – Monthly All Rate Categories	Source Water Development – Capital	\$5.00
Water – Monthly Residential Rate	Service Charge	\$45.00
Water – Monthly Residential Rate	0 to 999 gallons	.003/gal
Water – Monthly Residential Rate	1,000 to 1,999 gallons	.0045/gal
Water – Monthly Residential Rate	2,000 to 2,999 gallons	\$.007/gal
Water – Monthly Residential Rate	3,000 to 3,999 gallons	\$.017/gal
Water – Monthly Residential Rate	4,000 to 4,999 gallons	\$.018/gal
Water – Monthly Residential Rate	5,000 to 5,999 gallons	\$.019/gal
Water – Monthly Residential Rate	6,000 to 6,999 gallons	\$.020/gal
Water – Monthly Residential Rate	7,000 to 7,999 gallons	\$.025/gal
Water – Monthly Residential Rate	8,000 to 9,999 gallons	\$.03/gal
Water – Monthly Residential Rate	10,000 to 11,999 gallons	\$.035/gal
Water – Monthly Residential Rate	12,000 to 14,999 gallons	\$.04/gal
Water – Monthly Residential Rate	15,000 to 19,999 gallons	\$.05/gal
Water – Monthly Residential Rate	20,000 and above	\$.06/gal
Water – Monthly Commercial Rate	Base to 3,000 gallons	\$54.40
Water – Monthly Commercial Rate	Per 1,000 gallons for 3,000 to 4,999 range	\$5.00
Water – Monthly Commercial Rate	Per 1,000 gallons for 5,000 to 9,999 range	\$6.50
Water – Monthly Commercial Rate	Per 1,000 gallons for 10,000 to 999,999 range	\$7.50
Water – Monthly Out of Town Residential Rate	Current Service Charge and per gallon tiers - times two	
Water – Monthly Out of Town Commercial Rate	Current rate times two	\$108.80
Water Tap Fee		\$2,000
System Development Fee (Water)	Determined by “Intended Use” Calculator	100% of max allowance
Water – Deposit Residential	Required deposit amount is the same for out of Town accounts	\$150
Water – Deposit Commercial	Required deposit amount is the same for out of Town accounts	\$175
Water – Owners of More Than One Dwelling	House, business, apartment, dwelling unit or establishment on one water meter regardless of the status of the dwellings. Water rate per consumption according to the meter reading, or minimum rates times the number of dwellings.	See Description

Utilities – Water and Sewer		
Type of Service	Unit Description / Detail	2024-2025
Sewer Rates		
Sewer – Monthly Residential Rate	Service Charge	\$45.00
Sewer – Monthly Residential Rate	0 to 999 gallons	\$.003/gal
Sewer – Monthly Residential Rate	1,000 to 1,999 gallons	\$.0045/gal
Sewer – Monthly Residential Rate	2,000 to 2,999 gallons	\$.007/gal
Sewer – Monthly Residential Rate	3,000 to 3,999 gallons	\$.017/gal
Sewer – Monthly Residential Rate	4,000 to 4,999 gallons	\$.018/gal
Sewer – Monthly Residential Rate	5,000 to 5,999 gallons	\$.019/gal
Sewer – Monthly Residential Rate	6,000 to 6,999 gallons	\$.020/gal
Sewer – Monthly Residential Rate	7,000 to 7,999 gallons	\$.025/gal
Sewer – Monthly Residential Rate	8,000 to 9,999 gallons	\$.030/gal
Sewer – Monthly Residential Rate	10,000 to 11,999 gallons	\$.035/gal
Sewer – Monthly Residential Rate	12,000 to 14,999 gallons	\$.04/gal
Sewer – Monthly Residential Rate	15,000 to 19,999 gallons	\$.05/gal
Sewer – Monthly Residential Rate	20,000 and above	\$.06/gal
Sewer – Monthly Commercial Rate	Base to 3,000 gallons	\$54.40
Sewer – Monthly Commercial Rate	Per 1,000 gallons for 3,000 to 4,999 range	\$5.00
Sewer – Monthly Commercial Rate	Per 1,000 gallons for 5,000 to 9,999 range	\$6.50
Sewer – Monthly Commercial Rate	Per 1,000 gallons for 10,000 to 999,999 range	\$7.50
Sewer – Monthly Out of Town Residential Rate	Current Service Charge and per gallon tiers - times two	
Sewer – Monthly Out of Town Commercial Rate	Current rate times two	\$108.80
Sewer Tap Fee		\$2,000.00
System Development Fee (Sewer)	Determined by “Intended Use” Calculator	100% of max allowance
Sewer – Deposit Residential	Required deposit amount is the same for out of Town accounts	\$150
Sewer – Deposit Commercial	Required deposit amount is the same for out of Town accounts	\$175
Sewer – Owners of More Than One Dwelling	House, business, apartment, dwelling unit or establishment on one sewer line regardless of the status of the dwellings. Sewer rate charged for each dwelling unit using the Town's system.	See Description
Utilities – Water and Sewer		
Type of Service	Unit Description / Detail	2024-2025
Data Collection Fees		

Water Data Log	1 free annually (rolling forward calendar measurement), thereafter \$25	\$30
Rereading Meter	Free for first reading, apply fee within 12 month period thereafter	\$25
Water Meter Flow Test	Tested in House	\$75
Water Meter Calibration	Sent to Factory for Testing	\$125
Other		
Sprinkler System	Accounts for sprinkler systems only shall not be billed a minimum charge, with the exception where negligence occurs	See Description
Water Bill Adjustment	Leak adjustment form completed and approved by staff. 15% reduction to water charges for billing period exceeding \$500 in which the number of gallons recorded on the water meter for the billing period in question must be at least twice the average gallons consumed above the previous 12 months	See Description
Sewer Bill Adjustment	Leak adjustment form completed and approved by staff. Bill reduced to average sewer charge or sewer minimum, whichever greater.	See Description
Online Payment	Merchant fee	5.95

Utilities – Water and Sewer		
Type of Service	Unit Description / Detail	2024-2025
Water Shortage Violations		
Water Shortage Mandatory Reductions (<i>Stages 2 and 3</i>)	First violation	Warning
Water Shortage Mandatory Reductions (<i>Stages 2 and 3</i>)	Second violation	\$250
Water Shortage Mandatory Reductions (<i>Stages 2 and 3</i>)	Third violation – Discontinuation of Service	Discontinue Service
Water Shortage Emergency Reductions	First violation	\$250
Water Shortage Emergency Reductions	Second violation – Discontinuation of Service	Discontinue Service
Water Shortage Emergency Reductions	Third violation – Discontinuation of Service	Discontinue Service
Water Shortage Water Rationing	First violation	\$500
Water Shortage Water Rationing	Second violation – Discontinuation of Service	Discontinue Service
Water Shortage Rationing	Third violation – Discontinuation of Service	Discontinue Service
Water Shortage – Drought Surcharge Stage 3	Current rate times 1.5	\$67.44
Water Shortage – Drought Surcharge Stage 4	Current rate times 2	\$89.92
Water Shortage – Drought Surcharge Stage 5	Current rate times 5	\$224.80

Utilities – Water and Sewer		
Type of Service	Unit Description / Detail	2024-2025
General Violations		
Cross Connection – Enforcement Procedures	§ 51.119 Enforcement by civil penalty	See Description
Enforcement Procedures – Water Disconnect (<i>Disconnection of Meter</i>)	§ 51.134 (A) The town may disconnect the water meter of a customer after service has been discontinued due to reason in divisions (A), (B), (G), (H), (J), (K), (L) or (M) set forth in § 51.133 above.1 Subject to the provisions of § 51.135 below, the meter will only be reconnected after the customer has: (1) Corrected the conditions which were responsible for the disconnection of the meter. (2) Paid the appropriate reconnection fee as set forth herein, plus all other unpaid charges.	See Description
	(B) If an owner requests disconnection or is cut off for good cause (e.g. Non-payment of the bill) and then is reconnected at the same address within one year of disconnection, the reconnection charge shall be the appropriate base charge times the number of months disconnected plus \$100. If disconnection is for a period of longer than one year or is sold to a new owner during a period of disconnection, the fee for reconnection shall be in the amount required for a new connection.	
Enforcement Procedures – Utility	Penalty for chapter of ordinances where penalty is not prescribed, § 11.01	See Description
Utility Billing Late Fee	Applied to water, sewer, recycling, and garbage pickup charges	1.5%/mo.+\$15.00
Water Nonpayment	Service discontinued due to delinquent account. Account brought current and deposit of equal to twice the basic deposit required prior to reconnection of service.	See Description
Sewer Nonpayment	Service discontinued due to delinquent account. Account brought current and deposit of equal to twice the basic deposit required prior to reconnection of service.	See Description
Water Cut On/off Fee – Customer Request	Monday thru Friday during business hours	\$50
Water Cut On/off Fee – Customer Request	Holiday, weekend, and after hours	\$100
Water Cut On Fee	Due to failure to pay bill, prevent fraud by customer, violation of utility code or disconnection of electric service	\$50

Sanitation		
Type of Service	Unit Description / Detail	2024-2025
General		
Weekly Solid Waste Disposal	Monthly, Standard 2-Can	\$37.90
Weekly Solid Waste Disposal	Monthly, Each Additional Can Above 2	\$37.90
Recycling Permit	Yearly	\$60
Additional Special Pickup	Additional past allotment	\$50
Additional Special Pickup	Additional Leaf Bagged per Bag past allotment	\$10
Dumpster Customer Special Access to Convenience Center	Per trip	\$250
Other Sanitation Fee	Hourly rate for 2 workers and 1 truck	\$80
Convenience Center Permit	Non-Utility Customer – Yearly	\$585
Violations		
Sanitation Penalties – First Offense in 12 months	Chapter 50, § 50.99 penalty	\$100
Sanitation Penalties – Second Offense in 12 months	Chapter 50, § 50.99 penalty	\$350
Sanitation Penalties – Third Offense in 12 months	Chapter 50, § 50.99 penalty	\$500
Sanitation Penalties – Fourth or Subsequent Offense in 12 months	Chapter 50, § 50.99 penalty	\$500 + Discontinue Service

Planning and Inspections		
Type of Service		2024-2025
Utilities (No Commercial Multiplier This Section)		
Sewer Tap Fee	(no multiplier)	\$2000
Water Tap Fee	(no multiplier)	\$2000
Pavement Cut	(no multiplier)	\$1000
System Development Fees (No Commercial Multiplier This Section)		
System Development Fee (<i>Water</i>)	1 bedroom, Single Family Residential	\$6760
System Development Fee (<i>Water</i>)	2 bedroom, Single Family Residential	\$6760
System Development Fee (<i>Water</i>)	3 bedroom, Single Family Residential	\$6760
System Development Fee (<i>Water</i>)	4 bedroom, Single Family Residential	\$8923
System Development Fee (<i>Water</i>)	5 bedroom, Single Family Residential	\$11154
System Development Fee (<i>Water</i>)	6 bedroom, Single Family Residential	\$13385
System Development Fee (<i>Water</i>)	Non-Single Family - Determined by "Intended Use" Calculator	100%
System Development Fee (<i>Sewer</i>)	1 bedroom, Single Family Residential	\$2508
System Development Fee (<i>Sewer</i>)	2 bedroom, Single Family Residential	\$2508
System Development Fee (<i>Sewer</i>)	3 bedroom, Single Family Residential	\$3762
System Development Fee (<i>Sewer</i>)	4 bedroom, Single Family Residential	\$5016
System Development Fee (<i>Sewer</i>)	5 bedroom, Single Family Residential	\$6720
System Development Fee (<i>Sewer</i>)	6 bedroom, Single Family Residential	\$7524
System Development Fee (<i>Sewer</i>)	Non-Single Family - Determined by "Intended Use" Calculator	100%
Administration (No Commercial Multiplier This Section)		
Homeowner Recovery Fund	For any project involving GC	\$10
Plan and Permit Review	Projects Over \$40,000 and/or requiring plans	\$75
Surcharge for Paper Permit Submittal	Use if applicant doesn't submit permit via online portal (doesn't include plans, surveys, notarized forms, etc.)	\$25 OR 1% of permit fee, whichever greater
Re-Inspection after 2nd Fail	Per inspector per visit, above permit allotment (2 per inspection type)	\$50
Special Inspection Request/Emergency Inspection or Less Than 24hrs Notice	Per inspector per visit, not included in permit	\$75
Commercial Multiplier	Add 20% to any commercial permit with permit fee not already listed (does not apply to fines)	20%

Planning and Inspections		
Type of Service		2024-2025
Construction		
New Construction (Includes ALL Trades)	Per Square Foot	\$1.00
Addition (change to exterior walls/footprint, includes ALL Trades) OR Unheated New Construction	Per Square Foot, minimum \$100	\$0.50
Renovation/Remodel (No change to exterior walls, includes ALL Trades)	Per Square Foot, minimum \$100	\$0.25
Standalone Trades		
Building	Includes decks	\$100
Electrical		\$100
Plumbing		\$100
Mechanical		\$100
Fuel/Gas		\$100
Other		
Earthwork/Site Clearing/Grading/Walls		\$100
Driveway - Culvert Only		\$25
Driveway - Includes Culvert		\$50
Fence Permit		\$25
Semi-Temporary Sign Permit	No Commercial Multiplier	\$15
Permanent Sign Permit	No Commercial Multiplier	\$50
Demolition	Bond Required	\$50
Fire Operational Permit	As required per NCFC, no Commercial Multiplier	\$100
Manufactured Home	Under scope of NC Regulations for Manufactured Homes	\$300
Communication Towers	No Commercial Multiplier	\$1000
Zoning (No Commercial Multiplier This Section)		
Residential Zoning Permit and Compliance		\$100
Commercial Zoning Permit and Compliance		\$200
Variance Request		\$400
Administrative Review	Appeal of Administrative Decision	\$350
Change in Type of Occupancy (All)		\$250
Special Use Permit – Minor		\$350
Special Use Permit – Major		\$600
Special Use Permit – 6 Month Extension	Maximum of 2 Extensions	\$300
Subdivision – Exempt Lot Division/Combination Review		\$25
Subdivision Fees – Minor	Includes plat review	\$150
Subdivision Fees – Major		\$1000

Planning and Inspections		
Type of Service		2024-2025
Plat Review		\$250
Commercial Site Plan Review – De minimis Projects		\$50
Commercial Site Plan Review		\$300
Rezoning Request		\$500
Zoning Ordinance Text Amendment	Per section or Chapter	\$350
Soil and Erosion Control		
Commercial Soil and Erosion Control Permits	Up to 5 acres	\$200
Commercial Soil and Erosion Control Permits	Over 5 acres	\$400
Rental Violations		
Failure to Maintain Smoke Detectors	§ 95.21, § 95.99 penalty	\$100
Failure to Maintain Fire Extinguishers	§ 95.22, § 95.99 penalty	\$100
Failure to Maintain Carbon Monoxide Detectors	§ 95.23, § 95.99 penalty	\$100
Failure to Submit Property Rental Affidavit of Compliance	§ 95.30, § 95.99 penalty	\$100
Failure to Maintain Land Line Telephones	§ 90.04, § 90.99 penalty	\$100
Failure to Maintain Approved Bear Resistant Receptacle	§ 50.11, § 50.99 penalty	\$100
Violations		
Work without Permit – First Offense	\$100 or Double Permit Fee, whichever greater, plus original permit fee	\$100/DPF
Work without Permit – Subsequent Offense Within 12 Months	\$300 or Double Permit Fee, whichever greater, plus original permit fee	\$300/DPF
Failure to Schedule Final Inspection		\$100
General Zoning Violation Enforcement	Chapter 11 civil penalty for building and zoning violations not otherwise specified.	\$100
Removing Notice From Condemned Building	§ 11.01	\$100
Enforcement – Failure Or Refusal To Comply With Order	To comply with Chapter 150 of Code, § 11.01	\$100
Sign Permit – Short Term Sign Violation	Civil penalty per sign	\$25

Planning and Inspections		
Type of Service		2024-2025
Soil Erosion Civil Penalties	Civil penalties	\$5000
Soil Erosion Criminal Penalties	Class 2 Misdemeanor which may include a fine not to exceed \$5,000	Up to \$5,000
Flood Damage Violation	Any person who violates this subchapter or fails to comply with any of its requirements shall, upon conviction thereof, be fined not more than \$50 or imprisoned for not more than 30 days, or both. Each day such violation continues shall be considered a separate offense.	Up to \$50
Modular Home Violation	Civil penalty per violation	\$500
Telecommunication Tower Violation(s)	Civil penalty per violation	\$100
Tree Penalty For Cutting Trees Not Meeting Permissible Criteria Set Forth In 154.360(C)	Civil penalty per tree	\$1000
Tree Penalty For All Violations Other Than Cutting Or Removal of Tree Not Meeting Permissible Criteria Set Forth In 154.360(C)	Civil penalty per tree	\$100
Clearing Building Site Prior to Obtaining Full Construction Permit	Trees that would have not otherwise been approved shall be fined as above	\$5000

Police		
Type of Service	Unit Description / Detail	2024-2025
Off-Duty Officer and Vehicle		
Off-Duty Police Officer Employment	Per hour (Minimum invoice 2 hours)	\$35/hr
Off-Duty Patrol Vehicle	Per vehicle for up to 3 hours of use (Minimum invoice 2 hours)	\$45/hr
Off-Duty Patrol Vehicle	Per vehicle per day	\$155
Registrations		
Golf Cart Registration	Individual Inspection and Permit	\$75
Golf Cart Registration	Fleet Inspection and Permitting	\$500
Dog Tag – Registration Cost	Police department issues tag	\$1
General Violations		
False Alarms	§§ 95.04, 11.01	\$100
Traffic Regulations	§ 70.99 penalty – Chapter 70 and Chapter 73	\$50
Golf Carts and Utility Vehicles	§ 70.99 penalty – Chapter 72	\$75
Protection of Children	Chapter 130	\$500
Sex Offender on Parks and Recreation Facilities	§ 130.04, NCGS 160A-174, NCGS 14.4	\$500
Dumping or Littering	NCGS § 14-3.1	\$100
Ski Pass Violation	§§ 90.02, 90.99	\$100
Noise Violation	NCGS § 14-3.1	\$100
Burning Violation	§§ 90.03, 90.99	\$500
Discharge Firearm – No Damage or Injury	Upon conviction Class 3 misdemeanor. See §§ 131.02, 131.99	\$100
Discharge Firearm – Damage or Injury	Upon conviction Class 3 misdemeanor. See §§ 131.02, 131.99	Up to \$500
Vehicle Tow		\$150
Vehicle Impound Storage Fee	Minimum 24 hrs. prorate any portion there after	\$100
Animal Violations		
Dog Tag – Failure to Register	§§ 92.17, 92.21 – Warning, followed by penalty for each such violation	\$100
Dog – Failure to Inoculate	§§ 92.18, 92.21 – Warning, followed by penalty for each such violation	\$100
Dog – Collar and Identification	§§ 92.19, 92.21 – Warning, followed by penalty for each such violation	\$100
Animal Found at Large	§§ 92.20, 92.21 – Fee + court costs and attorney fees	\$100
Dog – Excessive Barking	§§ 92.20, 92.21 – Fee + court costs and attorney fees	\$100
Dog – Chases, Threatens, or Snaps	§§ 92.20, 92.21 – Fee + court costs and attorney fees	\$100
Police		

Type of Service	Unit Description / Detail	2024-2025
Dog – Caused Physical Injury	§§ 92.20, 92.21 – Fee + court costs and attorney fees	\$500
Violations		
Buckeye Lake Protection – Enforcement of Regulations	1st Violation	\$100
Buckeye Lake Protection – Enforcement of Regulations	2nd Violation	\$500
Buckeye Lake Protection – Enforcement of Regulations	3rd Violation	\$1000