

Budget Recommendation



For Fiscal Year 2023
July 1, 2022-July 1 2023





Town of Blowing Rock

Recommended Budget

Fiscal Year 2022-23

TO: Honorable Mayor Charlie Sellers
Mayor Pro-tem Doug Matheson
Commissioner Albert Yount
Commissioner Pete Gherini
Commissioner Melissa Pickett
Commissioner David Harwood

FROM: Shane Fox, Town Manager
Nicole Norman, Finance Officer

CC: Departments

DATE: May 10, 2022

Submitted herein, is the Recommended Budget for Fiscal Year 2022-2023 (FY 2022-23) for the Town of Blowing Rock. This Recommended Budget is balanced and meets the Town's fiscal priorities for FY 2022-23. Prior to adoption, it is the Governing Body's charge to deliberate if the Proposed Budget achieves a financial mission to positively advance the Town of Blowing Rock forward in FY 2022-23.

The budget is the single most important document presented to the Mayor and Town Council. Generally described, a budget document outlines policy direction and serves as an understanding of the Town's fiscal year operating, capital programs and debt servicing obligations. It reflects the Town's commitment to either maintain and/or improve the quality of provided service activities while keeping the impact of taxes and fees to citizens at a justifiable level.

Therefore, in accordance with the North Carolina Local Budget and Fiscal Control Act, the Town of Blowing Rock's Recommended Budget for the fiscal year beginning July 1, 2022 is presented herewith. On this day that the budget is submitted to the Governing Body, a copy of same will be filed in the office of the clerk where it shall remain for public inspection. North Carolina General Statutes (GS 150-13(a)) direct that the Budget Ordinance and Tax Rate adoption take place by July 1, 2022.

A public hearing will take place at 6:00 pm, June 14, 2022 at Town Hall. Thereby providing the Governing Body an opportunity to receive citizen input. North Carolina General Statute 159-12 requires this date be published and said hearing held before the Commissioners adopt a Budget Ordinance. In addition, North Carolina General Statute 159-16 directs that if the budget ordinance is not Recommended by July 1st, the governing body must adopt "interim appropriations for the purpose of paying salaries, debt service payments and the usual ordinary expenses" of the unit until the ordinance is Recommended.

The FY 2022-23 Recommended Budget totals \$15,332,138 million for all Town operations, capital improvements and debt service requirements. This is an increase of \$2,511,473 compared to last year's General Fund Recommended budget of \$12,880,665 million which represents a 19% increase. The increase is mainly due to salary increases associated with the second phase of migration of the lowest paygrade to a minimum wage of \$15 per hour and the movement of the remaining grades by similar percentages as well as an overall increase in operating costs due to inflation and finally due to beginning

to funding a recently developed Capital Improvement Plan (CIP) . The budget’s operation portion increased \$2,511,475 from \$12,820,666, in FY 2021-22 to \$15,332,140 Recommended in FY 2022-23. A more detailed listing of all Recommended operation cost may be referenced towards the end of this budget message under the **EXPENDITURE BY CATERGORY** section. Highlighting some selected new budget expenditure categories which contribute to the Recommended operation increase are:

- Re-occurring Operation.... *continued School Resource Officer funding and increased operational costs associated with inflation*
- Salary increases.....*second phase of migration of the lowest paygrade to a minimum wage of \$15 per hour and the movement of the remaining grades by similar percentages*
- Onetime Operation...*none*
- Debt Servicing...*Capital Equipment financing.*
- Capital...*2 replacement vehicles for Police and dispatch equipment.*
- Capital Improvements.....*development and implementation of a formal 10 year plan for capital improvement needs across the Town.*

To fund FY budget operating expenditures and account for general fund operational cost increases associated with (i.e. fuel, insurance, electrical, etc.), the Recommended Budget reflects a \$0.36 tax rate due to issue III GO Bond Debt Service and contracted highway 321 mowing and landscaping costs. Future tax rate increase is anticipated to service issue III G.O. Bond debt service.

Referencing the Water and Wastewater Fund, the budget includes a 5% increase in both water and sewer fees as well as the lowering of the base amount of water included in the base charge. These increases are following the April 2019 NC Rural Water Association water and sewer energy savings assessment study, when it becomes necessary to change out pumps/motors, the Town shall consider acquiring the type of energy efficient pumps/motors listed in the assessment. This rate structure change was a result of a rate/usage analysis conducted at the Town’s request to determine how to best recover lost revenues that have occurred over time due to changes in usage over time.

BUDGET IMPACTING ISSUES

The Revaluation Process

The fiscal year 2022-23 ad valorem tax base is being impacted by the real property revaluation that occurred in Watauga County, effective January 1st, 2022. The goal of the revaluation process is to adjust the tax value for all land and buildings to the approximate market value of each property. This process is administered and managed by Watauga County. The Town of Blowing Rock plays no role in determining the value of land or buildings during this exercise. The previous revaluation occurred in 2015 affecting fiscal year 2016. The result was an decrease in the Town’s property tax rate from 43 cents per \$100 of property value to 31 cents. All real property in North Carolina must be reassessed at least every eight years according to state law. Tax base amounts for real property typically increase substantially as a result of revaluation, but it does not mean necessarily that the revenue requirements for a jurisdiction increase proportionally. In the interest of standardizing the approach and communication process regarding the Recommended tax rates in the fiscal year following a revaluation, the North Carolina General Assembly passed general statute 159-11 section “e” in 2003. This statute regards a revenue neutral tax rate calculation methodology, which reads as follows:

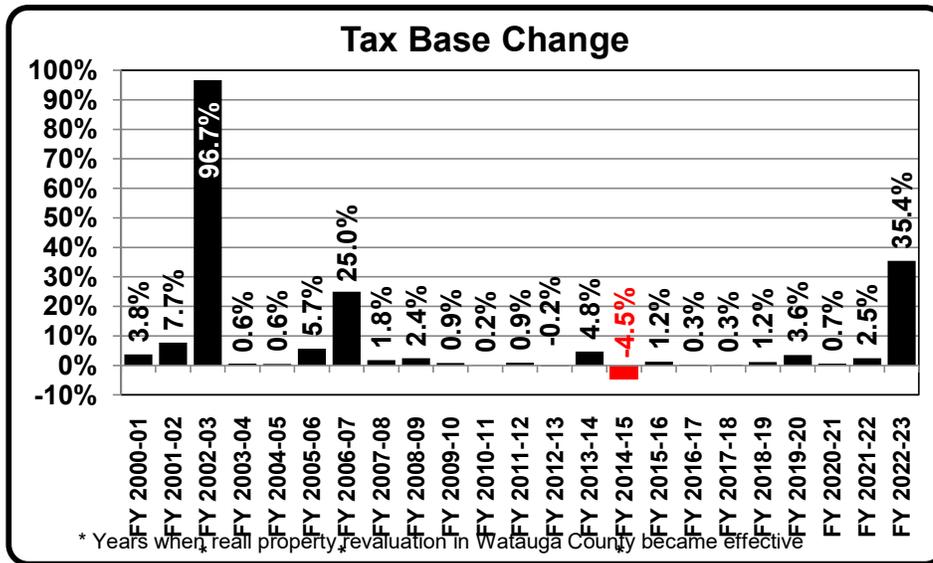
“In each year in which a general reappraisal of real property has been conducted, the budget officer shall include in the budget, for comparison purposes, a statement of the revenue-neutral property tax rate for the budget. The revenue-neutral property tax rate is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred. To calculate the revenue-neutral tax rate, the budget officer shall first determine a rate that would produce revenues equal to those produced for the current fiscal year and then increase the rate by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal. This growth factor represents the expected percentage increase in the value of the tax base due to improvements during the next fiscal year. The budget officer shall further adjust the rate to account for any

annexation, deannexation, merger, or similar event. (1927, c. 146, s. 6; 1955, cc. 698, 724; 1969, c. 976, s. 1; 1971, c. 780, s. 1; 1975, c. 514, s. 4; 1979, c. 402, s. 2; 2003-264, s. 1.)”

According to this law all public authorities must publish a revenue-neutral tax rate in the budget immediately following the completion of the general appraisal of real property. This revenue neutral rate provides citizens with transparency and comparative information. In order to adjust the reappraisal of real property for new construction and growth, the state statute utilizes an average of previous year’s growth rates as a proxy. The Town of Blowing Rock has seen an average annual growth rate of 1.64% since the last property revaluation that took effect in FY 2014-15 prior to this year’s Watauga revaluation, where the tax base has grown 35.4% this year. The graph below includes information regarding the Town of Blowing Rock’s tax base percentage change overtime. The large changes occurred in property revaluation years during times of robust economies in which property values were increasing comparatively rapidly, especially as seen in FY 2002-03. The revenue neutral tax rate for FY 2022-23 is calculated at .320 cents, a slight decrease from the most recently Recommended rate of .360 cents.

Tax Base Growth Minimal Prior to 2022 Watauga County Tax Revaluation

The FY 2022-23 ad valorem tax base is projected to grow as some projects are underway and others are being planned. Current total value assessment increased by about \$432.255 million over the assessed value for FY 2020-21 of \$1.220 billion, increasing to approximately \$1.653 billion dollars. Historically, the Town of Blowing Rock experienced average annual growth rate in its tax base of 1.64% since FY 2014-15 property revaluation prior to this year’s revaluation. However, a most recent tax FY 2022-23 revaluation (Watauga) resulted in a 35.4% increase in the overall tax base. Illustrated by the below graph includes information regarding the Town of Blowing Rock’s tax base percentage change over a time period. Large changes occurred in property revaluation years during times of robust economies in which property values were increasing comparatively rapidly, especially as seen in FY 2002-03. Also included in the graph is the most recent year’s revaluation in Caldwell County in FY 2022-23.

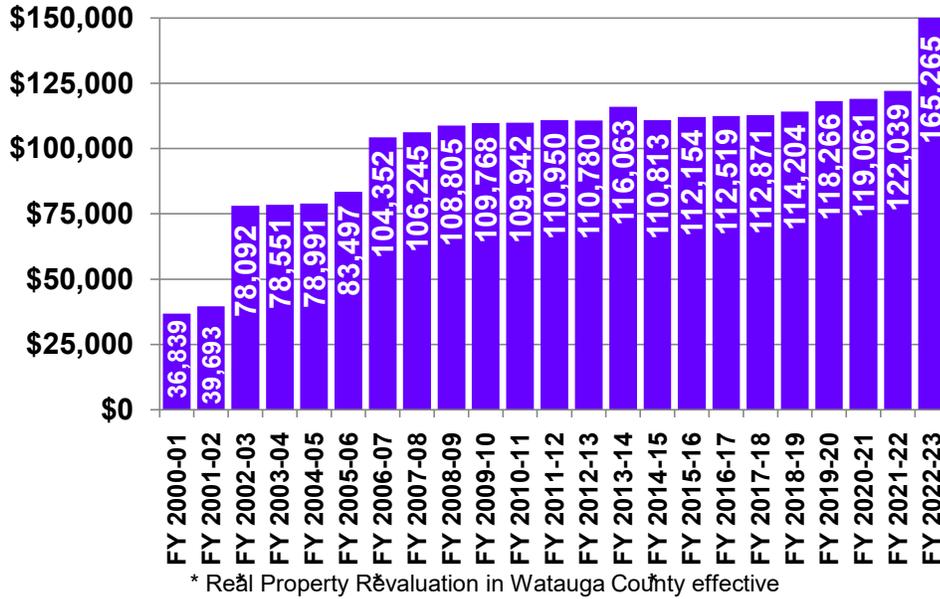


The Recommended FY 2022-23 tax rate is \$0.36 per \$100 of taxable property, is expected to generate an estimated tax levy of \$5,859,946. Thereby one cent on the tax rate equates to \$50 in annual taxes for a home valued at \$500,000. For the Town of Blowing Rock, one cent on the tax rate in FY 2022-23 is expected to generate \$162,776 after being adjusted for the anticipated collection rates of 98.0% for vehicles and 98.5% for real property.

The collection rate projection on vehicles has continued to be higher since the implementation of the tag and tax together program implemented by the State. The following graph reflects the value of tax generated by one penny on the tax rate over time (FY 2009-10 to FY 2022-23) for the entire Town of Blowing Rock.

The total tax base for the Town of Blowing Rock for FY 2022-23 is estimated to total \$1.653 billion. Approximately \$107.62 million, or 6.5%, of the Town’s tax base is in Caldwell County. Reference the graphs below for a tax value summary and the resulting percentage change for the Town of Blowing Rock over time.

Value of One Penny on the Tax Rate



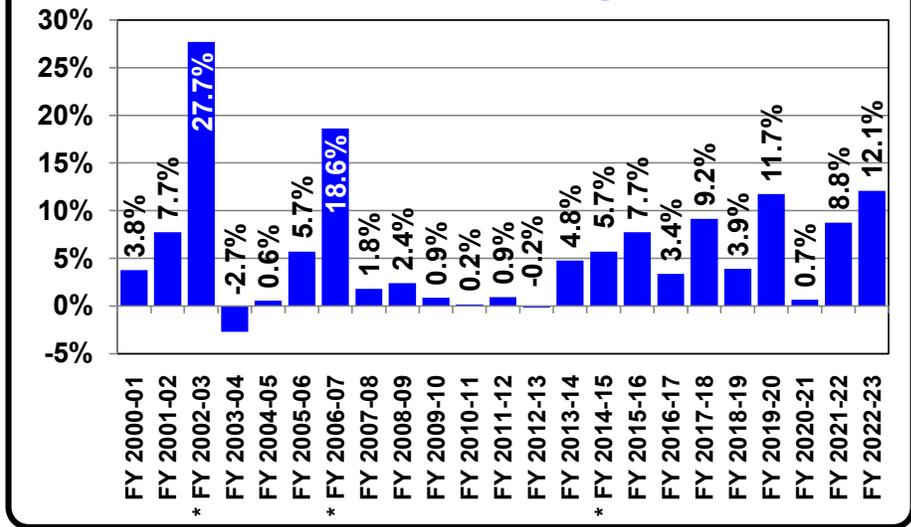
Sales Tax

Projected gross sales tax revenues totaling \$2.508 million in FY 22-23 and is anticipated to make up 20% of all Town general fund revenues, although the effective percentage is only 12% after returning a portion to Watauga County. The Local Option Sales Taxes consists of a one-cent sales tax and two one-half cent sales taxes. In Caldwell and Watauga Counties, sales are subject to a 4.75% State and 2.00% Local rate of tax for a combined rate of 6.75%.

The State of North Carolina collects the local sales taxes and distributes them to the county governments. Sales tax revenues are distributed by one of two methods, of which “both” are at the discretion of counties and not municipalities. These methods are on a proportional population (often referred to as “per capita”) basis to municipalities or based on proportional local government ad valorem levies. Historically, Watauga and Caldwell counties have both used the proportional per capita basis.

The Watauga County Board of Commissioners historically governed for the last seven years, impacting revenue distribution in FY 2013-4 through FY 2021-22 and now in FY 2022-23, by way of making the sales tax distribution method basis, ad valorem. Prior to FY 2013-14, the distribution method was the per capita method, after being changed from ad valorem to per capita in 1987. With the distribution method changed to ad valorem in FY 2013-14, an agreement between the County and some towns was reached and continues to be the agreed upon method of distribution. It required the Towns of Blowing Rock, Seven Devils, and Beech Mountain to appropriate moneys to Watauga County equal to 60% of the higher revenues received compared to the former per capita method during the first four years of the change. Beginning with FY 2017-18,

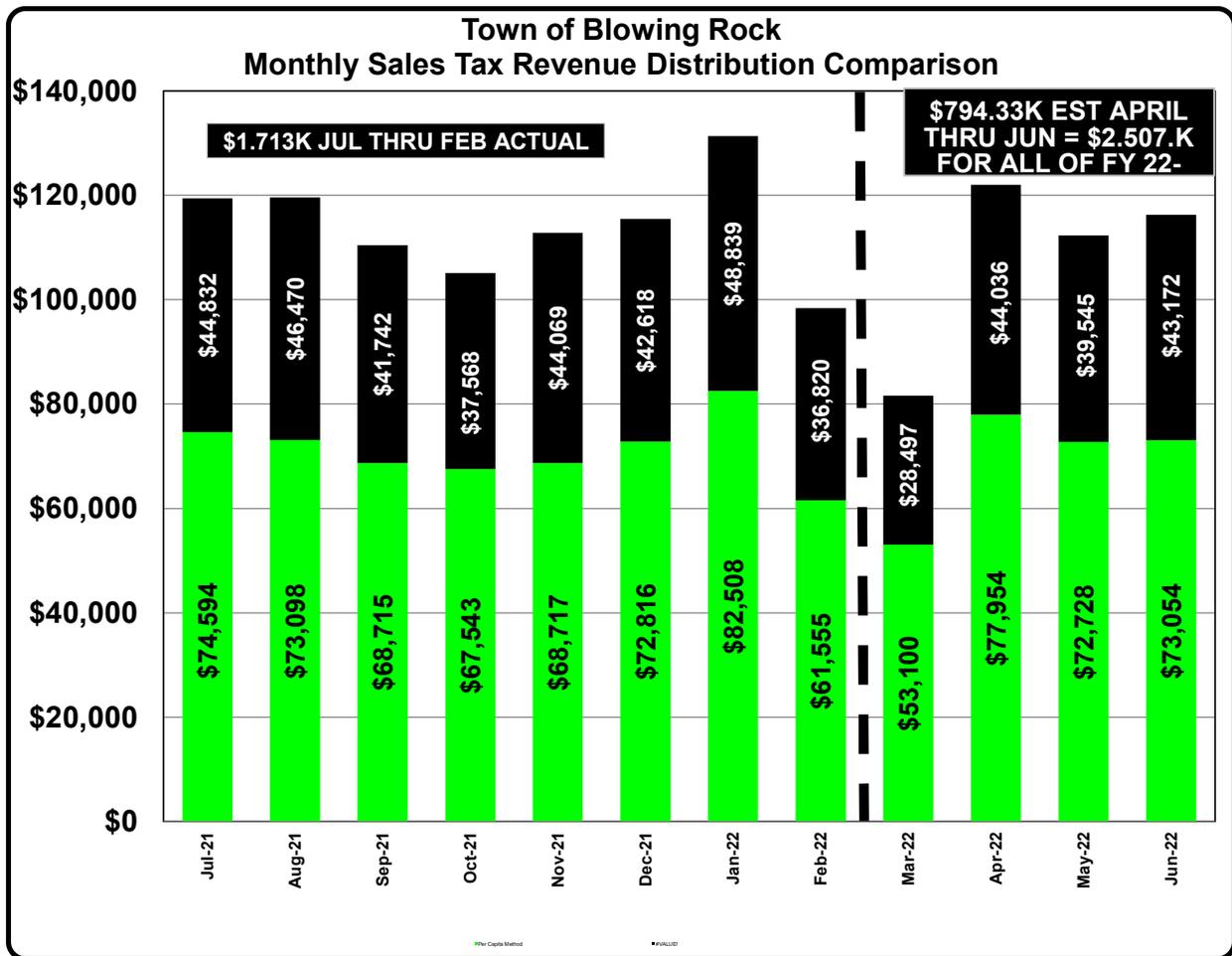
Tax Revenue Change



Watauga County has asked for a larger share of the increase to hold them harmless. The same three municipalities have agreed to return 70% of the increase over the per capita method to Watauga County.

The Town of Blowing Rock expects to see an increase in the amount they have received over the past four years due to higher sales tax collection even after agreeing to send back a larger portion, and considerably more than they received over the per capita distribution method. Per this budget message writing, the Town anticipates receiving approximately \$561K in FY 2022-23 over the per capita method. With the ad valorem distribution method, still in place for FY 2022-23, the Town expects to receive approximately \$257,721 more in FY 2022-23 than was received in FY 2020-21.

Illustrated in the following graph, is a summary of sales tax revenue receipts received to date and a projection of the monthly revenues that will complete FY 2021-22. Similar projections have been built into the FY 2022-23 budget forecasts estimating an incline in sales tax revenues as projected by the NC League of Municipalities equal to 3.75% compared to actual FY 2021-22 collections. This collection increase is projected within the range suggested by the North Carolina League of Municipalities.



Protecting & Enhancing the Community's Infrastructure – Bond Referendum Implementation

A pressing expenditure for the Town of Blowing Rock, in the coming years relates to the development of a Capital Improvements Plan (CIP). The Town's engineering firm, McGill Associates, assisted the Town Staff in the development of a ten-year Capital Improvements Plan (CIP) during FY 2013-14. The CIP identified a variety of improvements throughout the Town including public facilities, parks and recreation, roads, sidewalks, roadside ditches, and water and sewer lines and plants. It is Recommended that on an annual basis, that the Town should reassess its Capital Improvement Plan (CIP) and incorporate necessary revisions for future budget planning. Conducting a complete water and wastewater utility asset management inventory program could be helpful when developing realistic Capital Improvement Plans.

It is understood that the FY 2013-14 McGill Associates developed CIP improvement activities were bundled into a General Obligation Bond Referendum that was, on November 4, 2014, presented to Blowing Rock voters for consideration. The following is a summary of the separate bond referenda categories and totals (\$13 million) approved by Blowing Rock voters on November 4, 2014.

Town of Blowing Rock General Obligation Bond Referendum Voting Result Summary Voting Day November 4, 2014

Bond Amount	Bond Type	% Yes	Blowing Rock		Watauga		Caldwell	
			Yes	No	Yes	No	Yes	No
9,000,000	Transportation	73.82%	502	178	473	172	29	6
1,000,000	Parks	72.69%	495	186	470	177	25	9
2,000,000	Water	79.62%	539	138	510	132	29	6
1,000,000	Sewer	81.36%	550	126	521	121	29	5
13,000,000	Totals	76.86%	2,086	628	1,974	602	112	26

During the fiscal year 2015-16 budget development cycle, the Town Council approved the general approach of executing the bond projects in three major phases as summarized in the following table:

Town of Blowing Rock General Obligation Bond Execution Plan Presented As Part of the Fiscal Year 2016 Budget Process

Row	Description	FY 2014	FY 2015	Initial Authority Valid for 7 Years						Extension for 3 Years Possible			
				FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
1	Council Action	Needs Identified	Voters Approved \$13M	Appropriate For 1st Set of Projects		Appropriate For 2nd Set of Projects		Appropriate for 3rd Set of Projects					
2	General Capital (Transportation and Parks) \$10M Total			Borrow \$3.5M		Borrow \$2.75M		Borrow 3.75M					
3	General Fund												
4	Annual Tax Increase			2	2	2	1	2	1				
5	Cumulative Tax Increase			2	4	6	7	9	10	10	10	10	10
6	Annual Debt Service			171,069	351,866	476,694	609,957	777,597	954,143	927,893	901,643	876,403	849,143
7	Utility Capital (Water and Sewer) \$3M Total			Borrow \$1.13M		Borrow \$914K		Borrow \$950K					
8	Utility Fund												
9	Annual % Increase			5.0%	5.7%	4.6%	4.6%	4.8%	4.8%				
10	Cumulative % Increase			5.0%	10.7%	15.3%	19.8%	24.6%	29.3%	29.3%	29.3%	29.3%	29.3%
11	Annual Debt Service			57,335	117,930	179,883	245,928	263,725	282,276	274,401	266,526	258,944	250,776

U:\Scott\Manager\Bond Referendum 2014\LGC App\Blowing Rock Capital Plans from McGill.xlsx\Borrowing and Tax Plan

Per this plan, the first set of capital project appropriations were approved with the adoption of the FY 2015-16 budget and the tax rate was increased two cents to pay for the anticipated debt service increases expected beginning in FY 2015-16. As the borrowing process began, it became clear that due to the extent of the North Carolina Local Government Commission approval and bond rating processes involved, there was no strategic advantage to borrow funds in late FY 2015-16 and begin debt service payments in FY 2015-16, since most project construction could not begin until the spring of 2016. Subsequently, the borrowing process was geared to take place in March of 2016. Thereby, allowing the funds to be received without having to make the first debt service payment until FY 2016-17. Funds raised by the incremental two cents on the tax rate to pay the debt service were used in part to cover bond issuance costs. Both the FY 2016-17 and FY 2018-19 Adopted budgets included an additional one cent associated with the bond and the FY 2019-20 budget included an additional one and a half cents, again associated with the bond.

The anticipated tax increases shown in the table above were calculated assuming an interest rate of 5%. During the borrowing process, the Town of Blowing Rock general obligation bonds were rated by Standard and Poor's as AA+. The understood rationale for this very positive rating per Standard & Poor's follows:

Rationale

Standard & Poor's Ratings Services assigned its 'AA+' long-term rating to Blowing Rock, N.C.'s series 2016 general obligation (G.O.) bonds and maintained that rating for the series 2020 G.O. bonds as well. The outlook is stable. The long-term rating reflects Blowing Rock's unlimited G.O. pledge to levy on all taxable property ad valorem taxes as may be necessary to pay principal and interest on the bonds without limitation as to rate or amount. The series 2016 bonds are part of four separate GO bond referendums approved by voters in November 2014 totaling \$13 million. Issuance of bonds is planned to take place in three separate bond issuances spread out over six years, starting with this \$4.635 million issuance. Projects financed by the referendums include various construction and renovation projects for streets and sidewalks, parks and recreation, water projects, and sewer projects.

The long-term rating on the town reflects our opinion of the following:

- *Strong economy, with projected per capita effective buying income (EBI) at 112% of the national level and market value per capita of \$902,094;*
- *Adequate management, with "standard" financial policies and practices under our financial management assessment (FMA) methodology;*
- *Strong budgetary performance, with operating surpluses in the general fund and at the total governmental fund level in fiscal 2015;*
- *Very strong budgetary flexibility, with an available fund balance in fiscal 2015 at 40% of operating expenditures;*
- *Very strong liquidity, with total government available cash at 69.9% of total governmental fund expenditures and 6.2x governmental debt service, as well as access to external liquidity we consider strong;*
- *Adequate debt and contingent liability position, with debt service carrying charges at 11.3% of expenditures and net direct debt at 136.5% of total governmental fund revenue, as well as low overall net debt at less than 3% of market value; and*
- *Very strong institutional framework score.*

Due in part to the very positive bond rating of AA+ and favorable interest rate environment, the Town's bonds sold with an interest rate of 2% instead of the cautiously predicted rate of 5%. This lowered the interest rate component of the payment required in the general fund by about \$100K and the utility fund by about \$31K. Thereby over the twenty-year repayment term of these bonds, the lower interest rate will save approximately \$1M in the general fund for transportation and park projects and another \$336K in the utility fund for water and sewer projects.

With the lower interest rate of 2% obtained in Phase I, there was a slight increase proposed to build reserve for debt service increases associated with the second bond issuance and debt service in FY 2017-18. This was to make an incremental increase, rather than a larger increase the next fiscal year. Phase II also received a lower than anticipated interest rate of 2.936%, allowing for only \$.01 tax rate increase to fund the added debt. Borrowing was allocated to capital project categories as follows:

PHASE II Bond Allocations

- Transportation – \$1.628 million
- Parks and Recreation – \$0.129 million
- Water – \$0.543 million
- Sewer – \$0.00 million

Phase III also received a lower than anticipated interest rate of 2.954%, allowing for only \$.0255 tax rate increase to fund the added debt. Borrowing was allocated to capital project categories as follows:

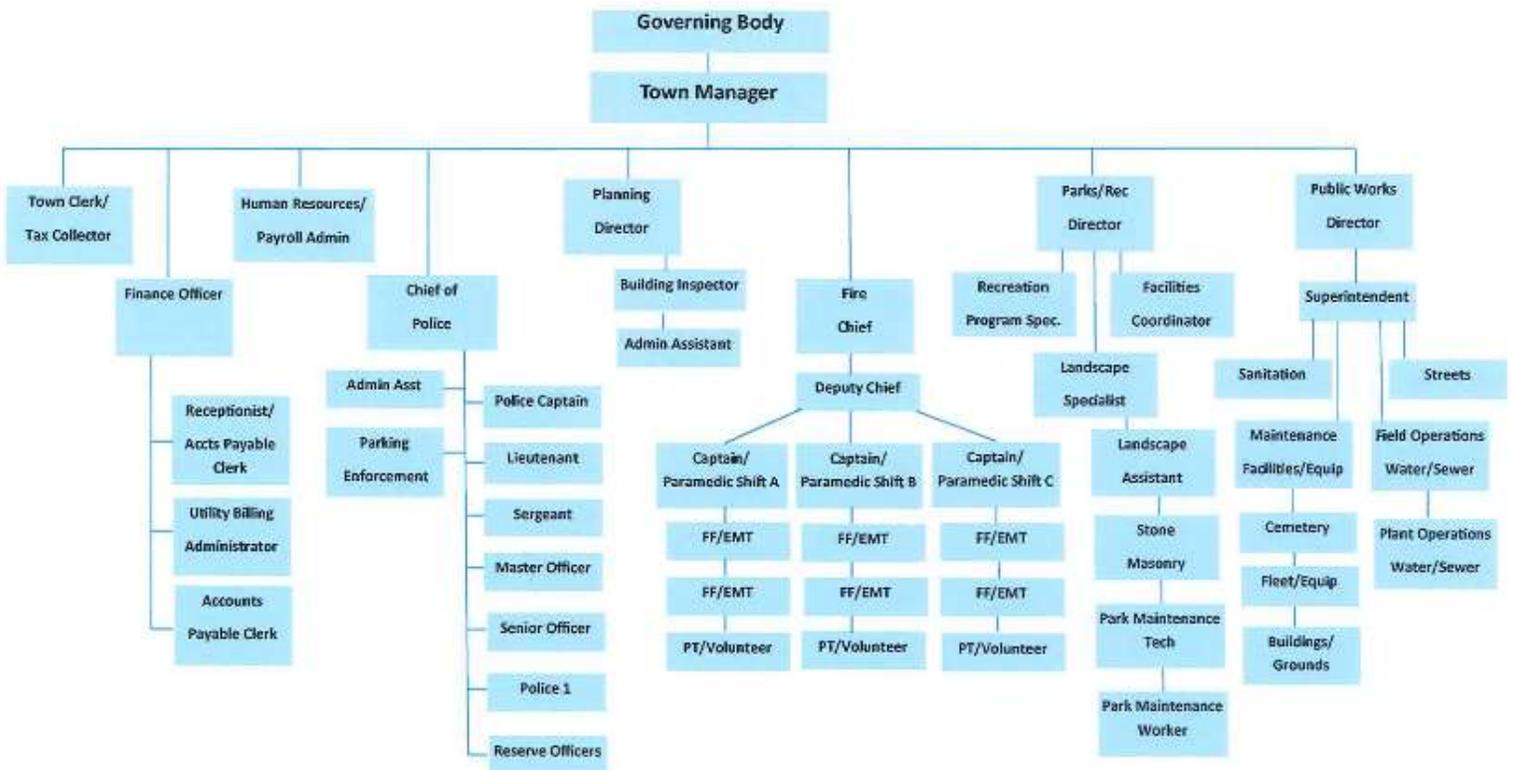
PHASE III Bond Allocations

- Transportation – \$3.690 million
- Water – \$0.380 million
- Sewer – \$0.300 million

The level of investment and pace at which Council decides to pursue the remaining two phases of improvements are important decisions that will be made during this and future budget cycles as funding situations and alternatives are discussed.

Organization

A contributing factor to the Town’s organization’s financial picture relates to its organizational structure and personnel cost supporting such organization. There needs to be balance on the Town’s ability to retain and recruit quality employees in comparison to being competitive with the surrounding labor market. It is understood that the last time the Town fully assessed its organization and conducted and implemented a related “Classification and Pay Study” was in 2014, which is approximately eight (8) years ago. As of last fiscal year, the Town’s overall organizational structure can be referenced as follows:



Presently, the Town funds 70 full time and 28 part-time/seasonal employees. The FY 2022-23 proposed budget includes funding for an additional employee in the Parks & recreation Department and the Finance/Admin. Department.

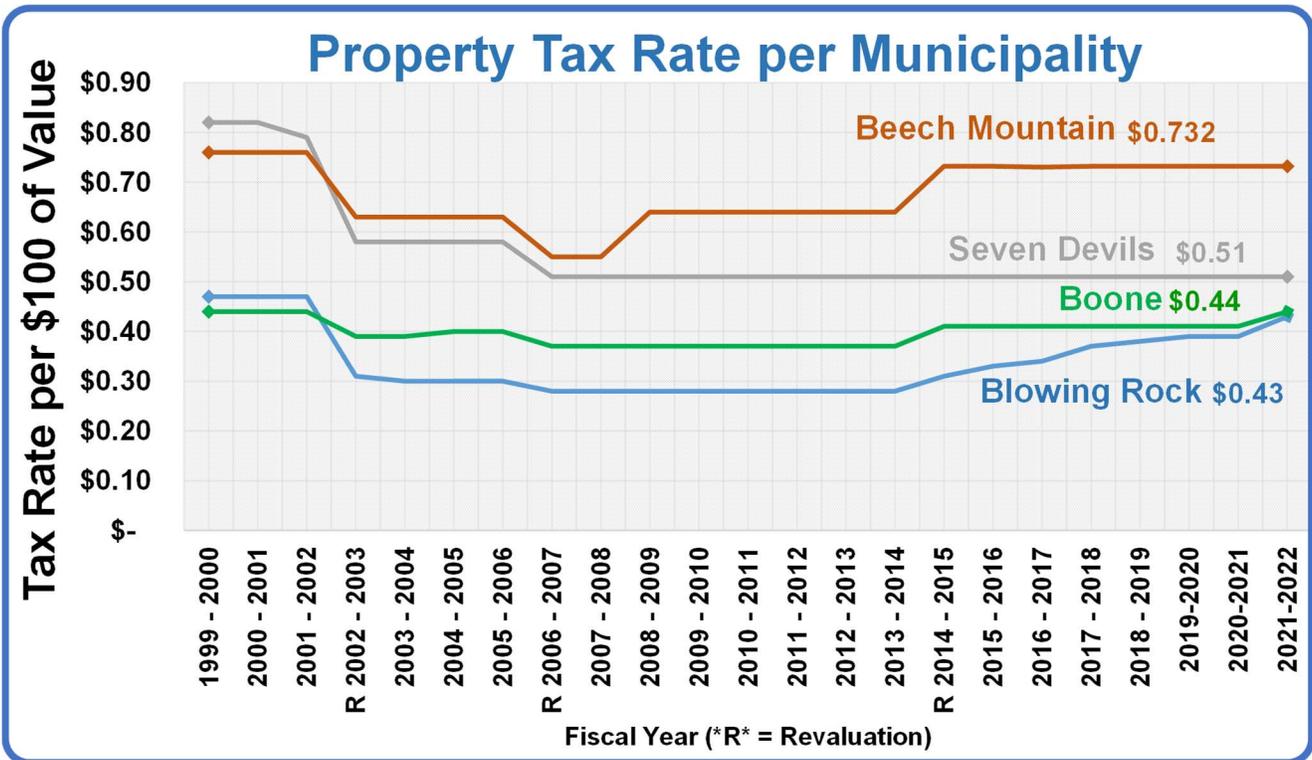
Debt Service

Bringing on debt to fund assets is a financial option to better match the utility of costly items with the period that the Town pays for them. We will be monitoring the interest rate environment and the changing impacts we may see due to the economic impacts of COVID-19. Bringing on additional debt service is an option to afford assets that are simply too large to fund with cash. One of the major elements included in the last five fiscal years Recommended Budget was to continue moving forward with the November 2014 voter approved general obligation bond referendum. The first issue took place in February 2016, the second issuance occurred in May 2018, and a third issuance occurred in December 2019. A fourth and final issuance is projected to take place during the 2022-2023 year. Capital Improvement Plan (CIP) funding through debt service is also anticipated for several of the projects in the 10-year plan along with annual Capital equipment replacements and needs are planned to be funded through debt service as well.

Tax Rate Comparisons

When addressing the cost of living, it is beneficial to understand how we compare with other area municipalities. Watauga County has four municipalities: Blowing Rock, Boone, Beech Mountain, and Seven Devils, along with a variety of taxing jurisdictions including fire districts and municipal service districts. Blowing Rock and Boone both have fire districts taxed at \$0.05 and \$0.06 per \$100 valuation respectively. In addition to the fire district the Town of Boone has a municipal service district with a tax rate of \$0.21 per \$100 valuation. The following graph on page 9 depicts the property tax rate per \$100 of taxable value in each respective jurisdiction. This comparison does not include the Town of Boone’s Municipal Service District.

With area Recommended tax rates not yet known for FY 2022-23, the Town of Blowing Rock currently has the lowest property tax rate of the four municipalities in Watauga County. In addition to the municipalities in the County, Watauga County has a tax rate of \$0.403 per \$100 valuation. The taxable property in Blowing Rock has seen an average growth of 1.64% since FY 2014-15, the last revaluation year before this year. This year’s tax base growth however is 35.4%, leading to growth in tax revenue to the Town and allowing the tax rate to thereby be lowered with still providing the revenue growth needed to sustain operations and continue providing service levels expected by our community.



Challenges to Revenue Options

North Carolina General Statute Chapter 159, Article 3, requires all local governments to operate under a balanced budget ordinance Recommended and administered in accordance with the Local Government Budget and Fiscal Control Act. The Recommended budget is considered balanced when the estimated revenue plus the appropriated fund balance equals the amount of appropriations. This budget reflects increases in government expenditures in various forms, described in the “Expenditure and Municipal Comparison” section. Along with the property tax, the Town of Blowing Rock receives revenues from state shared and state collected taxes including things such as sales tax, Powell Bill funds, utilities, franchise tax, and beer and wine tax.

Vehicle Tax Authority Expanded

One area in which the North Carolina General Assembly did provide an additional revenue option was for vehicle license fees. As part of its budget passed in 2015, all cities and towns could charge a \$30 municipal vehicle tax beginning July 1, 2016. The change meant that all municipalities were treated the same regarding the vehicle tax that they can charge. Current law allows cities and towns to charge a \$5 tax, while almost all cities that operate transit systems can charge an additional \$5. Local legislation passed over the years had allowed several other municipalities to charge vehicle taxes of up to \$30, but the additional authority was not applied uniformly. The budget provision (Sec. 29.27 A, pages 365-66) requires that amounts charged above the two uniform \$5 taxes already imposed by cities go toward city street maintenance and construction. The Town Council of Blowing Rock researched this option in prior years and discussed the option for prior Recommended budgets but declined to implement said option. This Recommended budget does not include this revenue source.

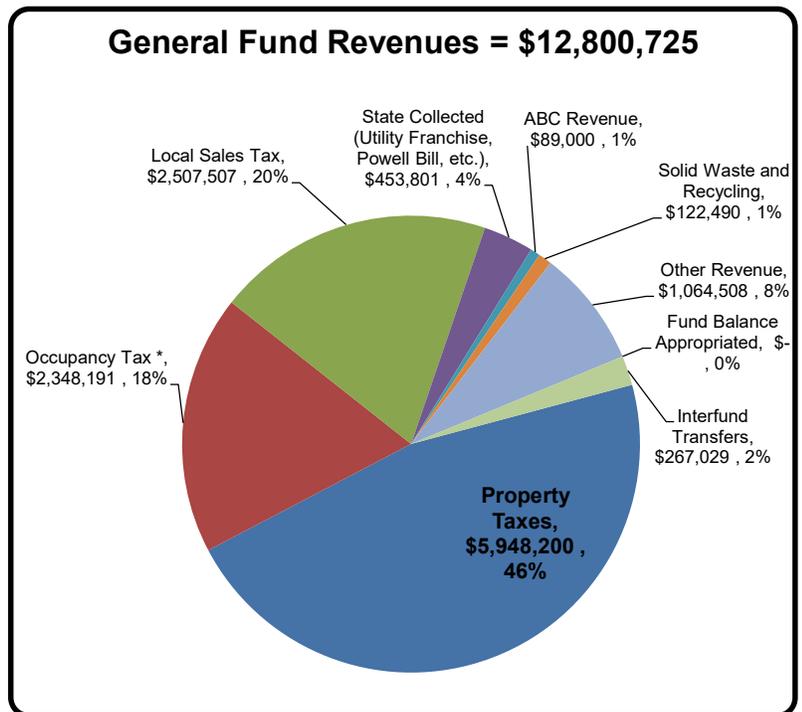
FUNDS OF THE BUDGET

General Fund

A local government’s General Fund is where revenues and expenses are collected for all governmental services that do not generate sufficient revenue to support their activities (i.e. Police, Fire, Recreation, Public Works, Administration, Planning/Inspections, etc.). The Town of Blowing Rock’s General Fund is balanced and recommends the property tax rate of 36 cents per \$100 of property valuation. This rate is projected to provide approximately \$5.95 million in real and personal property tax revenues based on a real and personal property collection rate of 98.5% and a vehicle property tax collection rate of 98.00%.

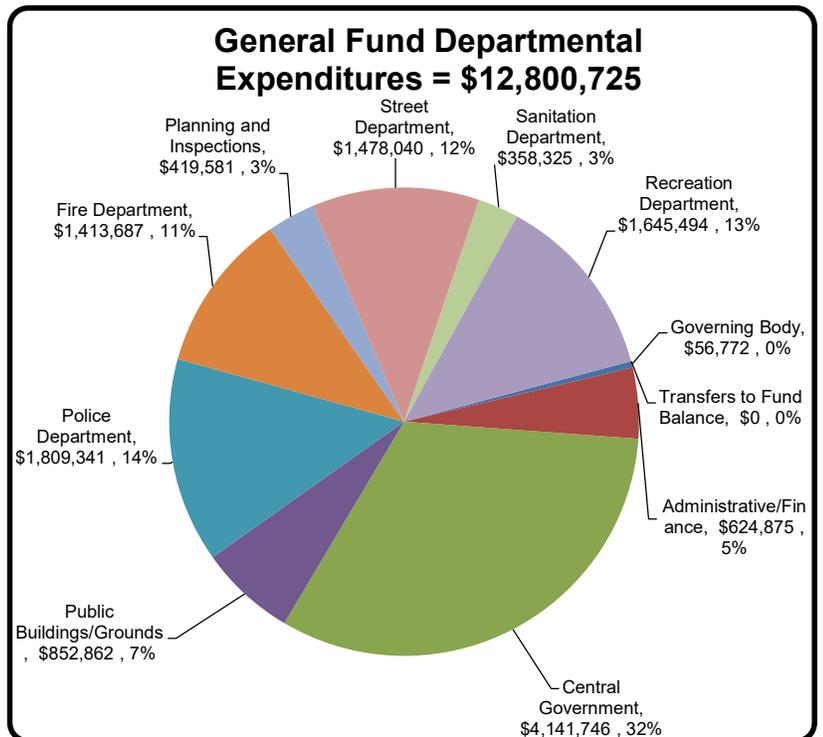
The side graph distinguishes the percent each source of revenue is expected to contribute to the general fund:

The Town’s tax base is split between two counties – Watauga and Caldwell. Watauga County represents approximately 93.5% of the total property tax base. Caldwell County accounts for the remaining 6.5%. The Town’s property tax base is estimated to be approximately 85% residential and 15% commercial.



The side graph depicts the Recommended spending breakdown by department for FY 2022-23:

The FY 2022-23 Recommended Budget for the General Fund revenues total \$12,800,725. Following NC League of Municipalities projections on major revenue trends, the Recommended budget anticipates increases in revenue sources of Sales Tax (3.75% increase), Occupancy Tax (68% increase from previous year's Adopted budget due to actual current market trends) and Parks & Recreation program revenues (averages approximately 47% increase due to programs phasing back in with pandemic restrictions by in large lifted). Property tax revenues are expected to grow by approximately 13.4% due to the Watauga County property tax revaluation taking place this fiscal and tax year as well as the increase in property tax rate increase.



BRAAC Fund

The Blowing Rock Appearance Advisory Commission Fund contains activities to initiate, promote and assist in the implementation of general community beautification in the Town. The Commission also coordinates the Spring and Fall Planting Days and is the chief sponsor of the annual Town Clean-up Day. This group also assists in the Town's efforts and evaluation of a gateway project which has been under consideration during the past few years. The FY 2022-23 Recommended Budget for the BRAAC Fund totals \$43,900. Via donations/contributions, this fund is self-supporting with all revenues being allocated towards the Commission objectives as set forth in the Town Code. Donations that support the BRAAC Fund include general donations, hanging basket donations and cemetery donations.

Most BRAAC Fund expenditures are appropriated to "Flowers/Landscaping" efforts totaling about half of their Recommended budget. This year's Recommended budget is slightly lower than the FY 2021-22 budget, due largely to the allocation of fund balance last year to replace the memorial hanging baskets and liners along Main St. The Recommended Budget also includes the annual contract that BRAAC initially funded in FY 2015-16 to maintain the Town assumed Legacy Garden responsibility. This is the Garden area that borders Main Street's east side just south of the downtown area. During the spring of 2016, the Town received approval from all the property owners through this area that they were willing to provide a maintenance easement to the Town for said purpose.

Water and Sewer Fund

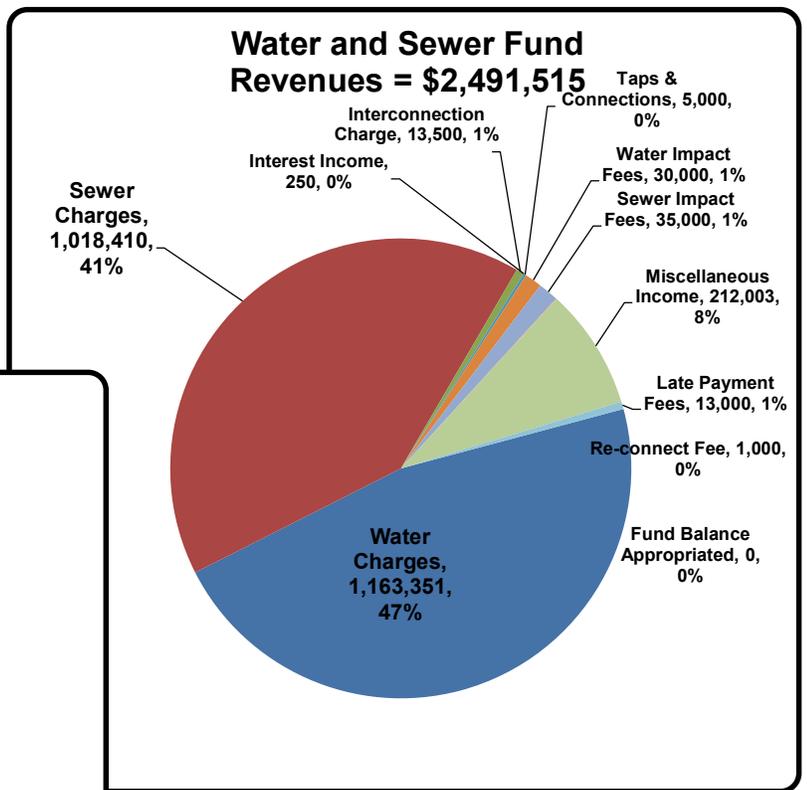
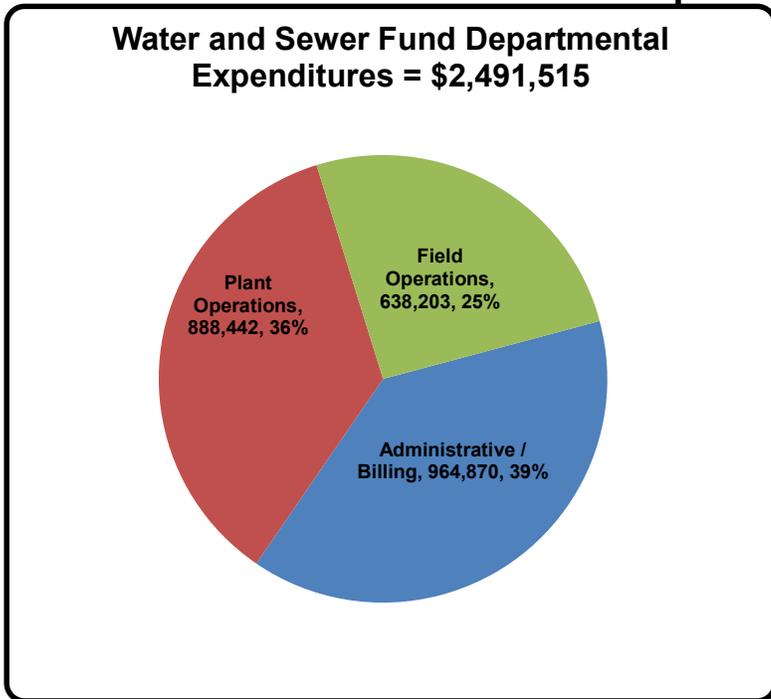
The Water and Sewer Fund contains all water production, water distribution, wastewater collection and wastewater treatment activities of the Town. Water and sewer revenues come from rates and fees and is considered to be a self-supporting ("enterprise") fund for the Town of Blowing Rock. The FY 2022-23 Recommended Budget includes rate increases of 5% in both water and sewer fees. This is following a detailed rate and usage analysis conducted at the request of the Town by the NC Rural Water Association who conducts these analyses all over the state. The rate increases and structure change will help offset increasing operating and capital costs.

The chart below is a reminder of the 5 year rate plan and its customer cost compared to the current rates as it is currently planned to fund current and future operation and debt service needs. We are currently in year 2 of the 5 year plan.

	Current	Year 1	Year 2	Year 3	Year 4	Year 5
Minimum	5,000	3,000	3,000	3,000	3,000	3,000
Rate Increase	N/A	10%	5%	2.50%	2.50%	2.50%
Base Rate	\$ 47.00	\$ 51.70	\$ 54.30	\$ 55.64	\$ 57.03	\$ 58.45
Per 1,000 Gallon Rate	\$ 6.25	\$ 6.90	\$ 7.25	\$ 7.40	\$ 7.58	\$ 7.77
Customer Billing (5,000 gallons of usage)	\$ 47.00	\$ 65.45	\$ 68.72	\$ 70.44	\$ 72.20	\$ 74.01
Customer Billing (10,000 gallons of usage)	\$ 78.25	\$ 99.81	\$ 104.82	\$ 107.44	\$ 110.12	\$ 112.88
Net Income (loss)		\$ 5,693.31	\$28,486.25	\$ 48,955.00	\$131,787.36	\$149,707.60

The FY 2022-23 Recommended Budget for the Water and Sewer Fund totals \$2,491,515. This is an increase of \$243,774 from the FY 2021-22 Adopted Budget of \$2,247,741.

Graphs below outline the Revenue and Expenditures for the Water and Sewer Funds:



SOURCES OF REVENUE

Ad Valorem Tax (Property Tax)

Both real property and personal property are subject to taxation in North Carolina. Real property includes land, buildings, and permanent fixtures, as well as rights and privileges pertaining to land, such as mineral or forestry rights. Personal property includes all other property, tangible or intangible, that is not permanently attached to land. Article V of the North Carolina Constitution establishes that property taxation may be levied to be used “for public purposes only.” A public benefit that is merely incidental to a principal benefit for a private party does not constitute a public purpose, under the Constitution’s definition.

Two characteristics of the property tax distinguish it from other forms of taxation and underlie the methods of determining tax liability and enforcing collection. The first characteristic is that the property tax is levied on property itself, not the owner. The second, is that the tax is measured by the value of the property as a marketable item, not by the owner’s ability to pay. Thus, it is often called an “ad valorem” tax, from the Latin phrase meaning “according to value.” In North Carolina, property tax rates are customarily expressed in dollars per \$100 of valuation. The maximum property tax rate allowed in North Carolina is \$1.50 per \$100 of valuation. In Blowing Rock, the Adopted FY 2021-22 property tax rate is \$0.43 per \$100 of valuation. On a \$500,000 home, the total annual Town of Blowing Rock property taxes due would be \$2,150. The FY 2022-23 Recommended tax rate is at \$0.36.

The FY 2022-23 Recommended Budget includes a tax rate increase to \$0.36 per \$100 of valuation. Total Ad Valorem tax revenues (including current and prior years, motor vehicles, and penalties/ interest) are projected to be \$5.948 million in FY 2022-23 after adjusting for a 98% collection rate on personal property and 98.5% collection rate on real property. In North Carolina, the property tax is the only significant source of revenue that the State allows local governments to control.

Sales and Services

The Town has several services that it “sells” to the public. These services are covered in the Town’s Fee Schedule. There are no services, except water and sewer, solely supported by “Sales and Service” revenue. All others are augmented by property tax revenue, to some degree, to meet service demands. For example, only a portion of the Parks & Recreation Department budget is supported by revenue generated from registration, entry or rental fees. Property tax revenue and other General Fund revenue support a portion of the Parks & Recreation Department’s budget. Some services which produce “Sales and Service” revenue include:

- Commercial Solid Waste/Commercial and Residential Recycling Fees (*no separate fee for weekly residential solid waste collection*)
- Parks and Recreation Department Fees (Pool, Day Camp, Program Registration Fees, Facility Rental Fees, etc.)
- Cemetery Fees
- Zoning/Building Inspection Fees
- Water/Sewer Charges

A detailed list of all fees/charges can be found in the *Schedule of Fees/Charges* section of the budget document.

State-Collected Local Taxes

State-Collected Local Taxes are distributed by the State to the Town based on the actual receipts from the providers of these services and commodities within the Town limits. These revenue sources are expected to total \$453.8K in FY 2022-23 with the continued ad valorem distribution methodology in place. These are strictly General Fund revenues.

State taxes that are shared with cities are the beer and wine taxes, electric franchise taxes, telecommunications taxes, video services taxes, satellite services taxes, the piped natural gas tax, motor fuel taxes, and, as of January 1st, 2008 a portion of a 911 charge on voice communication services. Since FY 2018-19, there are six statewide revenues received by the Town whose estimates depend on economic forces: Utility Franchise Tax, Telecommunications Sales Tax, Beer and Wine Tax, Solid Waste Disposal, Powell Bill, and Video Programming Tax (formerly Cablevision TV Franchise Tax).

The projections for the telecommunications sales tax, beer and wine taxes, and the solid waste disposal tax anticipate a slight decline (7.5%) over the prior year largely due to the numerous changes in the revenue formulas in recent years and the sensitivity to which these revenues respond to weather and market forces.

Each town’s utility franchise tax is based on actual receipts from electric service only within the municipal boundaries. The distribution method for the electricity sales tax, along with that of the sales tax on piped natural gas, changed in FY 2014-15 because of the tax reform legislation passed during the General Assembly session. The general sales tax rate is now applied to the sales of electricity, and 44 percent of the proceeds from the sales tax will be returned to cities and towns. It is important to note that if total tax collections next year (and any year in the future) exceed the total necessary to provide every municipality the same amount that they received in quarterly distributions for FY 2013-14, that revenue was distributed statewide on an ad valorem basis. Then in FY 2015-16, the Town of Blowing Rock experienced strong growth in this revenue source and accordingly, revenues from this source were \$366,165, or about 61.2% higher than the level budgeted in FY 2015-16. These revenues are highly sensitive to the weather. Mild winters, cool summers, and any significant rate increases, or decreases can cause these receipts to change.

Annual statewide growth in telecommunications revenues is expected to continue its decline which is mainly attributable to loss of landline purchases, as more customers transition to using cell phones only. The budget proposes this revenue to drop approximately \$1,000 to \$18,500.

Beer and Wine taxes are distributed statewide based on local government population. Due to a change in the North Carolina Department of Revenue collection method in FY 2012-13, beer and wine sale revenues decreased. It is important to note these projections are based on population, highlighting the importance of considering growth and annexation in any forecasts. Due to our relatively flat population growth, the budget reflects the expectation that this revenue will increase at about \$6K.

In 2007, Video Programming revenue replaced the local Cable Franchise Fee revenue. The NCLM expects Video Programming revenue to decrease approximately 1.75%.

Sales Taxes

Effective July 1, 2013, (FY 2013-14) Watauga County changed the distribution method of sales tax revenues from per capita to ad valorem. As part of this change, the Town of Blowing Rock agreed to transfer 60% of the revenue increase over what would have been received under the per capita method back to Watauga County. Due to continued ad valorem distribution, in all previous years since the allocation method has been based on the ad valorem method, the Town of Blowing Rock has budgeted the additional revenue towards one-time expenses. FY 2019-20 brought a change to the formula and Blowing Rock began to be required to return 70%. It is uncertain how long this method will remain or how long the County will require the 70% transfer of revenues. In FY 2020-21 however, due to the sudden economic impacts of the COVID-19 pandemic, these additional revenues were used to fund operating expenditures. The FY 2022-23 Recommended budget anticipates an additional \$458,874 in net revenue to the Town over and above the typical per capita distribution amount.

Fiscal Year	Per Capita Revenue	Due to Watauga Ad Valorem Method	Total
FY 18-19	781,629	378,622	1,160,251
FY 19-20	624,074	425,935	1,050,009
FY 20-21	716,432	462,650	1,179,081
FY 21-22 Estimated	816,493	561,027	1,377,519
FY 22-23 Budgeted	977,928	458,874	1,436,802
5 Year Total	3,916,555	2,287,107	6,203,662

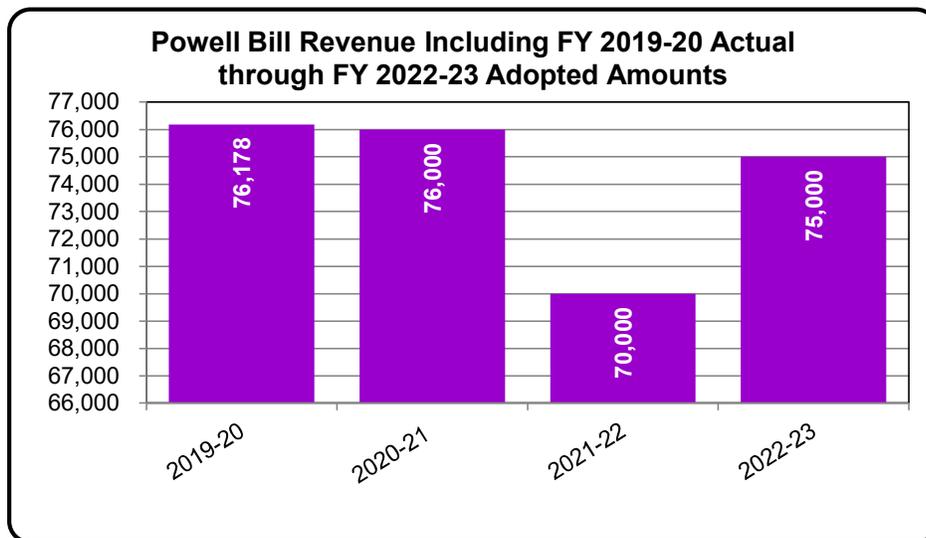
This year, due to the COVID-19 pandemic restrictions easing and knowledge of actual collections remaining steady during the height of the pandemic, offsetting the additional revenues received due to the change in distribution method, the NCLM is projecting a 3.75% increase in local sales taxes state-wide for FY 2022-23. The Town of Blowing Rock’s Recommended Budget anticipates a 5% increase in this revenue from FY 2021-22 actual collections. Sales tax revenues under the per capita approach are budgeted for FY 2022-23 at \$977.9K, and this year, the additional funds have been allocated to both one time and operating costs.

Hotel/Motel Occupancy Tax

The Town of Blowing Rock, via the Blowing Rock Tourism Development Authority, levies a hotel/motel occupancy tax on the gross receipts from the rental of transient accommodations in the Town of Blowing Rock. These taxes are collected locally with a current tax rate of 6.0%. The TDA Budget proposes \$593.2K in funding for the Town and infrastructure related allocations in FY 2022-23 to use in support of the various tourism-related operations of the Town. This revenue source is projected to increase by an estimated 3% due to some increased travel in the area, though economist have projected a slowdown in travel as we progress to the end of 2022, into 2023. This revenue source, like sales tax will continue to be monitored throughout the year and any proceeds over and above these budget expectations can be recognized and appropriated during the fiscal year or in the subsequent year. It is anticipated that a economic downturn or recession will occur in late calendar year 2022, early 2023. As a result, this revenue source will be monitored closely for spending changes that could be needed depending on what comes to fruition.

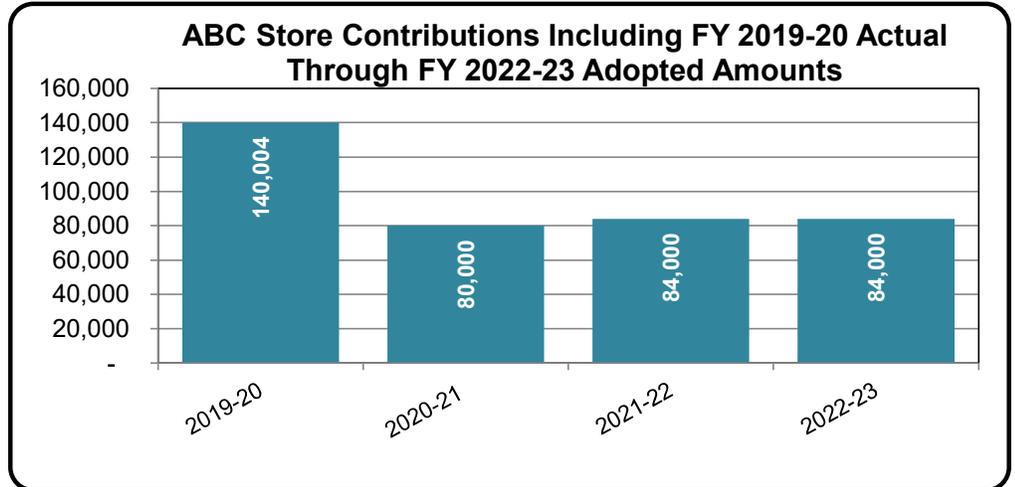
Powell Bill

The use of these funds is restricted to maintaining, repairing, constructing, reconstructing, or widening any public street or thoroughfare within the Town limits that is not State maintained. Bridges, drainage, curb and gutter, sidewalks and other necessary appurtenances are also approved uses of these funds. Determination of the amount of the allocation comes from a formula containing a municipality's local street miles and population. To receive funds, each municipality must file an annual certified map and an annual expenditure report. The method in which Powell Bill funds are distributed among eligible municipalities has not changed. Of the total annual distribution, 75 percent is allocated among eligible cities based on their population. The projected per capita allocation for the FY 2022 -23 Powell Bill distribution is \$19.74 per person. The remaining 25 percent of the Powell Bill distribution is allocated based on the number of city-maintained street system miles in each municipality. The projected value of the mileage-based allocation for the FY 2022-23 Powell Bill distribution is \$1,613 per street mile. The Powell Bill distribution is anticipated to remain relatively consistent with FY 2022-23 actual revenues of approximately \$70K. In the FY 2015-16 budget and forward, these funds were utilized for repair and maintenance costs associated with Town owned streets rather than directly for contracted paving as in past years. With the newly approved general obligation bond funding available for paving, these Powell Bill funds can be better leveraged to pay for operating costs. Following a thorough review of qualifying street expenditures made thus far in FY 2021-22, staff is confident there will be enough similar qualifying expenditures for FY 2022-23.



ABC Revenue

These proceeds are from the local ABC Board generated by the sale of alcoholic beverages in Blowing Rock. ABC revenue levels have rebounded slightly in recent years. The ABC Board's budget planning for FY 2022-23 reflects an annual funding amount for distribution to the Town of \$84K. Historical gross revenues for the ABC Store operation in Blowing Rock are shown in the graph to the right for reference.



Other & Donations

Other miscellaneous revenue includes: interest income, donations, book sales, park lease, town property rental income, sale of fixed assets, snow removal reimbursement, etc. Budgeted interest income has been budgeted at a conservative rate.

EXPENDITURES BY FUNCTION

General Government (Governing Body, Administration/Finance, & Central Government)

This function accounts for \$4,823,393 or 38% of the total General Fund budget.

Major initiatives, capital projects, improvements, and programs in these areas include:

- Insurance Premiums - General Liability & Workers Compensation
- Continued payment to Watauga County of 70% of the Ad Valorem vs. Per Capita sales tax proceeds
- Technology Infrastructure continued support including an IT support staff position
- Continued Community Library Support - \$2,000
- New Finance Position- Finance and Accounting Support Specialist

General Government (Public Buildings & Grounds)

This function accounts for \$852,862 or 7% of the total General Fund budget. Major initiatives, capital projects, improvements, and programs in these areas include:

- Various Facility Improvements
- Continued funding for Tree Planting Program for public areas as needed
- Continued funding for Holiday Decorations
- Continued funding of debt service:
 - Emergency Services Building
 - BRAHM Parking Facility (via TDA)
 - 75% of the Public Works Building Renovation Project

Public Safety (Police & Fire)

This function accounts for \$3,223,029 million or 26% of the total General Fund budget. Major initiatives, capital projects, improvements, and programs in these areas include:

- Continued Funding to provide a School Resource Officer at Blowing Rock School
- Continued Funding of costs associated with brining dispatch services back to Blowing Rock as started in FY 2021-22
- Replacement funding for two Police Vehicles
- Maintained funding for Part-time Parking Enforcement with paid parking currently under review with a budget amendment anticipated following evaluation of a proposed program should the program be approved by Council
- Two dual-band radios and replacement body/vehicle cameras.
- Continued DARE program Support
- Continued Crimestoppers Support
- Continued Landscape Maintenance for Town owned Fire Station #1 located on Valley Boulevard.

Transportation (Public Works – Streets)

This function accounts for \$1,478,040 or 12% of the total General Fund budget. Major initiatives, capital projects, improvements, and programs in these areas include:

- Continued funding for contracted Right of Way Clearing
- Contracted Cemetery mowing with a 2% CPI contract cost increase (\$35.6K)
- Continued funding for Master Signage Plan as needed with plans to complete a Wayfinding Signage plan in FY 2022-23
- The Blue Ridge Electric Membership Cooperative Board approved the rates for LED lighting at their Board meeting on April 28, 2016. This budget continues funding for these streetlights.
- Includes funding in the following areas, with plans for funds remaining at the end of the year to be transferred to reserves in the Capital Projects fund:
 - Road Repairs- Structural \$12K
 - Culvert Replacements \$10K
 - Ditch line Repairs \$5K
 - Fire Hydrant/Valve Maint. \$6K
 - Existing Sidewalks Repairs \$13K

Environmental Protection (Public Works – Sanitation/Recycling)

This function accounts for \$358,325 or 3% of the total General Fund budget. Major initiatives, capital projects, improvements, and programs in these areas include:

- Continued Residential Curbside Recycling Program (contracted bi-weekly pick-up).
- Continued funding for residential solid waste collection (weekly pick-up)
- Continued commercial garbage pickup via contracted service through Republic Services.

Planning and Inspections

This function accounts for \$419,581 or 3% of the total General Fund budget. Major initiatives, capital projects, improvements, and programs in these areas include:

- Continued funding for implementation of the Town Comprehensive Plan Update approved in 2014
- Funding to begin the process of Comprehensive Plan Update process in FY 2023-24

- Continued funding of the Signage study and resulting Ordinance
- Continued funding of the permit application, review, approval, and inspection processes

Culture and Recreation (Parks/Recreation & Landscape)

This function accounts for \$1,654,494 or 13% of the total General Fund budget. Major initiatives, capital projects, improvements, and programs in these areas include:

- Continued funding for Part-time Staff for Memorial Park Attendants
- Funding of an additional Full-time Park Attendant (TDA Funded)
- Continued funding for Landscaping/Beautification (partially via BRAAC in FY 21-22 & FY 22-23)
- The Town became responsible for maintaining the landscaping along the Valley Boulevard project beginning July 2021. Council approved contracting the landscaping out to Estate Maintenance. The contract with a CPI cost increase is budgeted at \$290,000 and has been included in the FY 22-23 proposed budget.

Environmental Protection – Water/Sewer Fund

This function accounts for \$2,491,515 or 100% of the Water/Sewer Fund. Major initiatives, capital projects, improvements, and programs in these areas include:

- Funding debt service for Water/Sewer Capital Improvement Plan Projects (Water Plant, Wastewater Plant and Blowing Rock/Boone Water Interconnection, 25% of the Public Works Facility Renovation Project, and debt service for water and sewer general obligation projects)
- Funding for the Field Operations staff that maintains the water and sewer collection system
- Funding for the Utility Plant staff members and operation of the water and sewer plants
- Funding for repairs at the Wastewater Treatment Plant and Water Plant

Culture and Recreation – BRAAC Fund

This function accounts for \$39,900 or 100% of the Blowing Rock Appearance Advisory Commission Fund. Major initiatives, capital projects, improvements, and programs in these areas include:

- Funding to support Landscaping/Beautification of public property
- Downtown Hanging Baskets/Planters
- Town Clean-up Day and Planting Day (Spring and Fall)
- FY 22-23 Contribution towards Town Center Landscape/Beautification

EXPENDITURES BY CATEGORY

Expenditure levels have increased in recent years to invest in our people that provide great customer service every day as well as some of our capital infrastructure that has needed attention. Debt service has increased to help pay for new capital activities and continue funding phases of the 2014 voter approved General Obligation bond referendum.

Personnel Expenditures

Personnel expenditures include salaries, FICA, group insurance, retirement, longevity pay, and other miscellaneous benefits for 74 full-time equivalent positions, inclusive of five additional positions added in FY 2017-18 in Fire, several part-time positions including some part-time funding for the Fire Department, and other seasonal workers including summer camp counselors and life guards. The FY 2018-19 Recommended Budget for Personnel Expenditures did include a new recurring cost of a Police Officer position to serve as a School Resource Officer (SRO). At a cost of approximately \$82,100 (salary, benefits and vehicle/equipment), this Recommended Budget includes continued funding for this position.

The total personnel cost in the Recommended Budget is \$6,604,829 or 43% of the total operating budget. The FY 2021-22 Recommended Budget for Personnel Expenditures was \$5,708,647 or 44% of the total budget.

Highlights include:

- The Recommended Budget includes a 2.5% cost of living (COLA) adjustment increase in base pay
- The Recommended Budget includes adjustments to the pay scale and salaries to effect the final portion (½) of the cost of raising the minimum wage to the anticipated federal amount of \$15/hr.
- As one of 880 cities, towns, counties and local commissions that participate in the North Carolina Local Government Employees' Retirement System, FY 2022-23 contribution rate increased .75% decrease 11.39% for this fiscal year. Health insurance costs are anticipated to increase beginning in January 2023, but the actual rate of increase will not be known until the fall of 2022.
- The Recommended Budget includes funding of the Town 401K supplement at 5.0% of salaries for all personnel to go toward the N.C. 401K Supplemental Retirement System. This level of funding for 401K plans helps to keep the Town competitive with other towns and cities. All sworn law enforcement personnel have received a 5.0% supplement per state statute requirement.
- A detailed list of all FTE (Full-Time Equivalent) positions by department can be found in the *Authorized Position Allocation Summary* section of the budget document.
- Proposed funding for an additional employee in the Finance and Administration Department (Finance/Accounting Support Specialist) and an additional employee in the Parks & Recreation Department (Park Attendant (TDA Funded)) as well as continued funding of dispatch personnel added midyear FY 2021-22.

Operating Expenses

Operating expenditures include all costs other than personnel, capital outlay and debt service. Fluctuations in energy and fuel costs, increased service demands, and state funding requirements directly affect other operational expenditures. The FY 2022-23 Recommended Budget for Operating Expenditures is \$5,948,880 or 39% of the total operating budget.

Highlights include:

Continued funding for Blowing Rock dispatch services. Additionally, operating expenses also includes \$1.07K for payment to Watauga County for 70% of the anticipated incremental sales tax proceeds associated with the ad valorem distribution methodology vs. the per capita approach.

Operating Capital Outlay

Operating Capital Outlay expenditures are for the purchase of machinery, equipment, and other items that are too permanent to be considered expendable at the time of purchase, have a value greater than \$5,000, and have a life expectancy of at least one year. The FY 2022-23 Recommended Budget for Operating Capital Outlay expenses including transfers, for both the General Fund and Water/Sewer Fund, total \$745,077 or 10% of the total budget. The FY 2021-22 Recommended Operating Budget for Operating Capital Outlay expenses, for the General Fund and Water/Sewer Fund, totaled \$675,763 or 6% of the operating budget (this was a decrease over prior year due to unknown revenue impacts during the COVID-19 pandemic that began in FY 2020).

A detailed list of capital purchases for FY 2022-23 can be found in the *Capital Improvements Plan* section of the budget document and primarily consists of replacement vehicles and major equipment replacements.

Debt Service

Debt service requirements for payment of principal and interest on borrowed funds such as lease-purchase payments are allocated in this category. The FY 2022-23 Recommended Budget for debt service expenses, for both the General Fund and Water/Sewer Fund, total \$1,999,671 or 12% of the total operating budget. The past FY 2021-22 Recommended Budget for debt service expenses, for the General Fund and Water/Sewer Fund, totaled \$1,823,048 or 14% (which was an increase over prior year of \$176,623) of the total budget.

Comprehensive Plan Initiatives and Long-Term Capital Planning

Town Council continues to have a major focus on overall comprehensive planning and its implementation. The following plans and documents continue to drive much of the work scope and consideration by staff as we conduct our work.

- *Town Comprehensive Plan Update*
- *Parks/Recreation & Landscape Master Plan*
- *Water & Sewer Capital Improvements Plan*
- *Downtown Streetscape Plan*
- *Downtown Parking Management Study*
- *Town Public Facilities Study*
- *Town Master Signage Plan - TDA funded*
- *Town Pavement Plan*
- *Town Storm Water Plan*
- *Downtown Retail Market Strategy -TDA funded*
- *Permitted Leaf/Limb Disposal Site*

Other Appropriations Summary

The following are chart summaries of capital planned to be funded via Installment purchase financing:

Installment Purchase Funded- General Fund	
\$ 396,965	Total Funding
Uses	
\$ 120,000	Replaces 2 Police SUVs with graphics, lights and cameras.
\$ 16,000	2- Radar Units
\$ 56,500	Replace 2005 Chipper
\$ 29,275	Replace 2008 Extended Cab Ranger
\$ 39,190	2 Traffic Message Signs
\$ 105,000	Pool Marcite Coating
\$ 31,000	Replace 2005 Mini Excavator
\$ 396,965	

Installment Purchase Funded- Water/Sewer Fund		
\$ 187,179	Total Funding	
Uses		Department
\$ 187,179	2013 Medium Truck Chevrolet 3500HD Diesel 4X4 VIN# 0.50	<i>Field Ops.</i>
\$ 187,179		

The following chart shows revenues and allocations from Occupancy Tax funding from the Blowing Rock Tourism Development Authority:

TDA Funding	
\$ 593,191	1/3 rd Infrastructure
\$ 45,500	2/3 rd Promotional Funding Contributed to Town Operations
\$ 638,691	
\$ 28,077	Admin. Fee
\$ 666,768	Net Occupancy Tax Collection Projection for Budget
Uses	
\$ 70,000	Park restroom Attendant (portion)
\$ 20,000	Town Landscaping/Beautification (portion)
\$ 20,000	Town Christmas Decorations
\$ 13,000	Town Sidewalks
\$ 15,000	Town Street Maintenance
\$ 145,000	Hwy 321 Landscaping (1/2 of cost)
\$ 12,000	Town Memorial Park Maintenance/supplies
\$ 5,000	Town Center Beautification (Sanitation)
\$ 6,000	Memorial Park Miant./Repair
\$ 60,000	Memorial Park Improvements/(CIP)
\$ 46,250	Town Streetlights
\$ 61,603	Directional signage for Downtown
\$ 86,338	Parking Facility BRAHM
\$ 15,000	Kiosks
\$ 3,000	Special Events Downtown Shuttle
\$ 15,000	Downtown Shuttle Trial
\$ 5,000	Promotional TDA/Town Calendars
\$ 12,000	Reimbursement - Town Overhead Costs
\$ 28,077	Admin.
\$ 28,500	P&R Special Events
\$ 666,768	
	<i>* Town Contributions from 2/3 rd Promotion Funds</i>

FISCAL OUTLOOK

This year, though revenue forecasting is always a challenge we were able to see the true impacts of the pandemic on our major revenue streams such as Sales Tax, Occupancy Tax and Water/Sewer Collections, making it somewhat easier than last year to try to forecast those revenues trajectory, while still keeping on the conservative side as much and where possible. As always, it is important for one to always remember projections are not definite and there is always an element of risk in budgeting. As such, we will be monitoring projected revenues and expenditures closely as we begin the new fiscal year. As always, we have made every attempt to minimize that risk to the best of our ability by monitoring closely the past and trends for the future. Due to our size and constrained geographic borders, the Town of Blowing Rock will not likely grow its way into significant increased revenues, even if the economy were to come roaring back. It is more apparent that we must continue to make high value choices that focus on our people and on our infrastructure if we are to care for and protect this wonderful community in the way that it has come to expect and deserve.

The General Assembly is continuously examining various changes to statewide laws and local government authority is sometimes impacted. Legislation continues to be debated in each session, and the uncertainty of the outcome sometimes disturbing. Monitoring will be required. We must continue to work with the North Carolina League of Municipalities to help monitor potential threats such as this that might take away Council's ability to ensure the Town of Blowing Rock is cared for properly, given whatever circumstances may be. Additionally, improved collaboration with our sister governments can be helpful.

CLOSING

This Recommended Budget for FY 2022-23 is balanced in accordance with State Statutes and attempts to address obligations, along with goals and priorities that have been established by Town Council. Assisting in the development of the budget were department heads who met in one-on-one settings with the Manager and Finance Officer. Their input provided valuable insight as to financial challenges and opportunities encountered by their department.

With the submission of the Recommended Budget to Council, it now provides Council an opportunity to review and evaluate programs and services and methods of increasing or reallocating resources. This budget includes several important decisions regarding the Town of Blowing Rock's organizational, fiscal, and infrastructure investments to be assessed this year and in the next several years to come. At the 2022 annual winter retreat Town Council set the following long-term goals and objectives. The list of those objectives follows in no particular order:



Please find extended a sincere appreciation to Council for their patience, understanding, and dedicated work on this important policy document. I wish to recognize and extend thanks to Town staff in all Town departments for their invaluable assistance during the budget process and emphasize my appreciation to the Town staff that helped in preparing this budget, especially our Finance Officer, Nicole Norman.

Respectfully Submitted,
Shane Fox
Town Manager

TOWN OF BLOWING ROCK



Budget Message

Fund Summaries

Assessed Valuation Summary

General Fund Revenues

General Fund Expenditures:

- 4110 Governing Body
- 4130 Administration and Finance
- 4200 Central Government
- 4260 Public Buildings & Grounds
- 4310 Police
- 4340 Emergency Services
- 4350 Planning and Inspections
- 4500 Public Works & Utilities - Street Division
- 4700 Public Works & Utilities - Sanitation & Recycling Division
- 6100 Parks & Recreation/Landscape

BRAAC Fund Revenues/Expenditures

Water and Sewer Fund Revenues

Water and Sewer Fund Expenditures:

- 7110 Administrative/Engineering/Billing
- 7120 Public Works & Utilities - Water and Sewer Plant & Field Operations

General Capital and Utility Capital Fund Revenues and Expenditures

Fiscal Year

2022-23

Budget:

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TOWN OF BLOWING ROCK



Other Budget Items:

- Appendix 1 [Occupancy Tax Budget](#)
- Appendix 2 [Schedule of Fees/Charges](#)
- Appendix 3 [Authorized Position Allocation
Summary/Salary Ranges](#)
- Appendix 4 [Debt Service Schedule](#)
- Appendix 5 [Capital Improvement](#)
- Appendix 6 [Budget Summary Graphs](#)
- Appendix 7 [Budget Ordinance](#)
- Appendix 8 [Account Code Detailed Descriptions](#)

Town of Blowing Rock Budget Summary

Operating Budget Summary				
Operating by Fund	FY 2021-22 Adopted	FY 2022-23 Recommended	\$ Change	% Change
General Fund	10,529,354	12,800,725	2,271,372	26.36%
BRAAC Fund	43,570	39,900	(3,670)	-14.65%
Water and Sewer Fund	2,247,741	2,491,515	243,774	12.28%
Total Expenditures and Transfers	12,820,665	15,332,140	2,511,475	23.63%
Operating by Category	FY 2021-22 Adopted	FY 2022-23 Recommended	\$ Change	% Change
Personnel	5,708,647	6,638,512	929,865	18.99%
Operating & Maintenance*	4,613,708	5,948,880	1,335,172	38.77%
Capital Outlay & Transfers	675,263	745,077	69,814	10.09%
Debt Service	1,823,048	1,999,671	176,623	11.43%
Total Expenditures and Transfers	12,820,665	15,332,140	2,511,475	23.74%

* FY 2021 Change in presentation of Occupancy Taxes frm Net to Gross method due to Audit.

Capital Budget Summary				
Capital by Category	FY 2021-22 Adopted	FY 2022-23 Recommended	\$ Change	% Change
Public Facilities/Central Govt.	60,000	60,000	-	0.00%
Parks and Recreation	-	-	-	100.00%
Roads and Sidewalks	-	-	-	0.00%
Water	-	-	-	0.00%
Sewer	-	-	-	0.00%
Total Capital	60,000	60,000	-	0.00%

Total Budget Summary				
	FY 2021-22 Adopted	FY 2022-23 Recommended	\$ Change	% Change
Total Budget	12,880,665	15,392,140	2,511,475	23.01%

GENERAL FUND EXPENDITURES
DESCRIPTION: EXPENDITURE SUMMARY

	2019-20	2020-21	2021-22	2022-23
DESCRIPTION	Adopted	Adopted	Adopted	Recommended
Salaries	2,617,000	3,043,033	3,273,932	4,458,796
Group Insurance	381,783	413,000	470,445	606,546
Other	708,117	841,608	967,886	1,539,487
Personnel Subtotal	3,706,900	4,297,641	4,712,263	6,604,829
Materials/Supplies	246,077	238,800	222,700	380,000
Vehicle Maintenance/Fuel	117,493	137,100	133,200	240,700
Other*	3,398,636	2,535,690	3,606,638	5,174,626
Operating & Maint Subtotal	3,762,206	2,911,590	3,962,538	5,781,328
Capital Outlay	250,026	191,261	417,145	608,144
Other	587,393	-	-	338,166
Capital and Other Subtotal	837,419	191,261	417,145	946,309.81
Debt Service	1,242,301	685,145	1,437,409	1,999,671
Total Expenditures and Tra	9,548,826	8,085,637	10,529,355	15,332,138

**Town of Blowing Rock
General Fund Summary**

REVENUES	2019-20		2020-21		2021-22		2022-23	
Description	Adopted	%	Adopted	%	Adopted	%	Recommended	%
Property Taxes	4,314,234	52.5%	4,476,178	51.9%	5,198,450	49.4%	\$ 5,948,200	46%
Occupancy Tax *	384,730	4.7%	421,127	4.9%	1,404,199	13.3%	\$ 2,348,191	18%
Local Sales Tax	1,806,900	22.0%	1,821,594	21.1%	2,058,880	19.6%	\$ 2,507,507	20%
State Collected (Utility Franchise, Powell Bill, etc.)	465,115	5.7%	457,200	5.3%	427,393	4.1%	\$ 453,801	4%
ABC Revenue	65,000	0.8%	85,000	1.0%	89,000	0.8%	\$ 89,000	1%
Solid Waste and Recycling	137,750	1.7%	151,025	1.8%	93,364	0.9%	\$ 122,490	1%
Other Revenue	793,313	9.7%	862,543	10.0%	1,004,140	9.5%	\$ 1,064,508	8%
Fund Balance Appropriated	-	0.0%	120,000	1.4%	0	0.0%	\$ -	0%
Interfund Transfers	249,335	3.0%	223,409	2.6%	253,928	2.4%	\$ 267,029	2%
Total General Fund Revenues	8,001,119	100.0%	8,618,077	100.0%	10,529,354	100.0%	\$ 12,800,725	100.0%

* FY 2021 Change in presentation of Occupancy Taxes frm Net to Gross method due to Audit.

EXPENDITURES	2019-20		2020-21		2021-22		2022-23	
Description	Adopted	%	Adopted	%	Adopted	%	Recommended	%
Governing Body	53,068	0.6%	56,181	0.7%	55,098	0.5%	\$ 56,772	0%
Administrative/Finance	420,101	5.1%	457,123	5.3%	495,085	4.7%	\$ 624,875	5%
Central Government	1,869,045	22.7%	1,805,406	20.9%	3,046,621	28.9%	\$ 4,141,746	32%
Public Buildings/Grounds	634,350	7.7%	599,880	7.0%	607,574	5.8%	\$ 852,862	7%
Police Department	1,329,596	16.2%	1,422,169	16.5%	1,629,266	15.5%	\$ 1,809,341	14%
Fire Department	1,100,314	13.4%	1,088,664	12.6%	1,217,156	11.6%	\$ 1,413,687	11%
Planning and Inspections	295,559	3.6%	300,556	3.5%	389,499	3.7%	\$ 419,581	3%
Street Department	1,208,496	14.7%	1,415,125	16.4%	1,481,456	14.1%	\$ 1,478,040	12%
Sanitation Department	434,074	5.3%	406,463	4.7%	382,657	3.6%	\$ 358,325	3%
Recreation Department	871,774	10.6%	1,066,509	12.4%	1,224,942	11.6%	\$ 1,645,494	13%
Transfers to Fund Balance	-	0.0%	(0)	0.0%	0.00	0.0%	\$ 0	0%
Total General Fund Expenditures and Transfers	8,001,119	100.0%	8,618,077	100.0%	10,529,354	100.0%	\$ 12,800,725	100%

Town of Blowing Rock
Blowing Rock Appearance Advisory Commission Fund Summary

REVENUES	2019-20		2020-21		2021-22		2022-23	
Description	Adopted	%	Adopted	%	Adopted	%	Recommended	%
Donations - General	21,500	85.8%	23,570	63.5%	26,020	59.7%	26,350	66%
Donations - Hanging Baskets	3,000	12.0%	3,000	8.1%	8,500	19.5%	8,500	21.3%
Donations - Cemetery	500	2.0%	500	1.3%	2,000	4.6%	2,000	5.0%
Appropriated Fund Balance	-		10,000		7,000		3,000	7.5%
Miscellaneous Income	50	0.2%	50	0.1%	50	0.1%	50	0.1%
Total BRAAC Revenues	25,150	100.0%	25,050	100.0%	43,570	83.9%	39,900	100.0%

EXPENDITURES	2018-19		2019-20		2020-21		2022-23	
Description	Actual	%	Adopted	%	Adopted	%	Recommended	%
Plant/Landscaping Materials	12,900	51.5%	15,000	40.4%	26,000	59.7%	26,000	65.2%
Contract Services/Labor	4,000	16.0%	4,000	10.8%	4,000	9.2%	-	0.0%
Transfer to General Fund	3,000	12.0%	13,000	35.0%	8,000	18.4%	8,000	20.1%
Other (Printing, PO Box, etc.)	5,150	20.6%	5,120	13.8%	5,570	12.8%	5,900	14.8%
Total BRAAC Expenditures	25,365	100.0%	37,120	100.0%	43,570	100.0%	39,900	100.0%

**Town of Blowing Rock
Water and Sewer Fund Summary**

REVENUES	2019-20		2020-21		2021-22		2022-23	
Description	Adopted	%	Adopted	%	Adopted	%	Recommended	
Water Charges	928,200	46.7%	921,770	50.7%	1,135,734	50.5%	1,163,351	46.7%
Sewer Charges	773,680	39.0%	767,250	42.2%	929,384	41.3%	1,018,410	40.9%
Interconnection Charge	13,000	0.7%	13,000	0.7%	13,000	0.6%	13,500	0.5%
Interest Income	11,000	0.6%	3,000	0.2%	500	0.0%	250	0.0%
Taps & Connections	3,000	0.2%	3,000	0.2%	5,000	0.2%	5,000	0.2%
Water Impact Fees	20,000	1.0%	10,000	0.5%	15,000	0.7%	30,000	1.2%
Sewer Impact Fees	22,000	1.1%	12,000	0.7%	25,000	1.1%	35,000	1.4%
Re-connect Fee	1,500	0.1%	1,500	0.1%	1,500	0.1%	1,000	0.0%
Miscellaneous Income	162,125	8.2%	75,884	4.2%	111,624	5.0%	212,003	8.5%
Fund Balance Appropriated	40,000	2.0%	-	0.0%	0	0.0%	0	0.0%
Late Payment Fees	11,000	0.6%	11,000	0.6%	11,000	0.5%	13,000	0.5%
Total Water/Sewer Revenues	1,985,505	100.0%	1,818,404	100.0%	2,247,741	100.0%	2,491,515	100.0%

EXPENDITURES	2018-19		2019-20		2020-21		2022-23	
Description	Actual	%	Adopted	%	Adopted	%	Recommended	
Administrative / Billing	685,310	34.9%	703,157	36.9%	787,535	35.0%	964,870	38.7%
Plant Operations	764,660	41.0%	806,309	42.3%	824,194	36.7%	888,442	35.7%
Field Operations	368,434	24.1%	395,393	20.8%	636,012	28.3%	638,203	25.6%
Total Water/Sewer Expenditures	2,496,740	100.0%	1,904,859	100.0%	2,247,741	100.0%	2,491,515	100.0%

Total Assessed Valuation by County

Watauga			Watauga			\$ Change		% Change	
2021-22 Budget			2022-23 Budget						
Real	1,068,777,256		Real	1,506,624,870	437,847,614		41.0%		
Personal	20,696,740		Personal	20,424,600	(272,140)		-1.3%		
Motor Veh.	23,296,356		Motor Veh.	17,975,840	(5,320,516)		-22.8%		
	1,112,770,352	91.2%		1,545,025,310	432,254,958		38.8%		
Caldwell			Caldwell			\$ Change		% Change	
2021-22 Budget			2022-23 Budget						
Real	107,000,000		Real	107,000,000	-		0.0%		
Personal	20,000		Personal	20,000	-		0.0%		
Motor Veh.	600,000		Motor Veh.	600,000	-		0.0%		
	107,620,000	8.8%		107,620,000	-		0.0%		
Total			Total			\$ Change		% Change	
2021-22 Budget			2022-23 Budget						
Real	1,175,777,256		Real	1,613,624,870	437,847,614		37.2%		
Personal	20,716,740		Personal	20,444,600	(272,140)		-1.3%		
Motor Veh.	23,896,356		Motor Veh.	18,575,840	(5,320,516)		-22.3%		
	1,220,390,352	100.0%		1,652,645,310	432,254,958		35.4%		

Total Assessed Valuation by Type of Property

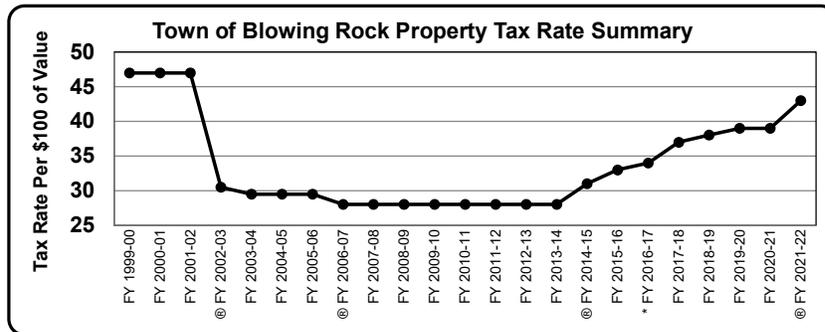
2021-22 Budget			2022-23 Budget			\$ Change		% Change	
Watauga	Real	1,068,777,256	Watauga	Real	1,506,624,870	437,847,614		41.0%	
Caldwell	Real	107,000,000	Caldwell	Real	107,000,000	-		0.0%	
		1,175,777,256			1,613,624,870	437,847,614		37.2%	
									96.3%
2021-22 Budget			2022-23 Budget			\$ Change		% Change	
Watauga	Personal	20,696,740	Watauga	Personal	20,424,600	(272,140)		-1.3%	
Caldwell	Personal	20,000	Caldwell	Personal	20,000	-		0.0%	
		20,716,740			20,444,600	(272,140)		-1.3%	
									1.7%
2021-22 Budget			2022-23 Budget			\$ Change		% Change	
Watauga	Motor Veh.	23,296,356	Watauga	Motor Veh.	17,975,840	(5,320,516)		-22.8%	
Caldwell	Motor Veh.	600,000	Caldwell	Motor Veh.	600,000	-		0.0%	
		23,896,356			18,575,840	(5,320,516)		-22.3%	
									2.0%
Totals		1,220,390,352	Totals		1,652,645,310	432,254,958		35.4%	100.0%

Total Levy

2021-22 Budget			2022-23 Budget			\$ Change		% Change	
Motor Vehicles	23,896,356		Motor Vehicles	18,575,840	(5,320,516)		-22.3%		
	<i>x 0.43 cents</i>			<i>x 0.36 cents</i>					
Motor Vehicle Levy	102,754		Motor Vehicle Levy	66,873	(35,881)		-34.9%		
@ 98.00% Collection	100,699		@ 98.00% Collection	65,536	(35,164)		-34.9%		
Real/Personal	1,196,493,996		Real/Personal	1,634,069,470	437,575,474		36.6%		
	<i>x 0.43 cents</i>			<i>x 0.36 cents</i>					
Real/Personal Levy	5,144,924		Real/Personal Levy	5,882,650	737,726		14.3%		
@ 98.50% Collection	5,067,750		@ 98.50% Collection	5,794,410	726,660		14.3%		
Total Revenue	5,168,450		Total Revenue	5,859,946	691,496		13.4%		
Revenue per penny =	120,197		Revenue per penny =	162,776	42,580		35.4%		

Tax Rate History

FY 1999-00	47.0
FY 2000-01	47.0
FY 2001-02	47.0
@ FY 2002-03	30.5
FY 2003-04	29.5
FY 2004-05	29.5
FY 2005-06	29.5
@ FY 2006-07	28.0
FY 2007-08	28.0
FY 2008-09	28.0
FY 2009-10	28.0
FY 2010-11	28.0
FY 2011-12	28.0
FY 2012-13	28.0
FY 2013-14	28.0
@ FY 2014-15	31.0
FY 2015-16	33.0
* FY 2016-17	34.0
FY 2017-18	37.0
FY 2018-19	38.0
FY 2019-20	39.0
FY 2020-21	39.0
@ FY 2021-22	43.0



© Year that property revaluation took effect for Watauga County portion of Blowing Rock

GENERAL FUND REVENUE						
DESCRIPTION: REVENUE SUMMARY						
CODE: 10-3000						
ACCOUNT NUMBER	DESCRIPTION	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2022-23 Recommended
3100-301	Current Year Taxes	4,274,309	4,357,310	4,479,484	5,067,750	5,859,946
3100-302	Prior Years Taxes	26,988	20,274	23,000	21,000	21,000
3100-303	Vehicle Taxes	94,200	83,007	93,800	100,699	58,254
3100-311	Adjustments to Levy	-	-	-	-	-
3100-317	Tax Penalties/Interest	15,399	6,718	9,000	9,000	9,000
3100-319	Tax Releases	-	-	-	-	-
	Property Tax Subtotal	4,410,896	4,467,309	4,605,284	5,198,450	5,948,200
3300-345	Per Capita Sales Tax	781,629	909,917	445,323	792,627	977,928
3300-345	Ad Valorem Sales Tax	1,222,549	1,050,009	842,550	1,266,253	1,529,579
3300-346	Hold Harmless Sales Tax	-	-	-	-	-
	Sales Tax Subtotal	2,004,178	1,959,926	1,287,873	2,058,880	2,507,507
3300-337	Utility Franchise Tax	340,805	317,282	300,000	293,893	316,842
3300-338	Telecommunications Tax	33,263	23,420	26,000	19,500	18,516
3300-341	Beer/Wine Tax	5,734	5,794	5,000	6,000	5,440
3300-342	Solid Waste Disposal Tax	740	1,265	600	1,000	518
3300-343	Powell Bill	76,054	76,178	76,000	70,000	75,000
3300-347	Video Programming Tax	45,875	40,794	42,900	37,000	37,484
3300-349	Federal/State Grants	-	-	-	-	-
	State Collected Subtotal	502,470	464,732	450,500	427,393	453,801
3400-316	Dumpster Rental Fees	613	617	600	600	-
3400-317	Solid Waste Fee	58,227	64,450	60,000	-	27,000
3400-318	Recycling Revenue	3,280	3,569	3,410	3,510	3,690
3400-319	Curbside Recycling	61,274	93,707	87,615	89,854	91,800
	Solid Waste & Recycling Subtotal	123,394	162,343	151,025	93,364	122,490
3400-325	Schedule B License	-	-	975	975	975
3400-326	Occupancy Tax	1,461,829	1,377,589	917,970	1,404,199	2,348,191 *
3400-355	Building Permits	70,000	86,957	51,500	95,500	95,500
3400-356	Misc Zoning Permits	10,000	10,256	10,000	12,000	12,000
3400-357	STR Application Fees	-	7,500	7,000	7,500	-
3400-200	FEMA/State Reimbursements	9,000	-	-	-	-
3400-329	Interest Income	95,226	62,988	16,000	2,000	2,000
3400-333	Proceeds-Long Term Debt	204,640	155,003	102,665	389,316	396,965
3400-335	Miscellaneous Income	21,195	151,175	12,660	20,625	30,000
3400-347	ABC Revenue	63,657	140,004	80,000	84,000	84,000
3400-348	Other ABC Contributions	50,000	50,000	-	-	-
3400-349	Grants (NON- Federal)	-	5,208	-	15,000	-
3400-351	ABC Law Enforcement Revenue	5,000	8,954	5,000	5,000	5,000
3400-350	Confiscated Drug Funds	-	-	-	-	-
3400-352	Parking Ticket Fees	-	2,115	-	1,000	2,000
3400-358	Donations	8,153	5,650	-	-	-
3400-359	Ice House Rental Revenue	8,475	6,650	11,400	11,760 \$	11,760
3400-359	Book Sales	20	160	-	-	-
3400-360	Electric Car Charging Station	297	816	-	-	3,000
3400-361	Cemetery	25,950	27,113	20,000	25,000	30,000
3400-375	Fire Dept. Contribution	282,045	258,571	293,288	326,470	336,070
3400-380	Park Lease	8,128	5,448	5,000	5,000	5,000
3400-381	Rental Income	-	-	-	-	-
3400-362	Parks & Recreation Instructional Classes	-	-	-	-	-
3400-363	Rentals	28,000	24,025	17,000	10,000	25,000
3400-364	Day Camp	44,598	18,075	15,000	15,000	15,000
3400-365	Special Events	-	-	-	-	-
3400-367	Pool	64,515	30,404	30,000	40,000	37,838
3400-368	Concessions-Park	743	619	750	600	600
3400-369	County	13,000	11,000	12,000	12,000	12,000
3400-371	Kinder Activities	4,510	1,523	1,700	2,000	4,000
3400-373	Sponsorships	800	1,000	500	500	800
3400-374	Concessions-Pool	135	164	150	115	-
3400-375	After School Care Fees	-	-	-	-	25,000
	Recreation Classes Subtotal	2,479,916	86,810	77,100	80,215	120,238
3400-385	Reimbursement From DOT	10,500	-	10,500	9,000	9,000
3400-398	Sale of Fixed Assets	13,170	26,027	7,000	10,000	10,000
3400-399	Fund Balance Appropriated- Reserve Allocation	-	-	228,000	-	-
3400-400	Capital Projects Transfer In	134,525	127,260	180,000	60,000	60,000
3400-402	BRAAC Transfer In (for watering + Town Center)	4,595	14,460	13,000	8,000	8,000
3400-450	Management Allocation to Utility Fund	186,335	160,409	172,976	185,928	199,029
	Revenue Proceed Adjustments	-	-	-	-	-
	Total Revenue	8,312,319	6,302,405	8,716,716	10,536,575	12,800,725

FUND: General Fund
DEPARTMENT: Governing Body

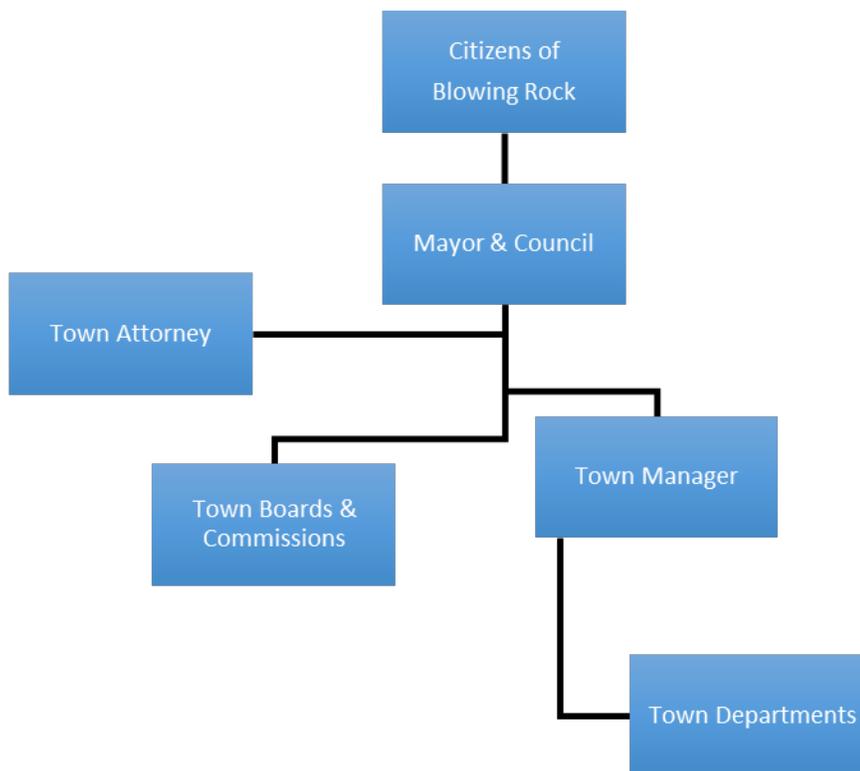
Description and Responsibilities

The Town of Blowing Rock operates under the Council/Manager form of government. Under the Council/Manager plan, the Town Council is the legislative body for the community. As the legislative body, the Council adopts ordinances and resolutions, adopts the annual budget, appoints the members of the Town’s advisory Boards and Commissions, appoints the Town Manager and the Town Attorney, and makes broad policy determinations.

The current members of the Town Council:

<u>Member</u>	<u>Current Term Expires</u>
Mayor - Charles Sellers	December, 2023
Mayor Pro-tem & Councilmember–Doug Matheson	December, 2025
Councilmember – Melissa Pickett	December, 2025
Councilmember – Albert Yount	December, 2023
Councilmember – David Harwood	December, 2023
Councilmember – Pete Gherini	December, 2025

The following is an organizational chart that depicts the position and responsibility of the Town Council within the Town governmental structure:



GENERAL FUND EXPENDITURES
 DESCRIPTION: **GOVERNING BODY**
 CODE: 10-00-4110

ACCOUNT NUMBER	DESCRIPTION	2019-20 Adopted	2020-21 Adopted	2021-22 Adopted	2022-23 Recommended
002	Board Salaries	16,645	16,646	17,062	17,489
005	FICA	1,063	1,286	1,305	1,338
006	Group Insurance	23,391	25,000	27,980	29,196
	Personnel Subtotal	41,099	42,932	46,348	48,022
014	Travel	3,290	8,000	8,000	8,000
057	Miscellaneous	1,520	750	750	750
	Operating & Maint. Subtotal	4,810	8,750	8,750	8,750
500	Capital Outlay	-	-	-	-
TOTAL EXPENDITURES		45,909	51,682	55,098	56,772

FUND: General Fund
DEPARTMENT: Administration and Finance

Description and Responsibilities

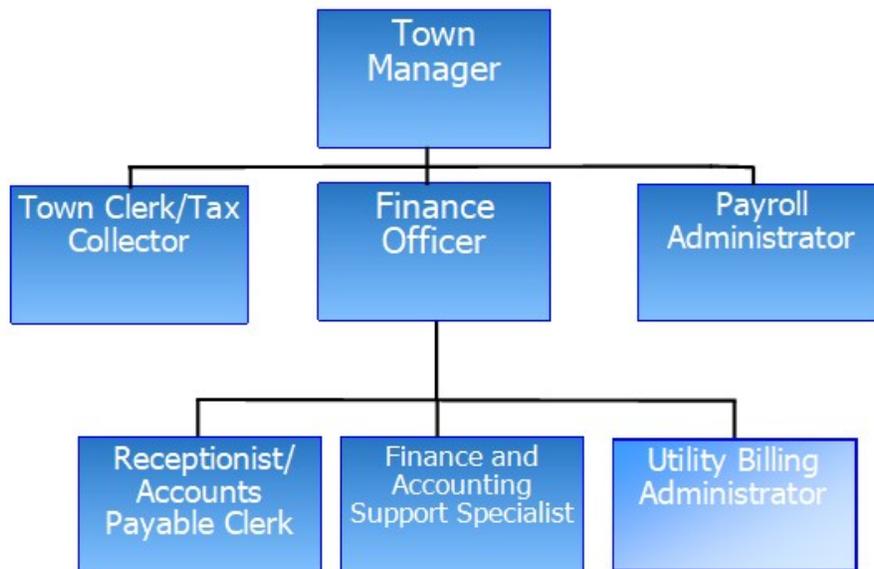
The Town of Blowing Rock operates under the Council/Manager form of government. Under the Council/Manager plan, the Town Council is the legislative body for the community and makes broad policy decisions. The Town Manager, who is appointed by the Council, is responsible for the day-to-day operations of the Town government. The Manager supervises all department heads and Town staff, prepares a recommended budget for the Council's consideration, serves as the chief adviser for the Council on policy and administrative matters, and implements the Council's policy decisions.

The Administration/Finance Department is responsible for the accounting of all revenues and expenses for the Town, including cash management. This department handles real estate tax billings and collections (approximately 3,034 accounts billed annually), utility billings and collections (approximately 2,251 accounts billed bi-monthly), occupancy tax collections (approximately 65 accounts collected monthly), and payroll (approximately 68 employees during winter and 104 during summer, each paid bi-weekly). In addition, this department maintains the accounting system and records, is the custodian of official Town records, maintains cemetery records, and provides secretarial support through the recording and preparation of all minutes for the Town Council.

Staffing and Schedule

The Administration and Finance Office has seven (7) full-time employees: Town Manager, Finance Officer, Town Clerk/Tax Collector, HR/Payroll Administrator, Finance and Accounting Support Specialist, Account Clerk/Office Assistant, and the Utility Billing Administrator. The employees typically work a 40-hour schedule per week. Town Hall is open from 8:00 a.m. to 5:00 p.m., Monday through Friday and closed daily from 12:00-1:00 for lunch.

The chart below depicts the organization of the Administration and Finance Office:



GENERAL FUND EXPENDITURES
DESCRIPTION: ADMINISTRATION AND FINANCE
CODE: 10-00-4130

ACCOUNT NUMBER	DESCRIPTION	2019-20 Actual	2018-19 Actual to Date	2020-21 Adopted	2021-22 Adopted	2022-23 Recommended
002	Salaries	280,100	166,410	294,384	328,820	416,302 ^
003	Vehicle Allowance	1,154	1,108	2,400	3,050	3,000
004	Interim Town Manager Lodging/Mileage		1,500		-	-
204	Part-time Salaries	2,347	27,144	-	-	5,000
205	Part-time FICA	-	2,076	-	-	383
005	FICA Expense	20,551	12,362	22,520	25,155	31,847
006	Group Insurance	34,289	21,218	35,000	39,202	39,202
007	401K	14,566	8,654	14,719	16,441	20,815
008	Retirement	44,871	24,791	49,044	59,418	75,226
009	Manager Relocation Reimbursements	-	-	-	-	-
	Personnel Subtotal	397,878	265,263	418,068	472,085	591,775
011	Telephone	3,552	1,333	3,000	3,000	4,100
012	Printing	401	869	1,000	1,000	1,000
014	Employee Development	1,278	2,520	5,000	4,000	5,000
016	Maintenance/Repair	-	1,825	5,000	5,000	5,000
031	Gasoline	-	-	-	-	-
033	Materials/Supplies	7,471	4,691	7,000	7,000	15,000 *
057	Miscellaneous	2,806	38	3,000	3,000	3,000 **
	Operating & Maint. Subtotal	15,508	11,276	24,000	23,000	33,100
500	Capital Outlay	-	-	-	-	-
	TOTAL EXPENDITURES	413,386	276,539	442,068	495,085	624,875

* New Copier Lease in FY 22-23

** Miscellaneous:

^ Offset provided by TDA for Town Administrative Services.

2,000 Accounts receivable software upgrade
2,000

FUND: General Fund
DEPARTMENT: Central Government

Description

Expenditures assigned to Central Government are those that generally benefit many or all departments, not just a single department. Examples include legal services, audit services, General Fund engineering services, General Fund property and liability insurance, election expenses, the general government portion of the main computer system, etc. This section also includes major capital interfund transfers to the appropriate General or Water/Sewer Capital Funds.

GENERAL FUND EXPENDITURES
 DESCRIPTION: **CENTRAL GOVERNMENT**
 CODE: 10-00-4200

ACCOUNT NUMBER	DESCRIPTION	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2022-23 Recommended	
003	Legal Services	38,055	25,000	35,000	40,000	
004	Audit Fee	27,634	27,000	28,000	34,600	
005	Triple Tree Land Purchase	126	-	-	-	
010	Unemployment Reimb.	-	3,500	3,500	3,500	
011	Postage/Mailing	3,724	5,000	4,000	6,475	
012	Printing	3,087	4,000	4,000	5,000	
016	Maintenance and Repair	34,003	35,000	35,000	31,050	*
202	IT Salaries	-	-	-	62,349	NEW FY 22-23
205	FICA Expense- IT	-	-	-	4,770	NEW FY 22-23
206	Group Insurance- IT	-	-	-	5,925	NEW FY 22-23
207	401K- IT	-	-	-	1,553	NEW FY 22-23
208	Retirement- IT	-	-	-	11,223	NEW FY 22-23
216	Maint./Repair- IT	-	-	-	6,400	NEW FY 22-23
217	IT Licenses and Services Contracts	45,408	31,300	30,100	35,300	**
233	Materials/Supplies- IT	-	-	-	13,000	^^ NEW FY 22-23
025	Tax Releases	-	2,500	2,500	2,500	
030	Community Library	2,000	2,000	2,000	2,000	
053	Dues/Subscriptions	4,286	5,000	4,500	5,000	
054	Insurance/Bonds	114,265	130,000	130,000	140,000	
055	Advertising/Legal Notices	7,963	10,000	10,000	10,000	
057	Miscellaneous	14,002	10,000	10,000	19,000	***
070	Election Expense	8,973	-	9,000	-	
080	Engineering Services	19,841	20,000	20,000	30,000	
081	Capital Planning Study	-	-	-	-	
100	Transfer to Fund Balance	-	-	-	-	
200	Prin/Int - Installment Loan	-	-	-	-	
326	Occupancy Tax Exp. to TDA^	978,725	630,853	1,037,712	1,755,000	
345	Watauga Co. Sales Tax Fee	909,917	589,785	930,166	1,070,705	
401	Classification & Pay Study	-	-	-	-	
402	2019 Town Code Recodification	-	-	-	-	
403	Public Shuttle Svs. Trial- Apple Cart	8,835	-	15,000	15,000	
404	STR Helper Contract- Short Term Rental Review Sc	5,000	5,000	5,500	5,500	
405	CIP Study and Plan Development	-	-	18,000	-	
500	Comprehensive Plan	-	-	-	50,000	
501	Transfer to W/S Cap. Proj.	-	-	-	-	
502	Transfer to Water Fund	4,698	-	-	-	
514	TDA \$ Support for BRPF- Moses Cone Restoration	25,000	25,000	-	-	
506	TDA \$ Support for Middle Fork Grnwy	162,440	-	-	-	
507	Stormwater System Inventory Mapping	-	-	-	-	
508	Manager's Discretionary Funds	-	-	25,000	25,000	
503	Employee Recog./Develop.	6,354	10,000	8,000	12,000	****
Operating & Maint. Subtotal		2,424,336	1,570,938	2,366,978	3,402,850	
504	TDA Contingency	50,000	-	-	-	
505	Transfer to Capital Projects	42,336	150,000	-	61,603	@
506	TDA Info. Kiosk	-	-	-	15,000	
901	G.O. Bond Debt Service	432,528	696,993	679,643	662,293	#
TOTAL EXPENDITURES		2,899,200	2,417,931	3,046,621	4,141,746	

* includes solution specific software maintenance contracts (financial package, work order system, etc.) + \$1,500 for GIS updates via HCCOG

** Includes: Skybest Internet, Charter Backup Internet, Ridgeline Fiber, Microsoft Licensing, Meraki Licensing, Domain Name, Antivirus, Cloud Backup & Website Hosting

*** includes \$4,000 for Town/TDA Calendar

**** includes Retirements & Employee Christmas Party.

^ FY 2021 Change in presentation of Occupancy Taxes from Net to Gross method due to Audit.

^^ \$3,000 Camera/Video Equipment & \$10,000 Wifi Routers and Switches

@ Direction Signage Reserve (TDA Funded)

Debt service payment (principal and interest) associated with general obligation bonds approved by voters in November, 2014

FUND: General Fund

DEPARTMENT: Public Buildings & Grounds

Description and Responsibilities

The appropriations within this department provide funds to cover public building and grounds expenses, including general maintenance, repair and operations, as well as Town property debt service. The department also provides funding for the Town's 1888 Pictorial Museum and Main Street Christmas decorations.

Contracted custodial services are assigned to this department. The contracted service covers the cleaning and care of the Town Hall, Police Department, Fire/Rescue Building, Public Works Shop Building, Recreation Building, American Legion Building and the Blowing Rock Club House.

GENERAL FUND EXPENDITURES
DESCRIPTION: PUBLIC BUILDINGS & GROUNDS
CODE: 10-00-4260

ACCOUNT NUMBER	DESCRIPTION	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2022-23 Recommended	
003	Contracted Cleaning Service	27,302	30,000	30,000	10,000	
005	FICA Expense				-	
006	Group Insurance				-	
007	401K				-	
008	Retirement				-	
	Personnel Subtotal	27,302	30,000	30,000	10,000	
013	Utilities	11,942	13,500	13,000	12,500	
015	Maintenance/Repair-Bldgs.	8,787	10,000	9,000	80,000	***
020	1888 & Edgewood Cottage Museur	10,802	2,000	12,000	26,500	**
033	Materials/Supplies-Bldgs.	18,325	13,000	10,000	10,000	
057	Miscellaneous	149	1,000	750	1,000	
113	Trail Maintenance Contract	-	-	-	-	
215	Maintenance/Repair-Grounds	12,962	4,500	-	-	*
233	Materials/Supplies-Grounds	6,517	11,000	4,500	-	@
	Operating & Maint. Subtotal	69,483	55,000	49,250	130,000	
500	Capital Outlay	-	-	-	-	
502	Transfer to Capital Projects	-	-	-	-	
	Capital Subtotal	-	-	-	-	
900	Debt Service	509,700	495,608	528,324	712,862	^
	TOTAL EXPENDITURES	606,485	580,608	607,574	852,862	

** Includes:
 Utilities \$1,500
 Chimney
 Floor

*** Includes:
 Town Hall Improvements (Walkway and Restr
 Facilities Study: \$60,000

^ Includes:
 274,668 Emergency Service Building
 200,000 Buxton Property Purchase
 103,678 PW Shop (75%)
 48,178 NCDOT Property Purchase- Valley Blvd.
 86,338 BRAHM Parking Facility Debt Service Funded by TDA Infrastructure Allocation
712,862

FUND: General Fund
DEPARTMENT: Police Department

Description and Responsibilities

The mission of the Blowing Rock Police Department is to partner with residents, merchants and visitors to provide a consistently safe environment through citizen and police interaction. The primary responsibilities of the Blowing Rock Police Department are the preservation of peace and the enforcement of the laws of the State of North Carolina and the local ordinances of the Town of Blowing Rock. The department operates 24 hours per day, 365 days per year. Although it is most visible using uniformed patrol officers, other employees are assigned specific tasks as needed. Examples are a local ABC enforcement attendant, criminal investigations, and a parking enforcement officer. The department also has one officer assigned as the full time School Resources Officer at Blowing Rock Elementary School. The department also participates in a drug disposal program for the community. The department utilizes 12-hour shifts for the Patrol Division. While patrols are typically conducted by vehicle, golf carts, bicycles and foot patrols are also utilized.

In 2022, Town Council approved a new plan for communications. Under the new plan police communication services will return to Blowing Rock Police Department, 7 days per week and 24 hours per day. A lieutenant supervises communications, investigations, and support services. The new changes will become effective on March 14, 2022. The organizational chart attached includes these changes.

Staffing and Schedules

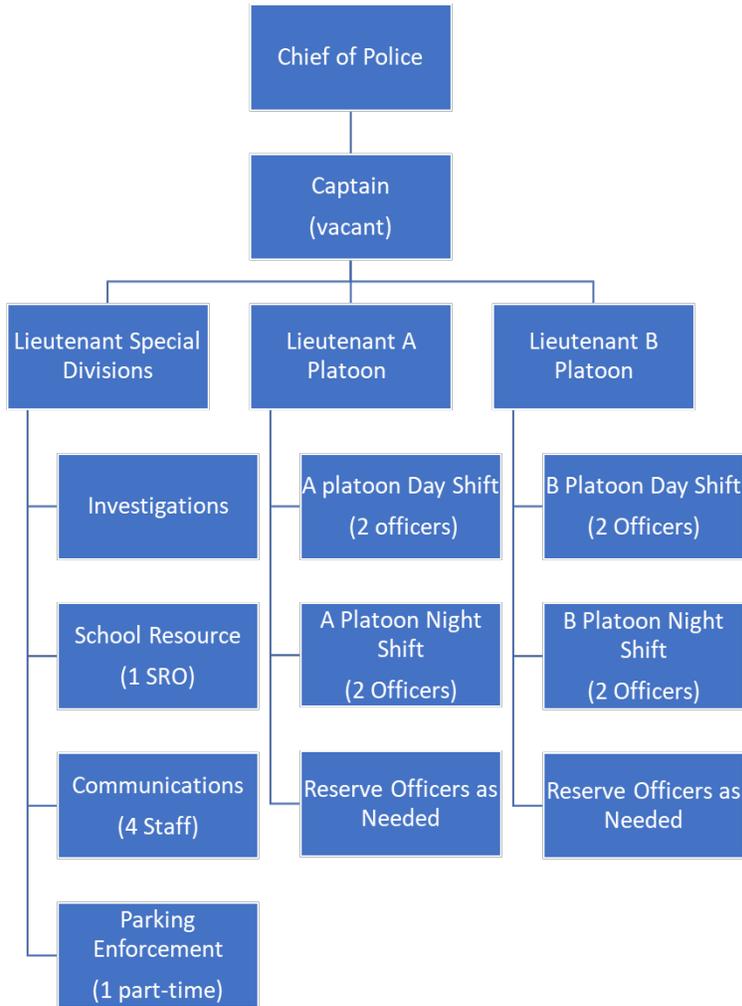
The authorized full-time positions, effective July 1st, 2020, include the Police Chief, three Lieutenants, School Resource Officer (SRO), eight (8) Patrol Officers, and two (2) telecommunicators, who also assist with evidence and records management. The department also includes several part-time positions - five (5) Reserve Officers, and a Parking Enforcement Attendant. The department is divided into two platoons, each supervised by a Lieutenant. Sworn officers typically work 12-hour shifts and average 42 hours per workweek.

Fleet

Fleet replacement continues to be the largest capital outlay expense for our department. Blowing Rock Police Department currently maintains a fleet of 16 vehicles. Additionally, we maintain one low speed electric vehicle for downtown patrols and parking enforcement. In 2020 we began the transition to hybrid police vehicles, with the first Ford Hybrid Police Interceptors going into service in March 2020. Currently there are 4 hybrid vehicles in service.

While the number of sworn officers has increase over the past two years, our fleet replacement schedule has not changed, requiring vehicles to be kept in use for longer periods and time and accruing more miles. Extending the life of our police vehicles has been possible due to increased preventative maintenance by our Town mechanic and an aggressive corrosion control program.

Organizational Chart



Police Department Measures of Activity in 2021

30,033 Total Officer initiated and dispatched calls for service.

139 Vehicles Accidents

2411 Traffic Stops

376 Parking Citations

2078 Foot Patrols

22,980 Property Checks

381 Bugler Alarm Responses

GENERAL FUND EXPENDITURES

DESCRIPTION: **POLICE**

CODE: 10-10-4310

ACCOUNT NUMBER	DESCRIPTION	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2022-23 Recommended
002	Salaries	558,815	530,568	629,944	694,324
003	Overtime	7,565	9,000	12,300	10,250
004	Part-time Salaries	21,875	10,000	11,000	10,000
202	Dispatch Salaries	4,841	128,000	142,275	242,418
203	Dispatch Overtime			1,000	1,000
204	Part-time Parking Salaries	4,140	8,000	8,000	8,000
205	Part-time Parking FICA			1,454	1,377
206	Officers On-call Pay			2,000	2,000
207	Officers EPSL			0	0
226				0	0
005	FICA Expense	43,907	52,446	60,245	72,598
006	Group Insurance	87,843	102,000	129,538	129,538
007	401K	2,091	33,378	39,376	53,100
008	State Retirement System- General (Dispatch)	86,037	21,325	25,890	43,986
009	Officers Retirement	24,712	93,399	120,602	132,271
	Personnel Subtotal	841,825	988,116	1,183,623	1,400,862
010	Lease on DCI	-	-	-	-
011	Telephone	6,630	7,000	8,000	8,000
013	Utilities	8,024	10,000	8,000	8,100
014	Employee Development	15,884	12,000	14,000	16,000
016	Maint./Repair-Bldg/Equip	12,448	10,000	10,000	10,000
017	Maint./Repair-Vehicles	8,420	11,000	10,000	20,000
020	Crimestoppers	-	500	500	500
025	Investigation Costs/Supp.	1,329	1,500	2,000	2,000
031	Gasoline	21,596	26,000	20,000	32,000
033	Materials and Supplies	15,262	17,000	17,000	25,000
034	DARE Program	297	1,500	1,500	1,500
035	Laundry Allowance	3,720	3,000	-	-
036	Uniforms	12,305	14,000	14,000	14,000
037	Grants	15,308		15,000	-
057	Medical Expenses	209	1,500	2,000	2,000
059	Miscellaneous	190	500	500	500
058	E-911 Expenses	180,603	65,000	65,000	-
116	Maintenance Contracts	11,006	15,000	15,000	30,000
	Operating & Maint. Subtotal	313,229	195,500	202,500	169,600
500	Capital Outlay	120,439	69,665	162,705	140,000 *
501	Capital Outlay - Dispatch		33,000	4,200	- **
	Capital Subtotal	120,439	102,665	166,905	140,000
900	Debt Service	85,683	70,765	76,238	98,880
	TOTAL EXPENDITURES	1,361,176	1,357,046	1,629,266	1,809,341

*** Capital for FY 2023:**

IP	120,000	Replaces 2 Police SUVs with graphics, lights and cameras.
CF	4,000	2-Johnson VP900 Portable Radios
IP	16,000	2- Radar Units
	<u>140,000</u>	Total

**** Dispatch Capital for FY 2023:**

IP	<u>-</u>	Communications Equipment
	-	

FUND: General Fund
DEPARTMENT: Fire
Description and Responsibilities

Blowing Rock Fire & Rescue is chartered as a private organization distinct and separate from the Town. However, in recognition of the vital public importance of the services, the Town shares in funding the staffing and operations. The Town owns the centrally located Station #1 in which Blowing Rock Fire & Rescue is housed, Blowing Rock Fire & Rescue owns a sub-station located west of the Town on US 221, and a sub-station located east of town on Aho Road. Both sub-stations are operated and fully funded by Blowing Rock Fire & Rescue.

The Town funds most of the career staffing and Blowing Rock Fire & Rescue supports in partially reimbursing the Town for employee costs as well as contributing to the debt service for Station 1 from district revenues. Blowing Rock Fire & Rescue provides fire inspections, public education programs, and emergency response of all types with 24-hour coverage. With the ability to transport as needed, the medical response is normally initial treatment at the paramedic level of care. The roster has many certified Rescue Technicians, certified Firefighters, EMT's and Paramedics. Blowing Rock Fire & Rescue provides fire and rescue service to the Town of Blowing Rock, the Blowing Rock Fire District and the North Caldwell Fire District.

The Property Protection Class rating is a 4 in the city limits and for any property in the district that is within five miles of a station and within 1,000 feet of a rated water supply. Properties in the rural district that are within 5 miles of a fire station are rated as Class 9S. Blowing Rock also provides a 9E rating for properties located more than five but less than six miles from a station. The entire Blowing Rock District is 58 square miles and includes areas in both Watauga and Caldwell County and within the Town of Blowing Rock.

Staffing and Schedules

Fire & Rescue currently employs fourteen individuals on a full-time basis within the Fire Department – a Chief, Deputy Chief, six shift Captain / Paramedics, two Firefighter / Paramedics, four Firefighter / EMTs. The Part-time staffing goal is for one FTE position to be filled 24-hours per day. All individuals provide response for fire, rescue and EMS calls throughout all three coverage areas.

Station #1, located on Valley Boulevard, is staffed 24 hours per day with 3 full-time and one part-time employee while Station #3 is staffed 24 hours with one Captain / Paramedic. Station #2 is partially staffed during daytime hours with Station #1 personnel. The six shift Captains and Firefighter/EMTs work a 24hr-on/48hr-off shift. The Chief and Deputy Chief are typically scheduled from 8 a.m. until 5 p.m., Monday through Friday. All schedules remain flexible for emergency response and seasonal call-volumes.

GENERAL FUND EXPENDITURES
DESCRIPTION: FIRE DEPARTMENT
CODE: 10-10-4340

ACCOUNT NUMBER	DESCRIPTION	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2022-23 Recommended
002	Fire Salaries	638,044	629,443	707,445	820,604
003	Overtime	23,761	38,000	36,900	36,900
004	Part-time Salaries	40,154	88,000	88,000	88,000
005	Part-time FICA Expense	0	6,732	6,732	6,732
005	FICA Expense	50,438	51,059	56,942	65,599
006	Group Insurance	86,398	90,000	93,666	133,176
007	401K	31,057	33,372	37,217	42,875
008	Retirement	95,902	111,196	134,503	154,951
	Personnel Subtotal	965,753	1,047,803	1,161,406	1,348,837
011	Telephone	2,462	2,500	5,000	5,600
014	Employee Development	-	-	-	-
016	Maint./Repair Buildings/Equip.	29,647	18,000	19,500	25,000 *
017	Maint./Repair Vehicles	20	-	-	-
031	Gasoline/Diesel	8,741	10,000	7,000	11,000
057	Medical Expense (drug testing)	66	400	250	250
213	Utilities (Station #1- Hwy. 321)	10,340	24,000	24,000	23,000
	Operating & Maint. Subtotal	51,276	54,900	55,750	64,850
500	Capital Outlay	-	-	-	-
	Capital Subtotal	-	-	-	-
	TOTAL EXPENDITURES	1,017,029	1,102,703	1,217,156	1,413,687

* Includes \$2,500 for landscape maint.

FUND: General Fund
DEPARTMENT: Planning and Inspections

Description and Responsibilities

The Planning and Inspections Department is responsible for promoting the health, safety, and welfare of property owners and the general public through long-range and strategic planning, issuance of zoning and building permits, inspections, and code enforcement.

The Director of Planning and Inspections is responsible for review and analysis of sign permits, site plans, and conditional use permits, including the coordination of input from other Town departments. The Director is extensively involved in the review and revision of the Town's land use controls (Comprehensive Plan, Land Use Code, subdivision and sign regulations, etc.), as well as code enforcement, and updates and maintains the Town's Geographic Information System (GIS) mapping database.

The Zoning Enforcement Officer handles zoning permits, sign permits, floodplain administration and is involved with more of the routine code enforcement working in close coordination with the building inspector.

The Zoning Support Specialist acts as Secretary to the Planning Board and Board of Adjustment, and provides additional support in regard to the processing of special, use, zoning, sign, and building permit applications.

The Building Inspector's responsibilities include the administration and enforcement of the NC State Building Code, including general construction, plumbing, gas, electric, accessibility, mechanical, and minimum housing codes.

The Planning and Inspections Department provides administrative assistance for the Planning Board and Board of Adjustment. This department also administers the federal flood damage protection regulations in association with the NFIP (National Flood Insurance Program).

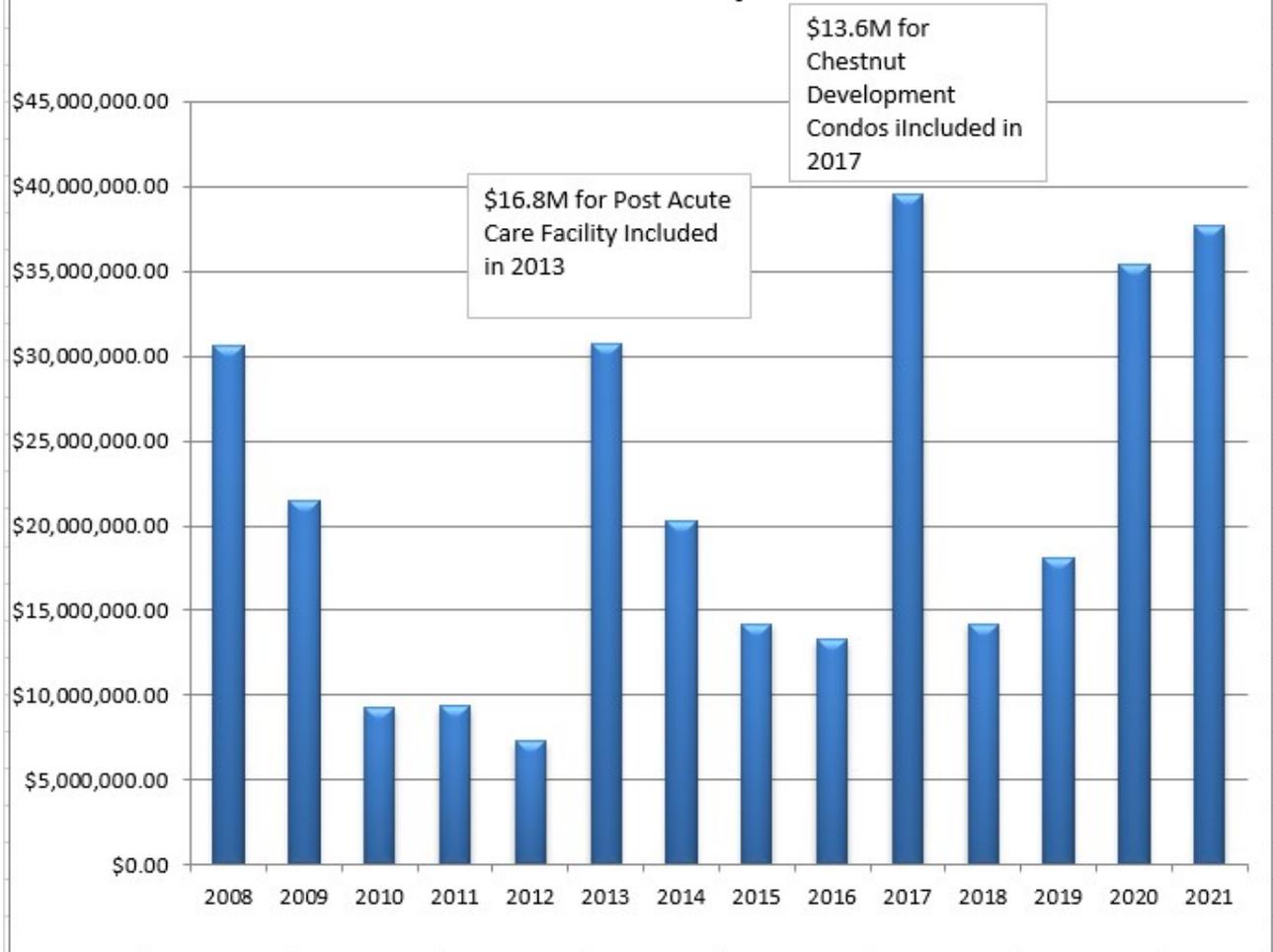
Staffing and Schedules

The Planning and Inspections Department currently has four (4) full-time positions: the Director, the Building Inspector, the Zoning Enforcement Officer, and the Zoning Support Specialist. All four (4) employees work a standard 40-hour workweek, plus any required night meetings. In addition, the department occasionally utilizes planning internships during the year.

Measures of Activity

Although the value of new construction, the number of permits, and the number of related inspections conducted by the department are not a total measurement of the entire activity of the department, they are indicative of the level of construction activity. The chart on the next page reflects one of those measures, the total value of new construction, and shows how that value has changed over the last 10 years.

Town of Blowing Rock Value of New Construction By Calendar Year



Construction Activity Comparison

	2017	2018	2019	2020	2021
Building Permit Applications	303	336	355	324	404
New Homes	18	8	7	11	16
Home Addition/Renovation	161	176	229	193	250
New Multi-family	7	3	1	0	0
New Commercial Applications	1	2	1	2	0
Commercial Additions/Renovations	62	81	67	53	72
Zoning Permit Applications	66	74	75	59	74
Total Construction Value	\$39,515,725	\$14,209,352	\$18,130,407	\$35,440,774	\$37,668,544

GENERAL FUND EXPENDITURES
DESCRIPTION: PLANNING AND INSPECTIONS
CODE: 10-40-4350

ACCOUNT NUMBER	DESCRIPTION	2019-20 Adopted	2020-21 Adopted	2021-22 Adopted	2022-23 Recommended
002	Salaries	166,200	173,184	268,661	268,661
004	Intern/Part-time Salaries	5,000	-	-	-
	Part-time FICA Expense	383	-	-	-
005	FICA Expense	12,714	13,249	20,553	20,553
006	Group Insurance	20,500	21,000	23,692	23,692
007	401K	8,310	8,659	13,433	13,433
008	Retirement	23,002	28,852	48,547	48,547
	Personnel Subtotal	236,109	244,944	374,885	374,885
011	Telephone	956	1,500	1,500	1,500
012	Printing	307	500	500	500
014	Employee Development	2,790	7,500	7,000	8,000
017	Maintenance/Repair-Veh.	3,244	1,200	1,200	1,200
031	Gasoline	1,579	1,500	1,000	2,000
033	Materials and Supplies	919	4,500	3,500	6,500 **
040	Contracted Services	10,111	15,000	15,000	15,000 *
050	Homeowners Recovery Fund	756	1,000	1,000	1,000
057	Miscellaneous	233	500	600	750
355	Building Permit Refunds		-	-	-
356	Zoning Permit Refunds		-	-	-
400	Ordinance Enforcement/Dem.	17,160	-	-	-
	Operating & Maint. Subtotal	38,055	33,200	31,300	36,450
500	Capital Outlay	26,898	-	3,000	-
900	Debt Service	-	8,244	8,244	8,246
	TOTAL EXPENDITURES	301,063	286,388	417,429	419,581
<p>* Contracted Services: \$ 5,000 Downtown & Valley Blvd. Visioning & Implementation Assesment (Phase 2) \$ 6,000 Engineering Plan Reviews (\$500/mo = \$6,000/year) \$ 4,000 Plan review and special consulting <u>\$ 15,000</u> Subtotal Contracted Services</p>					
<p>** Includes: Surface & Office Furniture \$3,000</p>					

FUND: General Fund

DEPARTMENT: Street Division (Public Works and Utilities Department)

Description and Responsibilities

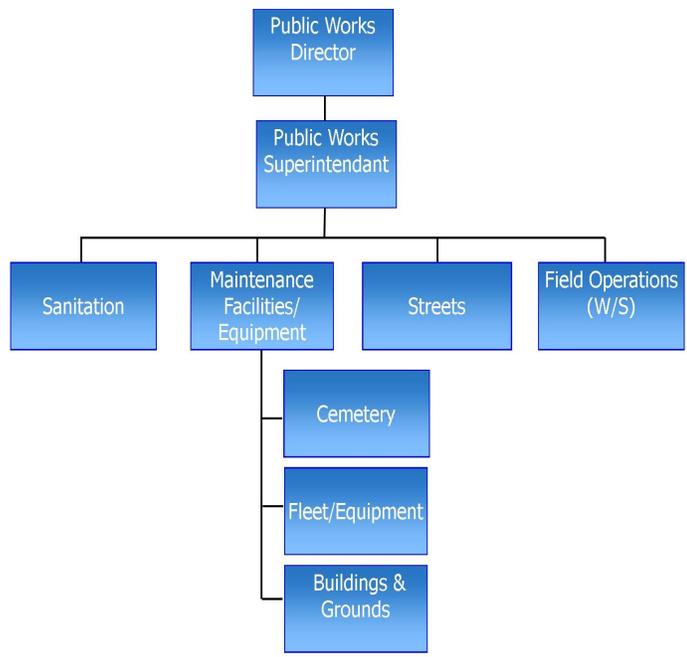
The Street Division is one of the operating divisions of the Public Works and Utilities Department. The division is primarily responsible for the maintenance of the Town street system. Typical work activities include street maintenance, painting and striping, sidewalk maintenance, cleaning of ditches, right-of-way clearing, sweeping of Main Street and Sunset Drive, patching pot holes, adding gravel to unpaved streets, snow removal, and leaf removal.

The division maintains over 31.18 miles of road surface. The division also has a contract with the North Carolina Department of Transportation to provide snow removal and surface treatment for another 4.2 miles of roadway (Globe Road, Goforth Road, and Wonderland Drive), for which the Town is reimbursed.

Street Division employees also assist with solid waste collection, mowing of Town property, concrete finishing, installation and maintenance of the water distribution system and the wastewater collection system, and various other activities as required. This division also maintains Woodlawn Cemetery.

Staffing and Schedules

The Street Division is under the direction of the Director of Public Works and Utilities. Eight (8) full-time positions are assigned to this division, including the Director of Public Works and Utilities, a Public Works and Utilities Superintendent, a Fleet Mechanic, two (2) Equipment Operator II's, and three (3) Equipment Operator I's. This budget also includes funding for contract service labor for assistance in areas such as leaf collection, right of way clearing, tree trimming, etc.



GENERAL FUND EXPENDITURES
DESCRIPTION: PUBLIC WORKS - STREET DIVISION
CODE: 10-20-4500

ACCOUNT NUMBER	DESCRIPTION	2019-20 Adopted	2020-21 Adopted	2021-22 Adopted	2022-23 Recommended
002	Salaries	220,324	-	401,894	439,377
003	Overtime	8,401	-	10,000	12,813
009	Standby/Call Back Pay	5,301	-	9,100	9,100
004	Seasonal Salaries	-	-	-	-
005	FICA Expense	18,488	-	32,206	35,289
006	Group Insurance	34,006	-	63,486	63,486
007	401K	11,725	-	21,050	23,064
008	Retirement	34,887	-	76,074	83,355
	Personnel Subtotal	333,133	-	613,810	666,483
011	Telephone	1,928	-	3,700	5,200
013	Street Lighting	93,940	-	190,000	185,000
014	Employee Development	645	-	1,000	1,000
015	Cemetery Maint/Repair	6,164	7,000	33,300	35,600
016	Maintenance/Repair-Equip.	19,408	-	20,000	23,000
017	Maintenance/Repair-Veh.	8,961	-	11,000	11,000
018	Vehicle Maintenance Contract	13,488	-	22,000	25,000
031	Gasoline/Diesel	9,341	-	15,500	20,000
033	Materials and Supplies	94,466	-	20,000	30,000
030	Materials and Supplies- Salt	-	-	65,000	65,000
032	Materials/Supplies- Street/Sidewalk Repairs	-	-	27,000	27,000
034	Safety Supplies	4,301	-	5,000	5,000
036	Uniforms	4,092	-	5,000	5,000
040	Contracted Services	42,638	-	50,000	60,000
052	Physical Exams	95	-	300	300
057	Miscellaneous	840	-	4,000	4,000
060	Warehouse Expense	3,741	-	-	-
061	Warehouse Utilities	8,219	-	10,500	11,000
062	Warehouse Maint./Repair	2,947	-	5,000	5,000
063	Warehouse Mat./Supplies	1,612	-	5,000	5,000
133	Parking Lots	-	-	-	-
350	Master Signage Maintenance	2,190	-	3,000	3,000
351	Road Repairs- Structural	-	(15,000)	12,000	12,000
352	Culvert Replacements	-	(12,500)	10,000	10,000
353	Ditchline Repairs	-	(7,500)	5,000	5,000
354	Fire Hydrant/Valve Maint.	-	(7,500)	6,000	6,000
333	Sidewalks	-	(10,000)	10,000	13,000
	Operating & Maint. Subtotal	319,016	(45,500)	539,300	572,100
500	Capital Outlay	47,111	-	246,461	124,965
504	Transfer to Reserves	-	-	-	-
570	Powell Bill	-	-	-	-
571	Special Paving	-	-	-	-
	Capital Subtotal	47,111	-	246,461	124,965
900	Debt Service	76,003	-	89,107	114,492
	TOTAL EXPENDITURES	\$775,262	-\$45,500	\$1,488,677	\$1,478,040

*** Capital for FY 2023:**
 Replace 2005 Chipper \$56,500 IP
 Replace 2008 Extended Cab Ranger \$29,275 IP
 2 Traffic Message Signs \$39,190 IP
\$124,965

\$ Includes Painting all Town Rds.

FUND: General Fund

DEPARTMENT: Sanitation & Recycling Division (Public Works Department)

Description and Responsibilities

The Sanitation & Recycling Division is responsible for the collection of solid waste from all residences and some commercial properties in Blowing Rock. Residential pick-up is once per week (Monday or Tuesday) and is collected curbside. Low volume commercial service is offered on Monday, Wednesday and Friday. General weekend pick-up is also provided along Main Street and in Memorial Park. The solid waste is hauled Republic's landfill facility located in Caldwell County. The Town is charged \$39.00 per ton for refuse taken to the landfill.

The Town also contracts with Republic, Inc. for residential curbside recycling to better serve our residents and further encourage recycling. The program collects recyclables (paper, plastic, glass and aluminum/steel cans) on a weekly basis, with the Town furnishing the recycling container. Cardboard pick-up is not provided, but it can be dropped off at the Watauga County Convenience Center located on US 221 or the Aho site on US 321.

Within the Town of Blowing Rock, it is mandatory that businesses participate in the recycling program. The Sanitation Division collects recyclable cardboard on a Wednesday-only schedule from small volume businesses, and then hauls the recyclable materials to the Watauga County Recycling Center. Large volume businesses must privately contract for cardboard and glass recycling dispensers.

Staffing and Schedules

The salaries of three employees are charged to the budget for the Sanitation & Recycling Division: one (1) Sanitation Equipment Operator and three (2) Sanitation Collectors. As noted previously, however, several employees from the Street Division do perform work as needed within the Sanitation & Recycling Division. However, no portion of their salaries is charged to the Sanitation & Recycling Division.

The following table reflects the scheduling of the sanitation crews and routes:

	Monday	Tuesday	Wednesday	Thursday	Friday
Winter					
Residential	3 person crew	3 person crew			
Commercial	3 person crew		3 person crew		3 person crew
			Recycling		
Summer					
Residential	3 person crew	3 person crew			
Commercial	3 person crew		3 person crew Recycling		3 person crew

The Sanitation & Recycling Division employees typically work a 40-hour week (Monday through Friday, from 7:00 a.m. to 3:30 p.m.).

GENERAL FUND EXPENDITURESDESCRIPTION: **PUBLIC WORKS - SANITATION & RECYCLING DIVISION**

CODE: 10-30-4700

ACCOUNT NUMBER	DESCRIPTION	2017	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2022-23 Recommended
002	Salaries		127,884	127,018	115,238	124,609
003	Overtime		699	2,600	2,563	3,075
004	Contracted Hauling -Container		-		0	0
005	FICA Expense		9,533	9,916	9,012	9,768
006	Group Insurance		27,068	28,000	30,916	30,916
007	401K		6,382	6,481	5,890	6,384
008	Retirement		19,849	21,594	21,287	23,073
	Personnel Subtotal		191,415	195,609	184,905	197,825 T
017	Maintenance/Repair-Veh.		7,241	6,000	13,000	13,000
031	Gasoline/Diesel		9,256	10,000	12,000	15,000
033	Materials and Supplies		3,718	5,000	5,000	-
034	Safety Supplies		479	500	500	500
036	Uniforms		3,282	3,500	3,500	2,000
057	Miscellaneous		65	500	500	500
100	Curbside Recycling		71,883	74,500	74,500	74,500
118	Landfill Fees		49,527	69,000	48,000	55,000 **
	Operating & Maint. Subtotal		145,452	169,000	157,000	160,500
500	Capital Outlay		-	-	-	-
900	Debt Service		47,396	40,752	40,752	-
TOTAL EXPENDITURES			384,263	405,361	382,657	358,325

** FY 2021-22: Landfill Contract switch to Republic Services. Also proposed to stop Town commercial solid waste collection. Commercial customers to contract collection through Republic.

T TDA Contributes towards.

FUND: General Fund

DEPARTMENT: Parks & Recreation/Landscape Department

Description and Responsibilities

The Parks and Recreation/Landscape Department provides a year-round program for various age groups to enhance the life of Blowing Rock citizens and visitors. Included in the recreation activities and events are a summer day camp, park activities, youth and adult programs, a gym program, a pool program, and other related activities.

The summer day camp was established in 1987. Historically, day camp has had an attendance of approximately 60-70 children per week. Although many of the day camp activities are conducted at the Town's Park facilities (Memorial Park, the swimming pool, Davant Field, etc.), local field trips are also scheduled to take advantage of area recreational opportunities.

In addition to the day camp, the department also has summer park activities which include tennis, basketball, volleyball, pickleball, playground activities, family fun activities, as well as special events and tournaments. The goals of the programs include participation, sportsmanship, and fun.

Blowing Rock is one of the few recreation facilities offering youth programs for children ages 3-5 in Watauga County. Kinder programs include Basketball, Soccer and T-ball. Other program offerings include senior tennis, pickleball, and bridge.

The Robbins Memorial Pool at Broyhill Park is the only outdoor, public-use, swimming pool in Watauga County. The facility, renovated in 2010, includes one (1) large heated multi-use pool, which includes zero entry (handicap accessible), waterslide, and splash play features. The pool facility also includes shower and dressing facilities, restrooms, and a concession area with snack and drink machines. The surrounding area includes a picnic shelter with grill, playground area and public restrooms.

The Parks and Recreation/Landscape Department also coordinates and oversees the Town's landscaping responsibilities. These responsibilities include the overall landscape planning of Town-owned properties and specifically - Broyhill Park, Annie Cannon Gardens, Memorial Park, Davant Field and other Town-maintained planting areas. The Town staff works very closely with the Blowing Rock Appearance Advisory Commission (BRAAC) and the Blowing Rock Garden Club.

The Town also owns and operates the Blowing Rock Clubhouse, located at Broyhill Park, and the American Legion Building, located on Wallingford Street.

A primary goal of this department is to develop, beautify, conserve, and maintain a system of parks which will assure quality leisure opportunities for all that reside in and visit Blowing Rock.

Staffing and Schedules

The Parks and Recreation/Landscape Department includes eight (8) full-time employees - Director of Parks and Recreation, a Recreation Program Specialist, a Facilities Coordinator, a Facility & Parks Attendant, a Landscape Director, Landscape Assistant, Landscape II, and a Landscape I, as well as seasonal staffing.

<u>Park Program</u>	4 Park Attendants
<u>Pool Program</u>	14 Lifeguards
<u>Day Camp</u>	8 Counselors (FT)
<u>Kinder Programs</u>	4 Coaches

Measures of Activity

2021 Program Review and Participation Survey

Youth Programs	Total Participants	In-Town	County	Out of Town %
Kinder Soccer	44	15	29	66%
Kinder Basketball	0	0	0	0%
Kinder T-Ball	36	13	23	64%
Summer Day Camp	56	28	28	50%

Adult Programs	Total Participants	In-Town	County	Out of Town %
Adult Bridge	0			

Swimming Pool	Total Participants	In-Town	County	Out of Town %
Pool Passes [^]	24	12	12	50%
Swimming Lessons	0	0	0	0%
Daily Swimmers for Summer	4,705	2,205	2,500	53%

Tennis Courts	Total Participants	In-Town	County	Out of Town %
Senior Tennis	6	3	3	50%
Open Play				

Facility Rental	Total Participants	In-Town	County	Out of Town %
Broyhill Gazebo	12	5	7	58%
Rotary Pavilion	32	15	17	53%
Recreation Building	2	1	1	50%
Blowing Rock Club House	36	29	12	33%
Annie Cannon	2	0	1	100%
American Legion Building	115	72	43	37%

* Civic and non-profit groups are not included in the facility figures above.

[^]Only offered pool passes beginning in July instead of the beginning of the pool season.

2021 Special Events Open to the Public

Golden Easter Egg Hunt

July Fourth Festival & Parade

Halloween Festival

Christmas in the Park & Parade

Monday Night Concert Series

GENERAL FUND EXPENDITURES
DESCRIPTION: PARKS & RECREATION
CODE: 10-80-6100

ACCOUNT NUMBER	DESCRIPTION	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2022-23 Recommended	
002	Salaries	313,248	335,513	361,716	471,231	*
202	Seasonal Salaries (Pool/Camp)	74,906	80,000	101,500	100,000	T
203	Part-time Mowing	4,194	14,000	27,000	10,000	
003	Overtime	260	-	-	-	
005	FICA Expense	30,171	25,667	27,671	36,814	
205	Seasonal Salaries (FICA)	-	6,120	9,830	8,415	
006	Group Insurance	51,338	55,000	61,964	61,964	
007	401K	15,754	16,776	18,086	23,562	
008	Retirement	48,520	55,896	65,362	85,151	
	Personnel Subtotal	538,392	588,972	673,130	797,137	
010	Contracted Services (HWY 321 Landscaping)	-	-	264,610	290,000	T
011	Telephone	1,042	1,200	1,400	2,050	
012	Printing	-	-	-	-	
013	Utilities	6,811	9,000	8,000	8,200	
014	Employee Development	5,829	4,000	4,000	4,000	
015	Maint/Repair-Park	12,642	15,000	12,000	12,000	^ T
016	Maint/Repair-Office	25,776	2,500	3,500	3,000	
017	Maintenance/Repair-Veh/Equip	14,472	16,000	16,000	12,000	
018	Parks & Rec Credit Card Fees	360	-	1,500	2,500	
031	Gasoline	4,565	5,500	4,500	5,000	
033	Materials/Supp.-Park/Office	35,725	32,300	26,700	32,000	T
018	Credit Card Processing	-	1,500	1,500	1,500	
036	Uniforms	4,003	4,500	5,500	5,500	
048	Concessions-Park/Office	-	-	-	-	
055	Advertising	-	500	500	500	
056	Special Events	29,609	29,800	26,300	66,300	% T
057	Miscellaneous	2,397	1,000	1,500	1,000	
059	Athletic Programs	1,573	2,000	2,000	2,000	
060	Broyhill Lake Fountain	2,062	2,200	2,200	2,200	
070	American Legion	6,447	2,000	10,000	12,000	
071	American Legion Utilities	5,469	6,000	5,000	6,000	
080	Contracted Services (Legacy Garden)	8,000	8,000	8,000	8,000	
133	Materials/Supp.-Day Camp	872	2,500	5,000	5,000	
135	Materials/Supplies- After School Care Program	-	-	-	5,000	
158	Field Trips	2,462	2,500	10,000	10,000	
175	Adult Trips	-	-	-	-	
215	Maint/Repair-Grounds	-	10,000	10,000	10,000	
233	Material/Supplies-Grounds	22,771	20,000	20,000	20,000	T
250	Trail Maintenance Contract	173	-	-	-	
251	Materials/Supplies- Town Rock Work	3,660	15,000	3,000	-	
252	Legacy Garden Maintenance	-	-	-	-	
253	Glen Burney Trail Maint.	8,800	24,000	24,000	24,000	
313	Utilities - Clubhouse	1,630	2,000	2,000	2,200	
333	Material/Supp/Clubhouse	807	1,000	1,000	1,000	
315	Maintenance/Repair- Club House	16,250	2,000	2,000	2,000	
413	Utilities-Pool	11,847	17,000	15,000	14,000	
416	Maint/Repair-Bldg/Pool	12,230	9,000	25,000	25,000	\$\$
433	Materials/Supplies-Pool	7,742	6,000	7,000	7,000	
448	Concessions-Pool	-	-	-	-	
	Operating & Maint. Subtotal	256,027	254,000	528,710	600,950	
500	Capital Outlay	28,172	-	8,000	156,000	**
501	CIP Projects	-	-	-	76,000	
NEW	Transfer - Playground Equip. Upgrades/Replacement- Phase I	475,057	-	-	-	
NEW	Transfer- Memorial Park Restroom Upgrades- Reserve	20,000	-	-	-	
NEW	Transfer- Davant Field Restroom Upgrades- Reserve	-	-	-	-	
NEW	Transfer- Annie Cannon Restroom Construction- Reserve	-	-	-	-	
502	Transfer - Capital Projects	-	-	-	-	
	Capital Subtotal	523,229	-	8,000	232,000	
900	Debt Service	32,265	29,659	15,102	15,407	
	TOTAL EXPENDITURES	1,349,912	872,631	1,224,942	1,645,494	
* Includes:				** Capital for FY 2023:		
CF	\$ 30,000 New Year's Creek Dredging Study			Pool Marcite Coating	\$105,000	IP
CF	\$ 30,000 Memorial Park Rock Walk Completion			Heater for Landscape Bay	\$8,000	CF
CF	\$ 16,000 Davant Field Pavillion Skins Repair			Replace 1999 EZ-Go Golf Cart	\$12,000	CF
	\$ 76,000			Replace 2005 Mini Excavator	\$31,000	IP
					\$156,000	
	% No fireworks included for FY 21-22.					
			Included for Watering paid for by BRAAC		3,000	*
T	TDA Contributes towards.					

BRAAC FUND REVENUESDESCRIPTION: **BRAAC FUND REVENUE**

CODE: 15-00-3400

ACCOUNT NUMBER	DESCRIPTION	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2022-23 Recommended
3400-329	Interest Income	0	50	50	50
3400-350	Donations - General	22,050	23,570	26,020	26,350
3400-351	Donations - Hanging Baskets	8,450	3,000	8,500	8,500
3400-352	Donations - Cemetery	3,660	500	2,000	2,000
3400-333	Miscellaneous	-	-	-	-
	Appropriated Fund Balance	-	10,000	7,000	3,000
3400-360	Grants	-	-	-	-
TOTAL REVENUE		34,160	37,120	43,570	39,900

BRAAC FUND EXPENDITURESDESCRIPTION: **BRAAC FUND EXPENDITURES**

CODE: 15-00-6100

ACCOUNT NUMBER	DESCRIPTION	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2022-23 Recommended
501	Picnic Shelter Project	-	-	-	-
504	Davant Field Project	-	-	-	-
515	Clean-Up Day	-	-	750	750
520	Flowers/Landscaping	11,900	15,000	26,000	26,000
057	Miscellaneous	-	500	500	500
537	PO Box Rental	120	120	120	150
540	Printing	3,027	3,500	3,500	3,500
545	Water Truck Operating Costs	1,510	1,000	700	1,000 **
500	Transfer to General Fund	14,460	13,000	8,000	8,000 *
502	Contract Services	3,496	4,000	4,000	-
TOTAL EXPENDITURES		34,512	37,120	43,570	39,900 0
*	3,000 Watering services by Town Staff				
*	5,000 Town Center Beautification				
**	1,000 Operating Costs of Watering Truck				

WATER AND SEWER FUND REVENUESDESCRIPTION: **WATER AND SEWER REVENUE SUMMARY**

CODE: 30-3400

ACCOUNT NUMBER	DESCRIPTION	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2022-23 Recommended
3400-200	FEMA/State Reimbursements	-	-		
3400-329	Interest Income	8,067	3,000	500	250
3400-331	Transfer In - W/S Capital	60,825	75,584	37,824	24,324
3400-333	Proceeds from Debt	-	-	73,500	187,179
3400-335	Miscellaneous Income	333	300	300	500
3400-330	Transfer - General Fund	4,698	-	-	-
3400-348	Grants (Non-Federal)	4,698		-	-
3400-371	Charges for Water Service	957,674	921,770	1,135,734	1,163,351
3400-372	Charges for Sewer Service	788,435	767,250	929,384	1,018,410
3400-378	Interconnection Charge	13,579	13,000	13,000	13,500
3400-377	Late Payment Fees	10,015	11,000	11,000	13,000
3400-373	Meter Taps and Connections	1,758	3,000	5,000	5,000
3400-374	Water Impact Fee	30,750	10,000	15,000	30,000
3400-375	Sewer Impact Fee	36,497	12,000	25,000	35,000
3400-376	Re-connect Fee	1,904	1,500	1,500	1,000
3400-398	Sale of Fixed Assets	592	-	-	-
3400-399	Fund Balance Appropriated	-	-	-	-
TOTAL REVENUE		1,919,824	1,818,404	2,247,741	2,491,515

FUND: Water and Sewer Fund
DEPARTMENT: Administrative/Engineering/Billing

Description and Responsibilities

This department has been established within the accounting system for the purpose of tracking administrative and engineering expenditures related to the water and sewer systems. Such expenditures include items such as postage, insurance, printing, the payment of principal and interest on water or sewer debt, the water/sewer portion of the main computer system and the payment for Water & Sewer Fund engineering services.

Staffing and Schedules

For accounting purposes, the salary and benefits for the Finance and Accounting Support Specialist and the Utility Billing Administrator, who work in the Finance Department, are charged to this department.

WATER AND SEWER EXPENDITURESDESCRIPTION: **ADMINISTRATIVE/ENGINEERING/BILLING**

CODE: 30-91-7110

ACCOUNT NUMBER	DESCRIPTION	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2022-23 Recommended
002	Salaries	78,101	78,253	92,922	103,608
005	FICA Expense	5,353	5,929	7,109	7,926
004	Part-time Salaries	-	-	-	-
205	Part-time FICA	-	-	-	-
006	Group Insurance	13,524	14,000	15,415	18,927
007	401K	3,899	3,913	4,646	5,180
008	Retirement	37,351	13,037	16,791	18,720
	Management Allocation from General Fund	160,409	185,928	185,928	199,029 *
	Personnel Subtotal	298,637	301,060	322,811	353,391
010	Unemployment Reimb.	-	1,000	1,000	1,000
011	Postage/Mailing	7,343	8,000	8,000	8,000
012	Printing	1,875	2,000	2,000	2,000
033	Materials and Supplies	-	-	-	-
054	Property & Equip Insurance	76,587	82,170	95,000	95,000
057	Miscellaneous	9,398	7,000	9,500	9,500
508	Manager's Discretionary Fund	-	-	60,000	60,000 **
	Operating & Maint. Subtotal	95,203	100,170	175,500	175,500
631	Contrib to Fund Bal/Contingency	-	-	-	-
721	Engineering Services	1,638	7,000	5,000	5,000
722	DAM Emergency Action Plan	-	-	-	-
722	Water Capital Reserve	-	-	-	-
723	Sewer Capital Reserve	-	-	-	-
	Capital Subtotal	1,638	7,000	5,000	5,000
900	Debt Service	84,394	109,319	107,861	106,403 #
505	Transfer to Water/Sewer Capital Fund	-	-	-	152,563 @
506	Transfer to Reserve	38,573	-	-	-
901	G.O. Bond Debt Service	102,016	180,713	176,363	172,013
	Debt Service Subtotal	224,983	290,032	284,224	430,979
TOTAL EXPENDITURES		620,462	698,262	787,535	964,870

* 199,029 Allocation of personnel costs from General Fund including management, supervision, customer service, accounting, payroll processing, etc.

** 50,000 Portion earmarked for possible Tank Maintenance contract.

@ Transfer to Water/Sewer Capital Reserve for future projects

Debt service payment (principal and interest) associated with general obligation bonds approved by voters in November, 2014

FUND: Water and Sewer Fund

DEPARTMENT: Water and Sewer Plant and Field Operations

Description and Responsibilities

The Public Works and Utilities Department is responsible for the operation of a Water Treatment Plant, the operation and maintenance of the water distribution system, the operation of a Wastewater Treatment Plant, and the operation and maintenance of both the distribution and collection systems.

Water Plant

The 1.000 million gallons per day (MGD) Water Treatment Plant (expandable to 2.000 MGD) was constructed in 1978 and receives water from the Town's 45-47 million-gallon pond on Brickhouse Creek, with Chetola Lake having the capability to serve as a backup water source during times of drought. In addition, in 2008, the Town executed a water agreement with the Town of Boone for water system interconnection that can be used in emergency situations. The interconnection project was completed in 2011 and allows water to be transferred between Blowing Rock, Boone and Appalachian State University water systems.

The Blowing Rock Water Plant is located along U.S. Highway 321 just south of the Blue Ridge Parkway. The facility is a traditional treatment process including alum addition, flocculation, disinfection, settling and filtration. Corrosion control is also utilized prior to distribution to the residents using orthophosphate.

The Town's service area is predominantly south of the Water Treatment Plant. Finished water is pumped to a high elevation, and then allowed to gravity feed into the service area. The Green Hill tank, capacity 3.000 MGD, is the means of control at the highest point of the system. A number of pressure reducing valves have been placed in the system to control pressures for the residents.

Wastewater Treatment Plant

The Town of Blowing Rock operates a Wastewater Treatment Plant very near the Water Treatment Plant and utilizes a discharge to the Middle Fork of the New River. The plant is rated for capacity of 0.800 MGD, but could be expanded to a service capacity of 1.200 MGD. The original plant was constructed in 1960, expanded in 1989, and refurbished in 2013. The facility is fed by four (4) sewer system lift stations that handle the wastewater generated by the community. The facility is of concrete construction and is set up for extended aeration treatment. The plant operators sample the water discharge everyday and also send samples out three times per week to an independent testing lab to ensure environmental compliance.

Water & Sewer Field Operations Division

The Field Operations division is responsible for all water and sewer taps, leak repair and water line installation. This department is also responsible for all water meter reading in the town on a bi-monthly basis. In addition, this department maintains the water distribution system and the wastewater collection system.

There are approximately 2,186 water meters and 1,745 sewer taps in the system. The water distribution system consists of approximately 22.02 miles of lines. The wastewater collection system consists of approximately 16.07 miles of gravity sewer lines and 3.59 miles of pressure sewer. There are five (5) wastewater lift-stations: Mayview, Chetola, Grandfather (in Chestnut Village), Chestnut Ridge and Quail Hollow.

Staffing and Schedules

A Utility Plant Supervisor and four Utility Plant Operators are assigned to the Water Plant and Wastewater Plant Divisions. The personnel work a varied schedule to meet the service demands of the utility.

A Heavy Equipment Operator, a Light Equipment Operator and two (2) Equipment Operator II's are assigned to the Water & Sewer - Field Operations Division. The division uses other employees, as needed, for the reading of water meters. The personnel work a standard 40-hour week schedule and are on call for emergency repairs.

Measures of Activity

2021 Wastewater Plant – Totals

Month	2021 Average Daily (.800 MGD capacity)	2021 Total Treated Per Month (.800 MGD capacity)
January	.236	7.33
February	.254	7.12
March	.275	8.52
April	.255	7.67
May	.236	7.32
June	.238	7.16
July	.238	7.14
August	.176	5.47
September	.138	4.14
October	.155	4.83
November	.111	3.33
December	.101	3.13
Total Year	-	73.21
Daily Avg	.201	-

2021 Water Plant - Totals

Month	2021 Average Daily Water Treated (Million Gallons)	2021 Total Treated Per Month (Million Gallons)
January	.374	11.60
February	.457	12.63
March	.386	11.98
April	.333	9.99
May	.347	10.78
June	.400	12.02
July	.538	16.15
August	.515	15.98
September	.508	14.22
October	.549	15.39
November	.426	12.49
December	.433	13.01
Total Year	-	156.29
Daily Avg	.438	-

WATER AND SEWER FUND					
DESCRIPTION: WATER AND SEWER EXPENDITURES					
CODE: 30-91-7120					
ACCOUNT NUMBER	DESCRIPTION	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2022-23 Recommended
Plant Operations 7120					
002	Salaries	252,158	244,317	276,526	303,802
003	Overtime	10,963	13,000	20,500	15,375
005	FICA Expense	29,071	19,685	22,722	24,417
006	Group Insurance	34,001	35,000	38,844	38,844
007	401K	19,586	12,866	14,851	15,959
008	Retirement	87,263	42,869	53,673	57,675
	Personnel Subtotal	433,042	367,737	427,116	456,072
011	Telephone	6,318	6,000	6,000	18,000
013	Utilities	117,762	115,000	127,000	127,500
014	Employee Development	2,704	2,500	2,800	2,800
016	Maintenance/Repair-Equip	21,069	24,000	24,000	30,000
017	Maintenance/Repair-Equip- Service Contracts	3,844	21,000	20,000	20,000
031	Gasoline	4,443	6,000	5,000	5,000
033	Materials and Supplies	21,898	22,500	22,500	30,000
034	Sludge Processing	34,965	44,145	30,000	30,000
036	Uniforms	2,593	3,500	3,500	3,500
053	Permits & Dues	3,125	3,500	3,500	3,500
057	Miscellaneous	858	5,500	5,500	5,500
104	Lab Contract	22,589	23,000	25,000	30,000
333	Chemicals	34,082	33,000	35,000	50,000
	Operating & Maint. Subtotal	276,249	309,645	309,800	355,800
500	Capital Outlay	0	-	-	-
505	Transfer to Capital Projects				
	Capital Subtotal	0	-	-	-
900	Debt Service	45,487	87,279	87,279	76,570
	SUBTOTAL - PLANT OPERATIONS	754,777	764,660	824,194	888,442
Field Operations 7120					
202	Salaries	126,805	92,800	167,259	167,259
203	Overtime	5,690	4,797	10,250	10,250
209	On Call/Standby Pay	10,515	6,736	10,000	10,000
205	FICA Expense	11,538	-	13,579	13,579
206	Group Insurance	27,040	17,897	31,680	31,680
207	401K	7,493	-	8,875	8,875
208	Retirement	21,825	-	32,076	32,076
	Personnel Subtotal	210,907	122,231	273,720	273,720
211	Telephone	-	-	-	-
213	Utilities	-	-	-	-
214	Employee Development	464	464	2,000	2,000
216	Maintenance/Repair-Equip	3,915	3,915	10,000	10,000
217	Maintenance/Repair-Lift Station	1,046	217	13,000	13,000
231	Diesel/Gasoline	9,169	6,201	6,000	8,500
233	Materials and Supplies	45,209	39,857	85,000	85,000
235	Safety Supplies	772	772	1,800	1,800
236	Uniforms	2,713	2,483	2,500	2,500
240	Contracted Svs.	-	-	-	-
257	Miscellaneous	3,975	442	2,000	2,000
	Operating & Maint. Subtotal	67,264	54,351	122,300	124,800
502	Capital Outlay	-	-	60,000	187,179 *
503	Water Line Replacements/Repairs- Reserve	-	-	22,500	10,000 \$
504	Sewer Line I&I Replacements/Repairs- Resen	-	-	22,500	10,000 \$
505	Transfer to Capital Projects	-	-	-	-
506	Transfer to PRV Reserve	-	-	-	-
	Capital Subtotal	-	-	105,000	207,179
950	Debt Service	94,118	29,736	14,136	32,505
	SUBTOTAL - FIELD OPERATIONS	372,289	206,318	515,156	638,203
				* Capital for FY 2023:	
				NEW Front End Loader	\$ 187,179 IP
					\$ 187,179
\$ Funds remaining at the end of the year in these areas to be transferred to capital reserves.					
	TOTAL EXPENDITURES	1,127,066	970,978	1,339,350	1,526,645

DESCRIPTION: GENERAL CAPITAL PROJECTS FUND REVENUES CODE: 20-00-5000		FY 21-22 CURRENT BUDGET	CURRENT BALANCE	FY 22-23	BUDGET AFTER Recommended	BALANCE AFTER Recommended
ACCOUNT NUMBER	DESCRIPTION					
20-00-3400-329	Interest Income	12,910	(5,289)	-	12,910	(5,289)
	Interest Income:	12,910	(5,289)	-	12,910	(5,289)
20-00-3400-331	Transfer from General Fund (Regular)	2,060,010	(493,348)	-	2,060,010	(493,348)
20-00-3400-331	Transfer from General Fund (TDA)	63,943	(28,393)	150,000	213,943	121,607
20-00-3400-332	Transfer from BRAAC Fund	11,000	(2,000)	-	11,000	(2,000)
20-00-3400-333	Transfer from General Fund FD	494,574	(10,625)	-	494,574	(10,625)
20-00-3400-337	Transfer from Parks & Rec.- Playground Equipment Upgrades- Phase I	100,000	-	-	100,000	-
20-00-3400-338	Transfer from Parks & Rec.- Memorial Park Restroom Upgrades- Reserve	20,000	-	-	20,000	-
	Transfers:	2,749,527	(534,366)	150,000	2,899,527	(384,366)
20-00-3400-335	Miscellaneous Income	96,225	(31,733)	-	96,225	(31,733)
	Miscellaneous Income:	96,225	(31,733)	-	96,225	(31,733)
20-00-3400-336	Parking Facility - In Lieu Fee	15,000	-	-	15,000	-
	Parking Facility - In Lieu Fee:	15,000	-	-	15,000	-
20-00-3400-341	Grants - Federal/State	40,000	-	-	40,000	-
	Federal/State Grants:	40,000	-	-	40,000	-
20-60-3400-500	PW Facility Financing	-	1,221,821	-	-	1,221,821
	PW Facility:	-	1,221,821	-	-	1,221,821
20-10-3400-250	PD Memorial Project Donations	3,750	(1,250)	-	3,750	(1,250)
	PD Memorial Project:	3,750	(1,250)	-	3,750	(1,250)
20-10-3400-200	E.S. Building - BR Fire District	500,000	(40,000)	50,000	550,000	10,000
20-10-3400-300	E.S. Building - Cald. Fire District	100,000	(80,000)	10,000	110,000	(70,000)
	E.S. Building Fire District Contributions:	600,000	(120,000)	60,000	660,000	(60,000)
20-00-3400-350	TDA Revenue	400,000	339,565	-	400,000	339,565
	TDA Revenue:	400,000	339,565	-	400,000	339,565
20-20-3400-360	2018 Rain Storm- FEMA	71,265	-	-	71,265	-
	2018 Rain Storm- FEMA	71,265	-	-	71,265	-
20-20-3400-600	Hwy. 321 Betterments Public Cost Participation	-	(23,950)	-	-	(23,950)
	Hwy. 321 Betterments (Public Cost Participation):	-	(23,950)	-	-	(23,950)
20-00-3400-581	AL Building Renovation Donations	34,000	34,000	-	34,000	34,000
	American Legion Funding:	34,000	34,000	-	34,000	34,000
20-00-3400-200	Middle Fork Greenway Entrance Shelter- DWR Grant	116,300	45,649	-	116,300	45,649
20-00-3400-201	Middle Fork Greenway- Design Engineering Funding	115,040	114,753	-	115,040	114,753
20-00-3400-202	Middle Fork Greenway Funding Entrance- BRC Funding	55,000	162	-	55,000	162
20-00-3400-250	Middle Fork Greenway- EFLAP Grant	1,832,988	1,815,206	-	1,832,988	1,815,206
20-00-3400-251	Middle Fork Greenway- BR Conservancy Reimbursement- EFLAP Grant Match	430,520	430,520	-	430,520	430,520
20-00-3400-252	BR Conservancy Reimbursement- Pre Engineering & Right of Way	350,000	221,922	-	350,000	221,922
	Middle Fork Greenway Project:	2,899,848	2,628,212	-	2,899,848	2,628,212
20-10-3400-110	Direct Payment to Town from Fire Dept for Safety Comm Bldg	15,000	15,000	-	15,000	15,000
	Fire Department Contribution to Safety Communications Building:	15,000	15,000	-	15,000	15,000
20-80-3400-005	Memorial Park Tree/Bench Donations	19,635	(7,307)	-	19,635	(7,307)
	Memorial Park Tree and Bench Donations:	19,635	(7,307)	-	19,635	(7,307)
20-20-3400-426	EFLAP Grant Funds-Sidewalk to Bass Lake	980,000	608,447	-	980,000	608,447
	Bass Lake Sidewalk Project Funding:	980,000	608,447	-	980,000	608,447
20-80-3400-000	Park GO Bond Referendum Authority- Issue I	32,457	446,337	-	32,457	446,337
20-20-3400-000	Transportation GO Bond Referendum Authority- Issue I	165,717	10,540	-	165,717	10,540
20-20-3400-002	Transportation GO Bond Authority- 2018 Issue	1,615,621	(12,838)	-	1,615,621	(12,838)
20-20-3400-100	Transportation G.O. Bond Premium	82,287	82,287	-	82,287	82,287
20-20-3400-101	GO Bond Premium 2018 Issue	-	(61,317)	-	-	(61,317)
20-00-3400-325	Series 2016 G.O. Bond Account Int. (Street)	13	(56,114)	-	13	(56,114)
20-00-3400-326	Series 2016 G.O. Bond Account Int. (Parks)	15,002	14,995	-	15,002	14,995
20-00-3400-327	Series 2018 GO Bond Int.	29,068	(6,261)	-	29,068	(6,261)
20-00-3400-328	Series 2020 GO Bond Int.	-	(14,386)	-	-	(14,386)
	G.O. Bond- Issue I Funding:	1,940,165	403,243	-	1,940,165	403,243
20-80-3400-002	Parks GO Authority 2018 Issue	-	(129,041)	-	-	(129,041)
20-80-3400-001	Park GO Bond Referendum Authority- Issue II	79,550	129,041	-	79,550	129,041
20-20-3400-001	Transportation GO Bond Referendum Authority- Issue II	1,592,588	1,628,459	-	1,592,588	1,628,459
	G.O. Bond- Issue II Funding:	1,672,138	1,628,459	-	1,672,138	1,628,459
20-20-3400-003	Trasportation GO Bond Authority- 2020 Issue	2,073,095	(1,615,905)	-	2,073,095	(1,615,905)
20-20-3400-102	GO Bond Premium 2020 Issue	73,106	(287,797)	-	73,106	(287,797)
20-00-3400-328	2020 GO Bond Int. (Transportation)	-	(11,706)	-	-	(11,706)
	G.O. Bond- Issue III Funding:	2,146,201	(1,915,408)	-	2,146,201	(1,915,408)
20-00-3400-400	Pool Contributions- Broyhill	86,332	86,332	-	86,332	86,332
	Pool Contributions:	86,332	86,332	-	86,332	86,332
20-00-3400-345	Sunset Dr. Streetscape- Private Contributions	2,660	2,660	-	2,660	2,660
	Sunset Dr. Streetscape Project:	2,660	2,660	-	2,660	2,660
20-80-3400-006	Rec. Center Improvement Donations	5,140	1	-	5,140	1
	Rec. Center Improvements:	5,140	1	-	5,140	1
20-00-3400-600	Broyhill Foundation Grant	-	-	-	-	-
	Broyhill Park Funding:	-	-	-	-	-
TOTAL REVENUES		13,789,796	4,328,438	210,000	13,999,796	4,538,438

DESCRIPTION: GENERAL CAPITAL PROJECTS FUND EXPENDITURES CODE: 20-00-5000						
ACCOUNT NUMBER	DESCRIPTION	FY 21-22 CURRENT BUDGET	CURRENT BALANCE	FY 22-23 Adopted	ADJUSTED BUDGET AFTER Recommended	ADJUSTED BALANCE AFTER Recommended
Central Government Projects						
20-00-5000-331	Transfer to General Fund	1,129,433	(221,712)	180,000	1,309,433	(41,712)
	Transfer to General Fund:	1,129,433	(221,712)	180,000	1,309,433	(41,712)
20-20-5000-580	Parking Facility Reserve*	30,000	30,000	-	30,000	30,000
20-20-5000-582	Parking Facility Loan	17,147	17,147	-	17,147	17,147
	Parking Facilities:	47,147	47,147	-	47,147	47,147
20-00-5000-101	Technology Infrastructure	805	805	-	805	805
	Technology Infrastructure:	805	805	-	805	805
20-00-5000-560	Ice House Renovation	1,786	1,786	-	1,786	1,786
20-00-5000-561	Ice House Renovation Contingency	5,000	5,000	-	5,000	5,000
	Ice House Renovation:	6,786	6,786	-	6,786	6,786
20-00-5000-565	Fire House Economic Development Initiative	5,000	5,000	-	5,000	5,000
	Fire House Economic Development Initiative:	5,000	5,000	-	5,000	5,000
20-00-5000-900	Unexpended Loan Proceeds	-	(49,110)	-	-	(49,110)
	Unexpended Loan Proceeds:	-	(49,110)	-	-	(49,110)
20-00-5000-566	General Government Capital Improvements	29,981	29,981	-	29,981	29,981
	General Government Capital Improvements:	29,981	29,981	-	29,981	29,981
20-00-5000-569	G.O. Bond Debt Service Reserve	120,000	120,000	(120,000)	-	-
	G.O. Bond Debt Service Reserve:	120,000	120,000	(120,000)	-	-
TOTAL CENTRAL GOVERNMENT EXPENDITURES		1,339,152	(61,103)	60,000	1,399,152	(1,103)

DESCRIPTION: GENERAL CAPITAL PROJECTS FUND EXPENDITURES CODE: 20-00-5000						
ACCOUNT NUMBER	DESCRIPTION	FY 21-22 CURRENT BUDGET	CURRENT BALANCE	FY 22-23 Adopted	ADJUSTED BUDGET AFTER Recommended	ADJUSTED BALANCE AFTER Recommended
Parks & Recreation Projects						
20-00-5000-584	American Legion Bldg.- Future Improvements	42,065	2,065	-	42,065	2,065
	American Legion Bldg.- Future Improvements:	42,065	2,065	-	42,065	2,065
20-00-5000-200	DWR Grant- Middle Fork Greenway	171,300	45,811	-	171,300	45,811
20-00-5000-201	Middle Fork Greenway- Design	115,040	87,886	-	115,040	87,886
20-00-5000-250	Middle Fork Greenway- Construction	1,693,150	1,693,150	-	1,693,150	1,693,150
20-00-5000-251	Middle Fork Greenway- Contingency	84,658	84,658	-	84,658	84,658
20-00-5000-252	Middle Fork Greenway- Grant Admin.	178,000	122,680	-	178,000	122,680
20-00-5000-253	Middle Fork Greenway- Construction Engineering	266,700	266,700	-	266,700	266,700
20-00-5000-254	Middle Fork Greenway- EFLAP Project Management	41,000	41,000	-	41,000	41,000
20-00-5000-255	Middle Fork Greenway- Preliminary Engineering/Design- Non- EFLAP	260,000	185,155	-	260,000	185,155
20-00-5000-256	Middle Fork Greenway- Fight of Way- Non EFLAP	90,000	90,000	-	90,000	90,000
	Middle Fork Greenway Project:	2,899,848	2,617,041	-	2,899,848	2,617,041
20-80-5000-408	G.O. New Roof and Windows for Parks Building	-	(2,000)	-	-	(2,000)
20-80-5001-445	G.O. Rec. Department Improvements	29,809	1,961	-	29,809	1,961
20-80-5000-535	REC - Capital Projects	10,390	(2,102)	-	10,390	(2,102)
	REC Capital Projects:	40,199	(2,141)	-	40,199	(2,141)
20-80-5000-521	Pool Pavillion- Design/Construction	5,000	5,000	-	5,000	5,000
	Pool Pavillion:	5,000	5,000	-	5,000	5,000
20-00-5000-103	Tennis Court Repair / Adjacent Retaining Walls	433	433	-	433	433
	Tennis Court Repair / Adjacent Retaining Walls:	433	433	-	433	433
20-80-5000-600	Broyhill Park Improvements	245	245	-	245	245
	Broyhill Park:	245	245	-	245	245
20-20-5001-399	GO Bond Issuance Costs- Transportation- Issue II	-	(40,318)	-	-	(40,318)
20-80-5001-399	GO Bond Issuance Costs- Parks- Issue II	-	(2,880)	-	-	(2,880)
20-00-5001-701	GO Bond Closing Costs- Issue II	-	(8,625)	-	-	(8,625)
20-00-5002-701	GO Bond Closing Costs- Issue 3	63,880	54,650	-	63,880	54,650
20-80-5000-400	G.O. Bond Issuance Costs Parks	20,088	19,743	-	20,088	19,743
	G.O. Bond Issuance Costs:	83,968	22,570	-	83,968	22,570
20-80-5000-442	G.O. Broyhill Park Drainage	858	858	-	858	858
20-80-5000-404	G.O. Broyhill Park Drainage Pipe Replacement	408	408	-	408	408
	Davant/Broyhill Improvements + Drainage:	1,266	1,266	-	1,266	1,266
20-80-5000-403	G.O. Dredge Broyhill Lake	165	165	-	165	165
	Broyhill Lake:	165	165	-	165	165
20-80-5000-407	G.O. Clubhouse HVAC Replacement	341	341	-	341	341
	Club House:	341	341	-	341	341
20-80-5000-000	Virginia Tech Conceptual Plan- BRAAC Funded	3,000	3,000	-	3,000	3,000
	Virginia Tech Conceptual Plan- BRAAC Funded:	3,000	3,000	-	3,000	3,000
20-00-5000-105	Memorial Park Entrance Improvements	63,800	27,781	-	63,800	27,781
20-80-7000-000	Memorial Park Entrance Improvements Construction	34,880	8,652	-	34,880	8,652
20-00-5000-104	Additional Swings in Memorial Park (8 in mulched area)	5,000	5,000	-	5,000	5,000
20-80-5001-448	G.O. New Stairways & Sidewalk in Park	60,342	5,295	-	60,342	5,295
20-80-5000-458	Memorial Park Bench Maint./Repair	8,495	674	-	8,495	674
20-80-5000-460	Memorial Park Improvement Project	32,933	32,933	-	32,933	32,933
	Memorial Park Improvements:	205,450	80,335	-	205,450	80,335
20-80-5000-459	Tree Maint./Purchase Tree Maint./Purchase Fund	7,640	3,557	-	7,640	3,557
	Tree Maint./Purchase Funds:	7,640	3,557	-	7,640	3,557
20-20-5001-420	G.O. Carriage Trail- Issue II	8,000	7,539	-	8,000	7,539
	G.O. Carriage Trail:	8,000	7,539	-	8,000	7,539
20-80-5000-453	Memorial Park Playground Equipment Upgrades/Replacements- Phase I	635,000	2,504	150,000	785,000	152,504
	Memorial Park Playground Equipment Upgrades/Replacements:	635,000	2,504	150,000	785,000	152,504
20-80-5000-454	Memorial Park Restroom Upgrades- Reserve	20,000	20,000	-	20,000	20,000
	Parks Restroom Upgrades- Reserves:	20,000	20,000	-	20,000	20,000
TOTAL PARKS & RECREATION EXPENDITURES		3,952,620	2,763,921	150,000	4,102,620	2,913,921

DESCRIPTION: GENERAL CAPITAL PROJECTS FUND EXPENDITURES CODE: 20-00-5000						
ACCOUNT NUMBER	DESCRIPTION	FY 21-22 CURRENT BUDGET	CURRENT BALANCE	FY 22-23 Adopted	ADJUSTED BUDGET AFTER Recommended	ADJUSTED BALANCE AFTER Recommended
Public Works Projects						
20-20-5000-100	Wonderland Trail- Construction	-	(3,450)	-	-	(3,450)
	Wonderland Trail:	-	(3,450)	-	-	(3,450)
20-20-5000-530	Salt Bin- PW	106,915	106,915	-	106,915	106,915
	Salt Bin:	106,915	106,915	-	106,915	106,915
20-20-5000-350	Laurel Ln. Flood Rep- Phase I	3,000	3,000	-	3,000	3,000
20-20-5000-351	Laurel Ln. Flood Rep- Phase I Engineering	1,764	1,764	-	1,764	1,764
20-20-5000-355	Laurel Ln. Drainage Improvements	13,700	20	-	13,700	20
	Laurel Ln. Flood Repair:	18,464	4,784	-	18,464	4,784
20-20-5000-360	Road Washout Repairs- 2018 Rain Storm	71,265	35,554	-	71,265	35,554
	Road Washout Repairs- 2018 Rain Storm	71,265	35,554	-	71,265	35,554
20-20-5000-418	Sidewalk to Bass Lake -Engineering- Design	108,200	(250)	-	108,200	(250)
20-20-5000-419	Sidewalk to Bass Lake- Engineering- Const. Engineering	85,314	(20,059)	-	85,314	(20,059)
20-20-5000-420	Sidewalk to Bass Lake- Easement/Legal	24,527	(3,828)	-	24,527	(3,828)
20-20-5000-425	Sidewalk to Bass Lake- Construction	25,000	-	-	25,000	-
20-20-5000-426	Sidewalk to Bass Lake Grant	744,915	278,950	-	744,915	278,950
	Bass Lake Sidewalk:	987,956	254,813	-	987,956	254,813
20-20-5000-521	Special Paving Reserve	2,252	2,252	-	2,252	2,252
	Special Paving Reserve:	2,252	2,252	-	2,252	2,252
20-20-5000-550	GreenHill Slide Repair	-	-	-	-	-
20-30-5000-550	Stormwater Projects	39,563	35,928	-	39,563	35,928
	Stormwater Projects:	39,563	35,928	-	39,563	35,928
20-00-5000-102	Drain Pipe Repair Under Laurel Lane	5,000	5,000	-	5,000	5,000
	Laurel Ln. Drain Pipe Repair:	5,000	5,000	-	5,000	5,000
20-20-5002-425	GO Issue 3- Chestnut Dr. Drainage	-	-	-	-	-
20-20-5002-426	GO Issue 3- Chestnut Dr. Drainage	-	-	-	-	-
	GO Issue 3- Chestnut Dr. Drainage	-	-	-	-	-
20-20-5000-450	Town Gateway Support Contribution from TDA	238,705	30,146	-	238,705	30,146
	Town Gateways:	238,705	30,146	-	238,705	30,146
20-20-5002-400	GO Bond GO Bond Issue Cost- Issue 3- Transportation	0	(54,612)	-	-	(54,612)
20-20-5000-400	G.O. Bond Issuance Costs (Transportation)	57,600	57,109	-	57,600	57,109
	GO. Bond Issuance Costs:	57,600	2,497	-	57,600	2,497
20-20-5000-401	G.O. Road Failure Repairs- Issue I	52,000	52,000	-	52,000	52,000
20-20-5000-411	G.O. Road Failure Repairs Engineering- Issue I	3,200	3,200	-	3,200	3,200
20-20-5000-365	Wastewater Treatment Plant Road Failure Repair	92,000	(60,456)	-	92,000	(60,456)
20-20-5000-366	Wastewater Treatment Plant Road Failure Repair	8,000	8,000	-	8,000	8,000
20-20-5000-367	Wastewater Treatment Plant Road Failure Repair	10,000	10,000	-	10,000	10,000
	G.O. Road Failure Repairs:	166,470	12,744	-	55,200	55,200
20-20-5000-402	G.O. Ditchline Repairs- Issue I	67,976	41,490	-	67,976	41,490
20-20-5000-412	G.O. Ditchline Repairs Engineering- Issue I	4,770	4,770	-	4,770	4,770
	G.O. Ditchline Repairs:	72,746	46,260	-	72,746	46,260
20-20-5000-403	G.O. Culvert Replacements- Issue I	7,658	7,658	-	7,658	7,658
	G.O. Culvert Replacements:	7,658	7,658	-	7,658	7,658
20-20-5000-405	G.O. Repaving of Town Streets- Issue I	385,110	(26,669)	-	385,110	(26,669)
20-20-5000-415	G.O. Repaving of Town Streets Engineering- Issue I	7,620	6,350	-	7,620	6,350
20-20-5001-405	G.O. Repaving of Town Streets- Issue II	929,682	439,658	-	929,682	439,658
20-20-5003-405	GO Repaving Town Streets- Issue 3- Construction	2,071,735	(0)	-	2,071,735	(0)
20-20-5003-406	GO Repaving Town Streets- Issue 3- Engineering	90,995	-	-	90,995	-
20-20-5003-407	GO Repaving Town Streets- Issue 3- Engineering Construction	91,020	0	-	91,020	0
20-20-5003-408	GO Repaving Town Streets- Issue 3- Contingency	56,650	-	-	56,650	-
20-20-5003-409	GO Repaving Town Streets- Issue 3- Drainage	-	-	-	-	-
	Repaving of Town Streets:	3,632,812	419,338	-	3,632,812	419,338
20-20-5000-511	Streetscape Phase I - Contingency	4,630	4,630	-	4,630	4,630
20-20-5000-516	Streetscape Phase IV (a)- Construction	7,407	7,407	-	7,407	7,407
20-20-5000-518	Streetscape Phase IV (a)- Contingency	5,000	5,000	-	5,000	5,000
	Main St. Street Streetscape Non G.O.:	17,037	17,037	-	17,037	17,037
20-20-5000-406	G.O. Main Street Streetscape Phase 5 & 6	7,940	7,940	-	7,940	7,940
20-20-5000-407	G.O. Main Street Streetscape Phase 6	485,666	477,342	-	485,666	477,342
	Main St. Streetscape:	493,606	485,282	-	493,606	485,282
20-20-5002-417	GO Sunset Dr. Streetscape- Issue III- Construction	1,498,438	146,525	-	1,498,438	146,525
20-20-5002-418	GO Sunset Dr. Streetscape- Issue III- Contingency	-	-	-	-	-
20-20-5002-419	GO Sunset Dr. Streetscape- Issue III- Engineering/Testing	51,844	(0)	-	51,844	(0)
20-20-5002-420	Sunset Dr Streetscape- Private	2,660	-	-	2,660	-
20-20-5000-417	G.O. Sunset Dr. Streetscape- Issue I	(37,625)	(79,999)	-	(37,625)	(79,999)
20-20-5001-418	G.O. Sunset Dr. Streetscape- Issue II	30,235	(83,453)	-	30,235	(83,453)
	Sunset Dr. Streetscape:	1,545,552	(16,927)	-	1,545,552	(16,927)
20-20-5000-200	Main St. Crosswalks	11,550	(47,450)	-	11,550	(47,450)
20-20-5000-250	Main St. Crosswalks-Construction	420,000	420,000	-	420,000	420,000
20-20-5000-251	Main St. Crosswalks- Contingency	21,000	21,000	-	21,000	21,000
20-20-5000-252	Main St. Crosswalks- Engineering	79,000	77,985	-	79,000	77,985
	Main St. Cross Walks:	531,550	471,535	-	11,550	(47,450)
20-20-5000-416	G.O. Sidewalk to Bass Lake	232,044	84,897	-	232,044	84,897
	Bass Lake Sidewalk Project:	232,044	84,897	-	232,044	84,897
20-20-5000-451	G.O. Valley Boulevard Black Aluminum Fencing	213,852	1	-	213,852	1
	Valley Blvd. Fencing:	213,852	1	-	213,852	1
20-20-5000-410	G.O. Laurel Lane Sidewalk (Main to Wallingford-South Side Only)	237	237	-	237	237
	Laurel Ln. Sidewalk, Walkway/Drain Pipe:	237	237	-	237	237
20-20-7000-000	G.O. Sunset/Cornish Drainage Repair- Construction	4,790	4,790	-	4,790	4,790
	G.O. Sunset/Cornish Drainage Repair:	4,790	4,790	-	4,790	4,790
20-00-5000-567	Sunset Dr. Wifi	13,000	3,792	-	13,000	3,792
	Sunset Drive:	13,000	3,792	-	13,000	3,792
TOTAL PUBLIC WORKS EXPENDITURES		8,459,074	2,011,085	-	7,827,804	1,534,555

DESCRIPTION: GENERAL CAPITAL PROJECTS FUND EXPENDITURES CODE: 20-00-5000						
ACCOUNT NUMBER	DESCRIPTION	FY 21-22 CURRENT BUDGET	CURRENT BALANCE	FY 22-23 Adopted	ADJUSTED BUDGET AFTER Recommended	ADJUSTED BALANCE AFTER Recommended
Police/Emergency Services Projects						
20-10-5000-615	PD Memorial Project Reserve	3,750	(2,030)	-	3,750	(2,030)
	<i>PD Memorial Project:</i>	3,750	(2,030)	-	3,750	(2,030)
20-10-5000-620	Radar Box Reserve	5,200	5,200	-	5,200	5,200
	<i>Radar Box Reserve:</i>	5,200	5,200	-	5,200	5,200
20-10-5000-110	Replace Public Safety Communications Building (Green Hill)	30,000	30,000	-	30,000	30,000
	<i>Public Safety Building Improvements:</i>	30,000	30,000	-	30,000	30,000
TOTAL POLICE/EMERGENCY SERVICES EXPENDITURES		38,950	33,170	-	38,950	33,170

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	FY 21-22 CURRENT BUDGET	CURRENT BALANCE	FY 22-23 Adopted	ADJUSTED BUDGET AFTER Adopted	ADJUSTED BALANCE AFTER Adopted
EXPENDITURE SUMMARY BY DEPARTMENT					
<i>Central Government</i>	1,339,152	(61,103)	60,000	1,399,152	(1,103)
<i>Parks & Recreation</i>	3,952,620	2,763,921	150,000	4,102,620	2,913,921
<i>Public Works</i>	8,459,074	2,011,085	-	7,827,804	1,534,555
<i>Police/Emergency Services</i>	38,950	33,170	-	38,950	33,170
TOTALS:	13,789,796	4,747,073	210,000	13,368,526	4,480,543

DESCRIPTION: WATER/SEWER CAPITAL FUND REVENUES CODE: 50-00-5000						
ACCOUNT NUMBER	DESCRIPTION	CURRENT BUDGET	CURRENT BALANCE	FY 22-23 Adopted INC./ (DEC.)	ADJUSTED BUDGET AFTER Adopted	ADJUSTED BALANCE AFTER Adopted
50-91-3400-329	Interest Income	92,805	16,100	-	92,805	16,100
	Interest Income:	92,805	16,100	-	92,805	16,100
50-91-3400-331	Transfer from General Fund	326,430	(35,928)	-	326,430	(35,928)
50-91-3400-332	Transfer from Water/Sewer Fund	1,429,273	190,374	152,563	1,581,836	342,937
	Transfers:	1,755,703	154,446	152,563	1,908,266	307,009
50-91-3400-335	Miscellaneous Income	-	(283)	-	-	(283)
	Miscellaneous Income	-	(283)	-	-	(283)
50-91-3400-406	Sewer Impact - Quail Hollow	33,750	33,500	-	33,750	33,500
	Connect Fees:	33,750	33,500	-	33,750	33,500
50-91-3400-600	Appropriated Fund Balance	24,200	24,200	-	24,200	24,200
	Appropriated Fund Balance:	24,200	24,200	-	24,200	24,200
50-91-3400-345	Sunset Dr. Streetscape- Private Contrib.- Water	(14,760)	(14,760)	-	(14,760)	(14,760)
50-91-3400-346	Sunset Dr. Streetscape- Private Contrib.- Sewer	(3,600)	(3,600)	-	(3,600)	(3,600)
		(18,360)	(18,360)	-	(18,360)	(14,760)
50-91-3400-605	NCDOT - Blue Ridge Vistas	11,000	4,400	-	11,000	4,400
	NCDOT Funds:	11,000	4,400	-	11,000	4,400
50-91-3400-704	Fire Hydrant Rev. - Interconnect	40,000	(10,000)	-	40,000	(10,000)
	Interconnect Fire Hydrant Funding:	40,000	(10,000)	-	40,000	(10,000)
50-60-3400-500	PW Facility Loan Proceeds (25% of Facility)	-	409,114	-	-	409,114
	PW Facility:	-	409,114	-	-	409,114
50-91-3400-325	Series 2016 G.O. Bond Account Int. (Water)	2	(20,691)	-	2	(20,691)
50-91-3400-327	Series 2018 GO Bond Int.	-	(12,468)	-	-	(12,468)
50-91-3400-328	2018 GO Bond Int. (Water)	-	(1,522)	-	-	(1,522)
50-91-3400-000	G.O. Water Bond Authority- Issue I	470,000	-	-	470,000	-
50-91-3400-001	G.O. Water Bond Authority- Issue II	542,500	-	-	542,500	-
50-91-3400-002	GO Bond Authority- Issue III	377,294	377,294	-	377,294	377,294
50-91-3400-003	GO Bond Authority- 2020 Issue (Water)	-	(378,000)	-	-	(378,000)
50-91-3400-101	2018 GO Bond Premium	-	(14,930)	-	-	(14,930)
50-91-3400-102	GO Bond Pre.- 2020 Issue (Water)	6,980	6,980	-	6,980	6,980
50-91-3400-199	GO Bond Prem. 2020 Issue-Water	-	(38,668)	-	-	(38,668)
	G.O. Bond Proceeds (Water):	1,396,776	(82,005)	-	1,396,776	(82,005)
50-91-3400-152	GO Bond Prem- 2020 Issue (Sewer)	5,450	5,450	-	5,450	5,450
50-91-3400-299	GO Bond Prem- 2020 Issue (Sewer)	-	(30,075)	-	-	(30,075)
50-91-3400-326	Series 2016 G.O. Bond Account Int. (Sewer)	2	2	-	2	2
50-91-3400-330	2020 GO Bond Int. (Sewer)	-	(976)	-	-	(976)
50-91-3400-200	G.O. Sewer Bond Authority- Issue I	665,000	-	-	665,000	-
50-91-3400-205	GO Sewer Bond Authority- 2020	-	(303,000)	-	-	(303,000)
50-91-3400-223	GO Sewer Bond Authority- Issue III	186,271	186,271	-	186,271	186,271
	G.O. Bond Proceeds (Sewer):	856,723	(142,328)	-	856,723	(142,328)
TOTAL REVENUES		4,192,597	388,785	152,563	4,345,160	544,948

DESCRIPTION: WATER/SEWER CAPITAL FUND EXPENDITURES CODE: 50-00-5000						
ACCOUNT NUMBER	DESCRIPTION	CURRENT BUDGET	CURRENT BALANCE	FY 22-23 Adopted INC./ (DEC.)	ADJUSTED BUDGET AFTER Adopted	ADJUSTED BALANCE AFTER Adopted
Water Projects						
50-91-5000-300	Transfer to Water/Sewer Fund	316,015	(8,065)	24,324	340,339	16,259
	Transfers:	316,015	(8,065)	24,324	340,339	16,259
50-91-5000-525	Water Plant Projects	114,723	110,723	-	114,723	110,723
	Plant Projects:	114,723	110,723	-	114,723	110,723
50-91-5000-595	Tanger Water Line- Construction	2,731	2,731	-	2,731	2,731
	Tanger Water:	2,731	2,731	-	2,731	2,731
50-91-5000-594	G.O. Water Line on 321	93,300	93,300	-	93,300	93,300
	321 Water Line:	93,300	93,300	-	93,300	93,300
50-91-5000-602	Wonderland Trail Water Eng.	8,000	8,000	-	8,000	8,000
	Wonderland Trail Water:	8,000	8,000	-	8,000	8,000
50-91-5000-610	Handheld Meter Readers/Water Meters	576	576	-	576	576
	Meter Reading Technology Upgrades:	576	576	-	576	576
50-91-5000-526	WTP Chemical Storage Tank	317,300	317,300	-	317,300	317,300
50-91-5000-527	WTP Chemical Storage Tank	51,720	25,860	-	51,720	25,860
50-91-5000-528	WTP Chemical Storage Tank	20,900	20,900	-	20,900	20,900
	WTP Chemical Storage Tank:	389,920	364,060	-	389,920	364,060
50-91-5000-801	ARHS - Contingency	40,000	40,000	-	40,000	40,000
50-91-5000-802	ARHS - Design Engineering	21,030	21,030	-	21,030	21,030
50-91-5000-803	ARHS - Construction Administration	(10,465)	(10,465)	-	(10,465)	(10,465)
50-91-5000-804	ARHS - Funding Assistance	297	(1,271)	-	(1,271)	(1,271)
50-91-5000-806	ARHS-Land Acquisition	30,000	30,000	-	30,000	30,000
	ARHS Project:	80,862	79,294	-	79,294	79,294
50-91-5808-045	Water Tank/Clearwell Maint.	23,540	23,540	-	23,540	23,540
	Water Tank/Clearwell:	23,540	23,540	-	23,540	23,540
50-91-5002-417	GO Sunset Dr. Streetscape- Water- Issue III- Construction	379,670	383,917	-	379,670	383,917
50-91-5002-418	GO Sunset Dr. Streetscape- Water- Issue III- Contingency	18,984	18,984	-	18,984	18,984
50-91-5002-419	GO Sunset Dr. Streetscape- Water- Issue III- Engineering/Testing	23,000	3,445	-	23,000	3,445
50-91-5002-420	Sunset Drive Streetscape- Private Water	(14,760)	(6,087)	-	(14,760)	(6,087)
50-91-5001-403	G.O. Sunset Dr.- Water- Issue II	-	(150)	-	-	(150)
	Sunset Drive Streetscape- Water Portion:	406,894	400,108	-	406,894	400,108
50-91-5000-404	G.O. Other Lines/Repairs- Water- Issue I	40,200	25,968	-	40,200	25,968
	Other Lines/Repairs- Water:	40,200	25,968	-	40,200	25,968
50-91-5001-405	G.O. Sourwood- Water	542,500	118,368	-	542,500	118,368
	Sourwood Water:	542,500	118,368	-	542,500	118,368
50-91-5000-402	G.O. Green Hill Road Water Line Replacement	312,500	312,500	-	312,500	312,500
	Green Hill Rd. Water Line:	312,500	312,500	-	312,500	312,500
50-91-4000-705	Interconnection - Reserve*	213,580	213,580	(24,324)	189,256	189,256
	Interconnection Reserve:	213,580	213,580	(24,324)	189,256	189,256
50-91-5000-401	G.O. Water Valve and Hydrant Maintenance Program	11,420	(287)	-	11,420	(287)
	Water Valve/Hydrant Maintenance:	11,420	(287)	-	11,420	(287)
50-91-5000-400	G.O. Bond Issuance Costs- Water	8,727	8,545	-	8,727	8,545
50-91-5001-399	GO Bond Closing Costs- Issue II	-	(14,399)	-	-	(14,399)
50-91-5001-701	GO Bond Closing Costs- Issue II	-	(2,875)	-	-	(2,875)
50-91-5002-400	GO Bond Issue Costs- Issue 2020	-	(0)	-	-	(0)
	G.O. Bond Issuance Costs- Water:	8,727	(8,730)	-	8,727	(8,730)
TOTAL EXPENDITURES		2,565,488	1,735,666	-	2,563,920	1,735,666

DESCRIPTION: WATER/SEWER CAPITAL FUND EXPENDITURES CODE: 50-00-5000						
ACCOUNT NUMBER	DESCRIPTION	CURRENT BUDGET	CURRENT BALANCE	FY 22-23 Adopted INC./ (DEC.)	ADJUSTED BUDGET AFTER Adopted	ADJUSTED BALANCE AFTER Adopted
Sewer Projects						
50-91-5000-545	Sewer Line Extensions	480	-	-	-	-
	Sewer Line Extensions:	480	-	-	-	-
50-91-5000-406	Sewer Impact - Quail Hollow Reimb.	33,750	33,750	-	33,750	33,750
	Sewer Impact - Quail Hollow Reimb.:	33,750	33,750	-	33,750	33,750
50-91-5000-700	Horse Show Grounds- Sewer	8,305	8,305	-	8,305	8,305
50-91-4000-400	Arch./Engineering- Horse Show	8,500	8,500	-	8,500	8,500
	Horse Show Sewer:	16,805	16,805	-	16,805	16,805
50-91-5000-547	Coutry Club Sewer	62,500	62,500	-	62,500	62,500
	Country Club Sewer:	62,500	62,500	-	62,500	62,500
50-91-5000-550	Wastewater Plant Projects	33,915	17,531	-	33,915	17,531
50-91-5000-551	Wastewater Plant Screening	861	861	-	861	861
	Wastewater Plant Projects:	34,776	18,392	-	34,776	18,392
50-91-5000-576	Sewer Interceptor	406,450	384,306	-	406,450	384,306
	Sewer Interceptor:	406,450	384,306	-	406,450	384,306
50-91-5000-455	G.O. Sewer Line on 321	244,067	87,163	-	244,067	87,163
	321 Sewer Line:	244,067	87,163	-	244,067	87,163
50-91-5000-605	Blue Ridge Vistas - Design	11,000	-	-	11,000	-
	Blue Ridge Vistas- Sewer:	11,000	-	-	11,000	-
50-91-6008-050	Repair I&I Collection System	87,787	87,787	-	87,787	87,787
	I&I- Collection System:	87,787	87,787	-	87,787	87,787
50-91-5000-451	G.O. Chestnut Drive Sewer Extension	55,000	55,000	-	55,000	55,000
	Chestnut Dr. Sewer:	55,000	55,000	-	55,000	55,000
50-91-5000-450	G.O. Bond Issuance Costs- Sewer	9,468	9,438	-	9,468	9,438
	G.O. Bond Issuance Costs- Sewer:	9,468	9,438	-	9,468	9,438
50-91-5002-457	GO Sunset Dr. Streetscape- Sewer- Issue III- Construction	487,980	36,733	-	487,980	36,733
50-91-5002-458	GO Sunset Dr. Streetscape- Sewer- Issue III- Contingency	24,399	24,399	-	24,399	24,399
50-91-5002-459	GO Sunset Dr. Streetscape- Sewer- Issue III- Engineering/Testing	28,000	2,834	-	28,000	2,834
50-91-5002-460	Sunset Dr. Streetscape-Sewer- Private	(3,600)	(3,600)	-	(3,600)	(3,600)
50-91-5002-701	GO Bond Closing Costs- Issue 2020 (Water)	6,980	6,980	-	6,980	6,980
50-91-5002-751	GO Bond Closing Costs- Issue 2020 (Sewer)	5,450	5,450	-	5,450	5,450
50-91-5000-545	G.O. Sunset Dr.- Sewer- Issue I	-	-	-	-	-
50-91-5001-545	G.O. Sunset Dr.- Sewer- Issue II	-	(480)	-	-	(480)
	Sunset Drive Streetscape Project- Sewer Portion:	549,209	72,317	-	549,209	72,317
50-91-5000-546	Pine St. Force Main Sewer	25,208	37	-	25,208	37
50-91-5000-453	G.O. Other Lines/Repairs- Sewer- Issue I	30,610	30,610	-	30,610	30,610
50-91-5001-453	G.O. Other Lines/Repairs- Sewer- Issue II	-	-	-	-	-
	Other Lines/Repairs- Sewer:	55,818	30,647	-	55,818	30,647
TOTAL EXPENDITURES		1,567,110	858,105	-	1,566,630	858,105

DESCRIPTION: WATER/SEWER CAPITAL FUND EXPENDITURES CODE: 50-00-5000						
ACCOUNT NUMBER	DESCRIPTION	CURRENT BUDGET	CURRENT BALANCE	FY 22-23 Adopted INC./ (DEC.)	ADJUSTED BUDGET AFTER Adopted	ADJUSTED BALANCE AFTER Adopted
Central Government/Water/Sewer Admin. Projects						
50-91-5000-549	Water/Sewer Capital Reserve for Future Projects	-	-	152,563		
50-91-5000-900	Unexpended Loan Proceeds	-	(16,386)	-	-	(16,386)
	Unexpended Loan Proceeds:	-	(16,386)	152,563	-	(16,386)
50-91-5000-548	G.O. Bond Debt Service Reserve	60,000	60,000	-	60,000	60,000
	G.O. Bond Debt Service Reserve:	60,000	60,000	-	60,000	60,000
TOTAL EXPENDITURES		60,000	43,614	152,563	60,000	43,614

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EXPENDITURE SUMMARY BY DEPARTMENT	FY 21-22 CURRENT BUDGET	CURRENT BALANCE	FY 22-23 Adopted	ADJUSTED BUDGET AFTER Adopted	ADJUSTED BALANCE AFTER Adopted
<i>Water</i>	2,565,488	1,735,666	-	2,563,920	1,735,666
<i>Sewer</i>	1,567,110	858,105	-	1,566,630	858,105
<i>Water/Sewer Central Gov./Admin</i>	60,000	43,614	152,563	60,000	43,614
TOTALS:	4,192,598	2,637,385	152,563	4,190,550	2,637,385

TOURISM DEVELOPMENT AUTHORITY OCCUPANCY TAX ALLOCATION

- **FY 2022-23 Blowing Rock Tourism Authority - Town Allocation**
[\(Attachment 1\)](#)

TDA Annual Budget/Actual Worksheet: FY 2015-16:2021-22

		2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2021-22 Actual To Date @ 4/29/22	FY 22-23 Proposed	
REVENUE:	REVENUE:							
10-3100-300	Occupancy Tax Receipts (net)	\$ 1,058,123	\$ 980,332	\$ 645,855	\$ 1,037,712	\$ 1,306,818	\$ 1,779,574	
10-3400-381	Lease income	\$ -	\$ -	\$ -	\$ -		\$ -	
10-3400-329	Interest Income	\$ 899	\$ 607	\$ 200	\$ 100	\$ 216	\$ 400	
10-3400-335	Miscellaneous Income	\$ 14	\$ 3,071	\$ -	\$ -	\$ (150)	\$ -	
10-3100-100	Transfer in from Town	\$ -	\$ -	\$ -	\$ -		\$ -	
10-3400-399	Appropriated Fund Balance- Tourism	\$ -	\$ -	\$ 237,540	\$ 30,410	\$ 30,410	\$ -	
10-3400-399	Appropriated Fund Balance- Infrastructure	\$ -	\$ -	\$ 32,330	\$ -		\$ -	
		\$ 1,059,037	\$ 984,010	\$ 915,925	\$ 1,068,222	\$ 1,337,294	\$ 1,779,974	
	EXPENDITURES:							
EXPENDITURES:								
PERSONNEL	PERSONNEL	\$ 199,770	\$ 201,027	\$ 202,310	\$ 241,982	\$ 206,364	\$ 394,348	#
10-8000-005	Salaries	\$ 127,433	\$ 138,501	\$ 136,750	\$ 147,005	\$ 140,563	\$ 265,525	
10-8000-002	Part-time Salaries	\$ 15,712	\$ 4,082	\$ -	\$ 24,000	\$ 10,311	\$ -	
10-8000-006	FICA	\$ 9,663	\$ 10,446	\$ 10,460	\$ 13,082	\$ 10,942	\$ 20,313	
10-8000-007	Retirement Benefit	\$ 11,488	\$ 13,682	\$ 15,660	\$ 16,685	\$ 13,061	\$ 42,484	
10-8000-008	Employee Insurance Benefit	\$ 15,767	\$ 17,213	\$ 15,800	\$ 17,000	\$ 15,526	\$ 34,000	
10-8000-009	Unemployment Reimbursement	\$ -	\$ -	\$ -		\$ -	\$ -	
10-8000-015	401K Benefit	\$ 6,114	\$ 6,674	\$ 6,840	\$ 7,350	\$ 4,934	\$ 13,276	
10-8000-053	Dues/Subscriptions	\$ 3,539	\$ 4,524	\$ 3,800	\$ 3,360	\$ 3,392	\$ 3,750	
10-8000-014	Employee Development/Travel	\$ 6,774	\$ 3,343	\$ 10,000	\$ 8,500	\$ 5,317	\$ 10,000	
10-8000-110	Miscellaneous Expenses	\$ 3,281	\$ 2,562	\$ 3,000	\$ 5,000	\$ 2,318	\$ 5,000	
CENTRAL SERVICES	CENTRAL SERVICES	\$ 22,333	\$ 22,417	\$ 24,000	\$ 24,000	\$ 16,655	\$ 24,000	#
10-8000-003	Legal Services	\$ -	\$ -	\$ -			\$ -	
10-8000-004	Audit	\$ 6,760	\$ 6,805	\$ 7,500	\$ 7,500	\$ 7,055	\$ 7,500	
10-8000-054	Prop, Worker's Comp and Liability insuranc	\$ 3,573	\$ 3,612	\$ 4,500	\$ 4,500	\$ 600	\$ 4,500	
10-8000-100	Reimbursement - Town Overhead Costs	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 9,000	\$ 12,000	*
DIRECT TOURISM PROM	DIRECT TOURISM PROMOTIONS	\$ 557,598	\$ 359,530	\$ 446,350	\$ 456,335	\$ 297,957	\$ 768,435	#
Operations	OPERATIONS							
10-8000-010	Utilities	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ -	
10-8000-500	Building Lease	\$ 41,535	\$ 38,340	\$ 38,350	\$ 38,350	\$ 25,560	\$ 38,350	
10-8000-501	Maintenance/Repairs to Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-8000-505	Capital Outlay		\$ -	\$ -	\$ 13,000	\$ 13,857	\$ -	
10-8000-016	Equipment lease/maintenance	\$ 7,012	\$ 546	\$ 3,000	\$ 5,870	\$ 2,442	\$ 9,850	

TDA Annual Budget/Actual Worksheet: FY 2015-16:2021-22

		2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2021-22 Actual To Date @ 4/29/22	FY 22-23 Proposed	
10-8000-012	Telephone	\$ 1,869	\$ 1,486	\$ 2,000	\$ 2,500	\$ 1,052	\$ 2,500	
10-8000-020	Custodial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-8000-033	Materials/Supplies	\$ 820	\$ 1,205	\$ 2,500	\$ 7,410	\$ 4,297	\$ 7,000	
10-8000-050	Contingency						\$ 56,300	
Advertising, Marketing	ADVERTISING, MARKETING & PR							
10-8200-050	Advertising funds	\$ 158,667	\$ 167,501	\$ 176,500	\$ 125,000	\$ 113,728	\$ 150,000	
10-8200-020	Promotional TDA/Town Calendars	\$ 5,500	\$ 5,500	\$ 4,000	\$ 4,000	\$ 2,750	\$ 5,000	*
10-8000-011	Postage/Mailing Fulfillment	\$ 4,500	\$ 1,527	\$ 2,500	\$ 4,500	\$ 2,101	\$ 4,000	
10-8200-010	Website	\$ 12,000	\$ 12,132	\$ 12,000	\$ 12,000	\$ 9,602	\$ 12,000	
10-8200-100	Creative	\$ 50,000	\$ 7,234	\$ 22,000	\$ 102,877	\$ 7,645	\$ 50,000	
10-8200-200	PR Campaign/Media Relations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-8200-300	Collateral	\$ 25,000	\$ 16,989	\$ 16,000	\$ 28,000	\$ 4,282	\$ 35,000	
10-8200-400	Client Entertainment	\$ 5,000	\$ 436	\$ 5,000	\$ 3,000	\$ 1,968	\$ 5,000	
10-8200-500	Purchased Services	\$ 190,435	\$ 35,833	\$ 36,000	\$ 37,828	\$ 25,823	\$ 190,435	
10-8200-600	Middle Fork Greenway Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-8200-700	Kiosk Maintenance	\$ 1,760	\$ 17,266	\$ 3,000	\$ 11,500	\$ 3,474	\$ 16,500	
NEW	Electronic Kiosk #2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-8100-020	TDA - Master Signage Plan	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 78,000	*
10-8100-030	Tourism Marketing Survey - Management P	\$ -	\$ -	\$ 75,000	\$ 12,000	\$ 44,592	\$ -	
10-8300-050	Events Support	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 13,410	\$ 20,000	
10-8300-060	STR Helper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Support to Organized Groups	SUPPORT TO ORGANIZED GROUPS/EVENTS							
10-8300-010	Town P&R Special Events*	\$ 28,500	\$ 28,500	\$ 28,500	\$ 28,500	\$ 21,375	\$ 28,500	*
10-8300-015	Horseshow 100 Year Anniversary Promo						\$ 40,000	
10-8300-016	History Walk Pedestal						\$ 10,000	
10-8300-017	Postcard Selfie Spot Relocation						\$ 10,000	
	Support to Middle Fork Greenway	\$ -	\$ -	\$ -				*
TOURISM INFRASTRUCTURE	TOURISM RELATED EXPENDITURES	\$ 399,156	\$ 376,604	\$ 247,615	\$ 345,905	\$ 267,929	\$ 593,191	@
10-8400-010	Town Property Purchase (Park/Museum/Pa	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-8400-015	Park restroom Attendant (portion)	\$ -	\$ -	\$ -	\$ 25,000	\$ 18,750	\$ 70,000	
10-8400-016	school restroom				\$ -	\$ 8,500	\$ -	
10-8400-020	Town Landscaping/Beautification (portion)	\$ 20,000	\$ 10,000	\$ -	\$ 20,000	\$ 15,000	\$ 20,000	
10-8400-030	Town Christmas Decorations	\$ 3,300	\$ 1,967	\$ -	\$ 3,300	\$ 2,475	\$ 20,000	
10-8400-040	Town Sidewalks	\$ -	\$ -	\$ -	\$ 10,000	\$ 7,500	\$ 13,000	
10-8400-050	Town Street Maintenance	\$ -	\$ -	\$ -	\$ 13,500	\$ 10,125	\$ 15,000	

SCHEDULE OF FEES/CHARGES

- **FY 2022-23 Blowing Rock Schedule of Fees/Charges**
[\(Attachment 1\)](#)

Town of Blowing Rock

Schedule of Fees and Charges for Fiscal Year 2022-23

**Effective for Fiscal Year 2022-23
(July 1, 2022 – June 30, 2023)**

PLANNING AND INSPECTIONS

Zoning Permit Fees

Basic Zoning Permit Fee	\$50.00
New Construction Only	\$0.10/square foot
Conditional Zoning	\$1,000.00
Conditional Zoning Amendment	\$500
Special Use Permit	
Commercial	\$1,000.00
Subdivision (based on number of lots)	\$75.00 per lot (min \$300.00)
Multi-family	\$1,000.00
Amendment of Conditional Special Use Permit	
Minor Amendment	\$250.00
Major Amendment	\$750.00
Extension of Conditional Use Permit	\$200.00
Commercial Exterior Change/Minor SUP	\$150.00
Review of Final Construction Plan	\$200.00
STR Application Fee	\$100.00
Renewal	\$50.00
Minor Subdivision	\$75.00 per lot
Lot Line Revision/Combination Plat	\$50.00
Amendment to Zoning Map (Residential)	\$350.00
Amendment to Zoning Map (Commercial)	\$500.00
Amendment to Land Use Ordinance	\$200.00
Annexation	\$350.00
Sign Permits	
Non-illuminated	\$75.00
Illuminated	\$100.00
Master Sign Plan	\$125.00
Application for Exterior Change	\$75.00
Variance	\$400.00
Appeal to Board of Adjustment	\$400.00
Zoning Confirmation Letter	\$40.00
Miscellaneous Zoning Permits	
Wall/Fence permit	\$50.00
Deck, Porch, Sunroom Addition	\$50.00
Grading Permit	\$50.00
Demolition permit	\$75.00

Building Permit Fees

New Construction

Basic Building Permit Fees	\$0.50/square foot – RES*
	\$0.70/square foot – COMM*
	*includes all trade fees

(Note – Residential includes 1 & 2 Family dwellings and Townhouses per NC Residential Code)

Inspection Fees	\$50.00
Re-inspection Fee (1 st re-inspection)	\$50.00
Re-inspection Fee (2 nd re-inspection)	\$100.00
Re-inspection Fee (3 rd re-inspection)	\$150.00

Additions & Renovations

Basic Building Permit Fees	
Construction value up to \$15,000	\$100.00
Construction value over \$15,000	\$100.00 + \$4.00/thousand

Home Owners Recovery Fee (State) (Residential) \$10.00
Applies to both new and renovations

Trades Permit (E, P, HVAC, Gas) \$100.00

Other

Tent Permit (per Section 3103, NC Building Code)	\$100.00
---	----------

Availability Fee

Residential: # of Bedrooms x \$750.00 each for Water and Sewer

Example: 3 bedroom house = \$2,250.00 Water + \$2,250.00 Sewer = \$4,500.00 Total

Other Uses: Total Gallons x \$6.90 per gallon/water & \$6.90 per gallon/sewer

Central Business & Office-Institutional Off-Street Parking Fund Fee

In Lieu Parking Fee \$15,000.00* per required space

*(Note: This fee will revert to \$15,000.00 per required space July 1, 2020)

PARKS AND RECREATION

Resident Taxpayer Fee

Non-Taxpayer Fee

Adult Field Trips	Admission Cost + Travel*	Admission Cost + Travel* + \$5.00
<small>*Travel charge based on mileage & average attendance</small>		
Summer Day Camp	\$75.00 \$100.00	\$125.00
Kinder Programs	\$35.00	\$45.00

<u>Swimming Pool Fees</u>	<u>Resident Taxpayer Fee</u>	<u>Non-Taxpayer Fee</u>
Daily Pool Pass	\$4.00**	\$8.00
Pool Season Pass	\$35.00/person	\$55.00/person
Daily Non-Swimmer	\$2.00**	\$5.00
Individual Season	\$70.00**	\$140.00
 Monthly	\$50.00**	\$100.00
Family of 4 Season	\$90.00**	\$180.00
 Monthly	\$70.00**	\$140.00

* Additional \$10.00 per family member for families of 5 or more

* 2 years old and under get in the pool for free.

**Blowing Rock School Students showing proper school documentation of enrollment are charged Resident Taxpayer Fees for the pool.

Hotel Passes – Season \$5.00 per room

Swim Lessons \$45.00 / pass-holders, \$65.00 non-pass-holders
 - Private Lessons \$110.00

Facility Rental Fees

Previous Fees

Facility	Tax Payer Fees			Non Tax Payer Fees		
	Deposit	Rental Mon.-Thur.	Rental Fri.-Sun.	Deposit	Rental Mon.-Thur.	Rental Fri.-Sun.
<i>Broyhill Gazebo</i>	\$ 150.00	\$ 25.00	\$ 55.00	\$ 150.00	\$ 175.00	\$ 275.00
<i>Annie Cannon</i>	\$ 150.00	\$ 25.00	\$ 55.00	\$ 150.00	\$ 175.00	\$ 275.00
<i>Rotary Pavilion</i>	\$ 50.00	\$ 25.00	\$ 55.00	\$ 50.00	\$ 75.00	\$ 125.00
<i>Recreation Center</i>	\$ 50.00	\$ 25.00	\$ 55.00	\$ 50.00	\$ 75.00	\$ 125.00
<i>Clubhouse</i>	\$ 100.00	\$ 50.00	\$ 105.00	\$ 50.00	\$ 150.00	\$ 225.00
<i>American Legion- Half-day</i>	\$ 150.00	\$ 80.00	\$ 155.00	\$ 150.00	\$ 300.00	\$ 425.00
<i>Full-day</i>	\$ 150.00	\$ 180.00	\$ 255.00	\$ 105.00	\$ 700.00	\$ 825.00

Water Fees – Bimonthly

Minimum Billing Fee (up to 3,000 Gallons)	\$51.70 \$54.30
For Consumption Over 3,000 Gallons:	\$51.70 \$54.30 + \$6.90 \$7.25 per 1,000 gallons (after the initial 3,000)
Water Interconnection Charge	\$1.00 bi-monthly billing (\$0.50 per month)

Sewer Fees – Bimonthly

Minimum Billing Fee (up to 3,000 Gallons)	\$51.70 \$54.30
For Consumption Over 3,000 Gallons:	\$51.70 \$54.30 + \$6.90 \$7.25 per 1,000 gallons (after the initial 3,000)

**Out of Town Rates for Water & Sewer are double.*

Minimum Late Fee	10% of balance due
Meter Cutoff Fee (non-payment)	\$50.00
Reconnection Fee (voluntary)	\$50.00 if less than 30 days \$300.00 if 30 days or longer
Additional Meter Reading Fee	\$5.00
Water Key	\$30.00
Meter Testing Fee	\$25.00

SOLID WASTE/RECYCLING

Commercial Solid Waste Fee Schedule – Monthly

Low Volume Trash Collection (1 can equivalent 3 times a week)	\$27.50
High Volume Trash Collection (3 cans equivalent 3 times a week)	\$33.00
2-Yard Dumpster	\$55.00
4-Yard Dumpster	\$110.00
6-Yard Dumpster	\$165.00
8-Yard Dumpster	\$220.00
(2) 4-Yard Dumpsters	\$220.00
(2) 6-Yard Dumpsters	\$330.00
Dumpster Split	\$33.00

Additional Brush Pick Up \$100.00 per load

Commercial Recycling Fee Schedule - Monthly

All Commercial Businesses**w/ Recycling \$5.50

** (except Tanger/Restaurants who will contract directly with Republic for glass and cardboard recycling disposal)

Residential Curbside Recycling Fee Schedule - Monthly

Residential Curbside Recycling Fee \$4.50 (\$8.00 bi-monthly billing)

(applies only to residences that receive normal residential solid waste collection)

CEMETERY

Woodlawn Cemetery Charges

	Resident Taxpayer Fee	Non Taxpayer Fee
Per Plot	\$500.00	\$2,000.00
Opening/Closing	\$225.00	\$425.00
Opening/Closing Weekends	\$275.00	\$450.00

EMERGENCY SERVICES

HAZARDOUS MATERIALS CHARGES AND FEES

Hazardous Material Trailer and Truck	\$200 per hour
Pumper	\$200 per hour
Service Truck	\$200 per hour
Aerial Ladder Truck	\$350 per hour

MINIMUM CHARGE WILL BE FOR ONE HOUR

- All fees above include manpower, insurance, gas, etc.
- All Responding paid personnel (call out or overtime) 1 ½ regular hour rate.
- Any equipment that is used but not listed (trucks, backhoe, etc.) at hourly rate specified by hired contractor.
- Materials such as booms, suits, oil dry, etc. at current replacement costs.

NOTE: These are minimum charges. If actual costs exceed these minimums, the responsible party shall be liable for any additional cost.

MISCELLANEOUS

Returned Check Fee	\$25.00 (per NCGS 25-3-506)
Returned Check Fee (Property Taxes)	\$25.00 or 10% of check (per NCGS 105-357(b))
Beer & Wine On Premises	\$45.00
Beer & Wine Off Premises	\$15.00
Book – Village Tapestry	\$16.00
Book - Postcards	\$20.00
Copies of Accident Reports	\$2.00 per page
Copies of Public Records	\$0.10 per page
Downtown Business Directory Sign	Actual Cost
Zoning Map	\$5.00
Town Code Book - Chapters 1-15	\$20.00
Town Land Use Code Book-Chapters 16-17	\$30.00
Town Tag - Crown of the Blue Ridge	\$2.00
Town Tag - Vanity Plate	\$5.00
Golf Cart Registration Fee	\$50.00/year
Notary Fees	\$5.00 per Notary Signature

POSITION ALLOCATION/SALARY PLAN

Fiscal Year 2022-23

- **Authorized Position Allocation Summary**
[\(Attachment 1\)](#)
- **Pay Plan and Salary Ranges**
[\(Attachment 2\)](#)

TOWN OF BLOWING ROCK AUTHORIZED POSITION ALLOCATION SUMMARY		
Department	Ending FTE's FY 21-22	Reccomended FTE's FY 22-23
Administration/Finance	5	6
Public Buildings	0	1
Police	15 *	15 *
Fire	15 *	15 *
Planning/Inspections	4 *	4 *
Public Works - Streets	8	8
Public Works - Sanitation	4	3
Parks & Recreation	8 *	9 *
Water/Sewer - Administration	2	2
Water/Sewer - Operations	4	4
Water/Sewer - Plants	5	5
TOTAL FULL-TIME EQUIVALENTS:	70	72
<p>* Does not include the following part-time support: Finance/Administration- Intern Police - Reserve Officers & Part Time parking Enforcement Fire - Part-time, Volunteer Fire/Rescue Members Planning/Inspections - Intern Parks & Recreation - Park Staff, Summer Camp and Pool Staff</p>		

Town of Blowing Rock, North Carolina Pay Plan and Salary Ranges FY 2022-23					
Grade	Positions	2021-22		2022-23	
		Minimum	Maximum	Minimum	Maximum
		Adopted	Adopted	Recommended	Recommended
Grade 1	Landscape I Facilities & Park Attendant	\$29,634	\$44,447	\$32,780	\$49,171
Grade 2	Public Works Technician Landscape II	\$30,977	\$46,465	\$34,270	\$51,405
Grade 3	For Future Use	\$32,382	\$48,575	\$35,824	\$53,738
Grade 4	Customer Service Representative Heavy Equipment Operator Sanitation Equipment Operator Recreation Program/Facilities Coordinator/IT	\$33,852	\$50,778	\$37,450	\$56,175
Grade 5	Police Administrative Specialist Landscape III	\$35,387	\$53,080	\$39,148	\$58,722
Grade 6	Firefighter/EMT Accounts Payable Specialist/Admin. Support	\$36,994	\$55,488	\$40,923	\$61,386
Grade 7	Administrative Assistant Firefighter/Paramedic Lead Public Works Technician Planning Support Specialist Police Telecommunicator Police Officer I/Safety Resource Officer Recreation Program Specialist Utility Plant Operator Utility Billing Administrator Landscape Director	\$38,667	\$58,002	\$42,777	\$64,168

Grade	Positions	2021-22		2022-23	
		Minimum	Maximum	Minimum	Maximum
		Adopted	Adopted	Recommended	Recommended
Grade 8	Fire Engineer/EMT Senior Police Officer	\$40,418	\$60,628	\$44,715	\$67,073
Grade 9	Fire Engineer/Paramedic HR/PR Administrator Master Police Officer	\$42,248	\$63,372	\$46,739	\$70,109
Grade 10	Fire Captain/EMT Police Sergeant	\$44,161	\$66,241	\$48,855.09	\$73,282
Grade 11	Fire Captain/Paramedic Fire Marshal Town Clerk Fleet Mechanic Police Lieutenant	\$46,157	\$69,236	\$51,063	\$76,595
Grade 12	Utility Plants Supervisor	\$48,242	\$72,366	\$53,370	\$80,058
Grade 13	Building Codes Inspector Deputy Fire Chief Police Captain	\$50,422	\$75,635	\$55,782	\$83,675
Grade 14	Parks & Recreation Director Public Works and Utilities Superintendent	\$52,701	\$79,051	\$58,303	\$87,454
Grade 15	For Future Use	\$55,079	\$82,619	\$60,934	\$91,401
Grade 16	For Future Use	\$57,564	\$86,346	\$63,683	\$95,525

Grade	Positions	2021-22		2022-23	
		Minimum	Maximum	Minimum	Maximum
		Adopted	Adopted	Recommended	Recommended
Grade 17	Finance Director Fire Chief Planning & Inspections Director Police Chief	\$60,159	\$90,240	\$66,554	\$99,833
Grade 18	Public Works & Utilities Director	\$62,871	\$94,307	\$69,554	\$104,331
Grade 19	For Future Use	\$65,703	\$98,556	\$72,688	\$109,032

DEBT SERVICE

Fiscal Year 2022-23

- **Debt Service Schedule**
[\(Attachment 1\)](#)

Town of Blowing Rock
Annual Debt Service Requirements As of The Beginning of Each Respective Fiscal Year
In Whole Dollars

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
General Fund Debt Service Requirements										
Police										
2 Police SUVs (lights, camera and graphics included), 2 VP900 Portable Radios, Traffic Cameras, Defibrulators and Accessories and Communications Equipment) (FY 21-22)										
Date: December 18, 2014										
BB&T Bank										
Acct # 0000000000-00000, Rate 1.46%										
	Balance	171,000	129,163	86,616	43,566	-	-	-	-	-
Pay	Principal	41,837	42,547	43,050	43,566	-	-	-	-	-
Off In	Interest	2,247	1,537	1,034	518	-	-	-	-	-
FY 25-26	Total	44,084	44,084	44,084	44,084	-	-	-	-	-
2 Replacement Dual Band Radios, 5 Body/Vehicle Cameras, 1 Ford Interceptor, Dispatch Radio/Phone Recorder & Communications Equipment (FY 20-21)										
Date: October 10, 2020										
BB&T Bank										
Acct # 0000000000-00000, Rate 1.6%										
	Balance	76,999	51,333	25,667	-	-	-	-	-	-
Pay	Principal	25,666	25,666	25,667	-	-	-	-	-	-
Off In	Interest	1,643	1,643	1,643	-	-	-	-	-	-
FY 24-25	Total	27,309	27,309	27,310	-	-	-	-	-	-
2 Dual Band Radios & Replacement Body/Vehicle Cameras (FY 19-20)										
Date: October 8, 2019										
United Community Bank										
Acct # 5115219391, Rate 1.82%										
	Balance	7,644	3,857	-	-	-	-	-	-	-
Pay	Principal	3,788	3,857	-	-	-	-	-	-	-
Off In	Interest	139	70	-	-	-	-	-	-	-
FY 23-24	Total	3,927	3,927	-	-	-	-	-	-	-
2 Ford Police Interceptor Replacements Purchased 2018 (FY 18-19)										
Date: November 1, 2018										
First National Bank										
Loan # 4721027, Rate 2.89%										
	Balance	22,889	-	-	-	-	-	-	-	-
Pay	Principal	22,889	-	-	-	-	-	-	-	-
Off In	Interest	671	-	-	-	-	-	-	-	-
FY 22-23	Total	23,560	-	-	-	-	-	-	-	-
Police Department Total:										
		98,880	75,320	71,394	44,084	-	-	-	-	-

Town of Blowing Rock
Annual Debt Service Requirements As of The Beginning of Each Respective Fiscal Year
In Whole Dollars

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	
General Fund Bond- Series 2016											
March 2016 Closing											
Account # 0000000000000, Rate 2.00%											
Pay	Balance	2,420,000	2,240,000	2,060,000	1,880,000	1,705,000	1,530,000	1,355,000	1,180,000	1,005,000	830,000
Off In	Principal	180,000	180,000	180,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000
FY 38-39	Interest	52,003	48,403	44,803	41,203	37,703	34,203	30,703	27,203	23,703	20,028
	Total	232,003	228,403	224,803	216,203	212,703	209,203	205,703	202,203	198,703	195,028
General Fund Bond- Series 2018											
March 2018 Closing											
Account # 0000000000000, Rate Est. @ 5.25%											
Pay	Balance	1,380,000	1,290,000	1,200,000	1,110,000	1,020,000	935,000	850,000	765,000	680,000	595,000
Off In	Principal	90,000	90,000	90,000	90,000	85,000	85,000	85,000	85,000	85,000	85,000
FY 39-40	Interest	44,050	39,550	36,850	34,150	31,450	28,900	26,350	23,800	21,250	18,700
	Total	134,050	129,550	126,850	124,150	116,450	113,900	111,350	108,800	106,250	103,700
General Fund Bond- Series 2020											
January 2020 Closing											
Account # 0000000000000, Rate Est. @ 5.25%											
Pay	Balance	3,320,000	3,135,000	2,950,000	2,765,000	2,580,000	2,395,000	2,210,000	2,025,000	1,840,000	1,655,000
Off In	Principal	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000
FY 40-41	Interest	111,240	101,990	92,740	83,490	74,240	64,990	55,740	46,490	38,165	32,615
	Total	296,240	286,990	277,740	268,490	259,240	249,990	240,740	231,490	223,165	217,615
Central Government Total:		662,293	644,943	629,393	608,843	588,393	573,093	557,793	542,493	528,118	516,343
Emergency Services Building Project											
Date: March 10, 2004											
PNC Bank											
Acct #605414014, Rate 4.22%											
Pay	Balance	940,000	705,000	470,000	235,000	-	-	-	-	-	-
Off In	Principal	235,000	235,000	235,000	235,000	-	-	-	-	-	-
FY 25-26	Interest	39,668	29,751	19,834	9,917	-	-	-	-	-	-
	Total	274,668	264,751	254,834	244,917	-	-	-	-	-	-
Parking Facility BRAHM											
Date: August 25, 2009											
First Citizens Bank											
Acct #75-0703-01-9, Rate 4.08%											
Pay	Balance	230,769	153,846	76,923	-	-	-	-	-	-	-
Off In	Principal	76,923	76,923	76,923	-	-	-	-	-	-	-
FY 24-25	Interest	9,415	6,277	3,139	-	-	-	-	-	-	-
	Total	86,338	83,200	80,062	-	-	-	-	-	-	-

Town of Blowing Rock
Annual Debt Service Requirements As of The Beginning of Each Respective Fiscal Year
In Whole Dollars

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	
Public Works Shop and Site Improvements (75%)											
Date: April, 2015											
BB&T Bank											
Acct # 9933000475-000006, Rate 2.83%											
	Balance	680,232	595,203	510,174	425,145	340,116	255,087	170,058	85,029	-	-
Pay	Principal	85,029	85,029	85,029	85,029	85,029	85,029	85,029	85,029	-	-
Off In	Interest	18,649	16,243	13,836	11,430	9,024	6,617	4,211	1,805	-	-
FY 29-30	Total	103,678	101,272	98,865	96,459	94,053	91,646	89,240	86,834	-	-
HWY 321 Barry Buxton Property Purchase											
Date: December 2021											
Owner Funded: Barry Buxton											
Rate 0%											
	Balance	800,000	600,000	400,000	200,000						
Pay	Principal	200,000	200,000	200,000	200,000						
Off In	Interest	-	-	-	-						
FY 25-26	Total	200,000	200,000	200,000	200,000						
NCDOT Property Purchase- Valley Blvd.											
Date: January 2021											
United Community Bank											
Acct # 9933000475-000006, Rate %											
	Balance	394,792	354,180	312,789	270,621	227,630	183,814	139,159	93,655	47,272	-
Pay	Principal	40,612	41,391	42,167	42,992	43,816	44,655	45,504	46,383	47,272	-
Off In	Interest	7,565	6,787	6,010	5,186	4,362	3,522	2,674	1,795	906	-
FY 30-31	Total	48,178	48,178	48,178	48,178	48,178	48,178	48,178	48,178	48,178	-
Public Buildings and Grounds Total:		712,862	697,401	681,938	589,554	142,231	139,824	137,418	135,011	48,178	-

Town of Blowing Rock
Annual Debt Service Requirements As of The Beginning of Each Respective Fiscal Year
In Whole Dollars

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
Parks & Recreation Department										
Service Utility EZ-Go Workhorse										
Date: October 8, 2019										
United Community Bank										
Acct # 5115219391, Rate 1.82%										
	Balance	9,500	7,176	4,812	2,420					
Pay	Principal	2,324	2,364	2,392	2,420					
Off In	Interest	125	85	57	29					
FY 25-26	Total	2,449	2,449	2,449	2,449					
Rec. Building Roof Replacement & Restroom Heater										
Date: October 8, 2019										
United Community Bank										
Acct # 5115219391, Rate 1.82%										
	Balance	13,760	6,942	-	-	-	-	-	-	-
Pay	Principal	6,818	6,942	-	-	-	-	-	-	-
Off In	Interest	250	126	-	-	-	-	-	-	-
FY 23-24	Total	7,068	7,068	-	-	-	-	-	-	-
EZ Go and Garage Door Purchased 2018										
Date: November 1, 2018										
First National Bank										
Loan # 4721027, Rate 2.89%										
	Balance	5,722	-	-	-	-	-	-	-	-
Pay	Principal	5,722	-	-	-	-	-	-	-	-
Off In	Interest	168	-	-	-	-	-	-	-	-
FY 22-23	Total	5,890	-	-	-	-	-	-	-	-
Parks & Recreation Department Total:										
		15,407	9,517	2,449	2,449	-	-	-	-	-
Grand Total general Fund Balance:										
		13,220,476	11,721,208	10,270,063	8,868,630	7,577,746	6,828,901	6,079,217	5,328,684	4,577,272
Grand Total General Fund Payment:										
		1,844,182	1,754,761	1,667,531	1,518,686	943,326	922,120	900,913	879,707	774,998
Grand total General Fund Principal Payment:										
		1,499,268	1,451,145	1,401,433	1,290,884	748,845	749,684	750,533	751,412	667,272

Town of Blowing Rock
Annual Debt Service Requirements As of The Beginning of Each Respective Fiscal Year
In Whole Dollars

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	
<u>Utility Fund Debt Service Requirements</u>											
WS Admin./Engineering/Billing											
FY 2023 Water/Wastewater Plant Upgrades (SRF)											
Date: Planned											
TBD											
TBD/ Planning Rate 2.00% SRF											
	Balance	-	3,802,000	3,706,950	3,611,900	3,516,850	3,421,800	3,326,750	3,231,700	3,136,650	3,041,600
Pay	Principal	-	95,050	95,050	95,050	95,050	95,050	95,050	95,050	95,050	95,050
Off In	Interest	-	76,040	74,139	72,238	70,337	68,436	66,535	64,634	62,733	60,832
FY 62-63	Total	-	171,090	169,189	167,288	165,387	163,486	161,585	159,684	157,783	155,882
AMI Meter System 2022											
Date: Planned											
TBD											
TBD/ Planning Rate 3.50%											
	Balance	-	1,200,000	1,080,000	960,000	840,000	720,000	600,000	480,000	360,000	240,000
Pay	Principal	-	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Off In	Interest	-	42,000	37,800	33,600	29,400	25,200	21,000	16,800	12,600	8,400
FY 32-33	Total	-	162,000	157,800	153,600	149,400	145,200	141,000	136,800	132,600	128,400
Water Interconnection											
Date: Feb. 28, 2011											
Fed. Revolving Loan											
State Project #H-ARRA-09-1067, Rate 0%											
	Balance	340,416	302,592	264,768	226,944	189,120	151,296	113,472	75,648	37,824	-
Pay	Principal	37,824	37,824	37,824	37,824	37,824	37,824	37,824	37,824	37,824	-
Off In	Interest	-	-	-	-	-	-	-	-	-	-
FY 30-31	Total	37,824	37,824	37,824	37,824	37,824	37,824	37,824	37,824	37,824	-
2012 WWTP Improvements- State Revolving Loan											
Balance \$550,398											
NC DENR, Rate: 2.445%											
	Balance	294,907	268,097	241,287	214,478	187,668	160,858	134,049	107,239	80,429	53,619
Pay	Principal	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810
Off In	Interest	7,210	6,555	5,899	5,244	4,588	3,933	3,277	2,622	1,967	1,311
FY 32-33	Total	34,020	33,365	32,709	32,054	31,398	30,743	30,087	29,432	28,776	28,121
Public Works Shop and Site Improvements (25%)											
Date: April, 2015											
BB&T Bank											
Acct # 9933000475-000006, Rate 2.83%											
	Balance	226,744	198,401	170,058	141,715	113,372	85,029	56,686	28,343	-	-
Pay	Principal	28,343	28,343	28,343	28,343	28,343	28,343	28,343	28,343	-	-
Off In	Interest	6,216	5,414	4,612	3,810	3,008	2,206	1,404	602	-	-
FY 29-30	Total	34,559	33,757	32,955	32,153	31,351	30,549	29,747	28,945	-	-

Town of Blowing Rock
Annual Debt Service Requirements As of The Beginning of Each Respective Fiscal Year
In Whole Dollars

		FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
Water/Sewer Fund Bond- Series 2016											
March 2016 Closing											
TBD											
Account # 0000000000000, Rate. 3.25%											
Pay	Balance	805,000	750,000	695,000	640,000	580,000	520,000	460,000	400,000	340,000	280,000
Off In	Principal	55,000	55,000	55,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
FY 38-39	Interest	17,310	16,210	15,110	14,010	12,810	11,610	10,410	9,210	8,010	6,750
	Total	72,310	71,210	70,110	74,010	72,810	71,610	70,410	69,210	68,010	66,750
Water/Sewer Fund Bond- Series 2018											
TBD- March 2019 & March 2020											
TBD											
Account # 00											
	Balance	440,000	410,000	380,000	350,000	320,000	290,000	260,000	230,000	200,000	175,000
Pay	Principal	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	25,000	25,000
Off In	Interest	14,050	12,550	11,650	10,750	9,850	8,950	8,050	7,150	6,250	5,500
FY 39-40	Total	44,050	42,550	41,650	40,750	39,850	38,950	38,050	37,150	31,250	30,500
Water/Sewer Fund Bond- Series 2020											
TBD- March 2019 & March 2020											
TBD											
Account # 00											
	Balance	610,000	575,000	540,000	505,000	470,000	435,000	400,000	365,000	330,000	295,000
Pay	Principal	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Off In	Interest	20,653	18,903	17,153	15,403	13,653	11,903	10,153	9,320	7,440	5,560
FY 39-40	Total	55,653	53,903	52,153	50,403	48,653	46,903	45,153	44,320	42,440	40,560
W/S Admin./Engineering/Billing Total:		278,416	605,699	594,390	588,082	576,673	565,264	553,856	543,364	498,683	450,213

Town of Blowing Rock
Annual Debt Service Requirements As of The Beginning of Each Respective Fiscal Year
In Whole Dollars

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
WS Plant Operations Debt Service Subtotal										
Finished Water Flow Meter										
Date: October 8, 2019										
United Community Bank										
Acct # 5115219391, Rate 1.82%										
	Balance	22,933	11,570	-	-	-	-	-	-	-
Pay	Principal	11,363	11,570	-	-	-	-	-	-	-
Off In	Interest	417	211	-	-	-	-	-	-	-
FY 23-24	Total	11,780	11,780	-	-	-	-	-	-	-
Sewer Pumper Truck and Service Truck Purchased 2018										
Date: November 1, 2018										
First National Bank										
Loan # 4721027, Rate 2.89%										
	Balance	62,945	-	-	-	-	-	-	-	-
Pay	Principal	62,945	-	-	-	-	-	-	-	-
Off In	Interest	1,844	-	-	-	-	-	-	-	-
FY 22-23	Total	64,790	-	-	-	-	-	-	-	-
WS Plant Ops. Total:										
		76,570	11,780	-	-	-	-	-	-	-
WS Field Operations										
Medium 3500HD Truck & Push Camera										
Date: December 18, 2014										
BB&T Bank										
Acct # 0000000000-00000, Rate 1.46%										
	Balance	71,250	53,818	36,090	18,152	-	-	-	-	-
Pay	Principal	17,432	17,728	17,938	18,152	-	-	-	-	-
Off In	Interest	936	640	431	216	-	-	-	-	-
FY 25-26	Total	18,368	18,368	18,368	18,368	-	-	-	-	-
Sewer Camera Van										
Date: October 8, 2019										
United Community Bank										
Acct # 5115219391, Rate 1.82%										
	Balance	27,519	13,884	-	-	-	-	-	-	-
Pay	Principal	13,636	13,884	-	-	-	-	-	-	-
Off In	Interest	501	253	-	-	-	-	-	-	-
FY 23-24	Total	14,136	14,136	-	-	-	-	-	-	-
WS Field Ops. Total:										
		32,505	32,505	18,368	18,368	-	-	-	-	-

Town of Blowing Rock
Annual Debt Service Requirements As of The Beginning of Each Respective Fiscal Year
In Whole Dollars

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
Water Fund Note Balance	3,706,714	8,335,361	7,809,153	7,308,189	6,797,010	6,303,983	5,810,957	5,317,930	4,824,903	4,085,219
Water Fund Payment Total	459,801	721,194	682,869	680,460	649,483	636,874	624,266	612,574	566,693	450,213
Water Fund Principal	373,353	526,208	500,964	511,179	493,027	493,027	493,027	493,027	459,684	361,860
Water Fund Interest	86,449	194,986	181,904	169,281	156,456	143,848	131,239	119,548	107,010	88,353
General Fund Payment Total	1,844,182	1,754,761	1,667,531	1,518,686	943,326	922,120	900,913	879,707	774,998	1,111,343
Water Fund Payment Total	459,801	721,194	682,869	680,460	649,483	636,874	624,266	612,574	566,693	450,213
Town Payment Total	2,303,984	2,475,955	2,350,399	2,199,146	1,592,809	1,558,994	1,525,179	1,492,281	1,341,691	1,561,556

**Town of Blowing Rock
Annual Debt Service Requirements As of The Beginning of Each Respective Fiscal Year
In Whole Dollars**

FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
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CAPITAL IMPROVEMENT PLANS

Fiscal Year 2022-23

- **10 Year CIP**
- **Vehicle and Equipment Plan**
[\(Attachment 2\)](#)

Annie Cannon Gardens													
Landscape improvements	\$26,000	\$5,125	\$3,150	\$2,150	\$2,200	\$2,250	\$2,300	\$2,350	\$2,400	\$2,450	\$2,500		
Remove stage	\$5,000				\$5,500								
Renovate water feature	\$4,500		\$4,725				\$4,725						
Repair wood timbers on stairs	\$5,000	\$5,125											
Replace bench seating	\$10,000				\$5,500				\$6,000				
Wall improvements along New Year Creek	\$100,000		\$30,000		\$110,000								
Restroom Building	\$400,000			\$430,000									
Retaining Wall along existing stage	\$80,000				\$88,000								
Close Road and Parking Create ADA Access	\$500,000				\$550,000								
Sub-total	\$1,130,500												
Glen Burney Trail													
Signage along trail	\$5,000			\$5,000									
Trailhead	\$100,000				\$110,000								
Cascade Overlook	\$250,000											\$331,250	
Sub-total	\$355,000												
Legacy Trail													
Stone stairs across from Mac House													
Resurfacing	\$50,000								\$60,000				
Signage, Lighting, more landscaping	\$25,000								\$30,000				
Sub-total	\$75,000												
Koerschner Memorial Garden													
Update features/plantings	\$10,000								\$12,000				
Stairway to Laurel Lane	\$15,000							\$17,625					
Sub-total	\$25,000												
American Legion Building													
Connectivity Improvements	\$1,000,000					\$1,125,000							
Sub-total	\$1,000,000												
Blowing Rock Clubhouse													
Restroom Upgrades	\$15,000		\$15,750				\$15,750						
Sub-total	\$15,000												
Grand Total	\$6,342,500	\$802,513	\$749,900	\$1,851,025	\$922,900	\$1,344,375	\$529,575	\$19,975	\$112,800	\$2,450	\$255,000	\$331,250	\$0

Town of Blowing Rock - WATER AND WASTEWATER - NEED BASED SCHEDULE
10 Year Capital Improvements Plan

CATEGORY / IMPROVEMENT	CURRENT COST	YEAR	YEARS	YEARS									
		1	2	3	4	5	6	7	8	9	10	11 TO 15	16 TO 20
		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031		
Water Treatment Plant													
Phase 1 (ARC Loan)	\$1,500,000		\$1,575,000										
High service pumps, finish water pumps, piping/valves, SCADA Part 1													
Phase 2	\$925,000					\$1,040,625							
Flocculators, mud valves, second filter, effluent flow meter, SCADA Part 2													
Phase 3	\$325,000									\$398,125			
Window and handrail replacement, pipe gallery drain and ventilation													
Sub-total	\$2,750,000												
Wastewater Treatment Plant													
Phase 1 (ARC Loan)	\$790,000		\$829,500										
Replace bar screen and influent pumps, SCADA Part 1													
Phase 2	\$725,000					\$815,625							
Digester Aeration System, SCADA Part 2													
Phase 3	\$510,000									\$624,750			
RAS Piping, building roof, EQ basin improvements, basin leak repair													
Sub-total	\$2,025,000												
Water Line Replacements													
Cast Iron Water Lines	\$8,500,000				\$2,337,500							\$2,815,625	\$3,081,250
Galvanized Water Lines	\$4,400,000							\$2,585,000					\$3,190,000
PVC Water Lines	\$2,000,000										\$2,500,000		
Main Street Water Line (ARP \$)	\$4,000,000	\$4,000,000											
Sub-total	\$18,900,000												
Water Meter Replacement													
2,400 meters (Installment Purcahse)	\$960,000	\$49,200	\$50,400	\$51,600	\$52,800	\$54,000	\$55,200	\$56,400	\$57,600	\$58,800	\$60,000	\$318,000	\$348,000
Sub-total	\$960,000												
Sewer Line Replacements													
VC Sewer Lines	\$6,500,000						\$1,868,750					\$2,153,125	\$2,356,250
Main Street Sewer Line (ARP \$)	\$800,000	\$800,000											
Mayview Force Main (ARC Loan)	\$300,000			\$322,500									
Main Interceptor Sewer to Cornish	\$1,050,000								\$1,260,000				
Sub-total	\$8,650,000												
Mayview Pump Station													
Pump Station Replacement (ARC Loan)	\$1,000,000			\$1,075,000									
Sub-total	\$1,000,000												
Grandfather Lift Station													
Lift Station Upgrades	\$50,000							\$58,750					
Sub-total	\$50,000												
Grand Total	\$34,335,000	\$4,849,200	\$2,454,900	\$1,449,100	\$2,390,300	\$1,910,250	\$1,923,950	\$2,700,150	\$1,317,600	\$1,081,675	\$2,560,000	\$5,286,750	\$8,975,500

**Town of Blowing Rock - WATER AND WASTEWATER
10 Year Capital Improvements Plan**

CATEGORY / IMPROVEMENT	CURRENT COST	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	YEARS	YEARS
		1	2	3	4	5	6	7	8	9	10	11 TO 15	16 TO 20
		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031		
Water Treatment Plant													
Phase 1 (ARC Loan)	\$1,500,000		\$1,575,000										
High service pumps, finish water pumps, piping/valves, SCADA Part 1													
Phase 2	\$925,000							\$1,086,875					
Flocculators, mud valves, second filter, effluent flow meter, SCADA Part 2													
Phase 3	\$325,000											\$430,625	
Window and handrail replacement, pipe gallery drain and ventilation													
Sub-total	\$2,750,000												
Wastewater Treatment Plant													
Phase 1 (ARC Loan)	\$790,000		\$829,500										
Replace bar screen and influent pumps, SCADA Part 1													
Phase 2	\$725,000							\$851,875					
Digester Aeration System, SCADA Part 2													
Phase 3	\$510,000											\$675,750	
RAS Piping, building roof, EQ basin improvements, basin leak repair													
Sub-total	\$2,025,000												
Water Line Replacements													
Cast Iron Water Lines	\$8,500,000							\$1,997,500					\$2,465,000
Galvanized Water Lines	\$4,400,000								\$1,778,700				\$2,105,400
PVC Water Lines	\$2,000,000											\$2,650,000	
Main Street Water Line (ARP \$)	\$4,000,000	\$4,000,000											
Sub-total	\$18,900,000												
Water Meter Replacement													
2,400 meters (Installment Purcahse)	\$1,200,000		\$415,800	\$425,700	\$448,800								
Sub-total	\$1,200,000												
Sewer Line Replacements													
VC Sewer Lines	\$6,500,000											\$2,153,125	\$2,356,250
Main Street Sewer Line (ARP \$)	\$800,000	\$800,000											
Mayview Force Main (ARC Loan)	\$300,000			\$322,500									
Main Interceptor Sewer to Cornish	\$1,050,000											\$1,391,250	
Sub-total	\$8,650,000												
Mayview Pump Station													
Pump Station Replacement (ARC Loan)	\$1,000,000			\$1,075,000									
Sub-total	\$1,000,000												
Grandfather Lift Station													
Lift Station Upgrades	\$50,000							\$58,750					
Sub-total	\$50,000												
Grand Total	\$34,575,000	\$4,800,000	\$2,820,300	\$1,823,200	\$448,800	\$0	\$0	\$3,995,000	\$0	\$1,778,700	\$0	\$7,300,750	\$6,926,650

Town of Blowing Rock - STREETS, STORMWATER, and SIDEWALKS
10 Year Capital Improvements Plan

CATEGORY / IMPROVEMENT	CURRENT COST	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	YEARS	YEARS	
		1	2	3	4	5	6	7	8	9	10	11 TO 15	16 TO 20	
		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031			
Road Paving														
Paving 10% every 3 years beginning in 2030	\$5,500,000											\$687,500	\$728,750	\$1,595,000
Sub-total	\$5,500,000													
Culvert Replacements														
1 Replacement every other year - \$20,000 each	\$100,000		\$10,000		\$22,000		\$23,000		\$24,000		\$25,000	\$53,000	\$87,000	
Sub-total	\$100,000													
Road Failures														
1 Repair every other year - \$60,000	\$300,000	\$61,500		\$64,500		\$67,500		\$70,500		\$73,500		\$238,500	\$174,000	
Sub-total	\$300,000													
Paving Ditches														
200 LF every other year - \$50/LF	\$50,000		\$5,000		\$11,000		\$11,500		\$12,000		\$12,500	\$26,500	\$43,500	
Sub-total	\$50,000													
North Main Street Sidewalk														
Phase 1 - Hartleys to new Inn walk	\$250,000		\$262,500	\$262,500										
Phase 2 - new Inn walk to Hill Street	\$250,000		\$262,500	\$262,500										
Phase 3 - in front of 7 acre parcel	\$800,000									\$980,000				
Sub-total	\$1,300,000													
Valley Boulevard Parking Lot														
Surface lot on property beside Fire and Rescue	\$1,000,000			\$1,075,000										
Sub-total	\$1,000,000													
Grand Total	\$8,250,000	\$61,500	\$540,000	\$1,664,500	\$33,000	\$67,500	\$34,500	\$70,500	\$36,000	\$1,053,500	\$725,000	\$1,046,750	\$1,899,500	

	1	2	3	4	5	6	7	8	9	10	
Description	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	
General Capital Equipment Projects											
Police											
Ford 2013 Interceptor AWD ,SUV w/ camera, VIN# 0.6191	-	60,000	-	-	-	-	-	-	-	-	118,665
Ford 2014 Interceptor AWD ,SUV w/ camera, VIN# 0.8454, Call# 312 Sell in FY 21-22	-	-	-	-	-	-	-	69,485	-	-	128,790
Ford 2014 Interceptor AWD ,SUV w/ camera, VIN# 0.8455, Call# 309	61,200	-	-	-	-	-	-	-	71,706	-	132,906
Ford 2014 Interceptor AWD ,Sedan w/ camera, VIN# 0.4691, Call# 305 Sell in FY 21-22	-	-	-	-	-	-	-	69,485	-	-	128,790
Ford 2014 Interceptor AWD ,Sedan w/ camera, VIN# 0.8288, Call# 308	-	60,000	-	-	-	-	-	-	-	-	60,000
Ford 2015 Interceptor AWD ,Sedan w/ camera, VIN# 0.9142, Call# 306	61,200	-	-	-	-	-	-	-	71,706	-	132,906
2016 EZ Go	-	-	15,918	-	-	-	-	-	-	-	15,918
Ford 2016 Interceptor AWD, SUV w/ camera, VIN# 0.5103	-	-	63,672	-	-	-	-	-	-	-	63,672
Ford 2016 Interceptor AWD, SUV w/ camera, VIN# 0.5104	-	-	63,672	-	-	-	-	-	-	-	63,672
Ford 2017 Interceptor AWD, SUV w/camera, VIN# 0.7835	-	-	-	64,946	-	-	-	-	-	-	64,946
Ford 2018 Interceptor AWD, SUV, VIN# 0.0554	-	-	-	-	66,245	-	-	-	-	-	66,245
Ford 2018 Interceptor AWD, SUV, VIN# 0.6652	-	-	-	70,358	-	-	-	-	-	-	70,358
Ford 2018 F150 4 WD Pickup VIN# 0.2174	-	-	-	-	-	-	74,665	-	-	-	74,665
Ford 2019 Interceptor AWD, SUV VIN# 0.9763	-	-	-	-	-	-	80,408	-	-	-	80,408
Ford 2020 Interceptor AWD, SUV VIN# 0.0410	-	-	-	-	77,286	-	-	-	-	-	77,286
Ford 2020 Interceptor AWD, SUV VIN# 0.0411 (Lemon Vehicle- Ford Bought Back)	-	-	-	-	-	78,831	-	-	-	-	78,831
Ford 2021 Interceptor SUV Hybrid VIN# .0972	-	-	-	-	-	78,831	-	-	-	-	78,831
Police Subtotal	122,400	120,000	143,263	135,304	143,531	157,663	155,073	138,971	143,411	143,262	1,436,890
Planning and Inspections											
2011 Chevrolet Tahoe AWD ,SUV, VIN# 0.3731 From PD	42,564	-	-	-	-	-	-	-	-	-	42,564
2019 Toyota Tacoma 4 WD, Truck, VIN# 0.5617	-	-	-	-	-	30,292	-	-	-	-	30,292
Planning and Inspections Subtotal	42,564	-	-	-	-	30,292	-	-	-	-	72,855

Description	1	2	3	4	5	6	7	8	9	10	
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	
Streets											
1997 Heavy Truck Chevrolet Dump Truck VIN# 0.5935 (Selling on GovDeals in FY 21-22)	-	-	-	-	-	-	66,624	-	-	-	79,124
2002 Freightliner FL60 VIN# 0.5836 (Replace Cab & Chassey)	-	-	-	-	-	-	56,688	-	-	-	106,038
2003 Dingo TX 420 Utility Loader VIN# 0.0345	-	-	-	-	16,561	-	-	-	-	-	16,561
2003 Trailer UNK Triton GU8 VIN# 0.079	-	-	-	-	-	6,757	-	-	-	-	6,757
2005 Chipper Morbark Brush Chipper VIN# 0.0720 (Not a Truck- Only Chipper)	56,500	-	-	-	-	-	-	66,199	-	-	122,699
2008 Ext. Cab Truck Ford Ranger 4X4 VIN# 0.14388 (Spare)	29,275	-	-	-	-	-	-	-	-	-	29,275
2009 Sidewalk Tractor Kubota Tractor 3030HSDC VIN# NA	-	33,345	-	-	-	-	-	37,552	-	-	70,897
2009 Utility Truck Ford F450 VIN# 0.1169 (Replace Cab & Chassey & Build Bed)	-	-	-	-	64,478	-	-	-	-	-	64,478
2010 Tractor New Holland T4030 w/ Cab VIN# 0.7295 (traded in for Trackhoe FY 21-22)	-	-	-	-	-	-	-	-	-	-	59,000
2013 Medium Truck Chevrolet 3500HD Diesel 4X4 VIN# 0.5225 (Totalled)	-	-	-	-	-	-	75,813	-	-	-	141,813
2013 Isuzu NPRGD Vin# 0.0352	-	62,424	-	-	-	-	-	-	71,706	-	134,130
2013 Leaf Loader Old Dominion LCT600 VIN# 0.6402	-	26,010	-	-	-	-	-	-	29,877	-	55,887
2014 International Durastar Dump Truck VIN# 0.9747	-	-	-	81,182	-	-	-	-	-	-	81,182
2015 2 10' HC Gas Salt Spreaders w/Honda Engine for Dodge 5500	-	-	27,390	-	-	-	-	-	-	27,390	27,390
2015 Dodge 5500 4X4 Dump - PW04- VIN# 0.2087 (Put a Leafbox on this truck & New Hoist)	-	-	-	-	-	-	-	-	-	-	-
2015 John Deere 5075E Tractor- E03- VIN# 0.5726	-	-	-	-	37,671	-	-	-	-	-	37,671
Buffalo turbine blower for leaf and debris clearing VIN# .4410	-	-	-	5,304	-	-	-	-	-	-	5,304
Mohawk 2 Post 12,000 pound lift for Public Works Facility New 2015	-	-	-	14,402	-	-	-	-	-	-	14,402
2015 John Deere 50G Excavator HH60 Hydraulic HammerVIN# 0.3370	-	-	-	-	73,587	-	-	-	-	-	73,587
2015 M12R Morbark Chipper VIN# 0.2224	-	-	-	-	-	39,416	-	-	-	-	39,416
2017 John Deere Tractor 3039R VIN# 0.1390	-	-	-	37,885	-	-	-	-	-	-	37,885
2018 CAT 908M Wheeled Loader VIN# 0.4570	-	-	-	-	-	-	107,976	-	-	-	107,976
2018 Chevrolet 1500 VIN# 0.0398	-	-	-	-	-	47,299	-	-	-	-	47,299
2008 Dodge Bucket Truck VIN# 0.9267	-	-	169,793	-	-	-	-	-	-	169,793	169,793
(3) Western Ice Breaker Salt Spreaders	-	-	-	-	-	-	-	42,180	-	-	42,180
2018 John Deere 5075E Tractor VIN# 0.4757	-	-	-	-	-	54,056	-	-	-	-	54,056
2019 Chevrolet 5500 VIN# 0.9556	-	-	-	-	-	39,979	-	-	-	-	39,979
2019 Rol Moi VIN# 0.1875	-	-	-	-	-	30,406	-	-	-	-	30,406
2019 Toyota Tacoma SR Double Cab VIN# 0.3142	-	-	-	-	-	-	-	-	38,243	-	38,243
Balancer @ Shop	-	-	-	-	-	-	7,122	-	-	-	13,322
New 4 Post Lift @ Shop	-	-	-	-	-	-	-	-	-	-	14,140
2022 John Deere 500M VIN# 0.0121	-	-	-	-	-	-	-	79,615	-	-	79,615
2021 John Deere 35G	-	-	-	-	-	-	-	46,866	-	-	46,866
2020 Kubota LX3310 VIN# 0.1441	-	-	-	-	-	-	-	35,146	-	-	35,146
2022 F-550 Dump Truck VIN# 0.9045	-	-	-	-	-	-	-	31,635	-	-	31,635
2020 Toyota Extended Cab. VIN# 0.3210	-	-	-	-	-	-	-	37,493	-	-	37,493
Streets Subtotal	85,775	121,779	197,183	138,773	192,298	217,912	314,223	376,686	139,826	197,183	1,991,645

	1	2	3	4	5	6	7	8	9	10		
Description	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32		
Utility Capital Equipment												
Utility Field Operations												
2007 Sewer Jet Vac Harben Trailer/Sewer Jet VIN# 0.2029	-	-	47,754	-	-	-	-	-	-	-	47,754	47,754
NEW Front End Loader	181,727	-	-	-	-	-	-	-	-	-	-	181,727
Replacing 2011 Ford F150 transferred to plant Ops.VIN#.4385 (Sold on GovDeals)	-	36,414	-	-	-	-	-	-	-	-	-	36,414
New Push Camera	-	-	-	-	-	-	-	-	-	-	-	7,500
Valve Insertion Machine (allows valves to be installed in water lines under pressure - no service disruption)	-	-	63,672	-	-	-	-	-	-	-	63,672	63,672
2013 Medium Truck Chevrolet 3500HD Diesel 4X4 VIN# 0.5096 (Gov Deals in FY 22-23)	-	-	-	-	-	-	75,813	-	-	-	-	141,813
Sewer Camera (replaces irreparable 2007 sewer camera)	-	73,182	-	-	-	-	-	-	-	-	-	73,182
2016 Kaufman Tandem Tilt Top Trailer VIN# 0.1851	-	-	-	10,824	-	-	-	-	-	-	-	10,824
2015 Mongoose Sewer Jetter- VIN# 6800	-	-	-	-	51,519	-	-	-	-	-	-	51,519
2014 John Deere 310SK Backhoe- E02- VIN# 0.9920	-	81,516	-	-	-	-	-	-	-	81,516	-	163,032
1999 Service Utility EZ-GO EZ-GO Workhorse VIN# 0.3761 (Transfer from P&R For Meter Reading)	-	-	-	12,989	-	-	-	-	-	-	-	12,989
2015 Chevrolet 1500 VIN# 0.#### (Transferred to Plant Ops.)	-	-	-	38,426	-	-	-	-	-	-	-	38,426
2015 Chevrolet 2500HD Utility Truck- PW07- VIN# 0.4324	-	-	-	-	-	-	40,778	-	-	-	-	40,778
2016 Chevrolet 2500 HD Utility Truck- PW06- VIN# 0.4447	-	-	-	-	-	39,979	-	-	-	-	-	39,979
2017 Ford F550 VIN # 0.5980	-	-	-	-	-	39,979	-	-	-	-	-	39,979
Stanley Hydolic Power Pack (2020)	-	-	-	-	-	-	16,082	-	-	-	-	16,082
2020 Sewer Camera Van Ford Transit Van VIN# 0.5826	-	-	-	-	-	-	-	87,874	-	-	-	87,874
Utility Field Operations Subtotal	181,727	191,112	111,427	62,240	51,519	79,958	132,673	87,874	81,516	111,426	1,053,546	
Utility Plant Operations												
2015 Chevrolet 1500 VIN# 0.4385	-	-	-	38,426	-	-	-	-	-	-	-	38,426
John Deere Z930 54' MOD Riding Mower	-	-	-	10,554	-	-	-	-	-	-	-	10,554
2019 Toyota Tacoma SR EX Cab VIN# 0.5598	-	-	-	-	-	40,542	-	-	-	-	-	40,542
2020 Freightliner: WWTP Sewer Tanker VIN# .4866	-	-	-	-	-	-	-	-	-	-	-	120,000
Utility Plant Operations Subtotal	-	-	-	48,980	-	40,542	-	-	-	-	209,522	
Total Water / Sewer Capital Equipment	181,727	191,112	111,427	111,220	51,519	120,499	132,673	87,874	81,516	111,426	1,263,068	
Average Cost Per Year of the Plan =												
Total General and Utility Capital Equipment	475,466	648,341	515,545	621,267	421,573	571,413	835,899	820,288	379,094	515,543	6,086,851	

BUDGET SUMMARY GRAPHS

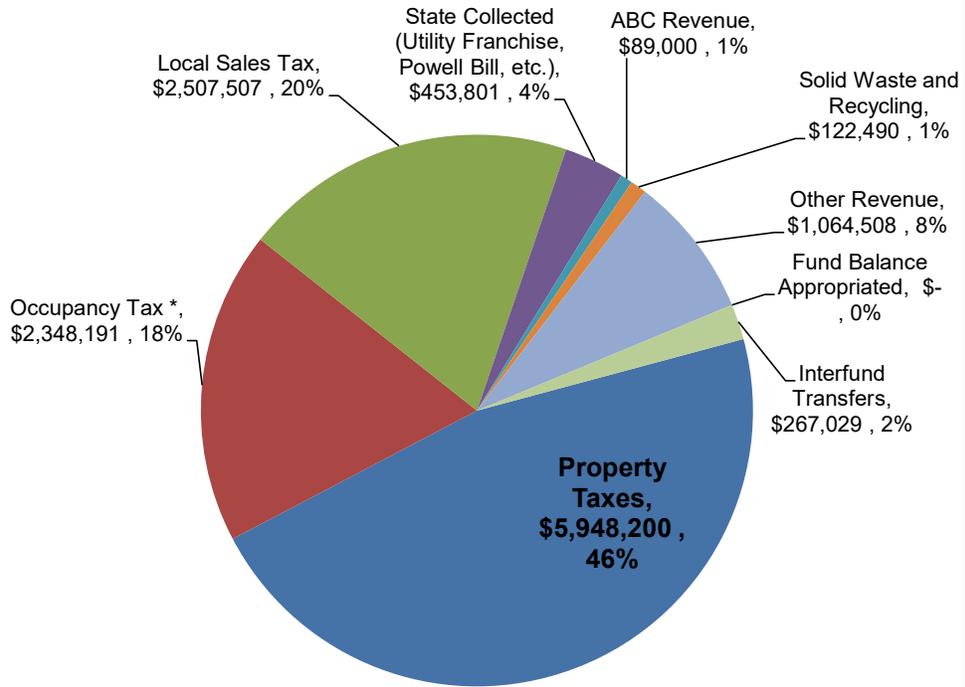
Fiscal Year 2022-23

- **General Fund**
[\(Attachment 1\)](#)
- **Water & Sewer Fund**
[\(Attachment 2\)](#)

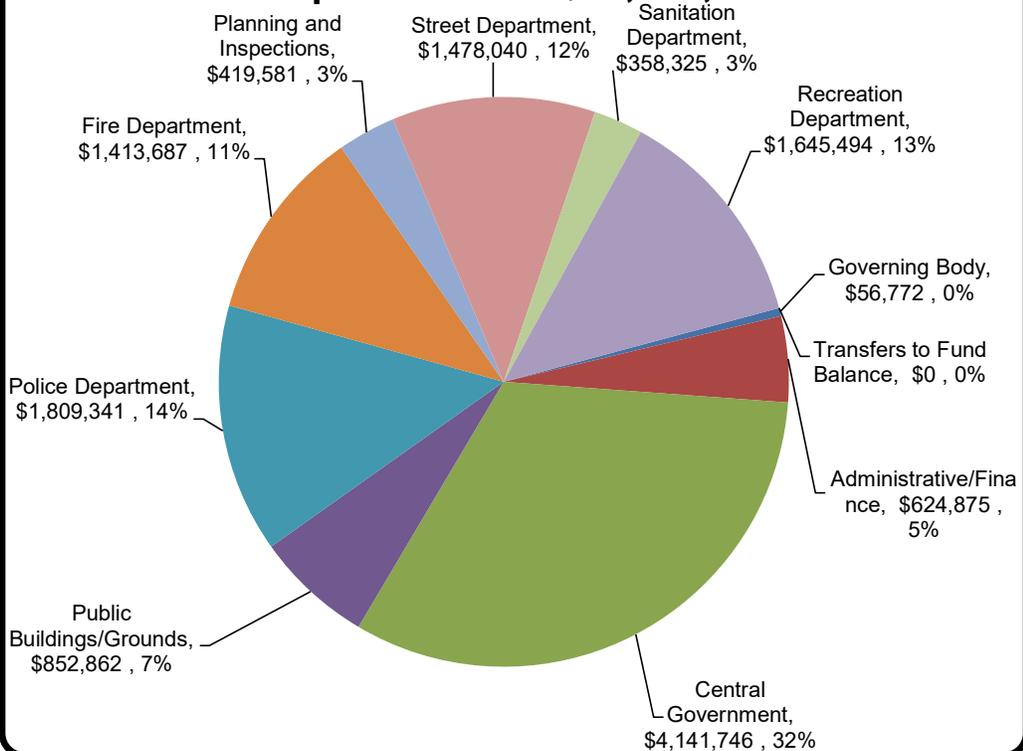
Town of Blowing Rock General Fund Summary

Fiscal Year 2022-23 Recommended Budget

General Fund Revenues = \$12,800,725



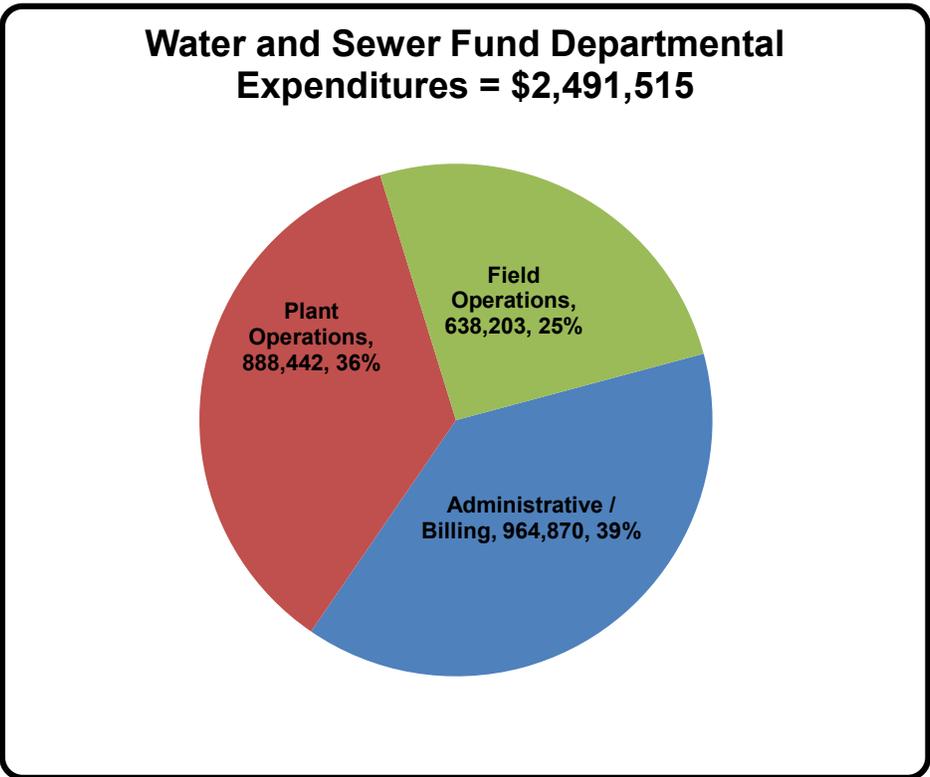
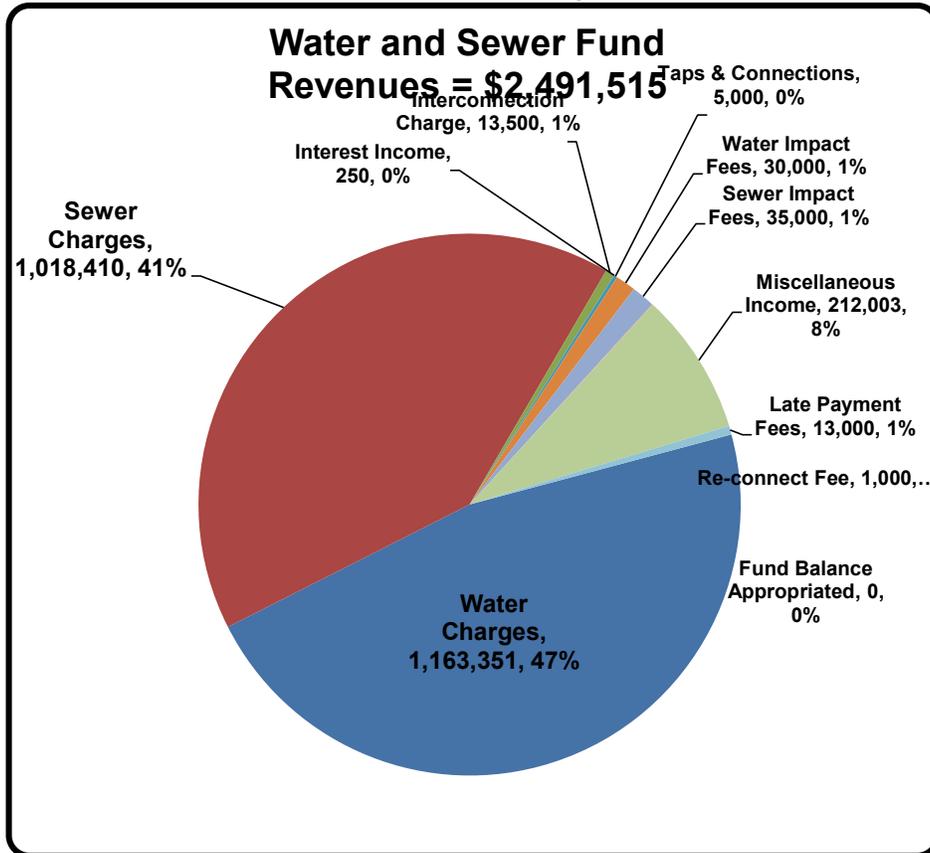
General Fund Departmental Expenditures = \$12,800,725



**Town of Blowing Rock
Water and Sewer Fund Summary**

Appendix 6
Attachment 2

Fiscal Year 2022-23 Adopted Budget



FY 2022-23 BUDGET ORDINANCE

- **FY 2022-23 Budget Ordinance**
[\(Attachment 1\)](#)

Town of Blowing Rock
Budget Ordinance
For Fiscal Year 2022-23 Adopted Budget
In Whole Dollars

BE IT ORDAINED by the Town Council of the Town of Blowing Rock, North Carolina, that the following operating and capital revenues and appropriations are hereby adopted for the operation of the Town of Blowing Rock for the Fiscal Year beginning July 1, 2022 and ending on June 30, 2023:

Section 1A. General Fund Revenue

Property Taxes	5,955,481
Occupancy Tax	2,348,191
Sales Tax	2,507,507
State Collected: Franchise/Telecom/Beer & Wine/Video Programming	373,360
ABC Revenue	89,000
Solid Waste and Recycling	122,490
Powell Bill	75,000
Other Revenue	1,069,948
Fund Balance Appropriated	-
Interfund Transfers	267,029
TOTAL GENERAL FUND REVENUES	12,808,007

Section 1B. General Fund Appropriations

Governing Body	56,772
Administration and Finance	624,875
Central Government	4,141,746
Public Buildings & Grounds	852,862
Police Department	1,809,341
Fire Department	1,413,687
Planning and Inspections	419,581
Street Department	1,478,040
Sanitation & Recycling	358,325
Parks and Recreation	1,645,494
Transfer to General Capital Project Fund	-
Transfer to fund balance	7,282
TOTAL GENERAL FUND APPROPRIATIONS	12,808,007

Town of Blowing Rock
Budget Ordinance
For Fiscal Year 2022-23 Adopted Budget
In Whole Dollars

Section 2A. Blowing Rock Appearance Advisory Commission Fund Revenues

Donations - General	26,350
Donations - Hanging Baskets	8,500
Donations - Cemetery	2,000
Appropriated Fund Balance	3,000
Miscellaneous Income	50
TOTAL BRAAC FUND REVENUES	39,900

Section 2A. Blowing Rock Appearance Advisory Commission Appropriations

Plant/Landscaping Materials	26,000
Contract Services/Labor	-
Other	5,900
Transfer to General Fund	8,000
TOTAL BRAAC FUND APPROPRIATIONS	39,900

Section 3A. Water/Sewer Fund Revenues

Interest Income	250
Miscellaneous Income	188,679
Charges for Water Service	1,163,351
Charges for Sewer Service	1,018,410
Interconnection Charge	13,500
Late Payment Fees	13,000
Taps and Connections	5,000
Water Impact Fee	30,000
Sewer Impact Fee	35,000
Transfer from Water/Sewer Fund Balance	24,324
TOTAL WATER/SEWER FUND REVENUES	2,491,515

Section 3B. Water/Sewer Fund Appropriations

Administrative/Engineering/Billing	964,870
Water and Sewer Plant Operations	888,442
Water and Sewer Field Operations	638,203
TOTAL WATER/SEWER FUND APPROPRIATIONS	2,491,515

Town of Blowing Rock
Budget Ordinance
For Fiscal Year 2022-23 Adopted Budget
In Whole Dollars

Section 4A. General Capital Fund Revenues

ES Building- BR Fire Dist.	50,000
ES Building- Caldwell Fire Dist.	10,000
TOTAL GENERAL CAPITAL REVENUES	60,000

Section 4B. General Capital Fund Appropriations

Transfer to General Fund (For ES Building Debt Svs.)	60,000
GENERAL CAPITAL APPROPRIATIONS	60,000

Section 5A. Water and Sewer Capital Fund Revenues

Transfer from Water/Sewer Fund	152,563
Sewer General Obligation Bond Funding	-
TOTAL WATER AND SEWER CAPITAL REVENUES	152,563

Section 5B. Water and Sewer Capital Fund Appropriations

Water/Sewer Capital Reserve Fund	152,563
Interconnection- Reserve	-
TOTAL WATER AND SEWER CAPITAL APPROPRIATIONS	152,563

Section 6. Levy of Taxes

There is hereby levied, for Fiscal Year 2022-23, the ad valorem tax rate of 36 cents per one hundred dollars (\$100.00) of valuation on taxable property as listed for taxes as of January 1, 2023 for the purpose of revenue as set forth in the foregoing estimates of revenue and in order to finance the foregoing appropriations.

Section 7. Fees and Charges

There is hereby established, for Fiscal Year 2022-23, various fees and charges as contained in Attachment A.

Town of Blowing Rock
Budget Ordinance
For Fiscal Year 2022-23 Adopted Budget
In Whole Dollars

Section 8. Restrictions on Budget Officer

Interfund and interdepartmental money transfers shall be accomplished only with specific advanced approval of the Blowing Rock Town Council.

Section 9. Special Authorizations of the Budget Officer

A. The Budget Officer shall be authorized to reallocate any appropriations within departments.

B. The Budget Officer shall be authorized to execute interfund and interdepartmental transfers in emergency situations. Notification of all such transfers shall be made to the Town Council at its next meeting following the transfer.

Section 10. Utilization of Budget Ordinance/Distribution

This ordinance shall be the basis of the financial plan for the Town of Blowing Rock municipal government during the 2022-23 fiscal year. The Budget Officer shall administer the Annual Operating Budget and shall ensure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget.

The Finance Director shall establish and maintain all records, consistent with this ordinance, and the appropriate state statutes of the State of North Carolina.

A copy of this ordinance shall be furnished to the Town Manager and the Finance Director of the Town of Blowing Rock to be kept on file for direction in the disbursement of funds.

Adopted this 14th day of June, 2022.

Charles Sellers
Mayor

ATTEST:

Hilari Hubner
Town Clerk

FY 2022-23 ACCOUNT CODE DETAIL DESCRIPTIONS

- **Account Code Detail Descriptions**
[\(Attachment 1\)](#)

ACCOUNT CODES - DETAIL

GENERAL FUND REVENUE – 10-

00-3100-301 (PROPERTY TAXES - CURRENT) -- This tax is levied upon the assessed value of real property (land and buildings), personal property (boats, tractors, and business personal property), and the property owned by public utilities. The assessed value is determined by a professional appraisal of the property conducted under the authority of the Tax Assessors of Watauga County and Caldwell County. State law requires an assessed real property revaluation every eight years. Blowing Rock is located within the jurisdictions of Watauga and Caldwell County. Property taxes are due by September 1st of each calendar year, although penalties are not assessed, pursuant to state statute, until January 6th of the following year.

00-3100-302 (PROPERTY TAXES - PRIOR YEARS) -- This is revenue from prior year taxes owed and collected during the current fiscal year.

00-3100-303 (VEHICLE TAX) -- The North Carolina Department of Motor Vehicles, upon renewal of a vehicle registration, notifies the respective county of the existence of that vehicle. The county then sends out a tax notice for the personal property tax on that vehicle. That tax must be paid before the DMV will issue a new registration sticker next year. The Town's portion of the personal property tax collected by the county is distributed to the Town monthly. Effective July 1, 2013 this tax will be collected by the State and remitted to counties, with the counties then remitting appropriate amounts to municipalities.

00-3100-317 (PENALTIES/INTEREST) – Revenues from late penalties and interest due on current and prior year tax payments received after January 5th of the year due.

00-3300-337 (UTILITY FRANCHISE TAX) -- This tax is collected by the state and is distributed based upon the gross receipts from electricity sales (3.09%) within the Town. The receipts are distributed in quarterly installments (September, December, March, and June) as part of the Utility Tax Distributions. It is received one quarter in arrears.

00-3300-338 (TELECOMMUNICATIONS TAX) -- This tax is collected by the state and is equal to 8% of gross receipts on telecommunication services. The receipts are distributed in quarterly installments (September, December, March, and June). One quarter appears as part of the Utility Tax Distributions.

00-3300-341 (BEER AND WINE TAX) -- This revenue is derived from an excise tax levied by the state on beer and wine. The money is distributed to counties and municipalities where the sale of malt beverages and wine is permitted based on population. The funds are distributed annually at the end of May.

00-3300-342 (SOLID WASTE DISPOSAL TAX) -- Under Article 9, Chapter 130A of the N.C.G.S revenues may be derived from a solid waste disposal tax imposed on the disposal of municipal solid waste and construction and demolition debris in a landfill permitted and on the transfer of such waste and debris to a transfer station for disposal outside the State. The North Carolina Secretary of Revenue must credit or distribute solid waste disposal taxes received, less the costs of collection (not to exceed \$225,000) as follows: (1) 50% to the Inactive Hazardous Sites Cleanup Fund established by G.S. 130A-310; (2) 37.5% to cities and counties in this State on a per capita basis and 18.75% to counties in this State on a per capita basis; (3) 12.5% to the Solid Waste Management Trust Fund established by G.S. 130A-309.12. The funds distributed to cities and counties must be used for solid waste management programs and services. Distributions are made quarterly.

20-3300-343 (POWELL BILL REVENUE) -- This allocation is received from the State for maintaining, repairing, constructing, reconstructing, or widening streets; including drainage improvements, curb and gutter improvements, and bikeways. The allocation is based on miles of eligible streets and population. This allocation is received semi-annually.

00-3300-345 (LOCAL SALES TAX) -- The state collects sales tax, distributing the revenues to the county, which further distributes revenues to the municipalities located within the county. The county determines the distribution method on those funds – either per capita or ad valorem levy. The revenues are received monthly, with a two-month lag.

00-3300-346 (HOLD HARMLESS PAYMENT) – The State allows counties and municipalities to receive a hold-harmless payment for the loss of state reimbursements. Article 44 of the N.C.G.S. denotes that hold-harmless payments will discontinue when sales tax proceeds equal prior reimbursement levels.

00-3300-347 (VIDEO PROGRAMMING TAX - FORMERLY CABLEVISION FRANCHISE) -- Effective January 1, 2007, revenues to be paid to the town are collected by the state on the gross receipts of local video programming services (Cable TV and satellite telecommunication services). The receipts are distributed in quarterly installments (September, December, March, and June) one quarter in arrears.

00-3300-349 (FEDERAL/STATE GRANTS) -- These revenues reflect any state or federal grants.

30-3400-317 (SOLID WASTE FEE) -- A fee is charged to commercial solid waste customers to cover the tipping fees assessed at the Watauga County transfer station for commercial solid waste. No tipping fees are assessed for residential solid waste because each residential property owner in the County pays an annual fee for solid waste disposal.

30-3400-318 (RECYCLING REVENUE) -- Revenues derived from any sale of recyclable materials, as identified and collected by the Town. In addition, the Town charges for businesses that receive recycling pick-up.

30-3400-319 (RESIDENTIAL CURBSIDE RECYCLING REVENUE) -- Revenues derived from residential curbside recycling pickup for approximately 1570 homes. This service is provided by private contractors, Republic Services.

00-3400-325 (SCHEDULE B - PRIVILEGE LICENSE) -- This revenue source was a local license tax on businesses, trades, professions, and occupations operating within the Town. Authority to charge the privilege license tax was eliminated by the NC General Assembly as of July 1, 2015.

00-3400-326 (OCCUPANCY TAX) -- Revenues from the Blowing Rock Tourism Development Authority. Revenues are received in quarterly payments and are used to cover tourism-related expenditures. This revenue includes administrative/collection costs and Town staff support reimbursement costs. A 6% occupancy tax is charged by hoteliers and property owners in Blowing Rock.

00-3400-329 (INTEREST INCOME) -- Revenues derived from interest that the Town earns on its checking account or through the investment of its cash reserves.

60-3400-333 (PROCEEDS FROM LONG TERM DEBT) -- This line item represents proceeds that are received from any loans issued for long term debt.

00-3400-335 (MISCELLANEOUS INCOME) -- Revenues collected from miscellaneous sources during the year, including officer fees from Watauga County Clerk of Court. In addition, revenues are derived from reimbursements -- i.e. reimbursements from individuals, BREMCO capital credits, and other miscellaneous revenue.

00-3400-347 (ABC REVENUE) -- This revenue is the local share of State tax on the local sale of alcoholic beverages.

10-3400-351 (ABC LAW ENFORCEMENT REVENUE) -- This line item represents funds contributed to the Police Department from the ABC Store other than the local share of State tax and officer fees, such as donations to Town projects or Police Department grant funds.

10-3400-350 (CONFISCATED DRUG FUNDS) -- Revenues received from State and Federal agencies, due to funds seized in drug related arrests by the Town's Police Department. These revenues can only be used for law enforcement specific purchases.

10-3400-352 (PARKING FINES) -- Fines for parking tickets issued by the Blowing Rock Police Department. These funds are remitted quarterly as received to Watauga County per North Carolina General Statutes require.

40-3400-355 (BUILDING PERMITS) -- Fees collected for the issuance of building permits, reviewing plans to ensure compliance with the State Building Codes for new construction and renovation.

40-3400-356 (MISC ZONING FEES) -- Fees collected for zoning reviews, sign permits, for review of plans to insure compliance with Town Codes, and CUP applications.

00-3400-358 (DONATIONS) -- Includes any donations given to the Town. This may include donations given to specific departments.

80-3400-359 (BOOK SALES) -- Revenues derived from the sale of books.

00-3400-361 (CEMETERY REVENUE) -- Revenues derived from cemetery plot openings and sales, or amounts given for the upkeep of the cemetery.

00-3400-370 (PROCEEDS-DEMOLITION LIEN) -- Proceeds from the demolition of property for which the Town has a lien.

80-3400-362 (RECREATION - INSTRUCTIONAL) -- Fees paid for classes held by the Parks and Recreation Department.

80-3400-363 (RECREATION - RENTALS) -- Fees paid for the use of park facilities such as the Pavilion, Davant picnic area, Blowing Rock Club House, American Legion building and ball fields. The county also reimburses the Town for some of the expenditures related to the maintenance and operation of Davant Field as part of their rental agreement.

80-3400-364 (RECREATION - DAY CAMP) -- Revenues derived from the Parks and Recreation Department's summer day camp.

80-3400-365 (RECREATION - SPECIAL EVENTS) -- Fees paid for participation in special events such as the July 4th, Christmas, Easter, Halloween, and Monday Night Concert Series events.

80-3400-366 (RECREATION - FIELD TRIPS) -- Revenues reflect the charges for field trips conducted by the Parks and Recreation Department for Summer Day Camp.

80-3400-367 (RECREATION - POOL) -- Revenues generated from the operation of the Town's swimming pool.

80-3400-368 (RECREATION - CONCESSIONS) -- Revenues generated from concessions and drink machines. This does not include any revenues from concessions or machines at the Town pool.

80-3400-369 (RECREATION - COUNTY CONTRIBUTION) -- This revenue represents an appropriation from Watauga County to support Parks & Recreation programs.

80-3400-371 (RECREATION - KINDER ACTIVITIES) -- This revenue represents fees paid to participate in the Kinder sport programs.

80-3400-372 (RECREATION - ATHLETIC ACTIVITIES) -- This revenue represents fees paid to participate in Youth Basketball, and other programs.

80-3400-373 (RECREATION - SPONSORSHIPS) -- This revenue represents fees paid by businesses to sponsor one of the teams in the athletic activities.

80-3400-374 (RECREATION - POOL CONCESSIONS) -- Revenues generated from concessions and the drink machines at the pool.

10-3400-375 (VOL CONTRIBUTION – ES) -- This line item represents revenue received from Blowing Rock Fire & Rescue for their reimbursement for selected operating costs.

80-3400-380 (PARK LEASE) -- These revenues are generated from fees paid by exhibitors for the privilege of participating in Art-in-the-Park which runs May to October and the Fresh Market which runs May to December. The Chamber collects fees and \$10 per exhibitor per date for Art in the Park events and \$2 per exhibitor per date for Fresh Market events is paid to the Town to offset associated costs. Funds paid by the Blowing Rock Chamber for use of the Maple St. parking lot during Wine Festival are also budgeted here.

80-3400-381 (RENTAL INCOME) -- These revenues are from agreements for long term use of Town buildings or property by contract such as the Maple Street Ice House and can include others.

20-3400-385 (SNOW REIMBURSEMENT) -- This line item reflects the reimbursement that the Town receives from the North Carolina Department of Transportation for the snow removal that the Town performs on state-maintained roads.

00-3400-398 (SALE OF FIXED ASSETS) -- Funds received any time a General Fund fixed asset (land, vehicles, or equipment) is surplus and sold.

00-3400-399 (FUND BALANCE APPROPRIATED) -- This amount, if any, is budgeted from the Town's cash reserves to balance the budget in a given year. It may also represent re-appropriations from a prior budget year.

00-3400-400 (TRANSFER FROM CAPITAL FUND) -- This amount is placed in the General account from the Capital account to allocate capital reserve funds for projects such as Parking and Fire Department projects, etc.

80-3400-402 (TRANSFER FROM BRAAC) -- This amount is placed in the General account from the BRAAC fund to allocate funds towards Parks & Recreation salaries for the watering of flowers and hanging baskets.

GENERAL FUND APPROPRIATIONS

GOVERNING BODY – 10-00-4110

00-4110-002 (BOARD COMPENSATION) -- This line item represents the compensation that is paid to the Mayor and the Council. This is paid out quarterly.

00-4110-005 (FICA) -- Represents the Town's portion of Social Security and Medicare coverage.

00-4110-006 (GROUP INSURANCE) -- The Town offers medical, dental, and life insurance coverage to the Mayor and Town Council (6 total) through the Town's group insurance program. Some members decline coverage or are instead reimbursed for their own plans up to the cost of coverage under the State Health Plan which the Town utilizes.

00-4110-014 (TRAVEL/DEVELOPMENT) -- This line item covers expenditures related to the annual Council retreat, conferences, or out-of-town meetings attended by the Mayor and Council Members. This line pays all retreat expenditures for employees attending the retreat or other Council related training. This line item also covers intergovernmental meetings attended by council.

ADMINISTRATIVE/FINANCE – 10-00-4130

00-4130-002 (SALARIES) -- There are five full-time positions charged to this line item: the Town Manager, the Finance Officer, the Town Clerk/Tax Collector/Billing Coordinator, the Account Clerk/Office Assistant and the Payroll Administrator/Accounting Technician.

00-4130-004 (PART-TIME SALARIES) – Funds allocated here cover temporary part-time support to the administration/finance department. (1/2 General Fund and 1/2 Water/Sewer Fund)

00-4130-005 (FICA EXPENSE) -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

00-4130-205 (PART-TIME FICA) – Funds allocated here cover the Town's portion of Social Security and Medicare coverage for temporary part-time support to the administration/finance department. (1/2 General Fund and 1/2 Water/Sewer Fund)

00-4130-006 (GROUP INSURANCE) -- For health, dental and life insurance premiums through the Town's policy for the employees (5) within this area.

00-4130-007 (401K SUPPLEMENT) – The Town makes a contribution for a percent of an employee's salary toward the N.C. 401K Supplemental Retirement System.

00-4130-008 (RETIREMENT) -- All permanent full-time positions with the Town are covered under the NC Local Government Employees Retirement System.

00-4130-011 (TELEPHONE) -- This line item covers the expenditures for phone and modem lines in Town Hall and additional cell phone stipends.

00-4130-012 (PRINTING) -- For business cards, letterhead, envelopes, and other forms used by the Admin./Finance Department.

00-4130-014 (EMPLOYEE DEVELOPMENT) -- This line item is to cover any necessary expenditures related to conferences, workshops, and other training for the Administrative and Finance employees.

00-4130-016 (MAINT/REPAIR EQUIPMENT) -- This line item covers the maintenance agreement for the copy machine and other office equipment.

00-4130-033 (MATERIALS/SUPPLIES) -- General office supplies are charged to this line item.

00-4130-057 (MISCELLANEOUS) -- Miscellaneous expenditures for administrative/finance work are appropriated here.

00-4130-500 (CAPITAL OUTLAY) -- Miscellaneous computer upgrades and copier lease contract costs are charged here.

CENTRAL GOVERNMENT – 10-00-4200

00-4200-003 (LEGAL SERVICES) -- This appropriation covers the legal services provided by the Town Attorney or contract attorneys.

00-4200-004 (AUDIT FEE) -- This line item represents the fee for the annual audit of the Town's accounts as well as costs associated with any required annual actuarial studies.

00-4200-010 (UNEMPLOYMENT REIMBURSEMENT) -- This line represents funds billed by the Employment Security Commission annually for unemployment claims paid against the Town for the prior year. State legislation effective in FY 2013-2014 required Local Governments to build a reserve equal to 1% of total unemployment insurance taxable wages paid or \$214 per employee to be paid quarterly to the NC Unemployment Agency. Having met reserve requirements in FY 2014, unemployment expenditures will now be on a reimbursement basis as they are incurred with unemployment charges.

00-4200-011 (POSTAGE/MAILING) -- This appropriation represents the postage and mailing costs that are incurred by the General Fund departments. Cost for the postage machine lease is divided with the Water Fund postage account.

00-4200-012 (PRINTING) -- For printing of the Town newsletter, tax notices and accounts payable checks.

00-4200-016 (MAINTENANCE AND REPAIR) -- This appropriation covers the maintenance agreement on the Town Hall computers, the software maintenance agreement for the accounting systems, and repairs to the Council Chambers.

00-4200-017 (IT SUPPORT SERVICES) – This appropriation covers monthly contracted Technology support service costs for Town technological equipment also including monthly general business district Wi-Fi service costs.

00-4200-025 (TAX RELEASES/REFUNDS) -- To fund payment of tax releases or refunds for current and prior years property and vehicle taxes.

00-4200-030 (COMMUNITY LIBRARY) -- Contribution to a community organization sponsoring the Town Library.

00-4200-053 (DUES & SUBSCRIPTIONS) -- This line item covers dues and subscriptions to the NC League of Municipalities (including Municipal Environmental Assessment Coalition Participation), the UNC School of Government, the High Country Council of Governments, newspapers, and various professional associations deemed appropriate for the Town to join.

00-4200-054 (INSURANCE/BONDS) -- This account is for the payment of General Fund premiums for the Town's property and liability insurance coverage. It also includes premiums for the General Fund's Workers Compensation coverage. Property & Liability coverage is administered by Dal Snipes Insurance and workers compensation coverage is provided through the pool insurance program administered by the North Carolina League of Municipalities. Costs from Savers Marketing for administration of our dental insurance and flexible health spending programs are charged here for General Fund employees and group member such as ABC and TDA.

00-4200-055 (ADVERTISING/LEGAL NOTICES) --This line is for public hearing notices, legally required advertising, CUP filing fees, and some employment notices.

00-4200-057 (MISCELLANEOUS) -- This line item includes funds for the printing of the community calendar, Town license plates, receptions hosted by the Town, benevolence flowers, and other items of a similar nature.

00-4200-070 (ELECTION EXPENSE) -- This line item includes the expenditures for the elections conducted within the Town. Local Town elections are administered by the Watauga County Board of Elections.

00-4200-080 (ENGINEERING SERVICES) -- This appropriation represents the engineering costs that are incurred for the General Fund not otherwise budgeted. Engineering costs for specific projects are appropriated directly against those projects.

00-4200-100 (TRANSFER TO FUND BALANCE) -- This appropriation places revenue into the General Fund Balance of the Town.

60-4200-200 (PRINCIPAL / INTEREST – LONG TERM DEBT) -- This line item represents expenditures on funds received from any loans issued for long term debt.

00-4200-345 (WATUAGA COUNTY SALES TAX FEE) -- This line item represents the fee payable to Watauga Co. in the amount of 70% of the increase in Sales Tax disbursement due to the change in disbursement method to ad valorem effective in FY 13-2014, rate amended in FY 17-2018.

00-4200-500 (TRANSFER TO FIRE/RESCUE BUILDING DEBT SERVICE) -- This appropriation transfers the funds received from property tax dedicated to the new Fire/Rescue building to the General Capital Project line funding debt service.

00-4200-501 (TRANSFER TO WATER/SEWER CAPITAL PROJECTS) -- This line item is a transfer to the Water/Sewer Capital Projects Fund for improvements.

00-4200-502 (TRANSFER TO WATER/SEWER FUND) -- This line item is a transfer to the Water/Sewer Fund.

00-4200-503 (EMPLOYEE RECOGNITION AND DEVELOPMENT) -- This appropriation is for the employee Christmas dinner, the employee recognition programs, employee service awards, and related items. This line item also covers the department wide Customer Service Initiative including consulting costs.

00-4200-505 (TRANSFER TO CAPITAL PROJECTS) -- This appropriation places revenue into the General Capital Project Fund for various capital needs.

00-4200-901 (G.O. BOND DEBT SERVICE) -- This appropriation covers the debt service costs associated with Series 2016 General Obligation Bond projects.

PUBLIC BUILDINGS – 10-00-4260

00-4260-002 (SALARIES) -- This line item formerly covered the salary for part-time custodial services. – This line item is no longer used.

00-4260-005 (FICA EXPENSE) -- Represents the Town's portion of Social Security and Medicare coverage. – This line item is no longer used.

00-4260-003 (CONTRACTED CLEANING SERVICES) -- This line item covers costs associated with contracted cleaning services for all Town buildings including (Town Hall, Police Department, Parks & Recreation Buildings (American Legion, Club House & Recreation Center) and Fire Station.

00-4260-013 (UTILITIES) -- This line item covers Town Hall power, security lights on Chestnut Street around Town buildings, Town Hall, Edgewood Cottage and 75% of the heating fuel bill for the Memorial Park restrooms.

00-4260-015 (MAINT/REPAIR BUILDINGS) -- General repair items for Town Hall and other public buildings charged here.

80-4260-020 (MUSEUM EXPENSE) -- Expenditures for one telephone line and utilities for the building on Main Street used currently by the Historical Society.

00-4260-033 (MATERIAL/SUPPLIES BUILDING) -- Charges for work on Town Hall, and other miscellaneous supplies here.

00-4260-057 (MISCELLANEOUS) -- Miscellaneous and non-capital Christmas expenditures for public buildings are appropriated here.

00-4260-215 (MAINTENANCE/REPAIR- GROUNDS) -- Appropriations for landscape maintenance and repair on public grounds.

00-4260-233 (MATERIAL/SUPPLIES PUBLIC GROUNDS) -- Appropriations for tree replacement on public grounds.

00-4260-500 (CAPITAL OUTLAY) -- Items will include long term Christmas Decorations and major maintenance and repairs to Town property not otherwise listed.

00-4260-502 (TRANSFER TO CAPITAL PROJECTS FUND) -- Transfers funds from the General Fund to the General Capital Projects Fund.

00-4260-900 (DEBT SERVICE) -- This appropriation covers the debt service costs associated with Town purchases.

POLICE – 10-10-4310

10-4310-002 (SALARIES) -- The salaries for the department's 12 full-time positions (Police Chief, Captain, Lieutenant, 8 Patrol Officers and an Administrative Assistant) are charged to this line item. Retirement separation allowance is paid here also.

10-4310-003 (OVERTIME) -- All police department overtime expenditures charged here.

10-4310-204 (PART-TIME PARKING SALARIES) -- Salaries for part-time parking enforcement are charged here.

10-4310-004 (PART-TIME SALARIES) -- Salaries for all part-time positions are charged to this line item.

10-4310-005 (FICA EXPENSE) -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

10-4310-006 (GROUP INSURANCE) -- For employee's health, dental and life insurance premiums through the Town's policy.

10-4310-007 (401K SUPPLEMENT) -- The Town contributes a percentage of an employee's salary (non-sworn officer) toward the N.C. 401K Supplemental Retirement System.

10-4310-008 (STATE RETIREMENT SYSTEM) -- The Town contributes 12.68% of salaries for the Officers and 12.47% of salaries of other full-time employees to the state retirement system, which also covers retiree's health insurance benefits through the State Health Plan.

10-4310-009 (OFFICERS 401K SUPPLEMENT) -- Sworn officers receive a 5% contribution of the officer's salary toward 401K Supplemental Retirement System.

10-4310-010 (LEASE ON DCI) -- The terminal location fees for the link to the information sources available through the NC SBI are charged to this line item.

10-4310-011 (TELEPHONE) -- Charges for phone and modem lines, cell phone stipends and monthly costs associated with MDT units incurred by the department are charged to this line item.

10-4310-013 (UTILITIES) -- Charges for electrical services for the Police Department are booked to this line item. This line also covers the rescue portion of the utility costs of the vacated fire/rescue building.

10-4310-014 (EMPLOYEE DEVELOPMENT) -- Expenses related to conferences, workshops, and training.

10-4310-016 (MAINT/REPAIR-BLDG/EQUIP) -- General maintenance and repair items for the Police Department.

- 10-4310-017 (MAINT/REPAIR-VEHICLES)** -- General maintenance and repair items for Police Department vehicles.
- 10-4310-020 (CRIMESTOPPERS)** -- Contribution to assist in gathering information on crimes in the area.
- 10-4310-025 (INVESTIGATION COSTS/SUPPLIES)** -- This line item covers the costs of investigation.
- 10-4310-031 (GASOLINE)** -- Gasoline costs for Police vehicles.
- 10-4310-033 (MATERIALS/SUPPLIES)** -- This line item covers materials and supplies used by the Police Department.
- 10-4310-034 (DARE PROGRAM)** -- Materials and supplies used in drug awareness training in Blowing Rock.
- 10-4310-035 (LAUNDRY ALLOWANCE)** -- This line item covers the annual laundry allowance. Paid semi-annually.
- 10-4310-036 (UNIFORMS)** -- This line covers uniforms, handcuffs, and accessories for the Police Department.
- 10-4310-057 (MEDICAL)** -- This line item covers physical examinations for new police personnel, any required immunizations, and DOT required random drug testing.
- 10-4310-058 (E-911 EXPENSE)** -- This appropriation covers funds paid to Watauga County to provide consolidated emergency dispatch services to the Town.
- 10-4310-116 (MAINTENANCE CONTRACTS)** -- This appropriation covers contracts for the base radio, mobile radios, portable radios, the recording system, computer, and copier.
- 10-4310-500 (CAPITAL OUTLAY)** -- This appropriation covers capital purchases.
- 10-4310-600 (GRANT EXPENSE - PD)** -- This line item covers reimbursable expenses associated with grants awarded to the Police Department.
- 10-4310-900 (DEBT SERVICE)** -- This appropriation covers debt payments for vehicles and other capital purchases for this department.

FIRE – 10-10-4340

- 10-4340-002 (SALARIES)** -- The salaries for the Emergency Services Director, 3 Engineer/Paramedics, an Assistant Chief- Operations, a Support Services Captain and a Training Division Captain are charged to this line item.
- 10-4340-003 (CALLBACK TIME)** -- This line item covers the salary expenses for staff returning during off time for emergency calls.
- 10-4340-004 (PART-TIME SALARIES)** -- This line item covers part-time staffing.
- 10-4340-005 (FICA EXPENSE)** -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.
- 10-4340-006 (GROUP INSURANCE)** -- For employee's health, dental, and life insurance premiums through the Town's policy.
- 10-4340-007 (401K SUPPLEMENT)** -- The Town contributes a percent of an employee's salary toward the N.C. 401K Supplemental Retirement System.
- 10-4340-008 (RETIREMENT)** -- All permanent full-time positions with the Town are covered under the NC Local Government Employees Retirement System. The rate of contribution also covers retiree's health insurance benefits through the State Health Plan.
- 10-4340-011 (TELEPHONE)** -- This line item covers the expenditures for phone and modem lines.
- 10-4340-014 (EMPLOYEE DEVELOPMENT)** -- This line item covers training and travel expenditures for the department. The volunteer department pays for a portion of employee development through their budget.
- 10-4340-016 (MAINT/REPAIR-BLDG/EQUIP)** -- General maintenance and repair items for the Emergency Services Department are charged here.
- 10-4340-017 (MAINT/REPAIR-VEHICLES)** -- General maintenance and repair items for department vehicles are charged here.
- 10-4340-031 (GASOLINE/DIESEL)** -- Diesel and gasoline costs for emergency vehicles.
- 10-4340-033 (MATERIALS/SUPPLIES)** -- This line item covers paper products, other materials, and office supplies.
- 10-4340-036 (UNIFORMS)** -- This line item covers the uniforms for the paid staff.

10-4340-050 (CONTRIBUTION TO FIRE DEPARTMENT) -- This line contributed funds to the Volunteer Fire department to offset a portion of the operating costs in prior years. Per consent of the Blowing Rock Fire & Rescue, this line was discontinued as the Town absorbed the personnel costs.

10-4340-057 (MEDICAL) -- This line item covers physical examinations for new personnel, any required immunizations, and DOT required random drug testing.

10-4340-213 (UTILITIES) -- Charges for electrical services for the Fire/Rescue Building are booked to this line item.

10-4340-250 (CONTRIBUTION TO RESCUE SQUAD) -- Formerly contributed by the Town to assist with the operating costs of the Volunteer Rescue Squad, the Town currently insures vehicles for the rescue squad in lieu of this contribution.

10-4340-500 (CAPITAL OUTLAY) -- This appropriation covers the purchase of capital items.

PLANNING & INSPECTIONS – 10-40-4350

40-4350-002 (SALARIES) -- There are three full-time positions charged to this line item: the Planning and Zoning Director, the Building Inspector, and the Administrative Assistant/Code Enforcement Officer.

40-4350-004 (INTERN / PART-TIME SALARIES) -- Planning interns are used to assist with research and other work as needed and may or may not be paid, based on agreements. This line item also covers the salary of part-time inspection services.

40-4350-005 (FICA EXPENSE) -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

40-4350-006 (GROUP INSURANCE) -- For employee's health, dental and life insurance premiums through the Town's policy.

40-4350-007 (401K SUPPLEMENT) -- The Town contributes a percentage of an employee's salary toward the N.C. 401K Supplemental Retirement System.

40-4350-008 (RETIREMENT) -- All permanent full-time positions with the Town are covered under the NC Local Government Employees Retirement System. The rate of contribution also covers retiree's health insurance benefits through the State Health Plan.

40-4350-011 (TELEPHONE) -- This line item covers the expenditures for phone lines, fax lines and cell phone stipends.

40-4350-012 (PRINTING) -- Allocation for printing forms used by planning department and building code excerpt books.

40-4350-014 (EMPLOYEE DEVELOPMENT) -- This line item covers training and travel expenditures for the planning and inspection employees.

40-4350-017 (MAINT/REPAIR-VEHICLES) -- General maintenance and repair items for Planning Department vehicles are charged here.

40-4350-031 (GASOLINE) -- Diesel and gasoline costs for Planning Department vehicles.

40-4350-033 (MATERIALS/SUPPLIES) -- This line item covers paper products, other materials, and office supplies used by the department.

40-4350-040 (CONTRACTED SERVICES) -- Costs for contractual reviews of all plans for Planning Board and Board of Adjustment meetings. Charges for contracted comprehensive plan surveys are also charged here (completed every 10 years).

40-4350-050 (HOMEOWNERS RECOVERY FUND) -- Fee paid to NC Licensing Board for General Contractors per state mandate, calculated by permits issued.

40-4350-057 (MISCELLANEOUS) -- Boot allowance for Director and Building Inspector and other miscellaneous expenditures are appropriated here.

40-4350-355 (BUILDING PERMIT REFUNDS) -- This line item is used to cover refunds of building permits if permit fees were originally collected in the previous fiscal year. This line item runs at a zero budget as a refund such as this is rare.

40-4350-356 (ZONING FEE REFUNDS) -- This line item is used to cover refunds of zoning fees if zoning fees were originally collected in the previous fiscal year. This line item runs at a zero budget as a refund such as this is rare.

40-4350-400 (ORDINANCE ENFORCEMENT/DEMOLITION) -- This line item covers demolition costs associated with ordinance enforcement.

40-4350-500 (CAPITAL OUTLAY) -- This appropriation covers the Geographic Information System (GIS) contracted costs for maintenance and updates and other capital items as needed.

PUBLIC WORKS - STREETS – 10-20-4500

20-4500-002 (SALARIES) -- Seven full-time positions are charged to this line item: the Director of Public Works, a Superintendent of Public Works, three (3) Equipment Operator I and two (2) Equipment Operator II.

20-4500-003 (OVERTIME) -- Street department overtime expenditures charged here.

20-4500-004 (STREET SEASONAL SALARIES) -- This line formerly covered charges for a contracted licensed ORC are charged here (note: FY 2013-2014 Budget no longer funds this position).

20-4500-005 (FICA EXPENSE) -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

20-4500-006 (GROUP INSURANCE) -- For employee's health, dental and life insurance premiums through the Town's policy.

20-4500-007 (401K SUPPLEMENT) -- The Town contributes a percentage of an employee's salary toward the N.C. 401K Supplemental Retirement System.

20-4500-008 (RETIREMENT) -- All permanent full-time positions with the Town are covered under the NC Local Government Employees Retirement System. The rate of contribution also covers retiree's health insurance benefits through the State Health Plan.

20-4500-011 (TELEPHONE) -- This line item covers the expenditures for phone lines in the warehouse and cell phone stipends.

20-4500-013 (STREET LIGHTING) -- This figure reflects the charges received by the Town from Blue Ridge Energy for the streetlights in the Town system.

20-4500-014 (EMPLOYEE DEVELOPMENT) -- This line item covers training and travel expenditures for Street Department classes.

20-4500-015 (CEMETERY MAINTENANCE AND REPAIR) -- This amount is appropriated for the ongoing maintenance of Woodlawn Cemetery.

20-4500-016 (MAINT/REPAIR-EQUIPMENT) -- General maintenance and repair items for street equipment are charged here.

20-4500-017 (MAINT/REPAIR-VEHICLES) -- General maintenance and repair items/parts for Street Department vehicles are charged here.

20-4500-018 (VEHICLE MAINTENANCE-CONTRACT) -- General maintenance and annual inspections for all Town vehicles are charged here.

20-4500-031 (GASOLINE/DIESEL) -- Diesel and gasoline costs for street vehicles.

20-4500-033 (MATERIALS/SUPPLIES) -- This line item covers road salt, gravel, asphalt, concrete and other materials.

20-4500-034 (SAFETY SUPPLIES) -- This line item covers safety supplies for the department.

20-4500-036 (UNIFORMS) -- Costs for gloves, shirts, pants, boots, overalls and jackets for street employees appropriated here.

20-4500-040 (CONTRACTED SERVICES) -- Contract costs for private labor to assist the Town with right of way clearing, tree and leaf removal, etc...

20-4500-052 (PHYSICAL EXAMS) -- Exams are required prior to employment with the Town. Also covers required DOT random drug testing.

20-4500-057 (MISCELLANEOUS) -- This line covers various miscellaneous expenditures. Also includes funds for the Master Signage Plan.

20-4500-060 (WAREHOUSE EXPENSE) -- Motor oil, oil dry, degreaser, parts cleaner, paper products and other supplies used at the warehouse are appropriated here.

20-4500-061 (WAREHOUSE UTILITIES) -- This line item covers the utilities for the warehouse.

20-4500-062 (WAREHOUSE MAINTENANCE/REPAIR) – This line item covers maintenance and repair costs associated with the Public Works warehouse on Cone Rd.

20-4500-063 (WAREHOUSE MATERIALS/SUPPLIES) – This line item covers materials and supplies for the warehouse such as paper products, soap, writing utensils, etc.

20-4500-333 (SIDEWALKS) -- For the construction and repair of sidewalks, used in addition to capital project funds.

20-4500-500 (CAPITAL OUTLAY) -- This appropriation covers capital purchases.

20-4500-501 (TRANSFER - CAPITAL PROJECTS, SIDEWALKS) -- This transfer is for sidewalk capital projects.

20-4500-502 (TRANSFER – STORM WATER) -- This transfer is for storm water improvement projects.

20-4500-570 (POWELL BILL) -- Allocation from the State of North Carolina for maintaining, repairing, constructing, reconstructing, or widening streets. The allocation may also be used for drainage improvements, curb and gutter improvements, and bikeways.

20-4500-571 (SPECIAL PAVING) -- This appropriation is for paving beyond that which is funded out of the Powell Bill allocation per the master paving plan.

20-4500-900 (DEBT SERVICE) -- This appropriation covers debt payments for vehicles and other capital purchases for this department.

PUBLIC WORKS - SANITATION – 10-30-4700

30-4700-002 (SALARIES) -- Four full-time positions are charged to this line item: one (1) Sanitation Equipment Operator and three (3) Sanitation Collectors.

30-4700-003 (OVERTIME) -- Sanitation overtime expenditures are charged here.

30-4700-004 (CONTRACTED HAULING - CONTAINERS) -- Expenditures for Republic Services hauling is charged here, including additional charges on business recycling.

30-4700-005 (FICA EXPENSE) -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

30-4700-006 (GROUP INSURANCE) -- For employee's health, dental and life insurance premiums through the Town's policy.

30-4700-007 (401K SUPPLEMENT) -- The Town contributes a percentage of an employee's salary toward the N.C. 401K Supplemental Retirement System.

30-4700-008 (RETIREMENT) -- All permanent full-time positions with the Town are covered under the NC Local Government Employees Retirement System. The rate of contribution also covers retiree's health insurance benefits through the State Health Plan.

30-4700-017 (MAINT/REPAIR-VEHICLES) -- General maintenance and repair items for sanitation vehicles are charged here.

30-4700-031 (GASOLINE/DIESEL) -- Diesel and gasoline costs for sanitation vehicles.

30-4700-033 (MATERIALS/SUPPLIES) -- This line item covers materials used by this department.

30-4700-034 (SAFETY SUPPLIES) -- This line item covers safety supplies for the department.

30-4700-036 (UNIFORMS) -- Costs for gloves, shirts, pants, boots, overalls and jackets for sanitation employees appropriated here.

30-4700-057 (MISCELLANEOUS) -- Miscellaneous expenditures for sanitation work are appropriated here, such as trash cans and bags, dumpster repair, etc.

30-4700-100 (RESIDENTIAL CURBSIDE RECYCLEING) -- This line item is used to pay a private contractor for the residential curbside recycling pickup for approximately 1570 homes weekly for a charge of \$3.00 per month or \$6.00 bi-monthly per home.

30-4700-118 (COUNTY LANDFILL FEES) -- Covers costs associated with commercial landfill tipping fees.

30-4700-500 (CAPITAL OUTLAY) -- This appropriation covers capital purchases for this area.

30-4700-900 (DEBT SERVICE) -- This appropriation covers debt payments for vehicles and other capital purchases for this department.

PARKS AND RECREATION – 10-80-6100

80-6100-002 (SALARIES) -- The salaries for the Director, Recreation Program Specialist, Maintenance Technician, Landscape Specialist Director, Landscape Specialist, Landscape Specialist/Stone Mason and Park Maintenance/Landscape Assistant are charged to this line item. Note: Beginning FY 12-13 contributions from the Blowing Rock Appearance Advisory Commission were made here to supplement a portion of the Landscape Specialist's salary to cover salary expenses involved with water flowers/hanging baskets.

80-6100-202 (SALARIES-SEASONAL) -- This line covers temporary pool, park, day camp, and kinder program staff.

80-6100-003 (OVERTIME) -- P&R department overtime expenditures charged here.

80-6100-005 (FICA EXPENSE) -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

80-6100-205 (FICA EXPENSE-SEASONAL) -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

80-6100-006 (GROUP INSURANCE) -- For employee's health, dental and life insurance premiums through the Town's policy.

80-6100-007 (401K SUPPLEMENT) -- The Town contributes a percentage of an employee's salary toward the N.C. 401K Supplemental Retirement System.

80-6100-008 (RETIREMENT) -- All permanent full-time positions are covered under the NC Local Gov't Emp Ret System. The rate of contribution also covers retiree's health insurance benefits through the State Health Plan.

80-6100-011 (TELEPHONE) -- This line item covers the expenditures for phone lines and cell phone stipends.

80-6100-012 (PRINTING) -- Allocation for printed forms used by department and any advertising items printed, such as posters or flyers.

80-6100-013 (UTILITIES-PARK/OFFICE) -- This line item covers the utilities for specified park lights and the parks and recreation building. This line will also cover the fire portion of the utility costs of the vacated fire/rescue building. This line item also covers 25% of the heating fuel bill for the Memorial Park restrooms.

80-6100-014 (EMPLOYEE DEVELOPMENT) -- This line item covers training and travel expenditures for landscape and park employees.

80-6100-015 (MAINT/REPAIR-PARK) -- General maintenance and repair items for parks and outside areas are charged here.

80-6100-016 (MAINT/REPAIR-OFFICE) -- General maintenance and repair items for the office and the building are charged here.

80-6100-017 (MAINT/REPAIR-VEHICLES) -- Repair items for department's vehicles are charged here.

80-6100-031 (GASOLINE) -- Diesel and gasoline costs for this department's vehicles.

80-6100-033 (MATERIALS/SUPPLIES) -- This line item covers paper products, other materials, and office supplies.

80-6100-036 (UNIFORMS) -- Costs for the boot allowances, gloves, shirts and jackets are appropriated here.

80-6100-048 (CONCESSIONS-PARK) -- Costs for stocking park vending machines charged here.

80-6100-055 (ADVERTISING) -- Ads for department employment opportunities and other departmentally specific ads.

80-6100-056 (SPECIAL EVENTS) -- Events include, but are not limited to, July 4th, Monday Night Concert Series, Halloween, Christmas in the Park and Parade, and Golden Egg Hunt.

80-6100-057 (MISCELLANEOUS) -- Miscellaneous expenditures not otherwise designated are appropriated here, as well as DOT required random drug testing.

80-6100-059 (ATHLETIC PROGRAMS) -- Costs for Youth Basketball, Kinder T-Ball, Kinder Soccer, and Kinder Basketball, and gym equipment are charged here.

80-6100-060 (BRAAC) -- Funds for BRAAC to use in beautifying Blowing Rock and covers utility cost for the BRAAC Fountain in Broyhill Lake.

80-6100-070 (AMERICAN LEGION) -- Costs to operate and maintain the American Legion Building.

80-6100-073 (AMERICAN LEGION- UTILITIES) -- Utility costs to operate the American Legion Building.

80-6100-133 (MATERIALS/SUPPLIES-DAY CAMP) --This line item covers snacks, paper products, materials, and office supplies used for day camp.

80-6100-150 (Contracted Services- Legacy Garden) – Covers charges for contracted maintenance, repairs and improvements to the Legacy Garden.

80-6100-158 (FIELD TRIPS) -- Expenditures for trips for day camper and other appropriate groups.

80-6100-175 (FIELD TRIPS - ADULT) -- Expenditures for trips for adult groups. Tickets and any other trip costs included here.

80-6100-215 (MAINT/REPAIRS-GROUNDS) -- Charges to maintain equipment used for grounds maintenance; primarily around public buildings.

80-6100-233 (MATERIAL/SUPPLIES-GROUNDS) -- Charges for plants, flowers, mulch, and supplies. Includes Mayview Lake pond maintenance contract.

80-6100-250 (TRAIL MAINTENANCE CONTRACT) -- This line item previously paid for contracted maintenance of the Glen Burney Trail, the care taker of the trail is now paid from the parks and recreation seasonal salaries line.

80-6100-313 (UTILITIES- CLUB HOUSE) -- This line item covers the utilities (electric and gas) for the Blowing Rock Club House.

80-6100-315 (MAINTENANCE/REPAIR- CLUB HOUSE) – This line item covers maintenance and repairs to the Club House building.

80-6100-333 (MATERIALS/SUPPLIES- CLUB HOUSE) -- This line item covers paper products and other materials used at the Blowing Rock Club House.

80-6100-413 (UTILITIES/POOL AREA) -- This line item covers the utilities for the pool area.

80-6100-416 (MAINT/REPAIR-POOL) -- General maintenance and repair items for the pool area are charged here.

80-6100-433 (MATERIALS/SUPPLIES-POOL) -- This line item covers paper products, chemicals, and office supplies used for pool operations.

80-6100-448 (CONCESSIONS-POOL) -- Costs for pool vending machines, drinks and snacks, are charged here.

80-6100-500 (CAPITAL OUTLAY) -- This appropriation covers capital purchases for this area.

80-6100-501 (TRANSFER TO POOL) -- Transfer to General Capital Projects to set aside funds for major pool renovations and repairs.

80-6100-502 (TRANSFER TO CAPITAL PROJECTS) -- Transfer to General Capital Projects to fund projects per the Town Parks, Recreation, and Landscaping Master Plan.

80-6100-900 (DEBT SERVICE) -- This covers debt payments for this department.

BLOWING ROCK APPEARANCE ADVISORY COMMISSION (BRAAC) REVENUE ACCOUNTS – 15-

00-3400-329 (INTEREST INCOME) -- This line item represents the interest that this Fund earns on its investments.

00-3400-350 (DONATIONS- GENERAL) -- This line items represents general donations/contributions made to BRAAC.

00-3400-351 (DONATIONS- HANGING BASKETS) -- This line item represents donations made towards memorial/honorary hanging baskets.

00-3400-352 (DONATIONS- CEMETERY) -- This line item represents donations/contributions made by citizens for maintenance of the entry of Woodlawn Cemetery.

00-3400-333 (MISCELLANEOUS) -- This line item represents proceeds from miscellaneous sources during the year.

00-3400-360 (GRANTS) -- This line item represents grant income from grants awarded to the commission via the Town.

APPROPRIATIONS – 15-

00-6100-501 (PICNIC SHELTER PROJECT) -- Funds in this line item have been allocated towards landscape/planting initiatives at the pool picnic shelter.

00-6100-502 (INTERN SALARY) – BRAAC intern support salary costs are charged here.

00-6100-504 (DAVANT FIELD PROJECT) -- Funds in this line item have been allocated towards landscape/planting initiatives at Davant Field.

00-6100-505 (INERN FICA) -- BRAAC's portion of Social Security and Medicare coverage associated with Intern support. They equal 7.65% of the gross wages paid.

00-6100-510 (BANK SERVICE CHARGES) -- This line item covers bank service charges associated with the operating account (note: these funds are pro-rated out based on budget percentage, as the Town operates using a central bank account for all funds).

00-6100-515 (CLEAN-UP DAY) -- Expenses associated with the annual Town Clean-up Day are charged to this account.

00-6100-520 (FLOWERS/LANDSCAPING) -- This line item covers costs of flowers and landscaping.

00-6100-057 (MISCELLANEOUS) -- This line item covers miscellaneous expenditures not otherwise classified.

00-6100-537 (P.O. BOX RENTAL) -- This line item covers the rental fee of the BRAAC P.O. Box.

00-6100-540 (PRINTING) -- Printing expenses associated with the annual BRAAC donation letter are charged to this line item.

00-6100-545 (MAINTENANCE/REPAIR-VEHICLES) -- This line item covers charges for maintenance and repair of vehicles.

00-6100-500 (TRANSFER TO GENERAL FUND) -- This line item transfers an allocation towards the Parks & Recreation Landscape Specialists salary for watering of flowers and BRAAC hanging baskets.

00-6100-502 (CONTRACTED SERVICES) -- This line item covers contacted labor used in accomplishing BRAAC initiatives/projects.

GENERAL & WATER/SEWER FUND CAPITAL PROJECTS

For Revenue and Expenditure account details see the General Capital and Utility Capital Fund Revenue and Expenditures section of the Budget document as well as Appendix 5 Capital Improvements Plan section.

WATER AND SEWER FUND

REVENUE – 30-91-3400

91-3400-300 (WATER CONSERVATION EQUIPMENT SALES) -- This line item represents proceeds from the sale of water conservation equipment made available to residents by the Town in times of drought or when water conservation is necessary (e.g. rain barrels). Equipment is typically sold to consumers at the cost to the Town. This line item is a zero based budget line.

91-3400-329 (INTEREST INCOME) -- This line item represents the interest that the Town earns on its investments.

91-3400-330 (TRANSFER IN- GENERAL FUND) -- This line item transfers funds into the water/sewer fund from the general fund.

91-3400-331 (TRANSFER IN FROM WATER/SEWER CAPITAL PROJECTS) -- This line item transfers funds into the water/sewer fund from the water/sewer capital fund.

91-3400-333 (PROCEEDS FROM LONG TERM DEBT) -- This line item represents proceeds that are received from any loans issued for long-term debt.

91-3400-335 (MISCELLANEOUS INCOME) -- This line item represents proceeds from miscellaneous sources during the year, including surplus equipment, etc...

91-3400-371 (CHARGES FOR WATER SERVICE) -- Revenue billed on water service customers as detailed in fee/rate schedule.

91-3400-372 (CHARGES FOR SEWER SERVICE) -- Revenue billed on sewer service customers as detailed in fee/rate schedule.

91-3400-377 (LATE PAYMENT FEES) -- Fee is a percent of past due balance on water and sewer service.

91-3400-373 (TAPS/CONNECTIONS) -- Water taps and sewer taps are done by Town employees with customer charged for actual material costs and labor.

91-3400-374 (WATER IMPACT FEES) -- Fee charged for water use, on a per bedroom basis for residential customers and on a flow/usage formula for commercial customers. Exact charges are detailed in the fee/rate schedule.

91-3400-375 (SEWER IMPACT FEES) -- Fee charged for sewer use, on a per bedroom basis for residential customers and on a flow/usage formula for commercial customers. Exact charges are detailed in the fee/rate schedule.

91-3400-376 (RECONNECT FEE) -- A fee charged for customers who disconnect and reconnect water/sewer services. Exact charges are detailed in the fee/rate schedule.

91-3400-378 (WATER INTERCONNECTION CHARGE) -- A fee charged to cover the debt service on the proposed Boone-Blowing Rock interconnection. Exact charges are detailed in the fee/rate schedule.

91-3400-398 (SALE OF FIXED ASSETS) -- Funds received any time a Water/Sewer Fund fixed asset (land, vehicles, or equipment) is surplus and sold.

60-3400-500 (PUBLIC WORKS FACILITY FINANCING (25% OF FACILITY)) -- This line item represents installment loan proceeds to fund the Public Works warehouse. 25% of the project has been appropriated here as this amount of its functionality will be Water/Sewer Fund related, with the remaining 75% being General Fund related.

WATER AND SEWER FUND APPROPRIATIONS ADMINISTRATIVE – 30-91-7110

91-7110-002 (SALARIES) -- The salary for the Receptionist/Accounts Payable Clerk is charged to this line item.

91-7110-005 (FICA EXPENSE) -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

91-7110-004 (PART-TIME SALARIES) -- Funds allocated here cover temporary part-time support to the administration/finance department. (1/2 General Fund and 1/2 Water/Sewer Fund)

91-7110-205 (PART-TIME FICA) -- Funds allocated here cover the Town's portion of Social Security and Medicare coverage for temporary part-time support to the administration/finance department. (1/2 General Fund and 1/2 Water/Sewer Fund)

91-7110-006 (GROUP INSURANCE) -- For employee's health, dental and life insurance premiums through the Town's policy.

91-7110-007 (401K SUPPLEMENT) -- The Town contributes a percentage of an employee's salary toward the N.C. 401K Supplemental Retirement System.

91-7110-008 (RETIREMENT) -- All permanent full-time positions with the Town are covered under the NC Local Government Employees Retirement System. The rate of contribution also covers retiree's health insurance benefits through the State Health Plan.

91-7110-010 (UNEMPLOYMENT REIMBURSEMENT) -- This line represents funds billed by the Employment Security Commission annually for unemployment claims paid against the Town for the prior year.

91-7110-011 (POSTAGE) -- Postage for water billings and half of lease on postage machine.

91-7110-012 (PRINTING) -- Allocation for printing forms and bills used by water department.

91-7110-054 (INSURANCE) -- This account is for the payment of Water Fund premiums for the Town's property and liability insurance coverage. It also includes premiums for the Water Fund's Workers Compensation coverage.

91-7110-057 (MISCELLANEOUS EXPESE) -- Miscellaneous expenditures not otherwise designated are appropriated here.

91-7110-083 (PRINCIPAL ON SEWER DEBT) -- This line item formerly covered the principal portion of annual sewer bond debt payment. Bond was retired in FY 2011-2012.

91-7110-084 (INTEREST ON SEWER DEBT) -- This line item formerly covered the interest portion of semi-annual sewer bond debt payment. Bond was retired in FY 2011-2012.

91-7110-300 (WATER CONSERVATION EQUIPMENT) -- This line item represents expenses associated with water conservation equipment made available to residents by the Town in times of drought or when water conservation is necessary (e.g. rain barrels). Equipment is typically sold to consumers at the cost to the Town.

91-7110-502 (CAPITAL OUTLAY) -- This appropriation covers capital purchases and may include charges for GIS services to list water and sewer line locations.

91-7110-510 (WATER INTERCONNECTION PROJECT) -- This appropriation covers the debt service payment on the Boone-Blowing Rock interconnection.

91-7110-631 (CONTINGENCY) -- Used to allow for previously unappropriated expenditures.

91-7110-721 (ENGINEERING SERVICES) -- This appropriation represents the engineering costs that are incurred by the Water Fund departments. Engineering costs for specific projects are appropriated directly against those projects.

91-7110-000 (DEPRECIATION) -- **For auditor use only.** Used to record depreciation expense on Water Fund assets.

91-7110-505 (TRANSFER TO W/S CAPITAL PROJECTS) -- Transfer to Water/Sewer Capital Projects for major projects on water or sewer lines, lift stations, and other water fund operations per the Water and Sewer System Capital Improvement Plan.

91-7110-900 (DEBT SERVICE) -- This appropriation covers debt payments.

60-7110-200 (PRIN./INT.- INSTALLMENT LOAN) -- This line item is used for expenses funded by any loans issued for long term debt such as capital equipment or vehicles.

60-7110-901 (G.O. BOND DEBT SERVICE) -- This appropriation covers the debt service costs associated with Series 2016 General Obligation Bond projects.

WATER AND SEWER FUND – PLANT OPERATIONS – 30-91-7120

91-7120-002 (SALARIES) -- The salaries for the Director of Plant Operations, two Senior Plant Operators, and a Plant Operator are charged to this line item.

91-7120-003 (OVERTIME) -- Plant operation overtime expenditures are charged here.

91-7120-005 (FICA EXPENSE) -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

91-7120-006 (GROUP INSURANCE) -- For employee's health, dental and life insurance premiums through the Town's policy.

91-7120-007 (401K SUPPLEMENT) -- The Town contributes a percentage of an employee's salary toward the N.C. 401K Supplemental Retirement System.

91-7120-008 (RETIREMENT) -- All permanent full-time positions with the Town are covered under the NC Local Government Employees Retirement System. The rate of contribution also covers retiree's health insurance benefits through the State Health Plan.

91-7120-011 (TELEPHONE) -- This line item covers the expenditures for phone lines and DSL/dial-up internet lines. This line item also covers phone/alarm lines and cell phone stipends.

91-7120-013 (UTILITIES) -- The electricity and propane for the lift stations, water treatment plant, and wastewater treatment plant as well as the Water Interconnect Pump Station are charged to this line item.

91-7120-014 (EMPLOYEE DEVELOPMENT) -- This line item covers training and travel expenditures for plant operation employees.

91-7120-016 (MAINT/REPAIR-EQUIPMENT) -- General maintenance and repair items for plant and lift station equipment are charged here.

91-7120-031 (GASOLINE) -- Gasoline costs for plant operation vehicles.

91-7120-033 (MATERIALS AND SUPPLIES) -- This line would include cleaning products, office supplies, dumpster rental, and other miscellaneous expenditures.

91-7120-034 (SLUDGE COMPOSTING) -- The Town contracts sludge hauling for a fee. Specific cost and details are laid out in the contract.

91-7120-036 (UNIFORMS) -- Costs for the boot allowance, gloves, shirts, and jackets for plant operation employees appropriated here.

91-7120-053 (PERMITS AND DUES) -- This line covers costs for required permits for the Town water and wastewater systems.

91-7120-057 (MISCELLANEOUS) -- Miscellaneous expenditures not otherwise designated are appropriated here, as well as DOT required random drug testing.

91-7120-104 (LAB CONTRACT) -- This line item covers laboratory services that are necessary to meet system testing requirements.

91-7120-333 (CHEMICALS) -- Chemicals that are used in the processing of water and wastewater are charged to this line item.

91-7120-500 (CAPITAL OUTLAY) -- This appropriation covers capital purchases for this area.

91-7120-900 (DEBT SERVICE) -- This appropriation covers debt payments for vehicles and other capital purchases for this department.

WATER AND SEWER FUND - FIELD OPERATIONS – 30-91-7120

91-7120-202 (SALARIES) -- The salaries for one (1) Heavy Equipment Operators, one (1) Light Equipment Operator and two (2) Equipment Operator II are charged to this line item.

91-7120-203 (OVERTIME) -- Field operation overtime expenditures are charged here.

91-7120-205 (FICA EXPENSE) -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

91-7120-206 (GROUP INSURANCE) -- For employee's health, dental and life insurance premiums through the Town's policy.

91-7110-207 (401K SUPPLEMENT) -- The Town contributes a percentage of an employee's salary toward the N.C. 401K Supplemental Retirement System.

91-7120-208 (RETIREMENT) -- All permanent full-time positions with the Town are covered under the NC Local Government Employees Retirement System. The rate of contribution also covers retiree's health insurance benefits through the State Health Plan.

91-7120-214 (EMPLOYEE DEVELOPMENT) -- This line item covers training and travel expenditures for field operation employees.

91-7120-216 (MAINT/REPAIR-EQUIPMENT) -- General maintenance and repair items for field operation equipment are charged here.

91-7120-217 (MAINTENANCE/REPAIR- LIFT STATION) -- General maintenance and repair items related to the sewer lift stations.

91-7120-231 (GASOLINE/DIESEL) -- Diesel and gasoline costs for field operation vehicles.

91-7120-233 (MATERIALS AND SUPPLIES) -- This line item would include items such as repairs to handhelds, water and sewer pipe, fill, and gravel used in the field.

91-7120-235 (SAFETY SUPPLIES) -- This line item covers safety supplies for the department.

91-7120-236 (UNIFORMS) -- Costs for the boot allowance, gloves, shirts, and jackets for field operation employees appropriated here.

91-7120-257 (MISCELLANEOUS) -- Miscellaneous expenditures not otherwise designated are appropriated here, as well as DOT required random drug testing.

91-7120-502 (CAPITAL OUTLAY) -- This appropriation covers capital purchases for this area.

91-7120-505 (TRANSFER TO CAPITAL PROJECTS) -- Formerly used to Transfer to Water/Sewer Cap Projects for major projects on water or sewer lines, lift stations, and other water fund operations per the Water and Sewer System Capital Improvement Plan. (Note: Account # 30-91-7110-505 has replaced this line item)

91-7120-950 (DEBT SERVICE) -- This appropriation covers debt payments for vehicles and other capital purchases for this department.