



Town of Blowing Rock

Date: *Tuesday, June 13, 2023, 6:00 p.m.*

Location: 1036 Main Street, Blowing Rock, NC 28605

Agenda

VIII.	OFFICIALS REPORTS & COMMENTS: <ol style="list-style-type: none"> 1. Mayor 2. Council Members 3. Town Attorney 4. Town Manager 	
IX.	CLOSED SESSION – NCGS 143-318.11. (a)(3) – To consult with attorney retained by the public body in order to preserve the attorney-client privilege.	
X.	ADJOURNMENT/RECESS...<i>Mayor Charles Sellers entertains a motion and second to adjourn or recess the meeting.</i>	

Town Council Meeting - Tuesday, May 9th, 2023

The Town of Blowing Rock Town Council met for their regular monthly meeting on Tuesday, March 14, at 6:00 p.m. The meeting took place at Town Hall located at 1036 Main Street Blowing Rock, NC. Present were Mayor Charlie Sellers, Mayor Pro-Tem Doug Matheson and Council Members Albert Yount, David Harwood, Melissa Pickett, and Pete Gherini. Others in attendance were Town Manager Shane Fox, Town Attorney Allen Moseley, Town Engineer Doug Chapman, Police Chief Aaron Miller, Planning Director Kevin Rothrock, Emergency Services Director Kent Graham, Finance Officer Nicole Norman, IT Director Thomas Steele, Public Works Director Matt Blackburn, and Town Clerk Hilari Hubner were unable to attend.

Mon, May 15, 2023, 3:54PM • 3:01:06

SUMMARY KEYWORDS

project, town, underground utilities, paid, main street, years, phase, council, put, blowing, people, parking, Shane, cost, rock, move, tonight, vote, talk, residents.

SPEAKERS

Kevin Rothrock, Melissa Pickett, Aaron Miller, Mike Quinto, Hilari Hubner, Brian Summers, Aidan Waite, Hunt Shuford, Shane Fox, Pete Gherini, Richard Gambill, Doug Matheson, Bill Hall, Allen Moseley, Cobb Milner, Albert Yount, All, Charlie Sellers, William Brinker, Jenny Miller, Ben Powell, Erica Brinker, Nicole Norman, Doug Chapman, David Harwood, Sue Sweeting, Kristen Brown, Tom Barrett, John Grafe

Charlie Sellers

Good afternoon, ladies and gentlemen, welcome to our May 9th Town Council meeting. Roll call for attendance. All were present. Approval of the minutes from the April 11, 2023, regular and closed session meeting minutes.

Pete Gherini

Motion to approve.

Doug Matheson

Second.

All

Unanimously approved.

Charlie Sellers

Regular agenda adoption. Motion to approve?

Doug Matheson

Motion to approve.

Melissa Pickett

Second.

All

Unanimously approved.

Charlie Sellers

Consent Agenda; Budget Amendment #2023-09, Tax Release #2022-09, #2022-04 and Mayview Madness Race Approval. Do I have a motion to approve?

David Harwood

Motion to approve.

Melissa Pickett

Second.

All

Unanimously approved.

Charlie Sellers

Public comment section, this will be limited to 3 minutes. If you are with a group of people and you all have the same thought or idea. It's probably best not to replicate that. Have that individual say that you are speaking for Joe, Don, David, Virginia or whoever. That's our request and we do want everybody to be heard. But if we can refrain from duplicating comments, that would be really great. Okay, so we can get this meeting, moving along and get to the issues at hand. So that being said, do we have everybody signed up that wants to speak? Great, first on the list, Charlie Sellers. It's a little unusual Council, excuse me, I'm gonna step down here.

Doug Matheson

State your name and address.

Charlie Sellers

Give me three minutes. My name is Charlie Sellers. I live at 137 Hill Top Way. Ladies and gentlemen, this whole issue on underground utilities has taken an unfortunate turn. That turn is it has split our town. I'm not in favor of that, if these groups and others that have been for and against had taken all their time and money, put in towards underground utilities, we wouldn't even be here, it'd be paid for.

So that being said I'm asking the citizens and the groups when tonight's over mend ways if you sent out a letter or email that was controversial apologize. I will and I'm asking you as the Mayor. Some things that came up and I want to set straight for the record. The Town does not have a water/sewer crumbling issue. Sunset Dr, Sourwood, Green Hill Rd, Heather Ridge, Main Street and Main Street to come have been replaced. You can't combine water and sewer money with general fund money, they have to operate separately. The Town does not have a debt problem, keep that in mind. These are some of the email's guys and gals. One note from a citizen stated the property taxes would go up three cents or possibly more. And they were quoting a former Council person. That is incorrect because the Council has not received the proposed budget, we don't know how much it is going up. But I will tell you this, going from experience it's not going up three cents. Okay, that information cannot come out until the Council sees the budget and we've not seen it. You know there were comments made about seasonal people and so on, seasonal people pay taxes just like I do they have the right to their opinion and their thoughts. There was one comment made about we should have fired Shane Fox when he resigned as done in all big corporations. Bull. I worked for big corporations, and we didn't do that all the time unless the person was delinquent, didn't do their job and we put them on their way. That's incorrect. We kept Shane because we knew Shane could take us to a different level, even with one month to go. It was mentioned that this individual in town led the Town meeting on utilities that is incorrect. Notice I am not mentioning any names because I don't have to, we're a small town. There is no collaboration between the Chamber and the Town of Blowing Rock. We all work together with a common goal, what is best for our Town. I don't want to hear any more ugly behavior. Have I hit three minutes?

Doug Matheson

Yes.

Charlie Sellers

Okay, I have to follow my rules too. I'm asking, let's get back to one Blowing Rock ok. If we'd sold tickets tonight for this meeting, we could have paid for underground utilities. Thank you. Ok, Aiden Waite would you come up and state your name and address please.

Aiden Waite

My name is Aiden Waite. I live at 144 Chestnut Dr. We're the rock house right behind the St. Mary's Church. We have lived here a couple of years, we are residents, voters, and I just have got a couple of things to say. So, I'm going to ramble just a little bit. My name is Aiden Waite, and I'm a full-time resident. Since I became a citizen of the US, I have voted in every election that I can; local, state, and federal. In 2004, we bought a condo here in Blowing Rock. I fell in love with it. It's close to a village in England, my wife Lisa, which some of you know, is actually from Greensboro. And she's been coming here since she was a child. She loves Tweetsie Railroad even still. We bought the house in 2014, with the idea of retiring, and like everybody else COVID sort of moved us up here a little bit quicker than we had planned. So anyway, the reason why I'm talking, Mr. Mayor and the Town Council, is I walk around and talk to people, and I'm amazed at some of the things I hear. I know sometimes we're all in our own world. And we do not see the bigger picture. We know Blowing Rock can't stay as is and will never be what it was many years ago. But some of the things I hear will not enhance or move Blowing Rock forward in a positive way. The Main Street water and sewer project is wonderful and that's been

approved and thankfully paid for. Underground utilities are a necessity. We haven't had bad weather in three or four years. But we all know when the bad weather comes, down come the electric wires and everything else. So even though Blue Ridge Electric is very responsive, it's very hard to cover the county of Watauga if everything suddenly comes down at the same time. My question with where this is concerned, last week, I know they got kicked down the road a little bit. But understanding if it was done at the same time as the sewage and water the state, I believe, will pay for the paving. If we decide four or five years down the road to do the underground cables, what kind of cost would it be for us then because we would have to pay. Am I right in believing that the state wouldn't still jump in and pay.

Charlie Sellers

In 10 to 15 years, they would come back and pave.

Aidan Waite

Ok and I want to cover parking just quickly, I want to get my three minutes in. I walk around Town two to three times a week. One thing that we talk about is our employees taking away our parking spaces. They really don't, that's a little bit of an exaggeration. But without employees, we don't have restaurants, we don't have stores in Town or anything else. We haven't found a good solution for employees. People say well, let's put them down there. Well, if you work at Town Tavern for instance, and you leave at two o'clock in the morning. A 19- or 20-year-old girl doesn't need to be walking somewhere on her own. Also, a lot of the employees are \$15 or less. So, the other thing, one more thing we talked about, we need more restaurants here in Blowing Rock and we do, this is hard for a lot of reasons. One, landlords charge ridiculous rents in our Town. Anybody who has a restaurant here that doesn't own it is paying crazy cost. The ambulance is something I could throw in a second, but I won't. I have been in food service for nearly 55 years. I'm a chef by trade, and anybody that walks by the house will see the license plate on my car that says Carolina Panthers chef. That's what I do, we need restaurants and need to find a way to get them here. Thank you very much.

Charlie Sellers

Tom Barrett.

Tom Barrett

Thank you, Mayor Sellers, Council, Town Manager. My name is Tom Barrett, I live at 204 West Green Hill Drive. I'm a full-time resident, Tina, and I've been here since 1998. So, we're full time for 25 years. I also want to say that I'm speaking personally as a private citizen with no affiliation with any organization. I come from the perspective of not only a business owner, but also as a full-time resident. We were fortunate enough to move here 25 years ago and build a company that made over \$10 billion of sales nationally. \$4 billion of those sales came from our offices here in Blowing Rock. We joined the Chamber in 1999 and we're only a member for a year. The reason for that was because of the scale of our company and because of our perspective nationally, we just didn't see the benefit of being a member of the local Chamber. Even though I have received leadership awards from the Raleigh Chamber, the United States Chamber of Commerce. There's been a lot of discussion about the value of tourism and the money the tourists put in our pockets. And I just wanted to remind us that, you know, the voters and the citizens put a lot of money into the economy here too. So, I went back and did some record checking over the last 25 years. As a couple Tina and I spend about \$50,000 a year in our

Town, all in. When I look at the real estate purchases we've made and the homes that we built here in the last 25 years, we have directly contributed over \$4 million to the budget and the economy in the Town of Blowing Rock, so we can feel that significant. As a business owner I also am concerned about cost and about debt. I realize we have great credit and great borrowing ability. So, I went back and looked, the parks and recreation Master Plan Capital Improvements for 10 years sets at \$5,342,500. The street/stormwater/sidewalk 10-year Capital Improvement plan is \$8,250,000. The water and wastewater 10-year Capital Improvement plan is \$34,575,000. That's a total identified capital needs currently on the table of \$48,167,500. The current debt service for the Town of Blowing Rock is approximately \$12 million. We're grateful for Ray Pickett who helped us get the \$4.8 million to offset the cost of water and sewer on Main Street, we're eternally grateful for that effort. That leaves us a net 10-year Capital Improvement needs request at \$43,367,500. In my view, personally, the underground utilities are a want of some \$4 million today for phase one, and at least another \$2.4 million in today's dollars for phase two, obviously at a higher cost at some point in the future. And that's if in fact that ever gets finished. The interruption to Town is almost two years and I heard from McGill the other night that the complete project including getting the poles down it's going to be about a seven-year affair from start to finish. We then look at the three separate trenches over the next two seasons, and the interruption on Main Street; that's interrupted to traffic, merchants, tourists, residence, shoppers, and staff. If you take the interest on the repayment of the loan, the loan becomes over \$8 million as a project. Most merchants, not all merchants, but many merchants at the end of their workday, turn their front door lock get in their car and drive to another community to eat their dinner and asleep. They don't live here.

Charlie Sellers

Tom, your time is close.

Tom Barrett

So, in essence what I'm asking is please vote no for this project. Thank you.

Charlie Sellers

Hunt Shuford, please state your name and address.

Hunt Shuford

My name is Hunt Shuford, my wife Grace and I own a home at home at 1196 Green Hill Road. A little bit of background, Blowing Rock has been part of my life basically since I can remember. I can even remember how long the ride up the mountain was from Hickory stuffed in the back of the station wagon, when it was just a two-lane road. And I will tell you that Blowing Rock will become our permanent home sooner rather than later if Grace has it her way. So, I speak here today for myself and for her. And I speak here as a taxpayer and someone who cares greatly about our Town. Like all municipalities we're faced with significantly rising costs simply due to inflation. Like many municipalities we are faced with a long list of critical infrastructure needs. In fact, Blowing Rock's may be larger than many on a relative basis. The \$45 million list presented at the Town Council winter retreat paints the picture. And I will say thanks as well to Representative Pickett, because he took that number from \$45 to \$40 million. And that's huge. You don't need me to recite the list you just heard it. Underground utilities on Main Street will no doubt look great. They would look great on Sunset, and they probably look good on other streets

as well. And just because we think we can finance it, in my opinion, doesn't mean we should do it. I prefer reliable running water sewer capability that will allow our residents currently on septic to hook on and improve stormwater management. We also need to address downtown parking with a sensible solution, greenways improve the quality of life for everyone. It's all about priorities and making the right choices. The underground utility project is simply a want versus a need. And benefits very, very few folks and will come at a financial expense to all of us hitting many of our full-time residents very hard, in my opinion, very unfairly. Not to mention creating extended disruption to the downtown. The word synergy and the phrase economies of scale get a lot of play. My experience has been that hanging your head on these concepts often leads to disappointment. Neither exists with the underground utility project beyond the cost of the asphalt overlay. And I can virtually assure you one that savings is a rounding error in the scheme of this project, and number two, and this is based on a lot of personal experience, having built a lot of roads, not as many as some people that have built a lot of routes, DOT will work with us. I've done it before. The underground utility project is a separate trench four feet wide, eight feet deep. There's no digging one trench and putting the water sewer and utilities in it. It simply doesn't work that way. And it never did. I'm leaving copies of this; it is a really simple analysis. But I think it's very understandable the cost of this project for anyone interested. Why are you thinking about \$40 million in net needs ever times, think about the all-in cost of this underground utility project and only runs from the church to the speckled trout 8.2-million-mark calculation including interest, real money, in my opinion. Another way to look at this number, and this is my analysis, I'll be happy to leave it is the total cost of this project over 10 years, including interest, pick an interest rate, it really doesn't matter. But if you compress it all into one number, that number is 85% of the town's spendable budget the fiscal year that ends either this month or next I can't remember Stated differently. You're doing everything else meaning I'm gonna finish this everything else being equal. Doing this project will consume eight and a half percent of the town's spindle budget cost \$1 today for the next 10 years. The math on this project is just simply horrible.

Charlie Sellers

Cobb Milner, state your name and address.

Cobb Milner

My name is Cobb Milner, I live at 202 Gideon Ridge Road. My wife and I have been residents for 30 years, we've been business owners for 25 years. I love Blowing Rock. The downtown area of Blowing Rock is my downtown area. I shop on Main Street, I drink coffee on Main Street, I go to church on Main Street. But the powerlines are really the poles are on both sides of the road. There are three poles and 15 separate wires in front of St. Mary's Church. These include power cable phone, fiber optic, those who say don't bury the power lines we have what we have is good enough. To those I say good enough, is not good enough for Blowing Rock. I applaud Shane and his staff for giving us an option to make the beautification of Blowing Rock a reality. I implored the Council to consider not only those who are speaking tonight, but the people who will become residents here in 5 or 10 or 20 years from now. This is a long-term project. And it really looks at the beautification of the downtown area. Yes, it's a small tax increase. But this is our Town, our Main Street, when friends visit, I want to be able to walk Main Street and be proud of how beautiful our Town is. I'll say it again, good enough should not be and is not good enough for Blowing Rock. We are better than that. Thank you.

Charlie Sellers

Kristen Brown, state your name and address please.

Kristen Brown

Thank you for the opportunity to speak with you. My name is Kristen Brown, I live at 143 Brooker Street and most people who know me know that I keep my opinions to myself. So, the fact that I'm up here shaking in my shoes indicates how important this issue is. I'm a relatively recent addition to this community and I am a voter in Blowing Rock. No, I'm not a one issue voter. The fate of this proposal will have significant influence on my future votes. Being a new resident allows me to view issues with a fresh perspective. After hearing and processing the information that has been presented via many different outlets, there are a few facts that stand out in my mind. The water and sewer replacement are happening. There is no either this or that competition with the underground utilities. To me, it makes abundant sense that the most infrastructure improvements possible should be made while lines are being replaced. This includes installing the conduits necessary to run the utilities underground. Even if future Council's decide not to proceed. The foundation has been laid and can be built upon anytime in the future. As I understand it this has been a goal of the town for over 50 years, and there will never be a better opportunity. Other than beautification, very little has been said about other positive benefits, reliability and resilience during high winds, storms and natural disasters. Safety from hazard that comes from exposure to damaged power lines, the conservation of energy, underground cables have less resistance therefore have less loss of electricity being transmitted. In my job I speak to many visitors who comment on the Mayberry qualities of our town. I too saw these qualities in the many years I visited before moving here. Unfortunately, after moving here, I see that this facade is a sap thin paper thin. George Washington in his final address was speaking of division within the union of states his ideas can still be a warning here. The true motives of a sectionalist are to create distrust rivalries between regions and people to gain power and take control of the government. We must overcome our divisions and work together for the betterment of Blowing Rock. Otherwise, I fear for the future of this Town. Thank you very much.

Charlie Sellers

Sue Sweeting, state your name and address.

Sue Sweeting

I am Sue Sweeting; I live at 674 Chestnut Drive, and I want to thank all the Commissioners and the Mayor for your service. I consider myself blessed to live in Blowing Rock. I can think of several reasons to vote no for the underground utilities. The first reason is that many of the residents saw a 40% to 50% increase in their last property tax bill. Saddling residents with the burden of an additional tax increase for a want not a need does not seem fair. Second is the loss of at least six parking places that are crucial for business and short-term rental owners on Main Street. The third reason has to do with refinancing the fire department building loan. This loan will be paid off within the next two years. We currently pay \$200,000 a year for the loan. That money could then be used for needed infrastructure and capital improvement projects without a tax increase. Fourth there is no research that the state's underground utility increases the number of tourists to a town, tourists come to Blowing Rock because we are unique. We don't need to try and look like other towns. Finally hiring an interim manager who

will have the task of funding a \$6.4 million debt is asking a lot while he is trying to run an unfamiliar Town. Thank you.

John Grafe

Erica Brinker, state your name and address.

Erica Brinker

Hello, my name is Erica Brinker, and my address is 311 Flannery Fork Rd. Thank you for letting me get up here and share some comments, Town Council, and community members. I am a mom of three. I currently sit on the Blowing Rock Chamber Board, the Blowing Rock School PTO Board and I'm an active business owner in Town running the Speckled Trout Restaurant and Bottle Shop with my sister-in-law, Emily. I say all this to give insight into the commitment and pride I have in our village. I fully support the Main Street project in its full scope, specifically placing the power lines underground. The time is now this is part of the Town's 10-year strategic plan and has been a consideration since the 1960s. Two facts that can't and shouldn't be ignored. Nearly 40 poles and hundreds of wires are going to be removed from our streetscape. It will greatly enhance the aesthetic of downtown, which will inevitably increase economic prosperity. It allows for growth while maintaining the integrity and charm of our village. Due diligence collaboration with utilities and engineering has been completed and is ready for an award. It is truly a legacy project to be a part of. And I hope you vote to approve this project. I look forward to contributing our tax dollars to this amazing project. Thank you so much. Ben Powell, I think all the citizens showed up tonight. Name and address please.

Ben Powell

Ben Powell, 255 Country Club Rd, I am a taxpayer and voter. I'm not going to try and tell you all how to do your jobs because I don't know how to do them. And you guys have done a stupendous job, the Q & A session you ran was really impressive. In terms of the finances of the data, you've done your homework, and we elected you to make this decision. So, I'm not going to try and tell you how to do it or anything like that. Just share my perspective here. That's a really nice seal, I bet it wasn't cheap. I mean, I'd like to have one. That's a really nice park behind me too, it can't be cheap to maintain. We could sell that and pay down debt, pay down a lot of debt, but we don't, because it matters to us, right? The way the Town looks, beauty, these things matter to us it matters to our pride, our civic pride, and the underground utilities. That is an extravagance, but not really. I'm from Alabama, as my wife would say ala-freakin-bama and my little town. My little town got rid of the utilities from Main Street. And it was easier for them because they had some state funding. We're a wealthy town and that's why we can't get help. And that's why we have to pay, and I am just sharing this as a voter, it would definitely be worth it to me. And whenever I think of this, think about this Greek quote, it's a Greek proverb, it's something like communities grow great when old men plant trees, and who shaped them never sit. I think that's where they are, where we are, this isn't fair, you're being asked to do something that Council's years ago should have done, and it would have been much cheaper. And I'm being asked, we're being asked, or at least I'm asking folks to pay for something other taxpayers should have paid for long ago and it would have been much cheaper. But we didn't, they didn't they didn't, and that tumor gotten bigger and bigger until now it's expensive. We can pass it on to the next generation, it's going to be even bigger for them or we can bite the bullet and take care of it. And that's just the way it goes. Sometimes citizens are asked to step up to do more than their fair share. You know, Councils are

asked to do that, you know, managers and citizens and I'm just saying as one individual speaking only for myself, I'm willing to do that.

Charlie Sellers

Bill Hall, state your name and address.

Bill Hall

My name is Bill Hall, I live at 1551 Green Hill Road. I've been a permanent resident of Blowing Rock for 26 plus years. And a part time resident for about five years before that. And I have been an advocate for the last 20 years of getting the wires off the polls and off Main Street. Now, there's a lot of people that don't want that. And I respect that. But we have an opportunity now to do this. That we will not have again for many, many, many years. We're going to open the street up and replace the water and sewer lines, which must be done. And we can bury the electric lines as part of that. And I believe that the incremental cost will be less than what is estimated. At any rate, I hate for us to lose this opportunity. I have visited a number of towns in western North Carolina that had the power lines off Main Street. And people say well, you don't even notice them. But if they're not there, you do notice. And you look up and you see the sky and it's just beautiful. And so, I hope that the Council will consider strongly taking this opportunity because there won't be another opportunity for many years. And this will be a progressive move. Because you either stand still, or you move forward. And if you stand still, the world will pass you by. So, I think this is such a good opportunity that we should not miss it. Thank you.

Charlie Sellers

Janie Sellers. If I may go on the record, we are not related. I was gonna say that. My name is Janie Sellers, the Mayor and I are not related. Although I do consider him a friend. My husband and I live at 412 Wonderland Drive. I'd like to speak about two aspects of the underground utilities' proposal. First, the characterization of the project is once in a lifetime, or it won't get done for another 50 years. And the other topic is the gratitude that I feel, and I think we all owe to all of those who have worked so hard to make full information about this project available. No one in Council's position would want to be remembered as having passed up the opportunity of a lifetime. However, that's not what I think you would be doing if you voted tonight not to move forward with the proposal. It has been said that delaying the project until more urgent capital needs can be addressed will mean the project will be less affordable later. But I don't think that's something we can know today. Only one bid was received for the work. We're in a time of high demand for infrastructure, labor, and high interest rates. We also don't know what our tax base will look like down the road. There are at least two new businesses with big projects under construction right now. New homes are being built. We do know the current debt the Town will be rolling off over time thanks to Shane and Nicole's charts, and in greater amounts over the next 10 years that are scheduled in the next two years. This will also make a difference in available resources. I've heard it said there'll be synergies with the water and sewer work, but at the retreat and Town Hall it was made clear that this project will be very different requiring a third trench to be dug after the other two, and with different equipment and the fabrication of a duct bank as well as extensive work of utilities. By waiting the Town can avoid two consecutive seasons of disruption for our business district. The geologic information gained during the other work and the drawings that have already been prepared could continue to be usable and useful for later rebidding. The delay may even provide the time needed for an additional visitor parking to exist, which would help reduce the issue of temporary

loss of parking while the work is done. Some have said an advantage of doing the utilities work before Main Street is repaved is that the town would be able to take advantage of repaving it at the states expense. We have been informed by DOT that they'd expect to pave again in 10 to 15 years anyway. And can be flexible with their timing. Turning to my second point, I think we all owe a debt of gratitude to the individuals who've worked so energetically and long to bring the information needed. The Chamber's Task Force, the Town staff, the people at McGill, the utility providers, and I'm sure there are others. And I'd like to thank them. In conclusion, I would say in addition to the arguments that others have made, I urge Council not to be swayed by the once in a lifetime argument. And to vote no on moving ahead now with the underground utilities. Thank you. Richard Gambill, please state your name and address.

Richard Gambill

My name is Richard Gambill and I live at 129 Valley Road. And I'm not here to argue with the people that before me talked about \$45 million, and so forth. I'm going to talk about individual cost us. And here's my tax record for my house, our house. So, our house is valued at about \$1.2 million. But on taxes is valued at \$880,000. So, if Shane's presentation the other night was correct, a one cent tax increase means we're going to increase our taxes by \$88.00, \$88.00. Now, taxes are deductible when your federal income tax and state income tax. So, I use this number of 30% for federal tax, and 5% for state tax. So, we took 35% off my \$88. Now we're down to \$57. If I divide that by 2 Polly is paying \$28.50 and I'm paying \$28.50. So, what I'm trying to say is it's going to cost me \$28.50 to bury those power lines. If I have two glasses of wine at \$11 a glass plus tax, plus tip is \$28.50. So, I get two glasses of wine a year and the powerlines are paid for. It's just that simple. Now, the other point I'd like to make, there's art on the wall here and everybody here has art on the wall at their house. Does it add value to your house? No. Does this make you feel better? Yes. Will the powerlines add value, maybe, maybe not. But it will make us feel better. So, when you go home tonight, look at those pictures on the wall and see how much you enjoy those pictures. Is it worth \$88 to enjoy those pictures. Thank you.

Charlie Sellers

Ms. Jenny Miller.

Jenny Miller

Hi, my name is Jenny Miller and I live at 490 Goforth Rd with my husband, Wayne Miller, and a couple of our kids at the moment. Okay, I was gonna go into the tax ramifications. But Richard already did that and much more eloquently than I think I could have done. So, thank you, because there is stuff on Facebook saying on a \$500,000 house, your taxes will go up \$250. And that is wrong on a \$500,000 house even with a percent and a half increase, your taxes will go up \$75. That's about six glasses of wine. Okay, so experts agree across the country that investments and visual improvements of retail and commercial areas is one of the best ways to attract new businesses and new residents to stimulate our economic growth. Tourism means growth and, in this town, tourism also means lower taxes. And a friend of mine whose house she said was valued at \$550,000. She said to me, Jenny, I think that my taxes are gonna go \$400 if they bury the lines, I said no, they're gonna go up \$65. So, there's a lot of misinformation out there that I think we just need to be careful. You know, they're kind of scare tactics. So anyway, back to my points. It is pointed out by every consultant hired by this town, and they've spent a lot of money on consultants over the last decade. That overhead wires are a visual blight. They

mask the beauty of our Main Street, and they really detract from the character of our Town. Lonnie Webster, our resident photographer, when he sends pictures into periodicals and magazines, often they send them back to Lonnie and asked him to please Photoshop out the wires in those pictures and what does that say to all of us? So, to better answer this question of why we should bury the powerlines you know, why do we have flowers downtown? Why did we put up that beautiful rock garden at Sunset and 321? Why do we do landscape 321? Why do we put up Christmas decorations all the time? Why do we put up decorations for our seasonal time also, all of this is we spend money in our Town. And there's a reason for that. And burying your utility is a beautification project, but it will go on for generations and as residents I think of Blowing Rock, we have the responsibility as voters to vote for people that want to make our Town more beautiful. Some people say the Town has other priorities that are more pressing, to these people we can say the opportunity to deal with those other priorities will always remain but maybe the opportunity to bury our utilities in a cost-effective manner will disappear and a lot of people in this room have already talked to that so I can conclude. Please bury the powerlines, please make the future of our town such that more residents will want to move here and the residents that live here can enjoy our beauty. Thank you so much.

Mike Quinto

My name is Mike Quinto, I live at 342 Ransom Street. Also, Facebook fame. I'm gonna give y'all two numbers. This is really quick, really easy. Two numbers \$225 bucks. Anybody know what that is? It's the cost of a three-cent tax increase. Annual. \$18,000, anybody know what that is to pay that bill? That's your annual cost to be a member of the Country Club. We have millionaires and billionaires in here complaining about pennies. It's ridiculous. Thank you.

Charlie Sellers

Mike Quinto. Anybody want to take up the rest of Mike's time?

Mike Quinto

Brian Summers. Hello Brian.

Brian Summers

My name is Brian Summers. I live at 274 Elliott Circle in Hillwinds, I have been in Blowing Rock since 1994. Operate three businesses, I'm an industrial engineer. Anybody knows how you tell the difference between an introverted engineer and extroverted engineer. An introverted engineer looks at his shoes an extroverted engineer looks at your shoes. I'll struggle through this. I'm totally for underground power. Because it will improve the reliability of power. We operate a service center here in Blowing Rock where we service a little over 2,900 manufacturing clients. And when the power goes down, everybody panics and that's in 27 different countries. So, when the power goes off in downtown Blowing Rock, I get a lot of phone calls. But we also own the Hemlock Inn downtown. So, from a taxpayer standpoint, I pay taxes from my home, I pay taxes on my hotel, and I contribute to the TDA. So, I'm taxed three times. And I think this is the best money we can spend, to improve the reliability of power in downtown Blowing Rock. I'll give you a recent incident that happened last month, there was a lightning strike that hit the power poles in Blowing Rock, it lit up those power poles, it discharged into the sewer line of my building and fried a little over \$2,900 worth of electronics. If we would have had

underground power that wouldn't have happened. So, all I'm gonna say is I totally support underground power. It's time to do it. And do we have a Town engineer here?

Charlie Sellers

Yes, we do, but this is just for everyone to speak their three minutes. He will talk in a little bit.

Brian Summers

The question I have is when in the future will be cheaper than it is today. Thank you.

Charlie Sellers

William Brinker.

William Brinker

Good evening, Council, and community members, I am William Brinker and I live at 311 Flannery Fork Road, Blowing Rock. I'll keep this short because Charlie said if all these points have been duplicated to hold your breath. But as many of you know, I've been assisting the Town with this project since 2001. And I do believe we've provided sufficient information for the Council to make a good decision here. I had a bunch of highlights; this group did a really nice job of covering them. So, I am going to skip them all. And just let you know that I just want to encourage you all to make a vote based on what's good for this Town. And I understand that no matter how you vote, it's very clear that some people are gonna be happy and some people aren't. And that's a that's a decision I do not envy you for having to make day in and day out. And I do urge you to leave a legacy and stand up for what you believe is right. And as I've documented, no matter how you vote, I respect you for your vote, and will continue to serve you anyway I can.

Charlie Sellers

Thank you, Mr. Brinker. I am going to read a few letters from citizens who were unable to be here tonight. Mayor Sellers read letters from Linda Craig, Joe Bogdahn and Jean Kitchen. Ladies and gentlemen, thank you all for the time, effort and thought put in. There's no right answer, and there's no wrong answer. I just want to say thank you, thank you for all this. Now moving right along. This next subject is a SUP and Mr. Kevin Rothrock. Now, if you would like to speak on this particular subject, you would need to be sworn in because it is quasi-judicial. Is that correct Kevin?

Kevin Rothrock

That is correct.

Pete Gherini

Thank you, Kevin.

Hilari Hubner

Swore in the individuals who wished to speak.

Kevin Rothrock

So those that came up with me to be sworn in is Jill Berkin and John Grafe and they're requesting this special use permit tonight to add horticulture sales and a weekly farmers market down at the Blowing Rock Antiques store at 379 Sunset Drive. This property is 0.885 acres and is zoned central business and is located in the watershed. The proposed site is an expansion of the current Blowing Rock Antique Center, which is at the former Blowing Rock pharmacy location. The horticulture sales area will be in the rear of the property and located beyond the current paved parking lot. And then the weekly farmers market would be located in the parking area and take up about 8, 9 or 10 parking spaces during that period of time. Based on that proposal, the combination of the Antique Store and the proposed horticulture sales would require 22 parking spaces and then up to eight vendors at a farmer's market would require one additional parking space. With the retail space being used for the farmer's market, First Baptist Church has agreed to allow the applicant to use the gravel parking lot across from the church during the farmer's market events. The special use permit there is a requirement in there that they provide written documentation that they have this agreement in place. The development of the site will result in monitor increases in the impervious area, it's going to add a little bit of gravel and a new building that will be for their sales for the horticulture sales and those impervious surfaces should not exceed 500 square feet and so no additional stormwater measures are recommended for this site based on this very small area that they are gonna have gravel in this little small additional building along to the rear. What they propose is their vendor location for the farmer's market. I think they indicated Thursday but it could be a different day whatever they would like to do, I understand it's just weekly. I'll be glad to answer questions if I can. And then the applicant is here to answer questions or speak about what they will do down there.

Albert Yount

This is like an adjunct to the Antique shop that is there now.

Kevin Rothrock

Yes, it would be a combination, multiple uses on one piece of property.

Albert Yount

Are you notified everybody within legal limits?

Kevin Rothrock

Yes, sure have.

David Harwood

Can you clarify, is the 17.5 foot, is that an alleyway? Or is that access to the property?

Kevin Rothrock

It's part of the property, that property is shaped like that. And this goes out to Ransom Street.

David Harwood

Okay, is it used as a driveway now?

Kevin Rothrock

No.

David Harwood

Okay.

Kevin Rothrock

The idea would be to seal that off and not let traffic go through there.

David Harwood

Are there any requested variances?

Kevin Rothrock

No.

Charlie Sellers

Council?

Albert Yount

I'm just wondering why the owner that property isn't asking for this?

Kevin Rothrock

The owner of the property Mr. Graff is the applicant and he owns the business. He does not own the property.

Albert Yount

Who owns the Real Property.

Kevin Rothrock

Mr. Keller, Buddy Keller.

Albert Yount

Does he get the opportunity to get his say? I am just asking.

Kevin Rothrock

He's been notified. He was notified by mail.

John Gafe

Mr. Keller is aware of the project and he fully supports it.

Doug Matheson

Do you know what times might be, what the hours are going to be?

John Gafe

It will be every Thursday like it has been, but from 2pm to 6pm. The vendors we've spoken with have asked for an extra hour. And so we thought we'd do that and it will be better for everybody's business.

Charlie Sellers

John, can you talk about the product mix, what you're going to have there, is it going to be like it was before, if you're going to add some new things.

John Gafe

Some new things. The summer fresh flower farm the really sweet Asian people that always had the flower bouquets here. They've agreed to come back and they're thrilled about it. The Bluegoat Dairy farm from Vail that did the goat cheese product's, she's coming back. Nothing Bundt Cakes down in Hickory. We're going to have a cakes and pastries every week. There's a Town and Country farm from Lenoir, they're gonna do full vegetable market. Everything from the farm versus two or three things there'll be like going to Boone and seeing the whole display of every vegetable you could get from a vendor. High Country Fungi. They're going to do cultivated mushrooms. And what I'm really proud of and I've been down to meet with these nice people in Lenoir is the 4440 meat company, professional baseball player that is raising American Wagyu beef. They have a wonderful company in Lenoir. And he will come every week and do flash frozen Wagyu beef and fresh Wagyu beef, every market. And the High Bakery, they're in Boone, they do breads, pastries, scones, different things of that nature. And they've agreed to come as well. And the eighth spot we're working with someone hopefully, we'll know this coming week if they'll do fresh seafood, crab meat, shrimp, different fish, as well on site. So that's what we've proposed so far, bigger than the one that was here before with better variety and lots of fresh products.

Albert Yount

I want to ask a question of the attorney. Are you satisfied that the real property owner has not signed the application.

Allen Moseley

Typically we ask the property owner to sign the permit once the application is approved.

Albert Yount

Good, just checking.

Charlie Sellers

Do I have a motion to close the public hearing.

Pete Gherini

So moved.

Melissa Pickett

Second.

Charlie Sellers

The Public hearing is closed. Thank you, thoughts Council.

Albert Yount

You had me at Bundt cake.

Charlie Sellers

All I know is the flower girl's going to be back, and that keeps me out of trouble.

Doug Matheson

And I like the idea of something that we haven't had is having something that has a variety of vegetables. That's one of the things we have been a little lacking on. With that being said I make a motion to approve the SUP.

Charlie Sellers

Doug made a motion first. Do we have a second?

Pete Gherini

Second.

Charlie Sellers

Any additional discussion? How do you vote?

All

All in favor of the motion.

Charlie Sellers

Thank you. Good luck to you all. Okay, Chief Aaron Miller.

Aaron Miller

At the request of Council, I've come again tonight to discuss the possibility of increasing some of our parking enforcement measures in Town. Just as a little recap, currently the police department has budgeted \$8,000 a year for parking enforcement. Our enforcement season usually runs from the middle of May to about the end of October, about a 24-week period, and \$8,000 in the budget. That gives us about 15 to 18 hours per week of parking enforcement. Typically, our parking enforcement varies the days and times so we don't set patterns that people can predict and move their vehicles. So that's currently where we're today. We do charge \$10 per violation. As a matter of policy, we only issue one ticket per violator per day. And currently, the Town of Rock has no substantial measures in place for collections of those. So that's where we're currently. I put some numbers together just to give you some ideas of what the cost would be to enforce those parking times. If we went to a 40 hour per week, parking enforcement during that 24-week period, it would cost approximately \$24,000. Three-hour parking enforcement at all times and parking is in effect. So, there's a three-hour parking is from Monday through Saturday. I think it's from 8am to 7pm, if I'm not mistaken, it's 11 hours a day. So, for 11 hours a day 6 days a week would cost the Town approximately \$40,000 to do parking enforcement during all those times during that 24 week. For us to fully implement a graduated fine schedule, and

what I mean is the first citation \$10, second citation \$20 and so forth. And to have some real means of collections, which we currently don't have, but would require a lot of software. Software's one of the more expensive pieces of all this and would require software, at least two people. During those times, some digital chalking hardware, which is a smartphone with a license plate reading device or some way to digitally chalk tires. We've estimated that system for 24-week period would cost the Town somewhere in the neighborhood of \$100,000. The reason I say somewhere, and I don't have an exact number is the software costs are part of the piece that we would have to try to figure out with a vendor. So those are the numbers.

Charlie Sellers

Council if I may, this is another issue I think needs to be put to bed. And I feel like as a citizen and as Mayor, we have three options. One do nothing, two is put some teeth to the current ordinance increase the minimum first offense to \$25, second offense \$75 and third a wheel lock; that'll get some people's attention. Third, paid parking for Main Street, Sunset, Maple and Park Avenue. Keep the parking garages free, keep the pool area free. And Davant Field free. That's just a thought, those three ideas. I don't know how the Chief feels about it. But I feel like something needs to be done. Because we do have merchants saying they you know, they need more customers coming in their doors. And we have a number of merchants here tonight that I've heard from that say, they run their businesses, according to turns.

Shane Fox

I will just add that our current ordinance does not allow for option two or three. So anything that would be proposed tonight, that's outside of the current policy that we have in ordinance, that Chief mentioned just a few moments ago, would require a public notice and a secondary meeting that would then be a public hearing and adoption of any ordinance changes whether that's escalated fines, booting or to pay parking, or some type of hybrid in between those different examples, you wouldn't need to set that public hearing and have the ability for the public to speak for or against that proposed or those proposed changes to the ordinance.

Charlie Sellers

I would say moving forward, we take your first thing about putting some teeth into and raising the fees, and then move to the second and third, public notification so that we can get on with the rest of it. Because we should get started on it. So would you like to ask the chief to move forward with a format. First, second, third offense, increasing the fees. And then that would go out for public hearing. Correct Shane.

Shane Fox

It would, I think, the chief can speak in more details than that just in the sense of the number of hours we're talking. So, we are looking for a little bit more probably of a charge to Chief to be able to bring something back with some numbers. Because there is a budgetary factor here that is going to have to be considered that you'll have to consider as part of your decision, at the same time that you potentially would adopt that ordinance that there is going to be a monetary budgetary factor.

Pete Gherini

Chief what in your estimation is the right amount to charge and get people's attention?

Aaron Miller

In the previous parking proposals that I have presented a number of times, there was a proposed ordinance change in that packet. I would probably lean toward following that previously proposed ordinance change. I don't have that in front of me right this moment, but I would probably recommend that. That's relatively easy to do, there would be some cost if you went to system. My original proposal provided that violators who had outstanding citations that had not been paid over a period of time and had three or more violations, that those would be vehicles that may be targeted for booting. So, if we did go to a booting system, obviously, there's some cost to that equipment and those kinds of things. One of the issues we run into from an enforcement standpoint is our parking enforcement, people have to be able to know if this is your first, second or third violation. Without some software package that keeps track of that, we can, that they can, in real time in the field, look to to see how many citations they have received. That's going to be very, very difficult to accomplish. So, anything with a graduated fine system is going to require some probably expensive software. One of the previous vendors that we've been talking to before, when we were talking about parking, their enforcement software suite was \$42,000 a year. Now, in the previous proposal, they had waved that \$22,000 fee because it was a package deal. We were going to do some other things, so they waived that. We would have to talk to some different vendors, get some estimates, find out what that would cost. But, you know, one of the numbers I have in front of me right now is \$42,000 annually for the software licensing fee for software, that wouldn't be required to do that.

Charlie Sellers

How would you like the chief to go forward, guys, gals?

Melissa Pickett

Have him bring samples of the new ordinance to us and the cost to do all three of these things suggested. So, we know, costs of software, cost of officers being put into maintaining the whole time. And then that way we have the numbers we need to make a decision on. Right now, we don't have the information make a decision on.

Aaron Miller

Yeah, it was fairly short notice to bring some information, I haven't talked to any vendors yet.

Charlie Sellers

Can you get that together for the June meeting?

Doug Matheson

So, we're looking at what May through October?

Aaron Miller

Yes. Yeah, parking enforcement should start in about two weeks.

Melissa Pickett

Isn't our retreat usually in June?

Shane Fox

Yes.

Melissa Pickett

And we've already tabled the paid parking until the retreat. Is this something that we should put together with the paid parking? Would that make sense?

Shane Fox

I think a suggestion would be if it's favorable to have this on the June Town Council meeting and then you could follow at the retreat with action that could be taken if something is presented that you're looking to move towards. So, during the month of June, I think that's doable for staff present.

Aaron Miller

But just know that you're probably optimistically looking at August before anything could be implemented.

David Harwood

In our previous paid parking discussion, we were looking at revenue generated from everything being paid parking. As Mayor Sellers was saying, could we break that down more toward Main Street, Sunset so that we can see what we're offsetting here.

Aaron Miller

Sure, I can certainly.

David Harwood

The other.

Charlie Sellers

If I may, David. Shane has done that, have you not Shane and you've come up with a number.

Shane Fox

So as part of the original or the last, one of the parking presentations we had First Tron, which is our financial advisors. Put together an interactive template that would allow us to pick between streets, on street parking, off street parking, and that's still available. That's what we utilize to come up with some of the numbers that we presented during that and that can be brought back up and put here on the screen. In real time, streets can be added or eliminated. And it will give you the number of spaces based on that kind of assumption we used utilizing the TDA numbers for that. So yes, that's available, readily available anytime to do.

David Harwood

Chief, do you have, so of these \$24,000, \$40,000 and \$100,000 examples. Am I correct in assuming that to have an effective paid parking process and system, that we're probably looking more toward a

\$100,000 solution to have a paid parking system? Well, I'm thinking obviously we can scale up or down just for enforcement of what we have if we go to a paid parking, at some level.

Aaron Miller

Any level paid parking is gonna be required to have software and equipment, pay stations of some kind on the street. We wouldn't need as many pay stations, but you're still talking about \$10,000 for the pay station. I am estimating six pay stations, you're talking about \$100,000 in capital outlay. And then you're talking about the personnel to do the enforcement and whether you're going to do that year-round. If you do that year-round.

David Harwood

So, we've got the initial outlay, and I'm not trying to get into a paid parking discussion. Also trying to understand by taking one of these examples and enforcing the ordinances that we have in place. Is there some efficiency in going with software, everything now? So that if we do something later, we paid parking? We're ahead of the game.

Aaron Miller

Yes, some of the equipment, if you move forward with paid parking, we will have to have some of that equipment anyway. We would have to have some of those software suits set up and already in place anyway. So yes, those types of things could already be in place, even before paid parking.

Albert Yount

So, what I think you're saying to me is, if I get a parking ticket tomorrow, I pay you out of the goodness of my heart, I don't have to.

Aaron Miller

I'd rather not answer that in public.

Charlie Sellers

And scratch that from the minutes.

Albert Yount

Why didn't this come to the light of day when we were having a big powwow about paid parking last month?

Aaron Miller

I'm pretty sure it did.

Albert Yount

I know a person that brags that they've got a stack of them that they don't ever pay.

Charlie Sellers

That's why I said to Council, you do nothing, or you put some teeth to what you currently have, or you do paid parking. But I think for the business owners and the citizens' sake so they can find a place to

park and so the business owners can turn their spots in front of their businesses. I think we need to do something.

Aaron Miller

Questions, I'll be happy to try to get those numbers to you.

Charlie Sellers

So, do you want the chief to go forward with this? I would recommend two options. One, the current ordinance, putting teeth to it; first fine, second fine, third fine. Okay, and then I would recommend option two, some type of paid parking, you know, not all over Town. But that gives you two options. It gives two options for the citizens to look at, and the business owners. So that's just a thought. And a lot of that information you already have.

Aaron Miller

Right, I have it all.

Charlie Sellers

Yeah, and a lot of these we discussed at the winter retreat.

Aaron Miller

Right, so there shouldn't be anything new.

Doug Matheson

There's nothing though that we can do between now and August. August is gonna be the earliest.

Aaron Miller

We can increase the hours and times that we do parking enforcement, that can be done. As a matter of a budgetary adjustment, just adding money to our budget, we can increase that, providing we can find the manpower to fill the seasonal part time positions.

Doug Matheson

But we don't have a way of collecting, I don't see where it would offset that.

Aaron Miller

You're never going to collect enough in fines to offset.

Doug Matheson

Well, I mean if we're not collecting now.

Aaron Miller

I would have to look up the percentage and that's probably a number I should know. I apologize for not having that. But I can find out what our collection rate is currently. We do have that data available.

David Harwood

So as I understand it, you are going to bring us those numbers in June, and then we may take action to retreat.

Aaron Miller

Okay, sounds good. Thank you.

Charlie Sellers

Thank you chief. There was a vote for a break. Ladies and gentlemen, we're gonna take about a 15-minute break. All right, we are back in session. All right now we have the underground utilities discussion. Shane Fox.

Shane Fox

Mayor, I appreciate you allowing me to start this conversation, as we presented last Monday night at the Town Hall meeting. I briefly gave an introduction and I'll do the same tonight to give you a little bit of history with this particular project. So, in recent memory this project began in earnest last year at our winter retreat, which was in 2022. And from the presentation that was conducted then by the Chamber subcommittee that was formed. You all took a vote in March four to one to move forward with the hiring of McGill and Associates along with collaboration with Blue Ridge Energies to put together a bid ready document and scope for the project that did take place in December and January of 2022, and 2023, receiving one bid in January of this past year. And then a second bid process took place that concluded in February, again, with one bid received. And so tonight, we've got two presenters coming up first, Doug Chapman with McGill. He'll go over the scope of the project, along with presentation through the bidding selection and the solicitation process. And then our finance director, Nicole Norman, will come up and talk through the financial options that we've put together and then allow for questions. And of course, given the complexity of this topic, I'll be more than happy to answer questions as well. So, I'll turn it over to Doug Chapman. Now for him to come up and start the presentation with the scope of the project.

Doug Chapman

Thank you, Shane, Mayor, and Council, we're going to present some information as Shane mentioned. The underground utilities portion of the Main Street project is a portion of the project that hasn't been awarded yet. As we talked about at the retreat and then again in March, when we did the award on the water, sewer and sidewalk. The project was segregated into five divisions. One for water, one for sewer, one for sidewalks, one for the duct banks to install underground utilities, and one for paving and crosswalks and paver replacements. So, at the March meeting, the Town Council tentatively awarded the water, sewer and sidewalk to Iron Mountain Construction Company who was the low bidder on the project. Now tonight, we're going to talk about the underground utilities portion of that. So that will include power and communication lines from the Episcopal Church on the south end to El Rincon on the north end. And we've talked about this project as phase one, phase two, this is something we discussed at the Town Hall meeting last week. And we also talked about that at the retreat before we had bids. And the reason being is the first phase of that it's not a phase one, half of it, phase two half of it. Phase one is we're putting the conduits underground. So those are PVC conduits, there'll be encased in concrete, the trenches will be backfilled and the street patched. And then some of the things like the vaults and transformer pad, some of those things will be set and that's for the whole project.

The second phase of the whole project is where the utility providers will come in and install the wires and make them active and get all the equipment working and hook up customers, switch over customers to the new system. So that is the way the project will phase out. What we're talking about awarding tonight would be phase one which is the duct bank portion of it the underground work. Something that I did mistakenly present at the Town Hall meeting last week, went back and confirmed, we're losing three parking spaces on Main Street. And one of those is right here near South Marke. There's one at Storie Street and one near Kilwins. And then there's one other space that will be lost right here at BRAHM. Its own Ginny Stevens Drive. So, it's sort of own street, sort of not, but it's not a parallel space. But in one of those spaces, there may be a few other spots where private parking might be lost off the street, but those are the on-street parking spots it will be lost as part of the project. So, I'm going to show just a few of the slides that have been presented before just for information that the Council has seen. This is sort of before and after rendering of the vault, the transformers and pedestals that are planned at the Episcopal Church on the corner of chestnut. Then you'll see the next one is the transformers and pedestals that would be installed in front of Storie Street. This is shown with a rock wall in front of it as a decorative feature. We have an allowance for some things like that, but that's not part of the construction bid item, that would be something that would be added at a later date. The last one you see is a similar thing near Kilwins. This is Kilwins here, the parking spaces right above it. Where we would have an area, and these would all be curb extensions that would have protective bollards around them and he would have the transformer switches and pedestals within that space. So that's just a rendering of what those would look like to give an idea. So, we have a budget summary. And this includes the things that would be necessary to provide the two phases of the project. Some of the costs are incurred by the utility providers by the work that they'll need to do and the materials they need to provide. Not all of it, but you see the cost that they've estimated, and that's the estimates that they provided to the task force. As part of this work a cost for reconnections, which is in phase two, the big line item you see the trenching and patching the \$2,905,879. That's the part that we're talking about awarding tonight as a change order to Iron Mountain for the Main Street project. If you'll recall, when we were awarded that in March, that was a tentative award. And because that was funded, as we have mentioned multiple times from state earmark, that money comes through the division of water infrastructure, and they had to approve the bid package and the award before we could actually sign contracts. So, they've approved that now the contractor has signed the contracts provided the bonds, and today we've delivered those contracts to the Town for the Town to sign. So, the contracts are being signed now, so there'll be executed in the coming week or so. And then we'll schedule a pre-construction conference for the water/sewer/ sidewalk piece. So, what we're talking about is adding this portion of the work to Iron Mountain's contract. At the same time, the conduit for the project, the way it was worked out with Blue Ridge is Blue Ridge would purchase all of the conduit, on their buying power. And that would be provided to the contractor for the contractor to install. So that's why you see that \$650,000 For conduits in that budget. We also have in the budget for the construction engineering for oversight during the work ongoing, we have a line item for contingency, there'll be some legal work to get the easements processed that'll be required as part of the project. Then Phase two will have the cost for all the utility providers to install their wires, transformers, pedestals, everything else to make the system active. And you see the breakdowns of those estimates as the numbers provided. So, phase one has a \$4.1 million budget. And phase two has a little over \$2.4 million for that budget for a total of \$6,530,000. So, I want to talk before we do specifics about the award, I want to talk a little bit about scheduling logistics. To clarify any questions there might be, assuming the decision to award is made

tonight. And the decision is to proceed. Over the next few months, the Town will be finalizing the phase one funding plan. And Nicole will talk a lot about that in just a moment. Then the local government commission has to approve that, we're targeting that to happen in August. And then later this year and early next year. The underground duct bank construction will begin. We talked about that at the Town Hall meeting. Generally speaking, the contractor says, and it's been mentioned here again tonight, we'll have water installed in a trench, sewer installed in a trench and electric conduit duct bank installed in a trench. So those are going to happen one at a time. And generally speaking, you start at the bottom, work your way up. And the contractor would like to do the duct banks last because at that point, they know what water lines are active. Because the ones I just put in, if they've got everybody switched over, and they know where the sewer lines are active. So, they're not worrying about digging into a water service. And creating a geyser in the middle of the street. So, the duck bank would happen after those other two generally. Now also recognize that we have water from one end of the Main Street to the other. And the duck bank is in the center. So, we're not doing duct bank the full extent of water. So, there's water happening well beyond the extent of the duct banks would. So, we would expect the duct bank to be complete at the end of 2024. And so, in later 2024, the Town will be making the financial plans of the financing for phase two. So that in 2025 and 2026. And we don't have the exact timelines from the utility providers on how long it's going to take them. But I want to say two years so nobody's over anticipating that this is gonna happen in 12 or 15 months. But during that time, the phase two wires will be installed, the facilities and it becomes active. And then all the overhead wires, poles and everything will have to be removed. So, I am going to back up to the budget. So, what we're talking about tonight is awarding the trenching and patching portion of the project to Iron Mountain Construction Company. They were the apparent low bidder, they've done this kind of work before, they are experienced, they have worked with the Town a lot before, and should the Town Council choose to move forward, we would recommend that we award the project to Iron Mountain as a change order to the original contract for Main Street for \$2,905,879. And that includes, if you go back to the bid tab, everything in division four, which is the duct banks and the areas with transformers, as well as a line item that was in division five, the paving item because that, right wrong or indifferent, that's the way we did it. The area at Laurel Lane, where all the pavers are at the plaza. That area is going to have to be excavated, and that area reinstalled for the duct banks. So, there's a line item for that was separate inside the paving bid. So that's why that's out of that separate piece. So do you want to turn it over to Nicole to talk about the funding financing piece of that. question

Charlie Sellers

Any questions so far Council? Okay, Nicole. Good evening.

Nicole Norman

I hope everybody's good. And right, so we're all set. I'm here to talk about the project funding overview and the planning that we have done and how to pay for this project if it's decided to move forward. And so, you can kind of know the ins and the outs of the different assumptions we're making and the different sources of funding that are out there and really dive into the numbers. So, we're starting off with you just heard from Doug, the project cost. So, these numbers are what Doug just presented \$4.1 million for phase one, \$2.4 million for phase two, for a total of \$6,000,530. So, we're taking this phase by phase because of the timing of the project, as Doug explained. So, phase one, this is a amortization schedule that we developed, based on some assumptions. We did not necessarily develop this on our

own, we collaborated with the local government commission, we had conference calls with an LGC team, kind of going over our thoughts, we talked with our financial advisors and our bond attorney. So, all of this has been discussed in theory with those specialists that we rely on. So first of all, you will see phase one project costs up here \$4,101,879. And you may look right here and say, wait a minute, that number is different. It is but there's a reason. So, we will get to that we're gonna circle back around to that. So, kind of remember that there's a reason for that difference. We are assuming a rate of 4.25% and a 15-year term, these terms were discussed as reasonable and realistic. They are a little bit conservative. The rate, you know, may come in four and a quarter, we don't know. But we are or are a little bit lower than that. But based on our most recent financings, and our financial advisors, sort of estimate, that's where we're basing our planning on. So total interest cost, you can see it down here at the bottom, total \$1,544,000. That is over the life of the loan, this would be a 15-year loan again. So that's our total interest. And so, this would require, so this project is interesting. I've never in all my time with the Town. I haven't had a project like this to figure out and the way that it's different is this is not our asset. You know, we're putting this conduit into the ground and then we're going to have somebody else's wires in there. So, they're going to maintenance it, they are going to keep up with it, and it's really not going to be ours. So, for collateral purposes with our lending agencies, you have to have something to use as collateral. Usually, it's very straightforward and easy. Your collateral is the asset that you're purchasing or building. We didn't have that option here. So, we had to get a little creative. And so, one of the options that was presented was to utilize an asset that the town already owns. Preferably something paid off, no debt on it, or something close to paid off, that had a value close to the loan amount that we're looking for. So, we looked at all the Town assets, and what we found was the fire station, that loan amount was \$4.7 million. And we are just a few years out from paying for that building off. So, utilizing that as collateral, we are actually able to refinance that building, and it looks like we would probably get a similar rate on that, that we already have. So, we're not hurting the loan there for the building, or raising the cost for the building in any way. So, when you see that difference there, the \$4.1 and \$4.571. Our difference is the principal amount left to pay off the emergency services building. So, we have to lump those together because we're refinancing the emergency service building and putting it together with this new debt. So here, as you've seen the debt, and this is how we would propose to pay for the debt. And you can see there, because you're declining your principal over time, your payments gonna go down over time. So, we've just targeted year one, how are we going to do year one. And this is kind of our funding box possible sources for the funding. The first thing we could utilize is the Town's portion of the EMS debt service. So basically, what we're paying already for the EMS building, this does not include the fire districts, also contribute to the debt service of that building. So, we didn't, we left those funds intact, we did not target those. So, they could still go towards paying down the building for the same term that it was going to be. We have a little bit of GO Bond roll off. That would happen. That has not already been worked into the budget and covering other debt. So that's what we have available. And then the BRAHM debt service is also near roll off, so we'd need to go ahead and pay that off. And we could utilize the funds that are currently being used and these funds are provided by the TDA, for servicing that debt towards this project. Now, just to keep things clean and clear, we did increase the TDA allocation by \$39,770 to kind of make our numbers a little rounder for tax rate increases. So, the tax rate increase based on this formula for repayment would be one cent, we are, a couple things to note a couple further things to note is that we are using today's value of a penny. So, today's assessed valuation, that value of a penny it changes every year. We hope it goes up and it usually goes up. But, you know, re-Val can change things there. So that's gonna depend on growth.

And then kind of going down to the next points. This also utilizes the Town's full debt service roll off capacity. Okay, so roll off capacity is where we're already paying this debt. And we're already using these dollars to pay on this debt. So, this debt comes off because we've paid it off. So, we have that funding still left because we're used to having to pay that debt service using those funds. So, this does utilize all of that roll off to fund it in this way. So, and it also as we talked about the additional TDA funding and utilization of the BRAHM parking facility roll off as well. So that's phase one. Now, phase two. So, phase two, you know, there's even more assumptions on this, because this is out to 25-26, we don't really know exactly when it's going to start, it's going to depend on how the construction goes. And even more, so we don't know what kind of rate we'll get. Just looking at the rates that have been over the past year, you know, we've been anywhere from 3.29% to 4.53%, in just a year's time. So, you know, for me to say that I feel like four and a half percent is where we'll end up, I'm not gonna tell you that I have no idea. I don't have a crystal ball. But that's just what we're using for our estimate. So here, again, you're gonna notice phase two, project cost, everybody heard Doug, say it's \$2,428,874. This number, again, is different. And so just like phase one, phase two, we have to find collateral also, same project, doing the same thing, same asset here. So, we, the only difference is, we do not have anything to refinance for this option. So, when you don't refinance something, you are required to use a portion of your loan to improve that asset that you're using as collateral. So, what we did just to be simple, we didn't have to use Town Hall, but that's an option it was, you know, the value was right. But you can also use a combination of two assets. So, this was just for planning purposes, I'm sure by the time 25-26 comes around, you know, we may need to do some things that we could utilize those funds for, maybe some other building. But that was just to keep it simple. So, starting from the top, we are assuming a market interest rate of four and a half percent, again, a 15-year term, we did defer principal here one year, and that was strategic our financial advisor said this is typical, and it is a way to structure your debt service. The thing that you wouldn't be doing by doing that is extending the timeframe of your loan. So, you still have to keep it within the 15 years, it just defers that principle one year. And we'll see. So that allows us to pay off additional debt in that year, that your time. So total interest for this phase would be \$1 million. Down here at the bottom. And as we said this requires utilization of Town Hall or similar asset to use as collateral for the loan. And the requirement of approximately for this level of debt is approximately \$200,000 worth of improvements. This again utilizes the town's full debt service roll off capacity. The next available roll off capacity. That's not I do want to say this too. We removed capital equipment from our roll off, we did not take that into account because capital equipment is cyclical. Soon as we roll some off, we roll some on, so that we didn't feel like we could count on that. But we did utilize everything else that was available. And noting there that the Public Works facility would be the next larger noncapital equipment debt to roll off in fiscal year 2930. So that would free up approximately \$100,000 worth of capacity in fiscal year 2930. Again, utilizing we know this is even further out. So, we're utilizing the current year's value of a penny again \$164,742. We know that will be different but we're just planning. So over here we're looking, we took this one two years out because we did the deferred principle here. So, year one is pretty easy. We have the Buxton property debt roll off. So that's \$200,000. And then we have a little bit of Go Bond debt roll off as well. Going on to year two, we're going to have additional roll off for the bond. So, we're taking that into account in two different areas, two different amounts there for the GO Bond roll off, and then the property roll off as well. Leaving a tax requirement of \$57,349,093 to service year two debt, and that is about three fourths of a penny on the tax rate, a third of a penny on the tax rate. These are

the same. Just points, just to remember about how we are the assumptions that we're making and the requirements to find it in this way. I'm sure there's questions.

David Harwood

What's a sunset date on the Buxton property.

Nicole Norman

25-26.

David Harwood

Okay, so that's why it's showing up.

Nicole Norman

For year one yes of phase two.

David Harwood

But should it be in year two of phase two?

Nicole Norman

No. So 25-26.

David Harwood

Oh, it's possible funding sources, Okay, sorry. Thank you.

Nicole Norman

Sure.

Shane Fox

And I would add, again, with this being a construction project, the timing of when this debt would be due, like when building a home or building a building, you got potential interest only to be paid here. So we've, we've tried to make some assumptions as we put this together, of what that would look like.

Doug Matheson

We're looking at probably close to \$2 million in interest. Playing both loans.

Nicole Norman

Yes, looks like \$2.5.

Doug Matheson

Okay, and we're exhausting all of our roll off's, at least for the next five years. And we're putting up pretty much everything that we have as collateral that we can collateralize for that kind of money.

Nicole Norman

I mean, I don't think we're putting, we're not putting up everything that we have for collateral, we're just pairing, what would be adequate value.

Shane Fox

So, in order to, I think, make it simpler, the project is six and a half million dollars, we've got to find six and a half million dollars' worth of assets to put up in phase one and phase two combined. And what that looks like, we think phase one is a little clearer. And what we've proposed because of the value of phase one, or the cost of phase one is larger than phase two. So, phase has some options there. But we need to be able to provide roughly six and a half million dollars' worth of collateral between the two phases, as security for the loans.

Charlie Sellers

So, the total, the total with interest is just a tad bit over \$9 million dollars, correct?

Albert Yount

Nicole Norman

Yes.

Albert Yount

Two questions, the fire department is paying what \$60,000 a year toward the debit and they have paid it since year one right. Correct. And we are not going to need that money. When is the current debt going to be paid to the fire department.

Nicole Norman

So, when do we pay off the emergency services building? We have two years remaining on the emergency services building.

Albert Yount

Does everything go along with that loan like it is now?

Nicole Norman

It rolls into this loan, but we can keep the fire department contribution consistent through what it would have been.

Albert Yount

That's a contractual agreement, is it not?

Shane Fox

Right. And here on phase one we did we did not include. So, it says the Town portion we did not include that \$60,000. So, we wouldn't allow, if this were to go forward, we wouldn't allow the fire department to finish out their two years of contractual obligation there of the \$60,000 a year.

Albert Yount

They've expressed no interest in continuing it for this.

Shane Fox

We have not asked but I would say no. That is given the fact that their original obligation was to the \$4.7 million original price of the fire department.

Albert Yount

Right. Are you going to come up with enough money to put a sign on the front of the building.

Shane Fox

Maybe that can be a part of the required upgrades to the building.

Albert Yount

Because there isn't one.

Charlie Sellers

We got a flagpole.

Albert Yount

That took 12 years.

Shane Fox

I would just like to make a point to Nicole, you know, one, this has been complex and is complex. We believe that if you were to move forward with this phase one, this is a potential plan. Phase two does provide a great deal of assumptions based on the timing, and rates and etc, within that, so just want to make that known is that. As Doug pointed out earlier, if you were to move forward tonight, there are still a series of steps here that we have to go through from the funding and financial options, including the LGC, including public hearings, including a bid process with banks to go through. So we've attempted, as we as staff do is provide you with options here that we believe, as we've shared with conversations with our financial advisors and the LGC as being a viable option here, but we still have a process to go through to get through the funding for phase one. And then Phase two would come at a later date, that would include again, a bid process to the bank's, a public hearing process, and then ultimately, LGC approval will be required.

Albert Yount

But you haven't directly talked to any lending institution as of now.

Nicole Norman

Yeah, First Trion did reach out to PNC Bank, because they are who we currently financed the fire station with. And they said they could do this. That they weren't concerned about being able to provide a loan with the structure, you know, knowing all the ins and outs.

Albert Yount

But you would shop that?

Nicole Norman

Yes.

Shane Fox

Yes, we are required to.

Albert Yount

Three bidders, not three, then you got to wait, like this thing?

Nicole Norman

I don't know. You're not required to get three bids for financing.

Albert Yount

Okay.

Nicole Norman

We've moved forward with one before if you recall the capital equipment. So that's allowable.

David Harwood

I have a question for Doug. But I want to make sure we give everybody an opportunity about financial.

Shane Fox

It is fair as complex agenda item this is to go back and forth if need be, as questions arise.

David Harwood

Can you give me some perspective? And this is probably not a fair question. Most of my questions to you aren't, I have a pretty good handle on the disruption for phase one. Phase two, I'm a little less clear about as a comparison, phase two, compared to phase one, in terms of pulling wires, removing powerlines, things of that nature. Can you offer any insight or enlightenment about comparing that disruption.

Doug Chapman

Where we have equipment facilities along the project, not just the, I mentioned three or four parking spaces, there are other spaces or places all throughout the project, that there will be facilities. At those points there will have to be, you're either putting wire in and pulling out the other end or vice versa, all throughout the project. So that has to happen. So, you can imagine at any given time, the utility providers are pulling and pushing and pulling from a spot to a location through Town. So, some places they may have to close the lane, some places they may not depending on what it is, or they may close parking spaces, etc. But they've got to be able to have, they're going to have pretty good-sized trucks. Now it'll be a little bit more when they take down the existing lines. But that won't last very long. So, it won't be as disruptive as putting the trenching in, but there will be downtime and we want people to know it's not just this window, there's phase one window and a phase two window of that work being

done. And there's five utility providers. Now, Blue Ridge has a lot more conduits and a lot more wires that they're pulling through than all the other utility providers do.

David Harwood

That's helpful, thank you.

Charlie Sellers

Have you determine where are you going to start, which end are you going to start, down here or are you going to start there and merge traffic?.

Doug Chapman

We haven't told the contractor where to start on any of the projects. Now we have told them we don't want them working multiple spots at the same time. I mean, you don't want to close a lane at Storie Street and close another one in front of the park and close another one down by the post office, we wouldn't want to do that. We want to try to keep working in an area at a time. So, we do minimize the disruption at a given time, but we didn't specify an order or a sequence that they work.

Doug Matheson

A couple of questions for you Doug, please sir. I know the state, DOT has agreed to do the paving. Are we gonna have any pavers torn up and who is going to replace that?

Doug Chapman

Yes, there will be some pavers that will be damaged or removed and put back as part of the water and sewer work. There may be some with underground utilities, probably not as much. But where we connect water taps, water meters and some sewer connections. The contractor that's doing the water and sewer will take those pavers out and put them back. So, they'll be taken care of all of that.

Doug Matheson

Have we secured most of the easements?

Doug Chapman

The task force has handled all of the easements, they've talked to all of the property owners. Now I don't think there has been legal agreements signed with all of them, but most of them they have an understanding with.

Shane Fox

So, another step and we've shared this, Blue Ridge has shared this, is that one of the requirements moving forward again, if tonight is to move forward with phase one, obtaining written agreements for those easements, there's a little bit of money put aside within the contingency that could be used for that. But that has not been done outside of verbal commitments at this point. So, nothing written has been obtained.

Charlie Sellers

Do we have a Plan B in place in case we can't get easements.

Doug Chapman

It would be my understanding; I think we're to that point. There's a few places where we've made changes to get facilities where property owners are agreeable with them.

Charlie Sellers

Shane will the Town make an effort to notify merchants along the route and homeowners about which area they're going to be working in so people can make appropriate plans.

Shane Fox

So, for the for the whole project, so water, sewer, sidewalk, etc, McGill's going to provide a website that's going to allow for usually a two-week window that will give insight to what areas the contractor is gonna be working in. So, we'll have that type of communication as well. Of course, we'll utilize the Town's ongoing social media presence and our current e-newsletter that comes out every week. To give those updates as well. So given the kind of a slow nature of this project, I think two weeks at a time would give at that point adequate notice of what areas are going to be working on. As Doug mentioned, and he can probably elaborate, on the water and sewer all this project, you can almost systematically see if they're starting south and working to north and then north to south, as they go through, they're not going to be and should not be stopping and starting in different areas. Hopefully, that's kind of a nice progression that you'll see in the project moving forward.

Charlie Sellers

So, when do you think that would start?

Shane Fox

So, we're thinking the water and sewer will start probably within the next 60 days.

Doug Chapman

Probably, maybe less. I would hope that sometime within June they can start.

Shane Fox

Underground utilities would happen after water and sewer is complete? We're thinking that's either late 23 or early 24. Again, water, sewer dependent, weather dependent, could change that. But that would be after the water and sewer is completed and taps have been made, pressurization has been obtained.

Albert Yount

So, after all this talk, do you envision all this being done and the lights are turned on from underground and the poles gone?

Doug Chapman

Right now, we're talking about at the end of 26.

Albert Yount

And the other question is we're talking about two phases, I understand that. Will there be one contract and the reason I'm asking that, when you finish phase one. There'll be I'm sure a delay. I don't know how you're gonna borrow the money or are you gonna borrow for everything or by things.

Shane Fox

By phase, so the plan is to utilize what's here on the screen. Phase one is everything that's included there for the \$4.1. So again, if you were to vote tonight to move forward with this, we would start soliciting bids for funding based on phase one. And then once phase one was nearing completion and we knew phase two was coming, we would have to go through the same process that would require, again, another bid process with banks and LGC approval, public hearing, Council approval at that time as well to move forward with that that financing.

Albert Yount

Well, the reason why I asking that is, if there's one contract it would be in total.

Doug Chapman

But it won't be one contract. If you look at and you can kind of, see it here. This \$2,905,000 that will be the contract with Iron Mountain to do the trenching work. Most of the other costs are associated with the utility providers. So, it'll be reimbursing them directly for wire, putting in connections, putting in transformers, putting in pedestals, etc. So those will, you know, those will be individually as well as the conduit for the trenching.

Albert Yount

So, the reason I'm asking that is, and this is way out there. But we finish phase one, and there's another Council here. We can't dictate to that Council. What if they say, we're not gonna do that. Then we have got \$4 million in the ground? That's my question. I don't expect that to happen but I'm asking.

Charlie Sellers

What you're asking is can you borrow the whole \$6 million and go forward. But you can't though.

Albert Yount

No, I'm asking if you have one contract, then it's the entirety of the project to me. You're saying phase one and phase two are different. You've got a gap period there, that's concerning me.

Doug Chapman

Yeah, I mean because it's different work provided by different people, there will have to be a separation of the two pieces. It can't be one contract. And because it's going to be that way, if I understand correctly, this probably in a Nicole question, but I am going to answer it. You didn't ask it. But you have once you borrow the money, you have 36 months to spend it. So that's why we can't borrow phase two money now because we may not spend it in time.

Albert Yount

I understand that, but it still doesn't answer my question.

Charlie Sellers

What they are saying Albert is phase two, we are paying for the utilities, because they're the ones who are going to be putting wires.

Albert Yount

I understand but.

Shane Fox

To answer the question is correct. So, there is two phases to this, phase one is to be discussed and potentially decided tonight, phase two is going to be discussed and decided at a later date. And you have no ability tonight to make that decision for phase two, that will be whatever Council that is sitting here at that time to make that decision.

Albert Yount

So somewhat a can of rolling dice.

Shane Fox

So phase one will include all the necessary pieces you see here to get the conduit in the ground, and then phase two will come at a later date yet to be determined. That will then have to be approved by the Council to move forward along with the funding. So yes, there is a gap and two clear decisions there that have to be made.

Charlie Sellers

Council, if we've finished our questions, do we have a motion of some sort? Yeah, I'd like to make a motion to move forward with phase one of the project as presented. Okay, so we have a motion to move forward with phase one of the utility project. Do we have a second.

Pete Gherini

Second.

Charlie Sellers

Okay we have a Second. Discussion, this is for phase one.

Albert Yount

Well is it proper to ask are we doing this for phase two?

Shane Fox

There will have to be some approval process. The Council undertakes what that looks like will be determined at that time.

Albert Yount

At that time.

Shane Fox

At that time, not tonight.

Charlie Sellers

Yes.

Albert Yount

Well that about answers my question. So, we're not voting on phase two tonight at all.

Shane Fox

No, we showed phase two tonight with a lot of assumptions to be able to give you the ability to see hopefully, the project as a whole with the best knowledge and assumptions we can make.

Charlie Sellers

Any further discussion any points. Okay, we have a motion on the table, we have a second no further discussion.

David Harwood

I just like to make a couple of comments. I do want to thank everybody for coming out tonight and sharing their thoughts and opinions and their ideas. It's apparent that you care about Blowing Rock, and what's best for our village. And it's that kind of passion that makes us successful. So regardless of what your opinion is, I appreciate it. And the sharing of that. I want to also thank everybody that did work hard to put us in a position to be educated about this. I appreciate the Chamber of Commerce assistants, Mr. Chapman and McGill, for their expertise, Mr. Fox and Ms. Norman, for giving us financial background, you've worked very hard. I'd also like to thank our utility project partners, and the underground utilities task force. But I want to save my last thank you for William Brinker. I really appreciate you shepherding this idea along. And literally hundreds of hours that you put into this. Your personal time to bring clarity to it. I'm very appreciative of that.

Charlie Sellers

We have a first, we have a second. Albert, how do you vote?

Albert Yount

I think the costs are too high, the needs is too few and the returns too limited and I vote no.

Charlie Sellers

Mr. Harwood?

David Harwood

I vote yes. I think that the Town needs this. I think I want the Town to be the best Town that it can be. To do that requires continual investment in infrastructure, personnel, and services and parks and aesthetics, and in strategic planning. And this Town and this Council and prior Councils have made great strides over the last five or six years in all of those areas. We are financially solid, well managed, attractive municipality, period. But we can't rest on our laurels. We've been a tourist driven economy for 150 years. And the heart of Blowing Rock is it's downtown. People come here to escape the mundane.

Like myself, they come here because they want a unique experience, an ambience that they can't find elsewhere. I think if we were honest with ourselves, none of us would have made an investment in Blowing Rock if this downtown did not exist. So, all of those features have been the product of long-term strategies and goals. And our short-term thinking should be feeding those long-term goals, not our fears. I don't think this is merely a beautification project. I don't think it's merely for the tourist. That's short-term thinking and improving downtown improves everybody. It brings community pride. And I would argue that it raises property values across this municipality. Those increased property values are important.

Charlie Sellers

David, we're currently voting on this.

David Harwood

And I'm making my vote and my statement. This is my three minutes Mayor.

Charlie Sellers

Got it.

David Harwood

So, I vote yes. Thank you.

Melissa Pickett

I'm going to have to vote no, this has been the hardest decision for me. I have gone back and forth and back and forth. But with \$40 million worth of infrastructure that still needs to be fixed, I just, I can't bring myself to vote for this project.

Charlie Sellers

Melissa.

Doug Matheson

I also will have to vote no on this. I see too many other projects that we need, to me that takes more importance.

Charlie Sellers

Pete?

Pete Gherini

Yes. Okay. It's a three to two vote, so it does not pass. Alright, ladies and gentlemen, once again, I would like to, and I didn't mean to cut you short, David. I knew where you were going with this. And I just want to try to emphasize a lot of this needed to be done in discussion. But you know, what I mirror exactly what you're saying. And I thank the Brinker's and all those involved for all the time that they put into it. And all the citizens for and against, and all their thoughts and ideas. And now it's time to get our community back together. Don't you think David.

David Harwood

I absolutely agree.

Charlie Sellers

Excellent. All right, moving on. We have official reports. As we all know, Shane Fox is leaving. Well, we have really gone a long way with Mr. Foxe's four years. My hat's off to him. And you can't fault somebody for bettering their career and moving up. And I just want to say as Mayor, thank you, Mr. Fox. And I wish you the best. And I want you to know that we're always going to be here for you. And if we had a key to the Town, we'd give it to you. But I don't think the Council or either I have, we don't have one. No, you have a key to Town Hall. Okay. But moving right along. The process moving forward is we're in the midst of looking for an interim Town Manager's, which that interim will be in place while we look for a permanent Town Manager. That process is pretty lengthy. The Council is heavily involved with that. They go through the interview process; they go through meeting these groups of individuals multiple times before they make a decision to hire that particular individual. So, the timeline on that right now, we're just we're moving forward on hiring an interim. And then that person will be introduced to the citizens when that happens. And then we will start interviewing permanents. There is a budget meeting on May 18. That's when we find out, Mayor and Council on what the recommended budget is moving forward for 23-24. That meeting is from 1-5. Correct. And if I can, we are going to have the budget made available to the public this Friday. So, we are going to release that to Council and to the public this Friday the 12th and then the 18th will be the workshop. Okay, so the budget will be made public. You all see it the same time we do.

Shane Fox

That's right. The budget will be made public online and a hard copy will be here at Town Hall. That is on Friday, the 12th.

Charlie Sellers

Okay, and thanks to the Historical Society, foundation, other many groups. The History Walk ribbon cutting will be June 1. And that will be at the entrance to Laurel Lane with festivities at the Legion Hall. So that will be June 1 at 4:00pm. Thank you.

Albert Yount

Oh, just a couple things, Shane and I have become pretty close. I think you'd agree.

Shane Fox

I would.

Albert Yount

So, it's a personal loss to me my friend. Shane is going to a small county north of Hickory, which is becoming a bedroom of Hickory. They have a \$53 million a year budget, and they have zero debt, none. That's what we need to be shooting for somehow. But it's a pretty big chunk. But not only is Shane one of the best managers I've ever known. And I've been around here for four of them. Shane's father served two terms in Vietnam, two tours. And he got the germ of the thing called Agent Orange, and it killed him. But in his last days, that gentleman right there brought his father into his own house.

Or he would have been destitute or in the VA hospital where they let you fall out of the bed to get rid of you. That's the mark of a man. And when we see him leave here take a look, there is a real man. The other thing in my part time I'm the commander of the American Legion post here and on the 27th of this month at 11 o'clock at the Pavilion, Hunt Broyhill has procured Admiral of the US Navy. He was the commander of Seal Team Six. Seal Team Six is who killed Osama Bin Laden, how he could get a man of that stature here is quite a bit of work. So, it's free, come. I'm sure he gave a good speech and now that's all I have got to say.

David Harwood

That's a hard act to follow. Obviously, Shane, you know my admiration for you, and I have talked to you about that in private. But I wasn't on the Council when you got here, so it doesn't bother me. Which is a complete lie. I really appreciate your leadership. I know the staff adores you. I appreciate you helping a freshman Council Member find my way and as much as I thought I knew about Council, I didn't. And I really appreciate your guidance. I am so appreciative of you bringing us through COVID, those were my first days on this Council and that was challenging but I know it was 10 times as challenging for you and it was just an exemplary performance and thank you for that. You're going to be missed literally and figuratively big shoes to fill.

Melissa Pickett

You are going to be seriously missed Shane, and seriously hard to replace. I'm a little offended that Ray got to hire you and you leave on my watch, but that's okay. We are certainly going to miss you.

Doug Matheson

Like Albert, I have been around for four of the managers, but you were the first manager that we hired that when you did your interview, we knew we had our man, and we didn't need to go any further. And that is was something I can say the highest compliment to you. And I feel that we made the right decision then and I hate to see that it's coming to an end. Because I've never had as good of a working relationship with someone as with you. I appreciate you.

Charlie Sellers

Shane, thank you. It would be hard to eco what everyone else has said. So I won't take a lot of time. We'll miss you and good luck, get a lot of education down there and in years coming, come back and take over Watauga County. Mr. Moseley.

Allen Moseley

I guess I should continue with the Shane love fest.

Shane Fox

Don't feel obligated Allen.

Allen Moseley

I have had the pleasure to work with every single manager that the Town has had, and this one is the best the Town has ever had. He will be a hard act to follow to replace him, but I'm sure we'll find somebody who is as qualified. But thanks for everything you've done for me. I appreciate it.

Charlie Sellers

Normally, Allen didn't say anything.

Shane Fox

I'll give dates again, before I say my last piece here, the budget will be made public, this Friday the 12 for everyone. And then on the 18th at one o'clock, we will have our budget workshop in this room. And that's open to the public from one to five. That is not for public comment, the public hearing will take place at the June Town Council meeting. And then the potential for budget adoption would follow that meeting either that night or at a later date prior to July 1. Want to mention my four short years here does not compare to Barry Ford's 32 years. And so, Mr. Barry Ford, who most everyone knew, drove our sanitation truck for almost if not the entire 32 years he was here, decided to retire now a couple of weeks ago. And I believe from pictures I saw today is enjoying at least this week, and maybe other weeks fishing and so 32 years of service to this Town. So, I feel obliged, obviously, to mention that tonight. And then a little embarrassed that my four years here seems to be so little compared to that. But four years ago, I came in with the Rainy Lodge topic if anybody remembers that. So that was a fun beginning. And then tonight, obviously, underground utilities, I think is a good way to book in the four years with COVID in the middle. And so, four years ago, I would say you took a chance on me because I had not been a Town Manager, I had been in the second seat or an Executive Director at the COG. But this was my first Town Manager position. And those Council Members at the time, some of which are in this room and others were here earlier tonight, took a chance. And I do mean that on an unknown that provided four wonderful years for me to be able to lead this Town. And I'm appreciative of everyone that gave me a chance then and each one of you for allowing me to do my job and lead the Town. And I believe a better spot than it was four years ago. And I'm proud of the accomplishments we've made with projects. I'm proud of the accomplishments that we've made with staff. And I'm proud to be able to sit here tonight and say that for four years, the Town staff allowed me to find my way as their leader. And we have been through many bursts. We've been through unfortunate deaths. We've been through a lot of good times, and we've been through a lot of tears during those four years. And when I mentioned that this is a family it is, and it's been a family to me. And I appreciate everybody giving me a chance to be your Town Manager for four years.

Charlie Sellers

Okay ladies and gentlemen, we're going to take about a 10-minute recess, and then we're going to go into closed session. There should be no decisions made.

Albert Yount

Per General Statute 143-318.11.(6)

Charlie Sellers

Thank you for coming.

MAYOR _____**Charlie Sellers****ATTEST** _____**Hilari Hubner, Town Clerk**

ATTACHMENTS

Budget Amendment #2023-09 – Attachment A

Tax Release #2022-09 – Attachment B

Tax Refund #2022-10 – Attachment C

SUP 2023-03 Gardener's Galley and BR Farmer's Market – Attachment D

Draft
MINUTES
Town of Blowing Rock
Town Council
Budget Work Session
May 18, 2023

The Town of Blowing Rock Town Council held their budget work session on Thursday, May 18, 2022. The work session was held at Town Hall located at 1036 Main Street, Blowing Rock. Present were Mayor Charlie Sellers, Mayor Pro-Tem Doug Matheson, Council Members Albert Yount, David Harwood, Melissa Pickett, and Pete Gherini. Others in attendance were Town Manager Shane Fox, Finance Officer Nicole Norman, Parks and Recreation Director Jennifer Brown, Planning and Inspections Director Kevin Rothrock, Police Chief Aaron Miller, Public Works and Utilities Director Matt Blackburn Fire and Emergency Services Director Kent Graham and Town Clerk Hilari Hubner, who recorded the minutes.

CALL TO ORDER

Mayor Sellers called the meeting to order at 1:00 p.m.

BRAAC Member Whitney Brown met with the Council on behalf of the BRAAC Board. They would like Council to give BRAAC a clear definition of their Board's purpose. The Board currently feels that they are not being utilized to their full capability. Council asked for Ms. Brown to get with Council Member Pickett and Planning Director Kevin Rothrock to come up with updated procedures to bring to Council for review at the July Council meeting.

DISCUSSION

Town Manager Shane Fox and Finance Officer Nicole Norman reviewed the budget outline and discussed with Council at length, highlights to the proposed budget. Some items discussed in detail were:

- A 5% cost of living (COLA) for employees beginning in July and new merit pay system for up to 4% merit pay to each employee based off job performance in January.
- Tax Rate increase from .31 cents to .39 cents per 100-dollar evaluation.
- Addition of 3 new full-time Firefighter/EMT Positions
- Blowing Rock Academy – Including hiring of 2 new full-time positions
- Continued funding of dispatch personnel

ADJOURN

At 4:30 p.m. Council Member Pickett made a motion to adjourn the work session, seconded by Council Member Harwood. Unanimously approved.

MAYOR _____ **ATTEST** _____

Charlie Sellers **Hilari Hubner, Town Clerk**



Town of Blowing Rock

1036 Main Street ★ Post Office Box 47 ★ Blowing Rock, North Carolina 28605

To: Mr. Kevin Rothrock, Mayor Sellers, and Members of Town Council
From: Nicole Norman, Finance Officer
Subject: Budget Amendment Ordinance to Account for Various Items
(Ordinance #2023-10)
Date: June 13, 2023

Enclosed please find a Budget Amendment Ordinance for the fiscal year 2022-2023 for your consideration.

Section 1 (General Fund) allocates revenues received above budget (\$40,000) towards funding shortfalls to complete the employee daycare center (BR Academy). Staff reports the funding was expected to be provided through an applied for grant and word was received that the Town was not awarded the anticipated grant. This section also allocates donated funds (\$2,800) from the Hunger and Health Coalition towards Afterschool snacks.

Section 1 (General Capital Projects Fund) following an extensive line by line review of capital project budget, this amendment is to close out remaining budgets for projects that have been closed out in prior years, most of which were closed in FY 2022. Some projects were closed in years prior.

Section 2 (Water/Sewer Capital Projects Fund) following an extensive line by line review of capital project budget, this amendment is to close out remaining budgets for projects that have been closed out in prior years, most of which were closed in FY 2022. Some projects were closed in years prior.

Section 3 (American Rescue Plan Act (ARPA) Fund) following an extensive line by line review of capital project budget, this amendment is to close out remaining budgets for projects that have been closed out in prior years, most of which were closed in FY 2022. Some projects were closed in years prior.

Please let me know if you need further details on the proposed amendment.

The following Internal Budget Amendments (moving funds across line items within departments) were approved by the Town manager and executed by the Finance Officer during the month of May 2023:

- *Internal Budget Adjustment Request # 2023-08—Central Government. (\$16,316) moved funds from Legal Services and Manager's Discretionary Fund to Maintenance & Repair*
- *Internal Budget Adjustment Request # 2023-09—Field Operations (\$20,000) moved funds from Field Operations Salaries and Maintenance/Repair Lift Station to Materials/Supplies Field Ops.*

**2022-2023
Budget Amendment Ordinance 2023-10**

Be it ordained by the Town Council of the Town of Blowing Rock, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2023:

Section 1. To amend the General Fund, the appropriations are to be changed as follows:

<u>Acct. No.</u>		<u>Current Appropriation</u>	<u>Decrease</u>	<u>Increase</u>	<u>Proposed Appropriation</u>
10-80-6200-500	Capital outlay- BR Academy	\$ 80,000	\$ -	\$ 40,000	\$ 120,000
10-80-6100-135	Materials/Supplies- After School Program	\$ 5,000	<u>\$ -</u>	<u>\$ 2,800</u>	\$ 7,800

This will result in a net decrease of \$42,800. in the appropriations of the General Fund. As a result, the following revenue will be increased.

<u>Acct. No.</u>		<u>Current Appropriation</u>	<u>Decrease</u>	<u>Increase</u>	<u>Proposed Appropriation</u>
10-80-3400-363	Recreation Rentals	\$ 25,000	\$ -	\$ 10,000	\$ 35,000.00
10-80-3400-364	Recreation Day Camp Fees	\$ 15,000	\$ -	\$ 10,000	\$ 25,000.00
10-00-3100-303	Vehicle Taxes	\$ 80,646	\$ -	\$ 10,000	\$ 90,646.00
10-00-3400-329	Interest on Investments	\$ 49,500	\$ -	\$ 10,000	\$ 59,500.00
10-00-3400-358	Donations	\$ 4,000	<u>\$ -</u>	<u>\$ 2,800</u>	\$ 6,800.00

Section 2. To amend the General Capital Projects Fund, the appropriations are to be changed as follows:

<u>Acct. No.</u>		<u>Current Appropriation</u>	<u>Decrease</u>	<u>Increase</u>	<u>Proposed Appropriation</u>
20-00-5000-584	American Legion building- Future Improvements	\$ 42,065.00	\$ 40,000	\$ -	\$ 2,065
20-10-5000-620	Radar Box Reserve- PD	\$ 5,200.00	\$ 3,595	\$ -	\$ 1,605
20-20-5000-365	Wastewater Treatment Plant Rd.- Construction	\$ 92,000.00	\$ 92,000	\$ -	\$ -
20-20-5000-370	Road Failure Repairs- Construction	\$ 60,100.00	\$ 59,816	\$ -	\$ 284
20-20-5000-402	G.O. Ditchline Repairs	\$ 67,976.00	\$ 22,696	\$ -	\$ 45,280
20-20-5000-405	G.O. Repaving Town Streets	\$ 385,110.00	\$ 385,110	\$ -	\$ -
20-20-5000-411	G.O. Road Failure Repairs- Engineering	\$ 3,200.00	\$ 3,200	\$ -	\$ -
20-20-5000-412	G.O. Ditchline Repairs- Engineering	\$ 4,770.00	\$ 4,770	\$ -	\$ -
20-20-5000-415	G.O. Repaving Town Streets- Engineering	\$ 7,620	\$ 6,350	\$ -	\$ 1,270
20-20-5000-416	G.O. Sidewalk to Bass Lake Grant Match	\$ 232,044	\$ 232,044	\$ -	\$ -
20-20-5000-418	Sidewalk to Bass Lake- Engineering- Design Phase	\$ 108,200	\$ 108,200	\$ -	\$ -
20-20-5000-419	Sidewalk to Bass Lake- Engineering- Construction Phase	\$ 91,624	\$ 91,624	\$ -	\$ -
20-20-5000-420	Sidewalk to Bass Lake- Easement/Legal	\$ 24,527	\$ 24,527	\$ -	\$ -
20-20-5000-426	Sidewalk to Bass Lake Grant Funded	\$ 744,915	\$ 744,915	\$ -	\$ -
20-20-5000-450	Town Gateway Support Contribution from TDA	\$ 238,705	\$ 213,409	\$ -	\$ 25,296
20-20-5000-530	Salt Bin- PW	\$ 106,915	\$ 106,912	\$ -	\$ 3
20-60-5000-502	NCDOT Hwy 321 Property Purchase Exp.	\$ 444,790	\$ 444,790	\$ -	\$ -
20-80-5000-460	Memorial Park Imp. Project	\$ 32,933	\$ 26,378	\$ -	\$ 6,555
20-80-5000-521	Pool Pavilion- Design/Construction	\$ 5,000	<u>\$ 4,865</u>	<u>\$ -</u>	\$ 135

This will result in a net decrease of \$2,615,200. in the appropriations of the General Capital Projects Fund. As a result, the following revenue will be increased.

<u>Acct. No.</u>		<u>Current Appropriation</u>	<u>Decrease</u>	<u>Increase</u>	<u>Proposed Appropriation</u>
20-00-3400-331	Transfer from General Fund	\$ 2,409,501	\$ 426,642.42	\$ -	#####
20-00-3400-400	Pool Contributions/Broyhill	\$ 86,332	\$ 86,332.00	\$ -	\$ -
20-20-3400-003	Transportation GO Bond Auth- 2020 Issue	\$ 2,073,095	\$ 742,039.73	\$ -	#####
20-00-3400-581	AL Building Renovation Donations	\$ 34,000	\$ 34,000.00	\$ -	\$ -

**2022-2023
Budget Amendment Ordinance 2023-10**

20-20-3400-426	EFLAP Grant Funds- Sidewalk to Bass Lake	\$ 980,000	\$ 881,396.00	\$ -	\$ 98,604.00
20-60-3400-502	NCDOT Hwy 321 property Purchase Loan	\$ 444,790	<u>\$ 444,790.00</u> <u>\$ 2,615,200</u>	<u>\$ -</u> <u>\$ -</u>	<u>\$ -</u>

Section 3. To amend the Water/Sewer Capital Projects Fund, the appropriations are to be changed as follows:

Acct. No.		Current Appropriation	Decrease	Increase	Proposed Appropriation
50-91-5000-451	G.O. Chestnut Dr. Sewer Ext.	\$ 55,000.00	\$ 55,000	\$ -	\$ -
50-91-5000-455	G.O. 321 Sewer Line	\$ 244,067.00	\$ 244,067	\$ -	\$ -
50-91-5000-526	WTP Checmical Storage Tank Rehab.	\$ 208,650.00	\$ 208,650	\$ -	\$ -
50-91-5000-527	WTP Checmical Storage Tank Rehab. Engineering	\$ 25,860.00	\$ 25,371	\$ -	\$ 489
50-91-5000-528	WTP Checmical Storage Tank- Contingency	\$ 10,450	\$ 4,930	\$ -	\$ 5,520
50-91-5000-546	Pine St. Force Main Sewer	\$ 25,208	\$ 25,171	\$ -	\$ 37
50-91-5000-547	Country Club Sewer	\$ 62,500	\$ 61,383	\$ -	\$ 1,117
50-91-5000-576	Sewer Interceptor (Hwy 321)	\$ 348,380	\$ 149,254	\$ -	\$ 199,126
50-91-5000-594	G.O. 321 Waterline	\$ 93,300	\$ 93,300	\$ -	\$ -
50-91-5001-405	G.O. Sourwood Water- Issue II	\$ 542,500	\$ 419,635	\$ -	\$ 122,865
50-91-5002-417	G.O. Sunset Dr. SS- Water- Iss. 3- Construction	\$ 379,670	\$ 378,964	\$ -	\$ 706
50-91-5002-460	Sunset Dr.- SS Sewer- Private Upgrd.- Const	\$ 3,600	\$ 3,600	\$ -	\$ -
50-91-5000-525	Water Plant Projects	\$ 62,023	<u>\$ 62,023</u> <u>\$ 1,731,348</u>	<u>\$ -</u> <u>\$ -</u>	<u>\$ -</u>

This will result in a net decrease of \$1,731,348 in the appropriations of the Water/Sewer Capital Projects Fund. As a result, the following revenue will be increased.

Acct. No.		Current Appropriation	Decrease	Increase	Proposed Appropriation
50-91-3400-000	G.O. Water Bond Authority	\$ 470,000	\$ 378,964.00	\$ -	\$ 91,036.00
50-91-3400-001	G.O. Water Bond Authority- Issue II	\$ 542,500	\$ 419,635.00	\$ -	\$ 122,865.00
50-91-3400-000	G.O. Water Bond Authority	\$ 470,000	\$ 239,841.00	\$ -	\$ 230,159.00
50-91-3400-002	G.O. Water Bond Authority- Iss. 3	\$ 377,294	\$ 148,577.00	\$ -	\$ 228,717.00
50-91-3400-329	Interest Income	\$ 92,805	\$ 46,780.00	\$ -	\$ 46,025.00
50-91-3400-332	Transfer from Water/Sewer Fund	\$ 1,436,876	\$ 438,951.00	\$ -	\$ 997,925.00
50-91-3400-346	Sunset Dr. SS- Private Contrib.- Sewer	\$ 3,600	\$ 3,600.00	\$ -	\$ -
50-91-3400-200	G.O. Sewer Bond Authority	\$ 665,000	<u>\$ 55,000.00</u> <u>\$ 1,731,348</u>	<u>\$ -</u> <u>\$ -</u>	<u>\$ 610,000.00</u>

Section 4. To amend the ARPA Fund, the appropriations are to be changed as follows:

Acct. No.		Current Appropriation	Decrease	Increase	Proposed Appropriation
51-91-1001-001	PRVs- Construction	\$ 136,385.00	<u>\$ 136,385</u> <u>\$ 136,385</u>	<u>\$ -</u> <u>\$ -</u>	<u>\$ -</u>

This will result in a net decrease of \$136,385. in the appropriations of the ARPA Fund. As a result, the following revenue will be increased.

Acct. No.		Current Appropriation	Decrease	Increase	Proposed Appropriation
51-91-3400-001	ARPA Funds	\$ 300,000	<u>\$ 136,385</u> <u>\$ 136,385</u>	<u>\$ -</u> <u>\$ -</u>	<u>\$ 163,615.00</u>

Section 5. Copies of this budget amendment shall be furnished to the Clerk to the Town Council and to the Finance Officer for their implementation.

Adopted this 13th day of June, 2023.

Attested by:

Charles Sellers, Mayor

Hilari Hubner, Town Clerk

Town of Blowing Rock

Request for Council Action

FROM: Edith Nations, Blowing Rock ABC Store
SUBJECT: Travel Policy for the ABC Store
TO: Mayor and Council
DATE: June 13, 2023
REQUESTED BY:

Public Hearing Yes No Not required NA
Properly Advertised Yes No Not required NA

BACKGROUND:

In accordance with North Carolina General Statute 18B-700 (g2), the ABC Store must have a personnel travel policy in place. The travel policy must be approved by the board's appointing authority annually. Since the Town of Blowing Rock is the appointing authority for the ABC Board, it is necessary for the Blowing Rock Town Council to approve the policy. Also, as result of the Town of Blowing Rock being the appointing authority, the Town of Blowing Rock travel policy may be used. The ABC Board has requested the Town of Blowing Rock Board of Commissioners approve this policy for their use.

ATTACHMENTS: Town of Blowing Rock Travel Policy from the Employee Handbook
Sec 15. Travel Expenses

STAFF RECOMMENDATION:

In accordance with North Carolina General Statute 18B-700 (g2), the ABC Store must have a personnel travel policy in place. The travel policy must be approved by the board's appointing authority annually. Since the Town of Blowing Rock is the appointing authority for the ABC Board, it is necessary for the Blowing Rock Town Council to approve the policy. Also, as result of the Town of Blowing Rock being the appointing authority, the Town of Blowing Rock travel policy may be used. The ABC Board has requested the Town of Blowing Rock Board of Commissioners approve this policy for their use.

TO: Mayor Charlie Sellers and the Blowing Rock Town Council

FROM: Brian Johnson, Acting Planning Director

SUBJECT: SUP 2023-04 Moody Building Hotel

APPLICANT: John Winkler

DATE: June 7, 2023

REQUEST

John Winkler is requesting a Special Use Permit to demolish the Moody Building at 125 Sunset Drive and construct an 18-room hotel. The property is 0.458 acres and is zoned CB, Central Business. The property is further identified by Watauga County PIN 2807-98-3020-000 and 2807-98-3068-000. The property is located in the WS-IV-PA Water Supply Watershed.

SITE PLAN

The applicant is proposing to demolish the former Moody's Furniture warehouse and construct an 18-room hotel in its place. The parking lot will remain as is with some minor curbing modifications. The applicant plans to remove the dumpster screening and pad and handle garbage collections with a few screened roll out containers.

The front of the building will encroach into the 15-foot setback for no more than 50 % of the building but the remainder will be back approximately 18-20 feet.

Parking

The hotel requires 18 parking spaces. There are 27 existing parking spaces and with some reconfiguration there will be 26 parking spaces for the proposed hotel. The new space being accessed from the Maple Street parking lot will be removed for additional green space.

Storm Water Management

The storm water detention was completed for the original Moody Building project a few years ago and will serve the proposed hotel project. No additional impervious areas are proposed and in fact shows a reduction with more landscaped area and removal of a parking space and dumpster pad.

Landscaping

Most all of the landscaping is complete on the site but will be amended as demolition will require removal of existing landscaping around the perimeter of the building. A complete landscape plan is provided.

ARCHITECTURAL

The proposed hotel will feature a cultured stone veneer, vertical board and batten siding, wooden bracing, douglas fir columns, and black metal balcony railings.

The top of the roof is proposed at 30 feet with a cut out area to hide HVAC units.

PLANNING BOARD RECOMMENDATION

At the April 2023 meeting, the Planning Board recommended approval of the Special Use Permit application.

ATTACHMENTS

1. Draft SUP
2. Site plan and landscape plans
3. Architectural sketch elevations
4. Site photo
5. Aerial photos

NORTH CAROLINA

WATAUGA COUNTY

TOWN OF BLOWING ROCK SPECIAL USE PERMIT
Moody Building Hotel
SUP No. 2023-04

On the date listed below, the Board of Commissioners of the Town of Blowing Rock met and held a public hearing to consider the following application:

Applicant: John Winkler

Project Name: Moody Building Hotel

Property Location: 250 Sunset Drive

Tax Parcel No.: 2807-98-3020

Property Owners of Record: RWL 1, LLC

Proposed Use of Property: 18-room Hotel

Current Zoning Classification of Property: CB, Central Business

Meeting Date: June 13, 2023

Having heard all of the evidence and arguments presented at the above-referenced hearing, the Board finds that the application complies with all applicable requirements of the Code of Ordinances of the Town of Blowing Rock, and that, therefore, the application to make use of the above-described property for the purpose indicated is hereby approved, subject to all applicable conditions of the Land Use Code and the following additional conditions:

1. The Applicant shall complete the development of the subject property in accordance with the site and civil plans (dated 5-15-23) and architectural plans (dated 5-11-23) submitted and approved by this Board, except as amended by the following conditions. Where said plans are in conflict with the provisions of the Land Use Code, the provisions of the Land Use Code shall prevail, except as specifically provided herein. Copies of said plans are made a part hereof as if fully rewritten herein, and shall be maintained in the Special Use Permit file in the Town Clerk's office. Any deviations from or changes in the plans must be pointed out to the Administrator in writing and specific written approval must be obtained as provided in the Blowing Rock Land Use Code.
2. Specific building materials and colors shall be submitted to the Planning Director for approval before construction.
3. The property is hereby approved for an 18-room hotel with associated parking. The hotel requires 18 parking spaces and the site will have 26 spaces. The excess parking spaces may be utilized for off-site retail, residential, lodging and retail uses.
4. Consistent with Section 16-4.10.3 of the Land Use Ordinance, the Board of Commissioners finds:
 - a. The use or development is located, designed, and proposed to be operated so as to maintain or promote the

public health, safety, and general welfare.

- b. The use or development complies with all required regulations and standards of the Land Use Ordinance or with variances thereto, if any, and with all other applicable regulations.
- c. The use or development is located, designed, and proposed to be operated so as to be compatible with the particular neighborhood in which it is to be located.
- d. The use or development will not substantially injure the value of adjoining or abutting property.
- e. The use or development conforms with the general plans for the physical development of the Town as embodied in this Ordinance, the Town of Blowing Rock Comprehensive Plan, and any other duly adopted plans of the Town.

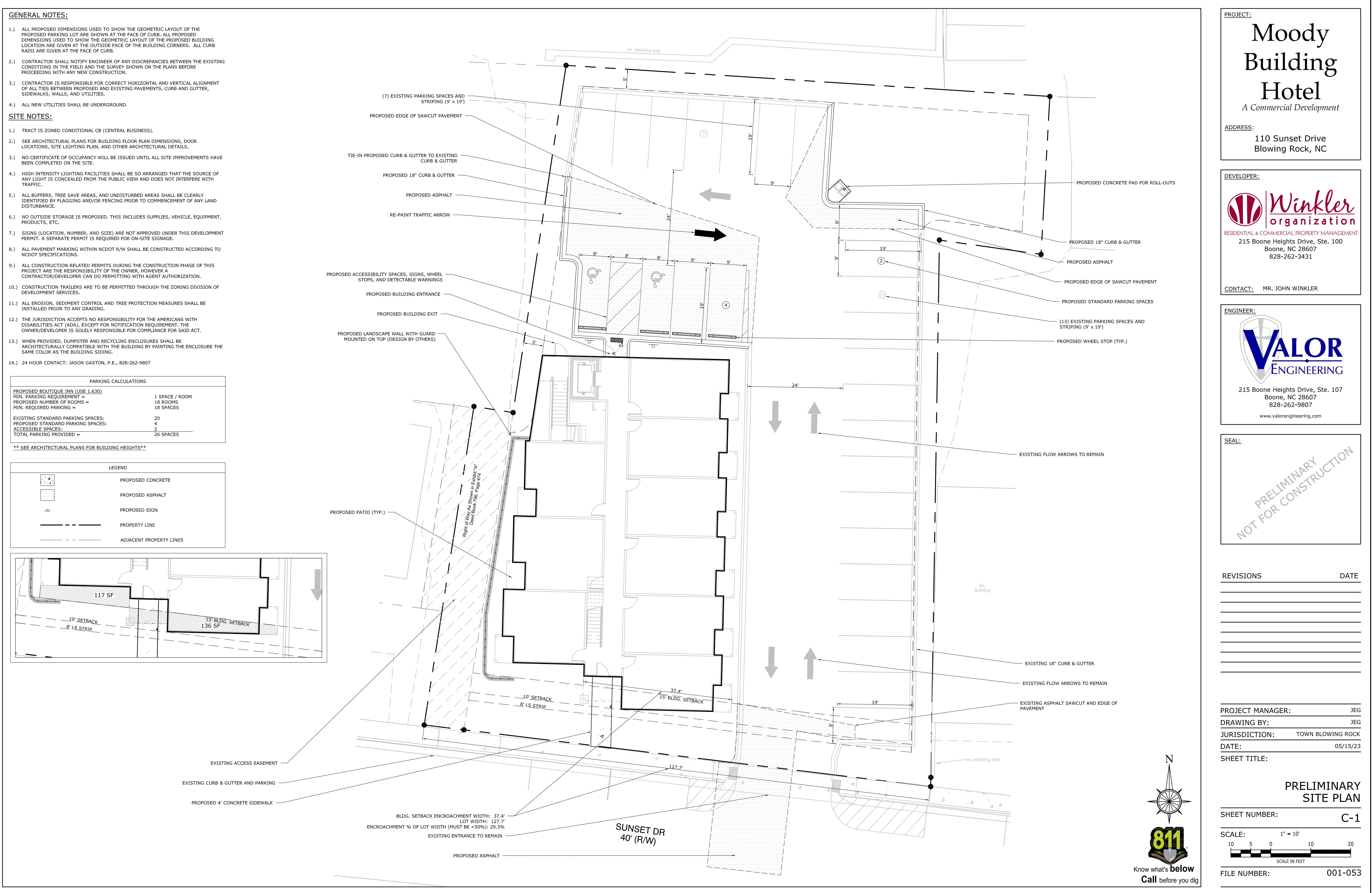
5. All electric, phone, and cable utilities shall be placed underground. No building shall be constructed over any part of any utility easement.
6. The existing dumpster and enclosure will be removed. Garbage collection will be with roll-out containers and shall be screened.
7. Storm water detention for the property has been installed with the construction of the parking lot as part of the previous project. The proposed hotel project results in a reduction of impervious areas and increased pervious and landscaped areas so the existing storm water detention system will be adequate to serve the site.
8. The Applicant shall be responsible for the perpetual maintenance of all trees, plants, and landscaping required herein. Any dead, unhealthy, or missing vegetation, or any vegetation disfigured by severe pruning, shall be replaced with new vegetation.
9. Before any building permit is issued, the Applicant shall submit a revised site plan, in such form as shall be required by the Zoning Officer, that incorporates the terms and conditions of this Special Use Permit. All utility easements shall be signed and recorded prior to final approval of the site and grading plan.
10. Failure to comply with any provision herein shall subject the Applicant to forfeiture of the Permit and a stop work order on any further construction.
11. If any of the conditions affixed hereto or any part thereof shall be held invalid or void, then this Permit shall be void and of no effect.

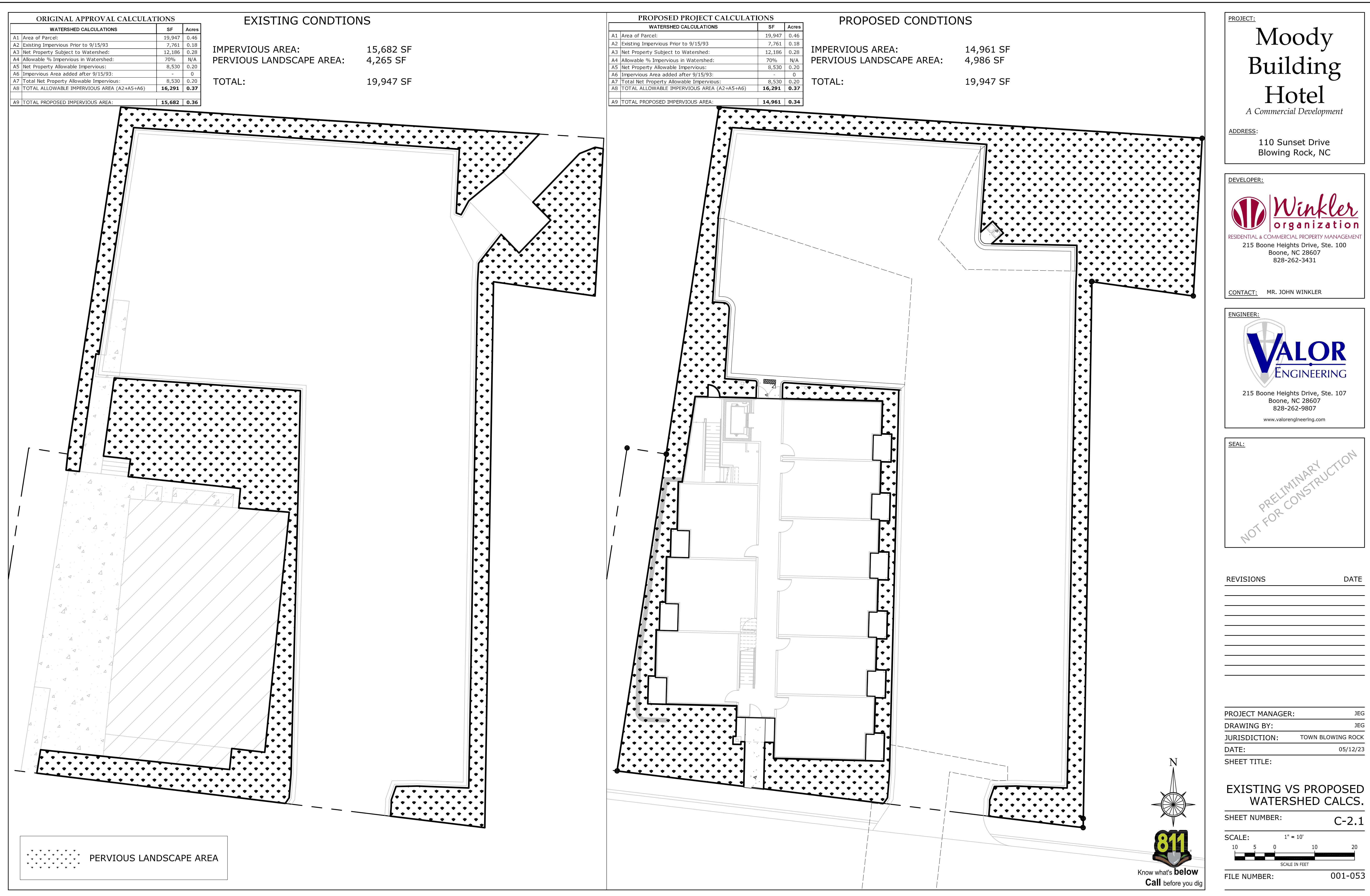
IN WITNESS WHEREOF, the Town of Blowing Rock has caused this Permit to be issued in its name and the undersigned being property owner(s) and/or agent(s) of the property owner(s) does hereby accept this Special Use Permit, together with all of its conditions as binding upon them and their successors in interest.

TOWN OF BLOWING ROCK

By: _____
Charlie Sellers, Mayor

ATTEST: _____
Hilari H. Hubner, Town Clerk
(CORPORATE SEAL)





CONCEPTUAL RIGHT SIDE ELEVATION

SCALE : 1/4" = 1'-0"



CONCEPTUAL FRONT ELEVATION

SCALE : 1/4" = 1'-0"

PRELIMINARY
NOT FOR CONSTRUCTION



CONCEPTUAL RIGHT SIDE ELEVATION

SCALE : 1/4" = 1'-0"



CONCEPTUAL FRONT ELEVATION

SCALE : 1/4" = 1'-0"

PRELIMINARY
NOT FOR CONSTRUCTION

SHEET
A2.0

BRENT DAVIS ARCHITECTURE, INC.
BOONE, NORTH CAROLINA

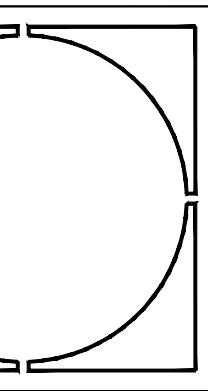
DEVELOPER:

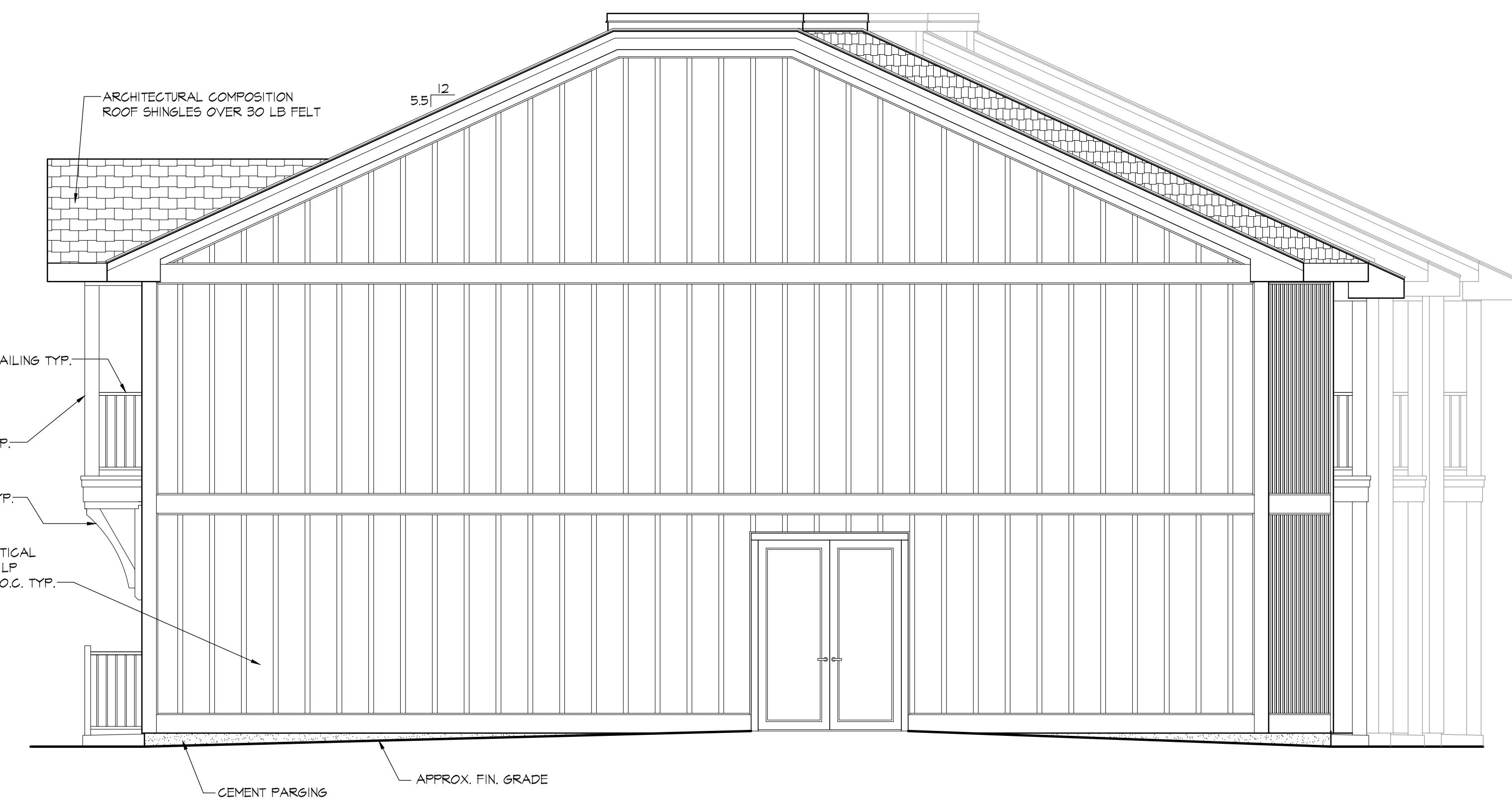
BOUQUET HOTEL AT SUNSET DR.
BLOWING ROCK, NC.

FORMER MOODY BUILDING

JOB NO :
CONCEPTUAL DESIGN

DATE
5/11/23





CONCEPTUAL REAR ELEVATION
SCALE : 1/4" = 1'-0"

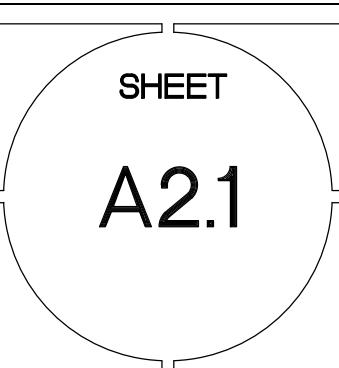
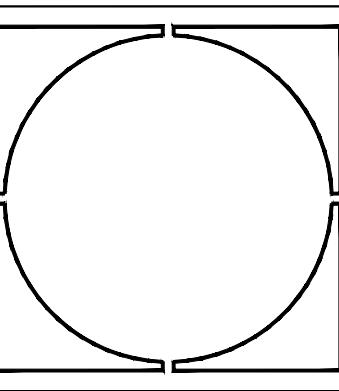
PRELIMINARY
NOT FOR CONSTRUCTION

BRENT DAVIS ARCHITECTURE, INC.
BOONE, NORTH CAROLINA

SHEET
A2.1

DEVELOPER:
BOUTIQUE HOTEL AT SUNSET DR.
BLOWING ROCK, NC.
FORMER MOODY BUILDING

JOB NO :
CONCEPTUAL DESIGN
DATE 5/11/23









Recommended Budget

For Fiscal Year 2024
July 1, 2023-July 1, 2024



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
- 4250 IT
- 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
- 6200 BR Academy
- 6500 Landscaping

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
2023-24

**Budget:
INDEX**

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

Adopted Budget

Fiscal Year 2023-24

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: June 13, 2023

Submitted herein, is the Adopted Budget for Fiscal Year 2023-2024 (FY 2023-24) for the Town of Blowing Rock. This Adopted Budget is balanced and meets the Town's fiscal priorities for FY 2023-24. 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 2023-24.

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 Adopted Budget for the fiscal year beginning July 1, 2023 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, 2023.

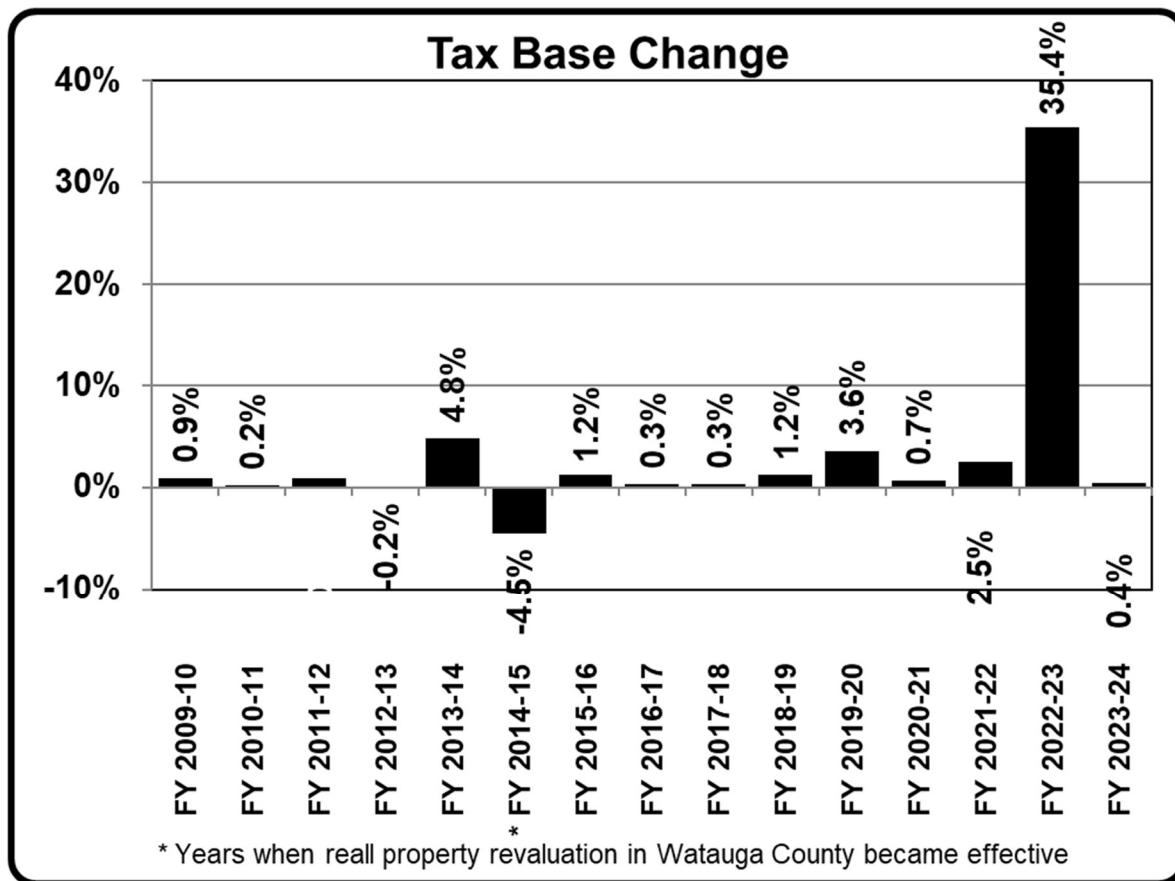
A public hearing will take place at 6:00 pm, June 13, 2023 at Town Hall. Thereby providing the Governing Body an opportunity to receive citizen input. North Carolina General Statute 159-12 requires this date be published and said hearing held before the Commissioners adopt a Budget Ordinance. In addition, North Carolina General Statute 159-16 directs that if the budget ordinance is not Adopted 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 Adopted.

The FY 2023-24 Recommended Budget totals \$16,827,445 million for all Town operations, capital improvements and debt service requirements. This is an increase of \$1,121,951 compared to last year's Adopted budget of \$15,705,494 million which represents a 7.14% increase. The increase is mainly due to salary increases including both COLA and merit system (new) increases, the final issuance of GO Bond Debt, additional fire positions as well as property purchase debt service. The budget's operation portion increased \$34,636 from \$15,645,493, in FY 2022-23 to \$15,680,129 Adopted in FY 2023-24. A more detailed listing of all Adopted operation costs 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.....*5% COLA increase and addition of Merit System with up to 4% Merit pay available to each employee-program to begin with initial/baseline evaluations in July, with a merit backed follow-up evaluation in December and Merit pay increases taking effect in January of FY 2023-24 (total of 7% in pay increases included in FY 2023-24 recommended budget).*
- New Staffing.....*addition of 3 new Firefighter/EMT positions and addition of 2 new Blowing Rock Academy positions.*
- *Funding of employee child pre-school- Blowing Rock Academy*
- Wayfinding Signage Reserve- Funded by TDA Tourism Relates Expenditure dollars (i.e., 1/3rd funds)
- Debt Servicing...*Capital Equipment financing totaling \$676,415 as well as funding of the Buxton Property debt service and final issuance of GO Bond Debt service funding.*
- Capital...*2 replacement vehicles and portable radios for use in the Police department, addition of 1 used vehicle for use in Planning & Inspections, Town Facilities Security Cameras, Green Hill Communications Building Replacement (cost allocated to departments who utilize), a Hydraulic Spreader, Leifer and portable radios for use in the Street Department, Portable Radio replacements for use in the Sanitation Department, a used 16 passenger van replacement for use in the Parks & Recreation Department, a skid steer and replacement electric mower for use in the landscape department and Grandfather Lift Station Rehabilitation, a vehicle trailer and portable radios for use in the Water/Sewer Field Operations department.*

To fund FY budget operating expenditures and account for general fund operational cost increases associated with (i.e. fuel, insurance, electrical, etc.), the Adopted Budget reflects a \$0.39 tax rate.



Referencing the Water and Wastewater Fund, the budget includes a 3.5% increase in both water and sewer fees. 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. This year's planned increase was 2.5%, the

recommended budget includes an increase 1% higher than projected mainly due to record inflation and the implementation of a merit-based pay increase/evaluation program above the typical COLA this FY.

BUDGET IMPACTING ISSUES

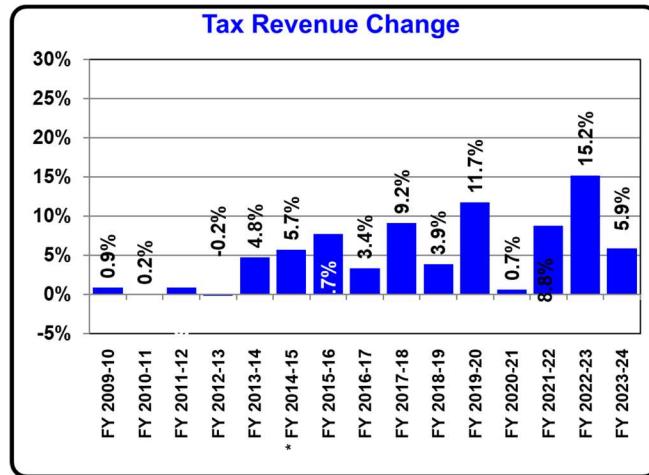
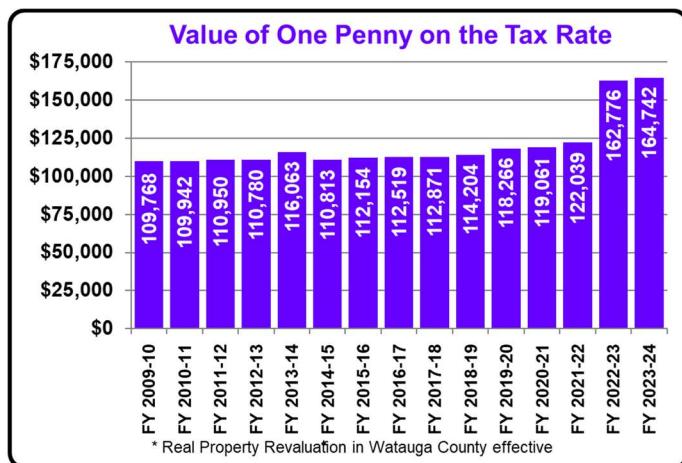
Tax Base Growth Following 2022 Watauga County Tax Revaluation

The FY 2023-24 ad valorem tax base is projected to grow only minimally as Watauga County reported many appeals following the 2022 Watauga County tax revaluation that took place last fiscal year. The current total value assessment increased by about \$7.276 million over the assessed value for FY 2021-22 of \$1.653 billion, increasing to approximately \$1.660 billion dollars. Historically, the Town of Blowing Rock experienced average annual growth in its tax base of 1.64% since FY 2014-15 property revaluation prior to the most recent (2022) year's revaluation. However, the most recent tax FY 2022-23 revaluation (Watauga) resulted in a 35.4% increase in the overall tax base. Illustrated by the graph to the left includes information regarding the Town of Blowing Rock's tax base percentage change over a period of time. 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 2021-22.

The Adopted FY 2023-24 tax rate is \$0.39 per \$100 of taxable property, is expected to generate an estimated tax levy of \$6,424,957. 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 2023-24 is expected to generate \$164,742 after being adjusted for the anticipated collection rates of 99.00% for vehicles and 99.25% 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 2013-14 to FY 2023-24) for the entire Town of Blowing Rock.

The total tax base for the Town of Blowing Rock for FY 2023-24 is estimated to total \$1.660 billion. Approximately \$114.71 million, or 6.9%, 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.



Sales Tax

Projected gross sales tax revenues totaling \$3.146 million in FY 23-24 and is anticipated to make up 22% 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%.

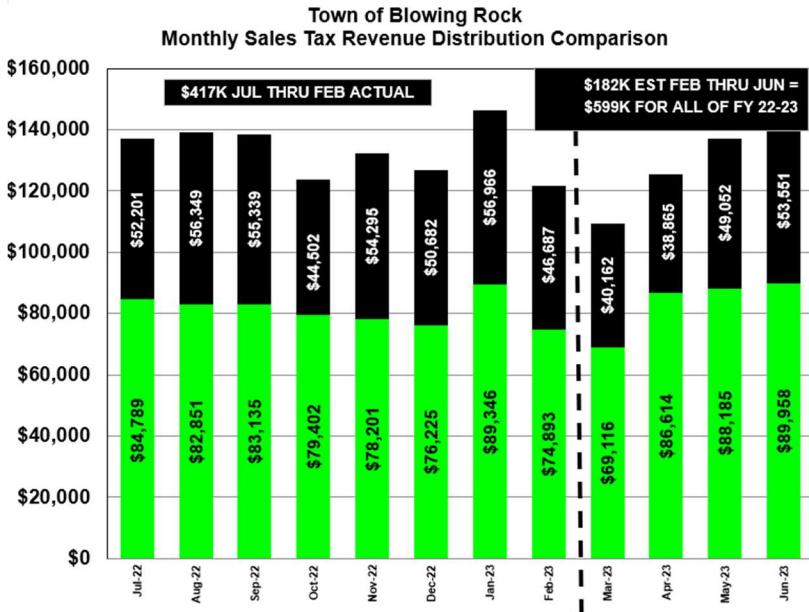
The State of North Carolina collects the local sales taxes and distributes them to the county governments. Sales tax revenues are distributed by one of two methods, of which "both" are at the discretion of counties and not municipalities. These methods are on a proportional population (often referred 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 eight years, impacting revenue distribution in FY 2013-4 through FY 2022-23 and now in FY 2023-24, 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, 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 \$632K in FY 2023-24 over the per capita method. With the ad valorem distribution method still in place for FY 2023-24, the Town expects to receive approximately \$235,210 more in FY 2023-24 than was received in FY 2022-23.

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 2022-23. Similar projections have been built into the FY 2023-24 budget forecasts estimating an incline in sales tax revenues as projected by the NC League of Municipalities equal to 6.30% compared to actual FY 2023-24 collections. This collection increase is projected within the range suggested by the North Carolina League of Municipalities but also based on our actual collection history as well.



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 Adopted that on an annual basis, 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	Initial Authority Valid for 7 Years							Extension for 3 Years Possible			
		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
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
6	Annual Debt Service			171,069	351,866	476,634	609,957	777,597	954,143	927,893	901,643	876,403
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%
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 Town issued the final phase of bond debt in March of 2023 and effected the final tax rate increase to fund the bonds of a half a cent. Tax rate increases associated with GO Bond debt service totaled six cents to fund all four issues totaling the authorized \$10.0 thousand in General Fund projects.

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 final phase of funding in Phase IV also received a lower than anticipated interest rate of 3.29%, allowing for only \$.005 tax rate increase to fund the added debt. Borrowing was allocated to capital project categories as follows:

PHASE IV Bond Allocations

- Parks - \$0.650 million
- Transportation – \$0.420 million
- Water – \$0.590 million
- Sewer – \$35.0 thousand

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 nine (9) years ago. This is something that may be considered during the FY 2024-25 budget process, being then ten (10) years out from the last study at that time. During the time between pay studies, organizations typically change, and new positions are added and changed over time, so cyclical pay studies can assist in keeping pay rates in line with the overall structure and ward off compression issues.

Presently, the Town funds 75 full-time and 28 part-time/seasonal employees. The FY 2023-24 adopted budget includes funding for three additional employees in the Fire Department and two additional staff for the new Blowing Rock Academy employee daycare center, for a total of five new positions.

Debt Service

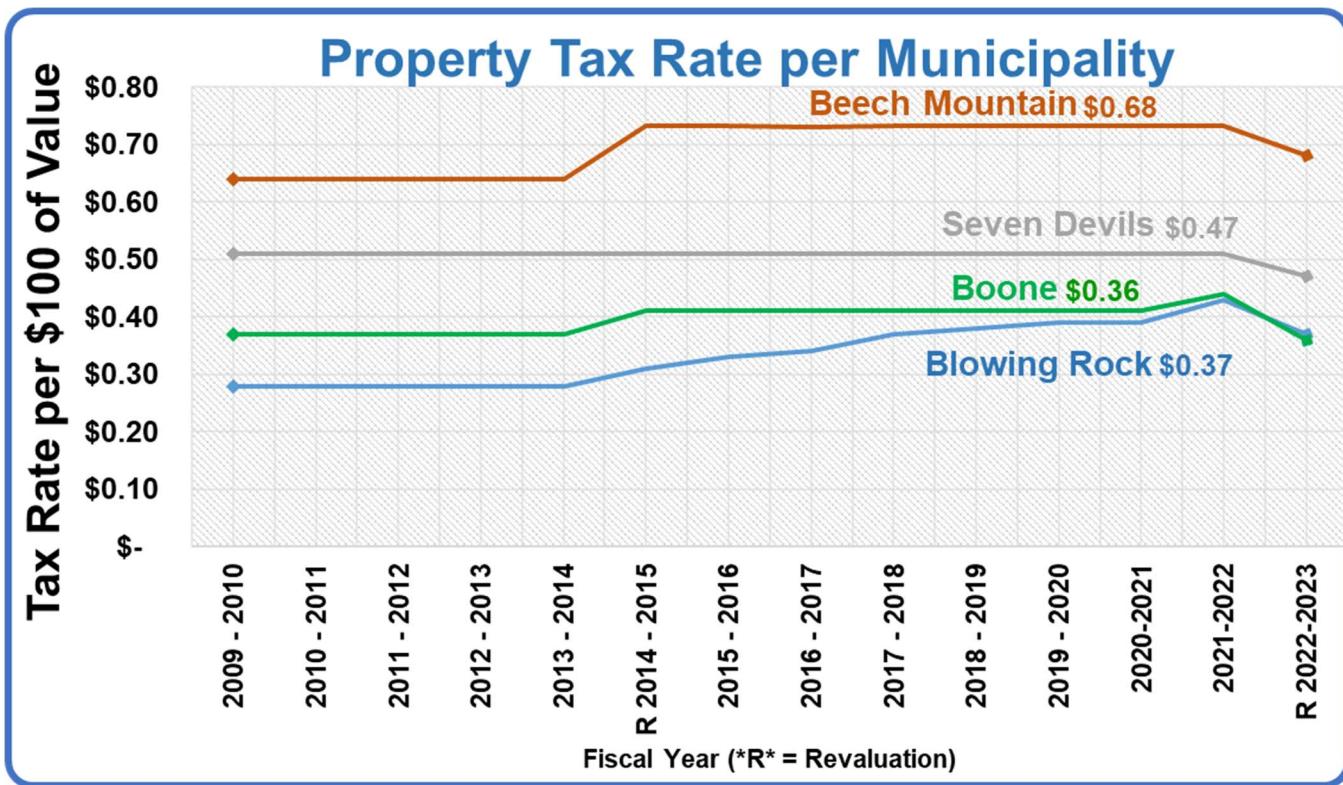
Bringing on debt to fund assets is a financial option to better match the utility of costly items with the period that the Town pays for them. We will be monitoring the interest rate environment and the changing impacts we may see due to the predicted recession during the FY 2023-24 budget year. Bringing 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 Adopted 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, the third issuance occurred in December 2019 and the final issuance occurred in March 2023, thereby completing the issuance of all authorized GO Bond funding. 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. As a part of the 10-year CIP, Advance Meter Infrastructure (AMI) meters and system debt service funding is included in the FY 2023-24 recommended budget as well as funding for the Buxton property purchase complete in FY 2022-23. It is also anticipated that an additional loan sourced via USDA low interest loan is expected to come on board for plant and lift station upgrades during FY 2023-24, with debt service beginning in FY 2024-25.

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 Adopted tax rates not yet known for FY 2023-24, the Town of Blowing Rock currently has the second lowest property tax rate of the four municipalities in Watauga County, one cent higher than Boone. In addition to the municipalities in the County, Watauga County has a tax rate of \$0.318 per \$100 valuation. The taxable property in Blowing Rock has seen an average growth of 4.55% over the past 10 years and 8.68% over the past 5 years, with last year's (2022 tax year revaluation) tax base growth however, at 35.4%, lending 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 adopted and administered in accordance with the Local Government Budget and Fiscal Control Act. The Adopted 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 budget cycles 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 39 cents per \$100 of property valuation. This rate is projected to provide approximately \$6.425 million in real and personal property tax revenues based on a real and personal property collection rate of 99.0% and a vehicle property tax collection rate of 99.25%.

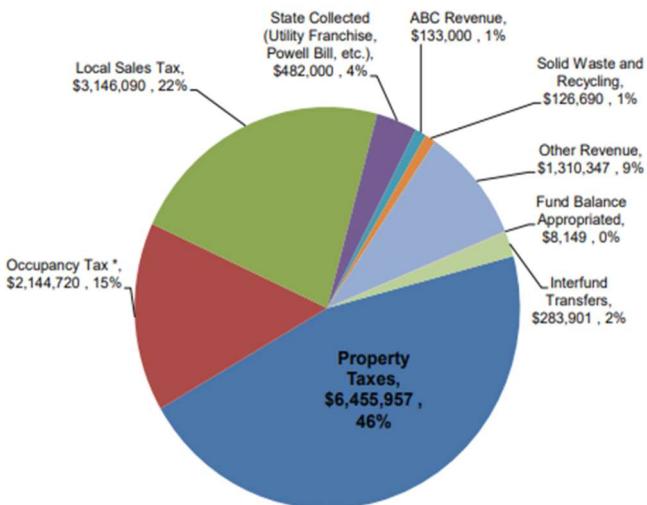
The side graph distinguishes the percent each source of revenue is expected to contribute to the general fund:

The Town's tax base is split between two counties – Watauga and Caldwell. Watauga County represents approximately 93.1% of the total property tax base. Caldwell County accounts for the remaining 6.9%. The Town's property tax base is estimated to be approximately 85% residential and 15% commercial.

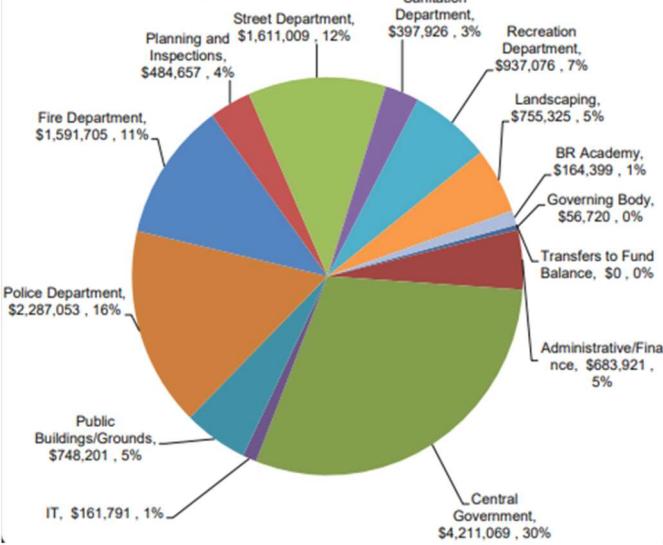
The side graph depicts the recommended spending breakdown by department for FY 2023-24:

The FY 2023-24 Adopted Budget for the General Fund revenues total \$14,096,654. Following NC League of Municipalities projections on major revenue trends, the Adopted budget anticipates increases in revenue sources of Sales Tax (6.30% increase), Occupancy Tax (15% decrease from previous year's Adopted budget due to actual current market trends) and Parks & Recreation program revenues (averages approximately 39% increase based on actual revenues collected this year). Property tax revenues are expected to grow by approximately 13.4% due to a significant number of Watauga County property tax revaluation appeals that occurred offsetting normal tax value growth and the significant increase realized during the 2022 tax year, limiting tax growth for this year to only 0.4% as a whole (both counties).

General Fund Revenues = \$14,090,854



General Fund Departmental Expenditures = \$14,090,854



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 2023-24 Adopted Budget for the BRAAC Fund totals \$40,420. 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 minimally higher (only about 2%) than the FY 2022-23 budget. 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 2023-24 Recommended Budget includes rate increases of 3.5% 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. This year's rate increase is recommended at 1% more than was originally planned in the study due to a number of factors including: debt service costs associated with the final issuance of GO Bond debt service, debt service associated with the recently approved advance meter infrastructure (AMI) project, and increased operating costs associated with inflation of materials and supply costs as well as the addition of Merit System with up to 4% Merit pay available to each employee- program to begin with initial/baseline evaluations in July, with a merit backed follow-up evaluation in December and Merit pay increases taking effect in January of FY 2023-24.

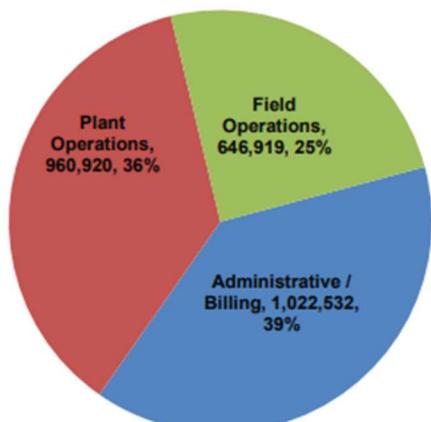
The chart below is a reminder of the original 5-year rate plan and its customer cost compared to the current rates as it is currently planned to fund current and future operation and debt service needs. We are currently in year 3 of the 5-year plan.

	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	\$ 99.83	\$ 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

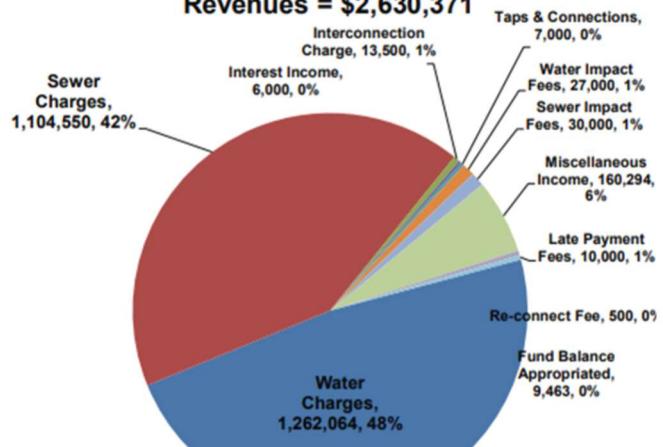
The FY 2023-24 Recommended Budget for the Water and Sewer Fund totals \$2,630,371. This is an increase of \$138,856 from the FY 2022-23 Adopted Budget of \$2,491,515 or 6%.

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

Water and Sewer Fund Departmental Expenditures = \$2,630,371



Water and Sewer Fund Revenues = \$2,630,371



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 recommended FY 2022-23 property tax rate is \$0.37 per \$100 of valuation. On a \$500,000 home, the total annual Town of Blowing Rock property taxes due would be \$1,850. The FY 2022-23 Adopted tax rate is at \$0.39.

The FY 2023-24 Adopted Budget includes a tax rate increase to \$0.39 per \$100 of valuation. Total Ad Valorem tax revenues (including current and prior years, motor vehicles, and penalties/ interest) are projected to be \$6.425 million in FY 2023-24 after adjusting for a 99.25% collection rate on personal property and 99.00% 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 \$482.0K in FY 2023-24 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 and motor fuel taxes. 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 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 17%.

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 remain relatively flat.

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

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 2023-24 recommended budget anticipates an additional \$631,748 in net revenue to the Town over and above the typical per capita distribution amount.

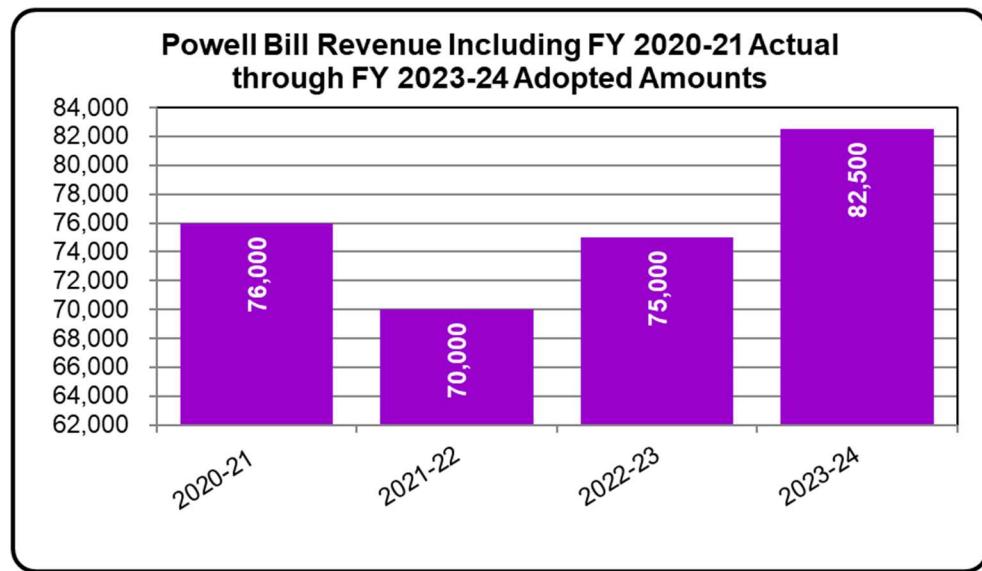
This year, due to the prediction of a recession, offsetting the additional revenues received due to the change in distribution method, the NCLM is projecting a more modest increase of 6.30% in local sales taxes state-wide for FY 2023-24. The Town of Blowing Rock's recommended budget anticipates a 7% increase in this revenue from FY 2022-23 actual collections. Sales tax revenues under the per capita approach are budgeted for FY 2023-24 at \$1.040K, and the past couple years, the additional funds have been allocated to both one time and operating costs.

Hotel/Motel Occupancy Tax

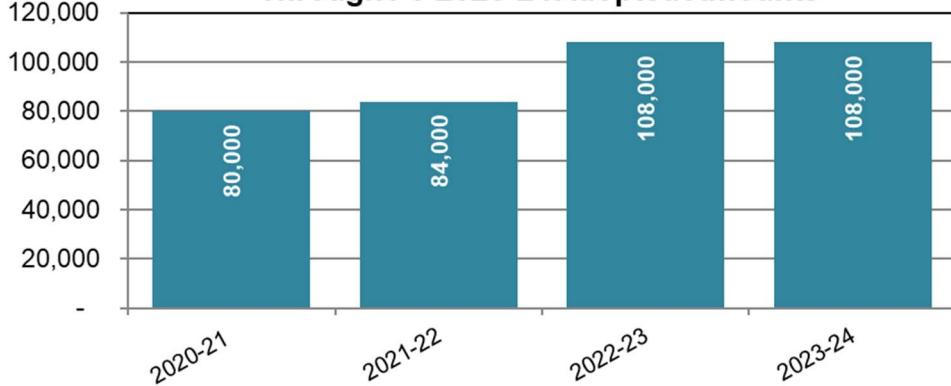
The Town of Blowing Rock, via the Blowing Rock Tourism Development Authority, levies a hotel/motel occupancy tax on the gross receipts from the rental of transient accommodations in the Town of Blowing Rock. These taxes are collected locally with a current tax rate of 6.0%. The TDA Budget proposes \$593.2K 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 decrease by an estimated 15% due to some declined travel across the nation with possible economic decline or recession anticipated on the horizon. 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. As previously mentioned, it is anticipated that an economic downturn or recession will occur in late calendar year 2023 and continue through early 2024. 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 2023-24 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 2023-24 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 \$82K. 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. The 2014 approved GO Bonds provided for repaving of all Town Streets over the approximate 6-year period of bond spending on paving. With the exhaustion of those bond funds, it will now become necessary for the Town to consider utilizing Powell Bill funding for paving once again and will need to supplement operating costs currently covered by the Powell Bill funds as those funds are not anticipated to increase substantially over time. Following a thorough review of qualifying street expenditures made thus far in FY 2022-23, staff is confident there will be enough similar qualifying expenditures for FY 2023-24 to utilize the funds for operating expenditures once again, however, paving needs will be drawing near, the Town will need to consider additional funding to resume the paving rotation as was in place prior to GO Bond funding for paving.



ABC Store Contributions Including FY 2020-21 Actual Through FY 2023-24 Adopted Amounts



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 2023-24 reflects an annual funding amount for distribution to the Town of \$108K. 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, IT & Central Government)

This function accounts for \$5,113,501 or 37% 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

General Government (Public Buildings & Grounds)

This function accounts for \$748,201 or 5.3% 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 \$3,878,758 million or 28% 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 bringing dispatch services back to Blowing Rock (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.
- Three additional Fire/EMT positions
- Shift differential pay implementation for night shift officers and dispatch \$1.50/hr. increase
- 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 \$1,611,009 or 11.4% 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 is currently in place, needs will change with the implementation of a new way-finding signage plan
- 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.
- Capital for FY 2023-24 includes a hydraulic spreader, leafer and portable radios as well as cost participation in replacement of the Green Hill Communications Building.
- 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. \$9.2K
 - Existing Sidewalks Repairs \$10K

Environmental Protection (Public Works – Sanitation/Recycling)

This function accounts for \$397,926 or 2.8% 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.
- Capital for FY 2023-24 includes cost participation in replacement of the Green Hill Communications Building as well as the purchase of portable radios and chargers.

Planning and Inspections

This function accounts for \$484,657 or 3.4% of the total General Fund budget. Major initiatives, capital projects, improvements, and programs in these areas include:

- Continued funding for the 2023 Town Comprehensive Plan Update started in FY 2022-23
- Continued funding of the Signage study and resulting Ordinance
- Continued funding of the permit application, review, approval, and inspection processes
- Capital for FY 2023-24 includes purchase of an additional used vehicle.

Culture and Recreation (Parks/Recreation, Landscape & Blowing Rock Academy)

This function accounts for \$1,862,601 or 14% 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
- Continued funding of an additional Full-time Park Attendant (TDA Funded)
- Continued funding for Landscaping/Beautification (partially via BRAAC)
- Addition of the approved Blowing Rock Academy for Town Employees Children
- 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 2% CPI cost increase is budgeted at \$295,800 and has been included in the FY 2023-24 recommended budget.
- Capital for FY 2023-24 includes replacement of P&R 16 passenger van with a used van, purchase of a skid steer with bucket (trade in Bobcat) and replacement of Ferris mower with a new electric mower.

Environmental Protection – Water/Sewer Fund

This function accounts for \$2,630,371 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, Advanced Meter Infrastructure (AMI) debt service 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
- Capital for FY 2023-24 includes rehabilitation of the Grandfather Lift Station, purchase of a vehicle trailer and cost participation in replacement of the Green Hill Communications Building

Culture and Recreation – BRAAC Fund

This function accounts for \$40,420 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)
- 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 80 full-time equivalent positions, inclusive of three additional full-time positions recommended in FY 2023-24 in Fire, as well as two additional full-time positions for the Blowing Rock Academy several part-time positions including some part-time funding for the Fire Department, and other seasonal workers including summer camp counselors and lifeguards. The FY 2018-19 Adopted 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 \$7,075,271 or 43% of the total operating budget. The FY 2022-23 Adopted Budget for Personnel Expenditures was \$6,795,545 or 44% of the total budget.

Highlights include:

- The Adopted Budget includes a 5% cost of living (COLA) adjustment increase in base pay
- The Recommended budget includes 5 new positions (3 Full-time Fire & 2 Full-time BR Academy)
- Includes new Merit Pay System with up to 4% Merit pay available to each employee- program to begin with initial/baseline evaluations in July, with a merit backed follow-up evaluation in December and Merit pay increases taking effect in January of FY 2023-24.
- As one of 880 cities, towns, counties, and local commissions that participate in the North Carolina Local Government Employees' Retirement System, FY 2023-24 contribution rate increased .75% to 16.85% (includes OPEB contribution) for this fiscal year. Health insurance costs are anticipated to increase beginning in January 2024, but the actual rate of increase will not be known until the fall of 2023.
- The Adopted 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.
- Continued funding of dispatch personnel added midyear FY 2021-22.
- Blowing Rock Academy- new for the 2023-24 budget year, the Blowing Rock Academy is the first of its kind in the area providing an on-site Child Development Center for the children of the Town of Blowing Rock. The Town of Blowing Rock has a long-standing history of providing the very best benefits and opportunities for their employees and the Academy follows that history. Across the United States, in North Carolina, and here within Watauga County, the lack of affordable childcare continues to be an issue. In Watauga County currently, we have approx. 2k children under the age of 5, with only 660 total spots within a licensed center. Based on this information, Watauga County is considered a childcare desert. Not only does the lack of childcare create an issue, the reliability and affordability of childcare is simply a burden that most can't overcome. A most recent study (ReadyNation) in 2022 measured over \$122B in total economic loss from childcare related issues in the United States and \$3.5B in North Carolina. The Town's attempt to assist in this economic and workplace crisis is the Blowing Rock Academy. The Blowing Rock Academy will be for employees only, not open to the public, and is being offered to the employees at a proposed rate of \$400 per month, which is approx. half the market rate in the County. The Town is able to offer this benefit through NCGS 160A-162, which allows the Town Council to offer benefits to employees to retain or recruit. The Town is optimistic that others will follow and provide additional resources to their employees for childcare.

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 Adopted Budget for Operating Expenditures is \$5,546,014 or 36% of the total operating budget.

Highlights include:

Continued funding for Blowing Rock dispatch services. Additionally, operating expenses also includes \$1.474K 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 2023-24 Recommended Budget for Operating Capital Outlay expenses including transfers, for both the General Fund and Water/Sewer Fund, total \$679,253 or 4% of the total budget. The FY 2022-23 Adopted Operating Budget for Operating Capital Outlay expenses, for the General Fund and Water/Sewer Fund, totaled \$901,397 or 6% of the operating budget (this increase was due to deferred capital needs due to prior year COVID-19 impacts and unknown revenue impacts surrounding that time).

A detailed list of capital purchases for FY 2023-24 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 2023-24 Recommended Budget for debt service expenses, for both the General Fund and Water/Sewer Fund, total \$2,379,952 or 15% of the total operating budget. The past FY 2022-23 Adopted Budget for debt service expenses, for the General Fund and Water/Sewer Fund, totaled \$1,999,671 or 13% 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	
\$	Total Funding
	Uses
\$ 35,000	Used Ford Explorer
\$ 22,300	Security Cameras for Town Buildings 17 Total.
\$ 170,010	Replaces 2 Police SUVs with graphics, lights and cameras.
\$ 75,680	Gree Hill Communications Building (Fd.10 Portion)
\$ 12,570	2-Johnson VP900 Portable Radios
\$ 20,000	Ford F-550 Hydraulic Spreader
\$ 70,000	Leafer
\$ 12,250	Portable Radios (4 with large charger)
\$ 10,500	Portable Radios (4) & Chargers
\$ 45,000	Replace 16 Passenger Van with Used Van
\$ 40,765	Skid Steer w/bucket, trade-in Bobcat S650
\$ 20,700	Replacment Electric Mower (18kw battery) sell Ferris on Gov Deals
\$ 534,775	Total

Installment Purchase Funded- Water/Sewer Fund	
\$	Total Funding
	Uses
\$ 39,340	Gree Hill Communications Building (Fd.30 Portion)
\$ 73,800	Grandfather Lift Station Rehab.
\$ 18,000	Trailer
\$ 10,500	Portable Radios (4) & Chargers
\$ 141,640	

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

TDA Funding	
\$	Uses
\$ 506,212	1/3 rd Infrastructure
\$ 94,432	2/3 rd Promotional Funding Contributed to Town Operations
\$ 600,644	
\$ 25,441	Admin. Fee
\$ 626,084	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
149,350	Hwy 321 Landscaping (1/2 of cost)
12,000	Town Memorial Park Maintenance/supplies
5,000	Town Center Beautification (Sanitation)
6,000	Memorial Park Maint./Repair
46,250	Town Streetlights
26,587	Directional signage for Downtown
35,016	Directional signage for Downtown- Phase 2 Reserve
83,200	Parking Facility BRAHM
4,809	Special Event
59,932	Reimbursement - Town Overhead Costs
6,000	Promotional TDA/Town Calendars
28,500	Town P&R Special Events*
25,441	Admin.
\$ 626,084	
	Town Contributions from 2/3 rd Promotion Funds

FISCAL OUTLOOK

This year, following record high revenues in FY 2022-23, economists have warned of recession on the horizon that will once again make changes to the revenue and cost environment we are in. We have made efforts in this budget cycle to keep on the conservative side as much and where possible while also realizing some level of growth in areas that are expected to maintain or show lower levels of continued growth. It will once again be a year unlike any other, as we have experienced over the past 4-5 years as our economic environment has shifted each year since the pandemic. 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 in very favorable economic conditions. 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 2023 annual winter retreat Town Council set the following long-term goals and objectives.

The list of those objectives follows in no particular order:

- EMS 24/7 Transport
- Parking
- Water Plant Upgrades
- Waste-water plant upgrades

Town Council Initiatives currently in progress include:

- Main St. Water & Sewer Line Replacement Project
- Comprehensive Plan Update 2024
- Advanced Meter Infrastructure (AMI)
- North Main Sidewalk addition

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 Summary

Operating Budget Summary				
Operating by Fund	FY 2022-23 Adopted	FY 2023-24 Recommended	\$ Change	% Change
General Fund	13,114,079	14,096,654	982,576	7.49%
BRAAC Fund	39,900	40,420	520	1.30%
Water and Sewer Fund	2,491,515	2,630,371	138,856	5.57%
Total Expenditures and Transfers	15,645,494	16,767,445	1,121,951	7.17%
Operating by Category	FY 2022-23 Adopted	FY 2023-24 Recommended	\$ Change	% Change
Personnel	6,795,545	7,075,271	279,725	4.12%
Operating & Maintenance*	5,948,880	5,546,014	(402,866)	-6.77%
Capital Outlay & Transfers	901,397	679,253	(222,145)	-24.64%
Debt Service	1,999,671	2,379,592	379,921	19.00%
Total Expenditures and Transfers	15,645,493	15,680,129	34,636	0.22%

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

Capital Budget Summary				
Capital by Category	FY 2022-23 Adopted	FY 2023-24 Recommended	\$ Change	% Change
Public Facilities/Central Govt.	60,000	60,000	-	0.00%
Parks and Recreation	-	-	-	0.00%
Roads and Sidewalks	-	-	-	0.00%
Water	-	-	-	0.00%
Sewer	-	-	-	0.00%
Total Capital	60,000	60,000	-	0.00%

Total Budget Summary				
Total Budget	FY 2022-23 Adopted	FY 2023-24 Recommended	\$ Change	% Change
Total Budget	15,705,494	16,827,445	1,121,951	7.14%

GENERAL FUND EXPENDITURES
DESCRIPTION: EXPENDITURE SUMMARY

	2019-20	2020-21	2021-22	2022-23	2023-24
DESCRIPTION	Adopted	Adopted	Adopted	Adopted	Recommended
Salaries	2,617,000	3,043,033	3,273,932	3,963,372	4,367,618
Group Insurance	381,783	413,000	470,445	541,376	624,634
Other	708,117	841,608	967,886	1,176,338	1,462,331
Personnel Subtotal	3,706,900	4,297,641	4,712,263	5,681,085	6,454,582
Materials/Supplies	246,077	238,800	222,700	274,000	317,950
Vehicle Maintenance/Fuel	117,493	137,100	133,200	167,200	206,200
Other*	3,398,636	2,535,690	3,606,638	4,652,130	4,750,394
Operating & Maint Subtotal	3,762,206	2,911,590	3,962,538	5,093,330	5,274,544
Capital Outlay	250,026	191,261	417,145	650,880	477,803
Other	587,393	-	-	76,603	118,575
Capital and Other Subtotal	837,419	191,261	417,145	727,483	596,378
Debt Service	1,242,301	685,145	1,437,409	1,612,180	1,771,150
Total Expenditures and Tra	9,548,826	8,085,637	10,529,355	13,114,079	14,096,654

**Town of Blowing Rock
General Fund Summary**

REVENUES Description	2020-21		2021-22		2022-23		2023-24	
	Adopted	%	Adopted	%	Adopted	%	Recommended	%
Property Taxes	4,476,178	51.9%	5,198,450	49.4%	6,120,078	46.7%	\$ 6,455,957	45.8%
Occupancy Tax *	421,127	4.9%	1,404,199	13.3%	2,348,191	17.9%	\$ 2,144,720	15.2%
Local Sales Tax	1,821,594	21.1%	2,058,880	19.6%	2,507,507	19.1%	\$ 3,146,090	22.3%
State Collected (Utility Franchise, Powell Bill, etc.)	457,200	5.3%	427,393	4.1%	453,801	3.5%	\$ 482,000	3.4%
ABC Revenue	85,000	1.0%	89,000	0.8%	133,000	1.0%	\$ 133,000	0.9%
Solid Waste and Recycling	151,025	1.8%	93,364	0.9%	122,490	0.9%	\$ 126,690	0.9%
Other Revenue	862,543	10.0%	1,004,140	9.5%	1,160,508	8.8%	\$ 1,310,347	9.3%
Fund Balance Appropriated	120,000	1.4%	0	0.0%	1,475	0.0%	\$ 13,949	0.1%
Interfund Transfers	223,409	2.6%	253,928	2.4%	267,029	2.0%	\$ 283,901	2.0%
Total General Fund Revenues	8,618,077	100.0%	10,529,354	100.0%	13,114,079	100.0%	\$ 14,096,654	100.0%

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

EXPENDITURES Description	2020-21		2021-22		2022-23		2023-24	
	Adopted	%	Adopted	%	Adopted	%	Recommended	%
Governing Body	56,181	0.7%	55,098	0.5%	56,772	0.4%	\$ 56,720	0.4%
Administrative/Finance	457,123	5.3%	495,085	4.7%	624,875	4.8%	\$ 683,921	4.9%
Central Government	1,805,406	20.9%	3,046,621	28.9%	4,141,881	31.6%	\$ 4,211,069	29.9%
IT	-	0.0%	0	0.0%	0	0.0%	\$ 161,791	1.1%
Public Buildings/Grounds	599,880	7.0%	607,574	5.8%	852,862	6.5%	\$ 748,201	5.3%
Police Department	1,422,169	16.5%	1,629,266	15.5%	2,127,324	16.2%	\$ 2,287,053	16.2%
Fire Department	1,088,664	12.6%	1,217,156	11.6%	1,413,687	10.8%	\$ 1,591,705	11.3%
Planning and Inspections	300,556	3.5%	389,499	3.7%	419,581	3.2%	\$ 484,657	3.4%
Street Department	1,415,125	16.4%	1,481,456	14.1%	1,478,870	11.3%	\$ 1,611,009	11.4%
Sanitation Department	406,463	4.7%	382,657	3.6%	358,325	2.7%	\$ 397,926	2.8%
Recreation Department	1,066,509	12.4%	1,224,942	11.6%	1,639,899	12.5%	\$ 937,076	6.6%
Landscaping	-	0.0%	0	0.0%	0	0.0%	\$ 761,125	5.4%
BR Academy	-	0.0%	0	0.0%	0	0.0%	\$ 164,399	1.2%
Transfers to Fund Balance	-	0.0%	0	0.0%	0	0.0%	0	0.0%
Total General Fund Expenditures and Transfers	8,618,077	100.0%	10,529,354	100.0%	13,114,079	100.0%	\$ 14,096,654	100.0%

Town of Blowing Rock
Blowing Rock Appearance Advisory Commission Fund Summary

REVENUES		2020-21		2021-22		2022-23		2023-24	
Description		Adopted	%	Adopted	%	Adopted	%	Recommended	%
Donations - General	23,570	63.5%		26,020	59.7%	26,350	66.0%	26,870	66%
Donations - Hanging Baskets	3,000	8.1%		8,500	19.5%	8,500	21.3%	8,500	21.0%
Donations - Cemetery	500	1.3%		2,000	4.6%	2,000	5.0%	2,000	4.9%
Appropriated Fund Balance	10,000			7,000		3,000	7.5%	3,000	7.4%
Miscellaneous Income	50	0.1%		50	0.1%	50	0.1%	50	0.1%
Total BRAAC Revenues	25,050	100.0%		43,570	83.9%	39,900	100.0%	40,420	100.0%
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EXPENDITURES		2019-20		2020-21		2022-23		2023-24	
Description		Adopted	%	Adopted	%	Adopted	%	Recommended	%
Plant/Landscaping Materials	15,000	40.4%		26,000	59.7%	26,000	65.2%	26,000	64.3%
Contract Services/Labor	4,000	10.8%		4,000	9.2%	0	0.0%	-	0.0%
Transfer to General Fund	13,000	35.0%		8,000	18.4%	8,000	20.1%	8,000	19.8%
Other (Printing, PO Box, etc.)	5,120	13.8%		5,570	12.8%	5,900	14.8%	6,420	15.9%
Total BRAAC Expenditures	37,120	100.0%		43,570	100.0%	39,900	100.0%	40,420	100.0%

Town of Blowing Rock
Water and Sewer Fund Summary

REVENUES Description	2020-21		2021-22		2022-23		2023-24	
	Adopted	%	Adopted	%	Adopted		Recommended	%
Water Charges	921,770	50.7%	1,135,734	50.5%	1,163,351	46.7%	1,262,064	48.0%
Sewer Charges	767,250	42.2%	929,384	41.3%	1,018,410	40.9%	1,104,550	42.0%
Interconnection Charge	13,000	0.7%	13,000	0.6%	13,500	0.5%	13,500	0.5%
Interest Income	3,000	0.2%	500	0.0%	250	0.0%	6,000	0.2%
Taps & Connections	3,000	0.2%	5,000	0.2%	5,000	0.2%	7,000	0.3%
Water Impact Fees	10,000	0.5%	15,000	0.7%	30,000	1.2%	27,000	1.0%
Sewer Impact Fees	12,000	0.7%	25,000	1.1%	35,000	1.4%	30,000	1.1%
Re-connect Fee	1,500	0.1%	1,500	0.1%	1,000	0.0%	500	0.0%
Miscellaneous Income	75,884	4.2%	111,624	5.0%	212,003	8.5%	160,294	6.1%
Fund Balance Appropriated	-	0.0%	-	0.0%	0	0.0%	9,463	0.4%
Late Payment Fees	11,000	0.6%	11,000	0.5%	13,000	0.5%	10,000	0.4%
Total Water/Sewer Revenues	1,818,404	100.0%	2,247,741	100.0%	2,491,515	100.0%	2,630,371	100.0%

EXPENDITURES Description	2019-20		2020-21		2022-23		2023-24	
	Adopted	%	Adopted	%	Adopted		Recommended	%
Administrative / Billing	703,157	36.9%	787,535	35.0%	964,870	38.7%	1,022,532	38.9%
Plant Operations	806,309	42.3%	824,194	36.7%	888,442	35.7%	960,920	36.5%
Field Operations	395,393	20.8%	636,012	28.3%	638,203	25.6%	646,919	24.6%
Total Water/Sewer Expenditures	1,904,859	100.0%	2,247,741	100.0%	2,491,515	100.0%	2,630,371	100.0%

Total Assessed Valuation by County

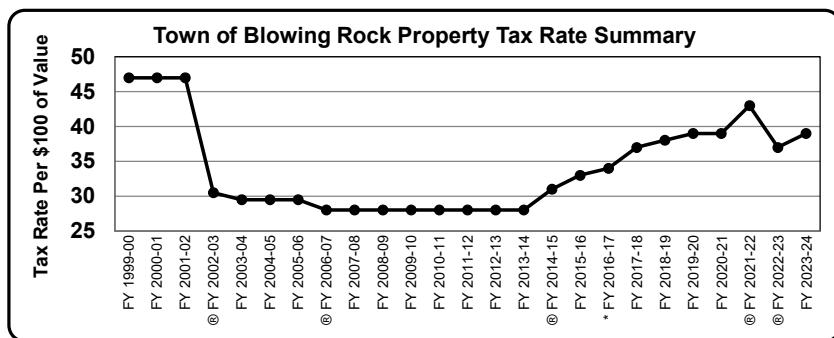
Watauga 2022-23 Budget		Watauga 2023-24 Budget		\$ Change	% Change
Real	1,506,624,870	Real	1,507,997,130	1,372,260	0.1%
Personal	20,424,600	Personal	19,045,130	(1,379,470)	-6.8%
Motor Veh.	17,975,840	Motor Veh.	18,173,851	198,011	1.1%
	1,545,025,310		1,545,216,111	190,801	0.0%
Caldwell 2022-23 Budget		Caldwell 2023-24 Budget		\$ Change	% Change
Real	107,000,000	Real	114,068,950	7,068,950	6.6%
Personal	20,000	Personal	36,072	16,072	80.4%
Motor Veh.	600,000	Motor Veh.	600,000	-	0.0%
	107,620,000		114,705,022	7,085,022	6.6%
Total 2022-23 Budget		Total 2023-24 Budget		\$ Change	% Change
Real	1,613,624,870	Real	1,622,066,080	8,441,210	0.5%
Personal	20,444,600	Personal	19,081,202	(1,363,398)	-6.7%
Motor Veh.	18,575,840	Motor Veh.	18,773,851	198,011	1.1%
	1,652,645,310		1,659,921,133	7,275,823	0.4%

Total Assessed Valuation by Type of Property

2022-23 Budget		2023-24 Budget		\$ Change	% Change
Watauga	Real	1,506,624,870	Watauga	Real	1,507,997,130
Caldwell	Real	107,000,000	Caldwell	Real	114,068,950
		1,613,624,870		1,372,260	0.1%
		97.6%		7,068,950	6.6%
				8,441,210	0.5%
2022-23 Budget		2023-24 Budget		\$ Change	% Change
Watauga	Personal	20,424,600	Watauga	Personal	19,045,130
Caldwell	Personal	20,000	Caldwell	Personal	36,072
		20,444,600		19,081,202	1.1%
		1.2%		(1,379,470)	-6.8%
				16,072	80.4%
				(1,363,398)	-6.7%
2022-23 Budget		2023-24 Budget		\$ Change	% Change
Watauga	Motor Veh.	17,975,840	Watauga	Motor Veh.	18,173,851
Caldwell	Motor Veh.	600,000	Caldwell	Motor Veh.	600,000
		18,575,840		18,773,851	1.1%
		1.1%		198,011	1.1%
				-	0.0%
				198,011	1.1%
Totals	1,652,645,310	100.0%	Totals	1,659,921,133	100.0%
				7,275,823	0.4%
Total Levy					
2022-23 Budget		2023-24 Budget		\$ Change	% Change
Motor Vehicles	18,575,840	Motor Vehicles	18,773,851	198,011	1.1%
x 0.37 cents		x 0.39 cents			
Motor Vehicle Levy	68,731	Motor Vehicle Levy	73,218	4,487	6.5%
@ 98.00% Collection	67,356	@ 99.00% Collection	72,486	5,130	7.6%
Real/Personal	1,634,069,470	Real/Personal	1,641,147,282	7,077,812	0.4%
x 0.37 cents		x 0.39 cents			
Real/Personal Levy	6,046,057	Real/Personal Levy	6,400,474	354,417	5.9%
@ 98.50% Collection	5,955,366	@ 99.25% Collection	6,352,471	397,105	6.7%
Total Revenue	6,022,722	Total Revenue	6,424,957	402,235	6.7%
Revenue per penny =	162,776	Revenue per penny =	164,742	1,966	1.2%

Tax Rate History

FY 1999-00	47.0
FY 2000-01	47.0
FY 2001-02	47.0
④ FY 2002-03	30.5
FY 2003-04	29.5
FY 2004-05	29.5
FY 2005-06	29.5
④ 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
④ 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
④ FY 2021-22	43.0
④ FY 2022-23	37.0



④ 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	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2022-23 Adopted	2023-24 Recommended
3100-301	Current Year Taxes	4,357,310	4,479,484	5,067,750	6,022,722	6,352,471
3100-302	Prior Years Taxes	20,274	23,000	21,000	21,000	21,000
3100-303	Vehicle Taxes	83,007	93,800	100,699	67,356	72,486
3100-311	Adjustments to Levy	-	-	-	-	-
3100-317	Tax Penalties/Interest	6,718	9,000	9,000	9,000	10,000
3100-319	Tax Releases	-	-	-	-	-
Property Tax Subtotal		4,467,309	4,605,284	5,198,450	6,120,078	6,455,957
3300-345	Per Capita Sales Tax	909,917	445,323	792,627	977,928	1,040,264
3300-345	Ad Valorem Sales Tax	1,050,009	842,550	1,266,253	1,529,579	2,105,826
3300-346	Hold Harmless Sales Tax	-	-	-	-	-
Sales Tax Subtotal		1,959,926	1,287,873	2,058,880	2,507,507	3,146,090
3300-337	Utility Franchise Tax	317,282	300,000	293,893	316,842	340,000
3300-338	Telecommunications Tax	23,420	26,000	19,500	18,516	15,500
3300-341	Beer/Wine Tax	5,794	5,000	6,000	5,440	5,500
3300-342	Solid Waste Disposal Tax	1,265	600	1,000	518	1,000
3300-343	Powell Bill	76,178	76,000	70,000	75,000	82,500
3300-347	Video Programming Tax	40,794	42,900	37,000	37,484	37,500
3300-349	Federal/State Grants	-	-	-	-	-
State Collected Subtotal		464,732	450,500	427,393	453,801	482,000
3400-316	Dumpster Rental Fees	617	600	600	-	-
3400-317	Solid Waste Fee	64,450	60,000	-	27,000	30,000
3400-318	Recycling Revenue	3,569	3,410	3,510	3,690	3,690
3400-319	Curbside Recycling	93,707	87,615	89,854	91,800	93,000
Solid Waste & Recycling Subtotal		162,343	151,025	93,364	122,490	126,690
3400-325	Schedule B License	-	975	975	975	975
3400-326	Occupancy Tax	1,377,589	917,970	1,404,199	2,348,191	2,144,720 *
3400-355	Building Permits	86,957	51,500	95,500	95,500	80,000
3400-356	Misc Zoning Permits	10,256	10,000	12,000	12,000	12,000
3400-357	STR Application Fees	7,500	7,000	7,500	-	-
3400-200	FEMA/State Reimbursements	-	-	-	-	-
3400-329	Interest Income	62,988	16,000	2,000	2,000	30,000
3400-333	Proceeds-Long Term Debt	155,003	102,665	389,316	492,965	534,775
3400-335	Miscellaneous Income	151,175	12,660	20,625	30,000	25,000
3400-347	ABC Revenue	140,004	80,000	84,000	108,000	108,000
3400-348	Other ABC Contributions	50,000	-	-	-	-
3400-349	Grants (NON- Federal)	5,208	-	15,000	-	-
3400-351	ABC Law Enforcement Revenue	8,954	5,000	5,000	25,000	25,000
3400-350	Confiscated Drug Funds	-	-	-	-	-
3400-352	Parking Ticket Fees	2,115	-	1,000	2,000	2,000
3400-358	Donations	5,650	-	-	-	-
3400-359	Ice House Rental Revenue	6,650	11,400	11,760	11,760	\$ 13,200
3400-359	Book Sales	160	-	-	-	-
3400-360	Electric Car Charging Station	816	-	-	3,000	4,500
3400-361	Cemetery	27,113	20,000	25,000	30,000	20,000
3400-375	Fire Dept. Contribution	258,571	293,288	326,470	336,070	391,012
3400-380	Park Lease	5,448	5,000	5,000	5,000	5,000
3400-381	Rental Income	-	-	-	-	-
3400-362	Parks & Recreation Instructional Classes	-	-	-	-	-
3400-363	Rentals	24,025	17,000	10,000	25,000	25,235
3400-364	Day Camp	18,075	15,000	15,000	15,000	25,000
3400-365	Special Events	-	-	-	-	-
3400-367	Pool	30,404	30,000	40,000	37,838	40,000
3400-368	Concessions-Park	619	750	600	600	650
3400-369	County	11,000	12,000	12,000	12,000	12,000
3400-371	Kinder Activities	1,523	1,700	2,000	4,000	4,500
3400-373	Sponsorships	1,000	500	500	800	700
3400-374	Concessions-Pool	164	150	115	-	-
3400-375	After School Care Fees	-	-	-	25,000	30,000
3400-376	Blowing Rock Academy Fees	-	-	-	-	28,800
Recreation Classes Subtotal		86,810	77,100	80,215	120,238	166,885
3400-385	Reimbursement From DOT	-	10,500	9,000	9,000	10,000
3400-398	Sale of Fixed Assets	26,027	7,000	10,000	10,000	15,000
3400-399	Fund Balance Appropriated	-	228,000	-	1,475	13,949
3400-400	Capital Projects Transfer In	127,260	180,000	60,000	60,000	60,000
3400-402	BRAAC Transfer In (for watering + Town Center)	14,460	13,000	8,000	8,000	8,000
3400-450	Management Allocation to Utility Fund	160,409	172,976	185,928	199,029	215,901
Revenue Proceed Adjustments		-	-	-	-	-
Total Revenue		6,302,405	8,716,716	10,536,575	13,114,079	14,096,654

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

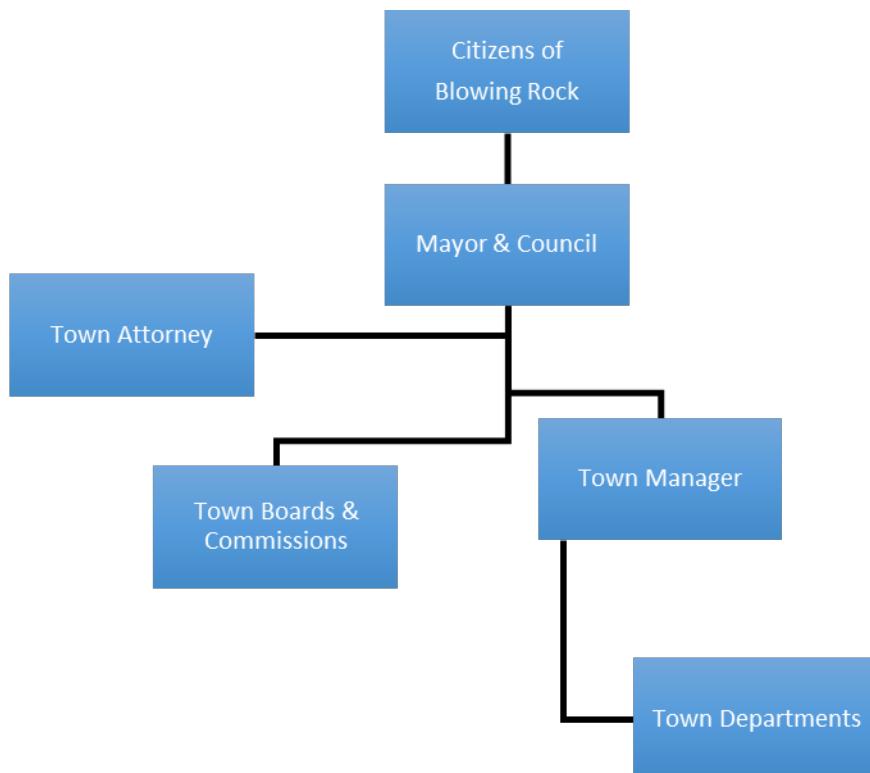
FUND: General Fund**DEPARTMENT: Governing Body****Description and Responsibilities**

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 Adopted	2023-24 Recommended	2023-24 Requested
002	Board Salaries	16,645	16,645	17,062	17,489	17,914	17,914
005	FICA	1,063	1,286	1,305	1,338	1,370	1,370
006	Group Insurance	23,391	25,000	27,980	29,196	28,686	28,686
	Personnel Subtotal	41,099	42,931	46,347	48,022	47,970	47,970
014	Travel	3,290	8,000	8,000	8,000	8,000	8,000
057	Miscellaneous	1,520	750	750	750	750	750
	Operating & Maint. Subtotal	4,810	8,750	8,750	8,750	8,750	8,750
500	Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES		45,909	51,681	55,097	56,772	56,720	56,720

\\SERVER16\\Shared Folders\\Users\\NNorman\\MMP\\Budget Documents\\FY 2024\\[Budget Worksheet-Main.xlsx]WS Totals

FUND: General Fund**DEPARTMENT: Administration and Finance****Description and Responsibilities**

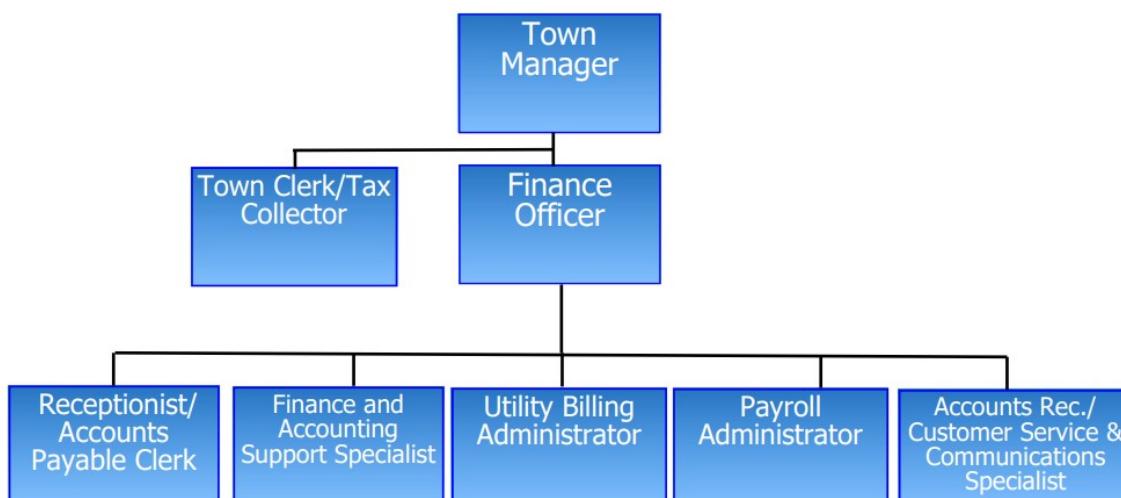
The Town of Blowing Rock operates under the Council/Manager form of government. Under the Council/Manager plan, the Town Council is the legislative body for the community and makes broad policy decisions. The Town Manager, who is appointed by the Council, is responsible for the day-to-day operations 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 (8) full-time employees: Town Manager, Finance Officer, Town Clerk/Tax Collector, Payroll Administrator, Finance and Accounting Support Specialist, Accounts Receivable/Customer Service & Communication Specialist (Reclassification), Accounts Payable Specialist/Admin. Support, 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		2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2022-23 Adopted	2023-24 Recommended	2023-24 Requested
NUMBER	DESCRIPTION						
002	Salaries	280,100	294,384	328,820	416,302	461,040	461,040 ^
003	Vehicle Allowance	1,154	2,400	3,050	3,000	3,250	3,250
004	Interim Town Manager Lodging/Mileage			-	-	-	-
204	Part-time Salaries	2,347	-	-	5,000	-	-
205	Part-time FICA		-	-	383	-	-
005	FICA Expense	20,551	22,520	25,155	31,847	35,270	35,270
006	Group Insurance	34,289	35,000	39,202	39,202	48,524	48,524
007	401K	14,566	14,719	16,441	20,815	23,052	23,052
008	Retirement	44,871	49,044	59,418	75,226	77,685	77,685
009	Manager Relocation Reimbursements	-	-	-	-	-	-
	Personnel Subtotal	397,878	418,068	472,085	591,775	648,821	648,821
011	Telephone	3,552	3,000	3,000	4,100	4,000	4,000
012	Printing	401	1,000	1,000	1,000	1,000	1,000
014	Employee Development	1,278	5,000	4,000	5,000	5,000	5,000
016	Maintenance/Repair	-	5,000	5,000	5,000	5,000	5,000
031	Gasoline	-	-	-	-	-	-
033	Materials/Supplies	7,471	7,000	7,000	15,000	19,100	19,100 *
057	Miscellaneous	2,806	3,000	3,000	3,000	1,000	1,000 **
	Operating & Maint. Subtotal	15,508	24,000	23,000	33,100	35,100	35,100
500	Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES		413,386	442,068	495,085	624,875	683,921	683,921

* New Copier Lease in FY 22-23, also includes two computer replacements @ \$2,050 each.

** Miscellaneous:

^ Offset provided by TDA for Town Administrative Services.

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, IT Services/Department, 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 Adopted	2023-24 Recommended	2023-24 Requested
003	Legal Services	38,055	25,000	35,000	40,000	30,000	30,000
004	Audit Fee	27,634	27,000	28,000	34,600	36,400	36,400
005	Triple Tree Land Purchase	126	-	-	-	-	-
010	Unemployment Reimb.	-	3,500	3,500	3,500	3,000	3,000
011	Postage/Mailing	3,724	5,000	4,000	6,475	6,000	6,000
012	Printing	3,087	4,000	4,000	5,000	5,000	5,000
016	Maintenance and Repair	34,003	35,000	35,000	31,050	25,500	25,500
202	IT Salaries	-	-	-	62,457	-	-
205	FICA Expense- IT	-	-	-	4,778	-	-
206	Group Insurance- IT	-	-	-	5,925	-	-
207	401K- IT	-	-	-	1,553	-	-
208	Retirement- IT	-	-	-	11,242	-	-
216	Maint./Repair- IT	-	-	-	6,400	-	-
217	IT Licenses and Services Contracts	45,408	31,300	30,100	35,300	-	-
233	Materials/Supplies- IT	-	-	-	13,000	-	-
025	Tax Releases	-	2,500	2,500	2,500	2,500	2,500
030	Community Library	2,000	2,000	2,000	2,000	2,000	2,000
053	Dues/Subscriptions	4,286	5,000	4,500	5,000	5,000	5,000
054	Insurance/Bonds	114,265	130,000	130,000	140,000	151,875	151,875
055	Advertising/Legal Notices	7,963	10,000	10,000	10,000	10,000	10,000
057	Miscellaneous	14,002	10,000	10,000	19,000	19,000	19,000
070	Election Expense	8,973	-	9,000	-	9,000	9,000
080	Engineering Services	19,841	20,000	20,000	30,000	30,000	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	1,518,636	1,518,636
345	Watauga Co. Sales Tax Fee	909,917	589,785	930,166	1,070,705	1,474,078	1,474,078
401	Classification & Pay Study	-	-	-	-	-	-
402	2019 Town Code Recodification	-	-	-	-	-	-
403	Public Shuttle Svcs. Trial- Apple Cart	8,835	-	15,000	15,000	-	-
404	STR Helper Contract- Short Term Rental Review So [^]	5,000	5,000	5,500	5,500	5,500	5,500
405	CIP Study and Plan Development	-	-	18,000	-	-	-
500	Comprehensive Plan	-	-	-	50,000	38,200	38,200
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	15,000	15,000
503	Employee Recog/Develop.	6,354	10,000	8,000	12,000	12,000	12,000
	Operating & Maint. Subtotal	2,424,336	1,570,938	2,366,978	3,402,985	3,398,689	3,398,689
504	TDA Contingency	50,000	-	-	-	-	-
505	Transfer to Capital Projects	42,336	150,000	-	61,603	61,603	61,603
506	TDA Info. Kiosk	-	-	-	15,000	-	-
901	G.O. Bond Debt Service	432,528	696,993	679,643	662,293	750,777	750,777
	TOTAL EXPENDITURES	2,949,200	2,417,931	3,046,621	4,141,881	4,211,069	4,211,069

* 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, Ridgelink Fiber, Microsoft Licensing, Meraki Licensing, Domaine Name, Antivirus, Coud Backup & Website Hosting

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

**** includes Retirements & Employee Christmas Party.

[^] FY 2021 Change in presentation of Occupancy Taxes frm 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: IT

Description

Expenditures assigned to the IT department are those for technology upgrades and maintenance for Town-wide programs and infrastructure. This department services and purchases technology related items for Town buildings and shared resources. There is one employee in this department, the IT Director. Various service contracts are paid for from this department.

GENERAL FUND EXPENDITURES

DESCRIPTION: IT **NEW**

CODE: 10-00-4250

ACCOUNT NUMBER	DESCRIPTION	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2022-23 Adopted	2023-24 Recommended	2023-24 Requested
002	IT Salaries	27,302	30,000	30,000	62,457	67,475	67,475
005	IT- FICA Exp.	-	-	-	4,778	5,162	5,162
006	Group Insurance- IT Dept.	-	-	-	5,925	8,111	8,111
007	401K- IT Dept.	-	-	-	1,553	3,374	3,374
008	Retirement- IT Dept.	-	-	-	11,242	11,370	11,370
	Personnel Subtotal	27,302	30,000	30,000	85,955	95,491	95,491
016	Maint./Repair- IT	11,942	13,500	13,000	1,400	1,000	1,000
017	IT Licenses/Contracts	8,787	10,000	9,000	50,400	33,000	33,000
033	Materials/Supplies- IT	10,802	2,000	12,000	8,000	10,000	10,000
	Operating & Maint. Subtotal	31,530	25,500	34,000	59,800	44,000	44,000
500	Capital Outlay- IT	-	-	-	-	22,300	22,300
509	WIFI Expansion Exp.	-	-	-	65,000	-	-
	Capital Subtotal	-	-	-	65,000	22,300	22,300
900	Debt Service	-	-	-	-	-	- ^
	TOTAL EXPENDITURES	58,832	55,500	64,000	210,755	161,791	161,791

* Security Cameras for Town Buildings 17 Total.

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 for public buildings. The contracted service covers the cleaning and care of the Town Hall.

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 Adopted	2023-24 Recommended	2023-24 Requested
003	Contracted Cleaning Service	27,302	30,000	30,000	10,000	6,500	6,500
005	FICA Expense	-	-	-	-	-	-
006	Group Insurance	-	-	-	-	-	-
007	401K	-	-	-	-	-	-
008	Retirement	-	-	-	-	-	-
	Personnel Subtotal	27,302	30,000	30,000	10,000	6,500	6,500
013	Utilities	11,942	13,500	13,000	12,500	15,550	15,550
015	Maintenance/Repair-Bldgs.	8,787	10,000	9,000	80,000	10,000	10,000
020	1888 & Edgewood Cottage Museum	10,802	2,000	12,000	26,500	2,000	2,000 **
033	Materials/Supplies-Bldgs.	18,325	13,000	10,000	10,000	16,000	16,000
057	Miscellaneous	149	1,000	750	1,000	750	750
113	Trail Maintenance Contract	-	-	-	-	-	-
215	Maintenance/Repair-Grounds	12,962	4,500	-	Moved to P&R	-	-
233	Materials/Supplies-Grounds	6,517	11,000	4,500	Moved to P&R	-	-
	Operating & Maint. Subtotal	69,483	55,000	49,250	130,000	44,300	44,300
500	Capital Outlay	-	-	-	-	-	-
502	Transfer to Capital Projects	-	-	-	-	-	-
	Capital Subtotal	-	-	-	-	-	-
900	Debt Service	509,700	495,608	528,324	712,862	697,401	697,401 ^
	TOTAL EXPENDITURES	606,485	580,608	607,574	852,862	748,201	748,201

** Includes:

Utilities \$1,500
Telephone \$500

Includes:

^ 264,751 Emergency Service Building
 200,000 Buxton Property Purchase
 101,272 PW Shop (75%)
 48,178 NCDOT Property Purchase- Valley Blvd.
 83,200 BRAHM Parking Facility Debt Service Funded by TDA Infrastructure Allocation
697,401

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

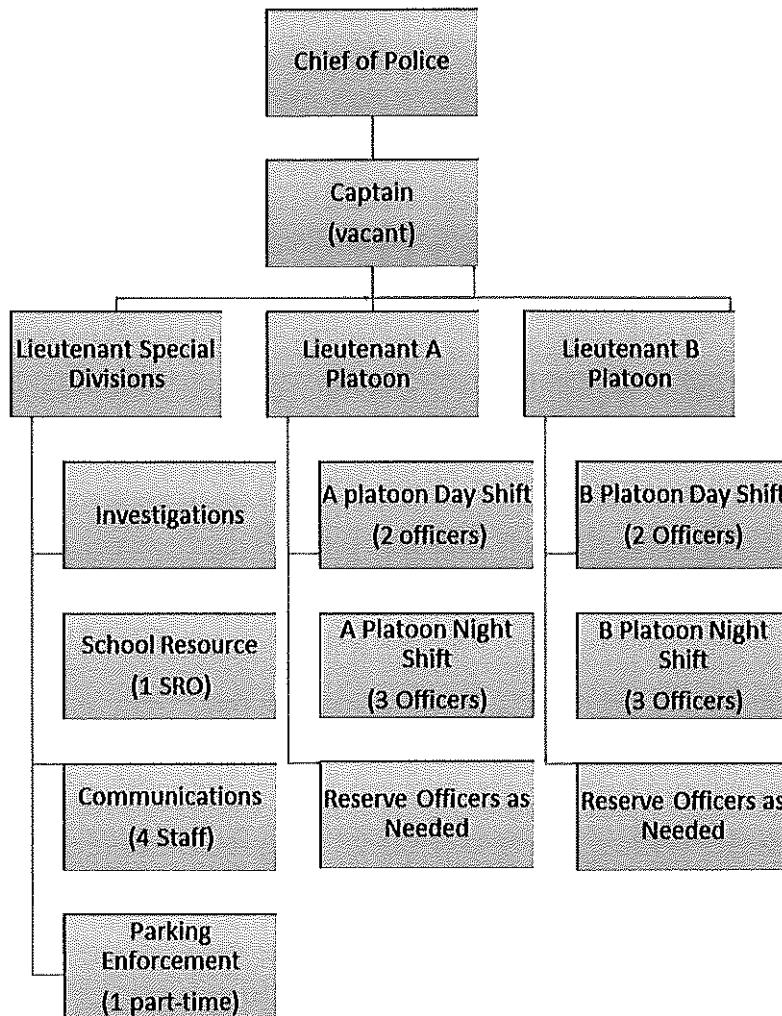
The authorized full-time positions, effective July 1st, 2022, include the Police Chief, three Lieutenants, School Resource Officer (SRO), ten (10) Patrol Officers, and four (4) telecommunicators, who also assist with evidence and records management. The department also includes several part-time positions - 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, with an additional 4 hybrid vehicles on order.

While the number of sworn officers has increased 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 2022

39,703 Total Officer initiated and dispatched calls for service.

84 Vehicles Accidents

3,501 Traffic Stops

111 Parking Citations

3,091 Foot Patrols

27,053 Property Checks

506 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 Adopted	2023-24 Recommended	2023-24 Requested
002	Salaries	558,815	530,568	629,944	798,611	961,501	961,501
003	Overtime	7,565	9,000	12,300	10,250	8,000	8,000
004	Part-time Salaries	21,875	10,000	11,000	10,000	15,000	15,000
202	Dispatch Salaries	4,841	128,000	142,275	242,418	222,449	222,449
203	Dispatch Overtime			1,000	1,000	1,000	1,000
204	Part-time Parking Salaries	4,140	8,000	8,000	8,000	8,000	8,000
205	Part-time Parking FICA			1,454	1,377	0	0
206	Officers On-call Pay			2,000	2,000	2,000	2,000
207	Officers EPSL			-	-	0	0
226				-	-	0	0
005	FICA Expense	43,907	52,446	60,245	80,576	93,173	93,173
006	Group Insurance	87,843	102,000	129,538	153,818	158,699	158,699
007	401K	2,091	33,378	39,376	53,100	59,698	59,698
008	State Retirement System- General (Dispatch)	86,037	21,325	25,890	43,986	0	0
009	Retirement	24,712	93,399	120,602	151,793	215,255	215,255
	Personnel Subtotal	841,825	988,116	1,183,623	1,556,929	1,744,775	1,744,775
010	Lease on DCI	-	-	-	-	-	-
011	Telephone	6,630	7,000	8,000	8,000	8,500	8,500
013	Utilities	8,024	10,000	8,000	8,100	7,500	7,500
014	Employee Development	15,884	12,000	14,000	16,000	21,000	21,000
016	Maint./Repair-Bldg/Equip	12,448	10,000	10,000	10,000	10,000	10,000
017	Maint./Repair-Vehicles	8,420	11,000	10,000	20,000	20,000	20,000
020	Crimestoppers	-	500	500	500	500	500
025	Investigation Costs/Supp.	1,329	1,500	2,000	2,000	2,000	2,000
026	K-9 Expense					5,000	5,000
031	Gasoline	21,596	26,000	20,000	32,000	40,500	40,500
033	Materials and Supplies	15,262	17,000	17,000	25,000	28,750	28,750
034	DARE Program	297	1,500	1,500	1,500	1,500	1,500
035	Laundry Allowance	3,720	3,000	-	-	-	-
036	Uniforms	12,305	14,000	14,000	14,000	17,000	17,000
037	Grants	15,308		15,000	-	-	29,500
057	Medical Expenses	209	1,500	2,000	2,000	2,000	2,000
059	Miscellaneous	190	500	500	500	500	500
058	E-911 Expenses	180,603	65,000	65,000	-	-	-
116	Maintenance Contracts	11,006	15,000	15,000	30,000	30,000	30,000
	Operating & Maint. Subtotal	313,229	195,500	202,500	169,600	194,750	224,250
500	Capital Outlay	120,439	69,665	162,705	301,915	202,250	202,250
501	Capital Outlay - Dispatch		33,000	4,200	-	-	**
	Capital Subtotal	120,439	102,665	166,905	301,915	202,250	202,250
900	Debt Service	85,683	70,765	76,238	98,880	145,278	145,278
	TOTAL EXPENDITURES	1,361,176	1,357,046	1,629,266	2,127,324	2,287,053	2,316,553

*** Capital for FY 2024:**

IP 170,010 Replaces 2 Police SUVs with graphics, lights and cameras.

IP 19,670 Portion of Green Hill Comm. Bldg.

IP 12,570 2-Johnson VP900 Portable Radios

202,250 Total

**** Dispatch Capital for FY 2024:**

IP - 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 Adopted	2023-24 Recommended	2023-24 Requested
002	Fire Salaries	638,044	629,443	707,445	820,604	986,428	986,428
003	Overtime	23,761	38,000	36,900	36,900	20,000	20,000
004	Part-time Salaries	40,154	88,000	88,000	88,000	38,000	38,000
005	Part-time FICA Expense	0	6,732	6,732	6,732	2,907	2,907
005	FICA Expense	50,438	51,059	56,942	65,599	76,992	76,992
006	Group Insurance	86,398	90,000	93,666	133,176	155,054	155,054
007	401K	31,057	33,372	37,217	42,875	50,321	50,321
008	Retirement	95,902	111,196	134,503	154,951	169,583	169,583
	Personnel Subtotal	965,753	1,047,803	1,161,406	1,348,837	1,499,285	1,499,285
011	Telephone	2,462	2,500	5,000	5,600	6,000	6,000
014	Employee Development	-	-	-	-	-	-
016	Maint./Repair Buildings/Equip.	29,647	18,000	19,500	25,000	25,000	25,000 *
017	Maint./Repair Vehicles	20	-	-	-	-	-
031	Gasoline/Diesel	8,741	10,000	7,000	11,000	14,000	14,000
057	Medical Expense (drug testing)	66	400	250	250	250	250
213	Utilities (Station #1- Hwy. 321)	10,340	24,000	24,000	23,000	30,500	30,500
	Operating & Maint. Subtotal	51,276	54,900	55,750	64,850	75,750	75,750
500	Capital Outlay	-	-	-	-	16,670	16,670 \$
	Capital Subtotal	-	-	-	-	16,670	16,670
	TOTAL EXPENDITURES	1,017,029	1,102,703	1,217,156	1,413,687	1,591,705	1,591,705

* Includes \$2,500 for landscape maint.
\$ 16,670 Portion of Green Hill Comm. Bldg.

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).

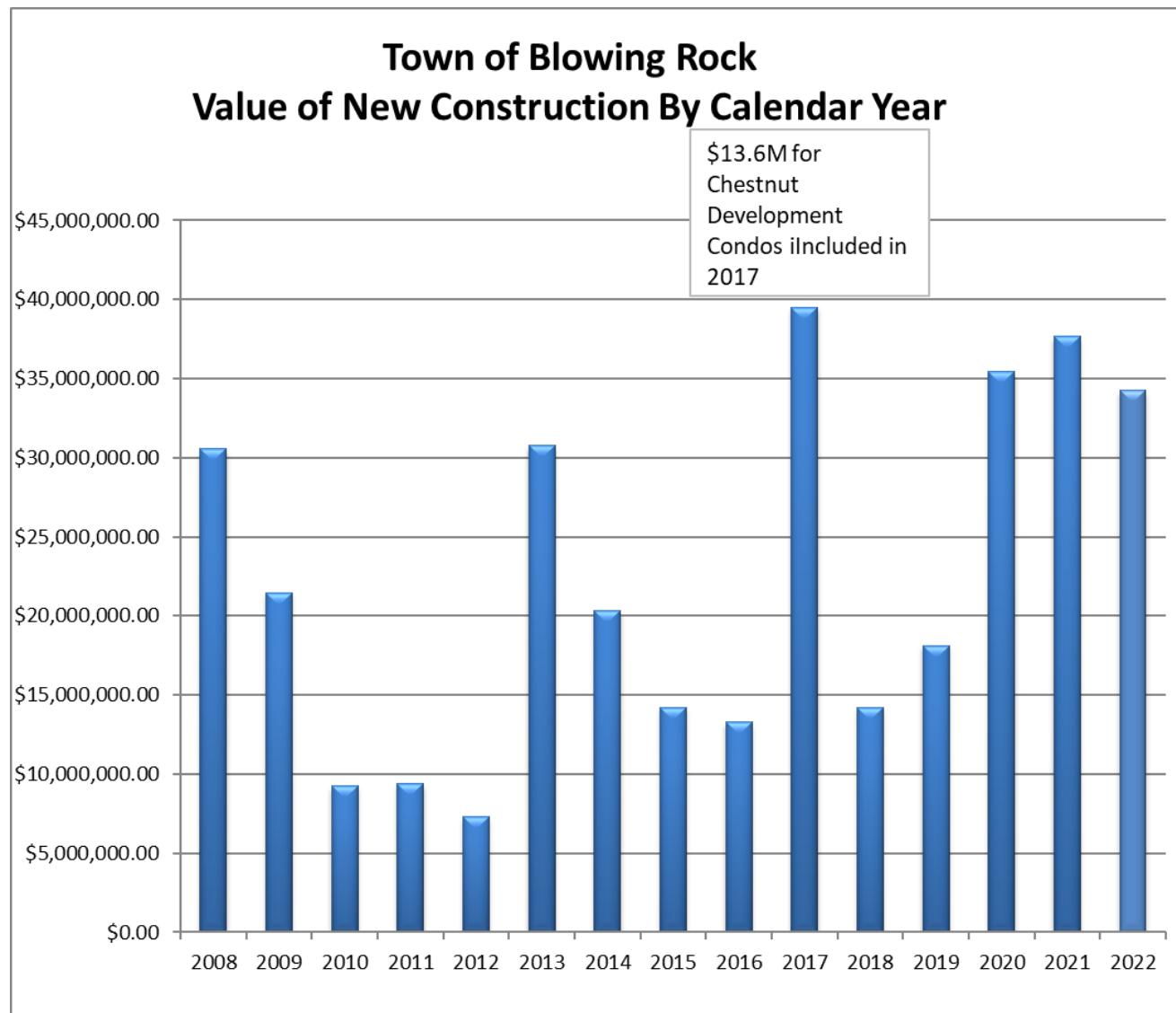
Staffing and Schedules

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.

Construction Activity Comparison



	2018	2019	2020	2021	2022
Building Permit Applications	336	355	324	404	340
New Homes	8	7	11	16	15
Home Addition/Renovation	176	229	193	250	217
New Multi-family	3	1	0	0	0
New Commercial Applications	2	1	2	0	3
Commercial Additions/Renovations	81	67	53	72	60
Zoning Permit Applications	74	75	59	74	76
Total Construction Value	\$14,209,352	\$18,130,407	\$35,440,774	\$37,668,544	\$34,251,985

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 Adopted	2023-24 Recommended	2023-24 Requested						
002	Salaries	166,200	173,184	268,661	268,661	290,089	290,089						
004	Intern/Part-time Salaries	5,000	-	-	-	-	-						
	Part-time FICA Expense	383	-	-	-	-	-						
005	FICA Expense	12,714	13,249	20,553	20,553	22,192	22,192						
006	Group Insurance	20,500	21,000	23,692	23,692	32,796	32,796						
007	401K	8,310	8,659	13,433	13,433	14,504	14,504						
008	Retirement	23,002	28,852	48,547	48,547	48,880	48,880						
	Personnel Subtotal	236,109	244,944	374,885	374,885	408,461	408,461						
011	Telephone	956	1,500	1,500	1,500	1,500	1,500						
012	Printing	307	500	500	500	500	500						
014	Employee Development	2,790	7,500	7,000	8,000	9,000	9,000						
017	Maintenance/Repair-Veh.	3,244	1,200	1,200	1,200	1,200	1,200						
031	Gasoline	1,579	1,500	1,000	2,000	2,500	2,500						
033	Materials and Supplies	919	4,500	3,500	6,500	6,500	6,500						
040	Contracted Services	10,111	15,000	15,000	15,000	10,000	10,000						
050	Homeowners Recovery Fund	756	1,000	1,000	1,000	1,000	1,000						
057	Miscellaneous	233	500	600	750	750	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	32,950	32,950						
500	Capital Outlay	26,898	-	3,000	-	35,000	50,000						
900	Debt Service	-	8,244	8,244	8,246	8,246	8,246						
TOTAL EXPENDITURES		301,063	286,388	417,429	419,581	484,657	499,657						
* Contracted Services:		2023-24 Capita Outlay:											
\$ 6,000 Engineering Plan Reviews (\$500/mo = \$6,000/year)		\$ 35,000 Used Ford Explorer											
\$ 4,000 Plan review and special consulting													
\$ 10,000 Subtotal Contracted Services													
** Includes:													
Office Furniture & Code Books													

FUND: General Fund**DEPARTMENT: Street Division (Public Works and Utilities Department)****Description and Responsibilities**

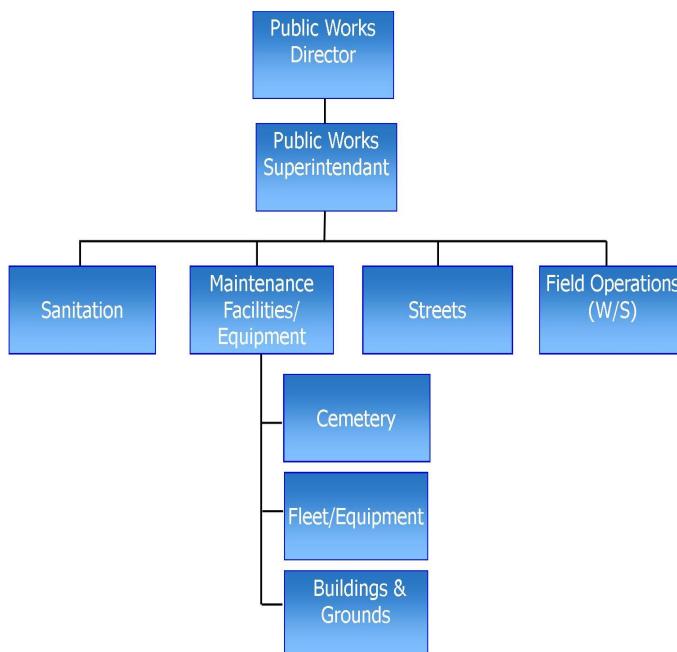
The Street Division is one of the operating divisions of the Public Works and Utilities Department. The division is primarily responsible for the maintenance of the Town street system. Typical work activities include street maintenance, painting and striping, sidewalk maintenance, cleaning of ditches, 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 Adopted	2023-24 Recommended	2023-24 Requested
002	Salaries	220,324	363,954	401,894	440,012	496,937	496,937
003	Overtime	8,401	8,500	10,000	12,813	12,500	12,500
009	Standby/Call Back Pay	5,301	9,100	9,100	9,100	9,100	9,100
004	Seasonal Salaries			-	-	-	-
005	FICA Expense	18,488	29,189	32,206	35,337	39,668	39,668
006	Group Insurance	34,006	57,000	63,486	63,486	65,470	65,470
007	401K	11,725	19,078	21,050	23,096	25,927	25,927
008	Retirement	34,887	63,567	76,074	83,470	87,373	87,373
	Personnel Subtotal	333,133	550,387	613,810	667,313	736,975	736,975
011	Telephone	1,928	3,500	3,700	5,200	5,000	5,000
013	Street Lighting	93,940	205,000	190,000	185,000	190,000	190,000
014	Employee Development	645	1,000	1,000	1,000	1,000	1,000
015	Cemetery Maint/Repair	10,000	10,000	33,300	35,600	38,275	38,275
016	Maintenance/Repair-Equip.	19,408	27,000	20,000	23,000	23,000	23,000
017	Maintenance/Repair-Veh.	8,961	10,000	11,000	11,000	19,000	19,000
018	Vehicle Maintenance Contract	13,488	22,000	22,000	25,000	30,000	30,000
031	Gasoline/Diesel	9,341	15,500	15,500	20,000	23,500	23,500
033	Materials and Supplies	94,466	5,000	20,000	30,000	30,000	30,000
030	Materials and Supplies- Salt	-	50,000	65,000	65,000	70,000	70,000
032	Materials/Supplies- Street/Sidewalk Repai	-	52,000	27,000	27,000	30,000	30,000
034	Safety Supplies	4,301	5,000	5,000	5,000	5,000	5,000
036	Uniforms	4,092	5,000	5,000	5,000	5,000	5,000
040	Contracted Services	42,638	50,000	50,000	60,000	65,000	65,000
052	Physical Exams	95	300	300	300	300	300
057	Miscellaneous	840	4,000	4,000	4,000	4,000	4,000
060	Warehouse Expense	3,741	-	-	-	-	-
061	Warehouse Utilities	8,219	10,500	10,500	11,000	13,000	13,000
062	Warehouse Maint./Repair	2,947	5,000	5,000	5,000	5,000	5,000
063	Warehouse Mat./Supplies	1,612	5,000	5,000	5,000	8,000	8,000
133	Parking Lots	-	-	-	-	-	-
350	Master Signage Maintenance	2,190	3,000	3,000	3,000	3,000	3,000
351	Road Repairs- Structural	-	15,000	12,000	12,000	12,000	12,000
352	Culvert Replacements	-	12,500	10,000	10,000	10,000	10,000
353	Ditchline Repairs	-	7,500	5,000	5,000	5,000	5,000
354	Fire Hydrant/Valve Maint.	-	7,500	6,000	6,000	9,200	9,200
333	Sidewalks	-	10,000	10,000	13,000	10,000	10,000
	Operating & Maint. Subtotal	322,852	541,300	539,300	572,100	614,275	614,275
500	Capital Outlay	47,111	-	246,461	124,965	121,920	121,920
504	Transfer to Reserves			-	-	-	-
570	Powell Bill			-	-	-	-
571	Special Paving			-	-	-	-
	Capital Subtotal	47,111	-	246,461	124,965	121,920	121,920
900	Debt Service	76,003	133,588	89,107	114,492	137,839	137,839
	TOTAL EXPENDITURES	\$779,098	\$1,225,275	\$1,488,677	\$1,478,870	\$1,611,009	\$1,611,009

* Capital for FY 2024:

IP \$20,000 Ford F-550 Hydraulic Spreader
 IP \$19,670 Portion of Green Hill Comm. Bldg.
 IP \$70,000 Leafer
 IP \$12,250 Portable Radios (4 with large charger)
 \$121,920 Total

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 Recycling		3 person crew
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 EXPENDITURES

DESCRIPTION: PUBLIC WORKS - SANITATION & RECYCLING DIVISION

CODE: 10-30-4700

ACCOUNT NUMBER	DESCRIPTION	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2022-23 Adopted	2023-24 Recommended	2023-24 Requested
002	Salaries	127,884	127,018	115,238	124,609	128,348	128,348
003	Overtime	699	2,600	2,563	3,075	3,000	3,000
004	Contracted Hauling -Container	-	-	-	-	0	0
005	FICA Expense	9,533	9,916	9,012	9,768	10,048	10,048
006	Group Insurance	27,068	28,000	30,916	30,916	24,131	24,131
007	401K	6,382	6,481	5,890	6,384	6,567	6,567
008	Retirement	19,849	21,594	21,287	23,073	22,132	22,132
Personnel Subtotal		191,415	195,609	184,905	197,825	194,226	194,226 T
017	Maintenance/Repair-Veh.	7,241	6,000	13,000	13,000	13,000	13,000
031	Gasoline/Diesel	9,256	10,000	12,000	15,000	22,500	22,500
033	Materials and Supplies	3,718	5,000	5,000	-	1,000	1,000
034	Safety Supplies	479	500	500	500	600	600
036	Uniforms	3,282	3,500	3,500	2,000	2,200	2,200
057	Miscellaneous	65	500	500	500	500	500
100	Curbside Recycling	71,883	74,500	74,500	74,500	78,730	78,730
118	Landfill Fees	49,527	69,000	48,000	55,000	55,000	55,000
Operating & Maint. Subtotal		145,452	169,000	157,000	160,500	173,530	173,530
500	Capital Outlay	-	-	-	-	30,170	30,170
900	Debt Service	47,396	40,752	40,752	-	-	-
TOTAL EXPENDITURES		384,263	405,361	382,657	358,325	397,926	397,926
* Capital for FY 2024:							
IP	\$10,500 Portable Radios (4) & Chargers						
IP	\$19,670 Portion of Green Hill Comm. Bldg.						
	\$30,170						
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, an after-school 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 after-school program, senior tennis, and pickleball.

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, and restrooms. 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 (9) full-time employees - Director of Parks and Recreation, a Recreation Program Specialist, a Facilities Coordinator, two Facility & Parks Attendant (one during the week and one on the weekends), 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

2022 Program Review and Participation Survey

Youth Programs	Total Participants	In-Town	County	Out of Town %
Kinder Soccer	50	29	21	42%
Kinder Basketball	34	21	13	38%
Kinder T-Ball	44	23	21	48%
Summer Day Camp	96	70	26	27%
Swimming Pool	Total Participants	In-Town	County	Out of Town %
Pool Passes	484	316	168	35%
Swimming Lessons	77	35	42	55%
Adult Lap Swim	339.	289	50	15%
Daily Swimmers for Summer	4,426	1,913	2,513	57%
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 %
Brookhill Gazebo	14	3	11	79%
Rotary Pavilion	33	22	11	33%
Recreation Building	2	1	1	50%
Blowing Rock Club House	79	72	7	1%
Annie Cannon	1	0	1	100%
American Legion Building	147	127	20	14%

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

2022 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 Adopted	2023-24 Recommended	2023-24 Requested
002	Salaries	313,248	335,513	361,716	473,071	287,043	287,043 *
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	-	-
204	Seasonal Salaries- Park Attendants					27,000	27,000
205	Seasonal Salaries- Pool					67,000	67,000
206	Seasonal salaries- Summer Day Camp					35,000	35,000
207	Seasonal Salaries- Afterschool Program					35,000	35,000
208	Seasonal Salaries- Kinder Sports					2,000	2,000
003	Overtime	260	-	-	-	-	-
005	FICA Expense	30,171	25,667	27,671	36,955	21,959	21,959
205	Seasonal Salaries (FICA)	-	6,120	9,830	8,415	12,699	12,699
006	Group Insurance	51,338	55,000	61,964	61,964	51,648	51,648
007	401K	15,754	16,776	18,086	23,654	14,352	14,352
008	Retirement	48,520	55,896	65,362	85,484	48,367	48,367
	Personnel Subtotal	538,392	588,972	673,130	799,542	602,067	602,067
010	Contracted Services (HWY 321 Landscaping)	-	-	264,610	290,000	-	- T
011	Telephone	1,042	1,200	1,400	2,050	2,000	2,000
012	Printing	-	-	-	-	-	-
013	Utilities	6,811	9,000	8,000	8,200	12,000	12,000
014	Employee Development	5,829	4,000	4,000	4,000	2,000	2,000
015	Maint/Repair-Park	12,642	15,000	12,000	12,000	12,000	12,000
016	Maint/Repair-Office	25,776	2,500	3,500	3,000	3,000	3,000
017	Maintenance/Repair-Veh/Equip	14,472	16,000	16,000	12,000	2,000	2,000
018	Parks & Rec Credit Card Fees	360	-	1,500	2,500	2,700	2,700
031	Gasoline	4,565	5,500	4,500	5,000	3,000	3,000
033	Materials/Supp.-Park/Office	35,725	32,300	26,700	32,000	32,000	32,000
036	Uniforms	4,003	4,500	5,500	5,500	2,000	2,000
048	Concessions-Park/Office	-	-	-	-	-	-
055	Advertising	-	500	500	500	1,500	1,500
056	Special Events	29,609	29,800	26,300	66,300	72,000	72,000 % T
057	Miscellaneous	2,397	1,000	1,500	1,000	1,000	1,000
059	Athletic Programs	1,573	2,000	2,000	2,000	2,000	2,000
060	Broyhill Lake Fountain	2,062	2,200	2,200	2,200	2,200	2,200
070	American Legion	6,447	2,000	10,000	12,000	12,000	12,000
071	American Legion Utilities	5,469	6,000	5,000	6,000	6,000	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	5,000	5,000
135	Materials/Supplies- After School Care Program				5,000	10,000	10,000
158	Field Trips	2,462	2,500	10,000	10,000	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	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	23,000	23,000
416	Maint/Repair-Bldg/Pool	12,230	9,000	25,000	25,000	10,000	10,000
433	Materials/Supplies-Pool	7,742	6,000	7,000	7,000	7,000	7,000
448	Concessions-Pool	-	-	-	-	-	-
	Operating & Maint. Subtotal	256,027	252,500	527,210	599,450	258,400	258,400
500	Capital Outlay	28,172	39,578	8,000	148,000	45,000	70,000 *
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	39,578	8,000	224,000	45,000	70,000
900	Debt Service	32,265	14,560	15,102	15,407	31,609	31,609
	TOTAL EXPENDITURES	1,349,912	895,609	1,223,442	1,638,399	937,076	962,076

* Capital for FY 2024:
IP \$ 45,000 Replace 16 Passenger Van with Used Van

% No fireworks since FY 21-22.

T TDA Contributes towards.

FUND: General Fund
DEPARTMENT: BR Academy

Description

Expenditures assigned to the BR Academy department are associated with in house pre-school services for Town of Blowing Rock children or grandchildren that live in the same household as a Town of Blowing Rock employee. This is new in 2023. Costs associated with two full-time staff members, a Director and a Assistant Director (Teacher) are assigned here including materials and supplies for the program.

GENERAL FUND EXPENDITURES
 DESCRIPTION: BR ACADEMY **NEW**
 CODE: 10-80-6200

ACCOUNT NUMBER	DESCRIPTION	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2022-23 Adopted	2023-24 Recommended	2023-24 Requested
002	Salaries	-	-	-	-	82,000	90,000
203	Part-time	-	-	-	-	20,000	35,000
003	Overtime	-	-	-	-	1,000	3,000
005	FICA Expense	-	-	-	-	7,880	9,792
006	Group Insurance	-	-	-	-	17,034	17,034
007	401K	-	-	-	-	4,500	4,500
008	Retirement	-	-	-	-	13,986	15,671
	Personnel Subtotal	0	0	0	0	146,399	174,997
011	Telephone	1,042	1,200	1,400	2,050	1,000	1,000
012	Printing	-	-	-	-	-	-
013	Utilities- Club House	1,630	2,000	2,000	2,200	4,000	4,000
014	Employee Development	-	-	-	-	2,000	2,000
015	Maint/Repair	-	-	-	-	2,000	2,000
033	Materials/Supp.	-	-	-	-	8,000	15,000
018	Credit Card Processing	-	-	-	-	-	200
055	Advertising	-	-	-	-	500	500
057	Miscellaneous	-	-	-	-	500	500
	Operating & Maint. Subtotal	2,672	3,200	3,400	4,250	18,000	25,200
500	Capital Outlay	-	-	-	-	-	-
	Capital Subtotal	-	-	-	-	-	-
900	Debt Service	-	-	-	-	-	-
	TOTAL EXPENDITURES	2,672	3,200	3,400	4,250	164,399	200,197

FUND: General Fund
DEPARTMENT: Landscaping

Description

Expenditures assigned to the Landscape department are those for maintenance and enhancement of the Town's grounds. This includes mowing, fertilizing, hardscapes, tree planting, mulching, etc. There are four full-time employees assigned to this department including the Landscape Director, Landscape Specialist and two Landscape Technicians. Part-time seasonal mowing is also included within this department and contracted mowing and landscape maintenance cost of Hwy. 321 medians.

GENERAL FUND EXPENDITURES
 DESCRIPTION: **LANDSCAPING **NEW****
 CODE: 10-80-6500

ACCOUNT NUMBER	DESCRIPTION	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2022-23 Adopted	2023-24 Recommended	2023-24 Requested
002	Salaries	-	-	-	-	215,543	215,543 *
202	Part-time Mowing	4,194	14,000	27,000	10,000	10,000	10,000
003	Overtime	-	-	-	-	-	-
005	FICA Expense	-	-	-	-	16,489	16,489
006	Group Insurance	-	-	-	-	34,481	34,481
007	401K	-	-	-	-	10,777	10,777
008	Retirement	-	-	-	-	36,319	36,319
	Personnel Subtotal	4,194	14,000	27,000	10,000	323,610	323,610
010	Contracted Services (HWY 321 Landscaping)	-	-	-	-	295,800	295,800 T
011	Telephone	-	-	-	-	2,000	2,000
013	Utilities	-	-	-	-	2,000	2,000
014	Employee Development	-	-	-	-	2,000	2,000
015	Maint/Repair-Grounds	-	-	-	-	15,000	15,000 \$
017	Maintenance/Repair-Veh/Equip	-	-	-	-	10,000	10,000
031	Gasoline	-	-	-	-	5,000	5,000
033	Material/Supplies-Grounds	22,771	20,000	20,000	20,000	30,000	30,000 T
036	Uniforms	-	-	-	-	5,000	5,000
055	Advertising	-	-	-	-	250	250
057	Miscellaneous	-	-	-	-	1,000	1,000
080	Contracted Services (Legacy Garden)	8,000	8,000	8,000	8,000	8,000	8,000
	Operating & Maint. Subtotal	30,771	28,000	28,000	28,000	376,050	376,050
500	Capital Outlay	-	-	-	-	61,465	61,465 **
	Capital Subtotal	-	-	-	-	61,465	61,465
900	Debt Service	-	-	-	-	-	-
	TOTAL EXPENDITURES	34,965	42,000	55,000	38,000	761,125	761,125

* Capital for FY 2024:
 IP \$ 40,765 Skid Steer w/bucket, trade-in Bobcat S650
 IP \$ 20,700 Replacement Electric Mower (18kw battery) sell Ferris on Gov Deals
 \$ 61,465

BRAAC FUND REVENUESDESCRIPTION: **BRAAC FUND REVENUE**

CODE: 15-00-3400

ACCOUNT NUMBER	DESCRIPTION	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2022-23 Adopted	2023-24 Recommended	2023-24 Requested
3400-329	Interest Income	0	50	50	50	50	50
3400-350	Donations - General	22,050	23,570	26,020	26,350	26,870	26,870
3400-351	Donations - Hanging Baskets	8,450	3,000	8,500	8,500	8,500	8,500
3400-352	Donations - Cemetery	3,660	500	2,000	2,000	2,000	2,000
3400-333	Miscellaneous	-	-	-	-	-	-
	Appropriated Fund Balance	-	10,000	7,000	3,000	3,000	3,000
3400-360	Grants	-	-	-	-	0	0
TOTAL REVENUE		34,160	37,120	43,570	39,900	40,420	40,420

BRAAC FUND EXPENDITURESDESCRIPTION: **BRAAC FUND EXPENDITURES**

CODE: 15-00-6100

ACCOUNT NUMBER	DESCRIPTION	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2022-23 Adopted	2023-24 Recommended	2023-24 Requested
501	Picnic Shelter Project	-	-	-	-	-	-
504	Davant Field Project	-	-	-	-	-	-
515	Clean-Up Day	-	-	750	750	750	750
520	Flowers/Landscaping	11,900	15,000	26,000	26,000	26,000	26,000
057	Miscellaneous	-	500	500	500	500	500
537	PO Box Rental	120	120	120	150	170	170
540	Printing	3,027	3,500	3,500	3,500	4,000	4,000
545	Water Truck Operating Costs	1,510	1,000	700	1,000	1,000	1,000
500	Transfer to General Fund	14,460	13,000	8,000	8,000	8,000	8,000
502	Contract Services	3,496	4,000	4,000	-	-	-
TOTAL EXPENDITURES		34,512	37,120	43,570	39,900	40,420	40,420

* 3,000 Watering services by Town Staff

* 5,000 Town Center Beautification

** 1,000 Operating Costs of Watering Truck

WATER AND SEWER FUND REVENUES**DESCRIPTION: WATER AND SEWER REVENUE SUMMARY**

CODE: 30-3400

ACCOUNT NUMBER	DESCRIPTION	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2022-23 Adopted	2023-24 Recommended	2023-24 Requested
3400-200	FEMA/State Reimbursements	-	-	-	-	-	-
3400-329	Interest Income	8,067	3,000	500	250	6,000	6,000
3400-331	Transfer In - W/S Capital	60,825	75,584	37,824	24,324	37,824	37,824
3400-333	Proceeds from Debt	-	-	73,500	187,179	121,970	141,640
3400-335	Miscellaneous Income	333	300	300	500	500	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	1,262,064	1,262,064
3400-372	Charges for Sewer Service	788,435	767,250	929,384	1,018,410	1,104,550	1,104,550
3400-378	Interconnection Charge	13,579	13,000	13,000	13,500	13,500	13,500
3400-377	Late Payment Fees	10,015	11,000	11,000	13,000	10,000	10,000
3400-373	Meter Taps and Connections	1,758	3,000	5,000	5,000	7,000	7,000
3400-374	Water Impact Fee	30,750	10,000	15,000	30,000	27,000	27,000
3400-375	Sewer Impact Fee	36,497	12,000	25,000	35,000	30,000	30,000
3400-376	Re-connect Fee	1,904	1,500	1,500	1,000	500	500
3400-398	Sale of Fixed Assets	592	-	-	-	-	-
3400-399	Fund Balance Appropriated	-	-	-	-	9,463	9,463
TOTAL REVENUE		1,919,824	1,818,404	2,247,741	2,491,515	2,630,371	2,650,041

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 EXPENDITURES

 DESCRIPTION: ADMINISTRATIVE/ENGINEERING/BILLING
 CODE: 30-91-7110

ACCOUNT NUMBER	DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	2023-24 Recommended	2023-24 Requested
002	Salaries	78,101	78,253	92,922	103,608	112,729	112,729
005	FICA Expense	5,353	5,929	7,109	7,926	8,624	8,624
004	Part-time Salaries	-	-	-	-	-	-
205	Part-time FICA	-	-	-	-	-	-
006	Group Insurance	13,524	14,000	15,415	18,927	17,246	17,246
007	401K	3,899	3,913	4,646	5,180	5,636	5,636
008	Retirement	37,351	13,037	16,791	18,720	19,029	19,029
	Management Allocation from General Fund	160,409	185,928	185,928	199,029	215,901	215,901 *
	Personnel Subtotal	298,637	301,060	322,811	353,391	379,164	379,164
010	Unemployment Reimb.	-	1,000	1,000	1,000	2,000	2,000
011	Postage/Mailing	7,343	8,000	8,000	8,000	8,000	8,000
012	Printing	1,875	2,000	2,000	2,000	3,000	3,000
033	Materials and Supplies	-	-	-	-	-	-
054	Property & Equip Insurance	76,587	82,170	95,000	95,000	95,000	95,000
057	Miscellaneous	9,398	7,000	9,500	9,500	6,000	6,000
508	Manager's Discretionary Fund	-	-	60,000	60,000	25,000	25,000
	Operating & Maint. Subtotal	95,203	100,170	175,500	175,500	139,000	139,000
631	Contrib to Fund Bal/Contingency	-	-	-	-	-	-
721	Engineering Services	1,638	7,000	5,000	5,000	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	5,000	5,000
900	Debt Service	84,394	109,319	107,861	106,403	270,942	270,942 #
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	228,426	228,426
	Debt Service Subtotal	224,983	290,032	284,224	430,979	499,368	499,368
TOTAL EXPENDITURES		620,462	698,262	787,535	964,870	1,022,532	1,022,532

* 215,901 Allocation of personnel costs from General Fund including management, supervision, customer service, accounting, payroll processing, etc.

@ Transfer to Water/Swer 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 Adopted	2023-24 Recommended	2023-24 Requested
Plant Operations 7120							
002	Salaries	252,158	244,317	276,526	303,802	341,145	341,145
003	Overtime	10,963	13,000	20,500	15,375	10,000	25,000
005	FICA Expense	29,071	19,685	22,722	24,417	26,863	28,010
006	Group Insurance	34,001	35,000	38,844	38,844	40,542	40,542
007	401K	19,586	12,866	14,851	15,959	17,557	18,307
008	Retirement	87,263	42,869	53,673	57,675	59,273	61,805
	Personnel Subtotal	433,042	367,737	427,116	456,072	495,380	514,810
011	Telephone	6,318	6,000	6,000	18,000	2,000	31,500
013	Utilities	117,762	115,000	127,000	127,500	125,000	135,000
014	Employee Development	2,704	2,500	2,800	2,800	2,800	2,800
016	Maintenance/Repair-Equip	21,069	24,000	24,000	30,000	25,000	25,000
017	Maintenance/Repair-Equip- Service Contracts	3,844	21,000	20,000	20,000	25,000	25,000
031	Gasoline	4,443	6,000	5,000	5,000	7,500	7,500
033	Materials and Supplies	21,898	22,500	22,500	30,000	42,500	42,500
034	Sludge Processing	34,965	44,145	30,000	30,000	15,000	30,000
036	Uniforms	2,593	3,500	3,500	3,500	5,000	5,000
053	Permits & Dues	3,125	3,500	3,500	3,500	4,000	4,000
057	Miscellaneous	858	5,500	5,500	5,500	5,500	5,500
104	Lab Contract	22,589	23,000	25,000	30,000	30,000	30,000
333	Chemicals	34,082	33,000	35,000	50,000	80,000	100,000
	Operating & Maint. Subtotal	276,249	309,645	309,800	355,800	369,300	443,800
500	Capital Outlay	0	-	-	-	19,670	19,670
505	Transfer to Capital Projects						
	Capital Subtotal	0	-	-	-	19,670	19,670
900	Debt Service	45,487	87,279	87,279	76,570	76,570	76,570
	SUBTOTAL - PLANT OPERATIONS	754,777	764,660	824,194	888,442	960,920	1,054,850
* Capital for FY 2024:							
IP	\$ 19,670	Portion of Green Hill Comm. Bldg.					
Field Operations 7120							
202	Salaries	126,805	92,800	167,259	167,259	196,360	196,360
203	Overtime	5,690	4,797	10,250	10,250	11,000	11,000
209	On Call/Standby Pay	10,515	6,736	10,000	10,000	10,000	10,000
205	FICA Expense	11,538	-	13,579	13,579	15,863	15,863
206	Group Insurance	27,040	17,897	31,680	31,680	33,051	33,051
207	401K	7,493	-	8,875	8,875	10,368	10,368
208	Retirement	21,825	-	32,076	32,076	35,002	35,002
	Personnel Subtotal	210,907	122,231	273,720	273,720	311,645	311,645
211	Telephone	-	-	-	-	-	-
213	Utilities	-	-	-	-	-	-
214	Employee Development	464	464	2,000	2,000	2,000	2,000
216	Maintenance/Repair-Equip	3,915	3,915	10,000	10,000	10,000	10,000
217	Maintenance/Repair-Lift Station	1,046	217	13,000	13,000	13,000	13,000
231	Diesel/Gasoline	9,169	6,201	6,000	8,500	9,500	9,500
233	Materials and Supplies	45,209	39,857	85,000	85,000	120,000	142,750
235	Safety Supplies	772	772	1,800	1,800	1,800	1,800
236	Uniforms	2,713	2,483	2,500	2,500	2,500	2,500
240	Contracted Svcs.	-	-	-	-	-	-
257	Miscellaneous	3,975	442	2,000	2,000	2,000	2,000
	Operating & Maint. Subtotal	67,264	54,351	122,300	124,800	160,800	183,550
502	Capital Outlay	-	-	60,000	187,179	121,970	121,970 *
503	Water Line Replacements/Repairs- Reserve	-	-	22,500	10,000	10,000	\$ 10,000
504	Sewer Line I&I Replacements/Repairs- Reserv	-	-	22,500	10,000	10,000	\$ 10,000
505	Transfer to Capital Projects	-	-	-	-	-	-
506	Transfer to PRV Reserve	-	-	-	-	-	-
	Capital Subtotal	-	-	105,000	207,179	141,970	141,970
950	Debt Service	94,118	29,736	14,136	32,505	32,505	32,505
	SUBTOTAL - FIELD OPERATIONS	372,289	206,318	515,156	638,203	646,919	669,669
* Capital for FY 2024:							
IP	\$ 73,800	Grandfather Lift Station Rehab.					
IP	\$ 19,670	Portion of Green Hill Comm. Bldg.					
IP	\$ 18,000	Trailer					
IP	\$ 10,500	Portable Radios (4) & Chargers					
	\$ 121,970						
\$ Funds remaining at the end of the year in these areas to be transferred to capital							
	TOTAL EXPENDITURES	1,127,066	970,978	1,339,350	1,526,645	1,607,839	1,724,519

DESCRIPTION: GENERAL CAPITAL PROJECTS FUND REVENUES CODE: 20-00-5000		FY 22-23 CURRENT BUDGET	PROJECT TO DATE REV./EXP.	CURRENT BALANCE	FY 23-24	BUDGET AFTER Recommended	BALANCE AFTER Recommended
ACCOUNT NUMBER	DESCRIPTION						
20-00-3400-329 Interest Income	<i>Interest Income:</i>	17,910	20,869	(2,959)	-	17,910	(2,959)
20-00-3400-331 Transfer from General Fund (Regular)		2,345,558	2,993,910	(648,352)	-	2,345,558	(648,352)
20-00-3400-331 Transfer from General Fund (TDA)		63,943	-	63,943	61,603	125,546	125,546
20-00-3400-332 Transfer from BRAAC Fund		11,000	13,000	(2,000)	-	11,000	(2,000)
20-00-3400-333 Transfer from General Fund FD		494,574	505,199	(10,625)	-	494,574	(10,625)
20-00-3400-334 Transfer from General Fund ()		213,943	92,336	121,607	-	213,943	121,607
20-00-3400-337 Transfer from Parks & Rec.- Playground Equipment Upgrades- Phase I		100,000	100,000	-	-	100,000	-
20-00-3400-338 Transfer from Parks & Rec.- Memorial Park Restroom Upgrades- Reserve		20,000	20,000	-	-	20,000	-
	<i>Transfers:</i>	3,249,018	3,724,445	(475,427)	61,603	3,370,521	(413,824)
20-00-3400-335 Miscellaneous Income	<i>Miscellaneous Income:</i>	96,225	127,958	(31,733)	-	96,225	(31,733)
20-00-3400-336 Parking Facility - In Lieu Fee	<i>Parking Facility - In Lieu Fee:</i>	15,000	15,000	-	-	15,000	-
20-00-3400-341 Grants - Federal/State	<i>Federal/State Grants:</i>	40,000	40,000	-	-	40,000	-
20-60-3400-500 PW Facility Financing	<i>PW Facility:</i>	-	(1,221,821)	1,221,821	-	-	1,221,821
20-10-3400-250 PD Memorial Project Donations	<i>PD Memorial Project:</i>	3,750	5,000	(1,250)	-	3,750	(1,250)
20-10-3400-200 E.S. Building - BR Fire District		600,000	590,000	10,000	50,000	650,000	60,000
20-10-3400-300 E.S. Building - Cald. Fire District		120,000	190,000	(70,000)	10,000	130,000	(60,000)
	<i>E.S. Building Fire District Contributions:</i>	720,000	780,000	(60,000)	60,000	780,000	-
20-00-3400-350 TDA Revenue	<i>TDA Revenue:</i>	400,000	60,435	339,565	-	400,000	339,565
20-20-3400-360 2018 Rain Storm- FEMA	<i>2018 Rain Storm- FEMA</i>	71,265	71,266	(1)	-	71,265	(1)
20-20-3400-600 Hwy. 321 Betterments Public Cost Participation	<i>Hwy. 321 Betterments (Public Cost Participation):</i>	-	23,950	(23,950)	-	-	(23,950)
20-00-3400-581 AL Building Renovation Donations	<i>American Legion Funding:</i>	34,000	-	34,000	-	34,000	34,000
20-00-3400-200 Middle Fork Greenway Entrance Shelter- DWR Grant		116,300	70,651	45,649	-	116,300	45,649
20-00-3400-201 Middle Fork Greenway- Design Engineering Funding		115,040	287	114,753	-	115,040	114,753
20-00-3400-202 Middle Fork Greenway Funding Entrance- BRC Funding		55,000	54,838	162	-	55,000	162
20-00-3400-250 Middle Fork Greenway- EFLAP Grant		1,822,988	17,782	1,815,206	-	1,822,988	1,815,206
20-00-3400-251 Middle Fork Greenway- BR Conservancy Reimbursement- EFLAP Grant Match		430,520	-	430,520	-	430,520	-
20-00-3400-252 BR Conservancy Reimbursement- Pre Engineering & Right of Way		350,000	128,078	221,922	-	350,000	221,922
	<i>Middle Fork Greenway Project:</i>	2,899,848	271,636	2,628,212	-	2,899,848	2,628,212
20-10-3400-110 Direct Payment to Town from Fire Dept for Safety Comm Bldg	<i>Fire Department Contribution to Safety Communications Building:</i>	15,000	-	15,000	-	15,000	15,000
20-80-3400-005 Memorial Park Tree/Bench Donations	<i>Memorial Park Tree and Bench Donations:</i>	21,635	33,672	(12,037)	-	21,635	(12,037)
20-20-3400-426 EFLAP Grant Funds-Sidewalk to Bass Lake	<i>Bass Lake Sidewalk Project Funding:</i>	980,000	86,560	893,440	-	980,000	893,440
20-80-3400-000 Park GO Bond Referendum Authority- Issue I		32,457	(413,880)	446,337	-	32,457	446,337
20-20-3400-000 Transportation GO Bond Referendum Authority- Issue I		165,717	155,177	10,540	-	165,717	10,540
20-20-3400-002 Transportation GO Bond Authority- 2018 Issue		1,615,621	1,628,459	(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)	-	-	(61,317)
20-00-3400-325 Series 2016 G.O. Bond Account Int. (Street)		13	64,187	(64,174)	-	13	(64,174)
20-00-3400-326 Series 2016 G.O. Bond Account Int. (Parks)		15,002	7	14,995	-	15,002	14,995
20-00-3400-327 Series 2018 GO Bond Int.		29,068	45,144	(16,076)	-	29,068	(16,076)
20-00-3400-328 Series 2020 GO Bond Int.		-	44,021	(44,021)	-	-	(44,021)
	<i>G.O. Bond- Issue I Funding:</i>	1,940,165	1,584,432	356,733	-	1,940,165	356,733
20-80-3400-002 Parks GO Authority 2018 Issue		-	129,041	(129,041)	-	-	(129,041)
20-80-3400-001 Park GO Bond Referendum Authority- Issue II		79,550	(49,491)	129,041	-	79,550	129,041
20-20-3400-001 Transportation GO Bond Referendum Authority- Issue II		1,592,588	(35,871)	1,628,459	-	1,592,588	1,628,459
	<i>G.O. Bond- Issue II Funding:</i>	1,672,138	43,679	1,628,459	-	1,672,138	1,628,459
20-20-3400-003 Trasportation GO Bond Authority- 2020 Issue		2,073,095	3,357,664	(1,284,569)	-	2,073,095	(1,284,569)
20-20-3400-102 GO Bond Premium 2020 Issue		167,326	266,683	(99,357)	-	167,326	(99,357)
20-00-3400-328 2020 GO Bond Int. (Transportation)		-	-	-	-	-	-
	<i>G.O. Bond- Issue III Funding:</i>	2,240,421	3,624,347	(1,383,926)	-	2,240,421	(1,383,926)
20-20-3400-104 GO Bond Proceeds- 2023 Issue		75,000	-	75,000	-	75,000	75,000
	<i>G.O. Bond- Issue IIII Funding:</i>	75,000	-	75,000	-	75,000	75,000
20-00-3400-400 Pool Contributions- Broihill	<i>Pool Contributions:</i>	86,332	-	86,332	-	86,332	86,332
20-00-3400-345 Sunset Dr. Streetscape- Private Contributions	<i>Sunset Dr. Streetscape Project:</i>	2,660	-	2,660	-	2,660	2,660
20-60-3400-502 NCDOT Hwy. 321 Prop. Purchase		444,790	-	444,790	-	444,790	444,790
20-80-3400-007 2022 Mem. Pk. Imp.- PartF Grant Funds		500,000	-	500,000	-	500,000	500,000
20-80-3400-008 GO Bond Funds: Parks- Phase 4		431,000	-	431,000	-	431,000	431,000
	<i>Memorial Park PartF Funding:</i>	931,000	-	931,000	-	931,000	931,000
20-80-3400-006 Rec. Center Improvement Donations	<i>Rec. Center Improvements:</i>	5,140	5,139	1	-	5,140	1
20-00-3400-102 TS Fred FEMA Fund- NC		19,025	-	19,025	-	19,025	19,025
20-00-3400-103 TS Fred FEMA Fund- Federal Funded		57,075	-	57,075	-	57,075	57,075
	<i>TS Fred FEMA:</i>	76,100	-	76,100	-	76,100	76,100
20-00-3400-600 Broihill Foundation Grant	<i>Broihill Park Funding:</i>	-	-	-	-	-	-
TOTAL REVENUES		16,037,397	9,296,567	6,740,831	121,603	16,159,000	6,862,434

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DESCRIPTION: GENERAL CAPITAL PROJECTS FUND EXPENDITURES CODE: 20-00-5000		FY 22-23 CURRENT BUDGET	PROJECT TO DATE REV./EXP.	CURRENT BALANCE	FY 23-24 Adopted	ADJUSTED BUDGET AFTER Recommended	ADJUSTED BALANCE AFTER Recommended
Central Government Projects							
20-00-5000-331 Transfer to General Fund		1,489,433	1,531,145	(41,712)	60,000	1,549,433	18,288
	<i>Transfer to General Fund:</i>	1,489,433	1,531,145	(41,712)	60,000	1,549,433	18,288
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
	<i>Parking Facilities:</i>	47,147	-	47,147	-	47,147	47,147
20-00-5000-101 Technology Infrastructure		805	-	805	-	805	805
	<i>Technology Infrastructure:</i>	805	-	805	-	805	805
20-00-5000-560 Ice House Renovation		1,786	1,852	(66)	-	1,786	(66)
20-00-5000-561 Ice House Renovation Contingency		5,000	-	5,000	-	5,000	5,000
	<i>Ice House Renovation:</i>	6,786	1,852	4,934	-	6,786	4,934
20-00-5000-565 Fire House Economic Development Initiative		5,000	-	5,000	-	5,000	5,000
	<i>Fire House Economic Development Initiative:</i>	5,000	-	5,000	-	5,000	5,000
20-00-5000-900 Unexpended Loan Proceeds		-	49,110	(49,110)	-	-	(49,110)
	<i>Unexpended Loan Proceeds:</i>	-	49,110	(49,110)	-	-	(49,110)
20-00-5000-566 General Government Capital Improvements		29,981	(724)	30,705	-	29,981	30,705
	<i>General Government Capital Improvements:</i>	29,981	(724)	30,705	-	29,981	30,705
20-00-5000-569 G.O. Bond Debt Service Reserve		-	-	-	-	-	-
	<i>G.O. Bond Debt Service Reserve:</i>	-	-	-	-	-	-
TOTAL CENTRAL GOVERNMENT EXPENDITURES		1,579,152	1,581,383	(2,231)	60,000	1,639,152	57,769

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DESCRIPTION: GENERAL CAPITAL PROJECTS FUND EXPENDITURES CODE: 20-00-5000		FY 21-22 CURRENT BUDGET	PROJECT TO DATE REV./EXP.	CURRENT BALANCE	FY 22-23 Adopted	ADJUSTED BUDGET AFTER Recommended	ADJUSTED BALANCE AFTER Recommended
ACCOUNT NUMBER	DESCRIPTION						
Parks & Recreation Projects							
20-00-5000-584	American Legion Bldg.- Future Improvements	42,065	-	42,065	-	42,065	42,065
	<i>American Legion Bldg.- Future Improvements:</i>	42,065	-	42,065	-	42,065	42,065
20-00-5000-200	DWR Grant- Middle Fork Greenway	171,300	125,489	45,811	-	171,300	45,811
20-00-5000-201	Middle Fork Greenway- Design	115,040	41,427	73,613	-	115,040	73,613
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	57,344	120,656	-	178,000	120,656
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	98,425	161,575	-	260,000	161,575
20-00-5000-256	Middle Fork Greenway- Right of Way- Non EFLAP	90,000	-	90,000	-	90,000	90,000
20-00-5000-260	Blue Ridge Conservancy- Stream Restoration	50,000	-	50,000	-	50,000	-
	<i>Middle Fork Greenway Project:</i>	2,949,848	372,685	2,577,163	-	2,949,848	2,577,163
20-80-5000-408	G.O. New Roof and Windows for Parks Building	-	2,000	(2,000)	-	-	(2,000)
20-80-5001-445	G.O. Rec. Department Improvements	29,809	27,848	1,961	-	29,809	1,961
20-80-5000-535	REC - Capital Projects	10,390	12,492	(2,102)	-	10,390	(2,102)
	<i>REC Capital Projects:</i>	40,199	42,340	(2,141)	-	40,199	(2,141)
20-80-5000-521	Pool Pavillion- Design/Construction	5,000	-	5,000	-	5,000	5,000
	<i>Pool Pavillion:</i>	5,000	-	5,000	-	5,000	5,000
20-00-5000-103	Tennis Court Repair / Adjacent Retaining Walls	433	-	433	-	433	433
	<i>Tennis Court Repair / Adjacent Retaining Walls:</i>	433	-	433	-	433	433
20-80-5000-600	Broyhill Park Improvements	245	-	245	-	245	245
	<i>Broyhill Park:</i>	245	-	245	-	245	245
20-20-5001-399	GO Bond Issuance Costs- Transportation- Issue II	-	40,318	(40,318)	-	-	(40,318)
20-80-5001-399	GO Bond Issuance Costs- Parks- Issue II	-	2,880	(2,880)	-	-	(2,880)
20-00-5001-701	GO Bond Closing Costs- Issue II	-	8,625	(8,625)	-	-	(8,625)
20-00-5002-701	GO Bond Closing Costs- Issue 3	65,150	10,500	54,650	-	65,150	54,650
20-80-5000-400	G.O. Bond Issuance Costs Parks	20,088	345	19,743	-	20,088	19,743
	<i>G.O. Bond Issuance Costs:</i>	85,238	62,668	22,570	-	85,238	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
	<i>Davant/Broyhill Improvements + Drainage:</i>	1,266	-	1,266	-	1,266	1,266
20-80-5000-403	G.O. Dredge Broyhill Lake	165	-	165	-	165	165
	<i>Broyhill Lake:</i>	165	-	165	-	165	165
20-80-5000-407	G.O. Clubhouse HVAC Replacement	341	-	341	-	341	341
	<i>Club House:</i>	341	-	341	-	341	341
20-80-5000-000	Virginia Tech Conceptual Plan- BRAAC Funded	3,000	-	3,000	-	3,000	3,000
	<i>Virginia Tech Conceptual Plan- BRAAC Funded:</i>	3,000	-	3,000	-	3,000	3,000
20-00-5000-105	Memorial Park Entrance Improvements	63,800	36,019	27,781	-	63,800	27,781
20-80-7000-000	Memorial Park Entrance Improvements Construction	34,880	26,228	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	55,047	5,295	-	60,342	5,295
20-80-5003-000	GO Bond Iss 4- Park Improvements- Engineering	-	21,900	(21,900)	-	-	(21,900)
20-80-5000-458	Memorial Park Bench Maint./Repair	10,495	7,821	2,674	-	10,495	2,674
20-80-5000-460	Memorial Park Improvement Project	32,933	-	32,933	-	32,933	32,933
20-80-5000-444	2022 Memorial Park Imp. Project-Construction	1,009,350	5,000	1,004,350	-	1,009,350	1,004,350
20-80-5000-445	2022 Memorial Park Imp. Project-Engineering	112,150	-	112,150	-	112,150	112,150
20-80-5000-446	2022 Memorial Park Imp. Project-Contingency	174,500	119,300	55,200	-	174,500	55,200
	<i>Memorial Park Improvements:</i>	1,503,450	271,315	1,232,135	-	1,503,450	1,232,135
20-00-5000-106	Town Hall Renovation/Repair Project	27,571	-	27,571	-	27,571	27,571
	<i>Town Hall Renovation/Repair Project:</i>	27,571	-	27,571	-	27,571	27,571
20-80-5000-459	Tree Maint./Purchase Tree Miant./Purchase Fund	7,640	4,274	3,366	-	7,640	3,366
	<i>Tree Maint./Purchase Funds:</i>	7,640	4,274	3,366	-	7,640	3,366
20-20-5001-420	G.O. Carriage Trail- Issue II	-	-	-	-	-	-
	<i>G.O. Carriage Trail:</i>	-	-	-	-	-	-
20-80-5000-453	Memorial Park Playground Equipment Upgrades/Replacements- Phase I	785,000	632,496	152,504	-	785,000	152,504
	<i>Memorial Park Playground Equipment Upgrades/Replacements:</i>	785,000	632,496	152,504	-	785,000	152,504
20-80-5000-454	Memorial Park Restroom Upgrades- Reserve	20,000	-	20,000	-	20,000	20,000
	<i>Parks Restroom Upgrades- Reserves:</i>	20,000	-	20,000	-	20,000	20,000
TOTAL PARKS & RECREATION EXPENDITURES		5,471,461	1,385,777	4,085,684	-	5,471,461	4,085,684

DESCRIPTION: GENERAL CAPITAL PROJECTS FUND EXPENDITURES CODE: 20-00-5000		FY 21-22 CURRENT BUDGET	PROJECT TO DATE REV./EXP.	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)	-	-	(3,450)
	<i>Wonderland Trail:</i>		3,450	(3,450)			
20-20-5000-255	Underground Utilities Plan Development	117,000	116,781	219	-	117,000	219
	<i>Underground Utilities:</i>	117,000	116,781	219		117,000	219
20-20-5000-530	Salt Bin- PW	106,915	-	106,915	-	106,915	106,915
	<i>Salt Bin:</i>	106,915	-	106,915		106,915	106,915
20-20-5000-260	Wayfinding Signage Plan Reserve	61,603	-	61,603	26,587	88,190	88,190
20-20-5000-261	Wayfinding Signage Plan Reserve- Phase 2	-	-	-	35,016	35,016	
	<i>Wayfinding Signage Reserve:</i>	61,603	-	61,603	61,603	123,206	123,206
20-20-5000-340	Laurel Ln. Flood Rep- Phase I	3,000	-	3,000	-	3,000	3,000
20-20-5000-341	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	13,680	20	-	13,700	20
20-20-5000-356	Laurel In. SW Repairs-FEMA	76,100	75,781	319	-	76,100	319
20-20-5000-357	Laurel In. SW Repairs-FEMA	3,000	-	3,000	-	3,000	3,000
20-20-5000-358	Laurel In. SW Repairs- FEMA	13,200	13,200	-	-	13,200	-
	<i>Laurel Ln. Flood Repair:</i>	110,764	102,661	8,103		110,764	8,103
20-20-5000-360	Road Washout Repairs- 2018 Rain Storm	71,265	35,711	35,554	-	71,265	35,554
	<i>Road Washout Repairs- 2018 Rain Storm:</i>	71,265	35,711	35,554		71,265	35,554
20-20-5000-418	Sidewalk to Bass Lake- Engineering- Design	108,200	-	108,200	-	108,200	108,200
20-20-5000-419	Sidewalk to Bass Lake- Engineering- Const. Engineering	91,624	-	91,624	-	91,624	91,624
20-20-5000-420	Sidewalk to Bass Lake- Easement/Legal	24,527	-	24,527	-	24,527	24,527
20-20-5000-425	Sidewalk to Bass Lake- Construction	18,000	-	18,000	-	18,000	18,000
20-20-5000-426	Sidewalk to Bass Lake- Grant	744,915	-	744,915	-	744,915	744,915
20-20-5000-421	Sidewalk to Bass Lake Additional	87,910	-	87,910	-	87,910	87,910
	<i>Bass Lake Sidewalk:</i>	1,075,176	-	1,075,176		1,075,176	1,075,176
20-20-5000-521	Special Paving Reserve	2,252	-	2,252	-	2,252	2,252
	<i>Special Paving Reserve:</i>	2,252	-	2,252		2,252	2,252
20-20-5000-550	GreenHill Slide Repair	-	-	-	-	-	-
20-30-5000-550	Stormwater Projects	72,898	67,166	5,732	-	72,898	5,732
	<i>Stormwater Projects:</i>	72,898	67,166	5,732		72,898	5,732
20-00-5000-102	Drain Pipe Repair Under Laurel Lane	5,000	-	5,000	-	5,000	5,000
	<i>Laurel Ln. Drain Pipe Repair:</i>	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	-	-	-	-	-	-
	<i>GO Issue 3- Chestnut Dr. Drainage:</i>	-	-	-		-	-
20-20-5000-450	Town Gateway Support Contribution from TDA	238,705	-	238,705	-	238,705	238,705
	<i>Town Gateways:</i>	238,705	-	238,705		238,705	238,705
20-20-5002-400	GO Bond GO Bond Issue Cost- Issue 3- Transportation	0	-	-	-	-	-
20-20-5003-401	GO Bond Iss 4 - Transportation Issue Costs	0	67	(67)	-	-	(67)
20-20-5000-400	G.O. Bond Issuance Costs (Transportation)	57,600	491	57,109	-	57,600	57,109
	<i>GO. Bond Issuance Costs:</i>	57,600	558	57,042		57,600	57,042
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)	6,400	-	3,200	6,400
20-20-5000-365	Wastewater Treatment Plant Road Failure Repair	92,000	-	92,000	-	92,000	92,000
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
20-20-5000-368	Road Failure Repairs- Construction	-	-	-	-	-	-
20-20-5000-369	Road Failure Repairs- Engineering	-	-	-	-	-	-
20-20-5000-370	Road Failure Repairs- Contingency	60,100	-	60,100	-	60,100	60,100
	<i>G.O. Road Failure Repairs:</i>	225,300	(3,200)	226,500		225,300	226,500
20-20-5000-402	G.O. Ditchline Repairs- Issue I	67,976	3,791	64,186	-	67,976	64,186
20-20-5000-412	G.O. Ditchline Repairs Engineering- Issue I	4,770	(4,770)	9,540	-	4,770	9,540
	<i>G.O. Ditchline Repairs:</i>	72,746	(980)	73,726		72,746	73,726
20-20-5000-403	G.O. Culvert Replacements- Issue I	7,658	-	7,658	-	7,658	7,658
	<i>G.O. Culvert Replacements:</i>	7,658	-	7,658		7,658	7,658
20-20-5000-401	G.O. Repaving of Town Streets- Issue I	385,110	60	385,050	-	385,110	385,050
20-20-5000-415	G.O. Repaving of Town Streets Engineering- Issue I	7,620	(6,350)	13,970	-	7,620	13,970
20-20-5001-405	G.O. Repaving of Town Streets- Issue II	929,682	490,024	439,658	-	929,682	439,658
20-20-5003-405	G.O. Repaving Town Streets- Issue 3- Construction	2,071,735	2,071,735	(0)	-	2,071,735	(0)
20-20-5003-406	G.O. Repaving Town Streets- Issue 3- Engineering	90,995	90,995	-	-	90,995	-
20-20-5003-407	G.O. Repaving Town Streets- Issue 3- Engineering Construction	91,020	91,020	0	-	91,020	0
20-20-5003-408	G.O. Repaving Town Streets- Issue 3- Contingency	56,650	-	56,650	-	56,650	56,650
20-20-5003-409	G.O. Repaving Town Streets- Issue 3- Drainage	-	-	-	-	-	-
	<i>Repaving of Town Streets:</i>	3,632,812	2,737,504	895,308		3,632,812	895,308
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
	<i>Main St. Street Streetscape Non G.O.:</i>	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	8,324	477,342	-	485,666	477,342
	<i>Main St. Streetscape:</i>	493,606	8,324	485,282		493,606	485,282
20-20-5002-417	G.O. Sunset Dr. Streetscape- Issue III- Construction	1,498,438	1,351,913	146,525	-	1,498,438	146,525
20-20-5002-418	G.O. Sunset Dr. Streetscape- Issue III- Contingency	-	-	-	-	-	-
20-20-5002-419	G.O. Sunset Dr. Streetscape- Issue III- Engineering/Testing	51,844	51,844	(0)	-	51,844	(0)
20-20-5002-420	Sunset Dr Streetscape- Private	2,660	-	2,660	-	2,660	-
20-20-5000-417	G.O. Sunset Dr. Streetscape- Issue I	(37,625)	42,374	(7,999)	-	(37,625)	(7,999)
20-20-5001-418	G.O. Sunset Dr. Streetscape- Issue II	30,235	113,688	(83,453)	-	30,235	(83,453)
	<i>Sunset Dr. Streetscape:</i>	1,545,552	1,562,479	(16,927)		1,545,552	(16,927)
20-20-5000-200	Main St.Crosswalks	11,550	8,860	2,690	-	11,550	2,690
20-20-5000-250	Main St. Crosswalks-Construction	420	410,798	(410,378)	-	420	(410,378)
20-20-5000-251	Main St. Crosswalks- Contingency	12,865	-	12,865	-	12,865	12,865
20-20-5000-252	Main St. Crosswalks- Engineering	79,000	74,758	4,242	-	79,000	4,242
	<i>Main St. Cross Walks:</i>	103,835	494,415	(390,580)		103,835	(390,580)
20-20-5000-416	G.O. Sidewalk to Bass Lake	232,044	889	231,155	-	232,044	231,155
	<i>Bass Lake Sidewalk Project:</i>	232,044	889	231,155		232,044	231,155
20-20-5000-451	G.O. Valley Boulevard Black Aluminum Fencing	213,852	213,851	1	-	213,852	1
20-20-5000-410	G.O. Laurel Lane Sidewalk (Main to Wallingford-South Side Only)	237	-	237	-	237	237
	<i>Laurel Ln. Sidewalk, Walkway/Drain Pipe:</i>	237	-	237		237	237
20-20-7000-000	G.O. Sunset/Cornish Drainage Repair- Construction	4,790	-	4,790	-	4,790	4,790
	<i>G.O. Sunset/Cornish Drainage Repair:</i>	4,790	-	4,790		4,790	4,790
20-20-5001-420	G.O. Carriage Trail- Issue II	8,000	461	7,539	-	-	-
	<i>G.O. Carriage Trail:</i>	8,000	461	7,539		-	-
20-60-5000-502	NCDOT Hwy 321 Property Purchase	444,790	200,000	244,900	-	444,790	244,900
20-60-5000-503	Buxton Property Purchase	-	-	-	-	-	-
	<i>Property Purchases:</i>	444,790	200,000	244,900		444,790	244,900
20-00-5000-567	Sunset Dr. WiFi	13,000	9,208	3,792	-	13,000	3,792
	<i>Sunset Drive:</i>	13,000	9,208	3,792		13,000	3,792
20-20-5004-100	GO Bond- N. Main St. Sidewalk	75,000	55,000	20,000	-	75,000	20,000
	<i>GO Bond- N. Main St. Sidewalk:</i>	75,000	55,000	20,000		75,000	20,000
TOTAL PUBLIC WORKS EXPENDITURES		9,009,437	5,604,278	3,405,159	61,603	9,063,040	3,459,223

DESCRIPTION: GENERAL CAPITAL PROJECTS FUND EXPENDITURES CODE: 20-00-5000		FY 21-22 CURRENT BUDGET	PROJECT TO DATE REV./EXP.	CURRENT BALANCE	FY 22-23 Adopted	ADJUSTED BUDGET AFTER Recommended	ADJUSTED BALANCE AFTER Recommended
ACCOUNT NUMBER	DESCRIPTION						
Police/Emergency Services Projects							
20-10-5000-615 PD Memorial Project Reserve		3,750	5,780	(2,030)	-	3,750	(2,030)
	<i>PD Memorial Project:</i>	3,750	5,780	(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	5,780	33,170	-	38,950	33,170

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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
Central Government	1,579,152		(2,231)	60,000	1,639,152	57,769
Parks & Recreation	5,471,461		4,085,684	-	5,471,461	4,085,684
Public Works	9,009,437		3,405,159	61,603	9,063,040	3,459,223
Police/Emergency Services	38,950		33,170	-	38,950	33,170
TOTALS:	16,099,000	-	7,521,782	121,603	16,212,603	7,635,846

DESCRIPTION: WATER/SEWER CAPITAL FUND REVENUES CODE: 50-00-5000		CURRENT BUDGET	PROJECT TO DATE REV./EXP.	CURRENT BALANCE	FY 23-24 Adopted INC./ (DEC.)	ADJUSTED BUDGET AFTER Adopted	ADJUSTED BALANCE AFTER Adopted
ACCOUNT NUMBER	DESCRIPTION						
50-91-3400-329	Interest Income	92,805	47,083	45,722	-	92,805	45,722
	<i>Interest Income:</i>	92,805	47,083	45,722	-	92,805	45,722
50-91-3400-330	2020 GO Bond Int. (Sewer)	-	3,670	(3,670)	-	-	(3,670)
50-91-3400-331	Transfer from General Fund	326,430	362,358	(35,928)	-	326,430	(35,928)
50-91-3400-332	Transfer from Water/Sewer Fund	1,436,876	1,274,694	162,182	-	1,436,876	162,182
	<i>Transfers:</i>	1,763,306	1,640,721	122,585	-	1,763,306	122,585
50-91-3400-335	Miscellaneous Income	-	283	(283)	-	-	(283)
	<i>Miscellaneous Income</i>	-	283	(283)	-	-	(283)
50-91-3400-406	Sewer Impact - Quail Hollow	33,750	250	33,500	-	33,750	33,500
	<i>Connect Fees:</i>	33,750	250	33,500	-	33,750	33,500
50-91-3400-600	Appropriated Fund Balance	24,200	-	24,200	-	24,200	24,200
	<i>Appropriated Fund Balance:</i>	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)	(18,360)
50-91-3400-605	NCDOT - Blue Ridge Vistas	11,000	6,600	4,400	-	11,000	4,400
	<i>NCDOT Funds:</i>	11,000	6,600	4,400	-	11,000	4,400
50-91-3400-704	Fire Hydrant Rev. - Interconnect	40,000	50,000	(10,000)	-	40,000	(10,000)
	<i>Interconnect Fire Hydrant Funding:</i>	40,000	50,000	(10,000)	-	40,000	(10,000)
50-60-3400-500	PW Facility Loan Proceeds (25% of Facility)	1,200,000	(409,114)	1,609,114	-	1,200,000	1,609,114
	<i>PW Facility:</i>	1,200,000	(409,114)	1,609,114	-	1,200,000	1,609,114
50-91-3400-325	Series 2016 G.O. Bond Account Int. (Water)	2	24,160	(24,158)	-	2	(24,158)
50-91-3400-327	Series 2018 GO Bond Int.	-	16,128	(16,128)	-	-	(16,128)
50-91-3400-328	2018 GO Bond Int. (Water)	-	4,715	(4,715)	-	-	(4,715)
50-91-3400-000	G.O. Water Bond Authority- Issue I	470,000	93,951	376,049	-	470,000	376,049
50-91-3400-001	G.O. Water Bond Authority- Issue II	542,500	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)	-	-	-	-	-	-
50-91-3400-101	2018 GO Bond Premium	-	14,930	(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)	-	-	(38,668)
	<i>G.O. Bond Proceeds (Water):</i>	1,396,776	735,052	661,724	-	1,396,776	661,724
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)	-	-	(30,075)
50-91-3400-326	Series 2016 G.O. Bond Account Int. (Sewer)	3	(2)	5	-	3	5
50-91-3400-330	2020 GO Bond Int. (Sewer)	-	-	-	-	-	-
50-91-3400-200	G.O. Sewer Bond Authority- Issue I	665,000	665,000	-	-	665,000	-
50-91-3400-205	GO Sewer Bond Authority- 2020	-	1,000	(1,000)	-	-	(1,000)
50-91-3400-223	GO Sewer Bond Authority- Issue III	186,271	-	186,271	-	186,271	186,271
	<i>G.O. Bond Proceeds (Sewer):</i>	856,724	696,073	160,651	-	856,724	160,651
TOTAL REVENUES		5,400,201	2,766,949	2,633,252	-	5,400,201	2,633,252

DESCRIPTION: WATER/SEWER CAPITAL FUND EXPENDITURES CODE: 50-00-5000		CURRENT BUDGET	PROJECT TO DATE REV./EXP.	CURRENT BALANCE	FY 23-24 Adopted INC./ (DEC.)	ADJUSTED BUDGET AFTER Adopted	ADJUSTED BALANCE AFTER Adopted
ACCOUNT NUMBER	DESCRIPTION						
Water Projects							
50-91-5000-300	Transfer to Water/Sewer Fund	340,339	492,778	(152,439)	37,824	378,163	(114,615)
50-91-5000-525	Water Plant Projects	62,023	18,440	43,583	-	62,023	43,583
50-91-5000-595	Tanger Water Line- Construction	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
50-91-5000-602	Wonderland Trail Water Eng.	8,000	-	8,000	-	8,000	8,000
50-91-5000-610	Handheld Meter Readers/Water Meters	576	-	576	-	576	576
50-91-5000-526	WTP Chemical Storage Tank	208,650	-	208,650	-	208,650	208,650
50-91-5000-527	WTP Chemical Storage Tank	25,860	-	25,860	-	25,860	25,860
50-91-5000-528	WTP Chemical Storage Tank	10,450	-	10,450	-	10,450	10,450
	WTP Chemical Storage Tank:		244,960	-	244,960	-	244,960
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	1,881	(1,584)	-	297	(1,584)
50-91-5000-806	ARHS-Land Acquisition	30,000	-	30,000	-	30,000	30,000
	ARHS Project:		80,862	1,881	78,981	-	80,862
50-91-5050-000	NC ARP- N. Main St.- Water/Sewer Lines	-	25,920	(25,920)	-	-	(25,920)
		-	25,920	(25,920)	-	-	(25,920)
50-91-5050-529	2022 USDA Water/Sewer Projects	52,700	21,605	31,095	-	52,700	31,095
		52,700	21,605	31,095	-	52,700	31,095
50-91-5808-045	Water Tank/Clearwell Maint.	23,540	-	23,540	-	23,540	23,540
		23,540	-	23,540	-	23,540	23,540
50-91-5002-417	GO Sunset Dr. Streetscape- Water- Issue III- Construction	379,670	(4,247)	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	19,555	3,445	-	23,000	3,445
50-91-5002-420	Sunset Drive Streetscape- Private Water	(14,760)	(8,673)	(6,087)	-	(14,760)	(6,087)
50-91-5001-403	G.O. Sunset Dr.- Water- Issue II	-	150	(150)	-	-	(150)
	Sunset Drive Streetscape- Water Portion:		406,894	6,786	400,108	-	406,894
50-91-5000-404	G.O. Other Lines/Repairs- Water- Issue I	40,200	14,233	25,968	-	40,200	25,968
	Other Lines/Repairs- Water:		40,200	14,233	25,968	-	40,200
50-91-5001-405	G.O. Sourwood- Water	542,500	424,132	118,368	-	542,500	118,368
	Sourwood Water:		542,500	424,132	118,368	-	542,500
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
50-91-4000-705	Interconnection - Reserve*	189,256	-	189,256	(37,824)	151,432	151,432
	Interconnection Reserve:		189,256	-	189,256	(37,824)	151,432
50-91-5000-401	G.O. Water Valve and Hydrant Maintenance Program	11,420	11,707	(287)	-	11,420	(287)
	Water Valve/Hydrant Maintenance:		11,420	11,707	(287)	-	11,420
50-91-5000-400	G.O. Bond Issuance Costs- Water	8,727	183	8,545	-	8,727	8,545
50-91-5001-399	GO Bond Closing Costs- Issue II		14,399	(14,399)	-	-	(14,399)
50-91-5001-701	GO Bond Closing Costs- Issue II	-	2,875	(2,875)	-	-	(2,875)
50-91-5003-401	GO Bond Closing Costs- Issue 4	-	6,586	-	-	-	-
50-91-5002-400	GO Bond Issue Costs- Issue 2020	-	0	(0)	-	-	(0)
	G.O. Bond Issueance Costs- Water:		8,727	24,043	(8,730)	-	8,727
TOTAL EXPENDITURES		2,420,528	1,041,524	1,385,590	-	2,420,528	1,385,590

DESCRIPTION: WATER/SEWER CAPITAL FUND EXPENDITURES		CURRENT BUDGET	PROJECT TO DATE REV./EXP.	CURRENT BALANCE	FY 23-24 Adopted INC./ (DEC.)	ADJUSTED BUDGET AFTER Adopted	ADJUSTED BALANCE AFTER Adopted
ACCOUNT NUMBER	DESCRIPTION						
Sewer Projects							
50-91-5000-545	Sewer Line Extensions	480	480	-	-	-	-
	Sewer Line Extensions:	480	480	-	-	-	-
50-91-5000-406	Sewer Impact - Quail Hollow Reimb.	33,750	25,170	8,580	-	33,750	8,580
	Sewer Impact - Quail Hollow Reimb.:	33,750	25,170	8,580	-	33,750	8,580
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	16,384	17,531	-	33,915	17,531
50-91-5000-551	Wastewater Plant Screening	861	-	861	-	861	861
	Wastewater Plant Projects:	34,776	16,384	18,392	-	34,776	18,392
50-91-5000-576	Sewer Interceptor	348,380	22,144	326,236	-	348,380	326,236
	Sewer Interceptor:	348,380	22,144	326,236	-	348,380	326,236
50-91-5000-455	G.O. Sewer Line on 321	244,067	-	244,067	-	244,067	244,067
	321 Sewer Line:	244,067	-	244,067	-	244,067	244,067
50-91-5000-605	Blue Ridge Vistas - Design	11,000	11,000	-	-	11,000	-
	Blue Ridge Vistas- Sewer:	11,000	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
50-91-5003-421	GO Bond Issue 4-Sewer Closing Costs	0	1,244	(1,244)	-	-	(1,244)
50-91-5000-450	G.O. Bond Issuance Costs- Sewer	9,468	30	9,438	-	9,468	9,438
	G.O. Bond Issuance Costs- Sewer:	9,468	1,274	8,194	-	9,468	8,194
50-91-5002-457	GO Sunset Dr. Streetscape- Sewer- Issue III- Construction	487,980	451,247	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	25,166	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
50-91-5001-545	G.O. Sunset Dr.- Sewer- Issue II	-	480	(480)	-	-	(480)
	Sunset Drive Streetscape Project- Sewer Portion:	549,209	476,892	72,317	-	549,209	72,317
50-91-5000-546	Pine St. Force Main Sewer	25,208	-	25,208	-	25,208	25,208
50-91-5000-577	Mayview Force main Replacement	58,070	57,588	482	-	58,070	482
50-91-5000-453	G.O. Other Lines/Repairs- Sewer- Issue I	30,610	-	30,610	-	30,610	30,610
	Other Lines/Repairs- Sewer:	113,888	57,588	56,300	-	113,888	56,300
TOTAL EXPENDITURES		1,567,110	610,933	956,177	-	1,566,630	956,177

DESCRIPTION: WATER/SEWER CAPITAL FUND EXPENDITURES CODE: 50-00-5000		CURRENT BUDGET	CURRENT BALANCE	FY 23-24 Adopted INC./ (DEC.)	ADJUSTED BUDGET AFTER Adopted	ADJUSTED BALANCE AFTER Adopted
ACCOUNT NUMBER	DESCRIPTION					
<u>Central Government/Water/Sewer Admin. Projects</u>						
50-91-4000-100	AMI- App Fees/Issue Costs	12,000	1,250	-	12,000	1,250
50-91-4000-102	AMI Project Costs- Install	1,175,675	-	-	1,175,675	-
50-91-4000-103	AMI Project Costs- Contingency	12,325	-	-	12,325	-
		1,200,000	1,250	-	1,200,000	1,250
50-91-5000-549	Water/Sewer Capital Reserve for Future Projects	152,563	-	-	152,563	-
		152,563	-	-	152,563	-
50-91-5000-900	Unexpended Loan Proceeds	-	(16,386)	-	-	(16,386)
	<i>Unexpended Loan Proceeds:</i>	-	(16,386)	-	-	(16,386)
50-91-5000-548	G.O. Bond Debt Service Reserve	60,000	-	-	60,000	-
	<i>G.O. Bond Debt Service Reserve:</i>	60,000	-	-	60,000	-
TOTAL EXPENDITURES		1,412,563	(15,136)	-	1,412,563	(15,136)

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EXPENDITURE SUMMARY BY DEPARTMENT	FY 22-23 CURRENT BUDGET	CURRENT BALANCE	FY 23-24 Adopted	ADJUSTED BUDGET AFTER Adopted	ADJUSTED BALANCE AFTER Adopted
Water	2,420,528	1,385,590	-	2,420,528	1,385,590
Sewer	1,567,110	956,177	-	1,566,630	956,177
Water/Sewer Central Gov./Admin	1,412,563	(15,136)	-	1,412,563	(15,136)
TOTALS:	5,400,201	2,326,632	-	5,399,721	2,326,632

TOURISM DEVELOPMENT AUTHORITY OCCUPANCY TAX ALLOCATION

- **FY 2023-24 Blowing Rock Tourism Authority - Town Allocation**
([Attachment 1](#))

TDA Annual Budget/Actual Worksheet: FY 2019-20:2023-24

								2022-23 Actual To Date @ 3/9/23		FY 23-24 Proposed
		2019-20 Actual	2020-21 Actual	2021-22 Adopted	FY 22-23 Adopted					
REVENUE:	REVENUE:									
10-3100-300	Occupancy Tax Receipts (net)	\$ 980,332	\$ 645,855	\$ 1,037,712	\$ 1,779,574	\$ 1,055,342				\$ 1,518,636
10-3400-381	Lease income	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -
10-3400-329	Interest Income	\$ 607	\$ 200	\$ 100	\$ 400	\$ 1,221				\$ 500
10-3400-335	Miscellaneous Income	\$ 3,071	\$ -	\$ -	\$ -	\$ -				\$ -
10-3100-100	Transfer in from Town	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -
10-3400-399	Appropriated Fund Balance- Tourism	\$ -	\$ 237,540	\$ 30,410	\$ -	\$ -				\$ -
10-3400-399	Appropriated Fund Balance- Infrastructure	\$ -	\$ 32,330	\$ -	\$ -	\$ -				\$ -
		\$ 984,010	\$ 915,925	\$ 1,068,222	\$ 1,779,974	\$ 1,056,563				\$ 1,519,136
	EXPENDITURES:									
EXPENDITURES:										
PERSONNEL	PERSONNEL	\$ 201,027	\$ 202,310	\$ 241,982	\$ 400,348	\$ 272,325				\$ 403,642
10-8000-005	Salaries	\$ 138,501	\$ 136,750	\$ 147,005	\$ 265,525	\$ 185,814				\$ 268,440
10-8000-002	Part-time Salaries	\$ 4,082	\$ -	\$ 24,000	\$ -	\$ -				\$ -
10-8000-006	FICA	\$ 10,446	\$ 10,460	\$ 13,082	\$ 20,313	\$ 14,097				\$ 20,536
10-8000-007	Retirement Benefit	\$ 13,682	\$ 15,660	\$ 16,685	\$ 42,484	\$ 22,501				\$ 34,495
10-8000-008	Employee Insurance Benefit	\$ 17,213	\$ 15,800	\$ 17,000	\$ 34,000	\$ 25,831				\$ 41,000
10-8000-009	Unemployment Reimbursement	\$ -	\$ -		\$ -	\$ 501				\$ -
10-8000-015	401K Benefit	\$ 6,674	\$ 6,840	\$ 7,350	\$ 13,276	\$ 9,280				\$ 13,422
10-8000-053	Dues/Subscriptions	\$ 4,524	\$ 3,800	\$ 3,360	\$ 3,750	\$ 3,631				\$ 3,750
10-8000-014	Employee Development/Travel	\$ 3,343	\$ 10,000	\$ 8,500	\$ 16,000	\$ 8,890				\$ 16,000
10-8000-110	Miscellaneous Expenses	\$ 2,562	\$ 3,000	\$ 5,000	\$ 5,000	\$ 1,779				\$ 6,000
CENTRAL SERVICES	CENTRAL SERVICES	\$ 22,417	\$ 24,000	\$ 24,000	\$ 24,000	\$ 17,958				\$ 72,432
10-8000-003	Legal Services	\$ -	\$ -		\$ -					\$ -
10-8000-004	Audit	\$ 6,805	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,805				\$ 8,000
10-8000-054	Prop, Worker's Comp and Liability insurance	\$ 3,612	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,153				\$ 4,500
10-8000-100	Reimbursement - Town Overhead Costs	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 6,000				\$ 59,932
DIRECT TOURISM PROMOTIONS	DIRECT TOURISM PROMOTIONS	\$ 359,530	\$ 446,350	\$ 456,335	\$ 762,435	\$ 219,782				\$ 536,850
Operations	OPERATIONS									
10-8000-010	Utilities	\$ 35	\$ -	\$ -	\$ -	\$ -				
10-8000-500	Building Lease	\$ 38,340	\$ 38,350	\$ 38,350	\$ 38,350	\$ 22,365				\$ 38,350
10-8000-501	Maintenance/Repairs to Building	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -
10-8000-505	Capital Outlay	\$ -	\$ -	\$ 13,000	\$ -	\$ -				\$ -
10-8000-016	Equipment lease/maintenance	\$ 546	\$ 3,000	\$ 5,870	\$ 9,850	\$ 6,485				\$ 9,850

TDA Annual Budget/Actual Worksheet: FY 2019-20:2023-24

		2019-20 Actual		2020-21 Actual		2021-22 Adopted		FY 22-23 Adopted		2022-23 Actual To Date @ 3/9/23	FY 23-24 Proposed
10-8000-012	Telephone	\$ 1,486	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 1,304	\$ 2,500	\$ 2,500	
10-8000-020	Custodial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-8000-033	Materials/Supplies	\$ 1,205	\$ 2,500	\$ 7,410	\$ 7,000	\$ 7,000	\$ 1,890	\$ 12,000	\$ 12,000		
10-8000-050	Contingency				\$ 50,300	\$ 50,300	\$ 5,604	\$ 45,575	\$ 45,575		
Advertising, Marketing		ADVERTISING, MARKETING & PR									
10-8200-050	Advertising funds	\$ 167,501	\$ 176,500	\$ 125,000	\$ 150,000	\$ 92,152	\$ 150,000	\$ 150,000	\$ 150,000		
10-8200-020	Promotional TDA/Town Calendars	\$ 5,500	\$ 4,000	\$ 4,000	\$ 5,000	\$ 2,500	\$ 6,000	\$ 6,000	\$ 6,000		
10-8000-011	Postage/Mailing Fulfillment	\$ 1,527	\$ 2,500	\$ 4,500	\$ 4,000	\$ 1,035	\$ 4,500	\$ 4,500	\$ 4,500		
10-8200-010	Website	\$ 12,132	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000		
10-8200-100	Creative	\$ 7,234	\$ 22,000	\$ 102,877	\$ 50,000	\$ 3,249	\$ 20,000	\$ 20,000	\$ 20,000		
10-8200-200	PR Campaign/Media Relations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,402		
10-8200-300	Collateral	\$ 16,989	\$ 16,000	\$ 28,000	\$ 35,000	\$ 7,569	\$ 27,000	\$ 27,000	\$ 27,000		
10-8200-400	Client Entertainment	\$ 436	\$ 5,000	\$ 3,000	\$ 5,000	\$ 1,513	\$ 8,000	\$ 8,000	\$ 8,000		
10-8200-500	Purchased Services	\$ 35,833	\$ 36,000	\$ 37,828	\$ 190,435	\$ 24,494	\$ 85,173	\$ 85,173	\$ 85,173		
10-8200-600	Middle Fork Greenway Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10-8200-700	Kiosk Maintenance	\$ 17,266	\$ 3,000	\$ 11,500	\$ 16,500	\$ 1,603	\$ 16,000	\$ 16,000	\$ 16,000		
NEW	Electronic Kiosk #2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10-8100-020	TDA - Master Signage Plan	\$ 5,000	\$ -	\$ -	\$ 78,000	\$ 11,700	\$ -	\$ -	\$ -		
10-8100-030	Tourism Marketing Survey - Management P	\$ -	\$ 75,000	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -		
10-8300-050	Events Support	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000		
10-8300-060	STR Helper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Support to Organized Groups/Events		SUPPORT TO ORGANIZED GROUPS/EVENTS									
10-8300-010	Town P&R Special Events*	\$ 28,500	\$ 28,500	\$ 28,500	\$ 28,500	\$ 14,250	\$ 28,500	\$ 28,500	\$ 28,500		
10-8300-015	Horseshow 100 Year Anniversary Promo					\$ 40,000	\$ 500	\$ 500	\$ 500		
10-8300-016	History Walk Pedestal					\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		
10-8300-017	Postcard Selfie Spot Relocation					\$ 10,000	\$ -	\$ -	\$ -		
	Support to Middle Fork Greenway	\$ -	\$ -								
TOURISM INFRASTRUCTURE		TOURISM RELATED EXPENDITURES									
10-8400-010	Town Property Purchase (Park/Museum/Pa	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10-8400-015	Park restroom Attendant (portion)	\$ -	\$ -	\$ 25,000	\$ 70,000	\$ 35,000	\$ 70,000	\$ 70,000	\$ 70,000		
10-8400-016	school restroom			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10-8400-020	Town Landscaping/Beautification (portion)	\$ 10,000	\$ -	\$ 20,000	\$ 20,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000		
10-8400-030	Town Christmas Decorations	\$ 1,967	\$ -	\$ 3,300	\$ 20,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000		
10-8400-040	Town Sidewalks	\$ -	\$ -	\$ 10,000	\$ 13,000	\$ 6,500	\$ 13,000	\$ 13,000	\$ 13,000		
10-8400-050	Town Street Maintenance	\$ -	\$ -	\$ 13,500	\$ 15,000	\$ 7,500	\$ 15,000	\$ 15,000	\$ 15,000		

TDA Annual Budget/Actual Worksheet: FY 2019-20:2023-24

		2019-20 Actual	2020-21 Actual	2021-22 Adopted	FY 22-23 Adopted	2022-23 Actual To Date @ 3/9/23	FY 23-24 Proposed	
10-8400-055	Hwy 321 Landscaping (1/2 of cost)	\$ -	\$ -	\$ 132,305	\$ 145,000	\$ 72,500	\$ 149,350	
10-8400-060	Town Memorial Park Maintenance/supplies	\$ 6,000	\$ -	\$ 6,000	\$ 12,000	\$ 6,000	\$ 12,000	
10-8400-070	Town Park/Playground Renovation (portion)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-8400-080	Town Tennis Courts Resurfacing (portion)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-8400-090	Town Center Beautification (Sanitation)	\$ 1,500	\$ -	\$ 3,000	\$ 5,000	\$ 2,500	\$ 5,000	
10-8400-091	Memorial Park Maint./Repair	\$ -	\$ -	\$ 3,323	\$ 6,000	\$ 3,000	\$ 6,000	
10-8400-094	Memorial Park Improvements/(CIP)	\$ -	\$ -	\$ -	\$ 60,000	\$ 30,000	\$ -	
10-8400-095	Memorial Park Tree Replacements (2-phas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-8400-096	Memorial Park Playground Rehab Project R	\$ 63,943	\$ 150,000	\$ -	\$ -	\$ -	\$ -	
10-8400-100	Town Streetlights	\$ 23,500	\$ 5,000	\$ 25,000	\$ 46,250	\$ 23,125	\$ 46,250	
10-8400-110	Directional signage for Downtown	\$ -	\$ -	\$ -	\$ 61,603	\$ 30,802	\$ 26,587	
10-8400-111	Directional signage for Downtown- Phase 2 Reserve							\$ 35,016
10-8400-120	Parking Facility American Legion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-8400-121	Parking Facility BRAHM	\$ 95,754	\$ 92,615	\$ 89,477	\$ 86,338	\$ 43,169	\$ 83,200	
10-8400-101	Support for Town Gateways	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-8400-150	Kiosks	\$ -	\$ -	\$ -	\$ 15,000	\$ 7,500	\$ -	
	Electronic Parking Space Counter System	\$ 3,940	\$ -	\$ -	\$ -	\$ -	\$ -	
10-8400-103	Special Event				\$ 3,000	\$ 1,500	\$ 4,809	
10-8400-102	Downtown Shuttle Trial	\$ 10,000	\$ -	\$ 15,000	\$ 15,000	\$ 7,500		
10-8500-900	Town Parking Fund Interest		\$ -	\$ -	\$ -	\$ -	\$ -	
10-8600-000	Contingency	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	
10-8400-130	General Business Wifi Connectivity		\$ -	\$ -	\$ -	\$ -	\$ -	
	Prior Year Roll-Forward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-8400-140	Support to Middle Fork Greenway Organiza	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	
10-8400-150	Support to Blue Ridge Parkway Foundation	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ 959,579	\$ 920,275	\$ 1,068,222	\$ 1,779,974	\$ 806,660	\$ 1,519,136	
		\$ 24,431	\$ (4,350)	\$ -	\$ -	\$ 249,903	\$ 0	

SCHEDULE OF FEES/CHARGES

- **FY 2023-24 Blowing Rock Schedule of Fees/Charges**
(Attachment 1)

Town of Blowing Rock

Schedule of Fees and Charges for Fiscal Year 2023-24

**Effective for Fiscal Year 2023-24
(July 1, 2023 – June 30, 2024)**

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

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 \$7.25 ~~\$7.50~~ per gallon/water & \$7.25 ~~\$7.50~~ 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

<u>Resident Taxpayer Fee</u>	<u>Non-Taxpayer Fee</u>
Adult Field Trips	Admission Cost + Travel*
Travel charge based on mileage & average attendance	Admission Cost + Travel + \$5.00
Summer Day Camp	\$100.00
Kinder Programs	\$35.00
	\$125.00
	\$45.00

Swimming Pool Fees

Resident Taxpayer Fee	Non-Taxpayer Fee
------------------------------	-------------------------

Daily Pool Pass	\$4.00**	\$8.00
Pool Season Pass	\$35.00/person	\$55.00/person

* 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

Facility	Tax Payer Fees		Non Tax Payer Fees	
	Rental Fee		Rental Fee	
	Sunday - Saturday (7 Days a Week)		Sunday - Saturday (7 Days a Week)	
Facility	*Half Day	Full Day	*Half Day	Full Day
Annie Cannon Gardens	\$25	\$50	\$75	\$150
Pool Picnic Shelter	\$25	\$50	\$75	\$150
Broyhill Park Gazebo	\$50	\$100	\$150	\$300
Clubhouse	\$50	\$100	\$150	\$300
Davant Field and Rotary Pavilion	\$50	\$100	\$150	\$300
Recreation Center	\$50	\$100	\$150	\$300
American Legion	\$150	\$300	\$450	\$900

*** Half Day Rentals By Request Only**

No Deposits / Cleaning Fee included in price

Non-profits raising money are free (MUST BE A FUNDRAISING EVENT)

Cancellation Policy: 6 months prior to event - 90% of fee refunded
4 months prior to event - 60% of fee refunded
2 months prior to event - 30% of fee refunded
Less than 2 months from event - No refund

Blowing Rock Academy (only available to employees)

Employee Cost \$400.00/Month

WATER AND SEWER

<u>New Account Meter Deposit Fee</u>	\$100.00	$\frac{3}{4}$ " Meter
	\$150.00	1" Meter
	\$200.00	1 $\frac{1}{4}$ " Meter
	\$260.00	1 $\frac{1}{2}$ " Meter
	\$500.00	2" Meter
	\$1,500.00	2" Compound Meter
	\$700.00	3" Meter
	\$1,000.00	New Construction- Hydrant Meter

Water/Sewer Tap Fees

Water	3/4" Meter \$2,000 (Domestic/Irrigation)
	1" Meter \$2,300 (Domestic/Irrigation)
	2" Meter \$4,450 (Domestic/Irrigation)
	Other: At Quoted Cost

Sewer	4" Gravity Sewer \$1,600
	2" Pressure Sewer \$2,100
	Other: At Quoted Cost

Water Fees – Bimonthly

Minimum Billing Fee (up to 3,000 Gallons)	\$54.30 \$56.20
For Consumption Over 3,000 Gallons:	\$54.30 \$56.20 + \$7.25 \$7.50 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)	\$54.30 \$56.20
For Consumption Over 3,000 Gallons:	\$54.30 \$56.20 + \$7.25 \$7.50 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 2023-24

- **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 22-23	Recommended FTE's FY 23-24
Administration/Finance	6	6
Central Government	1	0
IT	0	1
Public Buildings	0	0
Police	19 *	19 *
Fire	14 *	17 *
Planning/Inspections	4	4
Public Works - Streets	8	8
Public Works - Sanitation	3	3
Parks & Recreation	9 *	5 *
Landscaping	0	4
BR Academy	0	2
Water/Sewer - Administration	2	2
Water/Sewer - Operations	4	4
Water/Sewer - Plants	5	5
TOTAL FULL-TIME EQUIVALENTS:	75	80

* Does not include the following part-time support:
 Police - Reserve Officers & Part Time Parking Enforcement
 Fire - Part-time, Volunteer Fire/Rescue Members
 Parks & Recreation - Park Staff, Summer Camp, Afterschool and Pool Staff

Town of Blowing Rock, North Carolina Pay Plan and Salary Ranges FY 2023-24			
Grade	Positions	2023-24	
		Minimum	Maximum
		Recommended	Recommended
Grade 1	Landscape I Facilities & Park Attendant	\$34,419	\$51,629
Grade 2	Public Works Technician Landscape II	\$35,984	\$53,975
Grade 3	For Future Use	\$37,615	\$56,425
Grade 4	Customer Service Representative Heavy Equipment Operator Sanitation Equipment Operator Recreation Program/Facilities Coordinator/IT	\$39,323	\$58,984
Grade 5	Police Administrative Specialist Landscape III	\$41,105	\$61,658
Grade 6	Firefighter/EMT Accounts Payable Specialist/Admin. Support	\$42,969	\$64,455
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	\$44,916	\$67,376

Grade	Positions	2023-24	
		Minimum	Maximum
		Recommended	Recommended
	Utility Billing Administrator Landscape Director		
Grade 8	Fire Engineer/EMT Senior Police Officer	\$46,951	\$70,427
Grade 9	Fire Engineer/Paramedic HR/PR Administrator Master Police Officer	\$49,076	\$73,614
Grade 10	Fire Captain/EMT Police Sergeant	\$51,297.84	\$76,946
Grade 11	Fire Captain/Paramedic Fire Marshal Town Clerk Fleet Mechanic Police Lieutenant	\$53,616	\$80,425
Grade 12	Utility Plants Supervisor	\$56,039	\$84,061
Grade 13	Building Codes Inspector Deputy Fire Chief Police Captain	\$58,571	\$87,859
Grade 14	Parks & Recreation Director Public Works and Utilities Superintendent	\$61,218	\$91,827

Grade	Positions	2023-24	
		Minimum	Maximum
		Recommended	Recommended
Grade 15	For Future Use	\$63,981	\$95,971
Grade 16	For Future Use	\$66,867	\$100,301
Grade 17	Finance Director Fire Chief Planning & Inspections Director Police Chief	\$69,882	\$104,825
Grade 18	Public Works & Utilities Director	\$73,032	\$109,548
Grade 19	For Future Use	\$76,322	\$114,484

DEBT SERVICE Fiscal Year 2023-24

- **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 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	FY 32-33	
General Fund Bond- Series 2016											
March 2016 Closing											
Account # 0000000000000, Rate 2.00%											
Pay	Balance										
Off In	Principal										
FY 35-36	Interest										
	Total	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	655,000
		180,000	180,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000
		48,403	44,803	41,203	37,703	34,203	30,703	27,203	23,703	20,028	16,090
		228,403	224,803	216,203	212,703	209,203	205,703	202,203	198,703	195,028	191,090
General Fund Bond- Series 2018											
March 2018 Closing											
Account # 0000000000000, Rate Est. @ 5.25%											
Pay	Balance										
Off In	Principal										
FY 37-38	Interest										
	Total	1,290,000	1,200,000	1,110,000	1,020,000	935,000	850,000	765,000	680,000	595,000	510,000
		90,000	90,000	90,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
		39,550	36,850	34,150	31,450	28,900	26,350	23,800	21,250	18,700	16,150
		129,550	126,850	124,150	116,450	113,900	111,350	108,800	106,250	103,700	101,150
General Fund Bond- Series 2020											
January 2020 Closing											
Account # 0000000000000, Rate Est. @ 5.25%											
Pay	Balance										
Off In	Principal										
FY 39-40	Interest										
	Total	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	1,470,000
		185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000
		101,990	92,740	83,490	74,240	64,990	55,740	46,490	38,165	32,615	28,915
		286,990	277,740	268,490	259,240	249,990	240,740	231,490	223,165	217,615	213,915
General Fund Bond- Series 2023											
January 2020 Closing											
JP Morgan Chase Bank											
Account # 0000000000000, Rate Est. @ 5.25%											
Pay	Balance										
Off In	Principal										
FY 37-38	Interest										
	Total	1,070,000	998,000	926,000	854,000	782,000	710,000	639,000	568,000	497,000	426,000.00
		72,000	72,000	72,000	72,000	72,000	71,000	71,000	71,000	71,000	71,000.00
		33,834	32,834	30,465	28,097	25,728	23,359	21,023	18,687	16,351	14,015.40
		105,834	104,834	102,465	100,097	97,728	94,359	92,023	89,687	87,351	85,015.40
Central Government Total:											
		750,777	734,227	711,308	688,490	670,821	652,152	634,516	617,805	603,694	591,170

Town of Blowing Rock

Annual Debt Service Requirements As of The Beginning of Each Respective Fiscal Year

In Whole Dollars

	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	FY 32-33
Emergency Services Building Project										
Date: March 10, 2004										
PNC Bank										
Acct #605414014, Rate 4.22%										
Balance	705,000	470,000	235,000	-	-	-	-	-	-	-
Pay	Principal									
Off In	Interest									
FY 25-26	235,000	235,000	235,000	-	-	-	-	-	-	-
29,751	19,834	9,917	-	-	-	-	-	-	-	-
	264,751	254,834	244,917	-	-	-	-	-	-	-
Parking Facility BRAHM										
Date: August 25, 2009										
First Citizens Bank										
Acct #75-0703-01-9, Rate 4.08%										
Balance	153,846	76,923	-	-	-	-	-	-	-	-
Pay	Principal									
Off In	Interest									
FY 24-25	76,923	76,923	3,139	-	-	-	-	-	-	-
6,277	3,139	-	-	-	-	-	-	-	-	-
	83,200	80,062	-	-	-	-	-	-	-	-
Public Works Shop and Site Improvements (75%)										
Date: April, 2015										
BB&T Bank										
Acct # 9933000475-000006, Rate 2.83%										
Balance	595,203	510,174	425,145	340,116	255,087	170,058	85,029	-	-	-
Pay	Principal									
Off In	Interest									
FY 29-30	85,029	85,029	85,029	85,029	85,029	85,029	85,029	-	-	-
16,243	13,836	11,430	9,024	6,617	4,211	1,805	-	-	-	-
	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	600,000	400,000	200,000	-	-	-	-	-	-	-
Pay	Principal									
Off In	Interest									
FY 25-26	200,000	200,000	200,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
	200,000	200,000	200,000	-	-	-	-	-	-	-
NCDOT Property Purchase- Valley Blvd.										
Date: January 2021										
United Community Bank										
Acct # 9933000475-000006, Rate %										
Balance	354,180	312,789	270,621	227,630	183,814	139,159	93,655	47,272	-	-
Pay	Principal									
Off In	Interest									
FY 30-31	41,391	42,167	42,992	43,816	44,655	45,504	46,383	47,272	-	-
6,787	6,010	5,186	4,362	3,522	2,674	1,795	906	-	-	-
	48,178	48,178	48,178	48,178	48,178	48,178	48,178	48,178	-	-
Public Buildings and Grounds Total:	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 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	FY 32-33
<u>Planning and Inspections Debt Service Subtotal</u>										
Balance	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Planning and Inspections Total:	-									
<u>Street Department</u>										
Chipper, Toyota Tacoma & 2 Traffic Message Boards										
Date: Nov. 2, 2022										
First Citizens Bank										
Acct # , Rate 4.53%										
Balance	138,600	106,218	72,368	36,986	-	-	-	-	-	-
Pay	32,382	33,849	35,383	36,986	-	-	-	-	-	-
Off In	6,279	4,812	3,278	1,675	-	-	-	-	-	-
FY 15-16	38,661	38,661	38,661	38,661	-	-	-	-	-	-
FL 60, Tractor, Dump Truck, 3500HD Truck, Tire Balancer & 4 Post Lift										
Date: December 18, 2014										
BB&T Bank										
Acct # 0000000000-00000, Rate 1.46%										
Balance	168,629	113,082	56,877	-	-	-	-	-	-	-
Pay	55,547	56,205	56,877	-	-	-	-	-	-	-
Off In	2,007	1,349	677	-	-	-	-	-	-	-
FY 25-26	57,554	57,554	57,554	-						
F 550 Dump Truck with Plow, 2008 Ford Ranger & Storage Building										
Date: October 8, 2019										
United Community Bank										
Acct # 5115219391, Rate 1.82%										
Balance	40,880	-	-	-	-	-	-	-	-	-
Pay	40,880	-	-	-	-	-	-	-	-	-
Off In	744	-	-	-	-	-	-	-	-	-
FY 23-24	41,624	-								
Street Department Total:	137,839	96,215	96,215	38,661	-	-	-	-	-	-

Town of Blowing Rock

Annual Debt Service Requirements As of The Beginning of Each Respective Fiscal Year

In Whole Dollars

	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	FY 32-33
<u>Sanitation Department</u>										
Sanitation Department Total:	-	-	-	-	-	-	-	-	-	-
<u>Parks & Recreation Department</u>										
Pool Marcite Coating and Mini Excavator										
Date: November 2, 2022										
First Citizens Bank										
Acct # , Rate 4.53%										
Balance	79,200	60,696	41,353	21,135	-	-	-	-	-	-
Pay	18,504	19,342	20,219	21,135	-	-	-	-	-	-
Off In	3,588	2,750	1,873	957	-	-	-	-	-	-
FY 26-27	22,092	22,092	22,092	22,092						
Service Utility EZ-Go Workhorse										
Date: October 8, 2019										
United Community Bank										
Acct # 5115219391, Rate 1.82%										
Balance	7,176	4,812	2,420	-	-	-	-	-	-	-
Pay	2,364	2,392	2,420	-	-	-	-	-	-	-
Off In	85	57	29	-	-	-	-	-	-	-
FY 25-26	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	6,942	-	-	-	-	-	-	-	-	-
Pay	6,942	-	-	-	-	-	-	-	-	-
Off In	126	-	-	-	-	-	-	-	-	-
FY 23-24	7,068	-	-	-						
Parks & Recreation Department Total:	31,609	24,541	24,541	22,092						
Grand Total general Fund Balance:	13,259,808	11,627,179	10,039,303	8,556,792	7,610,901	6,789,217	5,967,684	5,145,272	3,577,000	3,061,000
Grand Total General Fund Payment:	1,991,306	1,903,076	1,751,863	1,174,134	1,019,847	995,272	971,730	864,685	1,198,694	1,101,170
Grand total General Fund Principal Payment:	1,632,628	1,587,876	1,482,511	945,891	821,684	821,533	822,412	738,272	516,000	516,000

Town of Blowing Rock

Annual Debt Service Requirements As of The Beginning of Each Respective Fiscal Year

In Whole Dollars

	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	FY 32-33
Utility Fund Debt Service Requirements										
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	-	171,090	169,189	167,288	165,387	163,486	161,585	159,684	157,783	155,882
AMI Meter System 2022										
Date: 4/19/2023										
Key Government Finance										
Rate 3.833%										
Balance	1,200,000	1,080,000	960,000	840,000	720,000	600,000	480,000	360,000	240,000	120,000
Pay Principal	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Off In Interest	45,996	41,396	36,797	32,197	27,598	22,998	18,398	13,799	9,199	4,600.00
FY 32-33	165,996	161,396	156,797	152,197	147,598	142,998	138,398	133,799	129,199	124,600
Water Interconnection										
Date: Feb. 28, 2011										
Fed. Revolving Loan										
State Project #H-ARRA-09-1067, Rate 0%										
Balance	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	-	-
Off In Interest	-	-	-	-	-	-	-	-	-	-
FY 30-31	37,824	-	-							
2012 WWTP Improvements- State Revolving Loan										
Balance \$550,398										
NC DENR, Rate: 2.445%										
Balance	268,097	241,287	214,478	187,668	160,858	134,049	107,239	80,429	53,619	26,809
Pay Principal	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,809
Off In Interest	6,555	5,899	5,244	4,588	3,933	3,277	2,622	1,967	1,311	656
FY 32-33	33,365	32,709	32,054	31,398	30,743	30,087	29,432	28,776	28,121	27,465
Public Works Shop and Site Improvements (25%)										
Date: April, 2015										
BB&T Bank										
Acct # 9933000475-000006, Rate 2.83%										
Balance	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	-	-	-	-
Off In Interest	5,414	4,612	3,810	3,008	2,206	1,404	602	-	-	-
FY 29-30	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 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	FY 32-33
Water/Sewer Fund Bond- Series 2016										
March 2016 Closing										
TBD										
Account # 000000000000, Rate. 3.25%										
Pay	Balance	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	60,000	60,000	60,000	60,000	60,000	60,000	60,000
FY 35-36	Interest	16,210	15,110	14,010	12,810	11,610	10,410	9,210	8,010	6,750
	Total	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 # 00000 Balance		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	25,000	25,000
Off In	Interest	12,550	11,650	10,750	9,850	8,950	8,050	7,150	6,250	5,500
FY 37-38	Total	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 # 00000 Balance		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
Off In	Interest	18,903	17,153	15,403	13,653	11,903	10,153	9,320	7,440	5,560
FY 39-40	Total	53,903	52,153	50,403	48,653	46,903	45,153	44,320	42,440	40,560
Water/Sewer Fund Bond- Series 2023										
March 15, 2023										
JP Morgan Chase Bank Account # 000000000000, Rate Est. @ 5.25%										
Pay	Balance	625,000	584,000	543,000	502,000	461,000	420,000	378,000	336,000	294,000
Off In	Principal	41,000	41,000	41,000	41,000	41,000	42,000	42,000	42,000	42,000
FY 37-38	Interest	19,763	19,214	17,865	16,516	15,167	13,818	12,436	11,054	9,673
	Total	60,763	60,214	58,865	57,516	56,167	55,818	54,436	53,054	51,673
	W/S Admin./Engineering/Billing Total:	499,368	660,101	652,044	638,887	625,730	613,573	601,299	554,838	504,586
										492,068
WS Plant Operations Debt Service Subtotal										
Finished Water Flow Meter										
Date: October 8, 2019										
United Community Bank										
Acct # 5115219391, Rate 1.82%										
Pay	Balance	11,570	-	-	-	-	-	-	-	-
Off In	Principal	11,570	-	-	-	-	-	-	-	-
FY 23-24	Interest	211	-	-	-	-	-	-	-	-
	Total	11,780	-	-	-	-	-	-	-	-
	W/S Plant Ops. Total:	11,780	-	-	-	-	-	-	-	-

Town of Blowing Rock

Annual Debt Service Requirements As of The Beginning of Each Respective Fiscal Year

In Whole Dollars

	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	FY 32-33	
WS Field Operations											
Front End Loader											
Date: November 2, 2022											
First Citizens											
Acct #, Rate 4.53%											
Balance											
Pay	184,800	141,623	96,491	49,314	-	-	-	-	-	-	
Off In	43,177	45,132	47,177	49,314	-	-	-	-	-	-	
FY 26-27	8,371	6,416	4,371	2,234	-	-	-	-	-	-	
	51,548	51,548	51,548	51,548	-	-	-	-	-	-	
Medium 3500HD Truck & Push Camera											
Date: December 18, 2014											
BB&T Bank											
Acct # 0000000000-00000, Rate 1.46%											
Balance											
Pay	53,818	36,090	18,152	-	-	-	-	-	-	-	
Off In	17,728	17,938	18,152	-	-	-	-	-	-	-	
FY 25-26	640	431	216	-	-	-	-	-	-	-	
	18,368	18,368	18,368	-							
Sewer Camera Van											
Date: October 8, 2019											
United Community Bank											
Acct # 5115219391, Rate 1.82%											
Balance											
Pay	13,884	-	-	-	-	-	-	-	-	-	
Off In	13,884	-	-	-	-	-	-	-	-	-	
FY 23-24	253	-	-	-	-	-	-	-	-	-	
	14,136	-									
	WS Field Ops. Total:	84,053	69,916	69,916	51,548	-	-	-	-	-	
	Water Fund Note Balance	5,343,161	8,629,827	8,042,730	7,443,374	6,860,033	6,326,007	5,790,980	5,255,953	4,474,269	4,070,409
	Water Fund Payment Total	666,411	800,127	795,971	763,245	697,340	683,983	670,509	622,848	504,586	492,068
	Water Fund Principal	515,335	587,097	599,356	583,341	534,027	535,027	535,027	501,684	403,860	403,859
	Water Fund Interest	151,076	213,030	196,615	179,904	163,314	148,956	135,483	121,164	100,726	88,209
	General Fund Payment Total	1,991,306	1,903,076	1,751,863	1,174,134	1,019,847	995,272	971,730	864,685	1,198,694	1,101,170
	Water Fund Payment Total	666,411	800,127	795,971	763,245	697,340	683,983	670,509	622,848	504,586	492,068
	Town Payment Total	2,657,717	2,703,203	2,547,833	1,937,379	1,717,188	1,679,255	1,642,239	1,487,533	1,703,280	1,593,238

CAPITAL IMPROVEMENT PLANS

Fiscal Year 2023-24

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

Town of Blowing Rock - PARKS AND RECREATION MASTER PLAN

10 Year Capital Improvements Plan Summary

CATEGORY / IMPROVEMENT	CURRENT COST	YEAR	YEARS	YEARS									
		1 2021-2022	2 2022-2023	3 2023-2024	4 2024-2025	5 2025-2026	6 2026-2027	7 2027-2028	8 2028-2029	9 2029-2030	10 2030-2031	11 TO 15	16 TO 20
Memorial Park													
Update existing public restrooms (PartF)	\$110,000	\$110,000											
New public restrooms (PartF)	\$335,000	\$335,000											
New picnic shelter (PartF)	\$135,000		\$135,000										
Update Tennis courts/Pickleball courts (PartF)	\$269,000		\$269,000										
Relocate Volleyball court (PartF)	\$60,000		\$60,000										
New Cornhole boards & Shuffleboard court (PartF)	\$20,000		\$20,000										
Playground addition (PartF)	\$116,000	\$116,000											
Landscaping (PartF)	\$40,000		\$40,000										
Site work and utilities (PartF)	\$200,000	\$200,000											
Sub-total	\$1,285,000												
Broyhill Park													
Safety railing around road bridge	\$4,000	\$4,100											
Assess and repair sidewalk as needed	\$10,000		\$2,100			\$2,200		\$2,300		\$2,400		\$2,500	
Add railing next to metal grate in sidewalk on Laurel Ln.	\$1,500	\$1,538					\$44,000						
Trail improvements on path to Davant Field	\$40,000												
<i>Lake Dredging Study</i>	\$35,000		\$30,000										
<i>Dredge sediment</i>	\$200,000					\$215,000							
<i>Stone around lake edge</i>	\$105,000						\$112,875						
<i>Replace Walking Bridge</i>	\$7,500							\$8,063					
<i>Replace Pier</i>	\$20,000							\$21,500					
<i>Seating in Gazebo</i>	\$5,000							\$5,375					
Sub-total	\$428,000												
Davant Field													
Install shade structures for dugout areas	\$5,000							\$5,625					
Add signage with distance demarcations on paved path	\$1,500		\$1,575										
Performance/event stage	\$15,000								\$17,250				
Accessible sidewalk from restrooms to paved path	\$12,000		\$12,600										
Grading and drainage improvements at pavilion & restrooms	\$38,000							\$42,750					
Stream bank stabilization and erosion control	\$40,000					\$43,000							
<i>Replace Restrooms</i>	\$400,000								\$460,000				
<i>Replace Bat Netting</i>	\$5,000						\$5,500						
<i>Repair Skin on Supports</i>	\$5,000		\$5,250										
<i>Pavilion Signage</i>	\$7,500							\$8,063					
<i>Picnic Area under Pavilion</i>	\$10,000								\$11,500				
<i>Purchase adjacent property</i>	\$1,000,000												
Sub-total	\$1,539,000												
Robbins Pool at Broyhill Park													
Expand parking	\$200,000											\$250,000	
<i>Repair rock columns</i>	\$25,000	\$25,625											
<i>Replace marcite coating inside pool</i>	\$100,000		\$105,000										
<i>Repair pool gutter</i>	\$15,000		\$15,750										
<i>Playground improvements</i>	\$150,000								\$168,750				
Sub-total	\$490,000												

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							
<i>Restroom Building</i>	\$400,000				\$430,000								
<i>Retaining Wall along existing stage</i>	\$80,000					\$88,000							
<i>Close Road and Parking Create ADA Access</i>	\$500,000					\$550,000							
Sub-total	\$1,130,500												
Glen Burney Trail													
Signage along trail	\$5,000				\$5,000								
<i>Trailhead</i>	\$100,000					\$110,000							
<i>Cascade Overlook</i>	\$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			
<i>Stairway to Laurel Lane</i>	\$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	\$0	\$1,851,025	\$922,900	\$1,344,375	\$529,575	\$19,975	\$112,800	\$2,450	\$255,000	\$331,250

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 Purchase)	\$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
Main Street Sewer Line (ARP \$)	\$800,000	\$800,000											\$2,356,250
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
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				\$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	\$525,000	\$1,108,000	\$67,500	\$34,500	\$70,500	\$36,000	\$1,053,500	\$725,000	\$1,046,750	\$1,899,500

Description	1 FY 2023-24	2 FY 2024-25	3 FY 2025-26	4 FY 2026-27	5 FY 2027-28	6 FY 2028-29	7 FY 2029-30	8 FY 2030-31	9 FY 2031-32	10 FY 2032-33
General Capital Equipment Projects										
Police										
Ford 2013 Interceptor AWD ,SUV w/ camera, VIN# 0.6192	63,464	-	-	-	-	-	-	-	75,030	-
Ford 2014 Interceptor AWD ,SUV w/ camera, VIN# 0.8454, Call# 312 Sell in FY 21-22	-	-	-	-	-	-	69,485	-	-	-
Ford 2014 Interceptor AWD ,SUV w/ camera, VIN# 0.8455, Call# 309	-	-	-	-	-	-	-	71,706	-	-
Ford 2014 Interceptor AWD ,Sedan w/ camera, VIN# 0.4691, Call# 305 Sell in FY 21-22	-	-	-	-	-	-	69,485	-	-	-
Ford 2014 Interceptor AWD ,Sedan w/ camera, VIN# 0.8288, Call# 308	62,424	-	-	-	-	-	-	-	73,800	-
Ford 2015 Interceptor AWD ,Sedan w/ camera, VIN# 0.9142, Call# 306	-	-	-	-	-	-	-	71,706	-	-
2016 EZ Go VIN# 0.7353	-	15,918	-	-	-	-	-	-	-	18,750
Ford 2016 Interceptor AWD ,SUV w/ camera, VIN# 0.5103	-	63,672	-	-	-	-	-	-	-	75,000
Ford 2016 Interceptor AWD ,SUV w/ camera, VIN# 0.5104	-	63,672	-	-	-	-	-	-	-	75,000
Ford 2017 Interceptor AWD ,SUV w/camera, VIN# 0.7835	-	-	64,946	-	-	-	-	-	-	-
Ford 2018 Interceptor AWD ,SUV ,VIN# 0.0554	-	-	-	66,245	-	-	-	-	-	-
Ford 2018 Interceptor AWD ,SUV ,VIN# 0.6652	-	-	70,358	-	-	-	-	-	-	-
Ford 2018 F150 4 WD Pickup VIN# 0.2174	-	-	-	-	74,665	-	-	-	-	-
Ford 2019 Interceptor AWD ,SUV VIN# 0.9763	-	-	-	-	80,408	-	-	-	-	-
Ford 2020 Interceptor AWD ,SUV VIN# 0.0410	-	-	-	77,286	-	-	-	-	-	-
Ford 2020 Interceptor AWD ,SUV VIN# 0.0411 (Lemon Vehicle- Ford Bought Back)	-	-	-	-	78,831	-	-	-	-	-
Ford 2021 Interceptor SUV Hybrid VIN# 0.0972	-	-	-	-	78,831	-	-	-	-	-
Ford 2021 Interceptor SUV Hybrid VIN# 0.2917	-	-	-	-	-	80,408	-	-	-	-
Ford 2021 Interceptor SUV VIN# 0.2922	-	-	-	-	-	-	82,016	-	-	-
Ford 2022 Interceptor SUV VIN# 0.6561	-	-	-	-	-	-	-	83,656	-	-
Police Subtotal	125,888	143,263	135,304	143,531	157,663	235,481	220,987	227,068	148,830	168,750
Planning and Inspections										
2011 Chevrolet Tahoe AWD ,SUV ,VIN# 0.3731 From PD	-	-	45,169	-	-	-	-	-	-	-
2019 Toyota Tacoma 4 WD, Truck, VIN# 0.5617	-	-	-	-	-	-	31,516	-	-	-
Planning and Inspections Subtotal	-	-	45,169	-	-	-	31,516	-	-	-

Description	1 FY 2023-24	2 FY 2024-25	3 FY 2025-26	4 FY 2026-27	5 FY 2027-28	6 FY 2028-29	7 FY 2029-30	8 FY 2030-31	9 FY 2031-32	10 FY 2032-33
Streets										
Streets										
2002 Freightliner FL60 VIN# 0.5836 (Replace Cab & Chassey)	-	-	-	-	-	56,688	-	-	-	-
2003 Dingo TX 420 Utility Loader VIN# 0.0345	-	-	-	16,561	-	-	-	-	-	-
2003 Trailer UNK Triton GU8 VIN# 0.079	-	-	-	-	6,757	-	-	-	-	-
2005 Chipper Morbark Brush Chipper VIN# 0.0720 (Not a Truck- Only Chipper)	-	-	-	-	-	-	66,199	-	-	-
2009 Sidewalk Tractor Kubota Tractor 3030HSDC VIN# NA	33,345	-	-	-	-	-	-	38,303	-	-
2009 Utility Truck Ford F450 VIN# 0.1169 (Replace Cab & Chassey & Build Bed)	-	-	-	64,478	-	-	-	-	-	-
2013 Isuzu NPRGD VIN# 0.0352	62,424	-	-	-	-	-	-	71,706	-	-
2013 Leaf Loader Old Dominion LCT600 VIN# 0.6402	26,010	-	-	-	-	-	-	29,877	-	-
2014 International Durastar Dump Truck VIN# 0.9747	-	-	81,182	-	-	-	-	-	-	93,750
2015 2 10' HC Gas Salt Spreaders w/Honda Engine for Dodge 5500	-	27,390	-	-	-	-	-	-	27,390	-
2015 Dodge 5500 4X4 Dump - PW04- VIN# 0.2087 (Put a Leafbox on this truck & New Hoist)	-	-	-	-	-	-	-	-	73,800	-
2015 John Deere 5075E Tractor- E03- VIN# 0.5726	-	-	-	37,671	-	-	-	-	-	-
Buffalo turbine blower for leaf and debris clearing VIN# .4410	-	-	5,304	-	-	-	-	-	-	6,125
Mohawk 2 Post 12,000 pound lift for Public Works Facility New 2015	-	-	14,402	-	-	-	-	-	-	16,631
2015 John Deere 50G Excavator HH60 Hydraulic HammerVIN# 0.3370	-	-	-	73,587	-	-	-	-	-	-
2015 M12R Morbark Chipper VIN# 0.2224	-	-	-	-	39,416	-	-	-	-	-
2017 John Deere Tractor 3039R VIN# 0.1390	-	-	37,885	-	-	-	-	-	-	43,750
2018 CAT 908M Wheeled Loader VIN# 0.4570	-	-	101,749	-	-	-	-	-	-	117,500
2018 Chevrolet 1500 VIN# 0.0398	-	-	-	-	47,299	-	-	-	-	-
2008 Dodge 5500 Bucket Truck VIN# 0.9267	-	169,793	-	-	-	-	-	-	169,793	-
(3) Western Ice Breaker Salt Spreaders	-	-	-	-	-	-	42,180	-	-	-
2018 John Deere 5075E Tracktor VIN# 0.4757	-	-	-	-	54,056	-	-	-	-	-
2019 Chevrolet 5500 VIN# 0.9556	-	-	-	-	39,979	-	-	-	-	-
2019 Rol Mol VIN# 0.1875	-	-	-	-	30,406	-	-	-	-	-
2019 Toyota Tacoma SR Double Cab VIN# 0.3142	-	-	-	-	-	-	-	38,243	-	-
Hunter Balancer @ Shop	-	-	-	-	-	7,122	-	-	-	-
Rotary 4 Post Lift @ Shop	-	-	-	-	-	-	16,242	-	-	-
2022 John Deere 5100M VIN# 0.0798	-	-	-	75,023	-	-	-	-	-	-
2021 John Deere 35G VIN# 0.3333	-	-	-	-	-	45,947	-	-	-	-
2019 Kubota LX3310 VIN# 0.1441	-	-	-	-	-	-	35,146	-	-	-
2022 F-550 Dump Truck (Chipper Truck) VIN# 0.9045	-	-	-	-	-	-	31,635	-	-	-
2022 Carlton 1712 Chipper VIN# 0.7784	-	-	-	-	-	-	-	80,041	-	-
2023 Toyota Tacoma VIN# 0.9997	-	-	-	-	-	-	-	-	-	45,063
2 Wanco Message Boards VIN# 0.3761 & 0.8400	-	-	-	-	-	-	-	-	-	49,875
2020 Toyota Extended Cab. VIN# 0.3210	-	-	-	-	-	-	37,493	-	-	-
Streets Subtotal	121,779	197,183	240,522	267,321	217,912	125,999	212,653	258,170	270,983	372,694

Description	1 FY 2023-24	2 FY 2024-25	3 FY 2025-26	4 FY 2026-27	5 FY 2027-28	6 FY 2028-29	7 FY 2029-30	8 FY 2030-31	9 FY 2031-32	10 FY 2032-33
Sanitation										
2016 Freightliner Garbage Truck- PW17- VIN# 0.9805	-	-	162,365	-	-	-	-	-	-	187,500
2018 Garbage Truck Freightliner M2106 VIN# 0.9121 (Sell in FY 22-23)	-	-	-	-	-	172,303	-	-	-	-
Sanitation Subtotal	-	-	162,365	-	-	172,303	-	-	-	187,500
Parks and Recreation										
Toyota 2007 Tundra, Pickup Truck, VIN# 0.5536 (Transferred from PD- Replace with 2500 Chevrolet Silverado)	-	-	-	-	50,677	-	-	-	-	-
2002 15 Passenger Van VIN# 0.7010 - Replace with Mini-Bus	67,626	-	-	-	-	-	-	77,681	-	-
2002 Service Utility EZ-GO EZ-GO Workhorse VIN# 0.2386	13,525	-	-	-	-	-	-	15,536	-	-
2005 Trailer UNK Abby Flatbed VIN# 0.6342	-	-	-	3,312	-	-	-	-	-	-
2012 Skidsteer Bob Cat ID# 0.6786	-	63,672	-	-	-	-	-	-	63,672	-
2015 Dingo - Toro Kohler Engine ID#0.5271	-	-	-	16,561	-	-	-	-	-	-
2015 Sod Cutter (ID#0.5068)	-	-	-	5,520	-	-	-	-	-	-
2016 Ferris Zero Turn Riding Mower ID#0.1279	-	-	14,072	-	-	-	-	-	-	16,250
2016 Club Car Cushman Hauler ID#0.2910	-	-	10,824	-	-	-	-	-	-	12,500
2016 Chevrolet Silverado 2500 FWD VIN# 0.1755	-	-	-	-	45,046	-	-	-	-	-
2016 Chevrolet Silverado 3500 FWD VIN# 0.2080	-	-	48,709	-	-	-	-	-	-	56,250
2017 Toro 09120 8000 Vacuum Mower VIN# 0.0295	-	-	-	-	-	40,204	-	-	-	-
1990 Suzuki Mini Truck VIN# 0.6306	-	-	-	-	-	9,936	-	-	-	-
2018 Club Car	-	-	-	-	-	-	11,717	-	-	-
1993 Suzuki Mini Truck VIN# 0.4907	-	-	-	-	-	-	12,888	-	-	-
2005 Haul Trailer VIN# 0.4223	-	-	-	-	-	-	8,202	-	-	-
2022 Toro Proline Mower VIN# 0.0678	-	-	-	-	-	-	65,613	-	-	-
2023 John Deere 35G Mini Excavator VIN# 0.0905	-	-	-	-	-	64,326	-	-	-	-
2023 Club Car Cushman Hauler SN# .6078	-	-	-	-	-	-	-	-	15,990	-
Parks & Rec Subtotal	81,151	63,672	73,605	25,394	95,724	114,467	98,419	93,217	79,662	85,000
Total General Capital Equipment	328,818	404,119	656,965	436,246	471,299	648,249	563,574	578,455	499,475	813,944
Average Cost Per Year of the Plan =										

	1	2	3	4	5	6	7	8	9	10
Description	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	FY 2032-33
Utility Capital Equipment										
Utility Field Operations										
2007 Sewer Jet Vac Harben Trailer/Sewer Jet VIN# 0.2029	-	47,754	-	-	-	-	-	-	55,350	-
2002 EZ Go Workhorse VIN# 0.2386 (transferred from P&R)	-	-	14,072	-	-	-	-	-	-	16,250
2023 John Deere Front End Loader VIN# 0.5123	-	-	-	-	-	-	219,310	-	-	-
Valve Insertion Machine (allows valves to be installed in water lines under pressure - no service disruption)	-	63,672	-	-	-	-	-	-	73,800	-
2015 Enviro Sight Sewer Camera	73,182	-	-	-	-	-	-	84,063	-	-
2016 Kaufman Tandem Tilt Top Trailer VIN# 0.1851	-	-	10,824	-	-	-	-	-	-	12,500
2015 Mongoose Sewer Jetter- VIN# 6800	-	-	-	51,519	-	-	-	-	-	-
2014 John Deere 310SK Backhoe E02- VIN# 0.9920	81,516	-	-	-	-	-	-	93,637	-	-
1999 Service Utility EZ-GO EZ-GO Workhorse VIN# 0.3761 (Transfer from P&R For Meter Reading)	-	-	12,989	-	-	-	-	-	-	15,000
1995 Ingersoll Rand 185 Air Compressor	-	-	-	8,446	-	-	-	-	-	-
2016 Chevrolet 2500HD Utility Truck- PW07- VIN# 0.4324	-	-	-	-	-	40,778	-	-	-	-
2016 Chevrolet 2500 HD Utility Truck- PW06- VIN# 0.4447	-	-	-	-	39,979	-	-	-	-	-
2017 Ford F550 VIN # 0.5980	-	-	-	-	39,979	-	-	-	-	-
Stanley Hydolic Power Pack (2020)	-	-	-	-	-	16,082	-	-	-	-
2019 Sewer Camera Van Ford Transit Van VIN# 0.5826	-	-	-	-	-	-	87,874	-	-	-
Utility Field Operations Subtotal	154,698	111,427	37,885	59,965	79,958	56,860	307,184	177,700	129,150	43,750
Utility Plant Operations										
2015 Chevrolet 1500 VIN# 0.4385	-	-	38,426	-	-	-	-	-	-	44,375
John Deere Z930 54' MOD Riding Mower	-	-	10,554	-	-	-	-	-	-	12,188
2019 Toyota Tacoma SR EX Cab VIN# 0.5598	-	-	-	-	40,542	-	-	-	-	-
2020 Freightliner: WWTP Sewer Tanker/Sludge Truck VIN# .4865	-	-	-	132,490	-	-	-	-	-	-
Utility Plant Operations Subtotal	-	-	48,980	132,490	40,542	-	-	-	-	56,563
Total Water / Sewer Capital Equipment	154,698	111,427	86,865	192,455	120,499	56,860	307,184	177,700	129,150	100,313
Average Cost Per Year of the Plan =										
Total General and Utility Capital Equipment	483,517	515,545	743,830	628,700	591,798	705,109	870,759	756,154	628,625	914,256

BUDGET SUMMARY GRAPHS

Fiscal Year 2023-24

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

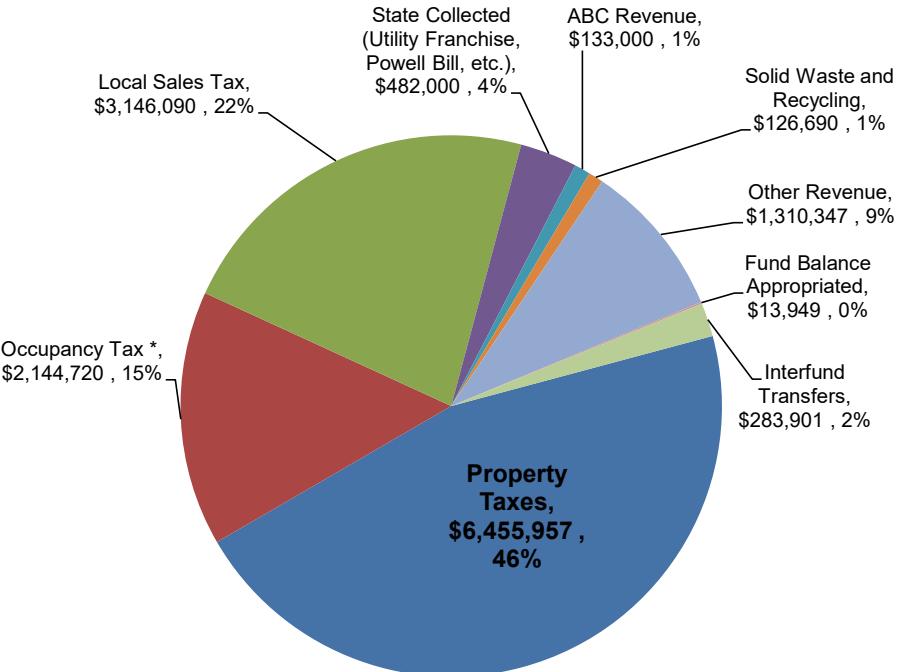
**Town of Blowing Rock
General Fund Summary**

Fiscal Year 2023-24 Recommended Budget

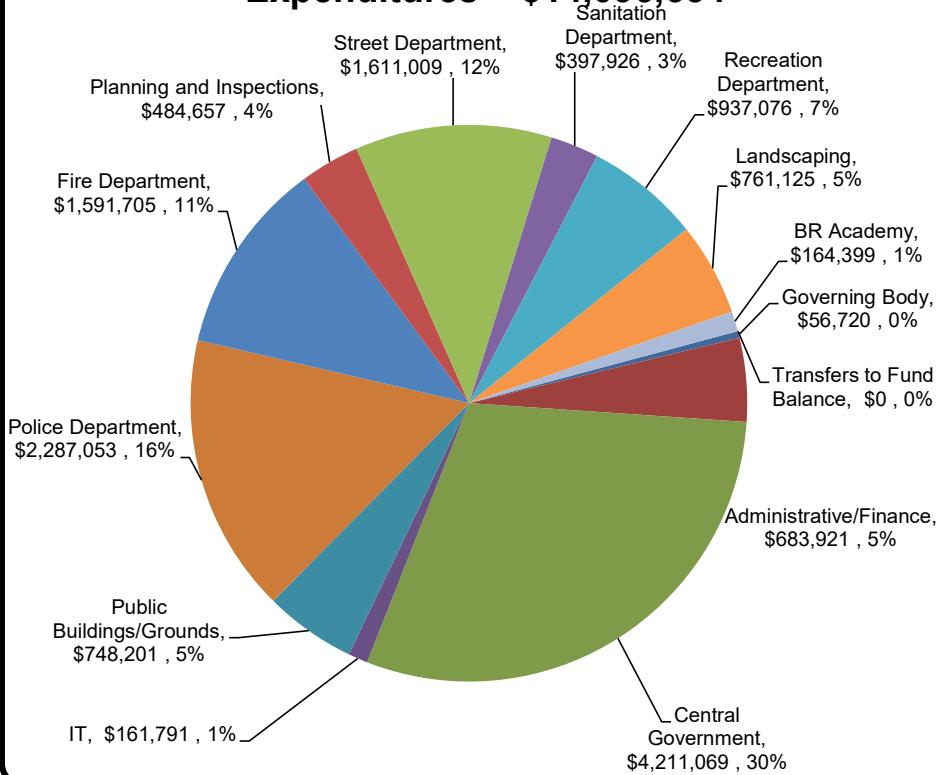
Appendix 6

Attachment 1

General Fund Revenues = \$14,096,654

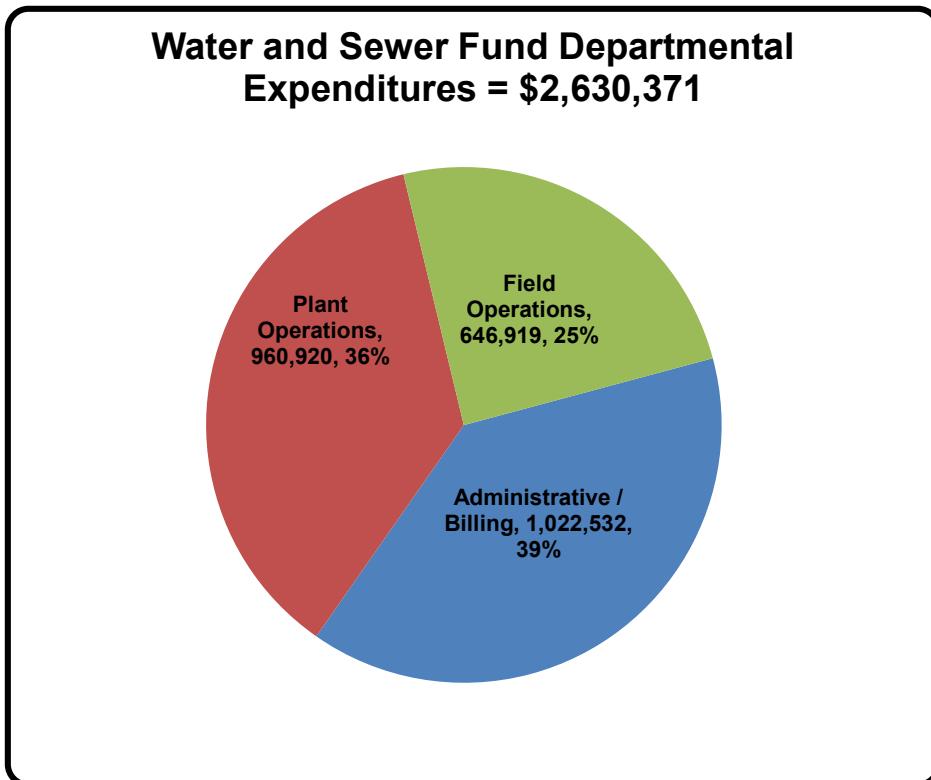
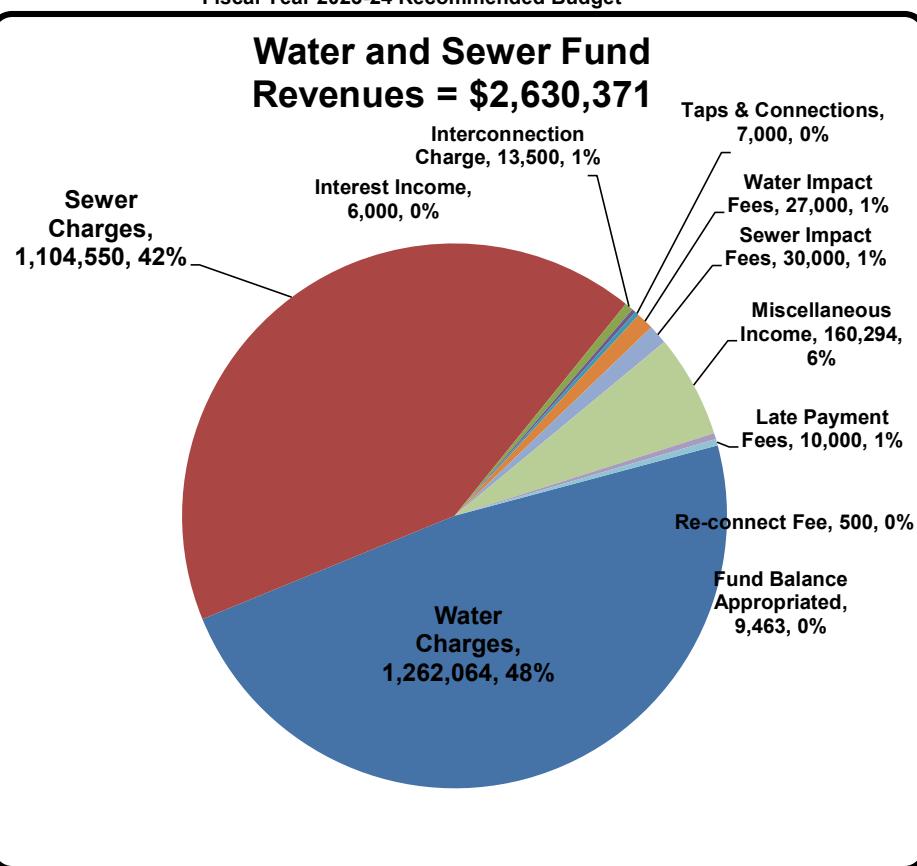


General Fund Departmental Expenditures = \$14,096,654



**Town of Blowing Rock
Water and Sewer Fund Summary**
Fiscal Year 2023-24 Recommended Budget

Appendix 6
Attachment 2



FY 2023-24 BUDGET ORDINANCE

- **FY 2023-24 Budget Ordinance**
(Attachment 1)

**Town of Blowing Rock
Budget Ordinance
For Fiscal Year 2023-24 Recommended 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, 2023 and ending on June 30, 2024:

Section 1A. General Fund Revenue

Property Taxes	6,455,957
Occupancy Tax	2,144,720
Sales Tax	3,146,090
State Collected: Franchise/Telecom/Beer & Wine/Video Programming	394,000
ABC Revenue	133,000
Solid Waste and Recycling	126,690
Powell Bill	82,500
Other Revenue	1,531,748
Fund Balance Appropriated	-
Interfund Transfers	81,949
TOTAL GENERAL FUND REVENUES	14,096,654

Section 1B. General Fund Appropriations

Governing Body	56,720
Administration and Finance	683,921
Central Government	4,211,069
IT	161,791
Public Buildings & Grounds	748,201
Police Department	2,287,053
Fire Department	1,591,705
Planning and Inspections	484,657
Street Department	1,611,009
Sanitation & Recycling	397,926
Parks and Recreation	937,076
Landscaping	761,125
BR Academy	164,399
Transfer to General Capital Project Fund	-
Transfer to fund balance	-
TOTAL GENERAL FUND APPROPRIATIONS	14,096,654

**Town of Blowing Rock
Budget Ordinance
For Fiscal Year 2023-24 Recommended Budget
In Whole Dollars**

Section 2A. Blowing Rock Appearance Advisory Commission Fund Revenues

Donations - General	26,870
Donations - Hanging Baskets	8,500
Donations - Cemetery	2,000
Appropriated Fund Balance	3,000
Miscellaneous Income	50
TOTAL BRAAC FUND REVENUES	40,420

Section 2A. Blowing Rock Appearance Advisory Commission Appropriations

Plant/Landscaping Materials	26,000
Contract Services/Labor	-
Other	6,420
Transfer to General Fund	8,000
TOTAL BRAAC FUND APPROPRIATIONS	40,420

Section 3A. Water/Sewer Fund Revenues

Interest Income	6,000
Miscellaneous Income	132,433
Charges for Water Service	1,262,064
Charges for Sewer Service	1,104,550
Interconnection Charge	13,500
Late Payment Fees	10,000
Taps and Connections	7,000
Water Impact Fee	27,000
Sewer Impact Fee	30,000
Transfer from Water/Sewer Fund Balance	37,824
TOTAL WATER/SEWER FUND REVENUES	2,630,371

Section 3B. Water/Sewer Fund Appropriations

Administrative/Engineering/Billing	1,022,532
Water and Sewer Plant Operations	960,920
Water and Sewer Field Operations	646,919
TOTAL WATER/SEWER FUND APPROPRIATIONS	2,630,371

**Town of Blowing Rock
Budget Ordinance
For Fiscal Year 2023-24 Recommended Budget
In Whole Dollars**

Section 4A. General Capital Fund Revenues

ES Building- BR Fire Dist.	50,000
ES Building- Caldwell Fire Dist.	10,000
Transfer from TDA	61,603
TOTAL GENERAL CAPITAL REVENUES	121,603

Section 4B. General Capital Fund Appropriations

Transfer to General Fund (For ES Building Debt Sv.)	60,000
Wayfinding Signage Infrastructure	61,603
GENERAL CAPITAL APPROPRIATIONS	121,603

Section 5A. Water and Sewer Capital Fund Revenues

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

Section 5B. Water and Sewer Capital Fund Appropriations

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

Section 6. Levy of Taxes

There is hereby levied, for Fiscal Year 2023-24, the ad valorem tax rate of 39 cents per one hundred dollars (\$100.00) of valuation on taxable property as listed for taxes as of January 1, 2024 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 2023-24, various fees and charges as contained in Attachment A.

**Town of Blowing Rock
Budget Ordinance
For Fiscal Year 2023-24 Recommended 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 2023-24 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 13th day of June, 2023.

Charles Sellers
Mayor

ATTEST:

Hilari Hubner
Town Clerk

FY 2023-24 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 contracted 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 EXPENSE) -- 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 items 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.

TO: Mayor Charlie Sellers and the Blowing Rock Town Council

FROM: Kevin Rothrock, Interim Town Manager

SUBJECT: Board Appointments for Mid-Year Vacant Seats

DATE: June 1, 2023

Planning Board Member Sam Hess recently submitted his resignation from the Board. Family and work obligations didn't provide Sam with sufficient time to serve as much as he wished. To that end there is a seat available on the Planning Board. Brooks Mayson had applied to serve on the Planning Board but was appointed in February to serve as an alternate on the Board of Adjustment. Larry Armor and Charles Gilliam also applied to serve on the Planning Board. Larry received a vote to serve during the February meeting but was not appointed.

Mr. Mayson can be appointed to fill the vacant seat on Planning Board and Larry Armor, the next highest vote getter, can be appointed to the Board of Adjustment in the open alternate seat. Both have agreed to serve in these respective roles.

These decisions require a formal vote of the Council.



TOWN OF BLOWING ROCK

List of Those Interested in Serving on Volunteer Boards

Starting March 2023

	<u>Expiring Terms</u>	<u>Applicant</u>
PLANNING BOARD (Need 2)	Bill McCarter Pete Page	Gregg Bergstrom Lindsay McClanahan-Cook Larry Armor Charles Gilliam Brooks Mayson (1 st choice) Bill McCarter
BOARD OF ADJUSTMENT (Need 2 Full Time Members and 1 Alternate Member)	Jerry Starnes (Full Time) Lance Campbell (Full Time) Sarah Murphy (Alternate)	Sarah Murphy Brandon Walker Jerry Starnes Brooks Mayson (2 nd choice)
ABC BOARD (Need 1)	Susie Greene	Susie Greene Al Shackelford
TDA (Need 1 – At-Large Member)	Tim Gupton	Zika Rea Brandon Walker (2 nd choice)



TOWN OF BLOWING ROCK

1036 Main Street • Post Office Box 47 • Blowing Rock, NC 28605

To: Kevin Rothrock, Mayor Sellers and Members of Town Council

From: Nicole M. Norman, Finance Officer

Subject: Financial Audit Contract- Combs, Tenant & Carpenter, P.C.

Date: June 13, 2023

Attached please find for your consideration a contract with Thompson, Price, Scott, Adams & Co. P.A. for the FY 2023 audit. The contract fee for this year will not exceed \$26,500 annually. This is our second year with TPSA, and the proposed annual fee is the same as the previous year.

The	Governing Board
of	TOWN COUNCIL
and	Primary Government Unit TOWN OF BLOWING ROCK
	Discretely Presented Component Unit (DPCU) (if applicable) N/A

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name THOMPSON, PRICE, SCOTT, ADAMS & CO, P.A.
	Auditor Address 1626 S MADISON STREET WHITEVILLE, NC 28472

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/23	Date Audit Will Be Submitted to LGC 10/31/23
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Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.
2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards (GAGAS)* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F* (Uniform Guidance) or the State Single Audit Implementation Act. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

Effective for audits of fiscal years beginning after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then

the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.

9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. the invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. **Retention of Client Records:** Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. Applicable to audits with fiscal year ends of June 30, 2020 and later. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. Applicable to audits with fiscal year ends of June 30, 2021 and later. The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: Auditor Governmental Unit Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:	Title and Unit / Company:	Email Address:
Nicole Norman	Finance Officer / Town of Blowing Rock	finance@townofblowingrocknc.gov

OR Not Applicable (*Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.*)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES

Primary Government Unit	TOWN OF BLOWING ROCK
Audit Fee	\$ 22,500

Additional Fees Not Included in Audit Fee:

Fee per Major Program	\$
Writing Financial Statements	\$ 4,000
All Other Non-Attest Services	\$ STANDARD HOURLY RATES IF REQUIRED

DPCU FEES (if applicable)

Discretely Presented Component Unit	N/A
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
THOMPSON, PRICE, SCOTT, ADAMS & CO, P.A.	
Authorized Firm Representative (typed or printed)* ALAN W. THOMPSON	Signature* 
Date* 05/12/23	Email Address* alanthompson@tpscacpas.com

GOVERNMENTAL UNIT

Governmental Unit* TOWN OF BLOWING ROCK	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)*	Signature* 
Date	Email Address 

 SIGN HERE

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Primary Governmental Unit Finance Officer* (typed or printed) NICOLE NORMAN	Signature* 
Date of Pre-Audit Certificate*	Email Address* finance@townofblowingrocknc.gov 

 SIGN HERE



Thompson, Price, Scott, Adams & Co, P.A.

P.O. Box 398

1626 S Madison Street

Whiteville, NC 28472

Telephone (910) 642-2109

Fax (910) 642-5958

Alan W. Thompson, CPA

R. Bryon Scott, CPA

Gregory S. Adams, CPA

May 12, 2023

Town of Blowing Rock
Nicole Norman, Finance Director
PO Box 47
1036 Main St
Blowing Rock, NC 28605

We are pleased to confirm our understanding of the services we are to provide the Town of Blowing Rock for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Town of Blowing Rock as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Blowing Rock's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town of Blowing Rock's RSI in accordance with auditing standards generally accepted in the United States of America (GAAP). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of Proportionate Share of the Net Pension Liability (Asset) and Contributions – LGERS
3. Schedule of Changes in Total Pension Liability and Schedule of Total Pension Liability as a Percentage of Covered Payroll – Law Enforcement Officers' Special Separation Allowance
4. Schedule of Changes in the Total OPEB Liability and Related Ratios
5. Schedule of the Proportionate Share of Net OPEB Liability and Contributions – Retiree Health Benefit Fund

We have also been engaged to report on supplementary information other than RSI that accompanies the Town of Blowing Rock' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole.

1. Combining and Individual Fund Statements, Budgetary Schedules, and Other Schedules

Members

American Institute of CPAs - N.C. Association of CPAs - AICPA Division of Firms

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatements, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Town of Blowing Rock and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimated made by management. We will also evaluate the overall presentation of the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmission, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories (if material), and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and

financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguard to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Control

We will obtain an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town of Blowing Rock' compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the Town of Blowing Rock in conformity with U.S. generally accepted accounting principles based on information provided by you. We may also assist in preparing year-end cash to accrual entries. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedures or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide, to include making any adjusting journal entries. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual (Nicole Norman), preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand our responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information. With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information on the website with the original document.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings,

conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate. We will not undertake any accounting services (including but not limited to reconciliation of accounts and preparation of requested schedules) without obtaining approval through a written change order or additional engagement letter for such additional work.

We will provide copies of our reports to the Town; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Thompson, Price, Scott, Adams & Co, P.A. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to requesting Regulators or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Thompson, Price, Scott, Adams & Co, P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

Alan Thompson is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign them. We expect to begin our audit on approximately June 1, 2023 and to issue our reports no later than October 31, 2023, with final copies being provided to the Town upon approval by the Local Government Commission.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$26,500. However, any additional fees incurred in obtaining required audit evidence (i.e. bank confirmations) will be billed directly to the Town. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the Town of Blowing Rock' financial statements. We will make reference to the Component Auditor's audit of the Town of Blowing Rock ABC Board and the Town of Blowing Rock Tourism Development Authority. Our report will be addressed to the Mayor and Town Council of the Town of Blowing Rock. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section or add emphasis-of-matter or other-matter paragraphs, or if necessary, withdraw from this engagement. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Town of Blowing Rock is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the Town of Blowing Rock and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Alan W. Thompson
Thompson, Price, Scott, Adams & Co., P.A.

RESPONSE:

This letter correctly sets forth the understanding of the Town of Blowing Rock.

Management Signature: _____ 

Title: _____ 

Date: _____ 

Governance Signature: _____ 

Title: _____ 

Date: _____ 

CC: Mayor and Town Council

TO: Mayor Charlie Sellers and the Blowing Rock Town Council

FROM: Brian Johnson, interim Planning Director

SUBJECT: SUP 2023-03 Minor Modification - Gardener's Gallery and BR Farmer's Market

APPLICANT: Jill Berkin and John Gafe

DATE: June 13, 2023

REQUEST

Jill Berkin and John Gafe are requesting a minor modification to the previously approved Special Use Permit to add horticulture sales and a weekly farmer's market at the Blowing Rock Antiques store located at 379 Sunset Drive. The initial Special Use Permit was approved allowing up to 8 vendors on the left side of the parking lot. With more interest of vendors wanting to join the Farmers Market, they are requesting an additional 4 vendors be allowed and completely close the parking lot. Access to the handicap space in front of the Antique Store must be allowed. The applicants have secured parking with First Baptist Church.

The property is 0.885 acres and is zoned CB, Central Business and is located in the WS-IV water supply watershed. The property is further identified by Watauga County PIN 2817-07-5879-000.

SITE PLAN

The proposed site is an expansion of the current Blowing Rock Antique Center at the former Blowing Rock Pharmacy location. The horticulture sales area will be in the rear of the property beyond the paved parking lot. The weekly farmer's market will be located in the parking area.

The combination of the antique store and the proposed horticulture sales required 22 parking spaces. The previously approved weekly farmer's market of up to 8 vendors required one (1) additional parking space (23 total). Now with up to 12 vendors and additional square footage, it will require one (1) additional parking space for a total of 24 spaces needed for the combination of uses. With the retail parking spaces being used for the farmer's market, First Baptist Church has agreed to allow the applicant to use the gravel parking across from the church during the farmer's market events. This area will still adequately cover the required parking.

Storm Water Management

The development of the site will result in minor increases in impervious surfaces by the addition of a new building and gravel area in front of the building. Impervious increases should not exceed 500 square feet. No additional storm water measures are recommended for this site.

Landscaping

Along two of the rear property lines an eight-foot wide opaque buffer is required. The applicant will need to plant this buffer with evergreens before the sales area is opened to the public.

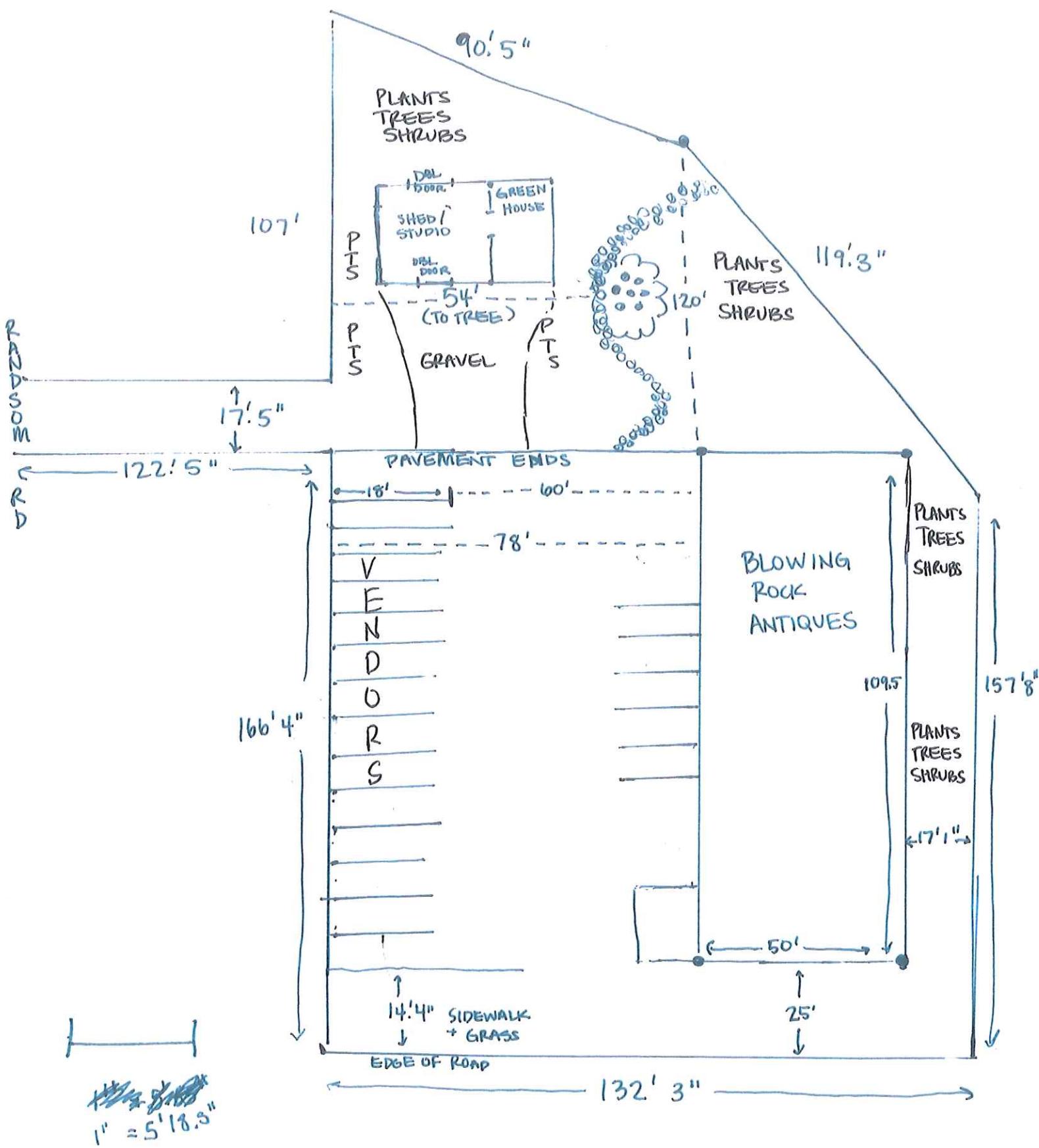
ARCHITECTURAL

A shed-style building will be added for the horticulture sales and a small greenhouse area is planned to attach to this building. The colors of the proposed new building will match the antique center colors.

ATTACHMENTS

1. Aerial Photo
2. Site Plan
3. Applicant Narrative
4. Parking Letter
5. Draft SUP





Blowing Rock Antiques

June 2, 2023

To whom it may concern,

I am writing you in reference to the special permit being issued regarding the Farmers Market. Since our opening several weeks ago, we have made a decision to restrict parking in our lot during two pm and six pm, while the market is in operation. We allow any required access for those that need handicapped parking.

The Baptist Church has given us full access to the gravel lot across from them and next to the Antiques Store. In addition, the street parking during the last three weeks of the Market's operation has been fully adequate to accommodate all shoppers.

Through the request and guidance of members of the Chamber of Commerce, we are requesting that additional vendors be allowed to be present at the Market, per also many additional customer requests.

We currently have approval for 8 vendors and would like to request that an additional 4 new vendors be allowed to participate.

We ask for permission for this to be adapted to our original plan.

Thank you,
John Gafe



Blowing Rock Antiques



First Baptist Church Blowing Rock

a place to believe...a place to belong...a place to become

June 2, 2023

The First Baptist Church allow our parking areas to be used for overflow parking for
The Farmer's Market on Thursday afternoons here in Blowing Rock.
Please feel free to contact us with any questions.

Sincerely,



Mark R Williams
Office Administrator
First Baptist Church
350 Sunset Dr. Blowing Rock, NC 28605
828-295-7715

NORTH CAROLINA

WATAUGA COUNTY

TOWN OF BLOWING ROCK SPECIAL USE PERMIT
Gardener's Gallery/BR Antiques/Farmer's Market
SUP No. 2023-03

On the date listed below, the Board of Commissioners of the Town of Blowing Rock met and held a public hearing to consider the following application:

Applicant: Jill Berkin and John Gafe

Project Name: Gardener's Gallery/BR Antiques/Farmer's Market

Property Location: 379 Sunset Drive

Tax Parcel No.: 2817-07-5879-000.

Property Owners of Record: Buddy Keller

Proposed Use of Property: Antiques and Horticulture Sales and weekly Farmer's Market

Current Zoning Classification of Property: CB, Central Business

Meeting Date: June 13, 2023

Having heard all of the evidence and arguments presented at the above-referenced hearing, the Board finds that the application complies with all applicable requirements of the Code of Ordinances of the Town of Blowing Rock, and that, therefore, the application to make use of the above-described property for the purpose indicated is hereby approved, subject to all applicable conditions of the Land Use Code and the following additional conditions:

1. The Applicant shall complete the development of the subject property in accordance with the plans submitted and approved by this Board, except as amended by the following conditions. Where said plans are in conflict with the provisions of the Land Use Code, the provisions of the Land Use Code shall prevail, except as specifically provided herein. Copies of said plans are made a part hereof as if fully rewritten herein, and shall be maintained in the Special Use Permit file in the Town Clerk's office. Any deviations from or changes in the plans must be pointed out to the Administrator in writing and specific written approval must be obtained as provided in the Blowing Rock Land Use Code.
2. The accessory building shall be constructed and modified according to the designs submitted consistent with the NC Building Code, except as amended herein. Specific materials and colors shall be submitted to the Planning Director for approval before construction.
3. All antiques displayed outdoors shall maintain clear ADA access and emergency clearances from the parking areas to the building entrance. Access to the ADA parking space within the parking lot must be allowed at all times while businesses are in operation.
4. The property is hereby approved for low-volume retail sales (antiques), horticulture sales, and weekly open air market.

5. Consistent with Section 16-4.10.3 of the Land Use Ordinance, the Board of Commissioners finds:
 - a. The use or development is located, designed, and proposed to be operated so as to maintain or promote the public health, safety, and general welfare.
 - b. The use or development complies with all required regulations and standards of the Land Use Ordinance or with variances thereto, if any, and with all other applicable regulations.
 - c. The use or development is located, designed, and proposed to be operated so as to be compatible with the particular neighborhood in which it is to be located.
 - d. The use or development will not substantially injure the value of adjoining or abutting property.
 - e. The use or development conforms with the general plans for the physical development of the Town as embodied in this Ordinance, the Town of Blowing Rock Comprehensive Plan, and any other duly adopted plans of the Town.
6. All electric, phone, and cable utilities shall be placed underground. No building shall be constructed over any part of any utility easement.
7. Garbage collection will be with roll-out containers and shall be screened. All garbage collection will be coordinated with Republic Services.
8. Prior to the commencement of any land disturbing activity, the Applicant shall be required to submit to the Town Engineer and receive approval of a grading plan and storm water management plan. The storm water management plan shall specifically address the handling of any on-site storm water as well as the off-site storm water that currently drains across the property.
9. Impervious area increase is minimal with the proposed plans with the additional gravel and accessory building; therefore, storm water detention is not required.
10. An 8-foot wide opaque buffer shall be planted along the rear and rear left (NW corner) of the site. The buffer shall provide evergreen screening at least 6 feet high and shall be planted in two (2) staggered rows for effectiveness.
11. The weekly farmer's market shall be limited to 8 12 vendors and associated tents. ~~Not more than 10 parking spaces shall be used for the market area.~~
12. A parking agreement shall be in place between the applicant and Blowing Rock First Baptist Church for utilization of off-site parking areas during the farmer's market events.
13. The Applicant shall be responsible for the perpetual maintenance of all trees, plants, and landscaping required herein. Any dead, unhealthy, or missing vegetation, or any vegetation disfigured by severe pruning, shall be replaced with new vegetation.
14. Before any building permit is issued, the Applicant shall submit a revised site plan, in such form as shall be required by the Zoning Officer, that incorporates the terms and conditions of this Special Use Permit. All utility easements shall be signed and recorded prior to final approval of the site and grading plan.
15. Failure to comply with any provision herein shall subject the Applicant to forfeiture of the Permit and a stop work order on any further construction.

16. If any of the conditions affixed hereto or any part thereof shall be held invalid or void, then this Permit shall be void and of no effect.

IN WITNESS WHEREOF, the Town of Blowing Rock has caused this Permit to be issued in its name and the undersigned being property owner(s) and/or agent(s) of the property owner(s) does hereby accept this Special Use Permit, together with all of its conditions as binding upon them and their successors in interest.

TOWN OF BLOWING ROCK

By: _____
Charlie Sellers, Mayor

ATTEST: _____
Hilari H. Hubner, Town Clerk

(CORPORATE SEAL)