



Town of Blowing Rock

Board of Commissioners Meeting

Date: Tuesday, January 14, 2025, 6:00 p.m.

Location: 1036 Main Street, Blowing Rock, NC 28605

Agenda

Item		Presenter and Participants
I.	CALL TO ORDER – ROLL CALL FOR ATTENDANCE	Mayor Charles Sellers
II.	PLEDGE OF ALLEGIANCE	Mayor Charles Sellers
III.	APPROVAL OF MINUTES – By Roll Call 1. December 10, 2024 – Regular and Closed Session Meeting Minutes REGULAR AGENDA ADOPTION	Mayor & Council Mayor & Council
IV.	CONSENT AGENDA: 1. Tax Releases – 2024-03, 2024-04, 2024-05 2. Tax Releases – Uncollectable - 10 years and older (2009-2013) 3. Tax Refunds – 2024-02 and 2024-03 4. Budget Amendment – 2025-01 5. Amendment Ordinance – 2024 Tropical Storm Helene Grant Project Ordinance	Mayor & Council
V.	PUBLIC COMMENTS <i>Comments shall be limited to three (3) minutes</i>	
VI.	SPECIAL PRESENTATION 1. Introduction of New Police Officers 2. Recognize Daren Church	Chief Nathan Kirk
VII.	PUBLIC HEARING 1. Tyler Sime Annexation	Planning Director Kevin Rothrock

VIII.	REGULAR AGENDA: <ol style="list-style-type: none"> 1. 2024 Audit Presentation 2. Meridian Barriers 3. Budget Amendment – For Meridian Barriers - 2025-02 	Hannah Leskovec – Thompson, Price, Scott, Adams & Co. PA Chief Nathan Kirk
IX.	OFFICIALS REPORTS & COMMENTS: <ol style="list-style-type: none"> 1. Mayor 2. Council Members 3. Town Attorney 4. Town Manager 	
X.	CLOSED SESSION – NCGS 143-318.11. (a)(5) <i>Discussion of potential property acquisition.</i>	

DRAFT
MINUTES
Town of Blowing Rock
Town Council Meeting
December 10, 2024

The Town of Blowing Rock Town Council met for their regular monthly meeting on Tuesday, December 10, 2024, 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, Council Members Cat Perry, David Harwood and Melissa Pickett. Council Member Pete Gherini was unable to attend. Others in attendance were Town Manager Shane Fox, Town Attorney Joey Petrack, Parks and Recreation Director Jennifer Brown, Finance Director Tasha Brown, Planning Director Kevin Rothrock, Town Engineer Doug Chapman, Public Works Director Matt Blackburn, IT Director Thomas Steele and Town Clerk Hilari Hubner, who recorded the minutes.

CALL TO ORDER

Mayor Sellers called the meeting to order at 6:00 p.m. and welcomed everyone. Mayor Sellers verified attendance via roll call.

THE PLEDGE OF ALLEGIANCE

MINUTE APPROVAL

Mayor Pro-Tem Matheson made the motion to approve the minutes from the November 12, 2024, regular and closed session meetings, seconded by Council Member Harwood. Unanimously approved.

REGULAR AGENDA ADOPTION

Council Member Harwood made a motion to adopt the regular agenda as presented, seconded by Council Member Perry.

CONSENT AGENDA

- 1. Tyler Sime Annexation Request – Lots 5 & 6 Wildwood Place**
- 2. Budget Amendment - #2024-54**

Council Member Perry made a motion to approve the consent agenda as presented, seconded by Council Member Harwood. Unanimously approved.

SPEAKERS FROM THE FLOOR

Gigi Poole of 147 Dogwood Lane – spoke about brush and leaf pick-up in the Dogwood Lane area of town. She explained she understood the collection is behind due to the hurricane but would like some assurance it would be picked up and not forgotten.

REGULAR AGENDA

- 1. Swearing in – Joey Petrack – Town Attorney**

Town Clerk Hilari Hubner administered the oath of office for newly selected Town Attorney Joey Petrack.

2. Town Board Attorney Introduction and Resolution

Manager Shane Fox explained the Town of Blowing Rock's current Attorney, Tucker Deal, resigned to take a full-time position with Appalachian State. Joey Petrack with Eggers, Eggers, Eggers and Eggers PLLC is the attorney selected to replace Mr. Deal.

Mayor Pro-Tem Matheson made a motion to approve the resolution and fee agreement for Mr. Petrack, seconded by Council Member Perry. Unanimously approved.

3. Wonderland Trail Contract

Manager Fox explained on September 27th excessive stormwater from Hurricane Helene caused a slope failure and landslide on Wonderland Trail between the 1100 and 1200 block. The slope failure caused damage to the roadway along with creating stormwater issues below the roadway. Given the nature of the failure and to develop a scope of repair the Town's contract engineering firm McGill Associates, PA prepared a recommended work scope. Given the estimated costs of repair being below NCGS 143-129 for formal bids (\$500K), an informal bid process took place. McGill Associates, PA at the Town's request solicited bids from a total of four (4) contractors. Given the nature of the work and the timing of work with contractors, along with the overwhelming demand after Helene, only one contractor was willing to submit a bid with pricing. Mountain Crest, LLC was the only bidder with a price of \$242,700. After conversations with potential bidders, the demand for work was the primary reason for not submitting a bid. The Town expects that 100% of the costs will be reimbursed by FEMA.

Town Attorney Doug Chapman reviewed details of the scope of work moving forward with the repair.

Council Member Harwood made a motion to approve as presented, seconded by Council Member Pickett. Unanimously approved.

OFFICIAL REPORTS & COMMENTS

- Mayor Sellers – Thanked all the staff, particularly Parks and Recreation, for their hard work to make the Christmas Festival and parade such a huge success. Wished everyone a Merry Christmas and Happy Holidays.
- Council Member Perry – Thanked staff as well and wished everyone a Merry Christmas and Happy Holidays.
- Council Member Harwood – None.
- Council Member Pickett – None.
- Mayor Pro-Tem Matheson – Thanked everyone for their hard work for the Christmas Festival and parade. Update from his League meeting; anticipate a five (5) to ten (10) percent increase in car insurance next year, a ten (10) percent property insurance increase and The State and Town dinner in Raleigh will be February 26th. Wished everyone a Merry Christmas.
- Town Attorney Joey Petrack – Thanked Council for allowing him the opportunity

and he is looking forward to working with them all. Wished everyone Happy Holidays.

- Town Manager Shane Fox – Gave updates on Main Street, Maple Street, 221, Memorial Park and FEMA – debris and Valley View. Thank you to everyone who made the lighting of the town and Christmas parade a success. Thank you to Brandon Walker for his generous donation of turkeys for the Town staff.

EXECUTIVE SESSION

At 7:00 PM Council Member Perry made a motion to go into closed session, **NCGS 143-318.11.(a)(6) Attorney/Client privilege**, seconded by Council Member Harwood. Unanimously approved.

ADJOURNMENT

At 7:15 p.m. the Council returned to open session and with no further business, Council Member Perry made a motion to adjourn, seconded by Council Member Pickett. Unanimously approved.

MAYOR _____
Charlie Sellers, Mayor

ATTEST _____
Hilari Hubner, Town Clerk

Attachments

Tyler Sime Annexation Request – Resolution #2024-10 – A -1

Tyler Sime Annexation Request – Resolution #2024-11 – A -2

Budget Amendment #2024-54 – Attachment B



TOWN OF BLOWING ROCK

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

Release Request No: 2024-03

I Hereby Request Release of Tax Under G.S. 105-381 for the Following Year(s): 2024

Assessment Release	Tax Release	Interest	Total	Tax Year
\$105,260	\$421.04	\$8.42	\$429.46	2024

Reason for Releases: Per Watauga County the above was billed for personal property in error. His business is not inside the city limits of Blowing Rock. Parcel: 4590 - Blowing Rock Home Company LLC

Approved By: _____ Date: _____



TOWN OF BLOWING ROCK

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

Release Request No: 2024-04

I Hereby Request Release of Tax Under G.S. 105-381 for the Following Year(s): 2024

Assessment Release	Tax Release	Interest	Total	Tax Year
\$139,210	\$556.84		\$556.84	2024

Reason for Releases: Per Watauga County the above property was over billed in error for personal property within the town limits. Parcel: 543865999 – Great American Financial

Approved By: _____ Date: _____



TOWN OF BLOWING ROCK

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Release Request No: 2024-05

I Hereby Request Release of Tax Under G.S. 105-381 for the Following Year(s):

Assessment Release	Tax Release	Interest	Total	Tax Year
\$52,580 (4458)	\$210.32		\$210.32	2024
\$18,520 (4137)	\$74.08		\$74.08	2024
\$24,190 (4351)	\$96.76		\$96.76	2024
\$368,650 (521383999)	\$1,474.60		\$1,474.60	2024
Total:				\$1,855.76

Reason for Releases: Per Watauga County US Bank was billed for the incorrect values for the above personal property parcels. Parcel(s): 4458, 4137, 4351 and 521383999

Approved By: _____ Date: _____



TOWN OF BLOWING ROCK

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

Release Request 2009-2013

I Hereby Request Release of Tax Under G.S. 105-381 for the Following Year(s): 2009, 2010, 2011, 2012, 2013

Reason for Releases: Tax amounts ten years and older are not able to be collected. To clean up this from our system I have attached 2009-2013 tax amounts that need to be written off as they are uncollectable taxes. Please see attached for detail and amount totals for the above years.

Approved By: _____ Date: _____

DELINQUENT TAXES BY ACCOUNT REPORT

Valuation: REAL & PERSONAL

All Account Codes

Account No.	Bill No.	Name	Parcel No.	Tax Due	Adv Due	Int Due	Total Due
For Tax Year (2009)							
000000033436	01081	GORGEE VIEW CLUB & CO	02418	37.52	5.00	41.31	83.83
000000113692	00871	ELLARON LLC	12211	484.96	5.00	475.73	965.69
000000115317	00178	BEAUTIFUL VIEW INVESTMENTS LLC	02413	0.02	0.00	0.00	0.02
000000134179	02382	SHENTON SUSAN K	02249D	2.83	0.00	2.52	5.35
000001030378	00543	CCBCC OPERATIONS LLC DBA:	(PERSONAL ONLY)	0.00	0.00	35.88	35.88
000001272228	00872	ELLARON, LLC DBAýGREEN PA	(PERSONAL ONLY)	671.94	0.00	653.52	1,325.46
000001330158	01824	MCLEAN, ARRON J	2817374739000	134.93	0.00	130.97	265.90
000001501048	00220	BEVERLY, G W (HEIRS)	2807856915000	14.84	5.00	19.27	39.11
000001523757	00987	G. WHILLIKERS AND CO	(PERSONAL ONLY)	9.80	0.00	9.09	18.89
000001525205	02658	TRAD, LINDA JANE HANNA	2808919102000	0.09	0.00	0.00	0.09
000001543412	00675	COMPUTER BUSINESS SERVICES INC	(PERSONAL ONLY)	33.35	0.00	32.42	65.77
000001545082	00299	BLUE RIDGE PTNR LLC	2817479324000	73.64	5.00	76.32	154.96
000001547909	02541	SUBWAY OF BLOWING ROCK	(PERSONAL ONLY)	0.00	0.00	0.25	0.25
000001552384	00584	CHORNEAU, RAYMOND STUDIO	(PERSONAL ONLY)	4.20	0.00	3.89	8.09
000001571005	00300	BLUE RIDGE RENTALS LLC	(PERSONAL ONLY)	59.02	0.00	57.06	116.08
000001586038	02619	THE ROOST @ BENTLEY KNOB,	(PERSONAL ONLY)	23.77	0.00	23.34	47.11
000001587471	01351	HODGES GRADING CO	(PERSONAL ONLY)	13.56	0.00	10.50	24.06
000001587486	02620	THE RUG COMPANY	(PERSONAL ONLY)	8.40	0.00	7.79	16.19
000001596039	01383	HORTON'S LODGE	(PERSONAL ONLY)	2.80	0.00	2.60	5.40
000001609040	00123	BALESTRIERI, LEOBALESTRI	2807852088000	17.84	5.00	21.25	44.09
000001612470	01576	KNAPP, MICHAEL H	2807991954003	34.33	5.00	36.51	75.84
000001612495	01468	JIM SAUDER CONSTRUCTION,	(PERSONAL ONLY)	2.38	0.00	2.59	4.97
000001613298	00506	CARLSON HUTTO, INC	(PERSONAL ONLY)	13.27	0.00	12.97	26.24
000001613354	02017	ORSAY INC	(PERSONAL ONLY)	15.40	0.00	15.55	30.95
000001624357	00628	CODEIT WEB DESIGN INC	(PERSONAL ONLY)	5.26	0.00	5.19	10.45
000001628893	02420	SILVERSTEIN, ROBERT H	2808903108001	32.30	5.00	35.24	72.54
000001637546	02352	SCOGGINS, SCOTT WSCOGGIN	2807866715000	5.00	0.00	5.00	10.00
000001640390	02816	MANUFACTURER SERVICES/WELLS	(PERSONAL ONLY)	0.00	0.00	0.82	0.82
000001641970	02770	WALLACE ESTATE MAINTENANCE CO	(PERSONAL ONLY)	0.00	0.00	1.64	1.64

DELINQUENT TAXES BY ACCOUNT REPORT

Valuation: REAL & PERSONAL

All Account Codes

Account No.	Bill No.	Name	Parcel No.	Tax Due	Adv Due	Int Due	Total Due
000009999999	02710	UNKNOWN TAXPAYER	2807885786000	295.12	5.00	291.57	591.69
		Totals For Tax Year (2009)		Total Due:	1,996.57	40.00	2,010.79
		For Tax Year (2010)					4,047.36
000000033436	00959	GORGEE VIEW CLUB & CO	02418	37.52	0.00	36.03	73.55
000000062774	00252	BLOWING ROCK IMPROVEMENT	12219	42.00	0.00	41.16	83.16
000000090157	01637	MCLEAN JERRY LEE	(PERSONAL ONLY)	4.62	0.00	3.87	8.49
000000126047	00710	DISH NETWORK LLC	(PERSONAL ONLY)	0.00	0.00	0.01	0.01
000000130199	02374	TOWNES AT GREENHILL LLC	022310C	311.36	0.00	301.07	612.43
000000136604	01358	KCDC INC	028A14	257.04	0.00	248.32	505.36
000000137558	01684	MESSINGER DWIGHT FERRAND	02212	84.00	0.00	81.06	165.06
000001030378	02974	CCBCC OPERATIONS LLC DBA:	(PERSONAL ONLY)	0.00	0.00	22.95	22.95
000001272228	00783	ELLARON, LLC DBAýGREEN PA	(PERSONAL ONLY)	560.00	0.00	540.40	1,100.40
000001330158	01638	MCLEAN, ARRON J	2817374739000	134.82	0.00	129.96	264.78
000001380401	00518	CHESNUTT VETERINARY HOSPITAL	(PERSONAL ONLY)	59.84	0.00	57.90	117.74
000001501048	00196	BEVERLY, G W (HEIRS)	2807856915000	14.84	0.00	14.16	29.00
000001535360	00186	BERRY, ALLEN DOUGLAS III	2807597927000	176.92	0.00	166.25	343.17
000001543412	00616	COMPUTER BUSINESS SERVICES INC	(PERSONAL ONLY)	0.25	0.00	0.00	0.25
000001543865	02988	GREATAMERICA FINANCIAL	(PERSONAL ONLY)	0.75	0.00	1.21	1.96
000001545082	00267	BLUE RIDGE PTNR LLC	2817479324000	73.64	0.00	70.77	144.41
000001552384	00536	CHORNEAU, RAYMOND STUDIO	(PERSONAL ONLY)	5.60	0.00	5.15	10.75
000001552537	02438	VECTOR INC	(PERSONAL ONLY)	23.80	0.00	23.16	46.96
000001558807	00100	AUTREY CONSTRUCTION INC	(PERSONAL ONLY)	0.00	0.00	0.10	0.10
000001564455	01208	HOCK, RUTH A	2817076351018	10.85	0.00	10.00	20.85
000001571005	00268	BLUE RIDGE RENTALS LLC	(PERSONAL ONLY)	47.21	0.00	45.04	92.25
000001576645	02958	GREENE, RACHEL H	2818308272000	0.00	0.00	0.40	0.40
000001579839	01730	MONGELLUZZI, FRANK M	2817141291000	1,182.72	0.00	1,141.27	2,323.99
000001581282	01675	MELLOW MUSHROOM, INC	(PERSONAL ONLY)	3.63	0.00	3.78	7.41
000001586039	01501	LUCRETIS'SyLOUIS/GINGER D	(PERSONAL ONLY)	35.00	0.00	33.46	68.46
000001587471	01209	HODGES GRADING CO	(PERSONAL ONLY)	168.00	0.00	162.12	330.12
000001587486	02342	THE RUG COMPANY	(PERSONAL 11)	11.20	0.00	10.30	21.50

DELINQUENT TAXES BY ACCOUNT REPORT

Valuation: REAL & PERSONAL

All Account Codes

Account No.	Bill No.	Name	Parcel No.	Tax Due	Adv Due	Int Due	Total Due
000001588189	00807	EVE'S LEAVES OF BANNER ELK	(PERSONAL ONLY)	129.95	0.00	124.82	254.77
000001588892	01298	JIFFY VENDING SERVICE	(PERSONAL ONLY)	0.50	0.00	0.01	0.51
000001596039	01238	HORTON'S LODGE	(PERSONAL ONLY)	5.60	0.00	5.15	10.75
000001599277	02960	BIOMERIEUX INC	(PERSONAL ONLY)	12.40	0.00	11.59	23.99
000001599616	01556	MATCAM, INC	(PERSONAL ONLY)	1.26	0.00	1.29	2.55
000001601181	02961	PARALLEL INVESTORS INC	(PERSONAL ONLY)	14.90	0.00	14.16	29.06
000001603114	01755	MRS. BRUMBLE'S, INC	(PERSONAL ONLY)	16.04	0.00	15.44	31.48
000001608258	00454	CAPEHART BECK GALLERY INC	(PERSONAL ONLY)	2.77	0.00	2.58	5.35
000001608283	01918	PNC BANK, NATIONAL ASSOCIATION	(PERSONAL ONLY)	59.92	0.00	57.90	117.82
000001608284	00629	COURT SQUARE LEASING	(PERSONAL ONLY)	0.00	0.00	0.10	0.10
000001609991	01190	HIGHFIELD, TOD E	2807848213000	0.00	0.00	7.08	7.08
000001612379	00222	BLOWING ROCK APPRAISAL CO	(PERSONAL ONLY)	0.00	0.00	0.08	0.08
000001612495	01311	JIM SAUDER CONSTRUCTION,	(PERSONAL ONLY)	2.52	0.00	2.57	5.09
000001613298	00462	CARLSON HUTTO, INC	(PERSONAL ONLY)	98.76	0.00	95.22	193.98
000001613354	01819	ORSAY INC	(PERSONAL ONLY)	16.80	0.00	16.72	33.52
000001617966	02952	MCCOLLUM, MICHAEL CýMCCOL	2817-29-3173-000	1,538.60	0.00	1,207.85	2,746.45
000001617966	02953	MCCOLLUM, MICHAEL CýMCCOL	2817-29-3173-000	1,538.60	0.00	1,207.85	2,746.45
000001624357	00569	CODEIT WEB DESIGN INC	(PERSONAL ONLY)	23.04	0.00	21.88	44.92
000001634455	01672	MEADOWVIEW ENTERPRISES	(PERSONAL ONLY)	1.60	0.00	1.29	2.89
000001638142	02964	SUBSTANCE ABUSE SOLUTIONS	2817-29-0023-000	1,773.80	0.00	1,711.28	3,485.08
000001638888	02965	JAKES AT THE ROCK INC	(PERSONAL ONLY)	49.52	0.00	47.61	97.13
000001639031	01597	MCCOY, JO ANN WRIGHT	2807986919000	0.06	0.00	0.00	0.06
000001640810	00717	DOCKERY, NICHOLAS W JR	2817169018000	349.16	0.00	337.10	686.26
000001642110	00494	CASTLETON BUILDERS LLC	2817266681000	1,055.60	0.00	908.15	1,963.75
000001646180	00753	DUNHAM DENTAL LAB INC	(PERSONAL ONLY)	51.84	0.00	50.18	102.02
000001646852	00298	BOWEN, TONYA LOUISE	(PERSONAL ONLY)	27.16	0.00	25.74	52.90
000001647323	02967	MILNER DOCUMENT PRODUCTS INC	(PERSONAL ONLY)	9.80	0.00	9.02	18.82
000001647673	02981	CLIFF DWELLERS INC	(PERSONAL ONLY)	51.03	0.00	44.08	95.11
000001647673	02982	CLIFF DWELLERS INC	(PERSONAL ONLY)	259.00	0.00	249.62	508.62
000001647673	02983	CLIFF DWELLERS INC	(PERSONAL ONLY)	243.60	0.00	235.45	479.05

DELINQUENT TAXES BY ACCOUNT REPORT

Valuation: REAL & PERSONAL

All Account Codes

Account No.	Bill No.	Name	Parcel No.	Tax Due	Adv Due	Int Due	Total Due	
000001647673	02984	CLIFF DWELLERS INC	(PERSONAL ONLY)	224.00	0.00	216.16	440.16	
000009999999	02426	UNKNOWN TAXPAYER	2807885786000	295.12	0.00	284.36	579.48	
Totals For Tax Year (2010)			Total Due:	11,098.56	0.00	10,062.23	21,160.79	
For Tax Year (2011)								
000000033436	00933	GORGE VIEW CLUB & CO	02418	37.52	5.00	41.63	84.15	
000000090157	01609	MCLEAN JERRY LEE	(PERSONAL ONLY)	4.62	0.00	3.93	8.55	
000000108390	01127	HEMPHILL-NOLAN LOUISE C	02414	14.28	0.00	11.44	25.72	
000000115317	00154	BEAUTIFUL VIEW INVESTMENTS LLC	02413	13.00	0.00	10.40	23.40	
000000130863	00604	CONWAY EDWIN BART & JOHN T	02242	214.48	0.00	210.37	424.85	
000000136604	01330	KCDC INC	028A14	257.04	0.00	252.18	509.22	
000001163302	02372	TRIPLETT, HAROLD AND MARY	2817372862000	344.12	5.00	342.16	691.28	
000001296607	00507	CHESNUTT, RICHARD KEITH	2817062306000	7.26	0.00	6.40	13.66	
000001330158	01610	MCLEAN, ARLON J	2817374739000	90.72	5.00	93.89	189.61	
000001330158	01611	MCLEAN, ARLON J	737473900	3.08	0.00	2.62	5.70	
000001501048	00181	BEVERLY, G W (HEIRS)	2807856915000	14.84	5.00	19.42	39.26	
000001501181	01813	PARALLEL INVESTORS D/B/A	501181999	17.83	0.00	17.00	34.83	
000001517370	00246	BLOWING ROCK REALTY	517370999	92.40	0.00	90.17	182.57	
000001518797	00158	BECKMAN COULTER, INC	518797999	0.00	0.00	0.43	0.43	
000001535092	01109	HAYS, RUSHTON W	2817237550000	29.55	5.00	33.20	67.75	
000001538406	01385	KNIGHTS ON MAIN INC	538406999	75.91	0.00	74.48	150.39	
000001538748	00725	DUKE, FAITH F	2807978127000	222.00	0.00	135.27	357.27	
000001538748	00726	DUKE, FAITH F	2807979048000	908.60	0.00	889.85	1,798.45	
000001543412	00601	COMPUTER BUSINESS SERVICES INC	543412999	30.60	0.00	30.05	60.65	
000001545082	00255	BLUE RIDGE PTNR LLC	2817479324000	73.64	5.00	76.91	155.55	
000001565293	00402	BUXTON, DEBBIE K	2817163963000	183.96	0.00	180.32	364.28	
000001571005	00256	BLUE RIDGE RENTALS LLC	571005999	36.12	0.00	35.28	71.40	
000001579839	01706	MONGELLUZZI, FRANK M	2817141291000	1,182.72	0.00	1,159.01	2,341.73	
000001581282	01650	MELLOW MUSHROOM, INC	581282999	2.48	0.00	2.52	5.00	
000001587471	01183	HODGES GRADING CO	587471999	179.44	0.00	176.39	355.83	
000001590680	00247	BLOWING ROCK RENOVATORS	607178999	13	535.55	0.00	525.27	1,060.82

DELINQUENT TAXES BY ACCOUNT REPORT

Valuation: REAL & PERSONAL

All Account Codes

Account No.	Bill No.	Name	Parcel No.	Tax Due	Adv Due	Int Due	Total Due
000001596039	01214	HORTON'S LODGE	596039999	1.14	0.00	1.30	2.44
000001596040	01261	JAG FOOTWEAR ACCESSORIES	596040999	3.87	0.00	3.84	7.71
000001596135	01919	PSSGHETTI'S	596135999	267.72	0.00	262.63	530.35
000001603058	01753	NC DEPT OF TRANSPORTATION	2817143508000	0.00	0.00	1.00	1.00
000001608258	00440	CAPEHART BECK GALLERY INC	608258999	2.24	0.00	2.60	4.84
000001613354	01795	ORSAY INC	613354999	19.25	0.00	18.31	37.56
000001624357	00557	CODEIT WEB DESIGN INC	624357999	19.32	0.00	18.31	37.63
000001634455	01645	MEADOWVIEW ENTERPRISES	634455999	1.29	0.00	1.31	2.60
000001638061	00678	DESIGNER FRAGRANCES AND	638061999	324.02	0.00	317.52	641.54
000001638888	01262	JAKES AT THE ROCK INC	888899991	49.28	0.00	48.35	97.63
000001645479	02472	WATTS, SMITH	2807857915000	1.96	0.00	1.32	3.28
000001646761	02566	WIRTH, RHONDA A	2817052627000	3.15	0.00	2.52	5.67
000001647673	00550	CLIFF DWELLERS INC	767399991	246.40	0.00	241.73	488.13
000001700908	00971	GRASTY, RICKY K	2817251140000	686.26	0.00	674.51	1,360.77
000009999999	02399	UNKNOWN TAXPAYER	2807885786000	295.12	0.00	288.78	583.90

Totals For Tax Year (2011)

Total Due

6,4

0.00 6 304 62

12 827 40

For Tax Year (2012)

000000000181	00889	GACKSTATTER WILLIAM J	02416Z	0.60	0.00	9.28	9.88
000000090157	01677	MCLEAN JERRY LEE	(PERSONAL ONLY)	4.62	0.00	3.90	8.52
000000136604	01379	KCDC INC	028A14	257.04	0.00	250.25	507.29
000000142982	00269	BLUE RIDGE SAVINGS BANK INC	028A12	10.00	0.00	10.00	20.00
000000143081	00398	BRYANT JAMES H TRUST	028A13	0.00	0.00	3.22	3.22
000001163302	02459	TRIPLETT, HAROLD AND MARY	2817372862000	169.90	0.00	129.54	299.44
000001163302	02460	TRIPLETT, HAROLD AND MARY	692	11.87	0.00	11.67	23.54
000001220672	02035	RECORD AND TAPE DISCOUNT INC	220672999	12.66	0.00	11.68	24.34
000001330158	01679	MCLEAN, ARLON J	737473900	3.08	0.00	2.60	5.68
000001358571	00191	BIGGERS, KEITH RENNIE	2817659722000	0.00	10.00	10.00	20.00
000001501048	00187	BEVERLY, G W (HEIRS)	2807856915000	14.84	10.00	24.27	49.11
000001506984	01095	HANNA, GEORGE MICHAEL JR	2807972522000	10.00	0.00	10.00	20.00
000001517370	00259	BLOWING ROCK REALTY	517370999 14	92.40	0.00	89.48	181.88

DELINQUENT TAXES BY ACCOUNT REPORT

Valuation: REAL & PERSONAL

All Account Codes

Account No.	Bill No.	Name	Parcel No.	Tax Due	Adv Due	Int Due	Total Due
000001526348	02437	TRAHEY, THOMAS F III	605	0.00	0.00	0.50	0.50
000001538406	01436	KNIGHTS ON MAIN INC	538406999	108.86	0.00	106.32	215.18
000001543412	00619	COMPUTER BUSINESS SERVICES INC	543412999	26.82	0.00	25.94	52.76
000001545082	00268	BLUE RIDGE PTNR LLC	2817479324000	73.64	10.00	81.32	164.96
000001560290	01254	HORNE COMPANY INC,THE	560290999	8.25	0.00	7.79	16.04
000001562762	01046	GURKIN, GREGORY B	427	38.50	0.00	37.60	76.10
000001570750	01782	MORNING STAR GALLERY	570750999	0.39	0.00	0.00	0.39
000001572325	01546	LUCAS, MARGARET ANN	2817139637000	10.00	0.00	10.00	20.00
000001577644	01504	LEVEILLE, REBECCA HELEN	577644999	0.00	0.00	0.04	0.04
000001585142	01273	HUCKABEE FUNDING GROUP LLC	474	15.85	0.00	15.56	31.41
000001587471	01229	HODGES GRADING CO	587471999	161.24	0.00	156.89	318.13
000001587486	02405	THE RUG COMPANY	587486999	13.86	0.00	12.98	26.84
000001592328	02448	TREXLER, ROBIN Y	2817298063000	6.29	0.00	5.15	11.44
000001596135	01986	PSSGHETTI'S	596135999	234.70	0.00	228.21	462.91
000001608216	00647	CRF INVESTMENTS LLC	422	47.68	0.00	46.67	94.35
000001609102	00540	CHILMAN, HOLLY M	590	2.80	0.00	2.60	5.40
000001612361	00023	ACE REALTY INC	612361999	26.01	0.00	25.92	51.93
000001613354	01860	ORSAY INC	613354999	16.97	0.00	16.85	33.82
000001617520	00426	BYERLY, JOE SWICEGOOD	2817243580000	0.00	10.00	10.00	20.00
000001624184	00944	GLOWIENKA, TIMOTHY J	454	4.20	0.00	3.89	8.09
000001624357	00574	CODEIT WEB DESIGN INC	624357999	16.44	0.00	15.57	32.01
000001626497	01532	LOFTIN, THOMAS D	565	0.00	0.00	0.99	0.99
000001627377	00949	GOLDFIN, EDWARD	615	52.67	0.00	51.85	104.52
000001629674	01043	GUEBERT, SHARON BLAIR	469	2.80	0.00	2.60	5.40
000001638888	01307	JAKES AT THE ROCK INC	888899991	49.28	0.00	47.98	97.26
000001639068	00045	ALEXANDER, JANE	688	0.00	0.00	0.11	0.11
000001640775	02247	SKEENS, LYNDALL W	2807991954004	18.92	0.00	15.82	34.74
000001642028	02477	TWELVE O'CLOCK SOMEWHERE LLC	642028999	3.69	0.00	3.78	7.47
000001643041	00189	BIGGERS, K RENNIE	2817468677000	0.00	10.00	10.00	20.00
000001643566	02281	SOKOLNICKI, RICHARD	676	51.04	0.00	49.28	100.32

DELINQUENT TAXES BY ACCOUNT REPORT

Valuation: REAL & PERSONAL

All Account Codes

Account No.	Bill No.	Name	Parcel No.	Tax Due	Adv Due	Int Due	Total Due
000001645479	02556	WATTS, SMITH	2807857915000	1.96	0.00	1.31	3.27
000001647673	00568	CLIFF DWELLERS INC	767399991	246.40	0.00	239.88	486.28
000001701369	00974	GRAGG, THOMAS L	2817153090000	129.36	0.00	125.78	255.14
000001701778	01110	HARDIN, EDWARD L	709	0.13	0.00	0.00	0.13
000001729296	00617	COMMUNITYONE BANK NA	2817077838000	10.00	0.00	10.00	20.00
000001730042	00225	BLOWING ROCK COMMUNITY	344	1.01	0.00	1.29	2.30
000001730639	01866	OUT OF THE BOX BUILDERS LLC	390	9.60	0.00	9.08	18.68
000009999999	02484	UNKNOWN TAXPAYER	2807885786000	295.12	0.00	286.57	581.69

Totals For Tax Year (2012)	Total Due:	2,271.49	50.00	2,232.01	4,553.50
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For Tax Year (2013)

000000141004	02413	SYSTEL BUSINESS EQPT CO INC	(PERSONAL ONLY)	1.45	0.00	1.30	2.75	
000000143613	00098	ATC OUTDOOR DAS LLC	(PERSONAL ONLY)	2.46	0.00	2.54	5.00	
000001167378	02564	VILLAGE PHARMACY THE	167378999	1.07	0.00	0.20	1.27	
000001300557	01293	IMESON, LOREN G AND LILLIAN	586	31.36	0.00	31.11	62.47	
000001332451	02361	STORIE'S CARPET SERVICE INC	332451999	0.00	0.00	0.18	0.18	
000001363332	00255	BLOWING ROCK GRILLE	363332999	0.58	0.00	0.00	0.58	
000001500933	02739	WORSLEY OPERATING CORP #103	500933999	340.48	0.00	330.66	671.14	
000001501048	00192	BEVERLY, G W (HEIRS)	2807856915000	14.84	0.00	14.27	29.11	
000001503927	01725	MEADOWBROOK CORP	503927999	1.22	0.00	1.26	2.48	
000001514655	02016	PVH RETAIL DIVISION D/B/A	514655999	1.03	0.00	1.25	2.28	
000001514658	00744	DRESS BARN INC #447,THE	514658999	2.39	0.00	2.54	4.93	
000001518605	01055	GRUBER, THOMAS C.	2817360980000	2.07	0.00	2.48	4.55	
000001521385	01565	LYONS CONSTRUCTION & REALTY	521385999	0.69	0.00	1.24	1.93	
000001538406	01448	KNIGHTS ON MAIN INC	538406999	102.73	0.00	99.84	202.57	
000001543412	00629	COMPUTER BUSINESS SERVICES INC	543412999	0.20	0.00	0.00	0.20	
000001571625	01567	LYONS SHARRE LLC	436	1.54	0.00	1.30	2.84	
000001585763	01829	MUZAK LLC	585763999	4.48	0.00	3.90	8.38	
000001589823	02563	VILLAGE HARDWARE BLOWING	589823999	7.90	0.00	7.78	15.68	
000001591770	02627	WEIDIG, MATTHEW S	2817185478000	229.04	0.00	223.02	452.06	
000001596001	01836	NAPOLITANO, LYNDA	529	16	19.10	0.00	18.16	37.26

DELINQUENT TAXES BY ACCOUNT REPORT

Valuation: REAL & PERSONAL

All Account Codes

Account No.	Bill No.	Name	Parcel No.	Tax Due	Adv Due	Int Due	Total Due
000001596024	02452	THE FIG LEAF LTD	596024999	1.06	0.00	1.25	2.31
000001603083	00395	BROYHILL HOME COLLECTIONS	603083999	1,068.28	0.00	1,038.64	2,106.92
000001617965	02292	SMITH, ANDREW P	439	33.76	0.00	32.43	66.19
000001618667	00152	BASKIN, DAVID	2817256918000	10.17	0.00	10.08	20.25
000001621735	01584	MALLONEE, SANDRA A	2817363894000	11.81	0.00	11.16	22.97
000001624184	00962	GLOWIENKA, TIMOTHY J	454	4.62	0.00	3.90	8.52
000001624357	00588	CODEIT WEB DESIGN INC	624357999	12.49	0.00	11.68	24.17
000001627313	02332	SPRINTCOM INC. DBA SPRINT PCS	627313999	20.65	0.00	19.05	39.70
000001627377	00968	GOLDFIN, EDWARD	615	57.94	0.00	55.77	113.71
000001629674	01058	GUEBERT, SHARON BLAIR	469	2.80	0.00	2.60	5.40
000001640775	02278	SKEENS, LYNDALL W	2807991954004	9.47	0.00	8.75	18.22
000001642485	02023	TARBUTTON, KENT	490	47.04	0.00	45.39	92.43
000001643572	00900	FREEMAN WATERFRONT	2807957878000	10.18	0.00	10.00	20.18
000001645032	01588	MANUFACTURERS AND TRADERS	645032999	1.18	0.00	1.29	2.47
000001645479	02617	WATTS, SMITH	2807857915000	1.96	0.00	1.31	3.27
000001647337	02849	KUBASKO, CHARLES BURTON	2817042814008	3.40	0.00	3.78	7.18
000001701528	02678	WILLIAMS, RAYMOND G III	2807765970000	11.04	0.00	9.92	20.96
000001721999	00741	DRAPER, JOHN W	701	0.24	0.00	0.00	0.24
000001722680	01078	HAGOOD, HANK C III	2817186476000	169.68	0.00	164.68	334.36
000001723959	01457	KOJAYS EATERY	125	0.86	0.00	1.26	2.12
000001729296	00628	COMMUNITYONE BANK NA	2817077838000	1,118.04	0.00	1,087.89	2,205.93
000001730004	00097	ATC OUTDOOR DAS LLC NC #345082	332	16.54	0.00	15.24	31.78
000001730042	00233	BLOWING ROCK COMMUNITY	344	1.93	0.00	1.31	3.24
000001730447	00311	BOZEMAN WITH KOJAYS LLC	355	0.71	0.00	1.26	1.97
000001730639	01885	OUT OF THE BOX BUILDERS LLC	390	8.18	0.00	7.78	15.96
000001732047	00564	CIT FINANCE LLC	741	0.06	0.00	0.00	0.06
000001732585	02318	SPAINHOUR, CAROLE L	2817471437000	2.52	0.00	2.59	5.11
000009999999	02542	UNKNOWN TAXPAYER	2807885786000	295.12	0.00	286.57	581.69

Totals For Tax Year (2013)

Total Due:

3,686.36

0.00 3,578.61

7,264.97

For Tax Year (2014)



TOWN OF BLOWING ROCK

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

Tax Refund Request No. 2024-02

Refund Request pursuant to NC General Statute 105-381 For Year 2024

Year	Value Amt. Released	Int/Penalties	Total Refund
2024	\$139,210	\$0	\$556.84

Specific Reason for Refund: Per Watauga County – the property was over billed in value for 2024. The owner is due back a refund for the over amount they paid.

Person Receiving Refund: Great American Financial – Parcel 543865999

Check No. _____ Check Amt. \$ _____ Date Pd _____

Council Meeting Date:

Approved By _____ Tax Collector _____



TOWN OF BLOWING ROCK

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

Tax Refund Request No. 2024-03

Refund Request pursuant to NC General Statute 105-381 For Year 2024

Year	Value Amt. Released	Int/Penalties	Total Refund
2024	\$52,580 (4458)	\$0	\$210.32
2024	\$18,520 (4137)	\$0	\$74.08
2024	\$24,190 (4351)	\$0	\$96.76
2024	\$368,650 (521383999)	\$0	\$1,474.60

Specific Reason for Refund: Per Watauga County – the personal property for US Bank was over billed in value for 2024. A refund is due back for the over amount they paid for the above parcels.

Person Receiving Refund: US Bank– Parcel(s) 4458, 4137, 4351 and 521383999

Check No. _____ Check Amt. \$ _____ Date Pd. _____

Council Meeting Date:

Approved By _____ Tax Collector _____



Town of Blowing Rock

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

To: Mr. Shane Fox, Mayor Sellers, and Members of Town Council
From: Tasha Brown, Finance Officer
Subject: Budget Amendment Ordinance
(Ordinance #2025-01)
Date: January 14, 2024

Enclosed please find a Budget Amendment Ordinance for the fiscal year 2024-2025 for your consideration.

Section 1 (General Fund) allocates funding as follows:

- Allocates fund balance (\$20,000) to cover the initial setup cost for First Net public safety service. This will be directed towards IT – telephones.

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

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, 2025:

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>
10-00-4250-011 Telephones	\$ 20,000	\$ -	\$ 20,000	\$ 40,000

This will result in a net increase of \$20,000 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>
10-00-3400-399 Fund Balance Appropriated	\$ 99,838	\$ -	\$ 20,000	\$ 119,838

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 14th day of January 2024.

Attested by: _____ Charles Sellers, Mayor

_____ Hilari Hubner, Town Clerk



Town of Blowing Rock

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

To: Mr. Shane Fox, Mayor Sellers, and Members of Town Council
From: Tasha Brown, Finance Officer
Subject: TS Helene Grant Project Ordinance (Amendment)
Date: January 14, 2024

Attached please find for your consideration an amended Grant Project Ordinance for Tropical Storm Helene. This amendment adds a new expenditure for Debris and increases the FEMA Public Assistance Revenue to offset this expense.

**AMENDMENT: ORDINANCE
2024 TROPICAL STORM HELENE
GRANT PROJECT ORDINANCE**

BE IT ORDAINED by the Town of Blowing Rock that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following special revenue grant project ordinance is hereby adopted:

Section I. The project authorized includes the Town of Blowing Rock's FEMA Public Assistance Disaster Project (4827DR-NC) known as "2024 Tropical Storm Helene Disaster Project".

Section II. The officers of the Town of Blowing Rock are hereby directed to proceed with the federal assistance project within the terms of the rules and regulations of the FEMA Public Assistance grants and the budget contained herein.

Section III. The following revenues are anticipated to be available to complete the project:

FEMA Public Assistance	\$ 598,700.00
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Section IV. The following amounts are appropriated for the project:

Salaries and Benefits	\$ 175,000.00
Repairs – Permanent Work	\$ 348,700.00
Debris	\$ 75,000.00

Section V. The finance officer is hereby directed to maintain sufficient specific detailed accounting records to provide the accounting to the grantor agency required by the grant agreement, Federal and State regulations.

Section VI. Funds may be advanced from other Town of Blowing Rock fund accounts for the purpose of making payments as due. Reimbursement requests should be made to the grantor agency following the regulations and rules of the grant.

Section VII. The finance officer is directed to report as requested on the financial status of the project element in Section IV and on the total revenues received or claimed.

Section VIII. The budget officer is directed to include an analysis of costs and revenues on this project as requested by the Council.

Section IX. Copies of this Project Budget Ordinance shall be made available to the budget officer for direction in carrying out this project.

This ordinance shall become effective upon adoption.

Adopted as submitted on this 14th day of January 2024 at Blowing Rock, North Carolina.

Charles Sellers, Mayor

Attest:

Hilari Hubner, Town Clerk

MEMORANDUM

TO: Mayor Charlie Sellers and Blowing Rock Town Council

FROM: Kevin Rothrock, Planning Director

SUBJECT: Sime Annexation (Ord. 2025-01)

DATE: January 2, 2025

Mr. Tyler Sime submitted a petition of voluntary annexation for Council consideration in December and Council approved both resolutions to move forward with annexation. Tonight's public hearing is the second and final step of the voluntary annexation process. Enclosed is an annexation ordinance (2025-01) which includes a deed description of the property and specifics about utility connections and responsibilities. The property is currently in the ETJ just outside of the Hillwinds subdivision of Wildwood Place and is zoned R-10S.

If approved as presented, the annexation will become effective June 30, 2025. The boundary map will be recorded with the Watauga County Register of Deeds and the office of the North Carolina Secretary of State. A copy of the map will also be delivered to the Watauga County Board of Elections.

If approved, Mr. Sime would be allowed to make utility connections as soon as zoning and building permit applications are submitted and water and sewer availability fees are paid. Mr. Sime would not need to wait on the effective date of the annexation of June 30th.

ATTACHMENTS

Certificate of Sufficiency
Ordinance No. 2025-01
Aerial map of property

CERTIFICATE OF SUFFICIENCY

To the Board of Commissioners of the Town of Blowing Rock, North Carolina:

I, Hilari H. Hubner, do hereby certify that I have investigated the petition attached hereto and have found as a fact that said petition is signed by all owners of real property lying in the area described therein, in accordance with G.S. 160A-31.

In witness whereof, I have hereunto set my hand and affixed the seal of the Town of Blowing Rock, this 7 day of January, 2025.


Hilari H. Hubner, Town Clerk**CORPORATE SEAL**

ORDINANCE NO. 2025-01**AN ORDINANCE TO EXTEND THE CORPORATE LIMITS OF THE TOWN OF BLOWING ROCK, NORTH CAROLINA**

WHEREAS, the Board of Commissioners has been petitioned under G.S. 160A-31 to annex the area described below; and

WHEREAS, the Board of Commissioners has by resolution directed the Town Clerk to investigate the sufficiency of the petition; and

WHEREAS, the Town Clerk has certified the sufficiency of the petition and a public hearing on the question of this annexation was held at Town Hall at 6:00 PM on January 14, 2025, after due notice by publication and posting; and

WHEREAS, the Board of Commissioners finds that the petition meets the requirements of G.S. 160A-31;

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the Town of Blowing Rock, North Carolina, that:

Section 1. By virtue of the authority granted by G.S. 160A-31, the following described territory is hereby annexed and made part of the Town of Blowing Rock as of June 30, 2025:

BEGINNING on a 5/8 rebar found 0.4 feet above the adjacent grade, being the northwest corner of Lot 5 and runs thence S 82°43'25" E 65.60 feet to a 5/8" rebar found 0.3 feet above the adjacent grade; thence S 55°16'27" E 9.65 feet to a 5/8" rebar found 0.8 feet above the adjacent grade; thence N 89°23'26" E 99.61 feet to a 1/2 iron pipe found 0.5 feet above the adjacent grade, the northeast corner of Lot 5; thence S 06°04'57" W 67.36 feet to a point; thence S 00°22'19" E 61.37 feet to a 1/2" rebar found flush; thence S 00°49'25" E 36.38 feet to a 5/8" rebar found flush; thence S 54°52'18" W 35.07 feet to a point; thence on a curve to the right having a radius of 105.00 feet, an arc length of 14.15 feet, and a chord bearing and length of S 58°44'01" W 14.14 feet to a point; thence N 09°05'13" E 28.44 feet to a 1/2" smooth iron pin found; thence S 60°55'24" W 41.65 feet to a point; thence on a curve to the right having a radius of 85.13 feet, an arc length of 102.98 feet, and a chord bearing and length of N 84°27'00" W 96.82 feet to a 5/8" rebar found flush; thence S 05°33'55" W 24.45 feet to a point, thence N 06°22'56" W 100.35 feet to a 3/4" pipe found flush in gravel the common western corner of Lots 5 and 6; thence N 08°11'38" E 113.56 feet to the point and place of BEGINNING containing 0.76± acres and being a recombination Tracts 7 and 8 described in Deed Book 1948, Page 628.

Section 2. Upon and after June 30, 2025, the above described territory and its citizens and property shall be subject to all debts, laws, ordinances, and regulations in force in the Town of Blowing Rock and shall be entitled to the same privileges and benefits as other parts of the Town of Blowing Rock. Said territory shall be subject to municipal taxes according to G.S. 160A-58.10.

Section 3. Town Services and Utility Agreement.

The primary purpose of the annexation petition is to request Town water and sewer service. The current Town policy regarding any new extension of public utilities requires that such property be located within the Town's corporate limits, contiguous or satellite. In addition, the voluntary annexation process requires that the cost of extending water and/or sewer lines be borne by the petitioner. Although the effective date of annexation is June 30, 2025, the Petitioner will be allowed to make water and sewer connections once this annexation ordinance is adopted. The following terms will describe the responsibilities of both the petitioner and Town with respect to the provision of municipal services and public utilities.

The agreements, conditions and obligations of Petitioner set forth herein shall run with and be appurtenant to the title of the territory described in Exhibit A and be binding upon Petitioner's successors in title:

- A. The Petitioner shall be responsible for all costs associated any extension of public water and sewer to serve the subject property and is also responsible for all applicable water and sewer availability fees.
- B. All other municipal services will be provided subject to NC General Statutes concerning annexation, including but not limited to garbage and recycling collection.
- C. The subject property, once annexed, will not be subject to the Blowing Rock Fire District tax nor the Watauga County solid waste fee.

Section 4. The Mayor of the Town of Blowing Rock shall cause to be recorded in the office of the Register of Deeds of Watauga County, and in the office of the Secretary of State at Raleigh, North Carolina, an accurate map of the annexed territory, described in Section 1 above, together with a duly certified copy of this ordinance. Such a map shall also be delivered to the Watauga County Board of Elections, as required by G.S. 163-188.1.

Adopted this the _____ day of _____, 2025

Charlie Sellers, Mayor

ATTEST:

Hilari H. Hubner, Town Clerk

Tyler Sime Annexation

January 14, 2025

Effective June 30, 2025







Town of Blowing Rock Presentation of Audit Results

Fiscal Year Ended
June 30, 2024

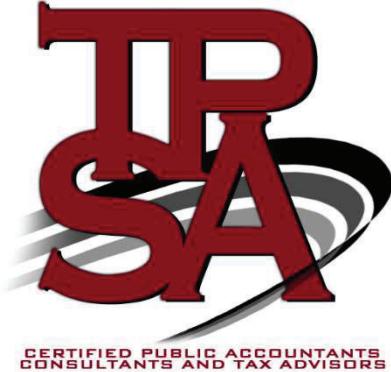


Alan W. Thompson, CPA
1626 S Madison Street
PO Box 398
Whiteville, NC 28472
910.642.2109 phone
910.642.5958 fax
www.tpsacpas.com

TOWN OF BLOWING ROCK

Presentation Agenda

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II. REQUIRED COMMUNICATIONS AU-C 260	1-3
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V. QUESTIONS AND COMMENTS	
VI. CLOSE	



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

December 23, 2024

To the Honorable Mayor
And Members of the Town Council
Blowing Rock, North Carolina

We have audited the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Blowing Rock for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 25, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Blowing Rock are described in Note 1 to the financial statements. The Town adopted GASB Statement 100 "Accounting Changes and Error Corrections", effective for fiscal year ended June 30, 2024. We noted no transactions entered into by Town of Blowing Rock during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no significant estimate(s) or assumptions noted during the audit.

Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. There are no such disclosures identified.

The financial statement disclosures are neutral, consistent, and clear.

Members

American Institute of CPAs - N.C. Association of CPAs – AICPA's Private Companies Practice Section

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Some of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 23, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Auditing Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town of Blowing Rock's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Prior Period Adjustments were recorded to correct beginning balances (please refer to Note VI in the notes to the financials and Finding 2024-001).

The Local Government Commission (LGC) will no longer initiate communications about concerns or findings (formerly considered unit letters). They have created a spreadsheet that has to be completed and submitted with the audit report. If that worksheet identifies what they consider a "Financial Performance Indicators of Concern" (FPICs), we are required to communicate those items to the Board. The Town is required to submit a response within 60 days of the Board meeting in which the financial statements are presented. The detailed audit response should be presented to the entire Board, and signed by the entire Board, Finance Officer, and Town Manager. The indicators identified on the Data Input sheet are related to a finding for Prior Period Adjustments, fund balance available as a percentage of expenditures, operating net income, and unrestricted cash as a percentage of total expenses.

The Town needs to review capital project funds and construction in progress to remove closed projects.

The Town needs to spend any remaining American Rescue Plan Act (ARPA) funds by December 31, 2026.

The Town has an Operating Net Loss (excluding depreciation, including debt service principal and interest) of \$220,804. A negative balance indicates that the Town's rates are not covering operating expenses and debt service payments.

The Town has unrestricted cash/total expenses (excluding depreciation, including debt service principal) of 0%. A minimum threshold of 16% is recommended, which is enough to cover 2 months of expenses. The 16% would be the bare minimum necessary to keep the fund from experiencing cash flow issues.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Please ensure that management and the Board is aware of the new GASB pronouncements for the upcoming fiscal year. Be especially mindful of GASB No.101: Compensated Absences, as the implementation of this standard may take a significant amount of time and resources to gather the necessary information. If the proper resources are not allotted for the implementation of this standard, this could potentially cause a significant delay in the completion of the upcoming audit.

Restriction on Use

This information is intended solely for the use of the Mayor and Town Council of the Town of Blowing Rock and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

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

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

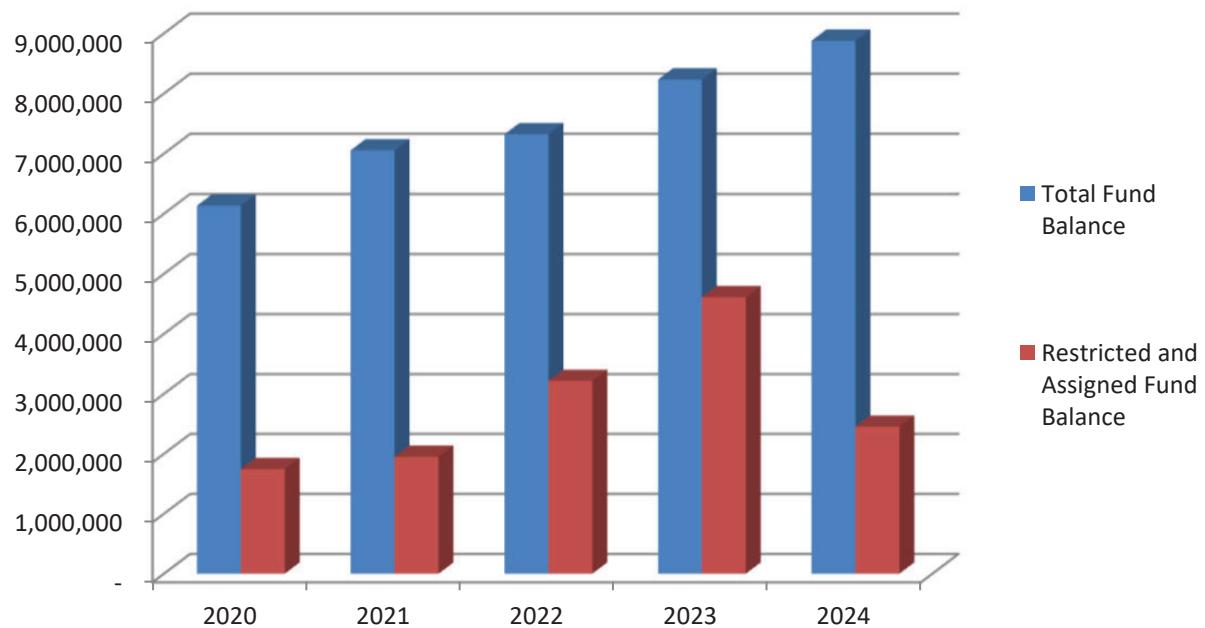
TOWN OF BLOWING ROCK

FINANCIAL INFORMATION FOR 5 YEARS

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Total Fund Balance - General Fund	\$ 8,880,698	\$ 8,234,281	\$ 7,324,251	\$ 7,056,396	\$ 6,135,034
Unavailable Fund Balance (Reserve for State Statute, Inventories, Prepads)	2,357,424	4,472,837	3,070,526	1,924,341	1,325,855
Restricted and Assigned Fund Balance	2,453,242	4,611,379	3,217,402	1,950,454	1,745,896
General Fund Expenditures (including transfers out, less leases and installment purchases)	13,648,586	12,990,374	12,673,710	9,718,941	9,483,891
Fund Balance Available as % of General Fund Expenditures	47.79%	28.96%	33.56%	52.80%	50.71%
Unassigned Fund Balance	6,419,773	3,598,928	4,044,257	5,040,860	4,337,838
Unassigned Fund Balance as % of General Fund Expenditures	47.04%	27.70%	31.91%	51.87%	45.74%
Revenues over (under) expenditures before contributions and transfers					
General Fund	606,167	137,192	733,318	844,803	493,448
Capital Project Fund	(1,364,861)	(41,119)	(2,355,339)	(2,339,218)	(1,915,185)
Water and Sewer Fund	(104,015)	203,051	242,341	(212,068)	(79,900)
Other Governmental Funds	13,049	226,832	196,754	24,002	20,053
Cash vs. Accumulated Depreciation - Water Fund					
Total Fixed Assets	31,262,581	28,010,777	26,515,427	25,401,987	25,324,698
Accumulated Depreciation	12,512,575	11,995,315	11,438,673	10,957,125	10,427,284
Cash	219,294	2,838,578	1,964,568	2,549,903	2,395,207
Cash & Investments vs. Fund Balance/Net Position					
Cash - General	7,306,850	4,821,719	5,263,696	5,875,337	5,410,374
Cash - Capital Project Fund	1,231,513	4,561,434	1,895,192	1,890,537	3,705,438
Cash - Water and Sewer Fund	219,294	2,838,578	1,964,568	2,549,903	2,395,207
Cash - Other Governmental	298,882	170,748	72,718	38,590	37,006
Fund Balance - General	8,880,698	8,234,281	7,324,251	7,056,396	6,135,034
Fund Balance - Capital Project Funds	972,661	1,789,192	732,046	797,064	3,092,430
Net Position - Water and Sewer Fund	16,041,029	13,374,036	12,996,206	12,594,202	12,878,061
Fund Balance - Other Governmental Funds	46,095	127,418	42,492	38,590	27,588
Property Tax	\$ 0.39	\$ 0.37	\$ 0.43	\$ 0.39	\$ 0.38
Collection Percentages	99.38%	99.34%	99.35%	98.94%	98.64%
Collection Percentages (excluding Motor Vehicle)	99.36%	99.32%	99.34%	98.91%	98.61%
Total Property Valuation	1,824,546,073	1,643,422,452	1,224,401,163	1,204,072,821	1,182,263,421
Total Net Levy Amount	6,573,974	6,138,893	5,264,925	4,695,884	4,492,601
Debt (excluding OPEB, compensated absences, LGERS)					
Governmental Activities	10,349,881	11,408,737	11,211,576	10,677,553	11,728,007
Business-Type Activities	4,306,784	4,626,641	2,935,677	3,155,730	3,452,667
Breakdown of General Fund Revenues					
Ad Valorem Taxes	6,604,720	6,139,917	5,331,792	4,745,261	4,467,309
Other Taxes, License & Permits	2,670,637	2,844,038	2,725,660	1,770,906	1,472,046
Intergovernment Revenue	4,144,992	3,556,202	3,272,244	2,854,967	2,573,317
Sales and Services	126,676	107,297	136,446	185,721	198,300
Investment Earnings	124,325	91,336	3,607	2,219	62,988
Other	704,270	791,773	1,117,708	883,483	734,425
Total	14,375,620	13,530,563	12,587,457	10,442,557	9,508,385
Breakdown of General Fund Expenditures					
General Government	4,538,447	4,635,015	4,201,721	3,297,047	2,964,917
Public Safety	4,008,152	3,783,843	3,114,474	2,597,742	2,571,641
Transportation	1,370,288	1,413,903	1,450,184	1,051,041	1,019,824
Environmental Protection	379,922	361,604	364,177	402,716	336,866
Cultural & Recreational	1,822,390	1,680,380	1,320,526	755,461	833,391
Debt Service	1,650,254	1,518,626	1,403,057	1,493,747	1,288,298
Total	13,769,453	13,393,371	11,854,139	9,597,754	9,014,937

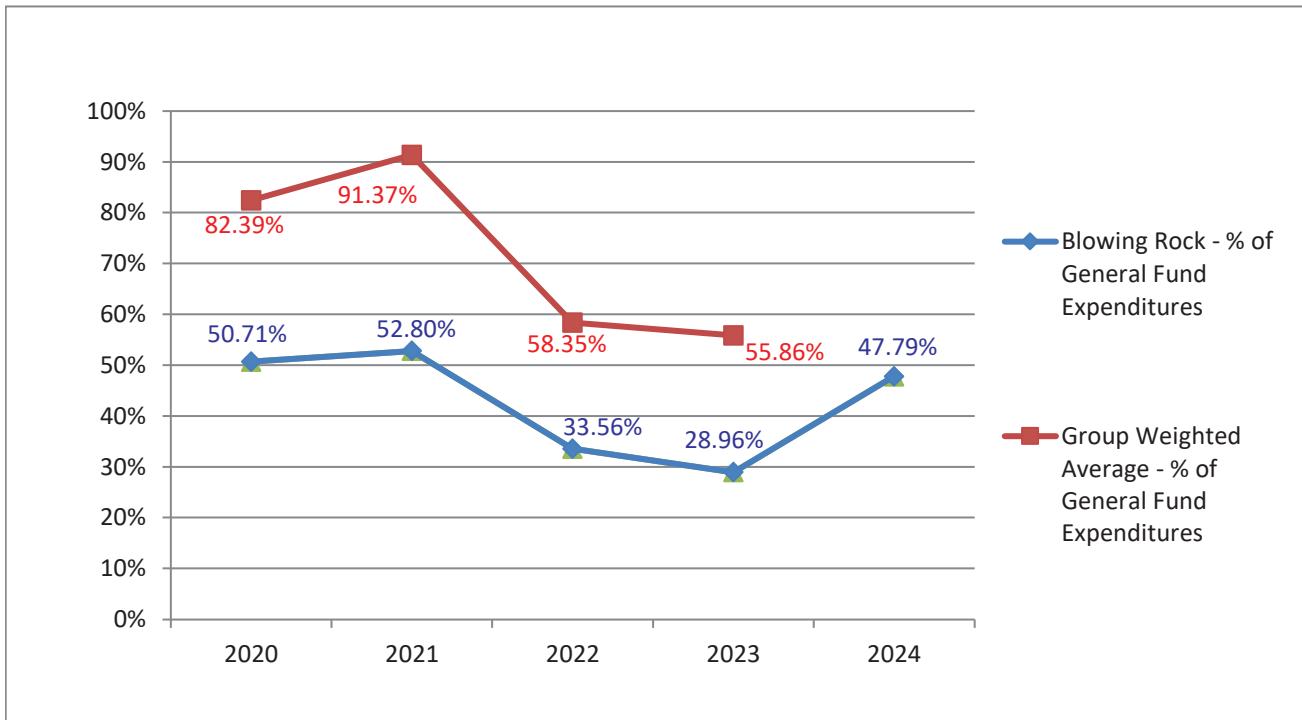
TOWN OF BLOWING ROCK

Analysis of Fund Balance



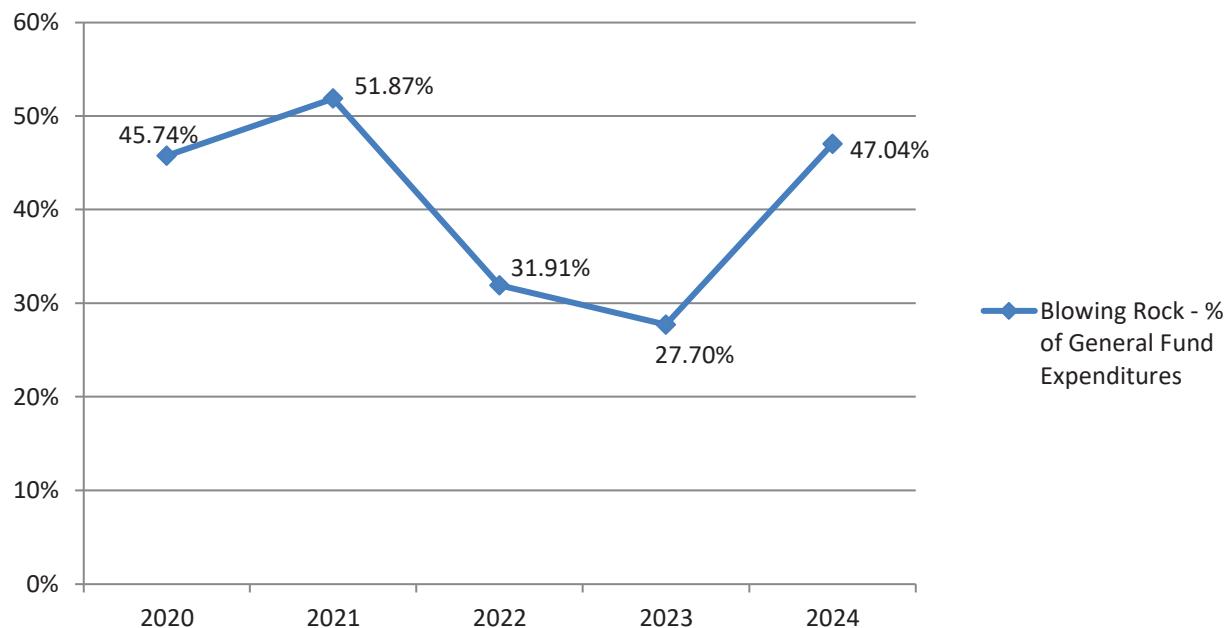
TOWN OF BLOWING ROCK

Analysis of Fund Balance Available



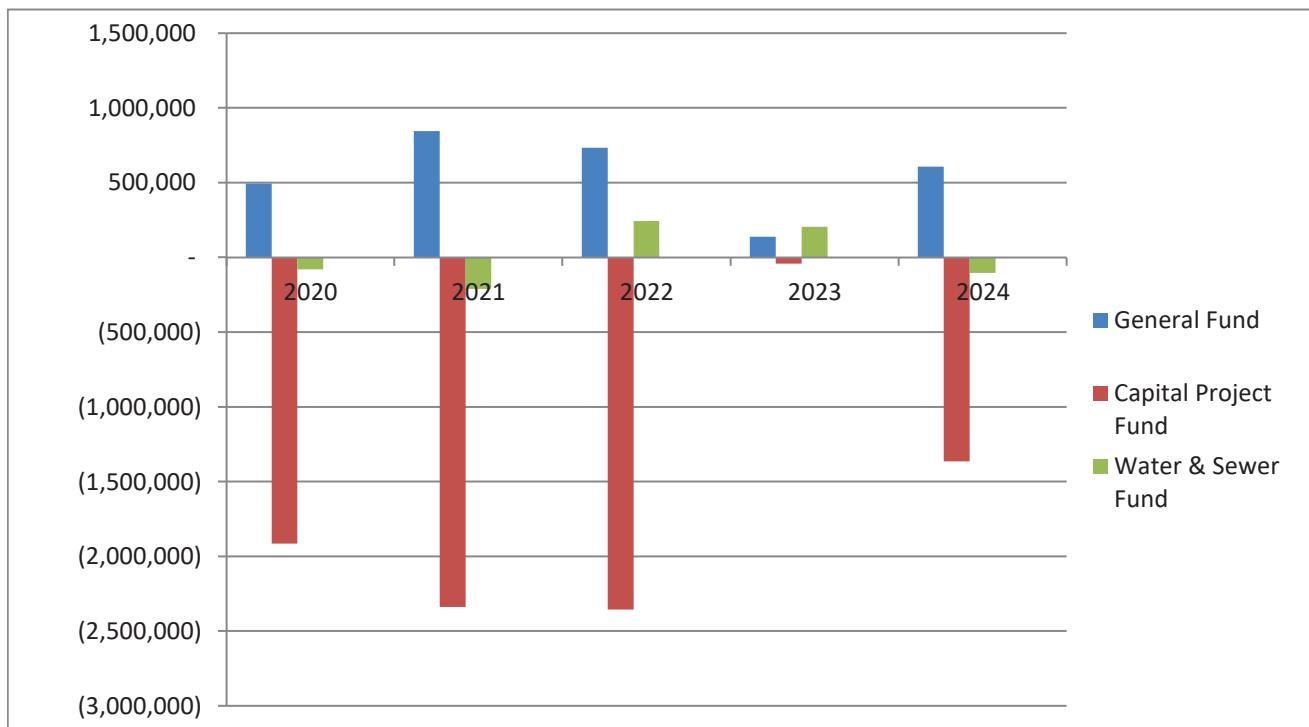
TOWN OF BLOWING ROCK

Analysis of Unassigned Fund Balance as a % of General Fund Expenditures



TOWN OF BLOWING ROCK

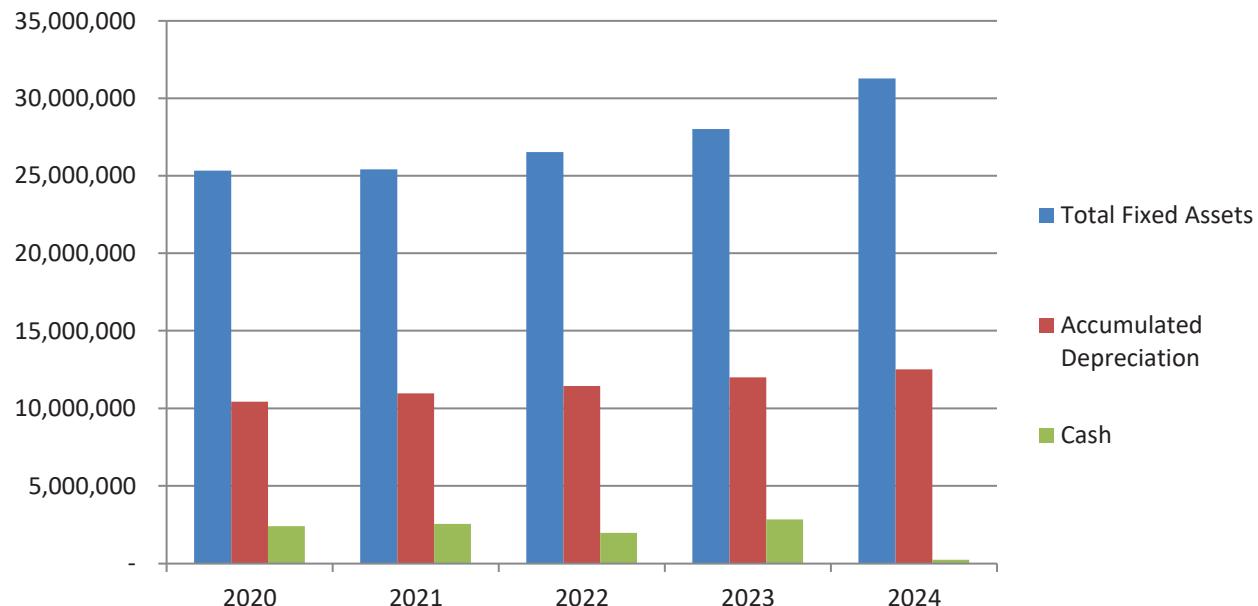
Analysis of Revenues Over (Under) Expenditures before Transfers and Contributions



TOWN OF BLOWING ROCK

Cash vs. Accumulated Depreciation (Funded Depreciation)

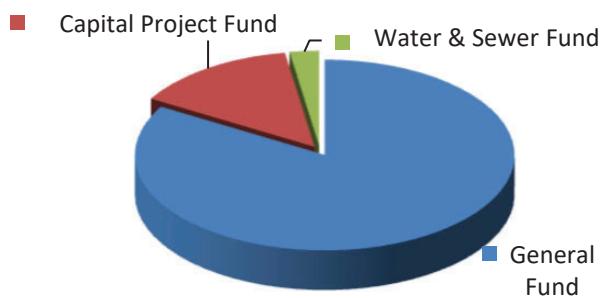
Water & Sewer Fund



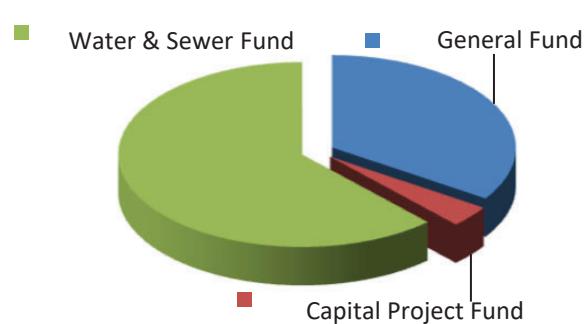
TOWN OF BLOWING ROCK

Analysis of Cash and Fund Balances at June 30, 2024

CASH BALANCES



FUND BALANCES



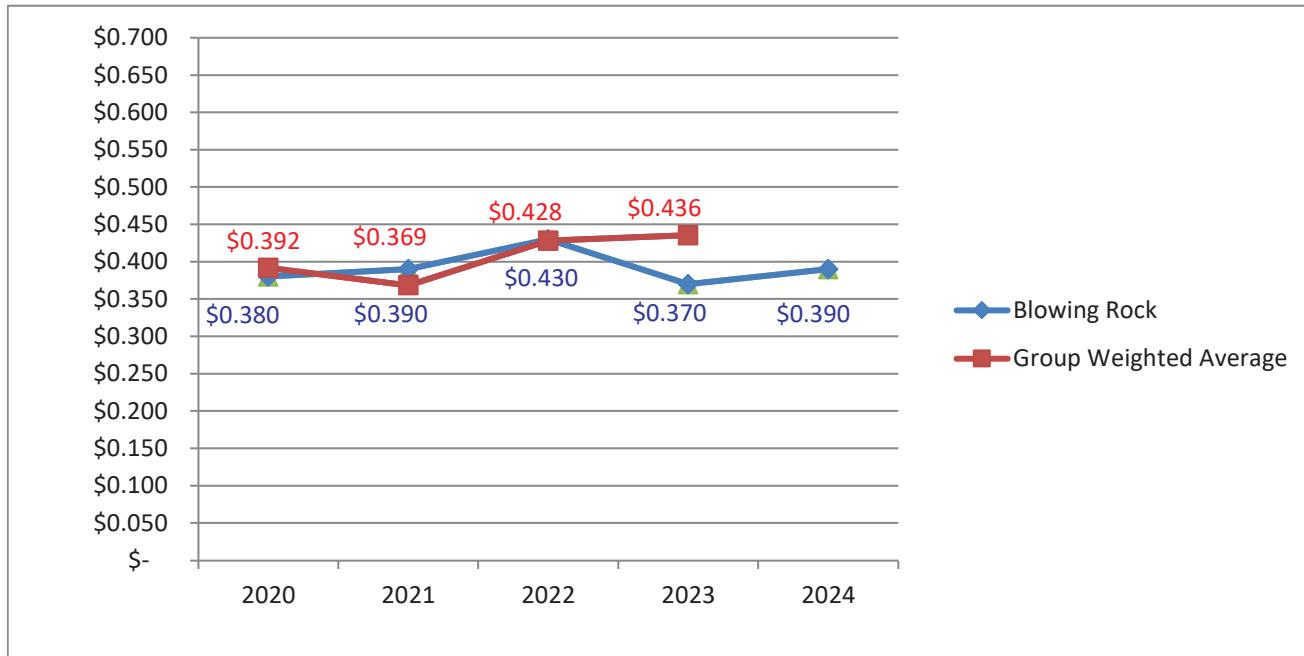
	Cash Balances	
General Fund	\$ 7,306,850	
Capital Project Fund	1,231,513	
Water & Sewer Fund	219,294	
Total:	\$ 8,757,657	

2024

	Fund Balances
General Fund	\$ 8,880,698
Water & Sewer Fund	972,661
Capital Project Fund	16,041,029
Total:	\$ 25,894,388

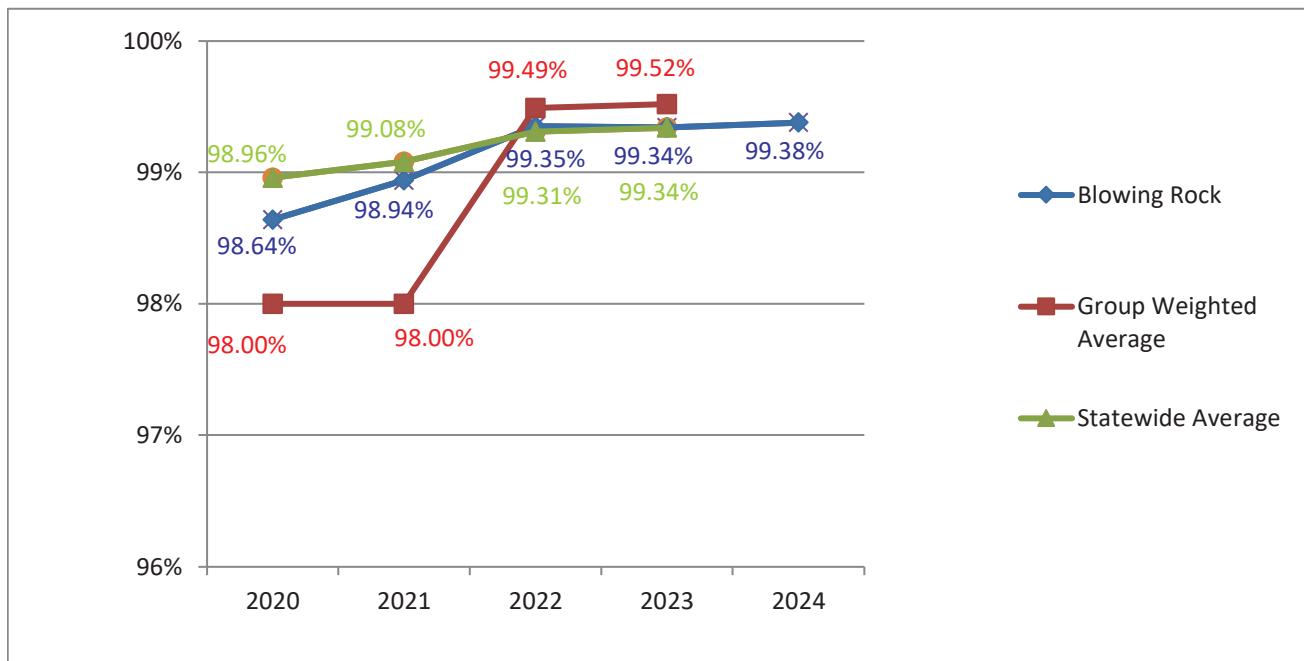
TOWN OF BLOWING ROCK

Property Tax Rates



TOWN OF BLOWING ROCK

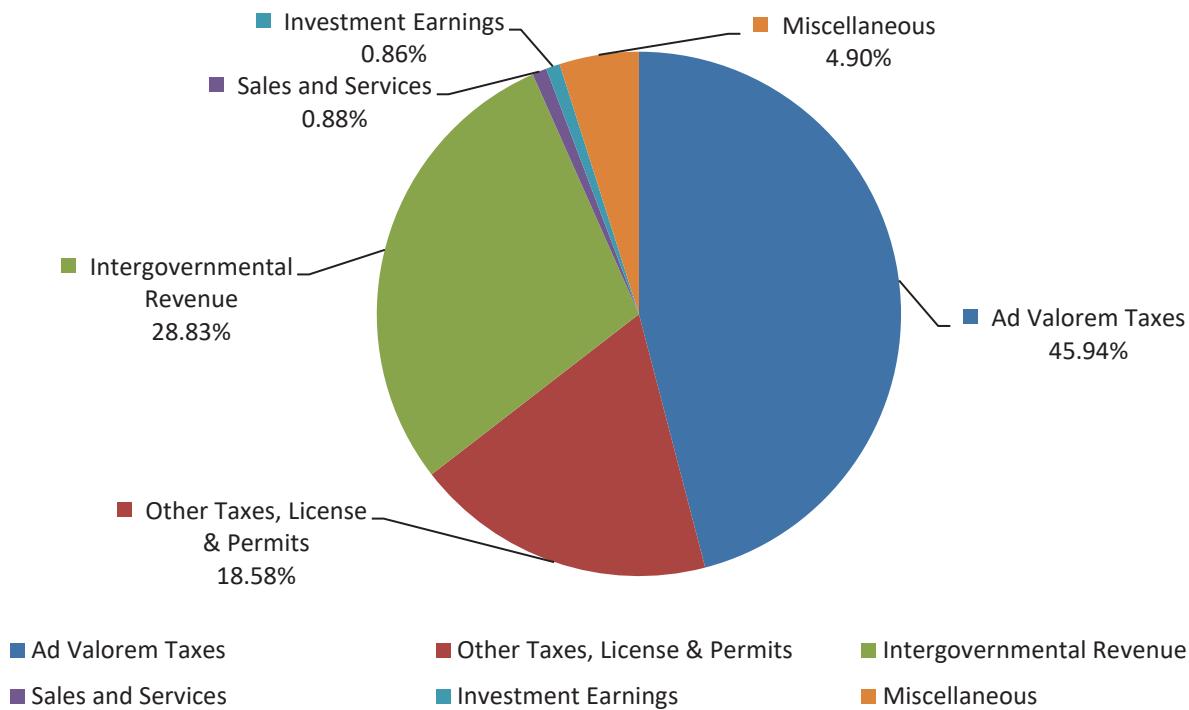
Collection Percentages



TOWN OF BLOWING ROCK

Break Down of General Fund Revenue

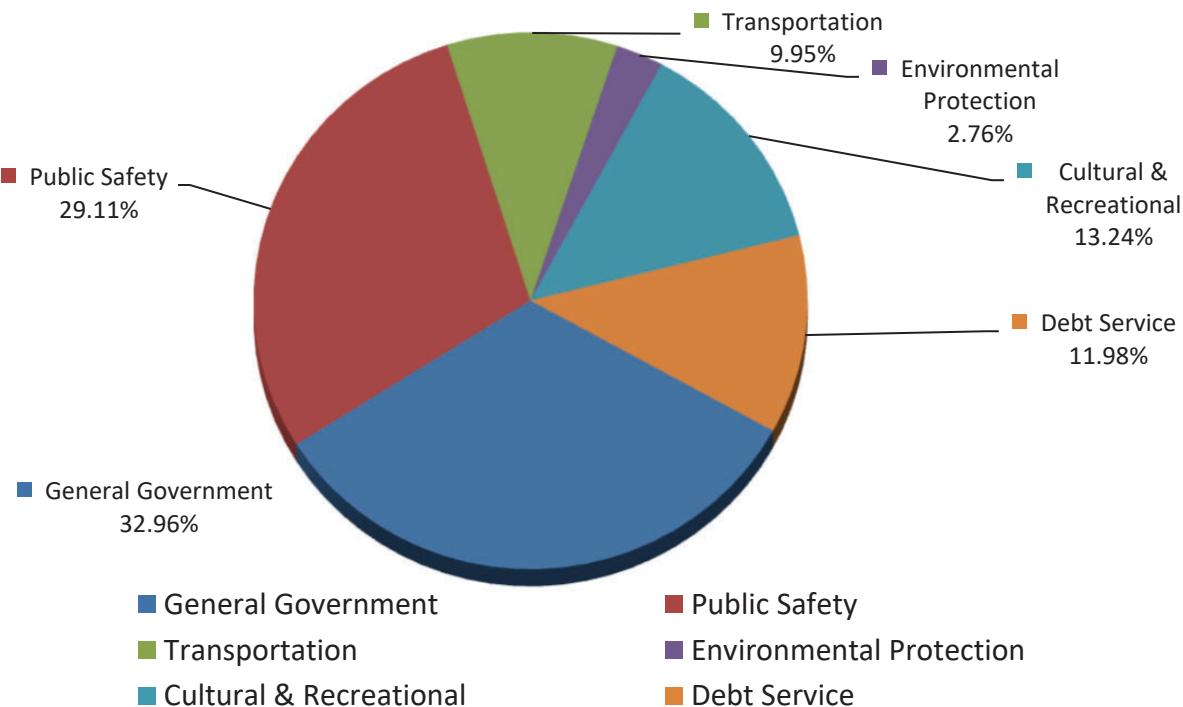
FYE June 30, 2024



TOWN OF BLOWING ROCK

Break Down of General Fund Expenditures

FYE June 30, 2024



ADDITIONAL REQUIRED COMMUNICATIONS

Changes to the Audit Process

The Local Government Commission (LGC) will no longer initiate communications about concerns or findings (formerly considered unit letters). They have created a spreadsheet that has to be completed and submitted with the audit report. If that worksheet identifies what they consider a "Financial Performance Indicators of Concern" (FPICs), we are required to communicate those items to the Board.

You are required to submit a response within 60 days of the Board meeting in which the financial statements are presented. The detailed audit response should be presented to the entire Board, and signed by the entire Board, Finance Officer, and Manager.

The following FPIC's were identified on the LGC's transmittal document that we are required to notify you about:

GENERAL PERFORMANCE INDICATORS:

	2024	Minimum Threshold	
Water and Sewer Operating Net Income (Loss) excluding depreciation, including debt service principal and interest	\$ (220,804)	Greater than zero	This calculation subtracts operating expenses from operating revenues. Depreciation expense is not included in the calculation but debt principal and interest payments are included. A negative balance indicates that your rates are not covering your operating expenses and debt service payments.
Water and Sewer Unrestricted cash/total expenses excluding depreciation, including debt service principal and interest	2024	Minimum Threshold	This indicator calculates how many month's worth of expenses (including debt principal but not depreciation) a unit can pay based on the amount of unrestricted cash at year-end. The typical billing cycle is one month (8.33%) and one extra month usually gives a local government enough cash to handle unusual monthly expenses (16.66%). This 16% would be the bare minimum necessary to keep the fund from experiencing cash flow issues.
The Unit had material weaknesses, significant deficiencies, and/or statutory violations that should be addressed in the FPIC Response Letter.	2024	Yes	This indicator identifies whether the unit has any material weakness, significant deficiencies, management letter comments or items identified on the TD Info Completed by Audit tab including 1055,1056,1058,955 and 957, that require a response.

*MERIDIAN:
ARCHER 1200
BARRIER
CHIEF N. KIRK*



ARCHER TRAILER KIT



8-Archer 1200 Barriers

2-Field Tow Bars

1-Archer Hauler

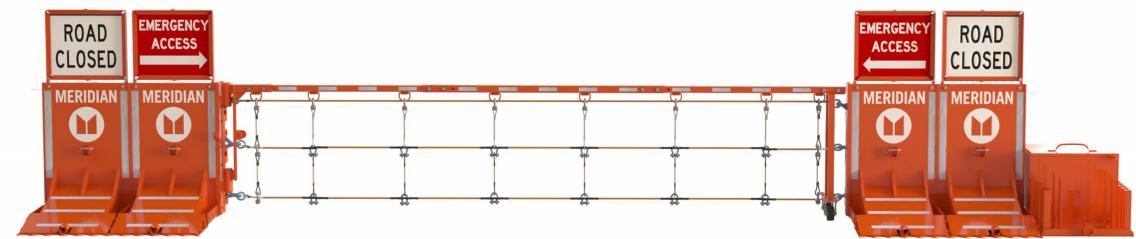
1-Archer Hydraulic Deck Trailer

1-Archer Rapid Gate Kit

ARCHER RAPID GATE

High visibility, crash certified ASTM P2

Adjustable 10, 12 or 14 ft.



APPLICATIONS AND USE



Town Parades

Halloween Festival

Public Works



• LIVE

BREAKING NEWS

KCAL
NEWS

CBS NEWS
LOS ANGELES

ROSE PARADE SAFETY CONCERNS
PASADENA







QUESTIONS





Town of Blowing Rock

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

To: Mr. Shane Fox, Mayor Sellers, and Members of Town Council
From: Tasha Brown, Finance Officer
Subject: Budget Amendment Ordinance
(Ordinance #2025-02)
Date: January 14, 2024

Enclosed please find a Budget Amendment Ordinance for the fiscal year 2024-2025 for your consideration.

Section 1 (General Fund) allocates funding as follows:

- Allocates funds received from an extra ABC distribution (\$100,000) and allocates fund balance (\$12,000) to cover the cost of meridian barriers for public safety.

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

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, 2025:

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>
10-10-4310-500 Capital Outlay	\$ 127,359	\$ -	\$ 112,000	\$ 239,359

This will result in a net increase of \$112,000 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>
10-00-3400-347 ABC Store Revenue	\$ 108,000	\$ -	\$ 100,000	\$ 208,000
10-00-3400-399 Fund Balance Appropriated	\$ 99,383	\$ -	\$ 12,000	\$ 111,383

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 14th day of January 2024.

Attested by: Charles Sellers, Mayor

Hilari Hubner, Town Clerk